

		कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.		
A	FILE NO. फाइल संख्या	CUS/APR/ASS/370/2026-Gr	4-O/o	Pr
B	OIO NO. आदेश संख्या	MCH/ADC/ZDC/662/2025-26		
C	PASSED BY जारीकर्ता	Dipak Zala Additional Commissioner of Customs Custom House, Mundra		
D	DATE OF ORDER आदेश की तारीख	19-02-2026		
E	DATE OF ISSUE जारी करने की तिथि	19-02-2026		
F	SCN No. & Date कारण बताओ नोटिस क्रमांक	Waived as per request email of Importer to SIIB dated 12.01.2026.		
G	NOTICEE/ PARTY/ IMPORTER नोटिसकर्ता/पार्टी/आयातक	M/s. Saavik Enterprises (IEC: BCRPC1620C), Khasra No. 884 Rithala, Delhi-110085		
H	DIN/दस्तावेज़ पहचान संख्या	20260271MO000000DB42		

1. यह आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।

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

1. यदि कोई व्यक्ति इस आदेश से असंतुष्ट है तो वह सीमाशुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमाशुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 1 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 128A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

**“सीमाशुल्क आयुक्त) अपील,
चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,**

नवरंगपुरा,अहमदाबाद 380 009”
“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA
HAVING HIS OFFICE AT 4TH FLOOR, HUDCO BUILDING, ISHWAR
BHUVAN ROAD,
NAVRANGPURA, AHMEDABAD-380 009.”

2. उक्तअपील यहआदेश भेजने की दिनांक से 60दिन के भीतर दाखिल की जानी चाहिए।

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

3. 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 be accompanied by –

- i. उक्त अपील की एक प्रति और **A copy of the appeal, and**
- ii. इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची 1-के अनुसार न्यायालय शुल्क अधिनियम 1870-के मद सं. 6-में निर्धारित 5 -/रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।

This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.

5. अपील ज्ञापन के साथ ड्यूटी /ब्याज /दण्ड /जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।

Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.

6. अपील प्रस्तुत करते समय, सीमाशुल्क) अपील (नियम, 1982और सीमाशुल्क अधिनियम, 1962के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।

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

7. 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 (A)** के समक्ष मांग शुल्क का **7.5 %** भुगतान करना होगा।

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

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BRIEF FACTS OF THE CASE:

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As per investigation report No. 240/2025-26 dated 10.02.2026, on the basis of intelligence developed, it was found, that the consignment of goods imported by the importer M/s. Saavik Enterprises (IEC: BCRPC1620C), Khasra No. 884 Rithala, Delhi-110085 (hereinafter referred as 'Importer' for sake of brevity) and covered under SEZ (Z type) Bill of Entry No. 5472635 dated 03.11.2025 which is declared to contain miscellaneous cargo appear to be risky for mis-declaration/concealment of goods. Accordingly, the said consignment was put on hold for 100% examination by SIIB, Custom House, Mundra.

EXAMINATION AND INVESTIGATION:

2.1 The relevant details as mentioned in the SEZ (Z type) Bill of Entry No. 5472635 dated 03.11.2025 are as follows:

- Name of the Importer : M/s. Saavik Enterprises
- IEC : BCRPC1620C,
- Address : Khasra No. 884 Rithala, Delhi-110085,
- No of Packages declared: 1089 Pkgs.

2.2. Further, summary of the goods/items have been declared by the importer in the Bill of Entry are as under:

Sr. No.	CTH as declared	Description of Item	Unit Price (in USD)	Quantity	UQC	Amount (in USD)
1	96151900	Hair Cilp	0.15	4330	Doz	649.5
2	96151900	Hair Band	0.04	1500	Doz	60
3	96151900	Hair Pin	0.05	2466	Doz	123.3
4	96151900	Elastic Hair Rubber Band 50pcs/Set	0.08	780	Set	62.4
5	96151900	Hair Clutcher	0.15	3203	Doz	480.45
6	96151900	Elastic Hair Rubber Band	0.15	300	Doz	45
7	96151900	Elastic Hair Rubber Band 100pcs/Set	0.23	600	Set	138
			0.11	5000	Doz	

8	96151900	Hair Clip With Hair				550
9	96151900	Baby Hair Clip	0.08	5660	Doz	452.8
10	96151900	Elastic Hair Band	0.1	950	Doz	95
11	96151900	Baby Elastic Hair Rubber Band 100pcs/Set	0.24	420	Set	100.8
12	71179090	Tops 36pair/Set	26.043	8	Kgs	208.34
13	39241090	Chopping Board	0.51	2700	Pcs	1377
14	39241090	Tray 3pcs/Set	1.36	36	Set	48.96
15	39241090	Trolley Bakset	1.35	16	Pcs	21.6
16	39241090	Plastic Pen Stand	0.65	24	Pcs	15.6
17	39241090	Plastic Storage Box	0.3	330	Pcs	99
18	39241090	Plastic Basket 2pcs/Set	0.45	12	Set	5.4
19	39241090	Rack For Multy Use	0.79	500	Pcs	395
20	39241090	Plastic Card For Packing	0.6	158	Kgs	94.8
21	42023990	Jewelry Box	0.08	1320	Doz	105.6
22	39241090	Lunch Box	0.16	2100	Pcs	336
23	91022900	Kids Watch	0.1	3000	Pcs	300
24	82089090	4" Tile Cutting Blade	0.05	10000	Pcs	500
25	84679900	10mm Key (Spare Parts)	0.01	10000	Pcs	100
26	84679900	13mm Key (Spare Parts)	0.02	15000	Pcs	300
27	82054000	Screw Driver 4"	0.06	4800	Pcs	288
28	82054000	Screw Driver 6"	0.07	9600	Pcs	672
29	82054000	Screw Driver 8"	0.08	9600	Pcs	768
30	82054000	Screw Driver 10"	0.09	7200	Pcs	648
31	82054000	Screw Driver 12"	0.1	2400	Pcs	240
32	82075000	Ph2 Bit 10pcs/Set	0.09	1000	Set	90
33	82075000	Wood Bit 9pcs/Set	0.11	3000	Set	330
34	82089090	4" Wood Cutting Blade	0.05	3000	Pcs	150
35	82089090	5" Wood Cutting Blade	0.07	4000	Pcs	280
36	82089090	6" Wood Cutting Blade	0.13	200	Pcs	26
37	82089090	7" Wood Cutting Blade	0.17	200	Pcs	34
38	82089090	8" Wood Cutting Blade	0.22	50	Pcs	11
39	82089090	10" Wood Cutting Blade	0.37	200	Pcs	74
40	82075000	Ceramic Bit 6*100mm	0.02	4000	Pcs	80
41	82023900	Hole Saw 6pcs/Set	0.12	3000	Set	360
42	82023900	Hole Saw 11pcs/Set	0.25	400	Set	100
43	82023900	Hole Saw 12pcs/Set	0.29	800	Set	232
44	82023900	Hole Saw 16pcs/Set	0.57	450	Set	256.5
45	68043020	Sharpening Stone 6"	0.05	4000	Pcs	200
46	83089099	Keyring Hook	0.6	2380	Kgs	1428

2.3. The officers of the SIIB Section, Customs House, Mundra conducted examination of the said consignment imported vide SEZ (Z type) Bill of Entry No. 5472635 dated 03.11.2025, stuffed in Container No. TGBU7212183,40' on 17.11.2025 in presence of authorized representative of the importer.

2.4 During examination of the goods imported, the total number of Package/bundles has been found as 1089 Packages. Further, the details of the Goods found during examination are mentioned as below:

Table-2

Sr. No.	SEZ (Z Type) Bill of Entry No & Date	Description of Item	No of CTN	No of Packages	Unit	Weight as per CFS weighment slip (in Kgs)
1	5472635 dated 03.11.2025	Hair Cilp	55	4330	DOZ	22720
2		Hair Band	5	1500	DOZ	
3		Hair Pin	16	2466	DOZ	
4		Elastic Hair Rubber Band 50pcs/Set	13	780	SET	
5		Hair Clutcher	39	3203	DOZ	
6		Elastic Hair Rubber Band	3	300	DOZ	
7		Elastic Hair Rubber Band 100pcs/Set	10	600	SET	
8		Hair Wig and Hair extension	37	5000	DOZ	
9		Baby Hair Clip	30	5660	DOZ	
10		Elastic Hair Band	7	950	DOZ	
11		Baby Elastic Hair Rubber Band 100pcs/Set	7	420	SET	
12		Tops 36pair/Set	4	8	Kgs	
13		Wooden Chhopping Board	160	2700	Pcs	
14		Wooden Tray 3pcs/Set	3	36	SET	
15		Trolley Basket	2	16	Pcs	
16		Plastic Pen Stand	2	24	PCS	
17		Plastic Storage Box	16	330	PCS	
18		Wooden Plastic Basket 2pcs/Set	1	12	SET	
19		Steel Rack for Multi Use	25	500	PCS	
20		Plastic Card for Packing	6	158	KGS	
21		Paper Jewellery Box	11	1320	DOZ	
22		Insulated Lunch Box	50	2100	PCS	
23		Kids Watch	11	3000	PCS	
24		4" Tile Cutting Blade	50	10000	PCS	
25		10mm Key (Spare Parts)	10	10000	PCS	
26		13mm Key (Spare Parts)	30	15000	PCS	
27		Screw Driver 4"	24	4800	PCS	

28	Screw Driver 6"	48	9600	PCS
29	Screw Driver 8"	48	9600	PCS
30	Screw Driver 10"	40	7200	PCS
31	Screw Driver 12"	20	2400	PCS
32	Ph2 Bit 10pcs/Set	10	1000	SET
33	Wood Bit 9pcs/Set	30	3000	SET
34	4" Wood Cutting Blade	30	3000	PCS
35	5" Wood Cutting Blade	40	4000	PCS
36	6" Wood Cutting Blade	4	200	PCS
37	7" Wood Cutting Blade	4	200	PCS
38	8" Wood Cutting Blade	1	50	PCS
39	10" Wood Cutting Blade	8	200	PCS
40	Ceramic Bit 6*100mm	4	4000	PCS
41	Hole Saw 6pcs/Set	30	3000	SET
42	Hole Saw 11pcs/Set	10	400	SET
43	Hole Saw 12pcs/Set	20	800	SET
44	Hole Saw 16pcs/Set	15	450	SET
45	Sharpening Stone 6"	20	4000	PCS
46	Keyring Hook	80	2380	KGS
Total		1089		1089

2.5. In view of above, it appears that goods mentioned at Sr. No. 01 to 7, 9 to 12, 15 to 17 and 19 to 46 are found as declared however, goods mentioned at Sr. No. 8 of Table 2 is Hair Wig and Hair extension classifiable under CTH 67041100 instead of CTH 96151900 and goods at Sr. No. 13 is wooden chopping board classifiable under CTH 44199090 instead of CTH 39241090, goods at Sr. no 14 is Wooden Tray 3pcs/Set classifiable under CTH 44199090 instead of CTH 39241090 and goods at Sr. No. 18 is Wooden Plastic Basket 2pcs/Set classifiable under CTH 44199090 instead of CTH 39241090 in SEZ (Z type) Bill of Entry No. 5472635 dated 03.11.2025.

2.6 In the present matter, DTA Bill of Entry has not been filed till date. Here, it is pertinent to mention that as per Rules 48 of SEZ rules, 2006, some of the provisions of Customs Act, 1962 come in picture only after filling of DTA bill of Entry.

The Rule 47 (4) of the SEZ Rules, 2006 read as under:

(4) Valuation and assessment of the goods cleared into Domestic Tariff Area shall be made in accordance with Customs Act and rules made thereunder.

The Rule 48(2) of the SEZ rules is reproduced below:

"(2) Valuation of the goods and/or services cleared into Domestic Tariff Area shall be determined in accordance with provisions of Customs Act and rules made thereunder as applicable to goods when imported into India"

2.7 Here, it is pertinent to mention that the importer has filed a SEZ WH/Z Type Bill of Entry for Home consumption without any mention of re-export, and during self-assessment, they have levied the applicable BCD instead of recognizing the non-applicability of BCD in the case of re-export. Additionally, it should be noted that when goods are imported for re-export purposes, this must be declared in the import Bill of Entry (BOE). Upon examining the submitted documents, it is clear that the invoice and packing list were issued to the buyer/consignee declared as the importer in the Bill of Entry and the Bill of Lading listed the importer as the consignee.

2.8 Furthermore, a warehouse/Z Type BOE is typically filed when goods are imported and stored in a bonded warehouse without immediate payment of customs duties. The duties are deferred until the goods are either cleared for domestic consumption or re-exported. During the self-assessment process, the importer levied the applicable BCD, which further supports the interpretation that the goods were not intended for re-export. In the case of goods meant for re-export, the BCD would be zero, and this should be explicitly stated. The self-assessment process allows importers to declare the classification and applicable duties on imported goods. By levying the BCD, the importer effectively confirmed that the goods were meant for domestic clearance (DTA) and not for re-export. Therefore, based on these facts, it is evident that the, though the SEZ Unit/Importer did not file a DTA BE, but the available information supports the conclusion that the goods were intended for DTA clearance only.

2.9 Further, the assessable value of the imported items declared by the importer under Rule 3 of the Customs Valuation (Determination of value of imported goods) Rules, 2007 ('CV Rules' for sake of brevity) in the SEZ- Z Type B.E as Rs. 11,57,396.5/- appears appropriate to be rejected in terms of Rule 12 of the Rules, *ibid*. To ascertain the value of cargo, attempts have been made to get the details from the previous bills of entry filed by the importer and as well as NIDB data for similar and identical during the relevant period was done. However, due to various items without specification and detail, valuation of identical or similar items cannot be ascertained. Thus, valuation of the item under import could not be determined in terms of Rule 4 to 8 of the CV Rules, *ibid*. Therefore, valuation of the goods was found appropriate to be determined under residual method of valuation provided under Rule 9 of the CV Rules *ibid* and hence, opinion of the empanelled Chartered Engineer was sought for determination of the value of the goods under import. The empanelled Chartered Engineer Shri Ajay Jhala has submitted his observations vide report ABJ:INSP:CE:MUN:SIIB:RUD:25-26:07 dated 06.01.2026. The Empanelled CE has ascertained the CIF value of the imported consignment 16,12,401/-

(18178.14/- USD) as item-wise details mentioned in Annexure A.

2.10 The importer has declared the total assessable value of the consignment as **Rs. 11,57,396.5/-** in the SEZ Z Type Bill of Entry No. 5472635 dated 03.11.2025. However, as per the report submitted by the Chartered Engineer the suggestive value of the consignment is Rs. 16,12,401/-. Thus, it appears that the subjected consignment has been undervalued to the extent of **Rs. 4,55,004.5/-** on account of mis-declaration of the imported goods by the said importer.

2.11 Thus, by way of mis-declaration of the items in terms of description, as discussed above, short levy of the Customs duty to the tune of **Rs. 1,13,813/- (BCD- 47,118/-+ SWS-4,712 +IGST- 61,982-** (as calculated in Annexure-A attached) has been observed in the present matter.

2.12 The said importer vide their letter dated 12.01.2026 also submitted that they are agreed with the value ascertained for each of the products as per CE report. The importer has also submitted that they do not want any show cause notice or personal hearing in this matter and they are ready to pay whatever duty, penalty, redemption fine or other charges as imposed by the Competent Authority under the provisions of Customs Law.

LEGAL PROVISIONS:

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

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

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

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

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

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

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

Any person, -

*(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or
(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,*

shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:

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

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof

or five thousand rupees], whichever is the greater;
(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest;
(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest.

3.5 SECTION 124 prescribes the mandatory issuance of show cause notice before confiscation of goods, which read as under:

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

- a. *is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;*
- b. *is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and*

(c) is given a reasonable opportunity of being heard in the matter:

Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.

Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.

3.6 SECTION 125 provides the Option to pay fine in lieu of confiscation as under:

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

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

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

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

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

4. OUTCOME OF THE INVESTIGATION:

4.1 From the above discussion, it appears that the importer has filed SEZ Z Type Bill of Entry No. 5472635 dated 03.11.2025. Upon investigation, it was noticed that the items under import were mis-declared in term of classification as mentioned at Table 02 above. Therefore, value of the consignments declared by the importer under Rule 3 of the Customs Valuation (Determination of value of imported goods) Rules, 2007 ('CV Rules' for sake of brevity) appears liable to be rejected in terms of Rule 12 of the Rules, *ibid*. Since, the items found during the examination are of unbranded with no specification, the valuation of the same could not be determined in terms of Rule 4 to 8 of the CV Rules, *ibid*. Therefore, valuation of the goods was found to be determined under residual method of valuation provided under Rule 9 of the CV Rules *ibid* and hence, opinion of the empanelled Chartered Engineer was sought for determination of the value of the goods under import.

4.2 Further, as per the empanelled Chartered Engineer report, the value of the consignment under import is ascertained to Rs. 16,12,401/- against declared value of Rs. **Rs.** 11,57,396.5/- Thus, it appears that the subjected consignment was undervalued to the tune of Rs. 4,55,004.5/- on account of mis-declaration of the imported goods in terms of classification and valuation. Thus, by way of mis-declaration of the items under import, in terms of

classification and valuation, as worked out at Para-2.11 short levy of the Customs duty to the tune of Rs. **1,13,813/- (BCD- 47,118/- + SWS-4,712/- + IGST- 61,982/-)** as calculated at Annexure A) has been detected in the present case & the same is recoverable from the importer.

4.3 Accordingly, it is found that the goods imported by the said importer (as mentioned in above paras) having assessable value ascertained to Rs. 16,12,401/- are not correctly included in the SEZ Z Type Bill of Entry No. 5472635 dated 03.11.2025 filed by the said importer as well as do not correspond in respect of value and particulars thereof. Hence, the said goods (as mentioned in above paras) of Table No. 02 having assessable value ascertained to Rs. 16,12,401/- are found liable for confiscation under Section 111 (l) and 111 (m) of the Customs Act, 1962.

4.4 In view of the above, it is found that the importer has mis declared the items under import vide SEZ Z Type Bill of Entry No. 5472635 dated 03.11.2025 in terms of description and value thereof. Therefore, it appears that the importer has contravened Section 14 and Section 46 of the Customs Act, 1962 read with Rule 11 of the CVR, 2007 in as much as the failed to declare correct value of the goods in the Customs document filed by them. These acts of omission and commission on the part of importer have made the imported goods (as mentioned in above paras) of Table No. 02 having assessable value ascertained to Rs. 16,12,401/- liable for confiscation under Section 111 (l) and 111 (m) of the Customs Act, 1962.

4.5 In the instant case, as mentioned in above paras, the goods imported vide the said Bill of Entry have been found mis-declared by the said importer. Further, Section 114AA of the Customs Act, 1962, prescribed that *“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”*. Accordingly, in the instant case, it also appears that the importer made themselves liable to the penalty leviable under said Section 114AA of the said Act.

4.6 Furthermore, it appears that by mis-declaring the classification and accordingly, value of the goods under import, the importer has also short levied the duty amounting to Rs **1,13,813/- (BCD- 47,118/- + SWS-4,712 + IGST- 61,982/-** as calculated at Annexure A) which is required to be added into the respective DTA Bill of Entry, likely to be filed by the importer.

5. WAIVER OF NOTICE AND PERSONAL HEARING: -

The said importer vide their email dated 12.01.2026 also submitted that they do not want any show cause notice or personal hearing in this matter and they are ready to pay whatever duty, penalty, redemption fine or other charges as imposed by the Competent Authority under the provisions of Customs Law.

6. In view of the above, it appears that: -

- i. The goods imported vide SEZ Z Type Bill of Entry No. 5472635 dated 03.11.2025 (as mentioned in above para) are required to be correctly declared in the said B.E. and the said B.E. needs to be re-assessed accordingly under Section 17(4) of the Customs Act, 1962.
- ii. The declared value, i.e. Rs. 11,57,396.5/- of the consignment covered under Z Type SEZ Bill of Entry No 5472635 dated 03.11.2025 is liable to be rejected at the time of filing DTA B.E, under Rule 12 of the CVR, 2007 and required to be re-determined at Rs 16,12,401/- as opined by the CE report at the time of filling of DTA Bill of Entry in terms of Rule 9 of the Rules, ibid, read with Rule 47 (4) of the SEZ Rules, 2006;
- iii. The imported goods having re-determined value of Rs. 16,12,401/- are found liable for confiscation under Section 111 (l) and 111 (m) of the Customs Act, 1962
- iv. The differential duty amounting Rs. **1,13,813/- (BCD- 47,118/-+ SWS-4,712 +IGST- 61,982/-** as calculated at Annexure A) short levied on the imported items by the importer is required to be added (in addition to the total amount of Rs 3,67,086/- declared as duty in the Z Type SEZ Bill of Entry No. 5472635 dated 03.11.2025 into the DTA Bill of Entry, likely to be filed by the importer and to be recovered accordingly.
- v. Penalty under Section 112 (a) of the Customs Act, 1962 is imposable upon the importer, as discussed in Para 4.3 & 4.4 above.
- vi. Penalty under Section 114AA of the Customs Act, 1962 is imposable upon the importer as discussed in Para-4.5 above.

7. Regarding the first issue, it is found that in Table-2, goods mentioned at Sr. No. 8 is Hair Wig and Hair extension classifiable under CTH 67041100 instead of CTH 96151900 and goods at Sr. No. 13 is wooden chopping board classifiable under CTH 44199090 instead of CTH 39241090, goods at Sr. no 14 is Wooden Tray 3pcs/Set classifiable under CTH 44199090 instead of CTH 39241090 and goods at Sr. No. 18 is Wooden Plastic Basket 2pcs/Set classifiable under CTH 44199090 instead of CTH 39241090 in SEZ (Z type) Bill of Entry No. 5472635 dated 03.11.2025. Proper classification of all the goods are as mentioned below:

Table-3

Sr. No.	CTH as declared	Description of Item	Right CTH	Unit Price (in USD)	Quantity	UQC	Amount (in USD)
1	96151900	Hair Clip	96151900	0.15	4330	Doz	649.5
2	96151900	Hair Band	96151900	0.04	1500	Doz	60

3	96151900	Hair Pin	96151900	0.05	2466	Doz	123.3
4	96151900	Elastic Hair Rubber Band 50pcs/Set	96151900	0.08	780	Set	62.4
5	96151900	Hair Clutcher	96151900	0.15	3203	Doz	480.45
6	96151900	Elastic Hair Rubber Band	96151900	0.15	300	Doz	45
7	96151900	Elastic Hair Rubber Band 100pcs/Set	96151900	0.23	600	Set	138
8	96151900	Hair Clip With Hair	67041100	0.11	5000	Doz	550
9	96151900	Baby Hair Clip	96151900	0.08	5660	Doz	452.8
10	96151900	Elastic Hair Band	96151900	0.1	950	Doz	95
11	96151900	Baby Elastic Hair Rubber Band 100pcs/Set	96151900	0.24	420	Set	100.8
12	71179090	Tops 36pair/Set	71179090	26.043	8	Kgs	208.34
13	39241090	Chopping Board	44199090	0.51	2700	Pcs	1377
14	39241090	Tray 3pcs/Set	44199090	1.36	36	Set	48.96
15	39241090	Trolley Basket	39241090	1.35	16	Pcs	21.6
16	39241090	Plastic Pen Stand	39241090	0.65	24	Pcs	15.6
17	39241090	Plastic Storage Box	39241090	0.3	330	Pcs	99
18	39241090	Plastic Basket 2pcs/Set	44199090	0.45	12	Set	5.4
19	39241090	Rack For Multy Use	39241090	0.79	500	Pcs	395
20	39241090	Plastic Card For Packing	39241090	0.6	158	Kgs	94.8
21	42023990	Jewelry Box	42023990	0.08	1320	Doz	105.6
22	39241090	Lunch Box	39241090	0.16	2100	Pcs	336
23	91022900	Kids Watch	91022900	0.1	3000	Pcs	300
24	82089090	4" Tile Cutting Blade	82089090	0.05	10000	Pcs	500
25	84679900	10mm Key (Spare Parts)	84679900	0.01	10000	Pcs	100
26	84679900	13mm Key (Spare Parts)	84679900	0.02	15000	Pcs	300
27	82054000	Screw Driver 4"	82054000	0.06	4800	Pcs	288
28	82054000	Screw Driver 6"	82054000	0.07	9600	Pcs	672
29	82054000	Screw Driver 8"	82054000	0.08	9600	Pcs	768
30	82054000	Screw Driver 10"	82054000	0.09	7200	Pcs	648
31	82054000	Screw Driver 12"	82054000	0.1	2400	Pcs	240
32	82075000	Ph2 Bit 10pcs/Set	82075000	0.09	1000	Set	90
33	82075000	Wood Bit 9pcs/Set	82075000	0.11	3000	Set	330
34	82089090	4" Wood Cutting Blade	82089090	0.05	3000	Pcs	150
35	82089090	5" Wood Cutting Blade	82089090	0.07	4000	Pcs	280
36	82089090	6" Wood Cutting Blade	82089090	0.13	200	Pcs	26
37	82089090	7" Wood Cutting Blade	82089090	0.17	200	Pcs	34
38	82089090	8" Wood Cutting Blade	82089090	0.22	50	Pcs	11
39	82089090	10" Wood Cutting Blade	82089090	0.37	200	Pcs	74
40	82075000	Ceramic Bit 6*100mm	82075000	0.02	4000	Pcs	80

41	82023900	Hole Saw 6pcs/Set	82023900	0.12	3000	Set	360
42	82023900	Hole Saw 11pcs/Set	82023900	0.25	400	Set	100
43	82023900	Hole Saw 12pcs/Set	82023900	0.29	800	Set	232
44	82023900	Hole Saw 16pcs/Set	82023900	0.57	450	Set	256.5
45	68043020	Sharpening Stone 6"	68043020	0.05	4000	Pcs	200
46	83089099	Keyring Hook	83089099	0.6	2380	Kgs	1428

Hence, I find that goods imported vide SEZ Z Type Bill of Entry No. 5472635 dated 03.11.2025 (as mentioned in above paras) are required to be correctly declared/classified in the said B.E. as per Table-3.

8. Regarding the first issue, I find that M/s Saavik Enterprises, vide SEZ Z type Bill of Entry No. 5472635 dated 03.11.2025, attempted to clear miscellaneous goods. Out of these goods, Hair Clip with Hair, Wooden Chopping Board, Wooden tray and wooden plastic basket were mis-declared. Further, I find that inconsistency observed in filing of the Bill of Entry suggests deliberate Undervaluation of the goods. The declared value of the goods is liable to be determined in terms of Rule 12. As the imported goods were found in different variety, description, specification and quality, so, it was not possible to find and compare the same with other goods having identical/similar description, brand, make, model, quantity and Country of Origin. As the import data extracted with respect to contemporaneous imports was general in nature and contemporaneous data for imports of identical/similar goods was not available/found, therefore, the value could not be determined under Rules 4 and 5 of CVR, 2007.

9. As per Rule 6 *ibid*, if the value cannot be determined under Rules 3, 4 and 5 same shall be determined under the provisions of Rule 7 or when same cannot be determined under that rule then under Rule 8. The imported goods were found to be non-standard, the sale price of identical or similar goods was not available in the domestic market as the goods are miscellaneous in nature and found in different variety, description, specification, model, brand, make, sizes and quality, therefore, determination of transaction value under Rule 7 of CVR, 2007 was not possible. As substantial data related to the cost or value of materials and fabrication or other processing employed in producing the imported goods required to compute the value under Rule 8 is also not available. Therefore, valuation of the impugned goods could not be ascertained under Rule 8 of CVR, 2007.

10. Hence, valuation of the goods is to be determined under residual method of valuation provided under Rule 9 of the CV Rules *ibid*. Accordingly, the Chartered Engineer was appointed for valuation of the goods. The Chartered Engineer vide his report ref no. ABJ: INSP:CE:MUN:SIIB:RUD:25-26:07 dated 06.01.2026 has suggested the valuation of the imported goods. The chartered engineer, empanelled by the government, determined the fair value of the goods to be Rs. 16,12,401/- (Rs. Sixteen Lakh Twelve Thousand Four Hundred One only) in contrast to the declared assessable value as Rs. 11,57,396.5/-. In view of above, the declared value of the goods, i.e. Rs. 11,57,396.5/-, is liable to be rejected and the same needs to be re-determined as Rs. 16,12,401/- as mentioned above in Annexure-A.

11. Regarding the third issue, during the examination it was found that certain goods were mis-declared like Hair clip with hair, wooden chopping board, wooden tray and wooden plastic basket. Further, as per valuation report of empanelled Chartered Engineer, the goods are under-valued. Hence, the goods having assessable value ascertained to Rs. 16,12,401/- do not correspond in respect of value and particulars thereof and are found to be liable for confiscation under Section 111 (l) and 111 (m) of the Customs Act, 1962.

12. Regarding the fourth issue, the self-assessment done by the importer is liable to be rejected and the BE needs to be re-assessed with differential duty of Rs. 1,13,813/-. I find that from the above discussion, it is evident that the importer has undervalued/mis-declared the imported goods to evade payment of duties and taxes by. As per valuation done by the Chartered Engineer, empanelled by the Government, the fair value of the goods amounts to be Rs. 16,12,401/- in contrast to the declared assessable value as Rs. 11,57,396.5/-, resulting in the duty difference of Rs. 1,13,813/-. The duty liability for the imported goods as per re-determined value is ascertained. Therefore, I find that the self assessment done by importer is liable for rejection and re-assessment of the Bill of Entry should be done under Section 17(4) of the Customs Act, 1962.

13. Regarding the fifth issue, I find that the importer has mis declared the items under import vide SEZ Z Type Bill of Entry No. 5472635 dated 03.11.2025 in terms of description and value thereof. Therefore, it appears that the importer has contravened Section 14 and Section 46 of the Customs Act, 1962 read with Rule 11 of the CVR, 2007 in as much as the failed to declare correct value of the goods in the Customs document filed by them. These acts of omission and commission on the part of importer

have made the imported goods (as mentioned in above paras) of Table No. 02 having assessable value ascertained to Rs. 16,12,401/- liable for confiscation under Section 111 (l) and 111 (m) of the Customs Act, 1962, and has rendered themselves liable for penalty under Section 112)a)(ii) of the Customs Act, 1962.

14.Regarding the sixth issue, I find that as mentioned in above paras, the goods imported vide the said Bill of Entry have been found mis-declared by the said importer. Further, Section 114AA of the Customs Act, 1962, prescribed that "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". Accordingly, in the instant case, it also appears that the importer has deliberately misdeclared and undervalued the goods to evade customs duty and this act has rendered themselves liable to the penalty under Section 114AA of the Customs Act, 1962.

15. In view of the facts above, I pass the following order.

ORDER

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- i. I order to reject the self assessment and description of the goods of SEZ Z Type Bill of Entry No. 5472635 dated 03.11.2025 and order to re-determine and classify the same as per table-3.
- ii. I order to reject the declared total assessable value of goods as Rs. 11,57,396.5/-, of the SEZ Z type Bill of Entry No. 5472635 dated 03.11.2025 and order to re-determine the value of the goods as Rs. 16,12,401/-.
- iii. I Order to re-assess the SEZ Z type Bill of Entry No. 5472635 dated 03.11.2025 with differential duty of Rs. 1,13,813/- under section 17(4) of the customs Act, 1962.
- iv. I order to confiscate the imported goods of re-determined assessable value 16,12,401/- under Section 111(l) and Section 111(m) of the Customs Act, 1962. However, I give the importer an option under provision of Section 125(1) of the Customs Act, 1962, to redeem the said goods on payment of redemption fine of **Rs. 1,60,000/- (Rupees One Lakh Sixty Thousand only)**.
- v. I impose a penalty of **Rs. 10,000/- (Rupees Ten Thousand only)** on

M/s. Saavik Enterprises u/s. 112 (a)(ii) of the Customs Act, 1962.

- vi. I impose a penalty of **Rs. 25,000/- (Rupees Twenty Thousand only)** on M/s. Saavik Enterprises u/s. 114AA of the Customs Act, 1962.

16. This Order-in-Original is issued without prejudice to any other action that may be taken against the importer under the Customs Act, 1962 or any other law for the time being in force.

**Additional Commissioner of Customs
Import Assessment
Custom House, Mundra**

To,

M/s. Saavik Enterprises (IEC: BCRPC1620C),
Khasra No. 884 Rithala, Delhi-110085

Copy to:-

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