


OIO No: 15/ADC/SRV/Hazira(Import)/2025-26
F. No: GEN/INT/MISC/41/2026-AH-PORT-HZR-CUS

	<p>OFFICE OF THE ADDITIONAL COMMISSIONER OF CUSTOMS, हज़िरा पोर्ट, हज़िरा बाय-पास रोड, हज़िरा, सूरत -394270 HAZIRA PORT, HAZIRA BY-PASS ROAD, CHORIYASHI AT & POST HAZIRA, SURAT, GUJARAT- 394270 फोन: 0261-2207683 इ.मेल : hazira.import@gov.in</p>
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DIN: 20260371MN000000E0BA

PREAMBLE

A	फ़ाइल संख्या/ File No.	:	GEN/INT/MISC/41/2026-AH-PORT-HZR-CUS
B	कारण बताओ नोटिस संख्या-तारीख / Show Cause Notice No. and Date	:	BOE No. 6329416 dated 16.12.2025
C	मूल आदेश संख्या/ Order-In-Original No.	:	15/ADC/SRV/Hazira(Import)/2025-26
D	आदेश तिथि/ Date of Order-In-Original	:	23.03.2026
E	जारी करने की तारीख/ Date of Issue	:	23.03.2026
F	द्वारा पारित/ Passed By	:	Shree Ram Vishnoi, Additional Commissioner, Customs, Ahmedabad
G	आयातक का नाम और पता / Name and Address of Importer / Passenger	:	M/s Blue Ocean (IEC No.:- ANYPB6134B), Shed No. F-2, Rajshree Campus, Saniya Road, Shree Hari Farsan, Saniya Hemad, Surat, Gujarat-395013.
(1)	यह प्रति उन व्यक्तियों के उपयोग के लिए निःशुल्क प्रदान की जाती है जिन्हें यह जारी की गयी है। This copy is granted free of charge for the private use of the person to whom it is issued.		
(2)	कोई भी व्यक्ति इस आदेश से स्वयं को असंतुष्ट पाता है तो वह इस आदेश के विरुद्ध अपील इस आदेश की प्राप्ति की तारीख के 60 दिनों के भीतर आयुक्त कार्यालय, सीमा शुल्क अपील) चौथी मंज़िल, हुडको भवन, ईश्वर भुवन मार्ग, नवरंगपुरा, अहमदाबाद में कर सकता है। Any person deeming himself aggrieved by this order, may prefer an appeal against the order to the Commissioner of Customs (Appeal), 4th Floor, Hudco Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad-380009, in Form C. A. 1 & 2 as prescribed under Customs (Appeal), Rules, 1962. The appeal must be filed within sixty days from the date of receipt of this		

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	order either by the post or by the person.
(3)	अपील के साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए और इसके साथ होना चाहिए:
(i)	अपील की एक प्रति और; A copy of the appeal and
(ii)	इस प्रति या इस आदेश की कोई प्रति के साथ केवल पांच 5.00) रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए। Copy of this order or another copy of the order, which must bear court fee stamp of Five Rupees.
(4)	इस आदेश के विरुद्ध अपील करने इच्छुक व्यक्ति को 7.5 % (अधिकतम 10 करोड़) शुल्क अदा करना होगा जहां शुल्क या ड्यूटी और जुर्माना विवाद में है या जुर्माना जहां इस तरह की दंड विवाद में है और अपील के साथ इस तरह के भुगतान का प्रमाण पेश करने में असफल रहने पर सीमा शुल्क अधिनियम, 1962 की धारा 129 के प्रावधानों का अनुपालन नहीं करने के लिए अपील को खारिज कर दिया जायेगा। An appeal against this order shall be on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute or penalty, are in dispute or penalty, where penalty alone is in dispute. Proof of payment of duty / fine / penalty should also be attached with the appeal memo, failing to which appeal is liable for rejection for non-compliance of the provisions of Section 129 of the Customs Act, 1962.

BRIEF FACTS OF THE CASE:-

1. M/s Blue Ocean (IEC No.:-ANYPB6134B) (here-in-after referred to as “the importer”) having its registered address at Shed No. F-2, Rajshree Campus, Saniya Road, Shree Hari Farsan, Saniya Hemad, Surat, Gujarat-395013, has filed Bill of Entry No. 6329416 dated 16.12.2025 (hereinafter referred to as the said B/Es) through Customs Broker M/s Exim Connect Private Limited(CB Code-AADCE6153ACH001) for the clearance of different goods bearing description as Assorted Plastics Beads (Garment Accessories), Glass Beads with Hole (Garment Accessories), Moulds for Plastics and Self Adhesive Tape (Less than 100 Micron). The details of Bill of Entry is as per Table-A below: -

Table-A

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Sr. No	Items Description	Declared CTH	Quantity (Net Weight)	Total Assessable Value (Rs.)	Duty applicable
1.	Assorted Plastics Beads (Garment Accessories)	39264029	5540.00 KGS	16,47,812/-	4,54,155/-
2.	Glass Beads with Hole (Garment Accessories)	70181020	6810 KGS		
3	Moulds for Plastics	84807100	582 KGS		
4	Self-Adhesive Tape (Less than 100 Micron)	39199010	11230 KGS		

1.1 The other details, such as the country of origin, supplier's name, port of loading, etc., are provided below in **Table-B:-**

Table-B

Sr. No	Bill of Entry No. with date	Country of Origin	Supplier's Name and Address	Port Of Loading	Bill of Lading No. with date	Container No.
1	6329416 dated 16.12.2025	CHINA	Yiwu Jiakai Import And Export Co. Ltd., Address Room 5-101, Building 5, No.. 601, Chouzhou North Road, Choucheng Street, Yiwu City, China	NINGBO	EMIVCHNN IN026610 dated 30.11.2025	TEMU8803 278

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2. On the basis of National Customs Targeting Center (NCTC) Alert No. 2025-26/IMP/3015 dated 19.11.2025, bearing the subject “Risky Consignments filed at Port Hazira (INHZA1) –potential mis-declaration / concealment. The said Bill of Entry has been marked for examination on the basis of NCTC Alert No. 2025-26/IMP/3015. The said alert submits that the declared commodity is required to be verified to rule out any probable mis-declaration, misclassification, under-valuation, and wrongful availing of benefits under Free Trade Agreements (FTAs), etc.
3. Based on National Customs Targeting Center (NCTC) Alert No. 2025-26/IMP/3015, the goods were examined in presence of panchas and Importer authorized person under panchnama proceedings dated 30.12.2025.

4. DISCREPANCIES/VIOLATIONS OBSERVED DURING THE COURSE OF EXAMINATION: -

The consignment imported in Container No. TEMU8803278 was examined under Panchnama dated 30.12.2025 at Seabird CFS, Hazira. During the physical examination of the goods covered under Bill of Entry No. 6329416 dated 16.12.2025, details above, it was found that the imported goods were not in accordance with the declaration made by the importer in terms of description, quantity, value and nature of goods. The findings of the examination are as under: -

- i. The imported goods are packed in brown corrugated boxes, plastic woven bags of 24 kg and 25 kg capacity, plastic buckets of 25 kg capacity, rolls wrapped in plastic sheets, and three wooden boxes.
- ii. The brown corrugated boxes contain glass beads of sizes 2 mm and 2.5 mm, and glass Tikli of 2 mm and 2.5 mm with holes.
- iii. Each brown corrugated box contains five bags, each weighing 5 kg, of the said glass beads.
- iv. Each plastic bucket contains one bag of 25 kg of glass beads of size 3.8 mm with holes. The plastic woven bags of 24 kg and 25 kg contain assorted plastic beads classified as SS6 and 3 mm.
- v. The rolls are wrapped in plastic packing material bearing the marking “**JH Hot Fix Tape Ju Zhi Xing.**” Upon removal of the outer wrapping, a black plastic cover was found placed at the centre of the rim of each roll, and on further removal, the marking “**Hot Fix Tape**” was found mentioned inside the rim. The importer has declared the said goods as Self-Adhesive tapes.

- 4.1** The summary of the goods examined is tabulated below as **Table-C**

Table-C.

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Sr. No.	Item Description	Type of Packing	Weight (KGS)	Quantity (In Nos)	Total Weight(KGS)
1	Glass Beads with holes (2mm)	In Brown Corrugated Box of packing (5Kg X 5)	25	120	3000
2	Glass Beads with Holes (2.5mm)		25	106	2650
3	Glass Beads with Holes (3.8mm)	In Plastic Buckets of packing 25 Kg	25	70	1750
4	Assorted Plastic Beads SS6	In Bags	24.08	200	4816
5	Assorted Plastic Beads 3mm		25.21	60	1512.6
6	Hot Fix Tape in Rolls	In form of Rolls having size 69cm X 500m	43.09	291	12539.19

4.1.1 It was observed that a total of seven (07) distinct types of items had been imported. Of these, the three (03) items listed at Sr. Nos. 1 to 3 in Table-C were declared as Glass Beads with Holes (Garment Accessories), although they varied in size. Similarly, the two (02) items at Sr. Nos. 4 and 5 in Table-C were collectively declared as Assorted Plastic Beads (Garment Accessories), despite differences in their dimensions. Furthermore, one item, namely "Hot Fix Tapes," was not declared in any of the import documents. Conversely, an item declared as "Self-Adhesive Tape (less than 100 micron)" at Sr. No. 4 of the Bill of Entry No 6329416 dated 16.12.2025 of Table-A was not physically found during examination. When queried, the authorized representative of the importer stated that the rolls of Hot Fix Tapes had been declared under the description "Self-Adhesive Tape (less than 100 micron)." Accordingly, it appears that the importer has misclassified the goods with the intent to evade Customs Duty.

4.1.2 Apart from the above observations, it was also noticed that there exists a significant discrepancy between the quantities of goods declared and those actually imported. The details of the same are as follows:-

Table-D

Sr. No. (1)	Item Found During Examination	Declaration made in BE (3)	Weight found during Examinations (Kg) (4)	Declared Weight (Kg) (5)	Undeclared Weight/Excess weight Found (KGS)

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	(2)				(6) = (4)-(5)
1	Glass Beads with holes (2mm)	Glass Beads with Holes (Garment Accessories)	3000	6810	590
2	Glass Beads with Holes (2.5mm)		2650		
3	Glass Beads with Holes (3.8mm)		1750		
4	Assorted Plastic Beads SS6	Assorted Plastic Beads (Garment Accessories)	4816	5540	788.6
5	Assorted Plastic Beads 3mm		1512.6		
6	Hot Fix Tape in Rolls	Self-Adhesive Tape (less Than 100 Micron)	12539.19	11230	1309.19

4.1.3 Regarding Item No. 3 of the said Bill of Entry, viz., Moulds for Plastic, the importer has been directed to have the same examined and verified in the presence of a Government approved Chartered Engineer. The examination is technical in nature, and the actual usage and valuation of the item shall be determined based on the report submitted by the Chartered Engineer.

5. SEIZURE OF THE GOODS:- In view of the discrepancies observed during examination, as brought out in Paragraphs 4, it is evident that the importer has knowingly and intentionally misdeclared the goods in terms of description, weight, value, and classification, with an intent to evade payment of legitimate Customs duty. Accordingly, the imported goods appear to be liable to confiscation under Section 111(l) and Section 111(m) of the Customs Act, 1962.

Therefore, having reason to believe that the said goods were liable to confiscation under the provisions of the Customs Act, 1962, the goods covered under Bill of Entry No 6329416 dated 16.12.2025, were seized under the provisions of Section 110(1) of the Customs Act, 1962 vide Seizure Memo bearing DIN No. 20260171MN000000C9ED.

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6. ISSUANCE OF SUMMONS UNDER SECTION 108 OF THE CUSTOMS ACT, 1962:-

Pursuant to the examination and investigation in the instant case, a Summons bearing DIN No. 20260171MN0000002E12 dated 16.01.2026 was issued to the importer and Summons bearing DIN No. 20260171MN000000D227 dated 16.01.2026 was issued to the Customs Broker M/s Exim Connect Private Limited under Section 108 of the Customs Act, 1962, for giving evidence and recording Statement.

6.1 RECORDING OF STATEMENT OF THE IMPORTER M/S BLUE OCEAN (IEC NO.:-ANYPB6134B):-

In response to the said summons, Mr. Gaurav Kothari, S/o Pukhraj Kothari, the authorized representative of the importer M/s Blue Ocean (IEC No.: ANYPB6134B), appeared for recording of his statement under Section 108 of the Customs Act, 1962. In his statement, Mr. Gaurav Kothari inter alia stated as follows: -

- a) That he is the authorized representative of the importer M/s Blue Ocean (IEC No.: ANYPB6134B), which obtained its Importer Exporter Code (IEC) in the year 2025, and that he looks after the overall functioning of the firm.
- b) That the firm is engaged in trading of Hot Fix Tape, Glass Beads, Plastic Beads, Glass Chatons, Self-Adhesive Tape and Garment-related accessories, and that imports are made exclusively from overseas suppliers based in China, depending on the local market demand.
- c) That import orders are placed through telephonic communication and personal visits to China and that, after finalization of terms, order confirmation sheets and purchase orders are issued, with payment being made after receipt of consignments.
- d) That the firm's imports are handled through the Customs Broker M/s Exim Connect Private Limited, with whom there is no formal written agreement, and that payments are made on a shipment-to-shipment basis. That Bills of Entry are filed by the Customs Broker only after approval of draft checklists by their firm.
- e) That apart from Hazira Port, the firm has also imported goods through Nhava Sheva Port.
- f) That the HSN classification of imported goods is decided based on the firm's understanding of the classification of similar goods available in the local market and that customs duty is paid directly by the firm through the ICEGATE portal.
- g) That the value of imported goods is declared as per the commercial invoices received from overseas suppliers and that communication with suppliers is carried out mainly through WhatsApp and email without any formal written agreement.
- h) That upon perusal of the Panchama's dated 30.12.2025, he agreed

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with the findings that Hot Fix Tape was found instead of self-adhesive tape and accepted the mis-classification, agreeing to pay the differential duty along with interest and penalty arising due to mis-declaration and mis-classification. He further confirmed that the excess quantities of Glass Beads, Plastic Beads, and Hot Fix Tape were imported without proper declaration, and he is ready to comply with all provisions of the Customs Act, 1962 regarding duty and penalties.

- i) That firm was unaware of the requirement to declared different sizes of glass beads and plastic Beads separately. They had declared only the generic classification, irrespective of size. Regarding valuation, he submitted that the difference was minimal, and the average rate was declared in the Bill of Entry.

6.2 RECORDING OF STATEMENT OF THE CUSTOMS BROKER M/S EXIM CONNECT PRIVATE LIMITED (CB CODE-AADCE6153ACH001):--

In response to the said summons, Mr. Manoj Jayantilal Gadhiya, one of the Directors of M/s Exim Connect Pvt. Ltd. (Customs Broker), has appeared for recording of statement under Section 108 of the Customs Act, 1962. In his statement, Mr. Manoj Jayantilal Gadhiya inter-alia stated: -

- a) That he is one of the Directors of M/s Exim Connect Pvt. Ltd., other Directors being Shri Mahesh Ghanshyambhai Sojitra and Shri Jayantilal Ramjibhai Gadhiya (his father).
- b) That he appeared at Hazira Port Import pursuant to summons dated 16.01.2026 to record statement under Section 108 of Customs Act, 1962, regarding alleged mis-declaration/mis-classification under Bill of Entry No. 6329416 dated 16.12.2025 of importer M/s Blue Ocean.
- c) That he personally knows the importer and the proprietor of M/s Blue Ocean.
- d) That he came in contact with the firm through trade exhibitions about one year ago, and later discussions were held in his office; no formal agreement exists, and transactions were on shipment-to-shipment basis.
- e) That KYC of importer was carried out in compliance with Regulation 10(n) of CBLR 2018, with physical verification by Mr. Vinod Prajapati; documents including IEC, PAN, GST, and address proof were verified and maintained.
- f) That he has received KYC-related documents from the importer, including authority/appointment letter for cargo clearance, IEC copy, certificate of incorporation, rent agreement, GST registration,

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Aadhaar and PAN of proprietor, and copies are submitted for record.

- g) That Bill of Entry was filed by M/s Exim Connect Pvt. Ltd. on ICEGATE based on importers' documents, with draft checklist prepared and verified by importers, and Bill of Entry No. 6329416 dated 16.12.2025 was filed only after confirmation of importer M/s Blue Ocean
- h) That the business activities of the firm include trading in Hotfix Tape, Glass Beads, Plastic Beads, Glass Chatons, Self-Adhesive Tape, and garment accessories, with imports sourced exclusively from China.
- i) That HSN codes were provided by the importer based on their understanding, and customs duty is paid directly by importers through ICEGATE.
- j) That the CB firm did not advise on HSN classification or verify correctness of description, quantity, size, or value beyond due diligence, and mis-classification is solely attributable to the importer.
- k) That the CB firm has no role or liability in mis-declaration or excess quantity; filings were done strictly on importers' documents after verification, complying with Regulations 10(d), 10(e), 10(n) of CBLR 2018.
- l) That he has no further role in alleged mis-declaration/mis-classification, and the importer accepted the same and agreed to pay differential duty, interest, and applicable penalty.

7. CLASSIFICATION AND VALUATION OF GOODS:-

7.1 CLASSIFICATION OF THE GOODS:-

The importer has imported different goods covered under Bill of Entry No 6329416 dated 16.12.2025 and has classified the same as under:

- 1) Assorted Plastic Beads (Garment Accessories)-under CTH 39264029
- 2) Glass Beads with Hole-under CTH 70181020
- 3) Mould for Plastic-under CTH 84807100
- 4) Self-Adhesive Tape (less than 100 microns) – under CTH 39199010

7.1.1 Further, it is pertinent to mention that, as per the discrepancies observed during examination and discussed in Paragraphs 4, above, one of the issues relates to the classification of the goods declared as "Self-Adhesive Tape (less than 100 microns)". The importer has classified the said goods under CTH 39199010 in respect of Sr. No. 4 of Bill of Entry No. 6329416 dated 16.12.2025, details at Table-A above.

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7.1.2 The Classification of any goods are solely governed by the General Rules for the Interpretation (GIR) (hereinafter referred as “GIR” of the Harmonized System of the Import Tariff.

(a) Rule 1 of the General Rules for the Interpretation of the Harmonized System of Import Tariff provides that classification shall be determined according to the terms of the Heading and any relative Section or Chapter Note and provided the headings or Notes. Further, GIR-6 provides that classification at the sub-heading level shall be determined according to the terms of those sub-headings and related Sub-heading Notes.

(b) The explanatory Notes of Chapter Heading 3919 are reproduced here for the sake of brevity:

39.19 - Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.

- **3919.10 - In rolls of a width not exceeding 20 cm**
- **3919.90 - Other**

- This heading covers all self-adhesive flat shapes of plastics, whether or not in rolls, other than floor, wall or ceiling coverings of heading 39.18. The heading is, however, limited to flat shapes which are pressure-sensitive, i.e., which at room temperature, without wetting or other addition, are permanently tacky (on one or both sides) and which firmly adhere to a variety of dissimilar surfaces upon mere contact, without the need for more than finger or hand pressure.
- It should be noted that this heading includes articles printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods .

7.1.3 Further chapter 3919 is reproduced herewith for sake of brevity: -

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									25/2021-Cus. (A) dated 26.04.2021
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls								
39191000	- In rolls of a width not exceeding 20 cm	kg.	10.00	10.00	---	18.00	1.00	30.980	Free
391990	- Other:								
39199010	--- Plastic stickers, whether or not printed, embossed, or impregnated	kg.	10.00	10.00	---	18.00	1.00	30.980	Free
39199020	--- Cellulose adhesive tape	kg.	10.00	10.00	---	18.00	1.00	30.980	Free
39199090	--- Other	kg.	15.00	15.00	---	18.00	1.50	37.470	Free

7.1.4 Chapter Heading 39.19 covers “Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.” The importer has declared the impugned goods as “Self-Adhesive Tape (less than 100 microns)” and classified the same under CTH 39199010. Further during the examinations of the consignments good found to be marked as Hot Fix Tape instead of Self-adhesive Tape. Further the declared CTH 39199010 specifically covers plastic stickers, whether or not printed, embossed or impregnated. As per the HSN Explanatory Notes to Heading 39.19, the goods classifiable under this heading are articles coated with pressure-sensitive adhesive, intended to be applied by simple pressure, without the use of any solvent, or any other activating medium. Stickers are commercially and functionally distinct from tapes in terms of their mode of application, intended use, and market identity. During the course of physical examination, it was observed that the impugned goods are Hot-Fix Adhesive Tapes and, therefore, do not qualify as stickers. Accordingly, the goods fail to satisfy the essential character and functional requirements of goods classifiable under CTH 39199010. Further, it was also observed during examination that the goods were presented both in rolls and in sheet form. CTH 39199010 is restricted only to plastic stickers, irrespective of printing or embossing, and does not extend to hot-fix tapes or other self-adhesive plastic articles of a different functional nature. In view of the above examination findings, functional characteristics of the goods, and in terms of General Interpretative Rules (GIR) 1 and GIR 6, read with the HSN Explanatory Notes, it is evident that the impugned goods are Hot-Fix Tapes of plastics, other than stickers, not elsewhere specified. Accordingly, the goods are correctly classifiable under CTH 39199090, which covers “Other self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics.”

Therefore, the classification declared under CTH 39199010 appears to be incorrect and not sustainable, and the goods merit

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classification under CTH 39199090. “Thus, it is evident that the importer has mis-classified the imported goods, declared as ‘Self-Adhesive Tape (less than 100 microns)’, under CTH 39199010, attracting Basic Customs Duty (BCD) @ **10%** and a total duty structure of **30.980%**. The said goods are, however, correctly classifiable under CTH 39199090, attracting Basic Customs Duty (BCD) @ **15%** and a total duty structure of **37.470%**.”

7.1.5 The Classification of all the imported items under Bill of Entry Nos. 6329416 dated 16.12.2025 and respective duty structure are produced below:-

Table-E

Sr. No.	Description of goods	Declared CTH	Correct CTH	BCD (in %)	SWS (in %)	IGST (in %)	Total Duty
1	Assorted Plastic Beads (Garment Accessories)	39264029	39264029	15	1.50	5	22.325
2	Glass Beads with Hole	70181020	70181020	20	2	5	28.100
3	Mould for Plastic	84807100	84807100	7.50	0.75	18	27.735
4	Self-Adhesive Tape (less than 100 microns)	39199010	39199090	15	1.50	18	37.470

7.2 VALUATION OF THE GOODS:-

7.2.1 From the findings of the examination in Paragraph 4, above, it is evident that the importer has knowingly and intentionally misdeclared the

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goods in terms of description, weight, size and classification details as per Table-C and Table-D above, which forms reason to doubt the truth and accuracy of the value declared in relation to the imported goods.

7.2.2 As the transactional value is doubtful, the same is liable to be rejected in terms of Rule 12 of Customs Valuation (Determination of value of imported goods) Rules, 2007 read with Section 14 (1) of the Customs Act, 1962.

7.2.3 The value of the subject goods needs to be re-determined in accordance with the CVR, 2007. However, the value of the subject goods cannot be determined under the provisions sub-rule (1) of Rule 3 of the CVR, 2007, the same is required to be determined by sequentially proceeding in terms of Rule 4 to Rule 9 of the Customs Valuation (Determination of value of imported goods) Rules, 2007.

7.2.4 Efforts were made to ascertain the value of the subject goods by perusing the import data relating to contemporaneous import of identical or similar goods of same description, make, model, quantity and Country of Origin so as to determine the value of goods in terms of Rule 4 and 5 of Customs Valuation Rules, 2007. However, the details of quantity, description, Country of Origin of identical or similar goods were not available and are flexible in nature with reference to colour, design, pattern, size, etc. Therefore, determination of correct value could not be done under Rule 4 and 5 of the Customs Valuation Rules, 2007.

7.2.5 Further, proceeding sequentially to Rule 6 of the said rules. As per Rule 6 of the Customs Valuation (Determination of value of imported goods) Rules, 2007 –

“If the value of imported goods cannot be determined under the provisions of rules 3, 4 and 5, the value shall be determined under the provisions of rule 7 or, when the value cannot be determined under that rule, under rule 8”

7.2.6 Since the correct value cannot be determined under Rules 7 & 8 of the valuation rules for unavailability of accurate data. Thus, market survey was conducted and the same was used to re-determine the value in terms of Rule 9 (Residual method) of the Customs Valuation (Determination of value of imported goods) Rules, 2007 read as –

“Residual Method - (1) Subject to the provisions of Rule 3 of these rules, 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.”

7.2.7 Further the goods of same description, Country of Origin of identical or similar goods were not available in market. Therefore, an expert opinion was

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required to determine the value of the goods mentioned in Table-C and Table-D of Paragraphs 4 and Sub-Paragraphs (Para 4.1, 4.1.1, 4.1.2, & 4.1.3), above covered under Bill of Entry No. 6329416 dated 16.12.2025 above. Hence, the opinion regarding valuation of the goods was sought from a Government-approved valuer, Shri Gunjan P. Talaviya of M/s Perfect Valuer & Engineering Services, holding Membership No. AM 167999-9, F 000631 dated 21.09.2016. The valuation certificate was issued vide Reference No. PVES/CEC/HZ/EC-BLUE OCEAN/082/2025-26 dated 22.01.2026 in respect of the goods covered under Bill of Entry No. 6329416 dated 16.12.2025. Accordingly, the value of the goods covered under the aforesaid Bill of Entry has been re-determined, as detailed in Table-F below :-

Table-F

[Exchange Rate=91.29]

Sr. No.	Bill of Entry No with date	Sr No	Declared description of goods	Unit	Decl. Unit Price per KG (In USD)	Net Weight (IN KGS)	Determine d CIF value per KG (In USD)	Determine d Total Value of goods (round off In Rs.)
1	6329416 dated 16.12.2025	1	Assorted Plastics Beads (Garment Accessories)	KG S	0.90	6328.6	5695.74 \$	5,20,021
		2	Assorted Glass Beads with Hole (Garment Accessories)	KG S	0.80	7400	5920 \$	5,40,496
		3	Moulds for Plastics	KG S	1.50	582	873 \$	79705
		4	Self-Adhesive Tape (Less than 100 Micron)	KG S	0.60	12539.19	7523.51 \$	686897
Total						26849.79	20012.25 \$	18,27,119

7.2.8 Since the value of the goods covered under Bill of Entry No. 6329416 dated 16.12.2025, has been re-determined on the basis of the report of

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the Government-approved valuer, as detailed in Table-F above, and further considering the correct classification of the imported items declared as 'Self-Adhesive Tape', which were initially classified under CTH 39199010 in respect of Sr. No. 04 of Bill of Entry No. 6329416 dated 16.12.2025, but were found to be marked as 'Hot-fix Tape' and are correctly classifiable under CTH 39199090, as detailed in Table-E above, the duty liability has been re-determined accordingly on the basis of the revised assessable value. The re-determined duty (rounded off in ₹) is shown in Table-G below:-

Table-G

Sr No	Bill of entry No and date	Declared Assessable Value of goods (Round off. In Rs.)	Re-determine Assessable Value of goods (Round off. In Rs.)	Declared Duty((Round off. In Rs.)	Re-determine duty (Round off. In Rs.)	Differential Duty (Round off. In Rs.)
1	6329416 dated 16.12.2025	16,47,811.98 =16,47,812	18,27,119	4,54,155	5,02,870	48,715

8. THE LEGAL PROVISIONS AS MENTIONED HEREINAFTER ARE APPLICABLE TO THE PRESENT CASE UNDER THE CUSTOMS ACT, 1962:-

8.1 Consequent upon amendment to the Section 17 of the Customs Act, 1962 vide Finance Act, 2011, 'Self-Assessment' has been introduced in Customs Section 17 of the Customs Act, effective from 8.4.2011, provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry, in the electronic form. Section 46 of the Customs Act, 1962 makes it mandatory for the importer to make entry for the imported goods by presenting a Bill of Entry electronically to the proper officer. As per Regulation 4 of the Bill of Entry (Electronic Declaration) Regulation, 2011 (issued under Section 157 read with Section 46 of the Customs Act, 1962) the Bill of Entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic declaration (which is defined as particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System) in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through the service center, a Bill of Entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration. Thus, under self- assessment, it is the importer who has to ensure that he declares the correct classification, applicable rate of

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duty, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while presenting the Bill of Entry. Thus, with the introduction of self-assessment by amendments to Section 17, since 8th April, 2011, it is the added and enhanced responsibility of the importer to declare the correct description, value, notification, etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods.

8.2 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.

(2) The proper officer may verify the 2 [the entries made under section 46 or section 50 and the self-assessment of goods referred to in sub-section (1)] and for this purpose, examine or test any imported goods or export goods or such part thereof as may be necessary.

Provided that the selection of cases for verification shall primarily be on the basis of risk evaluation through appropriate selection criteria.]

(3) the purposes of verification] under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any document or information, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.]

(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.

(5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re- assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.

8.3 Section 46 – “Entry of goods on importation”:-

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(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting 1 [electronically] 2 [on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed.

(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, and such other documents relating to the imported goods as may be prescribed.

8.4 Section 108. Power to summon persons to give evidence and produce documents. -

(1) Any Gazetted Officer of customs shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry which such officer is making under this Act.

(2) A summons to produce documents or other things may be for the production of certain specified documents or things or for the production of all documents or things of a certain description in the possession or under the control of the person summoned.

(3) All persons so summoned shall be bound to attend either in person or by an authorized agent, as such officer may direct; and all persons so summoned shall be bound to state the truth upon any subject respecting which they are examined or make statements and produce such documents and other things as may be required:

Provided that the exemption under section 132 of the Code of Civil Procedure, 1908 (5 of 1908), shall be applicable to any requisition for attendance under this section.

(4) Every such inquiry as aforesaid shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860”

8.5 Section 110. Seizure of goods, documents and things. -

(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods.

8.6 Section 111. Confiscation of improperly imported goods, etc. -

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

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(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 77³ [in respect thereof, or in the case of goods under trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54];

8.7 112. 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 1[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) 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 4[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 5[not exceeding the value of the goods or the difference between the

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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 6[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.]

8.8 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.

8.9 Section 124. Issue of show cause notice before confiscation of goods, etc. -

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 ²an 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

8.10 Section 125. Option to pay fine in lieu of confiscation:-

(1) Whenever confiscation of any goods is authorized 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 ¹[or, where such owner is not known, the person from whose

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possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit:

(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.

9. LIABILITY IN TERMS OF THE PROVISIONS OF THE CUSTOMS ACT, 1962

9.1 The goods imported vide Bill of Entry No. 6329416 dated 16.12.2025, stuffed in Container No. TEMU8803278 (40 FT), were found to be mis-declared in terms of description, quantity, size, and value. Consequently, the said goods are liable to confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962, without prejudice to any other action that may be taken under any other law for the time being in force.

9.2 The declared assessable value of the imported goods covered under Bill of Entry No. 6329416, dated 16.12.2025, amounting to ₹ 16,47,812/- (Rupees Sixteen Lakh Forty Seven Thousands Eight Hundred and Twelve only), as mentioned in Table-F above, is liable to be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, and the same is required to be re-determined at Rs. 18,27,119/- (Rupees Eighteen Lakh Twenty Seven Thousand One Hundred and Nineteen Only), as detailed in Table-G above.”

9.3 Bill of Entry No. 6329416 dated 16.12.2025, is liable to be re-assessed under Section 14 of the Customs Act, 1962, and the duty is required to be re-determined under Section 17(4) of the Customs Act, 1962. The total duty payable as declared in the aforesaid Bill of Entry No. 6329416 dated 16.12.2025 amounts to ₹ 4,54,155/- (Rupees Four Lakh Fifty Four Thousand One Hundred and Fifty Five only). However, on re-determination, the duty liability is worked out to ₹ 5,02,870/- (Rupees Five Lakh Two Thousand Eight Hundred and Seventy only). Accordingly, the differential duty payable comes around Rs. 48,715/- (Forty Eight Thousand Seven Hundred Fifteen Only). Therefore, the differential duty, as applicable on the goods permitted for import, is recoverable from M/s Blue Ocean (IEC No.: -ANYPB6134B), along with applicable interest, under the relevant provisions of the Customs Act, 1962, without prejudice to any other action that may be taken under any other law for the time being in force.”

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9.4. In view of the facts and circumstances of the case, it is evident that M/s Blue Ocean (IEC No.: ANYPB6134B) has misdeclared the description, quantity, size, and value of the imported goods. By doing so, the importer attempted to import the goods in contravention of the provisions of the Customs Act, 1962, thereby rendering the said goods liable to confiscation. The importer has thus knowingly engaged in improper importation of the goods by way of misdeclaration and attempted clearance thereof. Accordingly, the importer is liable to penalty under Section 112(a) of the Customs Act, 1962.

9.5 Further, M/s Blue Ocean (IEC No.: ANYPB6134B) has made false and incorrect declarations in the import documents, including Bill of Entry No. 6329416 dated 16.12.2025, in respect of the description, quantity, size, and value of the goods. The act of making and using such false declarations attracts the provisions of Section 114AA of the Customs Act, 1962. Accordingly, the importer is liable for penalty under Section 114AA of the said Act.

9.6 The mis-declaration and mis-classification detected in the subject Bill of Entry has been admittedly and intentionally carried out by the importer, who has accepted the violations and agreed to pay the differential duty, interest and penalty. There is no evidence on record to establish any knowledge, connivance, negligence or abetment on the part of the Customs Broker, M/s Exim Connect Pvt. Ltd. The Bill of Entry was filed by the Customs Broker on the basis of documents and declarations furnished by the importer. In the absence of any material indicating failure of due diligence or violation of Regulations 10(d) and 10(e) of the CBLR, 2018, the essential ingredients for invoking Section 112(a) or Section 117 of the Customs Act, 1962 are not satisfied. Accordingly, no penal action is sustainable against the Customs Broker.

WRITTEN SUBMISSIONS AND RECORD OF PERSONAL HEARING

10. The importer, M/s Blue Ocean (IEC No.: ANYPB6134B), vide letter dated 05.02.2026, has requested that the case may be concluded without issuance of Show Cause Notice and without grant of personal hearing, in terms of the proviso to Section 124 of the Customs Act, 1962. The importer has further agreed to accept the valuation and duty liability as determined by the department and has undertaken to discharge the differential duty, fine and penalty, as may be decided by the competent authority, in accordance with law.

11. Personal Hearing in the matter was fixed on 16.03.2026. In response to the personal hearing notice, the importer vide letter dated NIL has submitted that they have voluntarily waived their right to issuance of a written Show Cause Notice and the opportunity of personal hearing. Further the importer has requested to adjudicate the matter on the basis of the available records and submissions and facilitate the early release of the goods.

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DISCUSSION AND FINDINGS:-

12. I have carefully gone through the facts of the case, the relied upon documents(RUDs), the Panchnamas drawn during examination, the statements recorded under Section 108 of the Customs Act, 1962, the valuation report of the Government approved valuer, and the written and oral submissions made during the course of adjudication proceedings. Further, the importer has requested to waive the opportunity of personal hearing and not to issue show cause in the present matter. Before proceeding further, I would like to go through the provisions for waiver of SCN as envisaged in Section 124 of Customs Act, 1962 as under:-

“124. Issue of show cause notice before confiscation of goods, etc.—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.]”

On perusal of Section 124 of the Act states that a Show Cause Notice may be issued in Oral on the request of the noticee. If an oral SCN/ waiver has to be agreed to by the person concerned, the same ought to be in the form of a proper declaration, consciously signed by the person concerned. I find that the noticee vide his written submission requested for waiver of SCN/Oral SCN after preciously go through the provisions of Show Cause Notice under Section 124 of Customs Act, 1962. Therefore, the Oral SCN/Waiver of SCN can be granted under Section 124 of Customs Act, 1962 on his written request and after following the principle of natural justice. In the instant case, I find that the noticee vide his letter dated 05.02.2026 has also requested for waiver of personal hearing, as they have accepted the valuation and duty liability as determined by the department and has undertaken to discharge the differential duty, fine and penalty, as may be decided by the competent authority, in accordance with law. Further, personal hearing opportunity

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in the matter has been fixed on 16.03.2026, however, the imported submitted their reply and requested to conclude the matter on the basis of available records. 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.

12.1. From the facts of the case and submission of the importer, I find that the following issues arise for determination in the present case:

- (i)** Whether the goods imported vide Bill of Entry No. 6329416 dated 16.12.2025 were mis-declared in respect of description, quantity and classification;
- (ii)** Whether the declared transaction value is liable to rejection under Rule 12 of the Customs Valuation Rules, 2007;
- (iii)** Whether the goods are liable to confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962;
- (iv)** Whether the importer is liable to penalty under Sections 112 and 114AA of the Customs Act, 1962; and
- (v)** Whether redemption fine is imposable under Section 125 of the Customs Act, 1962.

13. Now, I proceed to discuss and decide the issue involved in the present case one by one. First, I take up the issue related to classification of the goods. The question that arises for consideration is whether the classification of the goods described as “Self-Adhesive Tape (Less than 100 Micron)” declared under Customs Tariff Item (CTI) 39199010, imported vide Bill of Entry No. 6329416 dated 16.12.2025, is liable to be rejected and the goods are correctly classifiable under Customs Tariff Item 39199090 as “Hotfix Tape”, and consequently whether the said Bill of Entry is required to be re-assessed accordingly.

13.1. I find that the importer had filed Bill of Entry No. 6329416 dated 16.12.2025 through Customs Broker M/s Exim Connect Private Limited (CB Code-AADCE6153ACH001), under CTH 39199010 declaring the goods as “Self-Adhesive Tape (Less than 100 Micron)” (as mentioned in Table-A of para 1 above). I further find that an alert bearing No. 2025-26/IMP/3015 dated 19.11.2025 was received from the National Customs Targeting Centre indicating possible mis-declaration of the imported goods. In view of the said alert, a detailed examination of the imported consignment was carried out under Panchnama dated 30.12.2025, during which various discrepancies, as detailed in Para 4 above, were noticed.

13.2. From the above, I find that the core issue in the present case revolves around deliberate mis-declaration of the imported goods in respect of description, quantity and classification.

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13.3. I find that in the present case, the importer had declared the goods as “Self-Adhesive Tape (Less than 100 Micron)” and classified the same under CTH 39199010. However, during the physical examination conducted under Panchnama dated 30.12.2025, the goods were found bearing the marking “Hot Fix Tape” and were in roll as well as sheet form. I further find that the goods were not in the nature of stickers, as envisaged under CTH 39199010.

13.4. I find that the Classification of goods under the Customs Tariff Act, 1975 is made in accordance with the General Rules of Interpretation for the Interpretation (hereinafter referred as “GIR” for the sake of brevity). Rule 1 of the GIR provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative Section or Chapter Notes. In the event that the goods cannot be classified solely on the basis of GIR 1, and if the heading and legal notes do not otherwise require, the subsequent GIR Rules may then be applied in sequence.

13.5. Rule 1 of the General Rules for the Interpretation of the Harmonized System of Import Tariff provides that classification shall be determined according to the terms of the Heading and any relative Section or Chapter Note and provided the headings or Notes. Further, GIR-6 provides that classification at the sub-heading level shall be determined according to the terms of those sub-headings and related Sub-heading Notes. The explanatory Notes of Chapter Heading 3919 are reproduced here for the sake of brevity:

39.19 - Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.

- **3919.10 - In rolls of a width not exceeding 20 cm**
- **3919.90 - Other**

I find that this heading covers all self-adhesive flat shapes of plastics, whether or not in rolls, other than floor, wall or ceiling coverings of heading 39.18. The heading is, however, limited to flat shapes which are pressure-sensitive, i.e., which at room temperature, without wetting or other addition, are permanently tacky (on one or both sides) and which firmly adhere to a variety of dissimilar surfaces upon mere contact, without the need for more than finger or hand pressure. I also note that this heading includes articles printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods.

13.6. I further find that the goods are proposed to be classified under CTH 39199090. For ease of reference, the same is reproduced herewith for sake of brevity:-

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									25/2021-Cus, (A), dated 26.04.2021
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls								
39191000	- In rolls of a width not exceeding 20 cm	kg.	10.00	10.00	---	18.00	1.00	30.980	Free
391990	- Other:								
39199010	--- Plastic stickers, whether or not printed, embossed, or impregnated	kg.	10.00	10.00	---	18.00	1.00	30.980	Free
39199020	--- Cellulose adhesive tape	kg.	10.00	10.00	---	18.00	1.00	30.980	Free
39199090	--- Other	kg.	15.00	15.00	---	18.00	1.50	37.470	Free

From the above, I find that Chapter Heading 39.19 covers “Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.” The importer has declared the impugned goods as “Self-Adhesive Tape (less than 100 microns)” and classified the same under CTH 39199010. Further during the examinations of the consignments good found to be marked as Hot Fix Tape instead of Self-adhesive Tape. Further the declared CTH 39199010 specifically covers plastic stickers, whether or not printed, embossed or impregnated. As per the HSN Explanatory Notes to Heading 39.19, the goods classifiable under this heading are articles coated with pressure-sensitive adhesive, intended to be applied by simple pressure, without the use of any solvent, or any other activating medium. Stickers are commercially and functionally distinct from tapes in terms of their mode of application, intended use, and market identity. During the course of physical examination, it was observed that the impugned goods are Hot-Fix Adhesive Tapes and, therefore, do not qualify as stickers. Accordingly, I find that the goods fail to satisfy the essential character and functional requirements of goods classifiable under CTH 39199010. CTH 39199010 is restricted only to plastic stickers, irrespective of printing or embossing, and does not extend to hot-fix tapes or other self-adhesive plastic articles of a different functional nature.

13.7. Furthermore, I also find that Mr. Gaurav Kothari, S/o Pukhraj Kothari, the authorized representative of the importer in his voluntary statement recorded under Section 108 of the Customs Act, has admitted the mis-classification and mis-declaration and agreed to pay the differential duty. The statement was recorded in a judicial proceeding and carries evidentiary value. There is no retraction placed on record. In view of the above examination findings, functional characteristics of the goods, and in terms of GIR 1 and GIR 6, read with the HSN Explanatory Notes, statement of the importer, it is evident that the impugned goods are Hot-Fix Tapes of plastics, other than stickers, not elsewhere specified. Accordingly, I find and hold that the goods are rightly classifiable under CTH 39199090, which covers “Other self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics.”

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13.8. I further find that, in addition to the item declared as “Self-Adhesive Tape (Less than 100 Micron)”, the importer had also declared “Glass Beads with Hole (Garment Accessories)” and “Assorted Plastic Beads (Garment Accessories)” under CTH 70181020 and CTH 39264029, respectively. I find that during the physical examination of the goods, the said items were found to be correctly classifiable under the declared tariff headings. However, significant discrepancies were noticed in respect of the declared quantity of the goods. The variations observed are not marginal differences attributable to weighment, handling or packing variations, but are substantial in nature and indicate understatement of quantity in the Bill of Entry, which has resulted in short-payment of applicable customs duty. Accordingly, I hold that the said items are liable for re-assessment on the basis of the actual quantity of the goods found during examination.

14. Now I take up the next issue for consideration that “Whether the declared transaction value is liable to rejection under Rule 12 of the Customs Valuation Rules, 2007 or not”? .

14.1. From the findings of the examination in Paragraphs 4 above, it is evident that the importer has knowingly and intentionally mis-declared the goods in terms of description, weight, and classification. As I have already confirmed the re-classification of the imported goods, the next issue is whether the declared transaction value is liable to be accepted or not.

14.2. Section 14 of the Customs Act, 1962 read with Rule 3 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 provides that the transaction value shall be the primary basis of valuation. However, Rule 12 empowers rejection of declared value where the proper officer has reason to doubt the truth or accuracy of such value. In the present case, the following facts create reasonable doubt:

1. Goods declared as Self-Adhesive Tape were found to be Hot Fix Tape.
2. Excess quantity was detected in consignments.
3. Classification was declared under a lower duty heading.
4. The importer admitted mis-declaration.

I note that once the quantity declared in the Bill of Entry is found incorrect, the corresponding declared CIF value automatically becomes unreliable. If quantity is undeclared, the total declared value is necessarily suppressed. Therefore, the very foundation of transaction value stands shaken. I also find that the importer has not produced any contemporaneous documentary evidence to substantiate that the price declared represents the sole consideration for sale. I also find that the importer in his submission accepted these discrepancies and agreed to pay the differential duty and penalty. Accordingly, I find that rejection of declared value under Rule 12 is legally justified.

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14.3. I further note that after rejection of transaction value, valuation has to proceed sequentially under Rules 4 to 9 of the Customs Valuation Rules, 2007. I find from the records that:

- Identical goods under Rule 4 could not be located due to variation in design, size, and specifications.
- Similar goods under Rule 5 also could not be reliably identified.
- Deductive and computed value methods under Rules 7 and 8 were not feasible due to absence of reliable post-import sale data and manufacturing cost data.

Therefore, valuation was correctly resorted to under Rule 9 (Residual Method), which permits determination of value using reasonable means consistent with principles of Section 14 and the Valuation Rules.

14.4. I further find that Government-approved valuer was engaged in the present matter to ascertain the true and correct value of the imported goods and valuation certificate vide Reference No. PVES/CEC/HZ/EC-BLUE OCEAN/82/2025-26 dated 22.01.2026 was obtained and summary of the same is tabulated in Table-F above. The valuer assessed CIF value per KG after considering prevailing market conditions and nature of goods. There is no evidence that the methodology adopted by the valuer is arbitrary or irrational. The importer has also not raised any question about the valuation of the goods. Accordingly, I reject the declared value of the imported goods as Rs. 16,47,812/- and re-determined the same of Rs. 18,27,119/-.

15. I find that Self-Assessment in Customs was introduced w.e.f. 8.4.2011 vide Finance Act, 2011 by suitable changes to Sections 17, 18, 46, and 50 of the Customs Act, 1962 to reduce dwell time and transaction cost involved in customs clearance to make Indian trade more competitive. Under Self-Assessment Scheme, Customs Department has reposed its faith in the assessee/importer as far as assessment (which includes both classification and valuation) is concerned; accordingly, it is the responsibility of the assessee/importer to correctly declare value, classification, and description of goods, exemption notifications etc. and self-assess the duty thereon, if any. Self-Assessment is expected to usher in a new era of trust based Customs - Trade partnership leading to greater facilitation of compliant traders. Therefore, it is the primary responsibility of the importer to declare the correct description, classification and the valuation in respect of the imported goods sought to be cleared from Customs.

15.1. I find that in terms of Section 46 of the Customs Act, 1962, while presenting the Bills of Entry before the Customs authority for clearance of the imported goods, it was duty of the importer to declare the accuracy and completeness of the information given therein. The law demands true facts to be declared by the importer. As the importer has been working under the regime of self-assessment, where they have been given full liberty to determine every aspect of an imported

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consignment from classification to declaration of value of the goods or levying of duty, it was sole responsibility of the importer to place correct facts and figures before the assessing authority. The self-assessment of Customs duty has been introduced in Customs w.e.f. 08.04.2011 under which importer shall self-assess the duty leviable on import of the goods. In the instant case, the importer failed to comply with the statutory requirements of the Customs Act by mis declaring the description and classification of the imported goods. Although the goods were declared as 'Self-Adhesive Tape (less than 100 microns)' under CTH 39199010, physical examination revealed that the products bore the marking 'Hot Fix Tape.' Consequently, the goods are correctly classifiable under CTH 39199090. This misclassification resulted in the importer applying a Basic Customs Duty (BCD) of 10% instead of the applicable rate of 15%, leading to a short-payment of revenue. Furthermore, the importer failed to provide accurate information regarding the quantity of the goods across all four Bills of Entry. This discrepancy pertains not only to the 'Self-Adhesive Tape (less than 100 microns)' but also extends to the other imported items, namely 'Glass Tikli Without Hole (Garment Accessories)' and 'Assorted Plastic Beads (Garment Accessories).' Such a failure to declare the correct quantity constitutes a violation of the importer's obligations under the Customs Act, resulting in an understatement of the total value and the consequent short-levy of duty. The importer failed to present Bills of Entry in terms of its accuracy and completeness of the information given therein in contravention of Section 46 of the Customs Act, 1962. This resulted in violation of Section 46 of the Customs Act, 1962. Section 46 of the Customs Act, 1962 reads as under:

“Section 46 Entry of goods on importation. —

(2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.

(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, and such other documents relating to the imported goods as may be prescribed.

(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.]

(5) If the proper officer is satisfied that the interests of revenue are not prejudicially affected and that there was no fraudulent intention, he may permit

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substitution of a bill of entry for home consumption for a bill of entry for warehousing or vice versa.”

15.2. I find that after introduction of self-assessment through amendment in Section 17 of the Customs Act, 1962 vide Finance Act, 2017, it is the responsibility of the Importer to correctly declare the description, classification, applicable exemption Notification, applicable Duties, rate of Duties and its relevant Notifications etc. in respect of said imported goods and pay the appropriate Duty accordingly. I thus find that in the instant case, M/s Blue Ocean, opted the incorrect classification of imported goods to deliberately evade the Customs duty. Therefore, M/s Blue Ocean, has violated the provisions of Section 17(1) of the Customs Act, 1962 in as much as they have failed to correctly self-assess the impugned goods and has violated the provisions of Sub-section (4) and (4A) of Section 46 of the Customs Act, 1962. The same is required to be re-assess under Section 17(4) of Customs Act, 1962.

16. Now I take up the next issue for consideration that “Whether the imported goods are liable for confiscation under Section 111(l) and 111(m) of the Customs Act, 1962 or not?”

I find that investigation report proposes, confiscation of goods under Section 111(l) and 111(m) of Customs Act, 1962. I find that mis-statement of the correct classification of imported goods with an intent to evade payment of Customs Duty at appropriate rate makes the import consignments liable for confiscation. Section 111(l) and 111(m) of the Customs Act, 1962 provide for confiscation of improperly imported goods. The relevant provisions are:

*"111. **Confiscation of improperly imported goods, etc.**- The following goods brought from a place outside India shall be liable to confiscation:*

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act;

(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;"

I find that the impugned goods "Self-Adhesive Tape (Less than 100 Micron)" are willfully mis-stated/mis-declared under wrong CTH 39191090 with a deliberate intention to evade the payment of Customs duty and it is explicitly found description as "Hot Fix Tape" during the physical examination and the goods are to be correctly classified under 39199090. Further, there is variation in other goods in terms of quantity of the goods, which ultimately resulting into evasion of customs duty. I find that during examination, as brought out in Paragraphs 4 and Sub-Paragraphs (Para

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4.1, 4.1.1, 4.1.2 & 4.1.3) above, it is evident that the importer has knowingly and intentionally mis-declared the goods in terms of description, weight, value, and classification, with an intent to evade payment of legitimate Customs duty that would have accrued to them had the correct classification and quantity been declared. I further find that the impugned goods were seized vide Seizure Memo bearing DIN No. 20260171MN000000C9ED, in terms of Section 110 of Customs Act, 1962. By willful mis-statement/ mis-declaration of classification of the impugned goods in the Bill of Entry with deliberate intention to evade payment of Customs duty, the importer has rendered the said seized goods liable to confiscation under section 111(l) and 111(m) of the Customs Act, 1962. I further find that the importer in his submission agreed to accept the valuation and duty liability as determined by the department and has undertaken to discharge the differential duty, fine and penalty, as may be decided by the competent authority, in accordance with law. I note that the provisions for release of good on redemption fine is envisaged under Section 125 of Customs Act, 1962. On Plain reading of Section 125 of Customs Act, 1962, I find that, the officers may allow the redemption fine, if he finds fit. The relevant portion of the same is as:-

Section 125. Option to pay fine in lieu of confiscation. -

(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 ¹ [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:

² [**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.

I find that in the case of Raj Grow Impex (Supra), the Hon'ble Supreme Court has held that "that when it comes to discretion, the exercise thereof has to be guided by law; has to be according to the rules of reason and justice; has to be based on relevant consideration." Hon'ble Delhi High Court has, in case of Raju Sharma [2020(372) ELT 249 (Del.)] held that "Exercise of discretion by judicial, or quasi-judicial authorities, merits interferences only where the exercise is perverse or tainted by the patent illegality, or is tainted by oblique motive." Now in the latest judgment the Hon'ble Delhi High Court in its order dated 21.08.23 in W.P (C) Nos. 8902/2021, 9561/2021, 13131/2022, 531/2022 & 8083/2023 held that "---- an infraction of a condition for import of goods would also fall within the ambit of Section 2(33) of the

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Act and thus their redemption and release would become subject to the discretionary power of Adjudicating Officer.” I find that in the present case the goods imported were not fall under any prohibition or does not fall under restricted category. Therefore, keeping in view the judicial pronouncement above, alongwith the facts of the case, **I am inclined to exercise the option to allow redemption fine in lieu of confiscation of seized goods.**

17. Now I take up the next issue for consideration that “Whether M/s. Blue Ocean is liable for penalty under Section 112 (a) of the Customs Act, 1962 or not”?:

I find that penalty has been proposed on the importer under Section 112(a) of the Customs Act, 1962. In this regard provisions of Section 112 of the Customs Act, 1962 are reciprocated as under:

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),

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) 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;

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(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.]”

As I have already held the goods liable to confiscation for various omission and commission made during the improper importation of the goods, thus, the Noticee have rendered themselves liable for penalty under Section 112(a) of the Customs Act, 1962.

I also find that the importer contended that they have correctly declare the description, quantity and other particulars on the basis of commercial documents. In this regard, I note that the importer has not submitted any documentary evidence substantiating the proof that the supplier has sent the different goods and it was actually fault of the supplier. I also note from the records that the importer has not imported these goods first time, however, they are regularly importing the same and therefore their contention that they did not know the actual description and quantity of the goods is not justifiable and accordingly I reject the same.

18. Now I take up the next issue for consideration that “Whether M/s. Blue Ocean is liable for penalty under Section 114AA of the Customs Act, 1962:

I also find that penalty has also been proposed on the importer under Section 114AA of the Customs Act, 1962. In this regard provisions of Section 114AA of the Customs Act, 1962 are reciprocated as under:

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.]”

18.1 The importer has contended that no penalty is imposable in cases involving classification disputes. However, upon careful examination of the facts and circumstances of the case, this contention is found to be untenable. It is evident that despite having full knowledge of the actual nature of the imported goods, the importer knowingly and intentionally made, signed, and used declarations, statements, and documents that were incorrect and presented the same before the Customs authorities. The goods declared as “Self-Adhesive Tape (Less than 100 Micron)” were, in fact, “Hotfix Tape.” Thus, the description declared in the respective Bill of Entry was materially incorrect. Further, substantial excess quantities were detected in the consignments, as detailed below:

1. Excess quantity of 590 Kgs of Glass Beads with hole

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2. Excess quantity of 788.60 Kgs of Assorted Plastic Beads
3. Excess quantity of 1309.19 Kgs of Self Adhesive Tape(less than 100 Microns)

The excess quantities detected are significant and cannot be attributed to minor weightment variations or clerical errors.

I find that the description, classification, quantity, and value declared in the Bill of Entry was incorrect. These particulars directly determine the applicable rate of duty and the total duty liability and therefore constitute material particulars within the meaning of Section 114AA of the Customs Act, 1962. The element of knowledge and intention is clearly established in the present case. The importer is engaged in the trade of such goods and cannot plausibly claim ignorance regarding the true nature and classification of the product. The goods were physically marked as "Hot Fix Tape," yet were declared differently in the Bill of Entry. Moreover, it is observed that the importer had previously imported identical goods under the correct classification. Despite such prior knowledge, the importer intentionally misclassified the goods in the present consignments.

The importer declared the goods under CTH 39199010, attracting Basic Customs Duty (BCD) at 10%, whereas the correct classification under CTH 39199090 attracts BCD at 15%. By misclassifying the goods, the importer effectively sought to evade the higher customs duty liability. The differential duty implication is also substantial. In his statement recorded under Section 108 of the Customs Act, 1962, the importer admitted to the misclassification and mis-declaration and agreed to pay the differential duty. From the totality of the circumstances, it is clear that the incorrect declarations were not accidental or inadvertent but were consciously made with the intention of reducing the duty liability.

It is further observed that Section 114AA operates independently of Section 112 of the Customs Act, 1962. While Section 112 deals with acts that render goods liable to confiscation, Section 114AA specifically penalizes the making or use of false or incorrect declarations, statements, or documents. In the present case, the false declarations made in the Bill of Entry—statutory documents forming the basis of assessment—attract independent penal consequences under Section 114AA, as the declarations were materially incorrect. In view of the foregoing findings, the contention of the importer that the case involves a mere classification dispute does not hold merit and is accordingly rejected. Therefore, I find and hold that M/s. Blue Ocean is liable to penalty under Section 114AA of the Customs Act, 1962 for knowingly making and using materially incorrect declarations in the Bills of Entry with the intent to evade customs duty.

18.2 Further, I rely on the decision of Principal Bench, New Delhi in case of **Principal Commissioner of Customs, New Delhi (import) Vs. Global Technologies & Research (2023) 4 Centax 123 (Tri. Delhi)** wherein it has been held that *"Since the importer had made false declarations in the Bill of Entry, penalty was also correctly imposed under Section 114AA by the original authority"*.

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19. In view of my findings in paras supra, I pass the following order:

ORDER

- a) I reject the declared classification of the subject goods, viz. “Self-Adhesive Tape (Less than 100 Micron)” imported by M/s Blue Ocean (IEC No.: ANYPB6134) under Bill of Entry No. 6329416 dated 16.12.2025, which were declared under Customs Tariff Item (CTI) 39199010. I order that the said goods be re-classified under Customs Tariff Item 39199090 of the First Schedule to the Customs Tariff Act, 1975, and the said Bill of Entry be re-assessed accordingly. I further order that the Bill of Entry be re-assessed by taking into account the excess quantity of other goods noticed during examination. The differential duty arising out of such re-assessment shall be recovered along with applicable interest at the time of reassessment of the said Bill of Entry.
- b) I hold that the seized goods having a re-determined value of **Rs. 18,27,119/- (Rupees Eighteen Lakh Twenty-Seven Thousand One Hundred and Nineteen Only)** imported under Bill of Entry No. 6329416 dated 16.12.2025, are liable to confiscation under the provisions of Section 111(l) & Section 111(m) of the Customs Act, 1962. However, I give the importer M/s Blue Ocean (IEC No.: ANYPB6134) option to redeem the goods on payment of redemption fine of Rs. 2,00,000/- (Rupees Two Lakh Only) Under Section 125 of the Customs Act, 1962.
- c) I impose a penalty of Rs. 50,000/- (Rupees Fifty Thousand Only) on M/s Blue Ocean (IEC No.: ANYPB6134) under Section 112(a) of the Customs Act, 1962;
- d) I impose a penalty of Rs. 50,000/- (Rupees Fifty Thousand Only) on M/s. Blue Ocean (IEC No.: ANYPB6134) under Section 114AA of the Customs Act, 1962;

20. This order is issued without prejudice to any other action that may be taken 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.

(Shree Ram Vishnoi)
Additional Commissioner,
Customs, Hazira Port

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Date: 23.03.2026

DIN:-20260371MN000000E0BA

F. No. GEN/INT/MISC/41/2026-AH-PORT-HZR-CUS

By Speed Post/ By E-mail/ By Hand Delivery/ Through Notice Board:

To,

(1) M/s Blue Ocean (IEC No.: ANYPB6134), Shed No. F-2, Rajshree Campus,
Saniya Road, Shree Hari Farsan, Saniya Hemad, Surat, Gujarat-395013

Copy to:

- (1) The Principal Commissioner of Customs, Customs Ahmedabad.
- (2) The Additional Commissioner, Customs, TRC, HQ, Ahmedabad.
- (3) The Assistant Commissioner of Hazira Port.
- (4) The Superintendent of Customs (Systems) in PDF format for uploading on the website of Customs Commissionerate, Ahmedabad.
- (5) The RRA, HQ, Ahmedabad Customs.
- (6) Guard File.