

		<p style="text-align: center;"><b>प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा</b>  <b>OFFICE OF THE PRINCIPAL COMMISSIONER,</b>  <b>CUSTOM HOUSE, MUNDRA</b>          Port User Building (PUB), Mundra (Gujarat – 370421)          ई-मेल/ E-Mail: group4-mundra@gov.in</p>	
<b>A</b>	फा .सं / .FILE NO.	<b>CUS/APR/ASS/2710/2025-Gr 4-O/o Pr Commr-Cus-Mundra</b>	
<b>B</b>	मूल आदेश सं. ORDER-IN-ORIGINAL NO.	<b>MCH/ADC/ZDC/591/2025-26</b>	1. यह
<b>C</b>	द्वारा पारित किया गया PASSED BY	<b>Zala Dipak</b> <b>Additional Commissioner of Customs</b> <b>Custom House, Mundra</b>	
<b>D</b>	आदेश की तिथि DATE OF ORDER	<b>30-01-2026</b>	
<b>E</b>	जारी करने की तिथि DATE OF ISSUE	<b>30-01-2026</b>	
<b>F</b>	कारण बताओ नोटिस सं . एवं तिथि SCN NUMBER & DATE	<b>Waived as per request of Importer's letter dated 29.12.2025</b>	
<b>G</b>	नोटिसी/पार्टी / आयातक NOTICEE/ PARTY/ IMPORTER	<b>M/s. Gori Tools (IEC: BREPS5305N)</b> <b>Shahjahanpur, Alwar, Rajasthan, 301706</b>	
<b>H</b>	डिन सं .DIN NUMBER	<b>20260171MO0000728177</b>	

अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।

This Order - in - Original is granted to the concerned free of charge.

2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129A(1) के अंतर्गत प्रपत्र सीए3-में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है -

Any person aggrieved by this Order - in - Original may file an appeal under Section 128 A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

**“सीमा शुल्क आयुक्त) अपील(, चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद 380009”**

**“The Commissioner of Customs (Appeals), Mundra, 4<sup>TH</sup> Floor, Hudco**

**Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad-380009.”**

3. उक्त अपील यह आदेश भेजने की दिनांक से साठ दिन के भीतर दाखिल की जानी चाहिए।

Appeal shall be filed within sixty days from the date of communication of this order.

4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5 -/रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए -

Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must accompanied by –

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं.-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।

The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paise only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ ड्यूटी / दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये। Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.

7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के सभी मामलों में पालन किया जाना चाहिए।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and the Customs Act, 1962 should be adhered to in all respects.

8. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, Commissioner (Appeals) के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।

An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

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**Brief facts of the Case:**

As per Investigation Report No. 185/2025-26 dated 11.12.2025 issued by the SIIB Section, Customs house, Mundra, M/s Gori Tools (IEC: BREPS5305N), Shahjahanpur, Alwar, Rajasthan, 301706 (hereinafter referred as 'the said importer') has filed Bill of entry No. 2677547 dated 16.06.2025 for import of the goods i.e. Concrete Nails. The Docks officer examined the goods and observed that the goods were found mis-declared in terms of description. The actual goods found during the examination are screw in majority and some quantity of the goods concrete nails were also found. Accordingly, the docks officer with the approval of competent authority has transferred the file to the SIIB for further necessary action. The details of the Bill of Entry are as below:

**TABLE-1**

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Sr. No	BE No. /Date	Container No.	BL No./Date	Goods Declared		Quantity
				HSN	Description	
1	2677547 dated 16.06.2025	MSMU3672495	MEDUVX566718 dated 04.05.2025	73170019	Concrete Nail	24950 KGs
TOTAL						24950

The importer has declared the total quantity of 24950 Kgs in the said BE and the total no. of packages is declared as 1120.

## 2. Examination of the Goods:

The goods were examined by the Officers of SIIB, Mundra under Examination Report dated 02.07.2025 at the premises of M/s Hind Terminal Pvt. Ltd. Adani Port & SEZ, Mundra in the presence of Shri Ashutosh Jha H Card Holder of CB Firm M/s Perfect Cargo and Logistics and Shri Virbhadrasingh, Sr. Executive operations of M/s Hind Terminal Pvt. Ltd. The Seal of container was already cut by Docks Officer for examination. On perusal, it was found that container was de-stuffed in front of Shutter No. 2 of Warehouse No. 2. The weighment slip was cross checked and the details are as below:

**Table-II**

Sr. No.	Bill of Entry No. & Date	Container No.	BL Weight KGs	CFS Weight KGs
1.	2677547 dated 16.06.2025	MSMU3672495	28000	28120

Further, the goods were examined by the SIIB officers. The goods were packed in white colour PP bags and same was placed in open area as one upon the other. Prima facie the goods appear as Counter Sunk Screw (assorted size) and concrete nail (assorted size). The details of the goods found on examination is as below:

**Table-III**

Sr.No.	Description of Goods	Quantity of PP Bags declared in invoice and P/L	Quantity of Bags found during examination	Weight in Kgs
1.	Concrete Nail (Assorted Size)	1120	48	1200
2.	Counter Sunk Screw (Assorted Size)	0	1072	26920
	Total	1120	1120	28120

## 3. Classification of the Goods:

The importer has declared the goods as Concrete Nails and classified the goods under CTH 73170019. However, the declared goods were found in only 48 bags with 1200 kgs and the declared classification of the same goods appears correct. Wherein in the case of mis-declared goods found in 1072 bags of the quantity 26920 kgs the classification needs to be re-determined as per Customs Tariff, 1975.

As per description of the mis-declared goods i.e. Counter Sunk Screw it appears that the said goods fall under CTH 7318. The relevant extract of CTH 7318 is as below:

**7318 SCREWS, BOLTS, NUTS, COACH-SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL**

Threaded articles:

7318 11—Coach Screws:

7318 11 10---Machine Screw

7318 11 90 --- Other kg

7318 12 00 -- Other wood screws

7318 13 00 -- Screw hooks and screw rings

7318 14 00 -- Self-tapping screws

7318 15 00 -- Other screws and bolts, whether or not with their

7318 16 00 -- Nuts kg

From the above it clearly appears that the correct CTH for the goods Counter Sunk Screw is 73181500. The details of re-determined CTH of the all goods is as below:

**Table-IV**

Sr. No.	Description of Goods	Declared CTH	Re-determined CTH
1.	Concrete Nail (Assorted Size)	73170019	73170019
2.	Counter Sunk Screw (Assorted Size)	NA	73181500

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**4. Rejection and Re-Determination of Valuation:**

4.1 The inconsistency observed in filing the Bill of Entry suggests deliberate mis declaration. In the Bill of Entry No. 2677547 dated 16.06.2025, submitted by the importer, the quantities declared, as detailed in Table I above, however, during examination, mis declaration w.r.t quantity, description and prohibited goods not declared in BE were found, as listed in Table III above.

4.2 As there is mis-declaration in the Bill of Entry No. 2677547 dated 16.06.2025, in terms of quantity/classification of the goods imported and thus they were liable to be re-assessed under section 17(4) of the Customs Act, 1962. Since, mis-declaration of the goods, which have relevance to value, was noticed, the declared value of the undeclared goods is liable to be determined in terms of Rule 12, explanation 1 (i), of the Customs Valuation Rules (CVR), 2007, by going sequentially from Rule 2 to 9 thereof. Determination of valuation:

a) Efforts were made to find out the correct assessable value of the imported goods found undeclared. It was observed that the imported goods were found in different variety, description, specification and quality, so, it was not possible to find and compare the same with other goods having identical/similar description, brand, make, model, quantity and Country of Origin. As the import data extracted with respect to contemporaneous imports was general in nature and contemporaneous data for imports of identical/similar goods was not available/found, therefore, the value could not be determined under Rules 4 and 5 of CVR, 2007.

b) As per Rule 6 *ibid*, if the value cannot be determined under Rules 3, 4 and 5 same shall be determined under the provisions of Rule 7 or when same cannot be determined under that rule then under Rule 8.

c) As the imported goods were found to be non-standard, the sale price of identical or similar goods was not available in the domestic market as the goods are miscellaneous in nature and found in different variety, description, specification, model, brand, make, sizes and quality, therefore, determination of transaction value under Rule 7 of CVR, 2007 was not possible.

d) As substantial data related to the cost or value of materials and fabrication or other

processing employed in producing the imported goods required to compute the value under Rule 8 is also not available. Therefore, valuation of the impugned goods could not be ascertained under Rule 8 of CVR, 2007.

e) Hence, valuation of the goods is to be determined under residual method of valuation provided under Rule 9 of the CV Rules ibid.

Accordingly, A Chartered Engineer was appointed for the valuation of the goods. The Chartered Engineer vide his report ref no. CUS/592/25-26 dated 15.11.2025 has suggested the valuation of the imported goods as under:

**Table-V**

Sr. No.	Item	Total Quantity (in Kgs)	Total Suggestive Average C.I.F. Value by C.E.-per KG-in INR (Approx)	Total Suggestive C.I.F. value by C.E. (I INR)
1.	Concrete Nail (Assorted Size)	1200	62	74,400/-
2.	Counter Sunk Screw (Assorted Size)	26920	131	35,26,520/-
<b>Total</b>				<b>36,00,920/-</b>

4.3 As per inspection report valuation opinion of Govt Approved Emplaned Chartered Engineer provided vide Ref: - CUS/592/25-26 dated 15.11.2025, it appears that goods imported vide Bill of Entry No. 2677547 dated 16.06.2025 filed by M/s Gori Tools, Shahjahanpur, Alwar, Rajasthan-301706 have been mis-declared and under-valued. The CE re-determined the value of the goods as Rs. 36,00,920/- instead of declared value of Rs. 12,12,071/-.

#### **5. Compliance of Policy Conditions:**

5.1 The imported mis-declared goods i.e. Counter Sunk Screw (Assorted size) found during the examination were falls under the compulsory registration with BIS as per IS No. 18471:2023. However, later DPIIT vide its order dated 27.08.2025 has superseded the Quality Control order for Cross Recessed Screws Order, 2024 and extended the applicability of BIS by 01.11.2025 vide Quality Control order for Cross Recessed Screws Order, 2025. So, from the Quality Control order for Cross Recessed Screws Order, 2025 it clearly appears that the said order is not applicable on the goods of current consignment.

5.2 The Government of India vide Notification No. 55/2023 dated 03.01.2024 has amended the import policy of CTH 7318 from Free to Prohibited with condition of MIP. Accordingly, the imported mis-declared goods i.e. Counter Sunk Screw (Assorted size) found during the examination were become prohibited as per import policy of CTH 7318. The relevant extract of Notification No. 55/2023 dated 03.01.2024 is as below:

**Government of India**  
**Ministry of Commerce & Industry**  
**Department of Commerce**  
**Directorate General of Foreign Trade**  
**Notification No. 55/2023**  
**New Delhi, Dated: 3rd January, 2024**

**Subject: Amendment in Import Policy and Policy condition of Screws covered under HS code 7318 of Chapter 73 of Schedule-I (Import Policy) of ITC (HS) 2022.**

S.O. (E): In exercise of powers conferred by Section 3 and Section 5 of the Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby amends the import policy and policy condition for specific HS codes covered under Chapter 73 of the ITC (HS), 2022,

Schedule-I (Import Policy) as under:

### Revised Import Policy

HS Code	Item Description	Existing Import Policy	Existing Policy Condition	Revised Import Policy	Revised Policy Condition
73181110	Threaded articles- Coach Screws- Machine screws	Free	Subject to Policy condition no. 2 and 3 of this Chapter	Prohibited	However, import is "Free" if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3 of this Chapter
73181190	Threaded articles- Coach Screws-Other	Free	Subject to Policy condition no. 2 and 3	Prohibited	However, import is "Free" if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3
73181200	Threaded articles- Other wood- screws	Free	Subject to Policy condition no. 2 and 3	Prohibited	However, import is "Free" if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3
73181300	Threaded articles- Screw hooks and screw rings	Free	Subject to Policy condition no. 2 and 3	Prohibited	However, import is "Free" if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3
73181400	Threaded articles- Self-tapping screws	Free	Subject to Policy condition no. 2 and 3	Prohibited	However, import is "Free" if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3
73181500	Threaded articles- Other screws and bolts, whether or not with nuts or washers	Free	Subject to Policy condition no. 2 and 3	Prohibited	However, import is "Free" if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3
73181900	Threaded articles- Other Free	Free	Subject to Policy condition no. 2 and 3	Prohibited	However, import is "Free" if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3

### Effect of the notification:

The Import Policy of screws under ITC (HS) Codes 73181110, 73181190, 73181200, 73181300, 73181400, 73181500, and 73181900 is revised from "Free" to "Prohibited." However, import shall be "Free" if CIF value is ₹129/- or above per Kg.

This issues with the approval of the Minister of Commerce & Industry.

5.3 As per Policy Condition 2 & 3 of Chapter 73, the goods imported under all HS codes of Chapter 73 needs compulsory registration of the goods under SIMS (Steel Import Monitoring System). The importer has declared the goods as concrete nail and obtained SIMS Registration No. MOSSIMS090625126645 dated 09.06.2025. However, the goods were found mis-declared during the course of examination i.e. Counter Sunk Screws and the importer has not obtained the SIMS for the same. Accordingly, the mis-declared goods become prohibited for import.

5.4 From the above para it clearly appears that the mis-declared goods mentioned at Sr. No. 2 of Table-III i.e. Counter Sunk screws were prohibited in compliance of MIP as per above said Notification and non-compliance of SIMS. Accordingly, the said goods are liable of confiscation under Section 111(d), 111(l) and 111(m) of The Customs Act, 1962 and the importer is also liable for penalty under Section 112(a)(i) and 114AA. Further, the goods mentioned at Sr. No. 1 of Table-III are liable for confiscation under Section 111(m) of The Customs Act, 1962 and the

importer is liable for penalty under Section 112(a)(ii).

**6. Records of Summons and Statement:**

Two Summons were issued to the importer for recording of his statement under Section 108 of The Customs Act, 1962 but the importer did not appear in response to first two Summons. However, Shri Ashutosh Jha, the authorized representative of the importer appeared for recording of the statement in Lieu of the Summons dated 06.10.2025. In his statement, Shri Ashutosh Jha has submitted the following details:

- On being asked Shri Ashutosh Jha submitted that he is the Authorized Representative of M/s. Gori Tools. Their firm was started in June'2022 and they are basically traders of various commodities like screws, fabric, hardware items, etc. In addition to that based on marked demand, they trade in different commodities from time to time.
- On being asked he submitted that they are importing around 2-3 FCL Containers/Month for different trading goods from China. The goods imported vide BE No. 2677547 dated 16.06.2025 are Concrete Nails. They have imported this commodity for trading purpose.
- On being asked, he submitted that he has seen the Examination Report dated 02.07.2025. Being an authorized representative, he was also present during the examination conducted on 02.07.2025. They have declared the goods as Concrete Nail because they had ordered for Concrete Nail only. However, the Supplier has mistakenly supplied Counter Sunk Screw (assorted sizes). We have previously imported Concrete Nail twice before from the same supplier and they were found as declared at the time of Docks Examination. However, I am not sure how this time, the Supplier made this mistake.
- On being asked he submitted that they did not intend to import the product "Counter Sunk Screws" since they have ordered to the supplier for Concrete Nails. Therefore, they did not apply for BIS. He submitted that the BIS for Cross Recessed Screws (Quality Control) Order, 2024 supersede by DPIIT and the new Cross Recessed Screws (Quality Control) Order, 2025 will come into force from 01.11.2025. Further, he requested to release the goods for Home Consumption on MIP basis or the valuation done by CE for the goods. They are ready to pay Fine and penalty as imposed by the competent authority.

**7. Re-determination of Duty:**

7.1 Based on the foregoing paragraphs, it is evident that the importer has attempted to evade payment of duties and taxes by mis-declaring, Mis-classifying and undervaluing the imported goods. The duty liability for the goods found during examination is ascertained as under:

**Table-VI**

Sr. no.	Item	Total Qty (in Kgs)	Total Suggestive Average C.I.F. Value by C.E. – per kgs in INR	Total Suggestive C.I.F. Value by C.E. (in INR),	BCD @ 10%	SWS @ 10% of BCD	IGST @ 18%	Total Duty (in Rs.)
1	Concrete Nail (Assorted Size)	1200	62	74400	7440	744	14865	23049
Sr. no.	Item	Total Qty (in Kgs)	Total Suggestive Average C.I.F. Value by C.E. – per kgs in INR	Total Suggestive C.I.F. Value by C.E. (in INR),	BCD @ 15%	SWS @ 10% of BCD	IGST @ 18%	Total Duty (in Rs.)
2	Counter Sunk Screw (Assorted Size)	26920	131	3526520	528978	52898	739511	1321387
	Total			36,00,920/-	536418/-	53642/-	754376/-	13,44,436/-

From the Table VI above, it appears that the total duty liability of the importer is Rs. 13,44,436/- (Rupees Thirteen Lakh Forty-four Thousand Four Hundred Thirty-Six Only).

7.2. The importer in the BE no. 2677547 dated 16.06.2025, has declared the value of the goods as Rs. 12,12,071/- and calculated the applicable duties and taxes on the goods declared, based on the declared value and classification in the Bill of Entry as Rs. 3,75,500/-.

7.3. Based on the calculations from Table VI, the importer is required to pay/levy a differential liability of Rs. 9,68,936/- (Rupees Nine Lakh Sixty-Eight Thousand Nine Hundred Thirty-Six only) on the mis-declared/undervalued goods after adjustment. This amount represents the additional duty and tax liability that the importer must pay due to the mis-declaration and non-declaration of goods if the goods were released for Home Consumption by adjudicating authority.

## 8. LEGAL PROVISIONS:

8.1. **Section 2 (33)** of the Customs Act, 1962 'prohibited goods' means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with.

8.2 **Section 2 (39)**, 'smuggling', in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;

8.3 **Section 46** of the Act, prescribes that the importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed.

8.4. **Section 111** of the Act, prescribes the Confiscation of improperly imported goods, etc. as under:

The following goods brought from a place outside India shall be liable for confiscation:

*(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*

*(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;*

*(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under Section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54.*

8.5 **Section 112** of the Act provides the penal provisions for improper importation of goods, etc. which read as under:

*Any person:-*

- a. *who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or*
- b. *who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any*

*goods which he knows or has reason to believe are liable to confiscation under section 111,*

*shall be liable,-*

- i. *in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;*
- ii. *in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:*

**Provided** *that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;]*

- iii. *(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees], whichever is the greater;*
- iv. *in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest;*
- v. *in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest.*

**8.6 Section 114AA.** *Penalty for use of false and incorrect material.—If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.*

**8 . 7 Section 124** *prescribes the mandatory issuance of show cause notice before confiscation of goods, which read as under:*

*No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person –*

- a. *is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;*
- b. *is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and*
- c. *is given a reasonable opportunity of being heard in the matter: Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral. Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.*

**8.8 Section 125** *provides the option to pay lieu of confiscation as under:*

- (1) *Whenever confiscation of any goods is authorised by this Act, the officer adjudging it*

may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods or, where such owner is not known, the person from whose possession or custody such goods have been seized, an option to pay in lieu of confiscation such fine as the said officer thinks fit:

**Provided** that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, 3 [no such fine shall be imposed]:

**Provided** further that, without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.]

(3) Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.

#### 8.9 Relevant Provisions of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007:

**“Rule 4. Transaction value of identical goods.** -(1) (a) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued;

.....

(3) In applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of imported goods.

**“Rule 5. Transaction value of similar goods .** -(1) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued;

Provided that .....

(2) The provisions of clauses (b) and (c) of sub-rule (1), sub-rule (2) and sub-rule (3), of rule 4 shall, mutatis mutandis, also apply in respect of similar goods.

#### **Rule 7. Deductive value.-**

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions :-

(i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;

(ii) the usual costs of transport and insurance and associated costs incurred within India;

(iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.

(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

**Rule 8. Computed value.-**

Subject to the provisions of rule 3, the value of imported goods shall be based on a computed value, which shall consist of the sum of:-

(a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

(b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to India;

(c) the cost or value of all other expenses under sub-rule (2) of rule 10.

**Rule 9. Residual method:-**

1. Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India;

Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

2. No value shall be determined under the provisions of this rule on the basis of:-

- i. the selling price in India of the goods produced in India;
- ii. a system which provides for the acceptance for customs purposes of the highest of the two alternative values;
- iii. the price of the goods on the domestic market of the country of exportation;
- iv. the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;
- v. the price of the goods for the export to a country other than India;
- vi. minimum customs values; or
- vii. arbitrary or fictitious values.

**Rule 12. Rejection of declared value . –**

1. *When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.*

**2. Outcome of the investigation:-**

9.1 As discussed in foregoing paras, it appears that the goods imported and covered under Bill of Entry No. 2677547 dated 16.06.2025 have been mis-declared by the said importer in terms of quantity, description and in policy violation.

9.2 During the course of examination, the goods declared in the said BE was found mis declared in terms of description and quantity. The declared goods were found in only 48 bags with 1200 kgs of quantity along with mis-declared goods i.e. Counter Sunk Screw (Assorted Size) with 26920 kgs. The total net weight declared by the importer in BE is 24950 Kgs. However, the net weight found as 28120 kgs.

Further, the goods were seized vide Seizure Memo dated 18.07.2025 and handed over to the concerned CFS vide Supurtanama dated 18.07.2025.

9.3 The importer has declared the goods as Concrete Nails and classified the goods under CTH 73170019. However, the declared goods were found in only 48 bags with 1200 kgs and the declared classification of the same goods appears correct. Wherein in the case of mis-declared goods found in 1072 bags of the quantity 26920 kgs the classification needs to be re-determined as per Customs Tariff, 1975.

As per description of the mis-declared goods i.e Counter Sunk Screw it appears that the said goods fall under CTH 7318. The relevant extract of CTH 7318 is as below:

**7318 SCREWS, BOLTS, NUTS, COACH-SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL**

Threaded articles:

7318 11—Coach Screws:

7318 11 10---Machine Screw

7318 11 90 --- Other kg

7318 12 00 -- Other wood screws

7318 13 00 -- Screw hooks and screw rings

7318 14 00 -- Self-tapping screws

7318 15 00 -- Other screws and bolts, whether or not with their

7318 16 00 -- Nuts kg

From the above it clearly appears that the correct CTH for the goods Counter Sunk Screw is 73181500. The details of re-determined CTH of the all goods is as below:

Sr. No.	Description of Goods	Declared CTH	Re-determined CTH
1.	Concrete Nail (Assorted Size)	73170019	73170019
2.	Counter Sunk Screw (Assorted Size)	NA	73181500

9.4 Here, it is pertinent to mention that the importer has declared assessable value of these items as Rs. 12,12,071 /- in the Bill of Entry No. 2677547 dated 16.06.2025 filed by them, which

is otherwise re-determined to the tune of Rs. 36,00,920/- in terms of Rule 9 of CVR, 2007 as per the inspection conducted by the Chartered Engineer as discussed in foregoing paras. Thus, the valuation of the imported item shown at B.E needs to be rejected under Rule 12 of the CVR, 2007 and needs to be re-determined as Rs. 36,00,920/- in terms of Rule 9 of CVR,2007. Accordingly, it appears that the importer has contravened Section 14 and Section 46 of the Customs Act, 1962 read with Rule 11 of the CVR, 2007 in as much as they failed to declare correct value of the goods in the Customs document filed by them.

9.5 The importer in the BE no. 2677547 dated 16.06.2025, has declared the value of the goods as Rs. 12,12,071/- and calculated the applicable duties and taxes on the good declared, based on the declared value and classification in the Bill of Entry as Rs. 3,75,500/-. Based on the calculations from Table VI, the importer is required to pay/levy a differential liability of Rs. 9,68,936/- on the mis-declared/undervalued goods after adjustment. This amount represents the additional duty and tax liability that the importer must pay due to the mis-declaration, misclassification and non-declaration of goods if the goods will be released for Home Consumption by adjudicating authority.

9.6 The imported mis-declared goods i.e. Counter Sunk Screw (Assorted size) found during the examination falls under the compulsory registration with BIS as per IS No. 18471:2023. However, later DPIIT vide its order dated 27.08.2025 has superseded the Quality Control order for Cross Recessed Screws Order, 2024 and extended the applicability of BIS by 01.11.2025 vide Quality Control order for Cross Recessed Screws Order, 2025. So, from the Quality Control order for Cross Recessed Screws Order, 2025 it clearly appears that the said order is not applicable on the goods of current consignment.

9.7 The Government of India vide Notification No. 55/2023 dated 03.01.2024 has amended the import policy of CTH 7318 from Free to Prohibited with condition of MIP. Accordingly, the imported mis-declared goods i.e. Counter Sunk Screw (Assorted size) found during the examination were become prohibited as per import policy of CTH 7318. The relevant extract of Notification No. 55/2023 dated 03.01.2024 is as below:

**Government of India**  
**Ministry of Commerce & Industry**  
**Department of Commerce**  
**Directorate General of Foreign Trade**  
**Notification No. 55/2023**  
**New Delhi, Dated: 3rd January, 2024**

**Subject: Amendment in Import Policy and Policy condition of Screws covered under HS code 7318 of Chapter 73 of Schedule-I (Import Policy) of ITC (HS) 2022.**

S.O. (E): In exercise of powers conferred by Section 3 and Section 5 of the Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby amends the import policy and policy condition for specific HS codes covered under Chapter 73 of the ITC (HS), 2022, Schedule-I (Import Policy) as under:

**Revised Import Policy**

HS Code	Item Description	Existing Import Policy	Existing Policy Condition	Revised Import Policy	Revised Policy Condition
73181110	Threaded articles- Coach Screws- Machine screws	Free	Subject to Policy condition no. 2 and 3 of this Chapter	Prohibited	However, import is "Free" if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3 of this Chapter

73181190	Threaded articles- Coach Screws-Other	Free	Subject to Policy condition no. 2 and 3	Prohibited	However, import is "Free" if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3
73181200	Threaded articles- Other wood- screws	Free	Subject to Policy condition no. 2 and 3	Prohibited	However, import is "Free" if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3
73181300	Threaded articles- Screw hooks and screw rings	Free	Subject to Policy condition no. 2 and 3	Prohibited	However, import is "Free" if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3
73181400	Threaded articles- Self-tapping screws	Free	Subject to Policy condition no. 2 and 3	Prohibited	However, import is "Free" if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3
73181500	Threaded articles- Other screws and bolts, whether or not with nuts or washers	Free	Subject to Policy condition no. 2 and 3	Prohibited	However, import is "Free" if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3
73181900	Threaded articles- Other Free	Free	Subject to Policy condition no. 2 and 3	Prohibited	However, import is "Free" if CIF value is ₹129/- or above per Kg and subject to Policy condition no. 2 and 3

#### **Effect of the notification:**

The Import Policy of screws under ITC (HS) Codes 73181110, 73181190, 73181200, 73181300, 73181400, 73181500, and 73181900 is revised from "Free" to "Prohibited." However, import shall be "Free" if CIF value is ₹129/- or above per Kg.

This issues with the approval of the Minister of Commerce & Industry.

9.8 As per Policy Condition 2 & 3 of Chapter 73, the goods imported under all HS codes of Chapter 73 needs compulsory registration of the goods under SIMS (Steel Import Monitoring System). The importer has declared the goods as concrete nail and obtained SIMS Registration No. MOSSIMS090625126645 dated 09.06.2025. However, the goods were found mis-declared during the course of examination i.e. Counter Sunk Screws and the importer has not obtained the SIMS for the same. Accordingly, the mis-declared goods become prohibited for import.

9.9 Further, it is also found that the goods imported vide Bill of Entry No. 2677547 dated 16.06.2025 having re-determined valued at total Rs. 36,00,920/- by the said importer are covered under the Prohibition as per the Notification No. 55/2023 dated 03.01.2024 and SIMS. However, the same have been imported by the said importer from the foreign manufacturer by the way of mis-declaration. In view of the above, it appears that the said goods have become prohibited for import and accordingly, are liable for confiscation under the provisions of Section 111(d), 111(l) & 111(m) of the Customs Act, 1962 and thus has also rendered themselves liable for penal action under Section 112 (a)(i), 112(a)(ii) and 114AA of the Customs Act, 1962.

#### **10. WAIVER OF SHOW CAUSE NOTICE AND PERSONAL HEARING:**

The importer vide email dated 24.11.2025 has submitted that they are agreed with the valuation opined by the Chartered Engineer in his report. Further, the importer vide letter 27.11.2025 requested to decide the matter on merit and that they do not want any SCN and PH in the matter and ready to pay fine and penalty in the matter & further requested for permission to release of the goods at the earliest.

### 11. **Discussion and findings:-**

I have carefully gone through the records of the case, investigation report dated 11.12.2025, valuation report by empanelled Chartered Engineer and the applicable provisions of law. The importer, M/s Gori Tools, vide letter dated 29.12.2025 has requested for waiver of Show Cause Notice and Personal hearing. Thus, the principles of Natural Justice as provided in Section 122a of the Customs Act, 1962 have been complied with and I proceed to decide the case on the basis of documentary evidence available on records. The issue to be decided by me are:

- i. Whether the declared description and weightment of the goods mentioned of the Bill of Entry No. 2677547 dated 16.06.2025 is liable to be rejected and same needs to be re determined as per Table-III above.
  - ii. Whether the declared value of the goods imported under Bill of Entry No. 2677547 dated 16.06.2025, i.e. Rs. 12,12,071 /- (Rupees Twelve Lakh Twelve Thousand Seventy One) is liable to be rejected, under Rule 12 of the CVR, 2007 and required to be re determined as Rs. 36,00,920/- in terms of Rule 9 of CVR,2007.
  - iii. Whether the self-assessment done by the importer is liable to be rejected and the Bill of Entry No. 2677547 dated 16.06.2025 needs to be re-assessed with the differential duty of Rs. 9,68,936/- under Section 17(4) of the Customs Act, 1962 along with the addition of mis-declared goods mentioned in Table-III, if the goods will be released for Home Consumption by the adjudicating authority.
  - iv. Whether the imported goods mentioned at Sr. no. 1 of Table-III covered under Bill of Entry No. 2677547 dated 16.06.2025 having re-determined value of Rs. 74,400/- is liable for confiscation under Section 111(m) of the Customs Act, 1962.
  - v. Whether the imported goods mentioned at Sr. no. 2 of Table-III imported under Bill of Entry No. 2677547 dated 16.06.2025 found on examination having determined value of Rs. 35,26,520/- is liable for confiscation under Section 111 (d), Section 111 (l) & Section 111(m) of the Customs Act, 1962.
  - vi. Whether Penalty under Section 112 (a)(i), 112 (a)(ii) and 114AA of the Customs Act, 1962 is imposable upon the importer.
12. Regarding the first issue, I find that during the course of examination, the goods declared in the said BE was found mis declared in terms of description and quantity. The declared goods were found in only 48 bags with 1200 kgs of quantity along with mis-declared goods i.e. Counter Sunk Screw (Assorted Size) with 26920 kgs. The total net weight declared by the importer in BE is 24950 Kgs. However, the net weight found as 28120 kgs. Therefore, I find that the declared description, quantity, item No. and classification of the goods mentioned in the Bill of Entry no. 2677547 dated 16.06.2025 are liable for rejection and the same needs to be redetermined as per Table -III.
13. Regarding the second issue, I find that inconsistency observed in filing of the Bill of Entry suggests deliberate undervaluation and mis-declaration of the goods. During the course of examination, the goods declared in the said BE was found mis declared in terms of description and quantity. Since, mis-declaration of the goods, which have relevance to value, was noticed, the declared value of the undeclared goods is liable to be determined in terms of Rule 12, explanation 1 (i), of the Customs Valuation Rules (CVR), 2007, by going sequentially from Rule 2 to 9 thereof. Determination of valuation. It was observed that the imported goods were found in different variety, description, specification and quality, so, it was not possible to find and compare the same with other goods having identical/similar description, brand, make, model, quantity and Country of Origin. As the import data extracted with respect to contemporaneous imports was general in nature and contemporaneous data for imports of identical/similar goods was not available/found, therefore, the value could not be determined under Rules 4 and 5 of CVR, 2007.

14. As per Rule 6 *ibid*, if the value cannot be determined under Rules 3, 4 and 5 same shall be determined under the provisions of Rule 7 or when same cannot be determined under that rule then under Rule 8. As the imported goods were found to be non-standard, the sale price of identical or similar goods was not available in the domestic market as the goods are miscellaneous in nature and found in different variety, description, specification, model, brand, make, sizes and quality, therefore, determination of transaction value under Rule 7 of CVR, 2007 was not possible. As substantial data related to the cost or value of materials and fabrication or other processing employed in producing the imported goods required to compute the value under Rule 8 is also not available. Therefore, valuation of the impugned goods could not be ascertained under Rule 8 of CVR, 2007.
15. Hence, valuation of the goods is to be determined under residual method provided under Rule 9 of the CV Rules *ibid*. Accordingly, the Chartered Engineer was appointed for valuation of the goods. The Chartered Engineer vide his report ref no. CUS/592/25-26 dated 15.11.2025 has suggested the valuation of the goods. The Chartered Engineer, empanelled by the Government, determined the fair value of the goods to be Rs. 36,00,920/- (Rs. Thirty Six Lakh Nine Hundred Twenty Only) in contrast to the declared value as Rs. 12,12,071/-. In view of the above, the declared value of the goods, i.e. Rs. 12,12,071/- is liable to be rejected and the same needs to be re-determined as Rs. 36,00,920/- as mentioned above in Table-V.
16. Regarding the third issue, the self assessment done by the importer is liable to be rejected and the BE needs to be re-assessed with the differential duty of Rs. 9,68,936/- under Section 17(4) of the Customs Act, 1962. I find that from the above discussion, it is evident that the importer has undervalued/mis-classified the imported goods to evade payment of duties and taxes by. As per valuation done by the chartered engineer, empanelled by the government, the fair value of the goods amounts to be Rs. 36,00,920/- in contrast to the declared value as Rs. 12,12,071/-, resulting in the duty difference of Rs. 9,68,936/-. The duty liability for the imported goods as per re-determined value is ascertained. Therefore, I find that the self assessment done by the importer is liable for rejection and re-assessment of the bill of entry no. 2677547 dated 16.06.2025 should be done under Section 17(4) of the Customs Act, 1962 along with the addition of mis-declared goods mentioned in Table-III.
17. Regarding the fourth issue, I find that the imported goods mentioned at Sr. no. 1 of Table-III covered under Bill of Entry No. 2677547 dated 16.06.2025 having re-determined value of Rs. 74,400/- is found to be Concrete Nail (Assorted size). The quantity of PP bags declared for the said goods in the BE was 1120 bags, however, the actual no. of PP bags found during the examination were only 48 and weight of the goods found to be only 1200 Kgs. Since, the goods do not correspond in respect of value, quantity, they are liable for the confiscation under Section 111(m) of the Customs Act, 1962.
18. Regarding the Fifth issue, I find that the imported goods mentioned at Sr. no. 2 of Table-III imported under Bill of Entry No. 2677547 dated 16.06.2025 found on examination having determined value of Rs. 35,26,520/- is liable for confiscation under Section 111 (d), Section 111 (l) & Section 111(m) of the Customs Act, 1962. The goods at sr. no. 2 of the Table-III is Counter Sunk Screw which vide Notification No. 55/2023 dated 03.01.2024, becomes prohibited if the CIF value of the goods is less than Rs. 129/Kg. As per Policy Condition 2 & 3 of Chapter 73, the goods imported under all HS codes of Chapter 73 needs compulsory registration of the goods under SIMS (Steel Import Monitoring System). The importer has declared the goods as concrete nail and obtained SIMS Registration No. MOSSIMS090625126645 dated 09.06.2025. Further, importer has submitted revised SIMS. However, the goods were found mis-declared during the course of examination i.e. Counter Sunk Screws and the importer has not obtained the SIMS for the same. Accordingly, the mis-declared goods become prohibited for import. In addition to this, the goods "Counter Sunk Screw" falls under the compulsory registration with BIS as per IS No. 18471:2023. In the present case, Importer has not submitted any BIS, renders the goods liable for confiscation as per Section 111(d), Section 111(l) & Section 111(m) of the customs Act, 1962. However, later DPIIT vide its order dated 27.08.2025 has superseded the Quality Control order for Cross Recessed Screws Order, 2024 and extended the applicability of BIS by 01.11.2025 vide Quality Control order for Cross Recessed Screws Order, 2025. So, from the Quality Control order for Cross Recessed Screws Order, 2025 it clearly appears that the said order is not applicable on

the goods of current consignment. As the importer has submitted revised SIMS, goods are fit for import.

19. Regarding the Sixth issue, I find that for item No. 1 of the table-III, i.e. concrete nail, which was found mis-declared in terms of quantity, are liable for the confiscation under Section 111(m) of the Customs Act, 1962 and the importer is liable for penalty under Section 112(a)(ii) for this item. For item No. 2, i.e. Counter Sunk Screw which was undeclared in the Bill of Entry, was found prohibited as per invalid SIMS, MIP condition as per Notification No. 55/2023 dated 03.01.2024, goods are liable for confiscation under Section 111(d), Section 111(l) and Section 111(m) of the Customs Act, 1962 and importer is liable for penalty under Section 112(a)(i) for this item. From the above discussions, it is clear that importer has mis-declared the goods in circumvent the condition of MIP, BIS. This act of omission and commission renders the importers liable for penalty under Section 114AA of the Customs Act, 1962.
20. In view of the facts above, I pass the following order.

### **ORDER**

- i. I order to reject the declared total assessable value of goods as Rs. 12,12,071/-, quantity and classification of the Bill of Entry No. 2677547 dated 16.06.2025 and order to re-determine the value of the goods as Rs. 36,00,920/-.
  - ii. I order to re-assess the Bill of Entry 2677547 dated 16.06.2025 with differential duty of Rs. 9,68,936/- under section 17(4) of the customs Act, 1962 along with the addition of mis-declared goods mentioned in Table-III.
  - iii. I order to confiscate the imported goods at Sr. 1 of Table-III under Bill of Entry No. 2677547 dated 16.06.2025, of re-determined assessable value 74,400/- under Section 111(m) of the Customs Act, 1962. However, I give the importer an option under provision of Section 125(1) of the Customs Act, 1962, to redeem the said goods, on payment of redemption fine of **Rs. 7000/- (Rupees Seven Thousand only)**.
  - iv. I order to confiscate the imported goods at Sr. 2 of Table-III under Bill of Entry No. 2677547 dated 16.06.2025, of re-determined assessable value 35,26,520/- under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962. However, I give the importer an option under provision of Section 125(1) of the Customs Act, 1962, to redeem the said goods, on payment of redemption fine of **Rs. 3,50,000/- (Rupees Three Lakh Fifty Thousand only)**.
  - v. I impose a penalty of Rs. **5,000/- (Rupees Five Thousand only)** on M/s Gori Tools for goods at Sr. No. 1 under Bill of Entry No. 2677547 dated 16.06.2025 u/s. 112 (a)(ii) of the Customs Act, 1962.
  - vi. I impose a penalty of Rs. **1,50,000/- (Rupees One Lakh Fifty Thousand only)** on M/s Gori Tools for Items at Sr. 2 of Table-III, undeclared and prohibited items of Bill of Entry no. 2677547 dated 16.06.2025, u/s. 112 (a)(i) of the Customs Act, 1962.
  - vii. I impose a penalty of **Rs. 25,000/- (Rupees Twenty Five Thousand only)** on M/s Gori Tools u/s 114AA of the Customs Act, 1962.
21. This Order-in-Original is issued without prejudice to any other action that may be taken against the importer under the Customs Act, 1962 or

any other law for the time being in force.

Additional Commissioner of Customs  
Import Assessment  
Custom House, Mundra

To,

M/s Gori Tools (IEC: BREPS5305N)

Shahjahanpur, Alwar, Rajasthan, 301706

Copy to:-

1. The Addl. Commissioner (PCA), Customs House, Mundra
2. The Assistant Commissioner (RRA/TRC/EDI), Custom House, Mundra.
3. Guard File