	प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा **OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE: MUNDRA, KUTCH** **MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421** ई-मेल/ E-Mail: group3-mundra@gov.in	
A	फा /.सं .FILE NO.	CUS/APR/4396/2026-Gr 3-O/o Pr Commr-Cus-Mundra
B	मूल आदेश सं. ORDER-IN- ORIGINAL NO.	MCH/ADC/ZDC/310/2026-27
C	द्वारा पारित किया गया PASSED BY	**Dipak Zala,** Additional Commissioner of Customs, Custom House, Mundra
D	आदेश की तिथि DATE OF ORDER	16-09-2026
E	जारी करने की तिथि DATE OF ISSUE	17-09-2026
F	कारण बताओ नोटिस संएवं तिथि . SCN NO. & DATE	Importer requested for SCN & PH Waiver
G	नोटिसीपार्टी / आयातक/ NOTICEE/PARTY/ IMPORTER	M/s. Anantam Tradex (OPC) Private Limited (IEC: ABECA8404E) Office No A-503, Floor 5th, P2 Orchid Business Park Premises, Marol Military Road Marol Opp Twin Complex, J.B. Nagar, Andheri East, Mumbai – 400 059

1. यह अपील आदेश संबन्धित को नि:शुल्क 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 128A 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, 4TH Floor, Hudco Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad-380009."

3. उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।
   Appeal shall be filed within three months 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/- रूपये 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 paisa only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ ड्यूटि/ 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.

BRIEF FACTS OF THE CASE

M/s Anantam Tradex (OPC) Private Limited (IEC-ABECA8404E), having its registered office at Office No. A-503, Floor 5th, Orchid Business Park Premises, Marol Military Road Marol Opp Twin Complex, J.B. Nagar Andheri East, Mumbai, Mumbai Suburban, Maharashtra-400059 (hereinafter referred to as "*the Importer*" for sake of brevity) has imported a consignment as tabulated above (hereinafter referred to as "*the impugned Goods*") at Mundra Port vide Z type Bill of Entry No. 2774985 dated 27.07.2026. The Goods were put on hold by this office on suspicion of misdeclaration and undervaluation. The examination of the above said consignment was carried out by the officers of SIIB on 06.08.2026 in the presence of the importer's authorized representative under Panchnama dated 06.08.2026 drawn at the premises of M/s. Shivansh Terminals LLP, APSEZ, Mundra (Kachchh). The details of the goods as declared in the said Bill of Entry are as follows:

Table-I

Sr. No.	CTH	Description	Quantity	UQC
1	70072190	Mobile Screen Protector	59000	DOZ
2	39269099	Mobile Back Cover	4827	DOZ

2. Examination of the goods:

The officer of SIIB section, CH Mundra, conducted the examination of the impugned goods stuffed into the container no. MWIU0421060 covered under the Z-Bill of Entry No. 2774985 dated 27.07.2026 under Panchnama dated 06.08.2026.

2.1 During the course of examination of the impugned goods, after complete de-stuffing the goods were examined by the officers. The complete details of the goods found during examination are as under:

Table-III

Sr. No.	Description	No. of Cartons	Pcs per carton	Total Quantity (in Pcs)

1.	Tempered Glass Screen Protectors for Mobile Phones	708	1000	7,08,000
2.	Mobile Back cover	181	600	1,08,600
Total		889		8,16,600

Further, on examination of the goods, the officer prima facie noticed that the Mobile Back cover were mis-declared by the importer in respect of Quantity.

3. <u>Re-determined Classification and Quantity of the Goods:</u>

The importer has declared 02 items in the said BE i.e mobile screen protectors and mobile covers.

3.1 Mobile screen protectors are classified under chapter head 7007 of the Customs Tariff. The classification scheme of chapter head 7007 as provided under Customs Tariff is as below:

7007 Safety glass, consisting of toughened (tempered) or laminated glass:

Toughened (tempered) safety glass:
70071100 -- Of size and shape suitable for incorporation in vehicle, aircrafts, spacecrafts and vessels
70071900 -- Others

Laminated safety glass:
700721 -- of size and shape suitable for incorporation in vehicles, aircrafts, spacecrafts or vessels:
70072110 --- Bullet Proof Glass
70072190 --- Other
70072900 -- Others

3.2 During the examination of the goods, the mobile phone screen protectors were found to be made up of tempered glass and the word "tempered" was specifically mentioned on the packing of the screen protectors. Therefore, it is clear that the screen protectors were not made up of laminated glass but were made up of tempered glass. Further, screen protectors for mobile phones made up of tempered glass are specifically classified under CTH-70071900 and not under CTH 70072190 as CTH 70072190 specifically pertains to the screen protectors made up of laminated safety glass and not tempered glass.

3.3 Therefore, screen protectors for mobile phones made up of tempered glass are correctly classifiable under CTH 70071900 and not under CTH 70072190.

3.4 The importer had rightly classified Mobile Back covers imported by them under chapter head HSN 3926: Other articles of plastics and articles of other materials of heading 3901 to 3914.

<u>Table-IV</u>

Sr. No.	Goods found during examination	Re-determined CTH	Re-determined Quantity
1.	Tempered Glass Screen Protectors for	70071900	708000

	Mobile Phones		
2.	Mobile Back cover	39269099	108600

4. Valuation of the Goods:

Further, as goods found during examination in the subject Bill of Entry were mis-declared in terms of CTH as well as Quantity. Therefore, the declared value of the goods is liable for rejection and the fair value of the goods needs to be redetermined on the basis of their correct quantity and CTH.

4.1 Rejection of declared value & Redetermination of Assessable Value:

The Rule 3 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 2007 (hereinafter referred to as "*the CVR, 2007*") provides the method of valuation. The Rule 3(1) of the CVR, 2007 provides that "Subject to Rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of Rule 10. The Rule 3(4) ibid states that "if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through Rule 4 to 9 of CVR, 2007". Whereas, it appears that, transaction value in terms of Rule 3 of the CVR, 2007, is to be accepted only where there are direct evidences with regard to the price actually paid or payable in respect of the imported goods by the importer. Whereas, it further appears that, there is a reasonable doubt regarding the truth and accuracy of the value declared by the importer, and hence it appears liable to be rejected in terms of Rule 12 of the CVR, 2007.

4.2 Whereas, it appears that, if actual transaction value which means price paid or payable cannot be ascertained on the basis of Rule 3 of the CVR, 2007, the value shall be decided proceeding to subsequent rules. Thus, recourse is to be taken to the Rule 9 of the CVR, 2007 which provides for determination of value where the value of the imported goods cannot be determined under the provisions of the 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.

4.3 Whereas, it appears that, the value of the impugned goods could not be determined under Rule 4 and 5 ibid since the goods have been misdeclared/mis-declared by means of description, the value of contemporaneous imports of identical and similar goods of same quality and composition was not found. Proceeding sequentially, it is stipulated under Rule 6 ibid that where the value is not determinable under Rule 3, 4 and 5, the value is to be determined under Rule 7 or when the value cannot be determined under that Rule, under Rule 8. Whereas, Rule 7 provides for 'Deductive Value' i.e. the value is to be determined on the basis of valuation of identical goods or similar imported goods sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, subject to deductions stipulated under the rule. Whereas, for the reasons detailed above, the values also cannot be determined as per the said Rule 7 ibid. Likewise, for application of Rule 8 of the CVR, 2007, the cost of production or processing involved in the imported goods are not available. In the absence of requisite data, the value cannot be determined by taking recourse to these rules either.

4.4 Whereas, it appears that, the provisions of Rule 4 to 8 ibid, are not applicable in the instant case, the value of the impugned goods is required to be determined under the provisions of Rule 9 of the CVR 2007, which reads as under: -

> *"Rule 9: Residual method – (1) Subject to the provisions of Rule 3, where the value of the 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:"*

4.5 Whereas, as per the provisions of Rule 9 ibid, the assessable value of the goods actually found during examination are required to be re-determined under Rule 9 ibid, i.e. as per the residual method. Whereas, the impugned goods were inspected by Shri Anwar Y Kukad, Chartered Engineer & Government approved valuer, who submitted his Valuation report vide reference No. AYK: VAL: 03028:2026 dated 24.08.2026 wherein, he has reported the value of the cargo as tabulated below:

Table-V

Sr. no.	Item	Quantity (Pcs)	Per Unit Suggestive Average C.I.F. Value in USD (Approx.)	Total Suggestive CIF value in USD (Approx.)	Suggestive Present CIF value in INR (1 USD= 97.2 INR)
1	Tempered Glass Screen Protectors for Mobile Phones	7,08,000	0.083	58,764	57,11,861
2	Mobile Back cover	1,08,600	0.054	5,864	5,70,020
Total				77,459	62,81,881

4.6 Whereas, it appears that, the assessable value of Rs. 12,20,978/- declared by the importer at the time of filling of the Z-Bill of Entry No. 2774985 dated 27.07.2026 is liable to be rejected in terms of Rule 12 of the CVR, 2007. Whereas, further it appears that, the assessable value of the cargo covered under said Bill of Entry is required to be taken as Rs. 62,81,881/- on the basis of valuation report submitted by the CE for the purpose of valuation under provisions of Rule 9 of the CVR, 2007 read with note 2 of the interpretative notes for Rule 9 of the CVR, 2007.

5. Importability and Policy Compliance:

All the goods found during the examination is freely importable after paying of applicable Customs Duty.

6. Re-determination of Applicable Duty:

On the basis of re-determined value of the goods in above Table-V, duty leviable on goods imported vide B/E No. 2774985 dated 27.07.2026 is being re-calculated. The re-calculated leviable duty is as under: -

Table-VI

Sr. no.	Item Description	Total Qty found during examination in PCS	Suggestive Present CIF value (as per CE) in Rs.	BCD in Rs.	SWS in Rs.	IGST in Rs.	Total applicable Duty in Rs.
1	Tempered Glass Screen Protectors for Mobile Phones	708000	57,11,861	5,71,186	57,119	11,41,230	17,69,535
2	Mobile Back cover	108600	5,70,020	85,503	8,550	1,19,533	2,13,586
			62,81,881	6,56,689	65,669	12,60,763	19,83,121

The total re-determined value of the goods releasable comes to Rs. 62,81,881/- and the total re-determined Duty for the said releasable goods comes to Rs. 19,83,121/- instead of the declared duty for the same i.e. Rs. 4,57,500/-. The differential duty of said releasable goods comes to Rs. 15,25,621/-.

7. Outcome of the Investigation:

The investigation conducted by the Special Intelligence and Investigation Branch (SIIB), Customs House, Mundra, based on the special intelligence, revealed significant irregularities in the import consignment of M/s. Anantam Tradex (OPC) Private Limited, Office No A-503 Floor 5th P2 Orchid Business Park Premises, Marol Military Road Marol Opp Twin Complex, J.B. Nagar Andheri East, Mumbai, Mumbai Suburban, Maharashtra-400059 (IEC: ABECA8404E), under Z-Bill of Entry No. 2774985 dated 27.07.2026, covering container MWIU0421060. The examination conducted on 06.08.2026, which uncovered deliberate mis-declaration, undervaluation indicating an intent to evade Customs duties. The outcomes of the investigation are as follows:

7.1 Examination of the Goods:

The officer of SIIB section, CH Mundra, conducted the examination of the impugned goods stuffed into the container no. MWIU0421060 covered under the Z-Bill of Entry No. 2774985 dated 27.07.2026 under Panchnama dated 06.08.2026. During the course of examination, it was noticed that the goods were mis-declared by the importer in respect of quantity.

7.2 Re-determined Classification and Quantity of the Goods:

The importer has declared 02 items in the said BE. However, during the course of examination, the goods were found mis-declared in terms of quantity. 01 item i.e. Mobile Plastic Protection Film for Back was also found mis-declared. The re-determined Description, Quantity and CTH of the goods is as below:

Sr.	Goods found during examination	Re-determined	Re-determined

No.		CTH	Quantity
1.	Tempered Glass Screen Protectors for Mobile Phones	70071900	708000
2.	Mobile Back cover	39269099	108600

7.3 Valuation of the Goods:

Whereas, as per the provisions of Rule 9 ibid, the assessable value of the goods actually found during examination are required to be re-determined under Rule 9 ibid, i.e. as per the residual method. Whereas, the impugned goods were inspected by Shri Anwar Y Kukad, Chartered Engineer & Government approved valuer, who submitted his Valuation report vide reference No. AYK: VAL: 03028:2026 dated 24.08.2026. It appears that, the assessable value of Rs. 12,20,978/- declared by the importer in the Z-Bill of Entry No. 2774985 dated 27.07.2026 is liable to be rejected in terms of Rule 12 of the CVR, 2007. Whereas, further it appears that, the assessable value of the cargo covered under said Bill of Entry is required to be taken as Rs. 62,81,881/- on the basis of valuation report submitted by the CE for the purpose of valuation under provisions of Rule 9 of the CVR, 2007 read with note 2 of the interpretative notes for Rule 9 of the CVR, 2007.

7.4 Importability and Policy Compliance:

All the goods found during the examination are freely importable after paying of applicable Customs Duty.

7.5 Re-determination of Duty:

The total re-determined value of the goods comes to Rs. 62,81,881/- and the total duty for the said goods comes to Rs. 19,83,121/- instead of the declared duty for the same i.e. Rs. 4,57,500/-. The differential duty of said releasable goods comes to Rs. 15,25,621/-.

7.6 Re-determination of COO:

The importer has declared the COO of the goods as UAE in the said BE. However, as per the marking of the goods it appears that the goods are manufactured in China. Further, the importer vide his letter dated 19.08.2026 has submitted that the goods were transited to UAE from China and then from UAE to Mundra. The COO of the goods is China. At the time of filling of the said BE they have wrongly mentioned the COO as UAE. The importer has also requested for amendment of COO in the said BE.

7.7 Confiscation of Goods and Penal Action:

In view of the above, it is evident that the importer, M/s. Anantam Tradex (OPC) Private Limited, has imported the goods covered under Bill of Entry No. 2774985 dated 27.07.2026 by way of mis-declaration in description, quantity and classification. Therefore, the goods imported vide said Bill of Entry are liable for confiscation under Section 111(l) and 111(m) of the Customs Act, 1962. The importer's actions indicate an intent to evade customs duty, violating Section 46(4) of the Customs Act, 1962 (false declaration in Bill of Entry). Consequently, the importer is liable for penalties under Sections 112(a)(ii) and 114AA of the Customs Act, 1962, for knowingly submitting false documents and attempting to evade

duties.

8. RELEVANT LEGAL PROVISIONS:

(A) RELEVANT PROVISIONS OF SEZ ACT, 2005:

2. Definitions.— In this Act, unless the context otherwise requires,—

……..

(o) "**import**" means—

(i) bringing goods or receiving services, in a Special Economic Zone, by a Unit or Developer from a place outside India by land, sea or air or by any other mode, whether physical or otherwise; or

(ii) receiving goods, or services by a Unit or Developer from another Unit or Developer of the same Special Economic Zone or a different Special Economic Zone;

Section 21: Single enforcement officer or agency for notified offences.—

1. *The Central Government may, by notification, specify any act or omission made punishable under any Central Act, as notified offence for the purposes of this Act.*
2. *The Central Government may, by general or special order, authorise any officer or agency to be the enforcement officer or agency in respect of any notified offence or offences committed in a Special Economic Zone.*
3. *Every officer or agency authorised under sub-section (2) shall have all the corresponding powers of investigation, inspection, search or seizure as is provided under the relevant Central Act in respect of the notified offences.*

Section 22: Investigation, inspection, search or seizure —

The agency or officer, specified under section 20 or section 21, may, with prior intimation to the Development Commissioner concerned, carry out the investigation, inspection, search or seizure in the Special Economic Zone or in a Unit if such agency or officer has reasons to believe (reasons to be recorded in writing) that a notified offence has been committed or is likely to be committed in the Special Economic Zone:

Provided that no investigation, inspection, search or seizure shall be carried out in a Special Economic Zone by any agency or officer other than those referred to in sub-section (2) or sub-section (3) of section 21 without prior approval of the Development Commissioner concerned:

Provided further that any officer or agency, if so authorised by the Central Government, may carry out the investigation, inspection, search or seizure in the Special Economic Zone or Unit without prior intimation or approval of the Development Commissioner

Notification Nos. 2665(E) and 2667(E) dated 05.08.2016:

1. *In exercise of the powers conferred by section 22 of the Special Economic Zones Act, 2005 (28 of 2005), the Central Government by Notification No. 2667(E) dated*

05.08.2016 issued by the Ministry of Commerce & Industry, has authorized the jurisdictional Customs Commissioner, in respect of offences under the Customs Act, 1962 (52 of 1962) to be the enforcement officer(s) in respect of any notified offence or offences committed or likely to be committed in a Special Economic Zone. The enforcement officer(s), for the reasons to be recorded in writing, may carry out the investigation, inspection, search or seizure in a Special Economic Zone or Unit with prior intimation to the Development Commissioner, concerned. Under Section 21(1) of the SEZ Act, 2005, the Central Government may, by notification, specify any act or omission made punishable under any Central Act, as notified offence for the purposes of this Act.

2. *The Central Government, by the Notification 2665(E) dated 05.08.2016 has notified offences contained in Sections 28, 28AA, 28AAA, 74, 75, 111, 113, 115, 124, 135 and 104 of the Customs Act, 1962 (52 of 1962) as offences under the SEZ Act, 2005.*

47 (5) *Refund, Demand, Adjudication, Review and Appeal with regard to matters relating to authorise operations under Special Economic Zones Act, 2005, transactions, and goods and services related thereto, shall be made by the Jurisdictional Customs and Central Excise Authorities in accordance with the relevant provisions contained in the Customs Act, 1962, Central Excise Act, 1944, and the Finance Act, 1994 and the rules made thereunder or the notifications issued thereunder.*

(B) RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:

Section 2(22)*: "goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;*
Section 2(23): *"import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;*
Section 2(25): *"imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;*
Section 2(26): "*importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer;*
Section 11A: *"illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.*

Section 17. Assessment of duty. –
(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.
..
(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

Section 46. Entry of goods on importation:
(4) *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, relating to the imported goods.

(4A) *the importer who presents a Bill of Entry shall ensure the following, namely:*
(a) The accuracy and completeness of the information given therein;
(b) The authenticity and validity of any document supporting it; and
(c) Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

Section 111. Confiscation of improperly imported goods, etc. – *The following goods brought from a place outside India shall be liable to 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 transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54;*

Section 112. Penalty for improper importation of goods, etc. –

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:*

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.

(C) 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.*

9. <u>In view of the above facts and discussion, it appears that</u> –

(i) The declared Quantity, No. of items, Country of Origin and Classification of the goods imported vide Z-Bill of Entry No. 2774985 dated 27.07.2026, filed by the Importer M/s. Anantam Tradex (OPC) Private Limited, are liable to be rejected and the same needs to be re-determined as per table-IV.

(ii) The total declared assessable value of **Rs. 12,20,978/-** for the goods under Z-Bill of Entry No. 2774985 dated 27.07.2026 is liable to be rejected and re-determined as **Rs. 62,81,881/-** under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, read with Section 14 of the Customs Act, 1962.

(iii) The Bill of Entry no. 2774985 dated 27.07.2026 needs to be re-assessed under Section 17(4) of The Customs Act, 1962 with re-determined duty, classification, no. of items, and quantity.

(iv) The goods imported vide Bill of Entry no. 2774985 dated 27.07.2026 having re-determined value of **Rs. 62,81,881/-** are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962.

(v) The importer, M/s. Anantam Tradex (OPC) Private Limited (IEC: ABECA8404E), is liable for penalties under Sections 112(a)(ii), and 114AA of the Customs Act, 1962.

10. The importer vide their email dated 01.09.2026 has requested for waiver of SCN and PH in the instant case and accepted the CE's Valuation Report, bearing Ref:- AYK: VAL: 03028:2026 dated 24.08.2026. Accordingly, necessary adjudication proceeding/action may be initiated in respect of the said Bill of Entry as per the Customs Act, 1962. Outcome of the proceedings may please be intimated to this office.

PERSONAL HEARING AND SUBMISSIONS

11. The importer M/s. Anantam Tradex (OPC) Private Limited vide their letter dated 11.09.2026 submitted the following:

> *During the course of Customs examination, certain differences were observed in respect of the declared details of the subject consignment. We respectfully submit that the said differences were purely inadvertent and arose due to an unintentional packing/stuffing error at the overseas supplier's end, whereby certain excess packages were inadvertently stuffed along with the subject shipment.*
>
> *We further submit that the goods covered under the subject consignment are of Chinese origin. The goods were originally moved from China to UAE on a transit basis and thereafter exported from UAE to India. At the time of filing the Bill of Entry, the Country of Origin was inadvertently declared as UAE instead of China. The same was purely an inadvertent clerical/declaration error and was not with any intention to derive any undue benefit or to cause any loss of revenue.*
>
> *We respectfully submit that there was no deliberate or wilful act on the part of the importer in relation to the above discrepancies. The importer has always maintained transparency and has extended full cooperation to the Customs authorities during the examination and verification process.*
>
> *We have also taken note of the examination findings and have communicated with the overseas supplier regarding the packing/stuffing discrepancy. The supplier has confirmed that the excess packages were inadvertently stuffed*

during the packing/loading process.

We humbly submit that this is the first instance faced by the importer in relation to such an examination/verification matter, and the importer has no intention whatsoever to violate or circumvent the applicable Customs procedures. The importer has always endeavoured to comply with all applicable Customs laws, rules and regulations.

In view of the above facts and circumstances, we respectfully request your good office to kindly take a sympathetic, considerate and lenient view of the matter, considering the inadvertent nature of the discrepancies, the genuine circumstances involved, the cooperation extended during examination and the absence of any deliberate intent. We further undertake to comply with any lawful requirement and to discharge such duty, fine, penalty or other statutory liability, if any, as may be determined by the competent authority in accordance with law.

REQUEST FOR WAIVER OF SHOW CAUSE NOTICE AND PERSONAL HEARING

For the purpose of expeditious disposal of the matter, we hereby voluntarily submit that, to the extent permissible under the applicable provisions of law, we do not desire issuance of a separate Show Cause Notice (SCN) or grant of a Personal Hearing (PH).

We therefore request your good office to kindly treat this representation, along with the examination findings and documents submitted, as our written submission and voluntary request for waiver of SCN and Personal Hearing, to the extent legally permissible, and kindly proceed with adjudication of the matter without further delay.

We sincerely request your good office to kindly consider the above facts and circumstances and pass an appropriate and considerate order enabling the importer to complete the necessary Customs formalities and obtain clearance of the subject consignment at the earliest.

We assure your good office of our continued cooperation and strict compliance with all Customs procedures and applicable statutory requirements in all future transactions.

We shall remain grateful for your kind consideration and favourable action.

DISCUSSION AND FINDINGS

12. I have carefully gone through the records of the case, Investigation Report No. 156/2025-26 dated 07.09.2026 and the applicable provisions of law. The importer vide their letter dated 11.09.2026 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 issues to be decided by me are:

(i) Whether the declared Quantity, No. of items, Country of Origin and Classification of the goods imported vide Z-Bill of Entry No. 2774985 dated 27.07.2026, filed by the Importer M/s. Anantam Tradex (OPC) Private Limited, are liable to be rejected and re-determined as per Table-IV, supra;

(ii) Whether the total declared assessable value of **Rs. 12,20,978/-** for the goods under Z-Bill of Entry No. 2774985 dated 27.07.2026 is liable to be rejected and re-determined as **Rs. 62,81,881/-** under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, read with Section 14 of the Customs Act, 1962;

(iii) Whether the self-assessment done by the importer is liable to be rejected and Bill of Entry No. 2774985 dated 27.07.2026 needs to be re-assessed under Section 17(4) of the Customs Act, 1962 with re-determined duty, classification, no. of items, and quantity;

(iv) Whether the goods imported vide Bill of Entry no. 2774985 dated 27.07.2026 having re-determined value of **Rs. 62,81,881/-** are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962;

(v) Whether penalty under **Sections 112(a)(ii)** and **114AA** of the Customs Act, 1962 is imposable upon the importer, M/s. Anantam Tradex (OPC) Private Limited.

13. <u>RE-DETERMINATION OF GOODS</u>

13.1 Regarding the first issue, I find that the importer filed Z-Bill of Entry No. 2774985 dated 27.07.2026 declaring two items, namely "Mobile Screen Protector" (59000 DOZ) under CTH 70072190 and "Mobile Back Cover" (4827 DOZ) under CTH 39269099, with Country of Origin declared as UAE. Examination of the goods was conducted by the officers of SIIB, Customs House, Mundra on 06.08.2026 under Panchnama dated 06.08.2026 in the presence of the importer's authorized representative, at the premises of M/s. Shivansh Terminals LLP, APSEZ, Mundra (Kachchh). The examination revealed significant discrepancies in respect of classification, quantity and Country of Origin.

13.2 I find that upon complete de-stuffing of container No. MWIU0421060, the Mobile Screen Protectors were found to be made of tempered glass, with the word "tempered" specifically mentioned on the packing thereof. I find that screen protectors made of tempered glass are specifically classifiable under CTH 70071900, and not under CTH 70072190 as declared by the importer, since CTH 70072190 pertains specifically to screen protectors made of laminated safety glass and not tempered glass. I therefore hold that the Mobile Screen Protectors are correctly classifiable under CTH 70071900. I find that the classification of Mobile

Back Cover under CTH 39269099 as declared by the importer requires no change.

13.3 I find that the quantity of the goods found on examination was also at variance with the declared quantity. As per Table-IV, supra, the re-determined quantity of Tempered Glass Screen Protectors for Mobile Phones is 7,08,000 Pcs and the re-determined quantity of Mobile Back Cover is 1,08,600 Pcs, as against the declared quantity of 59000 DOZ and 4827 DOZ respectively.

13.4 I find that the importer vide their letter dated 19.08.2026 has themselves submitted that the goods were transited to UAE from China and thereafter from UAE to Mundra, and that the Country of Origin of the goods is China, which was wrongly declared as UAE at the time of filing of the said Bill of Entry. I find that the marking on the goods also indicated that the goods were manufactured in China. I therefore hold that the Country of Origin of the goods is China and not UAE.

13.5 In view of the above discussion, I hold that the declared Quantity, Classification and Country of Origin of the goods imported vide Z-Bill of Entry No. 2774985 dated 27.07.2026 are liable to be rejected and are re-determined as per Table-IV, supra.

14. <u>VALUATION</u>

14.1 Regarding the second issue, I find that the mis-declaration of the goods in respect of classification and quantity, as discussed above, provides sufficient reason to doubt the truth and accuracy of the value declared by the importer in relation to the imported goods. I hold that the declared assessable value of **Rs. 12,20,978/-** is liable to be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

14.2 I find that as per Rule 3(4) of the CVR, 2007, where the value cannot be determined under sub-rule (1), the value is to be determined by proceeding sequentially through Rules 4 to 9 of the CVR, 2007. I find that in the absence of contemporaneous data of identical or similar goods of the same quality and composition, and in the absence of data required for application of Rules 7 and 8, valuation could not be determined under Rules 4 to 8 of the CVR, 2007. I therefore hold that recourse to Rule 9 (residual method) of the CVR, 2007 was appropriate in the facts of the present case.

14.3 I find that the goods were inspected by Shri Anwar Y Kukad, Chartered Engineer & Government approved valuer, who vide his Valuation Report Ref. No. AYK:VAL:03028:2026 dated 24.08.2026 has determined the assessable value of the goods as under:

Sr. No.	Item	Quantity (Pcs)	Suggestive CIF Value in INR (Approx.)

1	Tempered Glass Screen Protectors for Mobile Phones	7,08,000	57,11,861
2	Mobile Back Cover	1,08,600	5,70,020
	Total		**62,81,881**

14.4 I find that the importer vide their e-mail dated 01.09.2026 has accepted the said Valuation Report and the value determined therein, and has also requested for waiver of Show Cause Notice and Personal Hearing.

14.5 In view of the above, I hold that the declared assessable value of **Rs. 12,20,978/-** is liable to be rejected under Rule 12 of the CVR, 2007 and is re-determined at Rs. **62,81,881/-** under Rule 9 of the CVR, 2007 read with Section 14 of the Customs Act, 1962.

15. <u>RE-ASSESSMENT UNDER SECTION 17(4)</u>

15.1 Regarding the third issue, I find that Section 17 of the Customs Act, 1962 deals with assessment of duty. The relevant provisions are as follows:

> *"17. Assessment of duty –*
> *(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.*
> *...*
> *(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods."*

15.2 I find that based on the mis-declaration of the goods in terms of classification, quantity and Country of Origin, and the undervaluation established through examination and investigation, it is evident that the self-assessment done by the importer was not done correctly. The importer declared assessable value of **Rs. 12,20,978/-** whereas the value has been re-determined as **Rs. 62,81,881/-.**

15.3 I find that the total re-determined duty, as under, comes to **Rs. 19,83,121/-** as against the declared duty of **Rs. 4,57,500/-**, resulting in a differential duty of **Rs. 15,25,621/-**. The duty calculation is as follows:

Sr. No.	Item	BCD (Rs.)	SWS (Rs.)	IGST (Rs.)	Total Duty (Rs.)
1	Tempered Glass Screen Protectors for Mobile Phones	5,71,186	57,119	11,41,230	17,69,535
2	Mobile Back Cover	85,503	8,550	1,19,533	2,13,586
	Total	6,56,689	65,669	12,60,763	**19,83,121**

15.4 Therefore, I hold that the self-assessment done by the importer under Section

17(1) of the Customs Act, 1962 is liable to be rejected and the Z-Bill of Entry No. 2774985 dated 27.07.2026 is re-assessed under Section 17(4) of the Customs Act, 1962 with re-determined value of **Rs. 62,81,881/-**, re-determined classification and quantity as per Table-IV, supra, and re-determined duty as per above.

16. CONFISCATION

16.1 Regarding the fourth issue, I find that Section 111(l) of the Customs Act, 1962 provides for confiscation of "*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.*" In the present case, I find that the importer had declared "Mobile Screen Protector" under CTH 70072190, being screen protectors made of laminated safety glass. However, on complete de-stuffing of container No. MWIU0421060, the goods actually found were Tempered Glass Screen Protectors for Mobile Phones, with the word "tempered" specifically marked on the packing thereof, correctly classifiable under CTH 70071900. I find that tempered glass screen protectors and laminated glass screen protectors are distinct commercial commodities falling under separate sub-headings of the Customs Tariff. Since the goods found on examination were, by their very composition, not the goods declared and included in the entry made in the Bill of Entry, I hold that the same are liable to confiscation under Section 111(l) of the Customs Act, 1962.

16.2 I find that Section 111(m) of the Customs Act, 1962 provides for confiscation of "*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 transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54.*" In the present case, I find that the goods do not correspond with the entry made in the Bill of Entry in respect of classification, Country of Origin and value. The examination conclusively established that the goods declared as laminated glass screen protectors under CTH 70072190 were in fact tempered glass screen protectors classifiable under CTH 70071900. Further, the importer vide their letter dated 19.08.2026 has themselves admitted that the Country of Origin is China and not UAE as declared, the goods having merely transited through UAE. I find that the importer has violated Section 46(4) of the Customs Act, 1962 by not making a true declaration as to the contents of the Bill of Entry. Further, the importer has violated Section 46(4A) of the Customs Act, 1962 by not ensuring the accuracy and completeness of the information given in the Bill of Entry. The discrepancies in classification, Country of Origin and consequent undervaluation clearly establish that the declaration made was false and incorrect.

16.3 I find that the importer's acts of omission and commission have rendered the goods liable to confiscation. The mis-declaration of classification, the wrong declaration of Country of Origin, and the resultant significant undervaluation collectively establish that the goods do not correspond with the entry made under

the Act. Therefore, I hold that the goods imported vide Z-Bill of Entry No. 2774985 dated 27.07.2026, having re-determined assessable value of **Rs. 62,81,881/-,** are liable for confiscation under Section 111(l) and Section 111(m) of the Customs Act, 1962.

16.4 Once the goods are held liable for confiscation, the next question before me is whether to allow the release of the impugned goods on Redemption Fine. I find sub-section (1) of Section 125 of the Customs Act, 1962 prescribes that:

> *"Wherever confiscation of any goods is authorized by this Act, the officer adjudicating 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."*

16.5 In the present case, since the imported goods having re-determined value of Rs. 62,81,881/- are not prohibited goods, I find it appropriate to give the importer an option to redeem the confiscated goods on payment of appropriate redemption fine under Section 125 of the Customs Act, 1962 for clearance for home consumption.

17. <u>PENALTIES ON IMPORTER</u>

17.1 Regarding the fifth issue, I find that the goods having re-determined value of **Rs. 62,81,881/-** are dutiable goods, other than prohibited goods, and have a differential duty liability of **Rs. 15,25,621/-.** The importer, by mis-declaring the classification and quantity of the goods and wrongly declaring the Country of Origin, has done acts which have rendered the goods liable to confiscation under Section 111(l) and 111(m) of the Customs Act, 1962. Therefore, I hold that penalty under **Section 112(a)(ii)** of the Customs Act, 1962 is imposable upon the importer.

17.2 I find that Section 114AA of the Customs Act, 1962 provides for penalty for use of false and incorrect material. I find that the investigation clearly establishes that the importer knowingly or intentionally made false and incorrect declarations in the Bill of Entry — the Mobile Screen Protector was mis-declared under CTH 70072190 (laminated glass) whereas the goods were tempered glass classifiable under CTH 70071900; the quantity of the goods was grossly mis-declared; and the Country of Origin was wrongly declared as UAE whereas the goods originated from China. These declarations were material to the assessment of customs duty. Had the true classification, quantity and Country of Origin been declared, significantly higher duty would have been payable. This constitutes use of false and incorrect material in the Bill of Entry in material particulars for the transaction of business under the Customs Act, 1962. Therefore, I hold that penalty under **Section 114AA** of the Customs Act, 1962 is also imposable upon the importer.

17.3 Therefore, I hold that penalty under **Sections 112(a)(ii)** and **114AA** of the Customs Act, 1962 is imposable upon the importer M/s. Anantam Tradex (OPC) Private Limited.

17.4 I further find that the importer has submitted that this is the first occasion on which any such discrepancy has come to notice in respect of their imports, and that no prior instance of similar mis-declaration or proceedings under the Customs Act, 1962 exists against them. I find it appropriate to take this submission into consideration, along with the cooperation extended by the importer during the course of investigation, while determining the quantum of penalty imposable under Sections 112(a)(ii) and 114AA of the Customs Act, 1962.

ORDER

18. In view of the foregoing discussion and findings, I pass the following order:

(i) I order to reject the declared Quantity, Classification and Country of Origin of the goods imported vide Z-Bill of Entry No. 2774985 dated 27.07.2026 and re-determine the same as per Table-IV, supra;

(ii) I order to reject the total declared assessable value of **Rs. 12,20,978/-** of the goods covered under Z-Bill of Entry No. 2774985 dated 27.07.2026 under Rule 12 of the Customs Valuation Rules, 2007 and I further order that the value be re-determined at **Rs. 62,81,881/-** under Rule 9 of the Customs Valuation Rules, 2007;

(iii) I order to re-assess the Z-Bill of Entry No. 2774985 dated 27.07.2026 under Section 17(4) of the Customs Act, 1962 with the re-determined classification, quantity and value as per this order. The differential duty amounting to **Rs. 15,25,621/-** (Rupees Fifteen Lakh Twenty Five Thousand Six Hundred Twenty One Only) is required to be paid in addition to the duty already self-assessed;

(iv) I order confiscation of the goods imported vide Z-Bill of Entry No. 2774985 dated 27.07.2026, having re-determined value of **Rs. 62,81,881/-**, under Section 111(l) and Section 111(m) of the Customs Act, 1962. However, I give option to the importer to redeem the said goods for home consumption under Section 125 of the Customs Act, 1962 on payment of Redemption Fine of **Rs. 3,00,000/-** (Rupees Three Lakh Only);

(v) I impose penalty of **Rs. 1,50,000/-** (Rupees One Lakh Fifty Thousand Only) under Section 112(a)(ii) of the Customs Act, 1962 upon the importer M/s. Anantam Tradex (OPC) Private Limited;

(vi) I impose penalty of **Rs. 50,000/-** (Rupees Fifty Thousand Only) under Section 114AA of the Customs Act, 1962 upon the importer M/s. Anantam Tradex (OPC) Private Limited.

19. This order is issued without prejudice to any other action that may be taken against the importer or any other person(s) under the provisions of the Customs Act, 1962 and rules/regulations framed thereunder or any other law for the time being in force in the Republic of India.

Digitally signed by Dipakbhai Zala
Date: 17-09-2026 17:55:11

(Dipak Zala)
Additional Commissioner of Customs
Custom House, Mundra

To,
M/s. Anantam Tradex (OPC) Private Limited (IEC: ABECA8404E)
Office No A-503, Floor 5th, P2 Orchid Business Park Premises,
Marol Military Road Marol Opp Twin Complex, J.B. Nagar,
Andheri East, Mumbai – 400 059

Copy to:

1. The Deputy Commissioner, SIIB, Customs House, Mundra
2. The Deputy Commissioner, Review, Customs House, Mundra
3. The Deputy Commissioner, TRC, Custom House, Mundra
4. The Deputy Commissioner, EDI, Custom House, Mundra
5. Guard File