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|  | 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/183/2026-Gr 5-6-O/o Pr Commr-Cus-Mundra |
| B | मूल आदेश सं. ORDER-IN- ORIGINAL NO. | MCH/ADC/ZDC/614/2025-26 |
| C | द्वारा पारित किया गया PASSED BY | Dipak Zala, Additional Commissioner of Customs, Custom House, Mundra |
| D | आदेश की तिथि DATE OF ORDER | 05-02-2026 |
| E | जारी करने की तिथि DATE OF ISSUE | 05-02-2026 |
| F | कारण बताओ नोटिस सं एवं तिथि . SCN NO. & DATE | Importer requested for SCN & PH Waiver |
| G | नोटिसीपार्टी / आयातक/ NOTICEE/PARTY/ IMPORTER | M/s. BERKELEY IMPEX (IEC: ABQPV4582K1ZQ) 8/37-C, Left Side Portion, Basement, Kirti Nagar, New Delhi - 110015 |
| H | डिन DIN | 20260271MO000088508A |

- यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।
This Order - in - Original is granted to the concerned free of charge.
- 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."
- उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।
Appeal shall be filed within three months from the date of communication of this order.
- 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 -
- उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपये 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.
- अपील ज्ञापन के साथ ड्यूटी/ 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.Berkeley Impex (IEC: ABQPV4582K1ZQ) (hereinafter referred to as 'the importer' for the sake of brevity) having address at 8/37-C, LEFT SIDE PORTION, BASEMENT, KIRTI NAGAR, NEW DELHI - 110015, had filed Bill of Entry (for SEZ Import Z-Type) No. 8298520 dated 11.02.2025 for import of the following declared goods, through Container No. TGBU4780111:

Table-A

| Sr.No. | CTH | Description | Quantity | UQC | Unit Price declared in BE | Total Amount (USD) |
|--------|----------|--------------------------------------|----------|-----|---------------------------|--------------------|
| 1 | 73158900 | IRON CHAIN | 10775 | PCS | 0.5 | 5387.5 |
| 2 | 62179090 | POYLESTER BORDER (GARMENT ACCESSORY) | 2660 | KGS | 0.8 | 2128 |
| 3 | 96062200 | BUTTONS (GARMENT ACCESSORY) | 369 | KGS | 0.85 | 313.65 |
| 4 | 87089900 | CAR SPARE PARTS:PETROL FILTER | 50 | THD | 3.6 | 180 |
| 5 | 87089900 | CAR SPARE PARTS:FLOATER | 24 | THD | 4 | 96 |
| 6 | 87089900 | CAR SPARE PARTS: OIL SEAL | 650 | THD | 0.8 | 520 |
| 7 | 83024110 | DOOR KNOB | 500 | PCS | 0.2 | 100 |
| 8 | 83024110 | DOOR GEAR BOX | 600 | PCS | 0.15 | 90 |
| 9 | 83024110 | DOOR BAR | 1100 | PCS | 0.1 | 110 |
| 10 | 83016000 | DOOR LOCK COVER PLATE | 4 | THD | 25 | 100 |
| 11 | 83014090 | DOOR LOCK | 500 | PCS | 0.4 | 200 |
| 12 | 83024110 | DOOR ROLLER | 1 | THD | 50 | 50 |
| 13 | 32151190 | PRINTER INK | 88 | KGS | 3 | 264 |
| 14 | 73269099 | WIRE ROPE | 33 | DOZ | 1 | 33 |
| | 73269099 | SELF DEFENCE STICK (IRON) | 200 | PCS | | |

| | | | | | | |
|----|----------|--------------------------|-----|-----|------|------|
| 15 | | | | | 0.15 | 30 |
| 16 | 39269099 | TOE PLUG SPONGE | 42 | DOZ | 0.7 | 29.4 |
| 17 | 39269099 | ADHESIVE PATCH | 25 | DOZ | 1 | 25 |
| 18 | 39269099 | ADHESIVE PAD | 1.5 | THD | 25 | 37.5 |
| 19 | 39199010 | ADHESIVE STICKER | 30 | KGS | 1.2 | 36 |
| 20 | 39241090 | PLASTIC TRAY | 42 | DOZ | 0.8 | 33.6 |
| 21 | 61159600 | ARM SLEEVES | 25 | DOZ | 1.2 | 30 |
| 22 | 61159600 | ARMREST COVER | 200 | PCS | 0.15 | 30 |
| 23 | 39269099 | BABY NOSE CLEANER | 16 | GRS | 3 | 48 |
| 24 | 39249090 | BAKING MAT | 42 | DOZ | 0.8 | 33.6 |
| 25 | 42034090 | WAIST BELT | 42 | DOZ | 0.6 | 25.2 |
| 26 | 39261019 | BOARD GAME (STATIONARY) | 60 | DOZ | 0.5 | 30 |
| 27 | 82059090 | BOTTLE OPENER | 33 | DOZ | 0.9 | 29.7 |
| 28 | 84249000 | SPRAYER NOZZLE | 33 | DOZ | 1 | 33 |
| 29 | 96039000 | CLEANING BRUSH (PLASTIC) | 200 | PCS | 0.15 | 30 |
| 30 | 84219900 | COFFEE FILTER | 200 | PCS | 0.25 | 50 |
| 31 | 84828000 | COFFEE POWDER NEEDLE | 42 | DOZ | 0.6 | 25.2 |
| 32 | 83024110 | CURTAIN MAGNETIC BUCKLE | 33 | DOZ | 1 | 33 |

| | | | | | | |
|----|----------|-------------------------------------|-----|-----|------|--------|
| 33 | 39229000 | DRAIN PIPE SEAL PLUG (PLASTIC) | 33 | DOZ | 0.8 | 26.4 |
| 34 | 82075000 | DRILL BIT | 44 | KGS | 1.2 | 52.8 |
| 35 | 39229000 | DUST SHIELD (PLASTIC) | 200 | PCS | 0.15 | 30 |
| 36 | 39231090 | EMPTY JEWELLERY BOX | 150 | DOZ | 0.8 | 120 |
| 37 | 83014090 | FRIDGE LOCK | 200 | PCS | 0.25 | 50 |
| 38 | 96151100 | HAIR CLIP | 275 | DOZ | 0.45 | 123.75 |
| 39 | 39269099 | EAR COVER | 200 | PCS | 0.15 | 30 |
| 40 | 67030010 | HAIR EXTENSION | 600 | PCS | 0.1 | 60 |
| 41 | 61169990 | HAND GLOVES | 400 | PCS | 0.15 | 60 |
| 42 | 39269099 | CARD HOLDER (PLASTIC) | 200 | PCS | 0.25 | 50 |
| 43 | 39269099 | KEYCHAIN | 800 | PCS | 0.15 | 120 |
| 44 | 73181500 | IRON SCREW | 143 | KGS | 1.6 | 228.8 |
| 45 | 39261019 | LEARNING NUMBERS WHEEL (STATIONARY) | 300 | PCS | 0.25 | 75 |
| 46 | 39269099 | LUGGAGE WHEEL PROTECTOR (PLASTIC) | 33 | DOZ | 0.7 | 23.1 |
| 47 | 42023290 | MAKE UP BAG | 33 | DOZ | 1.6 | 52.8 |

| | | | | | | |
|----|----------|---------------------------------|-----|-----|------|-------|
| 48 | 90191020 | MASSAGE CLIP | 600 | PCS | 0.1 | 60 |
| 49 | 83024900 | METAL HOOK | 200 | PCS | 0.2 | 40 |
| 50 | 82142090 | NAIL CLIPPER | 300 | PCS | 0.15 | 45 |
| 51 | 82142090 | NAIL GLITTER | 42 | DOZ | 0.5 | 21 |
| 52 | 96089199 | PEN (STATIONARY) | 192 | DOZ | 0.8 | 153.6 |
| 53 | 96089199 | PENCIL GRIP | 67 | DOZ | 0.9 | 60.3 |
| 54 | 96089910 | PENCIL HOLDER | 400 | PCS | 0.15 | 60 |
| 55 | 39269099 | PHONE CLIP LANYARD | 300 | PCS | 0.15 | 45 |
| 56 | 39269099 | PLASTIC CHOPSTICK | 33 | DOZ | 1.4 | 46.2 |
| 57 | 39261019 | PLASTIC CUBE (STATIONARY) | 400 | PCS | 0.2 | 80 |
| 58 | 39261019 | PLASTIC SCALE (STATIONARY) | 110 | DOZ | 1.3 | 143 |
| 59 | 39249090 | PLASTIC SCRAPER | 67 | DOZ | 1.4 | 93.8 |
| 60 | 94039900 | SELF-ADHESIVE FURNITURE FOOTPAD | 92 | DOZ | 0.8 | 73.6 |
| 61 | 83089019 | SHOELACE BUCKLE | 67 | DOZ | 0.7 | 46.9 |
| 62 | 39269099 | PLASTIC FILTER | 600 | PCS | 0.15 | 90 |

| | | | | | | |
|----|----------|---|-----|-----|------|------|
| 63 | 39269099 | SILICONE CUPPING | 400 | PCS | 0.15 | 60 |
| 64 | 39269099 | SILICONE SLEEVE | 300 | PCS | 0.15 | 45 |
| 65 | 61159600 | SOCKS | 300 | PRS | 0.25 | 75 |
| 66 | 83026000 | SPRING DOOR CLOSER | 25 | DOZ | 2.8 | 70 |
| 67 | 73239990 | SS TOOTHPICK | 300 | SET | 0.25 | 75 |
| 68 | 73239990 | SS TEA INFUSER | 42 | DOZ | 1.6 | 67.2 |
| 69 | 96110000 | STAMP ROLLER | 200 | PCS | 0.35 | 70 |
| 70 | 39249090 | STICK HAND | 50 | DOZ | 0.8 | 40 |
| 71 | 39249090 | STRAW TIP COVER (PLASTIC) | 300 | PCS | 0.1 | 30 |
| 72 | 60063200 | 100% POLYSTER KNITTED FABRIC (MIX LOT OF ASSORTED COLOURS AND WEIGHT) | 440 | KGS | 3.6 | 1584 |
| 73 | 90049090 | SUNGLASSES CHAIN | 50 | DOZ | 0.9 | 45 |
| 74 | 90049090 | SUNGLASSES CLIP | 50 | DOZ | 0.6 | 30 |
| 75 | 90049090 | SUNGLASSES EAR GRIP SILICON | 25 | DOZ | 1 | 25 |
| 76 | 73239990 | TEA BALL | 600 | PCS | 0.1 | 60 |
| 77 | 87089900 | TRIM REMOVAL KIT (CAR PARTS) | 200 | PCS | 0.35 | 70 |

| | | | | | | |
|--------------|----------|----------------------------|-------|-----|------|--------------|
| 78 | 90041000 | ORDINARY SUNGLASSES | 85800 | PCS | 0.03 | 2574 |
| 79 | 87089900 | CAR ACCESSORIES: KEY COVER | 400 | PCS | 0.2 | 80 |
| 80 | 69120090 | CERAMIC COASTER | 100 | PCS | 0.8 | 80 |
| 81 | 70139900 | GLASS CUP | 96 | PCS | 0.4 | 38.4 |
| TOTAL | | | | | | 17441 |

2. The above said consignment was put on hold by DRI, Ahmedabad Zonal Unit for examination on the basis of intelligence on suspected misdeclaration/mis-classification in import of fabrics through Mundra SEZ. The consignment was examined by the DRI officers under Panchnama dated 21.02.2025 in the SEZ Warehouse of M/s. M/s. SHOOLIN TRADE LINK LLP, Mundra in the presence of the Panchas and Shri Pranjal Singh, Operation Manager of M/s. SHOOLIN TRADE LINK LLP. During the examination, Shri Pranjal Singh provided the copy of the computerised weighment slip containing the net weight of the goods of the container. The details of the goods found during the examination are as follows:

Table-B

| Sr.No. | Description | Quantity as per Examination | Remarks Qty. found (Short/ Excess) |
|--------|--------------------------------------|-----------------------------|------------------------------------|
| 1 | IRON CHAIN | Not found | |
| 2 | POYLESTER BORDER (GARMENT ACCESSORY) | Not found | |
| 3 | BUTTONS (GARMENT ACCESSORY) | 74.4 Kgs | Short |
| 4 | CAR SPARE PARTS:PETROL FILTER | 37.5 THD | Short |
| 5 | CAR SPARE PARTS:FLOATER | Not found | |
| 6 | CAR SPARE PARTS: OIL SEAL | 37500 PCS | |
| 7 | DOOR KNOB | Not Found | |
| 8 | DOOR GEAR BOX | Not Found | |
| 9 | DOOR BAR | Not Found | |
| 10 | DOOR LOCK COVER PLATE | Not Found | |
| 11 | DOOR LOCK | Not Found | |
| 12 | DOOR ROLLER | Not Found | |
| 13 | PRINTER INK | Not Found | |
| 14 | WIRE ROPE | 400 PCS | Excess |
| 15 | SELF DEFENCE STICK (IRON) | Not Found | |
| 16 | TOE PLUG SPONGE | Not Found | |
| 17 | ADHESIVE PATCH | Not Found | |
| 18 | ADHESIVE PAD | Not Found | |
| 19 | ADHESIVE STICKER | Not Found | |
| 20 | PLASTIC TRAY | | |

| | | | |
|----|-------------------------------------|-----------|--------|
| | | Not Found | |
| 21 | ARM SLEEVES | 300 PCS | |
| 22 | ARMREST COVER | Not Found | |
| 23 | BABY NOSE CLEANER | Not Found | |
| 24 | BAKING MAT | Not Found | |
| 25 | WAIST BELT | Not Found | |
| 26 | BOARD GAME (STATIONARY) | Not Found | |
| 27 | BOTTLE OPENER | 400 PCS | Excess |
| 28 | SPRAYER NOZZLE | Not Found | |
| 29 | CLEANING BRUSH (PLASTIC) | Not Found | |
| 30 | COFFEE FILTER | 200 PCS | |
| 31 | COFFEE POWDER NEEDLE | 500 PCS | Short |
| 32 | CURTAIN MAGNETIC BUCKLE | 400 PCS | Excess |
| 33 | DRAIN PIPE SEAL PLUG (PLASTIC) | 400 PCS | Excess |
| 34 | DRILL BIT | Not Found | |
| 35 | DUST SHIELD (PLASTIC) | 200 PCS | |
| 36 | EMPTY JEWELLERY BOX | Not Found | |
| 37 | FRIDGE LOCK | 200 PCS | |
| 38 | HAIR CLIP | 3300 PCS | |
| 39 | EAR COVER | Not Found | |
| 40 | HAIR EXTENSION | 800 PCS | Excess |
| 41 | HAND GLOVES (Wedding) | 400 PCS | |
| 42 | CARD HOLDER (PLASTIC) | 200 PCS | |
| 43 | KEYCHAIN | Not Found | |
| 44 | IRON SCREW | Not Found | |
| 45 | LEARNING NUMBERS WHEEL (STATIONARY) | Not Found | |
| 46 | LUGGAGE WHEEL PROTECTOR (PLASTIC) | 400 PCS | Excess |
| 47 | MAKE UP BAG | 400 PCS | Excess |
| 48 | MESSAGE CLIP | 600 PCS | |
| 49 | METAL HOOK | Not Found | |
| 50 | NAIL CLIPPER | 300 PCS | |
| 51 | NAIL GLITTER | 500 PCS | Short |
| 52 | PEN (STATIONARY) | Not Found | |
| 53 | PENCIL GRIP | 1200 PCS | Excess |
| 54 | PENCIL HOLDER | Not Found | |
| 55 | PHONE CLIP LANYARD | Not Found | |
| 56 | PLASTIC CHOPSTICK | 400 PCS | Excess |
| 57 | PLASTIC CUBE (STATIONARY) | Not Found | |
| 58 | PLASTIC SCALE (STATIONARY) | Not Found | |
| 59 | PLASTIC SCRAPER | 500 PCS | Short |
| 60 | SELF-ADHESIVE FURNITURE FOOTPAD | 400 PCS | Short |

| | | | |
|----|---|-----------|--------|
| 61 | SHOELACE BUCKLE | 800 PCS | Short |
| 62 | PLASTIC FILTER | Not found | |
| 63 | SILICONE CUPPING | 400 PCS | |
| 64 | SILICONE SLEEVE | 300 PCS | |
| 65 | SOCKS | 300 PRS | |
| 66 | SPRING DOOR CLOSER | 300 PCS | |
| 67 | SS TOOTHPICK | 300 SET | |
| 68 | SS TEA INFUSER | 300 PCS | Short |
| 69 | STAMP ROLLER | Not Found | |
| 70 | STICK HAND | Not Found | |
| 71 | STRAW TIP COVER (PLASTIC) | Not Found | |
| 72 | 100% POLYSTER KNITTED FABRIC (MIX LOT OF ASSORTED COLOURS AND WEIGHT) | 1700 KGS | Excess |
| 73 | SUNGLASSES CHAIN | Not Found | |
| 74 | SUNGLASSES CLIP | Not Found | |
| 75 | SUNGLASSES EAR GRIP SILICON | Not Found | |
| 76 | TEA BALL | Not Found | |
| 77 | TRIM REMOVAL KIT (CAR PARTS) | Not Found | |
| 78 | ORDINARY SUNGLASSES | Not Found | |
| 79 | CAR ACCESSORIES: KEY COVER | Not Found | |
| 80 | CERAMIC COASTER | Not Found | |
| 81 | GLASS CUP | 48 Pcs | Short |

Representative sample of 100 % Polyester Knitted Fabric (Mix Lot of Assorted Colours and weight) was sent to CRCL, Delhi for testing by DRI, AZU, Ahmedabad.

2.1. Further, following items which were not declared in the Bill of Entry found during the examination:

Table-C

| Sr. No. | CTH | DESCRIPTION | QTY Found | UQC |
|---------|----------|-------------------------|-----------|-----|
| 1 | 90178090 | Fat Caliper | 1400 | PCS |
| 2 | 90178010 | Waist measure tape | 600 | PCS |
| 3 | 85366190 | Lamp Holder | 1100 | PCS |
| 4 | 49011020 | Score learning Book | 960 | PCS |
| 5 | 96039000 | Car Detail Brush | 200 | PCS |
| 6 | 83024190 | Glass Clip | 1200 | PCS |
| 7 | 90189025 | Baby Nasal aspirator | 2250 | PCS |
| 8 | 39269099 | Operating well | 300 | PCS |
| 9 | 92081000 | Music box | 800 | PCS |
| 10 | 84248990 | Brass Spray nose | 400 | PCS |
| 11 | 39269099 | Aligner Tray | 500 | PCS |
| 12 | 39269099 | Self-Adhesive furniture | 600 | PCS |
| 13 | 82055990 | Floor Scrapper | 200 | PCS |

| | | | | |
|----|----------|------------------------------|-------|-----|
| 14 | 49111090 | Office Chart | 200 | PCS |
| 15 | 39269099 | Silicon Baby purifier | 300 | PCS |
| 16 | 83061000 | Glass Chain | 600 | PCS |
| 17 | 90178090 | Telescopic teacher pointer | 200 | PCS |
| 18 | 33042000 | Eye make up face oil | 400 | PCS |
| 19 | 33049990 | Beauty scam patch | 300 | PCS |
| 20 | 33049990 | Make up set | 300 | PCS |
| 21 | 39269099 | Key chain glove | 800 | PCS |
| 22 | 39269099 | Infinite Cube | 400 | PCS |
| 23 | 39269099 | Hexagonal shock | 200 | PCS |
| 24 | 62171090 | Belt for Saree | 500 | PCS |
| 25 | 48211090 | Logos and tags | 350 | PCS |
| 26 | 83024190 | Window spiral holder | 50 | PCS |
| 27 | 83014090 | Lock Body with double | 50 | PCS |
| 28 | 83024200 | Accessories for slide | 200 | PCS |
| 29 | 83014090 | Window Lock | 200 | PCS |
| 30 | 84834000 | Gear Box | 100 | PCS |
| 31 | 83014090 | Lock receiver | 500 | PCS |
| 32 | 84313990 | Roller | 300 | PCS |
| 33 | 83014090 | Bar lock | 132 | PCS |
| 34 | 39241090 | Coaster | 25 | PCS |
| 35 | 48236900 | DT HKG | 12000 | PCS |
| 36 | 82055190 | Multi Functional Square | 120 | PCS |
| 37 | 95069990 | Soccer screw | 20000 | PCS |
| 38 | 39235090 | Leak proof lid set | 400 | PCS |
| 39 | 39269099 | Phone clip laggard | 300 | PCS |
| 40 | 39269099 | Sponge | 500 | PCS |
| 41 | 73239990 | Stainless steel Tea Stainer | 800 | PCS |
| 42 | 94042910 | Baby mat | 500 | PCS |
| 43 | 82089090 | Alter Seal Cutter | 200 | PCS |
| 44 | 39269099 | Nipple cones | 1500 | PCS |
| 45 | 39173290 | Straw plastic | 300 | PCS |
| 46 | 82059090 | Tool kit plastic | 200 | PCS |
| 47 | 39269099 | Glasses ear grip silicon | 300 | PCS |
| 48 | 39269099 | Mini guessing Egg | 300 | PCS |
| 49 | 59039090 | velcro hook | 200 | PCS |
| 50 | 85129000 | Car Horn Outer Plastic Cover | 5 | PCS |

2.2. Further, following items were found mis-declared in terms of quantity:

Table-D

| Sr.No. | Item Description | Quantity as Per BE | Quantity Found during Examination | Remarks Qty. found (Short/ Excess) |
|--------|-------------------------------|--------------------|-----------------------------------|------------------------------------|
| 1 | BUTTONS (GARMENT ACCESSORY) | 369 Kgs | 74.4 Kgs | Short |
| 2 | CAR SPARE PARTS:PETROL FILTER | 50 THD | 37.5 THD | Short |
| 3 | WIRE ROPE | 33 Doz | 400 PCS | Excess |

| | | | | |
|----|---|---------|----------|--------|
| 4 | BOTTLE OPENER | 33 Doz | 400 PCS | Excess |
| 5 | COFFEE POWDER NEEDLE | 42 Doz | 500 PCS | Short |
| 6 | CURTAIN MAGNETIC BUCKLE | 33 Doz | 400 PCS | Excess |
| 7 | DRAIN PIPE SEAL PLUG (PLASTIC) | 33 Doz | 400 PCS | Excess |
| 8 | HAIR EXTENSION | 600 Pcs | 800 PCS | Excess |
| 9 | LUGGAGE WHEEL PROTECTOR (PLASTIC) | 33 Doz | 400 PCS | Excess |
| 10 | MAKE UP BAG | 33 Doz | 400 PCS | Excess |
| 11 | NAIL GLITTER | 42 Doz | 500 PCS | Short |
| 12 | PENCIL GRIP | 67 Doz | 1200 PCS | Excess |
| 13 | PLASTIC CHOPSTICK | 33 Doz | 400 PCS | Excess |
| 14 | PLASTIC SCRAPER | 67 Doz | 500 PCS | Short |
| 15 | SELF-ADHESIVE FURNITURE FOOTPAD | 92 Doz | 400 PCS | Short |
| 16 | SHOELACE BUCKLE | 67 Doz | 800 PCS | Short |
| 17 | SS TEA INFUSER | 42 Doz | 300 PCS | Short |
| 18 | 100% POLYSTER KNITTED FABRIC (MIX LOT OF ASSORTED COLOURS AND WEIGHT) | 440 Kgs | 1700 KGS | Excess |
| 19 | GLASS CUP | 96 Pcs | 48 Pcs | Short |

2.3. Further, the goods were re-examined on 06.11.2025 by SIIB, Custom House, Mundra at M/s. Shoolin Trade Link LLP (A Unit in Adani Port SEZ, Mundra) in the presence of Shri Pranjal Singh, Operation Manager, M/s Shoolin Trade Link LLP. The goods were examined systematically by the Custom Officer. During examination goods found as mentioned in the above tables.

3. Sample in respect of goods i.e. 100 % Polyester Knitted Fabric (Mix Lot of Assorted Colours and weight) was sent to the Central Revenues Control Laboratory, New Delhi by DRI, AZU for which CRCL, New Delhi has issued Test Report Lab No. CRCL/60/1387 (DRI) dated 03.03.2025 as under:

| | | |
|---------------|--|---|
| Query Sr. No. | Item Description in BEs | 100 % Polyester Knitted Fabric (Mix Lot of Assorted Colours and weight) CTH: 60063200 |
| 1. | Description of the sample as received | Cut piece of white non-woven fabric |
| 2. | Composition | Polypropylene |
| 3. | %age composition | Wholly made of Polypropylene |
| 4. | Whether coated/ impregnated | NA |
| 5. | Whether staple spun yarn/filament yarn/staple fibre | Bonded Fibres |
| 6. | Whether Texturized/ Non-Texturized | NA |
| 7. | Whether fabric is bleached/ unbleached/ dyed/yarns of different colors | NA |
| 8. | GSM | 64 |
| 9. | Tenacity of yarn | NA |
| 10. | Bonded fabric or not | Other |
| 11. | Whether pile fabric or not | Other |

As per the above said Test Report, the imported goods i.e. 100 % Polyester Knitted Fabric vide Bill of Entry (for SEZ Import Z Type) Nos. 8298520 dated 11.02.2025 appear to be misclassified by the importer, detailed as under:

Table-E

| Sr. No. | Description of Goods in the BEs | Actual Description as per Test Report | Declared CTH | Appropriate CTH as per Test Reports |
|---------|---------------------------------|--|--------------|-------------------------------------|
| 1 | 100 % Polyester | Non Wovens (Weighing more than 25 g/m ²) | 60063200 | 56031200 |

| | | | |
|----------------|---|--|--|
| Knitted Fabric | but nor more than 70 g/m ²) | | |
|----------------|---|--|--|

4.1. Relevant entries of the correct CTHs ascertained on the basis of description & physical appearance of the goods found during examination / test report and their intended use, are as under:

4.1.1. For item "Non Wovens (Weighing more than 25 g/m² but nor more than 70 g/m²)", correct CTH of the goods appear to be 56031200. The entries under the CTH 5603 are as under:

| | |
|--|---|
| 5603 | NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED |
| | - Of man-made |
| filaments : | |
| 5603 12 00 | -- Weighing more |
| than 25 g/m ² but not more than 70 g/m ² | |

From the plain reading of CTH 5603, it is clear that textile fabrics NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED are classifiable under the CTH. As per the test report the goods imported vide the subject bill of entry is non woven fabric Wholly made of Polypropylene and the gsm is 63 g/m². Therefore, the goods are rightly classifiable under CTH 56031200 for non wovens weighing more than 25 g/m² but not more than 70 g/m².

4.1.2. For items mis-declared/ mis-classified in the Bill of Entry 8298520 dated 11.02.2025 are classified as per the CTH mentioned in Table C aboe as per Customs Tariff' 1975.

5. Rejection of transaction value of the imported goods and determination of the value of the import goods

5.1. Since during examination, items have been found misdeclared in terms of quantity and weight, as detailed in Table-B to D above, there appears to be reason to doubt the truth or accuracy of the value declared in relation to the impugned imported goods. Therefore, the declared assessable value of the goods cannot be considered as transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the provisions of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (CVR, 2007) and thus, the same is liable to be rejected in terms of Rule 12 of CVR, 2007.

5.2. As per Rule 3(4) of CVR, 2007, 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. The subject consignment is of China origin and comprises mixed items having different physical characteristics, quality, reputation, make, mark and functions/purposes. Transaction value of exact identical/similar goods of China origin having same physical characteristics, quality, reputation, make, mark and functions/purposes could not be found on NIDB data or other platforms. Hence, the value of the impugned goods could not be determined under Rule 4 to 8 of CVR, 2007 and appears to be determinable under Rule 9 (Residual method) of CVR, 2007.

"9. Residual method.-

(1) *Subject to the provisions of rule 3, where the value of imported goods cannot be*

determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India;

Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions ofⁿ this rule on the basis of-

- i. the selling price in India of the goods produced in India;
- ii. a system which provides for the acceptance for customs purposes of the highest of the two alternative values;
- iii. the price of the goods on the domestic market of the country of exportation;
- iv. the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;
- v. the price of the goods for the export to a country other than India;
- vi. minimum customs values; or
- vii. arbitrary or fictitious values."

5.3. Therefore, opinion of the Empanelled Chartered Engineer was sought for valuation purpose. Er. Ajayrajsinh B. Jhala, Empanelled Chartered Engineer vide his CE Opinion Certificate Ref:- ABJ:INSP:CE:MUN:SIIB:SH:ORI:25-26:19 dated 08.01.2026 has provided the valuation of the goods which is as under:

**Valuation Table
(Table-F)**

(1 USD = 88.4 INR)

| Sr. No. | DESCRIPTION | Declared QTY | UQC | Suggestive Per Unit C&F Value in USD (Approx.) | Total Suggestive C&F Value in USD (Approx.) | Qty. Found |
|---------|--------------------------------|--------------|-----|--|---|------------|
| 1 | BUTTONS (GARMENT ACCESSORY) | 369 | KGS | 0.961 | 71.4984 | 74.4 Kgs |
| 2 | CAR SPARE PARTS:PETROL FILTER | 50 | THD | 5.09 | 190.875 | 37.5 THD |
| 3 | CAR SPARE PARTS: OIL SEAL | 650 | THD | 0.011 | 412.5 | 37500 PCS |
| 4 | WIRE ROPE | 33 | DOZ | 0.203 | 81.2 | 400 PCS |
| 5 | ARM SLEEVES | 25 | DOZ | 0.226 | 67.8 | 300 PCS |
| 6 | BOTTLE OPENER | 33 | DOZ | 0.079 | 31.6 | 400 PCS |
| 7 | COFFEE FILTER | 200 | PCS | 0.509 | 101.8 | 200 PCS |
| 8 | COFFEE POWDER NEEDLE | 42 | DOZ | 0.067 | 33.5 | 500 PCS |
| 9 | CURTAIN MAGNETIC BUCKLE | 33 | DOZ | 0.09 | 36 | 400 PCS |
| 10 | DRAIN PIPE SEAL PLUG (PLASTIC) | 33 | DOZ | 0.09 | 36 | 400 |

| | | | | | | |
|----|---|-----|-----|--------|--------|-------------|
| | | | | | | PCS |
| 11 | DUST SHIELD (PLASTIC) | 200 | PCS | 0.226 | 45.2 | 200 PCS |
| 12 | FRIDGE LOCK | 200 | PCS | 0.452 | 90.4 | 200 PCS |
| 13 | HAIR CLIP | 275 | DOZ | 0.0452 | 149.16 | 3300 PCS |
| 14 | HAIR EXTENSION | 600 | PCS | 0.226 | 180.8 | 800 PCS |
| 15 | HAND GLOVES (Wedding) | 400 | PCS | 0.203 | 81.2 | 400 PCS |
| 16 | CARD HOLDER (PLASTIC) | 200 | PCS | 0.395 | 79 | 200 PCS |
| 17 | LUGGAGE WHEEL PROTECTOR (PLASTIC) | 33 | DOZ | 0.113 | 45.2 | 400 PCS |
| 18 | MAKE UP BAG | 33 | DOZ | 0.622 | 248.8 | 400 PCS |
| 19 | MASSAGE CLIP | 600 | PCS | 0.147 | 88.2 | 600 PCS |
| 20 | NAIL CLIPPER | 300 | PCS | 0.169 | 50.7 | 300 PCS |
| 21 | NAIL GLITTER | 42 | DOZ | 0.067 | 33.5 | 500 PCS |
| 22 | PENCIL GRIP | 67 | DOZ | 0.079 | 94.8 | 1200 PCS |
| 23 | PLASTIC CHOPSTICK | 33 | DOZ | 0.124 | 49.6 | 400 PCS |
| 24 | PLASTIC SCRAPER | 67 | DOZ | 0.282 | 141 | 500 PCS |
| 25 | SELF-ADHESIVE FURNITURE FOOTPAD | 92 | DOZ | 0.113 | 45.2 | 400 PCS |
| 26 | SHOELACE BUCKLE | 67 | DOZ | 0.09 | 72 | 800 PCS |
| 27 | SILICONE CUPPING | 400 | PCS | 0.226 | 90.4 | 400 PCS |
| 28 | SILICONE SLEEVE | 300 | PCS | 0.226 | 67.8 | 300 PCS |
| 29 | SOCKS | 300 | PRS | 0.254 | 76.2 | 300 PCS |
| 30 | SPRING DOOR CLOSER | 25 | DOZ | 0.282 | 84.6 | 300 PCS |
| 31 | SS TOOTHPICK | 300 | SET | 0.565 | 169.5 | 300 PCS |
| 32 | SS TEA INFUSER | 42 | DOZ | 0.169 | 50.7 | 300 PCS |
| 33 | 100% POLYSTER KNITTED FABRIC (MIX LOT OF ASSORTED COLOURS AND WEIGHT) | 440 | KGS | 3.6 | 6120 | 1700 KGS |
| 34 | GLASS CUP | 96 | PCS | 0.429 | 20.592 | 48 PCS |
| 35 | Fat Caliper | | | 0.8 | 1120 | 1400 PCS |
| 36 | Waist measure tape | | | 0.339 | 203.4 | 600 PCS |
| 37 | Lamp Holder | | | 0.022 | 24.2 | 1100 PCS |
| 38 | Score learning Book | | | 0.565 | 542.4 | 960 PCS |
| 39 | Car Detail Brush | | | 0.339 | 67.8 | 200 PCS |
| 40 | Glass Clip | | | 0.09 | 108 | 1200 PCS |
| 41 | Baby Nasal aspirator | | | 0.6 | 1350 | 2250 PCS |
| | | | | | | 300 |

| | | | | | | |
|----|----------------------------|--|--|-------|--------|--------------|
| 42 | Operating well | | | 2.83 | 849 | PCS |
| 43 | Music box | | | 1.13 | 904 | 800 PCS |
| 44 | Brass Spray nose | | | 1.13 | 452 | 400 PCS |
| 45 | Aligner Tray | | | 0.6 | 300 | 500 PCS |
| 46 | Self-Adhesive furniture | | | 0.62 | 372 | 600 PCS |
| 47 | Floor Scrapper | | | 0.452 | 90.4 | 200 PCS |
| 48 | Office Chart | | | 0.282 | 56.4 | 200 PCS |
| 49 | Silicon Baby purifier | | | 1.13 | 339 | 300 PCS |
| 50 | Glass Chain | | | 0.282 | 169.2 | 600 PCS |
| 51 | Telescopic teacher pointer | | | 0.565 | 113 | 200 PCS |
| 52 | Eye make up face oil | | | 0.848 | 339.2 | 400 PCS |
| 53 | Beauty scam patch | | | 0.452 | 135.6 | 300 PCS |
| 54 | Make up set | | | 2.26 | 678 | 300 PCS |
| 55 | Key chain glove | | | 0.113 | 90.4 | 800 PCS |
| 56 | Infinite Cube | | | 0.452 | 180.8 | 400 PCS |
| 57 | Hexagonal shock | | | 1.53 | 306 | 200 PCS |
| 58 | Belt for Saree | | | 0.85 | 425 | 500 PCS |
| 59 | Logos and tags | | | 0.113 | 39.55 | 350 PCS |
| 60 | Window spiral holder | | | 2.26 | 113 | 50 PCS |
| 61 | Lock Body with double | | | 1.07 | 53.5 | 50 PCS |
| 62 | Accessories for slide | | | 1.04 | 208 | 200 PCS |
| 63 | Window Lock | | | 0.56 | 112 | 200 PCS |
| 64 | Gear Box | | | 8 | 800 | 100 PCS |
| 65 | Lock receiver | | | 1.5 | 750 | 500 PCS |
| 66 | Roller | | | 1.13 | 339 | 300 PCS |
| 67 | Bar lock | | | 0.622 | 82.104 | 132 PCS |
| 68 | Coaster | | | 0.36 | 9 | 25 PCS |
| 69 | DT HKG | | | 0.15 | 1800 | 12000 PCS |
| 70 | Multi Functional Square | | | 1 | 120 | 120 PCS |
| 71 | Soccer screw | | | 0.15 | 3000 | 20000 PCS |
| 72 | Leak proof lid set | | | 0.9 | 360 | 400 PCS |
| 73 | Phone clip laggard | | | 0.45 | 135 | 300 PCS |

| | | | | | | |
|--------------|------------------------------|--|--|-------|-----------------|-----------------------|
| 74 | Sponge | | | 0.033 | 16.5 | 500 |
| 75 | Stainless steel Tea Stainer | | | 0.079 | 63.2 | 800 PCS |
| 76 | Baby mat | | | 0.339 | 169.5 | 500 PCS |
| 77 | Alter Seal Cutter | | | 1.47 | 294 | 200 PCS |
| 78 | Nipple cones | | | 0.339 | 508.5 | 1500 PCS |
| 79 | Straw plastic | | | 0.113 | 33.9 | 300 PCS |
| 80 | Tool kit plastic | | | 2.262 | 452.4 | 200 PCS |
| 81 | Glasses ear grip silicon | | | 0.62 | 186 | 300 PCS |
| 82 | Mini guessing Egg | | | 0.1 | 30 | 300 PCS |
| 83 | velcro hook | | | 0.17 | 34 | 200 PCS |
| 84 | Car Horn Outer Plastic Cover | | | 0.17 | 0.85 | 5 PCS |
| TOTAL | | | | | 28163.13 | USD |

-

5.4 As per the CE Opinion Certificate dated 08.01.2026, overall suggestive C & F Value for the consignment have been found to be 28163.13 USD instead of declared/assessed C & F Value of 17441 USD.

5.5 For further investigation, summonses were issued to the importer and subsequently, Statement of Shri Pranjal Singh, Authorized Representative of importer i.e. M/s. Berkeley Impex was recorded on 09.01.2026 wherein he interalia stated that:

- He agrees with the findings of the re-examination dated 06.11.2025;
- On being asked about the mis-declaration of imported items and items not declared in the Bill of Entry, he stated that they agree with the above mentioned objections. The importer has confirmed that they had placed the order for respective quantities of the goods as mentioned in the commercial invoice and bill of entry was filed on the basis of the import documents provided by the supplier.

In connection to the above said observations, he stated that the supplier has dispatched the items not declared in the Bill of Entry by mistake, hence it was not separately declared by the importer. Due to dispatch of undeclared items in the invoice, it has resulted in excess/less quantity of some items; they agree with the CTHs ascertained by the Department for the said items.

- The importer accepted the valuation report issued by Er. Ajayrajsinh B. Jhala, Empanelled Chartered Engineer vide his CE Opinion Certificate Ref:- ABJ:INSP:CE:MUN:SIIB:SH:BERK:25-26:20 dated 08.01.2026.
- He requested the Department to take lenient view in the matter and release their cargo. The importer doesn't want any SCN or PH in the matter.

6. Duty Calculation:

6.1. In view of the foregoing paras, duty in respect of the said consignment is worked

out as under mentioning mis-declaration noticed in terms of description/classification/quantity/valuation mentioned against the respective items:

Table-G

(1 USD = 88.4 INR)

| Sr. No. | Description of Goods found during examination | CTH | Actual Quantity found during examination | Assessable Value as per CE Report (in Rs.) in CF | CIF value (including Insurance) | BCD (in Rs.) | SWS (in Rs.) | IGST (in Rs.) | Total (in Rs.) |
|---------|---|----------|--|--|---------------------------------|--------------|--------------|---------------|----------------|
| 1 | BUTTONS (GARMENT ACCESSORY) | 96062200 | 74.4 Kgs | 6320 | 6392 | 639 | 64 | 1277 | 1980 |
| 2 | CAR SPARE PARTS:PETROL FILTER | 87089900 | 37.5 THD | 16873 | 17063 | 2559 | 256 | 5566 | 8381 |
| 3 | CAR SPARE PARTS: OIL SEAL | 87089900 | 37500 PCS | 36465 | 36875 | 5531 | 553 | 12029 | 18113 |
| 4 | WIRE ROPE | 73269099 | 400 PCS | 7178 | 7259 | 726 | 73 | 1450 | 2249 |
| 5 | ARM SLEEVES | 61159600 | 300 PCS | 5994 | 6061 | 1212 | 121 | 370 | 1703 |
| 6 | BOTTLE OPENER | 82059090 | 400 PCS | 2793 | 2825 | 282 | 28 | 564 | 875 |
| 7 | COFFEE FILTER | 84219900 | 200 PCS | 8999 | 9100 | 910 | 91 | 1818 | 2819 |
| 8 | COFFEE POWDER NEEDLE | 84828000 | 500 PCS | 2961 | 2995 | 225 | 22 | 584 | 831 |
| 9 | CURTAIN MAGNETIC BUCKLE | 83024110 | 400 PCS | 3182 | 3218 | 483 | 48 | 675 | 1206 |
| 10 | DRAIN PIPE SEAL PLUG (PLASTIC) | 39229000 | 400 PCS | 3182 | 3218 | 483 | 48 | 675 | 1206 |
| 11 | DUST SHIELD (PLASTIC) | 39229000 | 200 PCS | 3996 | 4041 | 606 | 61 | 847 | 1514 |
| 12 | FRIDGE LOCK | 83014090 | 200 PCS | 7991 | 8081 | 1616 | 162 | 1775 | 3553 |
| 13 | HAIR CLIP | 96151100 | 3300 PCS | 13186 | 13334 | 2667 | 267 | 1952 | 4886 |
| 14 | HAIR EXTENSION | 67030010 | 800 PCS | 15983 | 16163 | 1616 | 162 | 3229 | 5007 |
| 15 | HAND GLOVES (Wedding) | 61169990 | 400 PCS | 7178 | 7259 | 1452 | 145 | 443 | 2040 |

| | | | | | | | | | |
|----|---|----------|----------|-------|-------|------|-----|------|------|
| 16 | CARD HOLDER (PLASTIC) | 39269099 | 200 PCS | 6984 | 7062 | 1059 | 106 | 1481 | 2646 |
| 17 | LUGGAGE WHEEL PROTECTOR (PLASTIC) | 39269099 | 400 PCS | 3996 | 4041 | 606 | 61 | 847 | 1514 |
| 18 | MAKE UP BAG | 42023290 | 400 PCS | 21994 | 22241 | 3336 | 334 | 4664 | 8334 |
| 19 | MASSAGE CLIP | 90191020 | 600 PCS | 7797 | 7885 | 788 | 79 | 1050 | 1918 |
| 20 | NAIL CLIPPER | 82142090 | 300 PCS | 4482 | 4532 | 453 | 45 | 906 | 1404 |
| 21 | NAIL GLITTER | 82142090 | 500 PCS | 2961 | 2995 | 299 | 30 | 598 | 928 |
| 22 | PENCIL GRIP | 96089199 | 1200 PCS | 8380 | 8475 | 847 | 85 | 1693 | 2625 |
| 23 | PLASTIC CHOPSTICK | 39269099 | 400 PCS | 4385 | 4434 | 665 | 67 | 930 | 1661 |
| 24 | PLASTIC SCRAPER | 39249090 | 500 PCS | 12464 | 12605 | 1891 | 189 | 2643 | 4723 |
| 25 | SELF-ADHESIVE FURNITURE FOOTPAD | 94039900 | 400 PCS | 3996 | 4041 | 808 | 81 | 592 | 1480 |
| 26 | SHOELACE BUCKLE | 83089019 | 800 PCS | 6365 | 6436 | 644 | 64 | 1286 | 1994 |
| 27 | SILICONE CUPPING | 39269099 | 400 PCS | 7991 | 8081 | 1212 | 121 | 1695 | 3028 |
| 28 | SILICONE SLEEVE | 39269099 | 300 PCS | 5994 | 6061 | 909 | 91 | 1271 | 2271 |
| 29 | SOCKS | 61159600 | 300 PCS | 6736 | 6812 | 1362 | 136 | 416 | 1914 |
| 30 | SPRING DOOR CLOSER | 83026000 | 300 PCS | 7479 | 7563 | 1134 | 113 | 1586 | 2834 |
| 31 | SS TOOTHPICK | 73239990 | 300 PCS | 14984 | 15152 | 3030 | 303 | 3327 | 6661 |

| | | | | | | | | | |
|----|--|----------|----------|--------|--------|--------|-------|-------|--------|
| 32 | SS TEA INFUSER | 73239990 | 300 PCS | 4482 | 4532 | 906 | 91 | 995 | 1992 |
| 33 | 100% POLYSTER KNITTED FABRIC (MIX LOT OF ASSORTED COLOURS AND WEIGHT) | 56031200 | 1700 KGS | 541008 | 547094 | 109419 | 10942 | 80095 | 200455 |
| 34 | GLASS CUP | 70139900 | 48 PCS | 1820 | 1841 | 0 | 0 | 0 | 0 |
| 35 | Fat Caliper | 90178090 | 1400 PCS | 99008 | 100122 | 10012 | 1001 | 20004 | 31018 |
| 36 | Waist measure tape | 90178010 | 600 PCS | 17981 | 18183 | 1818 | 182 | 3633 | 5633 |
| 37 | Lamp Holder | 85366190 | 1100 PCS | 2139 | 2163 | 216 | 22 | 432 | 670 |
| 38 | Score learning Book | 49011020 | 960 PCS | 47948 | 48488 | 4849 | 0 | 9601 | 14449 |
| 39 | Car Detail Brush | 96039000 | 200 PCS | 5994 | 6061 | 606 | 61 | 1211 | 1878 |
| 40 | Glass Clip | 83024190 | 1200 PCS | 9547 | 9655 | 965 | 97 | 1929 | 2991 |
| 41 | Baby Nasal aspirator | 90189025 | 2250 PCS | 119340 | 120683 | 12068 | 1207 | 24112 | 37387 |
| 42 | Operating well | 39269099 | 300 PCS | 75052 | 75896 | 7590 | 759 | 15164 | 23513 |
| 43 | Music box | 92081000 | 800 PCS | 79914 | 80813 | 8081 | 808 | 16146 | 25036 |
| 44 | Brass Spray nose | 84248990 | 400 PCS | 39957 | 40406 | 4041 | 404 | 8073 | 12518 |
| 45 | Aligner Tray | 39269099 | 500 PCS | 26520 | 26818 | 2682 | 268 | 5358 | 8308 |
| 46 | Self-Adhesive furniture | 39269099 | 600 PCS | 32885 | 33255 | 3325 | 333 | 6644 | 10302 |

| | | | | | | | | | |
|----|----------------------------|----------|---------|-------|-------|------|-----|-------|-------|
| 47 | Floor Scrapper | 82055990 | 200 PCS | 7991 | 8081 | 808 | 81 | 1615 | 2504 |
| 48 | Office Chart | 49111090 | 200 PCS | 4986 | 5042 | 504 | 50 | 1007 | 1562 |
| 49 | Silicon Baby purifier | 39269099 | 300 PCS | 29968 | 30305 | 3030 | 303 | 6055 | 9388 |
| 50 | Glass Chain | 83061000 | 600 PCS | 14957 | 15126 | 1513 | 151 | 3022 | 4686 |
| 51 | Telescopic teacher pointer | 90178090 | 200 PCS | 9989 | 10102 | 1010 | 101 | 2018 | 3129 |
| 52 | Eye make up face oil | 33042000 | 400 PCS | 29985 | 30323 | 3032 | 303 | 6058 | 9394 |
| 53 | Beauty scam patch | 33049990 | 300 PCS | 11987 | 12122 | 1212 | 121 | 2422 | 3755 |
| 54 | Make up set | 33049990 | 300 PCS | 59935 | 60609 | 6061 | 606 | 12110 | 18777 |
| 55 | Key chain glove | 39269099 | 800 PCS | 7991 | 8081 | 808 | 81 | 1615 | 2504 |
| 56 | Infinite Cube | 39269099 | 400 PCS | 15983 | 16163 | 1616 | 162 | 3229 | 5007 |
| 57 | Hexagonal shock | 39269099 | 200 PCS | 27050 | 27355 | 2735 | 274 | 5465 | 8474 |
| 58 | Belt for Saree | 62171090 | 500 PCS | 37570 | 37993 | 3799 | 380 | 7591 | 11770 |
| 59 | Logos and tags | 48211090 | 350 PCS | 3496 | 3536 | 354 | 35 | 706 | 1095 |
| 60 | Window spiral holder | 83024190 | 50 PCS | 9989 | 10102 | 1010 | 101 | 2018 | 3129 |
| 61 | Lock Body with double | 83014090 | 50 PCS | 4729 | 4783 | 478 | 48 | 956 | 1482 |
| 62 | Accessories for slide | 83024200 | 200 PCS | 18387 | 18594 | 1859 | 186 | 3715 | 5760 |

| | | | | | | | | | |
|----|-----------------------------|----------|-----------|--------|--------|-------|------|-------|-------|
| 63 | Window Lock | 83014090 | 200 PCS | 9901 | 10012 | 1001 | 100 | 2000 | 3102 |
| 64 | Gear Box | 84834000 | 100 PCS | 70720 | 71516 | 7152 | 715 | 14289 | 22156 |
| 65 | Lock receiver | 83014090 | 500 PCS | 66300 | 67046 | 6705 | 670 | 13396 | 20771 |
| 66 | Roller | 84313990 | 300 PCS | 29968 | 30305 | 3030 | 303 | 6055 | 9388 |
| 67 | Bar lock | 83014090 | 132 PCS | 7258 | 7340 | 734 | 73 | 1466 | 2274 |
| 68 | Coaster | 39241090 | 25 PCS | 796 | 805 | 80 | 8 | 161 | 249 |
| 69 | DT HKG | 48236900 | 12000 PCS | 159120 | 160910 | 16091 | 1609 | 32150 | 49850 |
| 70 | Multi Functional Square | 82055190 | 120 PCS | 10608 | 10727 | 1073 | 107 | 2143 | 3323 |
| 71 | Soccer screw | 95069990 | 20000 PCS | 265200 | 268184 | 26818 | 2682 | 53583 | 83083 |
| 72 | Leak proof lid set | 39235090 | 400 PCS | 31824 | 32182 | 3218 | 322 | 6430 | 9970 |
| 73 | Phone clip laggard | 39269099 | 300 PCS | 11934 | 12068 | 1207 | 121 | 2411 | 3739 |
| 74 | Sponge | 39269099 | 500 PCS | 1459 | 1475 | 148 | 15 | 295 | 457 |
| 75 | Stainless steel Tea Stainer | 73239990 | 800 PCS | 5587 | 5650 | 565 | 56 | 1129 | 1750 |
| 76 | Baby mat | 94042910 | 500 PCS | 14984 | 15152 | 1515 | 152 | 3027 | 4694 |
| 77 | Alter Seal Cutter | 82089090 | 200 PCS | 25990 | 26282 | 2628 | 263 | 5251 | 8142 |
| | Nipple cones | 39269099 | 1500 PCS | | | | | | |

| | | | | | | | | | |
|----|------------------------------|----------|---------|--------------|----------------|------|-----|------|---------------|
| 78 | | | | 44951 | 45457 | 4546 | 455 | 9082 | 14083 |
| 79 | Straw plastic | 39173290 | 300 PCS | 2997 | 3030 | 303 | 30 | 605 | 939 |
| 80 | Tool kit plastic | 82054000 | 200 PCS | 39992 | 40442 | 4044 | 404 | 8080 | 12529 |
| 81 | Glasses ear grip silicon | 39269099 | 300 PCS | 16442 | 16627 | 1663 | 166 | 3322 | 5151 |
| 82 | Mini guessing Egg | 39269099 | 300 PCS | 2652 | 2682 | 268 | 27 | 536 | 831 |
| 83 | velcro hook | 59039090 | 200 PCS | 3006 | 3039 | 304 | 30 | 607 | 942 |
| 84 | Car Horn Outer Plastic Cover | 85129000 | 5 PCS | 75 | 76 | 8 | 1 | 15 | 24 |
| | | | | TOTAL | 2517629 | | | | 828313 |

6.3. In view of the above, it is found that the Total Suggestive assessable value of the imported goods is Rs. 25,17,629/- instead of declared assessable value of 15,59,129/- at the exchange rate of 1 USD=88.4 INR on which applicable duty comes to **Rs. 8,28,313/-**. Hence, there is difference of Rs. 9,58,500/- between the re-determined assessable value and the declared assessable value. The declared duty was **Rs. 5,73,746/-** and the differential duty recoverable is **Rs. 2,54,567/-**.

7 . In view of the foregoing paras, prima facie, it appears that certain goods as mentioned in Table-G above, have been mis-declared by the importer in terms of quantity/valuation. Therefore, it appears that the importer has contravened the provisions of Section 17 and Section 46 of the Customs Act, 1962 in as much as they have failed to make correct and true declaration/information in the subject Bill of Entry. These acts of omission and commission on the part of importer has made the impugned goods having re-determined assessable value of Rs. 25,17,629/- liable for confiscation under Section 111(l) and 111 (m) of the Act and hence, rendered the importer liable for penal action under Section 112(a)(ii) of the Act. It further appears that the importer has furnished false and incorrect documents before the Customs Department for import of the subject consignment by misdeclaring the goods in terms of quantity and valuation to evade higher duty rate. This act of omission and commission on part of the importer has rendered them liable for penal action under Section 114AA of the Customs Act, 1962.

8. RELEVANT LEGAL PROVISIONS:

(A) RELEVANT PROVISIONS OF THE SEZ ACT, 2005 AND RULES MADE THEREUNDER:

SEZ ACT, 2005

Section 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

SEZ RULES, 2006

Rule 47(5). Refund, Demand, Adjudication, Review and Appeal with regard to matters relating to authorised 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, the Central Excise Act, 1944, and the Finance Act, 1994 and the rules made there under or the notifications issued there under.

NOTIFICATION NO. 2665(E) AND 2667(E) DATED 05.08.2016

S.O. 2665(E). – In exercise of the powers conferred by sub-section (1) of section 21 of the Special Economic Zones Act, 2005 (28 of 2005) (hereinafter referred as the Act), the

Central Government hereby, notifies the offences contained in the under-mentioned sections of the Customs Act, 1962 (52 of 1962), the Central Excise Act, 1944 (1 of 1944) and the Finance Act, 1994 (32 of 1994) as offences under the Act:-

| The Customs Act, 1962 | |
|------------------------------|----------------------------|
| 1. | Section 28, 28AA and 28AAA |
| 2. | Section 74 and 75 |
| 3. | Section 111 |
| 4. | Section 113 |
| 5. | Section 115 |
| 6. | Section 124 |
| 7. | Section 135 |
| 8. | Section 104 |

.....

.....

S.O. 2667(E). – In exercise of the powers conferred by section 22 of the Special Economic Zones Act, 2005 (28 of 2005) (hereinafter referred as the Act), the Central Government authorises the jurisdictional Customs Commissioner, in respect of offences under the Customs Act, 1962 (52 of 1962) and Commissioner of Central Excise in respect of offences under the Central Excise Act, 1944 (1 of 1944) and the Finance Act, 1994 (32 of 1994) and notified under the Act, for the reasons to be recorded in writing, to carry out the investigation, inspection, search or seizure in a Special Economic Zone or Unit with prior intimation to the Development Commissioner, concerned.

(B) RELEVANT PROVISIONS OF THE CUSTOMS ACT, 1962:

Section 2. Definitions-

In this Act, unless the context otherwise requires,

(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;

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

(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;

(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;

(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. Definitions-

In this Act, unless the context otherwise requires,

(a) "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. -

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

....

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

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

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

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 transshipment, with the declaration for transshipment 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:*

Section 114AA. Penalty for use of false and incorrect material. -

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

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

(i) 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:

9. Summary of Investigation Conducted:

9.1. The importer M/s. Berkeley Impex (IEC: ABQPV4582K1ZQ) had filed Bill of Entry (for SEZ Import Z-Type) No 8298520 dtd 11.02.2025 for import of various items as detailed in Table-A above. On the basis of the findings of Panchnama dated 21.02.2025 and re-examination dated 06.11.2025 and CE Opinion Certificate dated 08.01.2026, it was observed that certain impugned goods have been found to be misdeclared in terms of description/ classification/ quantity/ valuation as detailed in Table-G above. Thus, by the act of omission and commission at the level of importer, it appears that the importer has contravened the provisions of Section 17 and Section 46 of the Customs Act, 1962, in as much as they have failed to make correct and true declaration/information to the Customs Officer in the form of Bill of Entry.

9.2. Hence, the impugned goods having re-determined assessable value of Rs. 25,17,629/- are liable for confiscation under Section 111(l) and 111(m) of the Act rendering the importer liable for penal action under Section 112(a)(ii) of the Act and Section 114AA of the Customs Act, 1962.

10. The importer M/s. Berkeley Impex through their authorized representative vide his statement dated 09.01.2026 has submitted that they don't want any Show Cause Notice and Personal Hearing against the subject shipment.

PERSONAL HEARING AND SUBMISSIONS

11. The importer M/s. Berkeley Impex vide their letter dated 03.02.2026 submitted the following:

"we would like to inform you that the subject Bill of Entry filed by us which was held for further investigation purposes. The investigation has now been completed, and the file has been put up for adjudication.

In this regard, we respectfully request your good office to kindly waive the issuance of a Show Cause Notice and Personal Hearing and decide the matter on merits. We hereby undertake to abide by the decision taken by your good office in this matter.

Your kind and lenient consideration in this regard will be highly appreciated."

DISCUSSION AND FINDINGS

12. I have carefully gone through the records of the case and Investigation Report No. 238/2025-26 dated 03.02.2026. The importer vide letter dated 03.02.2026 has requested for waiver of Show Cause Notice and personal hearing in the matter. Thus, I find that the principles of natural justice as provided under Section 122A of the Customs Act, 1962 have been complied with and I proceed to decide the case on the basis of documentary evidence available on record. The main issues to be decided are:

(i) Whether the declared description, classification and quantity of certain impugned goods covered under Z-Bill of Entry No. 8298520 dated 11.02.2025 are liable to be rejected and the same needs to be re-determined as per Table-G, supra;

(ii) Whether the declared assessable value of **Rs. 15,59,129/-** for the goods under Z-Bill of Entry No. 8298520 dated 11.02.2025 is liable to be rejected under Rule 12 of CVR, 2007 and re-determined as **Rs. 25,17,629/-** as per the Chartered Engineer's valuation report dated 08.01.2026 under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007;

(iii) Whether the self-assessment done by the importer is liable to be rejected and the Bill of Entry No. 8298520 dated 11.02.2025 needs to be re-assessed under Section 17(4) of the Customs Act, 1962 with re-determined duty, classification and description;

(iv) Whether the goods having re-determined assessable value of **Rs. 25,17,629/-** are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962;

(v) Whether penalties under Sections 112(a)(ii) and 114AA of the Customs Act, 1962 are imposable upon the importer M/s. Berkeley Impex;

13.1 Regarding the first issue, I find that based on the examination conducted under Panchnama dated 21.02.2025 and re-examination dated 06.11.2025, significant discrepancies were found between the declared goods and the actual goods found in the container. The examination revealed that several items declared in the Bill of Entry were not found, several items not declared in the Bill of Entry were found (50 different items totaling thousands of pieces), and many items showed quantity discrepancies. Notably, 100% Polyester Knitted Fabric was found to be 1,700 Kgs against declared 440 Kgs.

13.2 I find that sample of "100% Polyester Knitted Fabric (Mix Lot of Assorted Colours and Weight)" was sent to CRCL, New Delhi which vide Test Report Lab No. CRCL/60/1387 (DRI) dated 03.03.2025 reported that the goods declared under CTH 60063200 are actually "Non-Wovens made wholly of Polypropylene with GSM 64" correctly classifiable under CTH 56031200. This represents fundamental mis-declaration in terms of both composition (Polyester vs Polypropylene) and manufacturing process (Knitted Fabric vs Non-Woven Bonded Fabric).

13.3 I find that the importer has violated Section 46(4) of the Customs Act, 1962 by not making a true declaration as to the contents of the Bill of Entry. Further, the importer has violated Section 46(4A) of the Customs Act, 1962 by not ensuring the accuracy and completeness of the information given in the Bill of Entry. The authorized representative of the importer vide statement dated 09.01.2026 has agreed with the findings of re-examination, acknowledged mis-declaration of items, and agreed with the CTHs ascertained by the Department.

13.4 In view of the above, I hold that the declared description, classification and quantity are liable to be rejected due to mis-declaration, non-declaration and mis-classification, and the same are re-determined as per Table-G, supra.

14.1 Regarding the second issue, I find that the declared assessable value was **Rs. 15,59,129/-** for the goods covered under Bill of Entry No. 8298520 dated 11.02.2025. However, in view of the mis-declaration of description, classification, quantity and non-declaration of items as discussed above, there exist sufficient grounds to doubt the truth and accuracy of the declared value.

14.2 I find that as per Rule 12 of CVR, 2007, when the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, and after receiving further information or in the absence of a response, 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.

14.3 I find that as per Rule 3(4) of CVR, 2007, if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through Rules 4 to 9. In the present case, the subject consignment comprises mixed items of China origin and in absence of credible data of import of similar/identical goods, the value of these goods cannot be determined under Rules 4 to 8 of CVR, 2007.

14.4 I find that accordingly, the value is to be determined under Rule 9 (Residual method) of CVR, 2007. The empanelled Chartered Engineer Er. Ajayrajsinh B. Jhala was engaged for valuation purposes and vide CE Opinion Certificate Ref: ABJ:INSP:CE:MUN:SIIB:SH:BERK:25-26:20 dated 08.01.2026, has provided the valuation of the goods. The Chartered Engineer has determined that the suggestive C&F value of the goods is **Rs. 25,17,629/-** (USD 28,163.13). The authorized representative of the importer vide statement dated 09.01.2026 has accepted the Chartered Engineer's valuation report.

14.5 I find that the declared assessable value was **Rs. 15,59,129/-**, whereas the re-determined assessable value as per the Chartered Engineer's report is **Rs. 25,17,629/-**,

showing an undervaluation of **Rs. 9,58,500/-**. This significant undervaluation coupled with extensive mis-declaration of description, classification and quantity of items clearly establishes that the declared value is not acceptable.

14.6 In view of the above, I hold that the declared assessable value of **Rs. 15,59,129/-** is liable to be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and the same is re-determined at **Rs. 25,17,629/-** in terms of Rule 9 of CVR, 2007 based on the Chartered Engineer's valuation report dated 08.01.2026.

15.1 Regarding the third issue, I find that Section 17(4) of the Customs Act, 1962 provides that "*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.*" In the present case, I find that the self-assessment is incorrect as it is based on incorrect description, classification, quantity and undervalued goods. The declared description, classification, quantity and value have been rejected and re-determined as **Rs. 25,17,629/-** as discussed above. The duty liability needs to be re-calculated based on the re-determined assessable value.

15.2 I find that as per the re-determined assessable value of Rs. 25,17,629/-, the duty liability is as follows:

| Item Description | Re-determined Assessable Value (Rs.) | Total Re-determined Duty (Rs.) | Declared Duty (Rs.) | Differential Duty (Rs.) |
|---------------------------------------|--------------------------------------|--------------------------------|---------------------|-------------------------|
| Various Goods (as per Table-G, supra) | 25,17,629/- | 8,28,313/- | 5,73,746/- | 2,54,567/- |

15.3 Therefore, I hold that the self-assessment done by the importer under Section 17(1) is liable to be rejected and Bill of Entry No. 8298520 dated 11.02.2025 needs to be re-assessed under Section 17(4) of the Customs Act, 1962 and the total re-determined duty liability is Rs. 8,28,313/- as against the declared duty of Rs. 5,73,746/-, resulting in differential duty of **Rs. 2,54,567/-**.

16.1 Regarding the fourth issue, I find that Section 111(l) of the Customs Act, 1962 provides for confiscation of "*any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77.*" In the present case, I find that fifty different items totaling thousands of pieces were found which were not declared at all in the Bill of Entry. Further, several items were found in excess of declared quantities including fabric showing 1,700 Kgs vs 440 Kgs declared. This clearly establishes that there were goods not included and excess goods which were not included in the entry made under the Act.

16.2 I find that Section 111(m) of the Customs Act, 1962 provides for confiscation of "*any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under Section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54.*" I find that in the present case, the goods do not correspond with the entry made in the Bill of Entry in respect of description, classification, composition, quantity, number of items and value. The CRCL Test Report

conclusively established that goods declared as "100% Polyester Knitted Fabric" under CTH 60063200 are actually "Non-Woven Bonded Fabric made of Polypropylene" classifiable under CTH 56031200. I find that the importer has violated Section 46(4) of the Customs Act, 1962 by not making a true declaration as to the contents of the Bill of Entry. Further, the importer has violated Section 46(4A) of the Customs Act, 1962 by not ensuring the accuracy and completeness of the information given in the Bill of Entry. The significant discrepancies in description, classification, quantity, and value clearly establish that the declaration made was false and incorrect.

16.3 I find that the importer's acts of omission and commission have rendered the goods liable to confiscation. The non-declaration of 50 items, excess quantity, fundamental misclassification and significant undervaluation collectively establish that the goods do not correspond with the entry made under the Act. Therefore, I hold that the goods imported vide Bill of Entry No. 8298520 dated 11.02.2025 having re-determined assessable value of Rs. 25,17,629/- are liable for confiscation under **Section 111(l)** and **Section 111(m)** of the Customs Act, 1962.

16.4 Further, I note that as per Section 125(1) of the Customs Act, 1962, in case of confiscation of goods other than prohibited goods, an option to pay fine in lieu of confiscation shall be given to the owner. In the present case, since the imported goods are not prohibited goods, I find it appropriate to give the importer an option to redeem the confiscated goods on payment of appropriate redemption fine under **Section 125** of the Customs Act, 1962.

17.1 Regarding the fifth issue, I find that Section 112(a)(ii) of the Customs Act, 1962 provides for penalty in the case of dutiable goods, other than prohibited goods, on any person 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. In the present case, I find that the importer has imported goods with significant mis-declaration of description, classification, quantity, number of items and value. The importer's acts of declaring incorrect description, classification, quantity, not declaring 50 different items, and significant undervaluation have rendered the goods liable to confiscation under Section 111(l) and Section 111(m) of the Customs Act, 1962. These acts of omission and commission attract penalty under **Section 112(a)(ii)** of the Customs Act, 1962.

17.2 I find that Section 114AA provides for penalty for "use of false and incorrect material". In the present case, the importer has filed Bill of Entry and supporting documents while filing Bill of Entry, and examination revealed significant discrepancies regarding description, classification, quantity and value of the goods. I find that the importer knowingly suppressed material facts regarding the actual description, classification, quantity and value of the goods. The systematic nature of mis-declarations across multiple items, the extent of undeclared items, the magnitude of quantity variations (fabric showing almost 4 times the declared quantity), and the substantial undervaluation clearly indicate that the declarations were made knowingly and intentionally. The defense that "supplier dispatched items by mistake" is not acceptable as it is the statutory obligation of the importer under Section 46(4A) to verify and declare goods truthfully. I find that the importer used invoices and documents while filing the Bill of Entry; these documents contain incorrect or false material particulars regarding the description, classification, quantity and value of the imported goods, which are material particulars affecting both duty liability and assessment. This suppression of material facts regarding the description, classification, quantity and value of the goods, and the significant undervaluation of **Rs. 9,58,500/-**, constitutes the use of false and incorrect material particulars in documents filed for Customs purposes, thereby attracting a penalty under **Section 114AA** of the Customs Act, 1962.

17.3 Therefore, I find that penalties under Sections **112(a)(ii)** and **114AA** of the Customs Act, 1962 are imposable upon the importer M/s. Berkeley Impex.

ORDER

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

(i) I order to reject the declared description, classification, quantity of the goods covered under Bill of Entry (for SEZ Import Z-Type) No. 8298520 dated 11.02.2025 and order re-determination the same as per **Table-G**, supra.

(ii) The declared assessable value of **Rs. 15,59,129/-** is rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and the same is re-determined at **Rs. 25,17,629/-** (Rupees Twenty Five Lakh Seventeen Thousand Six Hundred Twenty Nine Only) in terms of Rule 9 of CVR, 2007;

(iii) I reject the self-assessment of Bill of Entry (for SEZ Import Z-Type) No. 8298520 dated 11.02.2025 and order to re-assess the same under **Section 17(4)** of the Customs Act, 1962. The differential duty on the imported goods comes out to **Rs. 2,54,567/-** (Rupees Two Lakh Fifty Four Thousand Five Hundred Sixty Seven Only);

(iv) I order to confiscate the imported goods covered under Bill of Entry (for SEZ Import Z-Type) No. 8298520 dated 11.02.2025 having re-determined assessable value of **Rs. 25,17,629/-** (Rupees Twenty Five Lakh Seventeen Thousand Six Hundred Twenty Nine Only), under **Sections 111(l)** and **111(m)** of the Customs Act, 1962. However, I give option to the importer to redeem the said goods for home consumption under **Section 125** of Customs Act, 1962 on payment of Redemption Fine of **Rs. 2,50,000/-** (Rupees Two Lakh Fifty Thousand Only);

(v) I impose penalty of **Rs. 25,000/-** (Rupees Twenty Five Thousand Only) on the importer M/s. Berkeley Impex under **Section 112(a)(ii)** of Customs Act, 1962;

(vi) I impose penalty of **Rs. 25,000/-** (Rupees Twenty Five Thousand Only) on the importer M/s. Berkeley Impex under **Section 114AA** of Customs Act, 1962.

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

(Dipak Zala)

Additional Commissioner of Customs
Custom House, Mundra

To,

M/s. BERKELEY IMPEX (IEC: ABQPV4582K1ZQ)
8/37-C, Left Side Portion, Basement,
Kirti Nagar, New Delhi - 110015

Copy to:

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