OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS

CUSTOMS HOUSE, MP & SEZ

MUNDRA, KUTCH-GUJARAT -370421

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सत्यमेव जयते

A	**FILE NO.** फ़ाइल संख्या	CUS/APR/INV/4409/2026-Gr 3-O/o Pr Commr-Cus-Mundra
B	**OIO NO.** आदेश संख्या	MCH/ADC/ZDC/309/2026-27
C	**PASSED BY** जारीकर्ता	Dipak Zala, Additional Commissioner of Customs/अपर आयुक्त सीमा शुल्क, Custom House, Mundra/कस्टम हाउस, मुंद्रा।
D	**DATE OF ORDER** आदेश की तारीख	14.09.2026
E	**DATE OF ISSUE** जारी करने की तिथि	14.09.2026
F	**SCN No. & Date** कारण बताओ नोटिस क्रमांक	Waived.
G	**NOTICEE/ PARTY/ IMPORTER** नोटिसकर्ता/पार्टी/आयातक	M/s. Comfort Overseas (AASFC4227F)

1. यहआदेश 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 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 परअपील कर सकताहै-

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:

"सीमाशुल्कआयुक्त (अपील),

चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,

नवरंगपुरा,अहमदाबाद 380 009"

"THE COMMISSIONER OF CUSTOMS (APPEALS),

HAVING HIS OFFICE AT 4TH FLOOR, HUDCO BUILDING, ISHWAR BHUVAN ROAD,

NAVRANGPURA, AHMEDABAD-380 009."

3. उक्तअपील यहआदेश भेजने की दिनांक से 60 दिन के भीतर दाखिल की जानी चाहिए।
Appeal shall be filed within sixty days from the date of communication of this order.

4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए-
Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must 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 ड्यूटि/ 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, 1982 और सीमाशुल्क अधिनियम, 1962 के 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.

BRIEF FACTS OF THE CASE:

1.1 Based on the specific intelligence, the import consignment covered under Bill of Entry No. 2765363 dated 27.07.2026 (Z-Type), filed by M/s. Comfort Overseas (IEC No. AASFC4227F) and contained in Container No. TXGU4496026, was placed on hold for detailed examination at the premises of M/s. OWS Warehouse Services LLP (SEZ Warehouse Unit), Survey No. 169, Sector 8, Village-Dhruve, AP&SEZ Mundra, Gujarat-370421. The examination was conducted on 05.08.2026 in the presence of Shri Ajay Katua, Warehouse Manager/Authorised Representative of M/s. OWS Warehouse Services LLP and Shri Maheshkumar Bharmal Gadhvi, authorised representative of the importer, M/s. Comfort Overseas.

1.2 The table below summarizes the weighment details in respect of **BE No. 2765363 dated 27.07.2026 (Z-Type)** pertaining to **M/s. Comfort Overseas**, wherein the packages were weighed individually at the time of examination:

Table-A

Sr. No.	Container No.	Gross Weight declared in BE/BL (in Kgs)	Gross Weight as per examination inventory (Kgs)	Difference (Kgs)
1	TXGU4496026	21,350	21,851	501

1.3 The importer/authorised representative produced the relevant import documents, including Bill of Entry No. 2765363 dated 27.07.2026, Packing List and Bill of Lading No. EMIVCHNGUZ000677 dated 06.07.2026. The goods declared in the Bill of Entry comprised the following 12 descriptions falling under different Customs Tariff Headings (CTHs). The declared quantity was 1,413 packages with the quantities as mentioned below.

Table-B

S. No.	CTH	Description	Quantity	UOM	No. of Cartons (CTNS)
1	64069090	Footwear Accessories	1710	KGS	114
2	39269099	Artificial Nail Accessories	418	DOZ	20
3	83089019	Garment Accessories (Button/Rivet/Label/Sticker)	456	KGS	15
4	66011000	Umbrella	260	PCS	7
5	85444999	Cables (For Mobile)	1017	PCS	51
6	87089900	Car Accessories	848	KGS	31
7	61062010	Girls Knitted Synthetic Top	1690	PCS	85
8	96151900	Hair Accessories (Comb/Brush)	537	KGS	36
9	96039000	Puff (For Cleaning)	575	DOZ	20
10	58109290	Embroidery Sequence Fabric with Visible Ground (Polyester 97% Spandex 3%)	980	KGS	49
11	61124100	Girls Synthetic Knitted Swimwear	240	DOZ	2
12	70072190	Screen Protective Glass (For Mobile)	5200	DOZ	1046

2. ACTION TAKEN: - EXAMINATION FINDINGS:

2.1 During the physical examination, the container bearing No. TXGU4496026 was identified and presented for examination. The container was secured with Seal No. 315623 on 28.07.2026, which verified and was found intact. The container was found in sound condition without external damage.

2.2 Thereafter, the seal was cut open in the presence of the Panchas, the authorised representative of the importer. On opening the container, it was

found fully stuffed with corrugated boxes wrapped with PP woven sacks of green colour. The goods were de-stuffed into the warehouse and segregated item-wise. During the examination, goods were checked and examined and also weight of different types of packages was checked and verified. A physical count of the goods was also carried out.

2.3 During the examination, the item-wise examination inventory was recorded and a total of 1,413 cartons/packages containing 7,69,389 pieces/units, having aggregate weight of 21,851 Kgs. The detailed physical examination revealed substantial discrepancies between the declared goods and the goods physically found, including goods of different description, excess quantities and goods not declared in the Bill of Entry.

2.4 The detailed inventory of the goods found during examination is as under:

Table-C

S. No.	Description	Marking	CTN/ Package	Pieces / Qty	Total Quantity	Unit	Average Weight (KGS)	Total Weight (KGS)
1	Ladies' footwear Sole	KEAN	80	200	16000	PCS	23.44	1875.20
2	Nail Clipper	AKH-4	17	600	10200	PCS	25.32	430.44
3	Shoes Buckle	KEAN	1	7500	7500	PCS	49.05	49.05
4	Umbrella	NAG-19	5	100	500	PCS	20.00	100.00
5	Cables (Copper)	Rommy/ Himanshu - SinFor	6	2000	12000	MTR	21.13	126.78
5	Cables (Copper)	Rommy/ Himanshu - SinFor	1	900	900	MTR	13.02	13.02
6	Wheels for Chair/Brief Case	APR-WG	40	100	4000	PCS	9.73	389.20
7	Girls	VK-7	21	128	2688	PCS	30.18	633.78

	Knitted Synthetic Top							
8	Double Sided Cosmetic Pocket Mirror	AKH	7	288	2016	PCS	23.24	162.68
9	Make-up Sponge	AKH	7	1200	8400	PCS	12.89	90.23
10	Make-up Sponge in Packing	AKH	8	1200	9600	PCS	18.73	149.84
11	Comb-Round	AKH	4	480	1920	PCS	19.44	77.76
12	Comb-Flat	AKH	3	240	720	PCS	20.39	61.17
13	Fabric	KEAN	4		4	Rolls	22.87	91.48
14	Fabric	KVM	14		14	Rolls	47.92	670.88
15	Women's Innerwear Brassieres	Divjot	1	240	240	PCS	19.30	19.30
16	Screen Protective Mobile Glass	SK (Super X)	892	500	446000	PCS	11.89	10605.88
16	Screen Protective Mobile Glass	Dipti (OESD)	230	1000	230000	PCS	22.25	5117.50
17	Ear Muff	NAG-20	12	240	2880	PCS	27.82	333.84
18	Children Tooth Brush in case	Ship-007	25	400	10000	PCS	15.40	385.00
19	Plastic Manual Breast Pump	SH-BP	20	110	2200	PCS	15.40	308.00
20	Printed Circuit Board	PCB	8	200	1600	PCS	14.22	113.76
21	Steam Iron		5		5	PCS	6.70	33.50
22	Furniture		2		2	PCS	6.80	13.60

	Chair							
	TOTAL		**1,413**		**7,69,389**			**21,851**

3. Re-determined Description and Classification of the Goods:

3.1 The importer had declared 12 descriptions in the said Bill of Entry. However, during physical examination, several goods were found with descriptions different from those declared and a number of additional goods were found which were not declared in the Bill of Entry. The CTHs of each item is re-determined as under:

Table-D

Sr. No.	Declared Description	Re-determined Description	Declared CTH	Re-determined CTH	UOM
1	Footwear Accessories	Ladies' footwear Sole	64069090	64069090	KGS
2	Artificial Nail Accessories	Nail Clipper /Nail Cutter	39269099	82142010	KGS
3	Garment Accessories	Shoes Buckle	83089019	83089099	KGS
4	Umbrella	Umbrella	66011000	66019900	PCS
5	Cables (For Mobile)	PVC insulated Cables (Copper)	85444999	85444999	MTR
6	Cables (For Mobile)	PVC insulated Cables (Copper)	85444999	85444999	MTR
7	Car Accessories	Wheels for Chair/Brief Case	87089900	83022000	KGS
8	Girls Knitted Synthetic Top	Girls Knitted Synthetic Top	61062010	61062010	PCS
9	Not Declared	Double Sided Cosmetic Pocket Mirror	-	70099200	KGS
10	Puff (For Cleaning)	Make-up Sponge	96039000	96162000	KGS
11	Puff (For Cleaning)	Make-up Sponge in	96039000	96162000	KGS

		Packing			
12	Hair Accessories (Comb/Brush)	Comb-Round	96151900	96151100	KGS
13	Hair Accessories (Comb/Brush)	Comb-Flat	96151900	96151900	KGS
14	Embroidery Sequence Fabric with Visible Ground (Polyester 97% Spandex 3%)	Fabric (Knitted fabric of synthetic fiber)	58109290	60063200	KGS
15	Embroidery Sequence Fabric with Visible Ground (Polyester 97% Spandex 3%)	Embroidery Sequence Fabric with Visible Ground	58109290	58109290	KGS
16	Girls Synthetic Knitted Swimwear	Women's Innerwear Brassieres	61124100	62121000	PCS
17	Screen Protective Glass (For Mobile)	Screen Protective Mobile Glass SK (Super X)	70072190	70072190	KGS
18	Screen Protective Glass (For Mobile)	Screen Protective Mobile Glass Dipti (OESD)	70072190	70072190	KGS
19	Not declared	Ear Muff	-	65050090	KGS
20	Not declared	Children Tooth Brush in case	-	96032100	PCS
21	Not declared	Plastic Manual Breast Pump	-	39269099	KGS
22	Not declared	Printed Circuit Board	-	85340000	PCS
23	Not declared	Steam Iron	-	85164000	PCS
24	Not declared	Furniture Chair	-	94015900	PCS

4. INVESTIGATIONS CONDUCTED:

4.1 Based on the findings of the physical examination, the imported goods were found to have discrepancies in respect of description, particulars and

quantity vis-à-vis the declarations made in the Bill of Entry. The declared gross weight of 21,350 Kgs was compared with the aggregate weight of 21,851 Kgs recorded in the examination inventory. The physical examination further revealed goods such as Ladies' footwear Sole, Nail Clipper, Shoes Buckle, Wheels for Chair/Brief Case, Double Sided Cosmetic Pocket Mirror, Make-up Sponge, Comb-Round, Comb-Flat, Women's Innerwear Brassieres, Ear Muff, Children Tooth Brush in case, Plastic Manual Breast Pump, Printed Circuit Board, Steam Iron and Furniture Chair, which were not described as such in the Bill of Entry, besides differences in the quantities and descriptions of other declared goods.

4.1.1 Therefore, based on the aforesaid prima facie findings, the imported goods appeared to have been mis-declared in respect of description and quantity, with certain goods found in excess of the declared quantities and certain additional goods found which were not reflected in the declared list.

4.1.2 In view of the discrepancies noticed during examination, and in order to ascertain the correct assessable value of the imported goods and ensure proper valuation in accordance with Section 14 of the Customs Act, 1962 read with the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, it was considered necessary to obtain an independent valuation from an empanelled Chartered Engineer for determining the actual nature, specifications, condition and fair value of the goods and for safeguarding Government revenue.

4.2 Rejection of declared value & Redetermination of Assessable Value:

4.2.1 The Rule 3 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 2007 (hereinafter referred to as "*the CVR, 2007*") provides the method of valuation. The Rule 3(1) of the CVR, 2007 provides that "Subject to Rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of Rule 10. The Rule 3(4) ibid states that "if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding

sequentially through Rule 4 to 9 of CVR, 2007". Whereas, it appears that, transaction value in terms of Rule 3 of the CVR, 2007, is to be accepted only where there are direct evidences with regard to the price actually paid or payable in respect of the imported goods by the importer. Whereas, it further appears that, there is a reasonable doubt regarding the truth and accuracy of the value declared by the importer, and hence it appears liable to be rejected in terms of Rule 12 of the CVR, 2007.

4.2.2 Whereas, it appears that, if actual transaction value which means price paid or payable cannot be ascertained on the basis of Rule 3 of the CVR, 2007, the value shall be decided proceeding to subsequent rules. Thus, recourse is to be taken to the Rule 9 of the CVR, 2007 which provides for determination of value where the value of the imported goods cannot be determined under the provisions of the any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India.

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

goods are not available. In the absence of requisite data, the value cannot be determined by taking recourse to these rules either.

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

> *"Rule 9: Residual method – (1) Subject to the provisions of Rule 3, where the value of the imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India:"*

4.2.5 Whereas, as per the provisions of Rule 9 *ibid,* the assessable value of the goods actually found during examination are required to be re-determined under Rule 9 *ibid,* i.e. as per the residual method. Whereas, the impugned goods were inspected by Shri Anwar Y. Kukad, Chartered Engineer & Government approved valuer, who submitted his Valuation report vide reference No. AYK:VAL:03034:2026 dated 27.08.2026 has suggested the value of the imported goods as 61,503.18 USD (CIF Value) as detailed in Table-E below: -

Table-E

CE VALUATION TABLE (1 USD = 97.20 INR)

Sr. No.	Marking	Description of Goods	UQC	Qty	Per Unit CIF (USD)	Total CIF (USD)	Ex. Rate	Total CIF Value (INR)
1	KEAN	Ladies footwear Sole	PCS	16000	0.008	128.00	97.20	12,441.60
2	AKH-4	Nail Clipper	PCS	10200	0.018	183.60	97.20	17,845.92
3	KEAN	Shoes Buckle	PCS	7500	0.008	60.00	97.20	5,832.00
4	NAG-19	Umbrella	PCS	500	0.550	275.00	97.20	26,730.00
5	Rommy/ Himansh	Cables (Copper)	MTR	12000	0.010	120.00	97.20	11,664.00

	u -SinFor							
6	Rommy/ Himanshu -SinFor	Cables (Copper)	MTR	900	0.010	9.00	97.20	874.80
7	APR-WG	Wheels for Chair/Brief Case	PCS	4000	0.025	100.00	97.20	9,720.00
8	VK-7	Girls Knitted Synthetic Top	PCS	2688	0.300	806.40	97.20	78,382.08
9	AKH	Double Sided Cosmetic Pocket Mirror	PCS	2016	0.020	40.32	97.20	3,919.10
10	AKH	Make-up Sponge	PCS	8400	0.010	84.00	97.20	8,164.80
11	AKH	Make-up Sponge in Packing	PCS	9600	0.010	96.00	97.20	9,331.20
12	AKH	Comb-Round	PCS	1920	0.015	28.80	97.20	2,799.36
13	AKH	Comb-Flat	PCS	720	0.015	10.80	97.20	1,049.76
14	KEAN	Fabric (4 ROLL)	KGS	91.48	3.500	320.18	97.20	31,121.50
15	KVM	Fabric (14 ROLL)	KGS	670.88	3.500	2348.08	97.20	228,233.38
16	Divjot	Women's Innerwear Brassieres	PCS	240	0.300	72.00	97.20	6,998.40
17	SK (Super X)	Screen Protective Mobile Giass	PCS	446000	0.083	37018.00	97.20	3,598,149.60
18	Dipti (OESD)	Screen Protective Mobile Glass	PCS	230000	0.083	19090.00	97.20	1,855,548.00
19	NAG-20	Ear Muff	PCS	2880	0.025	72.00	97.20	6,998.40
20	Ship-007	Children Tooth Brush in case	PCS	10000	0.030	300.00	97.20	29,160.00
21	SH-BP	Plastic Manual Breast Pump	PCS	2200	0.030	66.00	97.20	6,415.20
22	PCB	Printed	PCS	1600	0.150	240.00	97.2	23,328.00

		Circuit Board					0	
23		Steam Iron	PCS	5	5.000	25.00	97.20	2,430.00
24		Furniture Chair	PCS	2	5.000	10.00	97.20	972.00
TOTAL					**61,503.18**			**59,78,109.10**

4.2.6 Whereas, it appears that, the assessable value of Rs.10,25,752/- declared by the importer in the Z-Type Bill of Entry No. 2765363 dated 27.07.2026 is liable to be rejected in terms of Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Further, it appears that, the assessable value of the cargo covered under the said Bill of Entry is required to be taken as **Rs. 59,78,109.10/-** on the basis of the valuation report submitted by the Chartered Engineer (CE) for the purpose of valuation under the provisions of Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, read with Note 2 of the Interpretative Notes to Rule 9 of the said Rules.

4.2.7. The Chartered Engineer (CE) report has been shared with the importer and the importer vide email/letter dated 31.08.2026 has accepted the same. They have further requested that the matter be settled without the issuance of a Show Cause Notice and without the requirement of a personal hearing. Accordingly, on the basis of the Chartered Engineer's report, the Assessable Value of the goods imported by M/s. Comfort Overseas is re-determined at Rs. 59,78,109.10/-

5. Importability and Policy Compliance:

5.1. The goods mentioned at Sr. No. 5 & 6 of Table-D above, i.e. PVC insulated Copper Cables, are subject to mandatory BIS compliance under the applicable Quality Control requirements, namely IS 694 / IS 9968 (Part 1), as applicable to the nature/specification of the imported cables. Further, the goods mentioned at Sr. No. 23 of Table-D above, i.e. Steam Iron, are subject to mandatory BIS compliance under IS 302 (Part 2/Section 3).

5.2. Further, the applicability of the Furniture (Quality Control) Order, 2025 has also been examined in respect of the furniture Chair (CTH

94015900) mentioned at Sr. No. 24 of Table-D. The Furniture (Quality Control) Order, 2025, dated 13.02.2025, mandates BIS Standard Mark certification under Scheme-I for furniture covered by the specified Indian Standards, including IS 17631:2022 (Work Chairs) and IS 17632:2022 (General Purpose Chairs and Stools). Accordingly, chairs falling within these standards are subject to compulsory BIS certification. The said QCO became effective from 13.02.2026, upon expiry of twelve months from its publication.

5.3. Further, the importer has failed to produce the requisite BIS certification/registration in respect of the aforesaid imported goods covered under Sr. No. 5, 6, 23 & 24 of Table-D. Accordingly, in the absence of the prescribed BIS compliance, the said goods appear to have been imported in contravention of the applicable mandatory requirements and restrictions governing their import.

5.4. By such acts of omission and commission, the importer appears to have rendered the said goods liable to confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962**.**

6. Re-determination of Applicable Duty:

6.1. On the basis of the re-determined value of the goods as mentioned in the above Table-E, the duty leviable on the goods imported vide Z-Type Bill of Entry No. 2765363 dated 27.07.2026 in respect of the goods proposed to be released for Home Consumption is re-calculated as per **Annexure-A** attached and summary of the same is reproduced hereunder:

S. No.	Description of Goods	CTH	Assessable Value (INR)	BCD Amount (Rs.)	SWS Amount (Rs.)	ADD Amount (Rs.)	AIDC Amount (Rs.)	IGST Amount (Rs.)	Total Duty (Rs.)
1	Ladies' footwear Sole	64069090	12,442	2,488	249	-	-	2,732	5,469
2	Nail Clipper/Nail Cutter	82142010	17,846	1,785	178	-	-	3,566	5,529
3	Shoes Buckle	83089099	5,832	583	58	-	-	1,165	1,807
4	Umbrella	66019900	26,730	30,000	-	-	-	2,837	32,837

5	PVC insulated Copper Cable	85444999	11,664	1,166	117	-	-	2,330	3,614
6	PVC insulated Copper Cable	85444999	875	87	9	-	-	175	271
7	Wheels for Chair/Brief Case	83022000	9,720	1,458	146	-	-	2,038	3,642
8	Girls Knitted Synthetic Top	61062010	78,382	67,200	-	-	-	7,279	74,479
9	Double Sided Cosmetic Pocket Mirror	70099200	3,919	588	59	-	-	822	1,468
10	Make-up Sponge	96162000	8,165	1,633	163	-	-	1,793	3,589
11	Make-up Sponge in Packing	96162000	9,331	1,866	187	-	-	2,049	4,102
12	Comb-Round	96151100	2,799	560	56	-	-	171	787
13	Comb-Flat	96151900	1,050	210	21	-	-	64	295
14	Fabric (Knitted fabric of synthetic fiber)	60063200	31,122	10,520	-	-	-	2,082	12,602
15	Embroidery Sequence Fabric with Visible Ground	58109290	2,28,233	22,823	2,282	-	-	12,667	37,773
16	Women's Innerwear Brassieres	62121000	6,998	7,200	-	-	-	710	7,910
17	Screen Protective Mobile Glass SK (Super X)	70072190	35,98,150	5,39,722	53,972	-	-	7,54,532	13,48,227
18	Screen Protective Mobile Glass Dipti (OESD)	70072190	18,55,548	2,78,332	27,833	-	-	3,89,108	6,95,274
19	Ear Muff	65050090	6,998	700	70	-	-	388	1,158
20	Children Tooth Brush in case	96032100	29,160	5,832	583	-	-	1,779	8,194
21	Plastic Manual	39269099	6,415	962	96	-	-	1,345	2,404

	Breast Pump								
22	Printed Circuit Board	85340000	23,328	-	-	6,998	-	5,459	12,457
23	Steam Iron	85164000	2,430	486	49	-	-	534	1,068
24	Furniture Chair	94015900	972	194	-	-	49	219	462
TOTAL			**59,78,109**	**9,76,398**	**86,128**	**6,998**	**49**	**11,95,844**	**22,65,417**

6.2. The total re-determined Assessable Value of the goods comes to **Rs.59,78,109/-.** The total duty liability thereupon comes to **Rs.22,65,417/-**, comprising BCD of Rs.9,76,398/-, SWS of Rs. 86,128/-, ADD of Rs. 6,998/-, AIDC of Rs. 49 and IGST of Rs.11,95,844/-.

6.3. However, the duty amount pertaining to Sr. No. 5, 6, 23 & 24 of Table-D, amounting to **Rs. 5,414/-,** to be excluded in view of non-compliance with the applicable BIS requirements. Accordingly, the re-determined duty liability in respect of the remaining goods comes to Rs.22,60,002/-, as against the declared duty of Rs.3,61,845/- as per the Bill of Entry. Accordingly, the differential duty works out to **Rs. 18,98,157/-.**

7. Outcome of the Investigation:

7.1 The investigation conducted by the Special Intelligence and Investigation Branch (SIIB), Customs House, Mundra, in respect of M/s. Comfort Overseas under Z-Bill of Entry No. 2765363 dated 27.07.2026 covering Container No. TXGU4496026, revealed discrepancies between the declarations made in the Bill of Entry and the goods found during physical examination.

7.2 Examination of the Goods:

The officers of the SIIB Section, Customs House, Mundra, conducted detailed examination of the impugned goods under Panchnama dated 05.08.2026. During the course of examination, the container was de-stuffed and the goods were segregated item-wise. The examination inventory recorded 1,413 cartons and an aggregate weight of 21,851 Kgs. The physical

examination revealed discrepancies in description and quantity and also goods not declared in the Bill of Entry.

7.3 <u>Valuation of the Goods:</u>

Whereas, as per the provisions of Rule 9 *ibid,* the assessable value of the goods actually found during examination is required to be re-determined under Rule 9 *ibid*, i.e. as per the residual method. The impugned goods imported by M/s. Comfort Overseas were inspected by Shri Anwar Y. Kukad, Chartered Engineer & Government Approved Valuer, who submitted his Valuation Report vide Reference No. AYK:VAL:03034:2026 dated 27.08.2026. It appears that the assessable value of Rs.10,25,752/- declared by the importer in the Z-Type Bill of Entry No. 2765363 dated 27.07.2026 is liable to be rejected in terms of Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Further, it appears that the assessable value of the cargo covered under the said Bill of Entry is required to be taken as Rs. 59,78,109/, on the basis of the valuation report submitted by the Chartered Engineer for the purpose of valuation under the provisions of Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, read with Note 2 of the Interpretative Notes to Rule 9 of the said Rules.

7.4 <u>Re-determination of Duty:</u>

The total re-determined duty of the goods releasable for Home Consumption, excluding the goods covered under Sr. No. 5, 6, 23 & 24 of Table-D comes to Rs.22,60,002/-, as against the declared duty of Rs. 3,61,845/- as per the Bill of Entry. Accordingly, the differential duty in respect of the said releasable goods comes to Rs. 18,98,157/-. The duty in respect of Sr. No. 5, 6, 23 & 24 of Table-D has been excluded on account of non-compliance with the applicable BIS requirement.

7.5 <u>Importability and Policy Compliance:</u>

7.5.1. The goods mentioned at Sr. No. 5 & 6 of Table-D above, i.e. PVC insulated Copper Cables, are subject to mandatory BIS compliance under the applicable Quality Control requirements, namely IS 694 / IS 9968 (Part 1), as applicable to the nature/specification of the imported cables. Further, the goods mentioned at Sr. No. 23 of Table-D above, i.e. Steam Iron, are subject to mandatory BIS compliance under IS 302 (Part 2/Section 3). Furthermore, the goods mentioned at S. No. 24 of Table-D are subject to mandatory standards IS 17632:2022 as per the Furniture (Quality Control) Order, 2025.

7.5.2. Further, the importer has failed to produce the requisite BIS certification/registration in respect of the imported goods mentioned at Sr. No. 5, 6, 23 and 24 of Table-D. Accordingly, in the absence of the prescribed BIS compliance, the said goods appear to have been imported in contravention of the applicable mandatory requirements and restrictions governing their import.

7.5.3. By such acts of omission and commission, the importer appears to have rendered the said goods liable to confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962, subject to the provisions of law and adjudication.

7.6 Confiscation of Goods and Penal Action:

7.6.1 In view of the above, it is evident that the importer, M/s. Comfort Overseas, has imported the goods covered under Z-Type Bill of Entry No. 2765363 dated 27.07.2026, some of which are in contravention of the applicable BIS requirements. The importer has also mis-declared the goods in terms of description, quantity and classification vis-à-vis the goods actually found during examination.

7.6.2 Therefore, the goods mentioned at Sr. No. 5, 6, 23 & 24 of Table-D are liable for confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962, on account of non-compliance with the applicable BIS requirements. The remaining goods mentioned in Table-D are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962, as

the same do not correspond with the declaration made in the Bill of Entry in respect of their description, quantity and classification.

7.6.3 The aforesaid acts and omissions on the part of the importer indicate mis-declaration of the imported goods and an attempt to evade the applicable customs duty, in contravention of the provisions of Section 46(4) of the Customs Act, 1962. It appears that the aforesaid acts and omissions on the part of the importer relating to the improper importation of the goods and for knowingly making/submitting false or incorrect declarations/documents in connection with the imported goods, renders themselves liable for penal action under Sections 112(a)(i), 112(a)(ii) and 114AA of the Customs Act, 1962.

8. RELEVANT LEGAL PROVISIONS:

(A) RELEVANT PROVISIONS OF SEZ ACT, 2005:

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

.....

(o) "**import"** means—

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

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

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

(1) The Central Government may, by notification, specify any act or omission made punishable under any Central Act, as notified offence for the purposes of this Act.

(2) The Central Government may, by general or special order, authorise any officer or agency to be the enforcement officer or agency in respect of any notified offence or offences committed in a Special Economic Zone.

(3) Every officer or agency authorised under sub-section (2) shall have all the corresponding powers of investigation, inspection, search or seizure as is provided under the relevant Central Act in respect of the notified offences.

Section 22: Investigation, inspection, search or seizure. —

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

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

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

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

(1) In exercise of the powers conferred by section 22 of the Special Economic Zones Act, 2005 (28 of 2005), the Central Government by Notification No. 2667(E) dated 05.08.2016 issued by the Ministry of Commerce & Industry, has authorized the jurisdictional Customs Commissioner, in respect of offences under the Customs Act, 1962 (52 of 1962) to be the enforcement officer(s) in respect of any notified offence or offences committed or likely to be committed in a Special Economic Zone. The enforcement officer(s), for the reasons to be recorded in writing, may carry out the investigation, inspection, search or seizure in a Special Economic Zone or Unit with prior intimation to the Development Commissioner, concerned. Under Section 21(1) of the SEZ Act, 2005, the Central Government may, by notification, specify any act or omission made punishable under any Central Act, as notified offence for the purposes of this Act.

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

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

1962, Central Excise Act, 1944, and the Finance Act, 1994 and the rules made thereunder or the notifications issued thereunder.

(B) RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:

Section 2(22): *"goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;*

Section 2(23): *"import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;*

Section 2(25): *"imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;*

Section 2(26): *"importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer;*

Section 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.*

Section 11A: *"illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.*

Section 17. Assessment of duty. *–*

(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

..

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

Section 46. Entry of goods on importation:

(4) *The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods.*

(4A) *the importer who presents a bill of entry shall ensure the following, namely:*

(a) The accuracy and completeness of the information given therein;

(b) The authenticity and validity of any document supporting it; and

(c) Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

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

--

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

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

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

Any person,-

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable,-

(i) ……..

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

114AA. Penalty for use of false and incorrect material. —

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

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

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

……..

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

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

Provided that ……..

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

Rule 12. Rejection of declared value *. - (1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.*

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

(i) The declared particulars, description and quantity of the imported goods in Z-Type Bill of Entry No. 2765363 dated 27.07.2026, filed by

M/s. Comfort Overseas (IEC No. AASFC4227F), are liable to be rejected to the extent of the discrepancies noticed during examination, including the presence of goods which were not declared in the said Bill of Entry;

(ii) The assessable value of the mis-declared imported goods is liable to be re-determined instead of the value declared in the Bill of Entry under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, read with Section 14 of the Customs Act, 1962. The details are as under: –

BE No. & Date	**Declared Value**	**Re-determined Value**
2765363 (Z-Type) dated 27.07.2026	Rs. 10,25,752/-	Rs. 59,78,109/-

(iii) The said Z-Type Bill of Entry No. 2765363 dated 27.07.2026 is liable to be re-assessed accordingly under Section 17(4) of the Customs Act, 1962;

(iv) The goods imported vide Z-Type Bill of Entry No. 2765363 dated 27.07.2026, mentioned at **Sr. No. 5, 6, 23 & 24** of Table-D, are liable for confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962, on account of non-compliance with the applicable BIS requirements;

(v) The goods imported vide Z-Type Bill of Entry No. 2765363 dated 27.07.2026, mentioned in Table-D **except** those covered under Sr. No. 5, 6, 23 and 24 are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962;

(vi) The importer, M/s. Comfort Overseas, appears liable for penalty under Sections 112(a)(i) and 112(a)(ii) of the Customs Act, 1962;

(vii) The importer, M/s. Comfort Overseas, appears liable for penalty under Section 114AA of the Customs Act, 1962.

9.1 Accordingly, an Investigation report no. 164/2026-27 dated 07.09.2026 has been issued by the SIIB, Mundra Customs.

WRITTEN SUBMISSION AND PERSONAL HEARING

10. M/s. Comfort Overseas, vide their letter dated 08.09.2026, accepted the valuation suggested by the chartered engineer report No. AYK: VAL: 03034:2026 dtd-27.08.2026. They have requested that, in respect of the non-compliant items, they undertake that any goods found to be restricted or prohibited under the applicable provisions of the Customs Act, 1962 shall

be re-exported. Further, they requested to waive off the Show Cause Notice and personal hearing and decide the matter on merits.

DISCUSSION AND FINDINGS

11. I have carefully gone through the Investigation Report No. 164/2026-27 dated 07.09.2026 forwarded by the Special Intelligence and Investigation Branch (SIIB), Customs House, Mundra, the relied upon documents and all other material available on record. I note that M/s. Comfort Overseas, vide their letter dated 08.09.2026, has accepted the valuation suggested by the Chartered Engineer Report and has requested waiver of the Show Cause Notice and Personal Hearing, further undertaking to re-export the goods found to be non-compliant with applicable BIS requirements. The case is accordingly being decided on the basis of the Investigation Report, the relied upon documents and all other material evidence available on record. I am satisfied that the principles of natural justice have been duly complied with, as M/s. Comfort Overseas has voluntarily waived the Show Cause Notice and Personal Hearing under the first proviso to Section 124 of the Customs Act, 1962, and the matter is accordingly being disposed of on merits.

11.1 On a careful perusal of the Investigation Report and case records, I find that the following main issues arise for consideration and determination in this case:

(i) Whether the declaration particulars, descriptions and quantity of imported goods in Z-Type Bill of Entry No. 2765363 dated 27.07.2026 are liable to be rejected in view of the discrepancies found during physical examination or otherwise;

(ii) Whether the declared assessable value of **Rs. 10,25,752/-** (Rupees Ten Lakh Twenty-Five Thousand Seven Hundred and Fifty-Two Only) is liable to be rejected in terms of Rule 12 of the CVR, 2007 and re-determined at **Rs. 59,78,109/-** (Rupees Fifty-Nine Lakh Seventy-Eight Thousand One Hundred and Nine Only) as per the Chartered Engineer's Valuation Report;

(iii) Whether Z-Type Bill of Entry No. 2765363 dated 27.07.2026 is liable to be re-assessed accordingly under Section 17(4) of the Customs Act, 1962;

(iv) Whether the goods at Sr. No. 5, 6, 23 and 24 of Table-D are liable for confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962 on account of non-compliance with mandatory BIS/QCO requirements, or otherwise;

(v) Whether the remaining goods mentioned in Table-D (excluding Sr. No. 5, 6, 23 and 24) are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962 or otherwise; and

(vi) Whether penalty is imposable on M/s. Comfort Overseas under Sections 112(a)(i), 112(a)(ii) and 114AA of the Customs Act, 1962, or otherwise.

12. FIRST ISSUE — DECLARATION, RE-DESCRIPTION AND RE-CLASSIFICATION OF GOODS:

12.1 I find that M/s. Comfort Overseas filed Z-Type Bill of Entry No. 2765363 dated 27.07.2026 at Customs House, Mundra (SEZ), for import of goods into the SEZ Warehouse Unit of M/s. OWS Warehouse Services LLP, declaring 12 items across different CTHs with a declared assessable value of Rs. 10,25,752/-. Based on specific intelligence, the consignment in Container No. TXGU4496026 was held for detailed examination, which was conducted on 05.08.2026 under Panchnama dated 05.08.2026 at the premises of M/s. OWS Warehouse Services LLP.

12.2 I find that the physical examination revealed substantial discrepancies between the declarations made in the Bill of Entry and the goods actually found in the container. The total carton count of 1,413 and aggregate weight of 21,851 Kgs were found consistent with the declared gross weight of 21,350 Kgs (difference of 501 Kgs). However, the description, nature, classification and quantities of numerous items were found to be entirely different from what was declared, and several goods not declared in the Bill of Entry were found in the container. The examination inventory as detailed in **Table-C** above records a total of 22 distinct types of goods comprising 7,69,389 pieces/units found in the container.

12.3 I find that a detailed comparison of the goods declared in the Bill of Entry (Table-B) with the goods found on physical examination (Table-C) and the re-determined classification (Table-D) reveals the following categories of discrepancies:

(i) Goods found with different description/classification (declared description does not match actual goods):

- Sl. No. 2 — Declared as "Artificial Nail Accessories" (CTH 39269099); found to be "Nail Clipper/Nail Cutter" (CTH 82142010).
- Sl. No. 3 — Declared as "Garment Accessories (Button/Rivet/Label/Sticker)" (CTH 83089019); found to be "Shoes Buckle" (CTH 83089099).
- Sl. No. 4 — Declared as "Umbrella" (CTH 66011000); found to be "Umbrella" (CTH 66019900) — description similar but CTH different.
- Sl. No. 5 & 6 — Declared as "Cables (For Mobile)" (CTH 85444999); found to be "PVC Insulated Copper Cables" (CTH 85444999) — same CTH but found in metres (electrical cable), not mobile cables.
- Sl. No. 7 — Declared as "Car Accessories" (CTH 87089900); found to be "Wheels for Chair/Briefcase" (CTH 83022000).
- Sl. Nos. 10 & 11 — Declared as "Puff (For Cleaning)" (CTH 96039000); found to be "Make-up Sponge" (CTH 96162000).
- Sl. No. 14 — Declared as "Embroidery Sequence Fabric with Visible Ground (Polyester 97% Spandex 3%)" (CTH 58109290); found to include "Fabric (Knitted fabric of synthetic fiber)" (CTH 60063200).
- Sl. No. 16 — Declared as "Girls Synthetic Knitted Swimwear" (CTH 61124100); found to be "Women's Innerwear Brassieres" (CTH 62121000).
- Sl. Nos. 12 & 13 — "Hair Accessories (Comb/Brush)" declared uniformly under CTH 96151900; found to comprise both Comb-Round (CTH 96151100) and Comb-Flat (CTH 96151900), i.e., split into two separate CTHs.

(ii) Goods not declared in the Bill of Entry — found as additional, undeclared goods:

- Sl. No. 9 of Table-D — Double Sided Cosmetic Pocket Mirror (CTH 70099200)
- Sl. No. 19 — Ear Muff (CTH 65050090)
- Sl. No. 20 — Children Tooth Brush in case (CTH 96032100)
- Sl. No. 21 — Plastic Manual Breast Pump (CTH 39269099)
- Sl. No. 22 — Printed Circuit Board (CTH 85340000)
- Sl. No. 23 — Steam Iron (CTH 85164000)
- Sl. No. 24 — Furniture Chair (CTH 94015900)

12.4 I find that the re-determined description and classification as set out in **Table-D above** correctly reflects the goods found during examination. M/s. Comfort Overseas has accepted the re-determined valuation by the Chartered Engineer without objection. Accordingly, I find that the declarations made in Z-Type Bill of Entry No. 2765363 dated 27.07.2026 are incorrect and false in material particulars, in contravention of Sections 46(4) and 46(4A) of the Customs Act, 1962, and the re-descriptions and re-classifications as set out in Table-D are accepted and confirmed.

13. SECOND ISSUE — REJECTION OF DECLARED VALUE AND RE-DETERMINATION OF ASSESSABLE VALUE:

13.1 I find that the declared assessable value of **Rs. 10,25,752/-** in Z-Type Bill of Entry No. 2765363 dated 27.07.2026 cannot be accepted as the true and correct transaction value of the subject goods under Section 14 of the Customs Act, 1962 read with Rule 3 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Since the declarations made in the Bill of Entry were found to be incorrect and false in material particulars — in respect of description, classification and quantity

— the invoice value declared therein does not represent the authentic transaction value of the goods actually found during examination. The declared value is accordingly liable to be rejected under Rule 12 of the CVR, 2007.

13.2 I find that since the goods were mis-declared, exact comparable import data for the specific categories of goods at the quantities, descriptions and qualities found during examination were not readily available for application of Rules 4 to 8 of the CVR, 2007. The assessable value of the goods is accordingly required to be determined under **Rule 9 (Residual Method)** of the CVR, 2007 read with Section 14 of the Customs Act, 1962, on the basis of objective data available in India.

13.3 I find that Shri Anwar Y. Kukad, Chartered Engineer and Government Approved Valuer, was engaged to independently inspect and value the goods found during examination. The Chartered Engineer submitted his Valuation Report vide Reference No. AYK:VAL:03034:2026 dated 27.08.2026, in which he valued the goods at **USD 61,503.18 (CIF)**, equivalent to **Rs. 59,78,109.10/-** at the applicable exchange rate of Rs. 97.20 per USD, as detailed in Table-E of the Investigation Report. The Chartered Engineer's valuation is based on the actual goods found during examination and is fair, objective and consistent with the principles of Rule 9 of the CVR, 2007. M/s. Comfort Overseas, vide their letter dated 31.08.2026 and their letter dated 08.09.2026, has explicitly accepted the Chartered Engineer's valuation without any objection.

13.4 In view of the above, I reject the declared assessable value of **Rs. 10,25,752/- (Rupees Ten Lakh Twenty-Five Thousand Seven Hundred and Fifty-Two Only)** under Rule 12 of the CVR, 2007 and re-determine the assessable value of the goods covered under Z-Type Bill of Entry No. 2765363 dated 27.07.2026 at **Rs. 59,78,109/- (Rupees Fifty-Nine Lakh Seventy-Eight Thousand One Hundred and Nine Only)** under Rule 9 of the CVR, 2007, read with Section 14 of the Customs Act, 1962.

14. THIRD ISSUE — RE-ASSESSMENT OF BILL OF ENTRY:

14.1 I find that on the basis of the re-determined description, classification and assessable value, the total duty liability in respect of all goods found during examination (as detailed in the duty re-calculation table at Para 6.1 of the Investigation Report) comes to **Rs. 22,65,417/-**. However, the duty liability in respect of the goods at Sr. No. 5, 6, 23 and 24 of Table-D (amounting to Rs. 5,414/-) is excluded from the demand for home consumption, as these goods are being confiscated and allowed for re-export on account of BIS/QCO non-compliance. Accordingly, the re-determined duty liability in respect of the remaining goods releasable for home consumption comes to **Rs. 22,60,002/-**, as against the declared duty of **Rs. 3,61,845/-** as per the Bill of Entry. The differential duty accordingly works out to **Rs. 18,98,157/- (Rupees Eighteen Lakh Ninety-Eight Thousand One Hundred and Fifty-Seven Only)**.

14.2 I accordingly allow re-assessment of Z-Type Bill of Entry No. 2765363 dated 27.07.2026 under Section 17(4) of the Customs Act, 1962.

15. FOURTH ISSUE — CONFISCATION OF GOODS MENTIONED AT SR. NO. 5, 6, 23 AND 24 OF TABLE-D:

15.1 I find that the following goods found during examination are subject to mandatory compliance with applicable BIS/QCO standards, which compliance has not been established by the importer:

(i) Sr. No. 5 and 6 — PVC Insulated Copper Cables (CTH 85444999): These goods are subject to mandatory BIS compliance under the applicable Quality Control requirements, namely IS 694 / IS 9968 (Part 1), as applicable to the nature/specification of the imported cables. The importer has not produced any BIS certification or registration in respect of these goods.

(ii) Sr. No. 23 — Steam Iron (CTH 85164000): Steam Iron is subject to mandatory BIS compliance under IS 302 (Part 2/Section 3). The importer has not produced any BIS certification or registration in respect of this item.

(iii) Sr. No. 24 — Furniture Chair (CTH 94015900): Furniture Chair is subject to mandatory standard IS 17632:2022 under the Furniture (Quality Control) Order, 2025 dated 13.02.2025, which became effective from 13.02.2026. The importer has not produced any BIS certification or registration in respect of this item.

15.2 I find that in the absence of mandatory BIS certification/registration, the import of these goods is in contravention of the applicable Quality Control Orders issued under the Bureau of Indian Standards Act, 2016 read with the relevant provisions of the Foreign Trade (Development and Regulation) Act, 1992, and is therefore contrary to a prohibition imposed by law. These goods are accordingly liable for confiscation under **Section 111(d)** of the Customs Act, 1962. Further, as these goods were not declared in the Bill of Entry as such (in the case of Sr. No. 23 and 24, being entirely undeclared goods) or were mis-declared in description (in the case of Sr. No. 5 and 6, declared as "Cables For Mobile" when they are actually PVC Insulated Copper Cables which require BIS compliance), they also do not correspond with the entry made in the Bill of Entry, rendering them additionally liable for confiscation under **Sections 111(l) and 111(m)** of the Customs Act, 1962.

15.3 I note that M/s. Comfort Overseas, in their letter dated 08.09.2026, has acknowledged the BIS non-compliance and has given an undertaking to re-export the goods found to be restricted or prohibited under the applicable provisions. No request for clearance for home consumption of these goods has been made.

15.4 As the impugned goods are found liable for confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962, I find it necessary to consider whether redemption fine under Section 125 of the Customs Act, 1962 is liable to be imposed in lieu of confiscation. Section 125 reads as under:

> *"**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 [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."

15.5 A plain reading of the above provision shows that imposition of redemption fine is an option in lieu of confiscation. It provides an opportunity to the owner of the confiscated goods for release by paying redemption fine where there is no absolute prohibition on import. In the present case, the goods at Sr. No. 5, 6, 23 and 24 of Table-D are prohibited goods and are therefore not eligible for clearance for home consumption. In view of the importer's specific request to re-export the said goods, I am of the considered opinion that allowing re-export of these goods on payment of redemption fine is the appropriate course of action, as opposed to ordering absolute confiscation. I accordingly give M/s. Comfort Overseas an option to redeem the goods at Sr. No. 5, 6, 23 and 24 of Table-D for **re-export purpose only**, on payment of redemption fine under Section 125(1) of the Customs Act, 1962.

16. FIFTH ISSUE — CONFISCATION OF REMAINING GOODS (TABLE-D EXCLUDING SR. NO. 5, 6, 23 AND 24):

16.1 I find that the remaining goods covered in Table-D (excluding Sr. No. 5, 6, 23 and 24) do not correspond with the entry made in Z-Type Bill of Entry No. 2765363 dated 27.07.2026 in respect of their description, classification and quantity. The goods found during examination include goods of different description and classification from what was declared, excess quantities and entirely undeclared goods. These discrepancies are detailed in Para 12.3 above. Accordingly, all goods mentioned in Table-D

except Sr. No. 5, 6, 23 and 24 are liable for confiscation under **Sections 111(l) and 111(m)** of the Customs Act, 1962.

16.2 These remaining goods are dutiable goods, not prohibited goods, and are otherwise freely importable. Section 125(1) of the Customs Act, 1962 mandates that in the case of non-prohibited goods, the adjudicating authority **shall** give the owner an option to pay a fine in lieu of confiscation. I accordingly give M/s. Comfort Overseas an option to redeem these goods on payment of redemption fine under Section 125(1) of the Customs Act, 1962, subject to payment of applicable customs duty and charges.

17. SIXTH ISSUE — PENALTIES:

17.1 Penalty under Section 112(a)(i) — goods at Sr. No. 5, 6, 23 and 24 of Table-D (Prohibited goods):

I find that the goods at Sr. No. 5, 6, 23 and 24 of Table-D — being goods imported in contravention of mandatory BIS/QCO requirements — are prohibited goods within the meaning of the applicable statutory provisions. M/s. Comfort Overseas, by importing these goods without obtaining the requisite BIS certification/registration, has done an act which rendered these goods liable to confiscation under Section 111(d) of the Customs Act, 1962. I accordingly find that M/s. Comfort Overseas is liable for penalty under **Section 112(a)(i)** of the Customs Act, 1962 in respect of the goods at Sr. No. 5, 6, 23 and 24 of Table-D supra.

17.2 Penalty under Section 112(a)(ii) — remaining goods in Table-D (Dutiable goods, duty evasion):

I find that M/s. Comfort Overseas imported the remaining goods mentioned in Table-D (excluding Sr. No. 5, 6, 23 and 24) by mis-declaring their description, classification and quantity in Z-Type Bill of Entry No. 2765363 dated 27.07.2026, in contravention of Sections 46(4) and 46(4A) of the Customs Act, 1962. As a result, these goods do not correspond with the entry made in the Bill of Entry and are liable for confiscation under Sections

111(l) and 111(m) of the Customs Act, 1962. The mis-declarations resulted in evasion of customs duty amounting to **Rs. 18,98,157/-**. I accordingly find that M/s. Comfort Overseas is liable for penalty under **Section 112(a) (ii)** of the Customs Act, 1962 in respect of the remaining goods.

17.3 Penalty under Section 114AA of the Customs Act, 1962:

I find that M/s. Comfort Overseas knowingly and intentionally caused to be made, signed and used the declarations in Z-Type Bill of Entry No. 2765363 dated 27.07.2026, which contained false and incorrect particulars in material respects — including incorrect description, incorrect classification, incorrect quantity and suppressed value of the goods. The physical examination conclusively established that the goods declared in the Bill of Entry do not correspond to the goods actually imported in multiple material particulars. The declaration of goods under incorrect CTHs, the non-declaration of seven categories of goods found in the container, and the gross undervaluation of the goods (declared at Rs. 10,25,752/- against re-determined value of Rs. 59,78,109/-) are clear indicators of deliberate and intentional misdeclaration. Accordingly, I find that M/s. Comfort Overseas is liable for penalty under **Section 114AA** of the Customs Act, 1962.

18. In view of the aforesaid discussions and findings, I pass the following order:

ORDER

(i) I order to reject the declared description, classification and quantity of the goods covered under Z-Type Bill of Entry No. 2765363 dated 27.07.2026, to the extent of the discrepancies established during physical examination as detailed in Table-C and Table-D supra.

(ii) I order to reject the declared assessable value of **Rs. 10,25,752/- (Rupees Ten Lakh Twenty-Five Thousand Seven Hundred and Fifty-Two Only)** under Rule 12 of the Customs Valuation (Determination of Value of

Imported Goods) Rules, 2007, and re-determine the assessable value at **Rs. 59,78,109/- (Rupees Fifty-Nine Lakh Seventy-Eight Thousand One Hundred and Nine Only)** under Rule 9 of the CVR, 2007, read with Section 14 of the Customs Act, 1962.

(iii) I order re-assessment of Z-Type Bill of Entry No. 2765363 dated 27.07.2026 under Section 17(4) of the Customs Act, 1962, in accordance with the re-determined description, classification, quantity and assessable value as established above.

(iv) I order confiscation of the goods mentioned at Sr. no. 5, 6, 23 and 24 of Table-D supra, under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962. However, I give M/s. Comfort Overseas an option to redeem the aforesaid goods for **re-export purpose only**, on payment of Redemption Fine of **Rs. 10,000/- (Rupees Ten Thousand Only)** under Section 125(1) of the Customs Act, 1962.

(v) I order confiscation of all remaining goods mentioned in Table-D (excluding Sr. No. 5, 6, 23 and 24) under Sections 111(l) and 111(m) of the Customs Act, 1962. However, I give M/s. Comfort Overseas an option to redeem the said goods on payment of Redemption Fine of **Rs. 5,00,000/- (Rupees Five Lakh Only)** under Section 125(1) of the Customs Act, 1962.

(vi) I impose a penalty of **Rs. 5,000/- (Rupees Five Thousand Only)** on **M/s. Comfort Overseas (IEC: AASFC4227F)**, under Section 112(a)(i) of the Customs Act, 1962, in respect of the goods at Sr. No. 5, 6, 23 and 24 of Table-D supra.

(vii) I impose a penalty of **Rs. 1,80,000/- (Rupees One Lakh Eighty Thousand Only)** on **M/s. Comfort Overseas (IEC: AASFC4227F)**, under Section 112(a)(ii) of the Customs Act, 1962.

(viii) I impose a penalty of **Rs. 25,000/- (Rupees Twenty Five Thousand Only)** on **M/s. Comfort Overseas (IEC: AASFC4227F)**, under Section 114AA of the Customs Act, 1962.

19. This Order-in-Original is issued without prejudice to any other action that may be taken against the Noticee or any other person under the provisions of the Customs Act, 1962, the Special Economic Zones Act, 2005 or rules made thereunder, or under any other law for the time being in force.

Digitally signed by Dipakbhai Zala
Date: 14-09-2026 16:47:39

(DIPAK ZALA)

Additional Commissioner of Customs,

Import Assessment Group,

Custom House, Mundra

To,

M/s. Comfort Overseas (IEC:AASFC4227F)

403, 4th Floor, D-35, Laxmi Nagar,

New Delhi-110092

Copy to:

(i) The Additional Commissioner of Customs (SIIB), Customs House, Mundra.

(ii) The Dy./Asstt. Commissioner (EDI), Customs House, Mundra.

(iii) The Dy./Asstt. Commissioner (RRA/TRC), Customs House, Mundra.