प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,
CUSTOM HOUSE: MUNDRA, KUTCH
MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421
ई-मेल/ E-Mail: group5-mundra@gov.in

A	फा /.सं .FILE NO.	Cus/APR/BE/Misc/2171/2025 Gr 5-6
B	मूल आदेश सं. ORDER-IN- ORIGINAL NO.	MCH/ADC/ZDC/450/2026-27
C	द्वारा पारित किया गया PASSED BY	**Dipak Zala,** Additional Commissioner of Customs, Custom House, Mundra
D	आदेश की तिथि DATE OF ORDER	02-11-2026
E	जारी करने की तिथि DATE OF ISSUE	02-11-2026
F	कारण बताओ नोटिस संएवं तिथि . SCN NO. & DATE	SCN No. 107/2025-26/ADC/ZDC/Gr.5/MCH dated 04.11.2025
G	नोटिसीपार्टी / आयातक/ NOTICEE/PARTY/ IMPORTER	M/s Polyton Color Imaging Inc (IEC No. 2412014043) Plot No. 4, Shed No. 3, Rameshwar Industrial Area, Behind Parin Furniture, Gondal Road, Rajkot – 360004, Gujarat

1. यह अपील आदेश संबन्धित को नि:शुल्क प्रदान किया जाता है।
This Order - in - Original is granted to the concerned free of charge.

2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129A(1) के अंतर्गत प्रपत्र सीए3-में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-
Any person aggrieved by this Order - in - Original may file an appeal under Section 128 A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:
"सीमा शुल्क आयुक्त) अपील(, चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद 380009"
"The Commissioner of Customs (Appeals), Mundra, 4TH Floor, Hudco Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad-380009."

3. उक्त अपील यह आदेश भेजने की दिनांक से 60 दिन के भीतर दाखिल की जानी चाहिए।
Appeal shall be filed within 60 days from the date of communication of this order.

4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5 -/रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए -
Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must accompanied by –

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रूपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं°-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।
The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paisa only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

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

7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के सभी मामलों में पालन किया जाना चाहिए।
While submitting the appeal, the Customs (Appeals) Rules, 1982 and the Customs Act, 1962 should be adhered to in all respects.

8. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, Commissioner (Appeals) के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।
An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

BRIEF FACTS OF THE CASE

M/s. Polyton Color Imaging Inc, Plot No. 4, Shed No. 3, Rameshwar Industrial Area, Behind Parin M/s. Polyton Color Imaging Inc, Plot No. 4, Shed No. 3, Rameshwar Industrial Area, Behind Parin Furniture, Gondal Road, Rajkot – 360004, Gujarat, India having IEC No. 2412014043 (hereinafter referred to as "the importer" for the sake of brevity) filed Bill of Entry No. 9471273 dated 06.11.2020 at Mundra Customs for import of Compatible Printer Cartridges declaring the goods under CTH 84439959 with NIL rate of duty.

2. Whereas, the subject import was flagged in Analytics Report/01/2024-25 dated 05.04.2024 issued by National Customs Targeting Centre (NCTC) vide letter F.No. CCCO/DISP/63/2024-Analytics dated 03.06.2024. The said Analytics Report highlighted a short levy of duty due to misclassification of "Other Printers and its parts" under CTH 84439959 with nil duty, instead of the correct classification under CTH 84439960/84439990 with applicable BCD @ 7.5%.

3 . Whereas, the impugned goods are compatible printer cartridges for HP laser printers (models Q2612A and HPQ35/36/78/85/CC388A BLACK). These cartridges are consumable replacement parts used exclusively for printing in laser printing machines and copying machines.

4. It is noted that parts and accessories of printing machinery and copying machines are covered under heading 8443. The sub-heading 844399 covers 'Other parts and accessories' with the following tariff items: CTH Description & BCD Rate 84439959 Other - BCD NIL - DECLARED CTH Parts and accessories of goods of sub-heading 844339 - BCD @ 7.5% - 84439960 CORRECT CTH 84439990 Other - BCD @ 7.5% - CORRECT CTH

CTH	**Description & BCD Rate**
84439959	Other - BCD NIL - DECLARED CTH
84439960	Parts and accessories of goods of sub-heading 844339 - BCD @ 7.5% - CORRECT CTH
84439990	Other - BCD @ 7.5% - CORRECT CTH

5. . In view of the above, it appeared that the imported printer cartridges are parts and accessories of printing machinery/copying machines correctly classifiable under CTH 84439960 'Parts and accessories of goods of sub-heading 844339' or CTH 84439990 'Other', both attracting BCD @ 7.5%, SWS @ 10% of BCD, and IGST @ 18%. The classification under residual CTH 84439959 is incorrect when specific entries exist for such parts.

6. . In the instant case, the importer imported printer cartridges vide Bill of Entry No. 9471273 dated 06.11.2020 and wrongly classified the same under CTH 84439959 claiming nil BCD, whereas the correct classification is CTH 84439960/84439990 attracting BCD @ 7.5%. The details and duty calculation are as follows:

DUTY CALCULATION

BE No/Date	**Item Sr. No.**	**Description**	**Assessable Value (Rs)**	**BCD @7.5%**	**SWS @10% of BCD**	**Diff. IGST @ 18%**	**Total Diff. Duty**
9471273 dt. 06.11.2020	1	Printer Cartridge Q2612A	15,97,601.24	1,19,820	11,982	23,724	1,55,526
9471273 dt. 06.11.2020	2	Printer Cartridge HP Q35/36/78/85/CC388A	16,29,553.26	1,22,216	12,222	24,199	1,58,637
TOTAL (in Rupees			32,27,155	2,42,036	24,204	47,923	**3,14,163**

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7. RELEVANT LEGAL PROVISIONS

Provisions of Customs Act, 1962

i. In terms of section 28(1) of the Customs Act, 1962, where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or any interest payable has not been paid, part-paid or erroneously refunded, for any reason of collusions or any wilful mis-statement or suppression of facts,- (a). the proper officer shall, within two years from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied or paid or which has been short-levied or short-pad or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice: PROVIDED that before issuing notice, the proper officer shall hold pre-notice consultation with the person chargeable with duty or interest in such manner as may be prescribed. (b). the person chargeable with the duty or interest, may pay, before service of notice under clause (a) on the basis of,- (i) his own ascertainment of such duty; or (ii) the duty ascertained by the proper officer, the amount of duty along with the interest payable thereon under section 28AA or the amount of interest which has not been so paid or part-paid: PROVIDED that the proper officer shall not serve such show cause notice, where the amount involved is less than rupees one hundred.

ii. In terms of section 28(4) of the Customs Act, 1962, where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,- a. collusion; or b. any wilful mis-statement; or c. suppression of facts, by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or not paid or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

iii. In terms of section 28(5) of the Customs Act, 1962, where the duty has not been levied or not paid or has been short-levied or short-paid or the interest has not been charged or has been part-paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub-section (4) by the proper officer, such person thereon under section 28AA and

the penalty equal to fifteen percent of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing.

iv. In terms of section 28AA(1) of the Customs Act, 1962, notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

v. In terms of section 46(4) of the Customs Act, 1962, 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.

vi. In terms of section 46(4A) of the Customs Act, 1962, 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.

vii. In terms of section 111 of the Customs Act, 1962- Confiscation of improperly imported goods, etc.- The following goods brought from a place outside India shall be liable to confiscation: (m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54;

viii. In terms of section 112 of the Customs Act, 1962: - 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 to penalty… (ii) In the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten percent of the duty sought to be evaded or five

thousand rupees, whichever is the higher: …

ix. In terms of section 114 of the Customs Act, 1962: where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under 3 [sub-section (8) of section 28] shall also be liable to pay a penalty equal to the duty or interest so determined: …..

8. . In view of the above, it appeared that the importer/noticee has willfully misstated the facts and wrongly classified the goods under CTH 84439959 with Nil BCD, whereas the goods being printer cartridges are correctly classifiable under CTH 84439960/84439990 and Basic Customs duty @ 7.5% was liable to be charged along with applicable SWS and IGST. It is apparent that the importer had full knowledge of the correct nature of the goods as printer cartridges, which are consumable parts used in printing machinery and copying machines. Nevertheless, the importer wrongly declared the goods under the residual category CTH 84439959 and claimed undue exemption from Customs Duty. The importer ought to have known that when specific entries exist for parts and accessories of printing machinery under CTH 84439960 or CTH 84439990, classification under the residual category CTH 84439959 is not permissible. With the introduction of self-assessment under Section 17, the importer has been entrusted with the responsibility to correctly self-assess the duty leviable on imported goods. However, in the instant case, the importer intentionally betrayed the faith placed in it by the law of the land by deliberately misclassifying the goods to evade payment of Customs duty. Therefore, it appeared that the importer has wilfully violated the provisions of Section 17(1) of the Act in as much as the importer has failed to correctly self-assess the duty on impugned goods and has also wilfully violated the provisions of Sub-section (4) and (4A) of Section 46 of the Act by failing to ensure accuracy and completeness of information in the Bill of Entry and by making false declaration regarding the classification of goods. The importer's omission and commission of wilful mis-statement and suppression of facts with intent to evade payment of Customs duty. Therefore, the above-said goods imported vide Bill of Entry No. 9471273 dated 06.11.2020 appear to be liable for confiscation under Section 111(m) of the Customs Act, 1962, and the importer appears to be liable for penalty under Section 112/114A of the Customs Act, 1962.

9. . Therefore, M/s. Polyton Colour Imaging Inc, Plot No. 4, Shed No. 3, Rameshwar Industrial Area, Behind Parin Furniture, Gondal Road, Rajkot – 360004, Gujarat, India, having IEC No. 2412014043, is hereby called upon to Show Cause to the Additional Commissioner of Customs, Import, Mundra, having his office at 5B, Port User Building, Mundra, within 30 days of the receipt of this Notice as to why:
    i. The goods, namely 'Compatible Printer Cartridges', in the Bill of Entry No. 9471273 dated 06.11.2020, should not be re-classified from the declared classification of CTH 84439959 to the correct classification under CTH 84439960/84439990;
    ii. The goods imported vide Bill of Entry No. 9471273 dated 06.11.2020 having total assessable value of Rs. 32,27,155/- (Rupees Thirty Two Lakhs Twenty Seven Thousand One Hundred Fifty Five only) should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962;
    iii. The total differential Customs duty of Rs. 3,14,163/- (Rupees Three Lakhs Fourteen Thousand One Hundred Sixty Three only) should not be recovered under Section 28(4) of the Customs Act, 1962 along with applicable interest thereon under Section 28AA of the Customs Act, 1962;
    iv. Penalty should not be imposed upon them under Section 112 or 114A of the Customs Act, 1962.
10. The importer should tender all evidence on which they intend to rely upon in original, along with their reply to this notice. They should also state in their reply whether they would like to be heard in person, through their legal representative, or via video conferencing before the case is adjudicated, so that a suitable date may be fixed for personal hearing.
11. The Importer may note that if no reply to this Show Cause Notice is received within 30 days of the receipt of this show cause notice or if they or their authorised representative do not appear on the date fixed for hearing, the case shall be decided ex parte on the basis of evidence available on record without making any further reference to them in the matter.
12. This show cause notice is being issued under Section 28 (4) of the Customs Act, 1962 without prejudice to any other action that may be taken against them or any other person whether named hereinabove or not, under the provisions of the Customs Act, 1962 or under any other law for the time being in force.
13. The department reserves the right to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, or material

facts related to the import of goods under investigation and any other importer by the said exporter, which may come to the notice of the department after issuance of this notice and prior to the adjudication of the case.

PERSONAL HEARING AND SUBMISSIONS

14. The importer was granted opportunities for Personal Hearing on 13.10.2026, 23.10.2026 and 29.10.2026. However, neither the importer nor their authorised representative appeared for hearing on any of the said dates. Further, the importer did not submit any written reply or written submissions.

DISCUSSION AND FINDINGS

15. I have carefully gone through the Show Cause Notice and all the documentary evidence available on record. From the case records, I find that the noticees did not participate in the adjudication proceedings. This office gave ample opportunity to the noticee for personal hearing, i.e., on 13.10.2026, 23.10.2026 and 29.10.2026. However, neither the noticee nor their authorised representatives appeared for the personal hearing on the above dates. I therefore find that sufficient opportunities were given to the noticees, and they failed to avail of such opportunity. There is no dispute that speedy adjudication is essential to put an end to litigation. It is further a matter of fact that adjudication proceedings need to be finalised within the stipulated time. With regard to proceeding to decide the case ex parte, it is observed that the Hon'ble High Court of Allahabad, in Modipon Ltd. v. Collector of C. Excise, Meerut, on 19 August, 1996, effectively dealt with the issue of natural justice and personal hearing. The extract of the observations of the Hon'ble Court is reproduced herein below –

"…….

…….

19. "No doubt hearing includes written submissions and personal hearing as well but the principle of Audi Alteram Partem does not make it imperative for the authorities to compel physical presence of the party concerned for hearing and go on adjourning the proceeding so long the party concerned does not appear before them. What is imperative for the authorities is to afford the opportunity. It is for the party concerned to avail the opportunity or not. If the opportunity afforded is not availed of by the party concerned, there is no violation of the principles of

natural justice. The fundamental principles of natural justice and fair play are safeguards for the flow of justice and not the instruments for delaying the proceedings and thereby obstructing the flow of justice. In the instant case as stated in detail in preceding paragraphs, repeated adjournments were granted to the petitioners, dates after dates were fixed for personal hearing, petitioners filed written submissions, the administrative officer of the factory appeared for personal hearing and filed written submissions, therefore, in the opinion of this Court there is sufficient compliance of the principles of natural justice as adequate opportunity of hearing was afforded to the petitioners.

20. For the sake of arguments it was asked by this Court during the course of arguments as to what submissions the petitioners would have made at the time of personal hearing but nothing substantial was suggested by the learned counsel for the petitioners in this regard.

21. It may be recalled here that the requirement of natural justice varies from cases to cases and situations to situations. Courts cannot insist that under all circumstances personal hearing has to be afforded. Quasi-judicial authorities are expected to apply their judicial mind over the grievances made by the persons concerned but it cannot be held that before dismissing such applications in all events the quasi-judicial authorities must hear the applicants personally. When principles of natural justice require an opportunity before an adverse order is passed, it does not in all circumstances mean a personal hearing. The requirement is complied with if the person concerned is afforded an opportunity to present his case before the authority. Any order passed after taking into consideration the points raised in such applications shall not be held to be invalid merely on the ground that no personal hearing had been afforded. This is all the more important in the context of taxation and revenue matters. See Union of India and Anr. v. Jesus Sales Corporation [1996 (83) E.L.T. 486 (S.C.) = J.T. 1996 (3) SC 597]."

16. The issues for determination are (i) the proper classification of the imported compatible printer cartridges; (ii) the consequential differential duty and interest; (iii) whether the extended period under Section 28(4) is invocable; (iv) liability of the goods to confiscation under Section 111(m); and (v) imposition of penalty under Section 114A or Section 112 of the Customs Act, 1962.

17. As regards classification, I find that the noticee filed Bill of Entry No. 9471273 dated 06.11.2020 for compatible printer cartridges for HP laser printers, models Q2612A and HPQ35/36/78/85/CC388A BLACK, declaring CTH 84439959 and availing Nil Basic Customs Duty. It describes them as compatible

replacement cartridges for HP laser printers, used for printing purposes in laser printing and copying machines. These descriptions are material because classification under the Customs Tariff must follow the nature and function of the goods as imported, rather than the duty rate preferred by the importer. The description and classification declared in the Bill of Entry, as reproduced in the Show Cause Notice, constitute the basis of the assessment under examination. The Show Cause Notice specifically alleged that the cartridges were appropriately covered by CTH 84439960 or 84439990 rather than the declared CTH 84439959 and attracted Basic Customs Duty at 7.5%.

17.1 I find that the goods are compatible printer cartridges intended for use with laser printers and are described as printer consumable components. The Show Cause Notice argues that they fall within the residual coverage for other parts and accessories under heading 8443, rather than the declared tariff item carrying Nil Basic Customs Duty. On the material and tariff interpretation set out in the Show Cause Notice, and in the absence of technical evidence or tariff-based submissions from the noticee to rebut it, I accept the classification proposed therein under CTH 84439990, being the residual tariff item amongst the alternatives expressly proposed in the notice. This determination is confined to the goods and allegations specified in the Show Cause Notice.

17.2 Under Sections 17 and 46 of the Customs Act, 1962, the importer is entrusted with the responsibility of making a true, correct and complete declaration and correctly classifying the goods under the correct CTH and self-assessing the duty leviable on imported goods. In the present case, misclassification of the goods and non-payment of applicable duty came to notice during document/audit scrutiny. Despite issuance of the Show Cause Notice and repeated opportunities to defend the case, the noticee has chosen not to rebut the allegations or the duty computation. Accordingly, the factual allegations and documentary basis placed in the Show Cause Notice remain unrebutted.

17.3 The noticee was afforded three opportunities of personal hearing on 13.10.2026, 23.10.2026 and 29.10.2026, but neither the noticee nor an authorised representative appeared. No written submissions were filed. I therefore decide the classification issue on the available record.

18. On the duty issue, the Show Cause Notice quantified the differential duty for the two items covered by the said Bill of Entry. The first item, having assessable value of Rs. 15,97,601.24, involved differential BCD of Rs. 1,19,820, SWS of Rs. 11,982 and IGST of Rs. 23,724, aggregating to Rs. 1,55,526. The second item, with

an assessable value of Rs. 16,29,553.26, involved differential BCD of Rs. 1,22,216, SWS of Rs. 12,222, and IGST of Rs. 24,199, aggregating to Rs. 1,58,637. Thus, the aggregate differential duty worked out to Rs. 3,14,163, comprising BCD of Rs. 2,42,036, SWS of Rs. 24,204 and IGST of Rs. 47,923. The noticee has furnished no contrary calculation or evidence of payment. I therefore confirm the differential duty of Rs. 3,14,163 as quantified in the Show Cause Notice.

18.1 I find that Section 28AA of the Customs Act, 1962 provides for interest on duty that has not been levied, short-levied, not paid or short-paid, as applicable. Consequent upon confirmation of differential duty, interest is recoverable under Section 28AA at the applicable rate for the relevant period.

18.2 As regards the extended period, the Show Cause Notice alleged wilful mis-statement in declaring the cartridges under CTH 84439959 and availing Nil BCD despite their description and intended use, thereby resulting in short-payment of duty. The importer made the Bill of Entry declaration under Sections 17 and 46 of the Customs Act, 1962. Having considered the specific allegation of wilful mis-statement made in the notice and the contemporaneous declaration identified therein, and in the absence of any explanation from the noticee, I find the grounds pleaded in the Show Cause Notice sufficient on the record of this proceeding to invoke Section 28(4). Accordingly, the differential duty is recoverable under Section 28(4) read with Section 28AA, subject to the applicable statutory requirements.

19. Regarding confiscation, Section 111(m) of the Customs Act, 1962 concerns imported goods that do not correspond in respect of value or in any other particular with the entry made under the Act. The Show Cause Notice alleged that the declaration of the goods under CTH 84439959, in conjunction with the stated nature of the goods and the duty benefit claimed, did not correspond to the proper particulars for assessment. For the reasons recorded above, I hold the goods covered by the Bill of Entry liable to confiscation under Section 111(m).

19.1 With regard to penalty, Section 114A provides for penalty where duty has not been levied or paid or has been short-levied or short-paid by reason of collusion or any wilful mis-statement or suppression of facts by the person liable to pay duty. For the reasons recorded in relation to Section 28(4), I hold the importer liable to penalty under Section 114A equal to the duty determined, namely Rs. 3,14,163/-. In view of the statutory proviso against simultaneous penalty under Sections 112 and 114A for the same act or omission, I refrain from imposing a separate penalty under Section 112.

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

ORDER

i. I reject the classification declared under CTH 84439959 for the compatible printer cartridges imported vide Bill of Entry No. 9471273 dated 06.11.2020 and order their reclassification under CTH 84439990, as proposed in the Show Cause Notice.

ii. I confirm the differential Customs duty of **Rs. 3,14,163/- (Rupees Three Lakh Fourteen Thousand One Hundred Sixty Three only)** in respect of the said Bill of Entry and order its recovery from M/s Polyton Colour Imaging Inc under Section 28(4) of the Customs Act, 1962.

iii. I order recovery of applicable interest on the confirmed differential duty under Section 28AA of the Customs Act, 1962.

iv. I hold the subject goods, having aggregate assessable value of Rs. 32,27,155/- as stated in the Show Cause Notice, liable to confiscation under Section 111(m) of the Customs Act, 1962. I, however, give an option to redeem the said goods for Home Consumption under Section 125 on payment of redemption fine of **Rs. 50,000/- (Rupees Fifty Thousand only)**;

v. I impose a penalty of **Rs. 3,14,163/- (Rupees Three Lakh Fourteen Thousand One Hundred Sixty-Three only)** upon M/s Polyton Colour Imaging Inc under Section 114A of the Customs Act, 1962. In terms of the proviso to Section 114A of the Customs Act, 1962, where the duty and interest determined under Section 28AA thereof, along with the penalty so determined, are paid within thirty days from the date of communication of this Order, the penalty payable shall stand reduced to 25% of the duty so determined. No separate penalty is imposed under Section 112 as discussed in para 19.1 above, supra.

21. This order is issued without prejudice to any other action that may be taken against the importer or any other person(s) under the provisions of the Customs Act, 1962 or any other law for the time being in force.

22. Show Cause Notice No. 107/2025-26/ADC/ZDC/Gr.5/MCH dated 04.11.2025 stands disposed of in the above terms.
23. This order is issued without prejudice to any other action that may be taken against the importer or any other person(s) under the provisions of the Customs Act, 1962 and rules/regulations framed thereunder or any other law for the time being in force in the Republic of India.
24. The Show Cause Notice No. CUS/APR/MISC/9646/2024-Gr 5-6 dated 05.12.2024 stands disposed of in the above terms.

Digitally signed by Dipakbhai Zala
Date: 02-11-2026 16:24:47

(Dipak Zala)
Additional Commissioner (Import)
Custom House, Mundra

To,
M/s Polyton Color Imaging Inc
Plot No. 4, Shed No. 3, Rameshwar Industrial Area,
Behind Parin Furniture, Gondal Road, Rajkot – 360004, Gujarat

Copy to:
1. The Deputy Commissioner, Review Section, Custom House, Mundra
2. The Deputy Commissioner, TRC, Custom House, Mundra
3. The Deputy Commissioner, EDI, Custom House, Mundra
4. Guard File