

	<p>प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, एमपी और एसईजेड, मुंद्रा, कच्छ-गुजरात -370421 <b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOMS HOUSE, MP &amp; SEZ MUNDRA, KUTCH-GUJARAT</b> <b>PHONE : 02838-271426/271428</b> <b>FAX : 02838-271425</b> <b>Mail: group3-mundra@gov.in</b></p>	
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<b>A</b>	फा. सं./FILE NO.	F. No. CUS/APR/INV/363/2025-Gr 3
<b>B</b>	मूल आदेश संख्या/ <b>ORDER-IN-ORIGINAL NO.</b>	MCH/ADC/ZDC/104/2025-26
<b>C</b>	द्वारा पारित किया गया / <b>PASSED BY</b>	Dipak Zala Addl. Commissioner of Customs Mundra Customs House
<b>D</b>	आदेश की तिथि <b>DATE OF ORDER</b>	26.06.2025
<b>E</b>	जारी करने की तिथि <b>DATE OF ISSUE</b>	26.06.2025
<b>F</b>	कारण बताओ नोटिस संख्या & तिथि <b>SCN NUMBER &amp; DATE</b>	SCN and PH Waiver sought vide letter dated 10.05.2025
<b>G</b>	आयातक / नोटिस प्राप्तकर्ता <b>IMPORTER / NOTICEE</b>	M/s Tech Wave Accessories Pvt No-203, Second Floor, In 9-A-1/, Karol Bagh, Delhi- 110005
<b>H</b>	डिन संख्या / <b>DIN NUMBER</b>	20250671MO000000A6CE

1. यह आदेश संबंधित को निःशुल्क 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 पर अपील कर सकता है-

Any person aggrieved by this Order - in - Original may file an appeal under Section 128A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

“सीमाशुल्क आयुक्त (अपील),

चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,

नवरंगपुरा, अहमदाबाद 380 009”

**“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA  
HAVING HIS OFFICE AT 4<sup>TH</sup> 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 सं०-6 में निर्धारित 5/- रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।  
This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.
5. अपील ज्ञापन के साथ ड्यूटी/ ब्याज/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।  
Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.
6. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमाशुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।

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

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7. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, Commissioner (A) के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।

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

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**BRIEF FACTS OF THE CASE**

M/s Tech Wave Accessories (IEC- AAWFT9366L), (hereinafter referred to as 'Importer') having address Pvt No-203, Second Floor, In 9-A-1/, Karol Bagh, Delhi-110005 had filed Z Bill of Entry No. 8372609 dated 15.02.2025 for import of the following goods as mentioned in Table-A below. The details of the Z Bill of Entry are as follows:-

**Table-A**

<b>Sr No.</b>	<b>Goods declared</b>	<b>Declared CTH</b>	<b>Declared Quantity (no. of Pieces)</b>	<b>Declared Weight (in Kgs)</b>	<b>Declared Assessable Value (in Rs.)</b>
1	Bluetooth Wireless Earphone	85183020	7500	294	33150
2	Booklet (Promotional Gift Item)	49019900	1300	----	5746
3	Cable Winding Machine For Mobile	84798999	1	----	707.20
4	Lamination Sheet For Mobile	39199090	30	390	4773.60
5	LED Connectors For CCTV Camera (Raw Material)	85369090	12900	----	1140.36
6	Plastic Glass for Lens for CCTV Camera (Raw Material)	85299090	18000	----	31824
7	Liquid Cleaner For Mobile Repair Use	34029099	50	17	221
8	Mini CCTV Camera	85258900	74	----	1635.40
9	Mini Mobile Connector Cable	85444999	16000	----	14144
10	Mini Vacuum UV Machine For Screen Guard Remover	84798999	100	----	70720
11	Network Hub	85177990	50	----	2210
12	Packing Material For Mobile Accessories More Than 100 Micron	39269099	130000	26	11492
13	Plastic Protection Film For Mobile (Raw Material)	39269099	13000	163	1149.2
14	Screen Guard Cutting Machine	84641090	80	----	56576
15	Screen Protector	7007219	63800	2136	509820.4

		0			8
16	Soldering Paste (For Mobile Repair Use)	38101010	43200	3072	114566.40
17	Touch Pad Laminating Machine	84798999	15	----	10608
18	Vaccum Pump For Touch Pad Laminating Machine	84141090	25	----	6630

2. Based upon NCTC alert, the consignment covered under Z bill of entry no. 8372609 dated 15.02.2025 was put on hold for SIIB examination. The examination of the consignment covered under said bill of entry was carried out in Transworld Terminal Private Limited (Unit-2), Mundra in presence of Shri Aditya Singh, Authorised representative of M/s Tech Wave Accessories and Shri Shri Dhanajay Kumar Dwivedi, Executive - Operations of Transworld Terminal Private Limited (Unit-2). During the examination, it was found that the goods were packed in brown colour corrugated boxes of different sizes and greenish color PP bags. Thereafter, with the help of labour and surveyor, all the corrugated boxes and PP bags were segregated and quantified. The total quantity found were 1064 corrugated boxes and PP bags (as mentioned in the report of surveyor).

The randomly selected corrugated boxes and PP bags were opened and the goods appear to be as declared except the goods, i.e. Lamination sheet for mobile, Packing Material for Mobile Accessories more than 100 Micron and liquid cleaner for mobile repair use. Further, the goods, i.e. Plastic Heel, were found during examination and the same was not declared in the bill of entry.

Further, the randomly selected corrugated boxes and PP bags containing goods were quantified and weighed. The quantity and weight of the goods found during examination were as under:

S. No.	Description of Goods	Declared in bill of entry		Found during examination	
		Total Quantity (no. of pieces)	Total weight (in Kgs)	Total Quantity (no. of pieces)	Total weight (in Kgs)
1	Bluetooth Wireless Earphone	7500	294	7500	292.5
2	Booklet (Promotional Gift Item)	1300	----	1300	213.5
3	Cable Winding Machine For Mobile	1	----	1	17.2
4	Lamination Sheet For Mobile	30	390	30	393
5	LED Connectors For CCTV Camera (Raw Material)	12900	----	12900	113.55
6	Plastic Glass for Lens for CCTV Camera (Raw Material)	18000	----	18000	9

7	Liquid Cleaner For Mobile Repair Use	50	17	50	16.4
8	Mini CCTV Camera	74	----	74	149.9
9	Mini Mobile Connector Cable	16000	----	16000	320
10	Mini Vaccum UV Machine For Screen Guard Remover	100	----	100	76
11	Network Hub	50	----	50	25.2
12	Packing Material For Mobile Accessories More Than 100 Micron	130000	26	---	26.2
13	Plastic Protection Film For Mobile (Raw Material)	13000	163	13000	164.2
14	Screen Guard Cutting Machine	80	----	80	764
15	Screen Protector	63800	2136	727000	16648
16	Soldering Paste (For Mobile Repair Use)	43200	3072	43200	3096
17	Touch Pad Laminating Machine	15	----	15	1002
18	Vaccum Pump For Touch Pad Laminating Machine	25	----	25	460
19	Plastic Heel	----	----	----	142

The quantity and/ or weight of the declared goods appear approx. same as declared by the importer in the said bill of entry except the goods screen protector. Further, the goods, i.e. Plastic Heel, were found during examination and the same was not declared in the bill of entry. Therefore, the goods appear to have been mis-declared under the said bill of entry.

**3.** To ascertain the correct value of the goods, the opinion of emplaned Chartered Engineer was sought. The CE Ajayrajsinh B. Jhala has submitted his report vide Ref. No. ABJ:INSP:CE:SIIB:MA:25-26:01 dated 15.04.2025, wherein he inter-alia mentioned that “the following means/aids/technical reference material has been used for inspecting the goods:

- (i) *Physical & Visual Examination of the cargo and its present quality, condition and status.*
- (ii) *Based on telephonic conversations with the various suppliers, general inspection available on the internet and the market survey of the similar / identical goods in bulk lot quantity.*
- (iii) *B.E. No.: 8372609; Dated: 15/02/2025 was randomly examined and its present quality.*
- (iv) *All the Documents and proofs submitted by the party and various expenses involved.*

**VALUATION TABLE**

<b>Sr. No</b>	<b>Description of Goods -</b>	<b>Description of Goods -</b>	<b>Total Quantit</b>	<b>Unit</b>	<b>Unit C.I.F.</b>	<b>Total C.I.F.</b>	<b>Unit Suggesti</b>	<b>Total Suggesti</b>
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	<i>As per Invoice &amp; Bill of Entry.</i>	<i>As found after examination</i>	<i>y</i>		<i>Value Declared - As per Invoice &amp; Bill of Entry (in USD)</i>	<i>Value Declared - As per Invoice &amp; Bill of Entry (in USD)</i>	<i>ve C.I.F. Value by C.E. (in USD)</i>	<i>ve C.I.F. Value by C.E. (in USD)</i>
1	BLUETOOTH WIRELESS EARPHONE (BIS NO.R-41187810)	BLUETOOTH WIRELESS EARPHONE (BIS NO.R-41187810)	7500	PCS	0.05	375	0.05	375
2	BOOKLET (PROMOTIONAL GIFT ITEM)	BOOKLET (PROMOTIONAL GIFT ITEM)	1300	PCS	0.05	65	0.05	65
3	CABLE WINDING MACHINE FOR MOBILE	CABLE WINDING MACHINE FOR MOBILE	1	PCS	8	8	9.7	9.7
4	LAMINATION SHEET FOR MOBILE	PHOTOGRAPHIC PAPER	393	KGS	1.8	54	3.05	1198.65
5	LED CONNECTORS FOR CCTV CAMERA (RAW MATERIAL)	LED CONNECTORS FOR CCTV CAMERA (RAW MATERIAL)	12900	PCS	0.001	12.9	0.31	3999
6	PLASTIC GLASS FOR LENS FOR CCTV CAMERA (RAW MATERIAL)	PLASTIC GLASS FOR LENS FOR CCTV CAMERA (RAW MATERIAL)	18000	PCS	0.02	360	0.03	540
7	LIQUID CLEANER FOR MOBILE REPAIR USE	VACCUM PUMP OIL	50	PCS	0.05	2.5	0.75	37.5
8	MINI CCTV CAMERA (BIS NO.R-41221341)	MINI CCTV CAMERA (BIS NO.R-41221341)	74	PCS	0.25	18.5	2.27	167.98
9	MINI MOBILE CONNECTOR CABLE	MINI MOBILE CONNECTOR CABLE	16000	PCS	0.01	160	0.01	160
10	MINI VACCUM UV MACHINE FOR SCREEN GUARD REMOVER	MINI VACCUM UV MACHINE FOR SCREEN GUARD REMOVER	100	PCS	8	800	8	800
11	NETWORK HUB	NETWORK HUB	50	PCS	0.5	25	20.9	1045
12	PACKING MATERIAL FOR MOBILE ACCESSORIES MORE THAN 100 MICRON	PACKING MATERIAL FOR MOBILE ACCESSORIES FOR EARPHONE,	26.2	KGS	0.001	130	5	131

		DATA CABLE etc. OF DIFFERENT SHAPES AND SIZES.						
13	PLASTIC PROTECTION FILM FOR MOBILE (RAW MATERIAL)	PLASTIC PROTECTION FILM FOR MOBILE (RAW MATERIAL)	13000	PCS	0.001	13	0.001	13
14	SCREEN GUARD CUTTING MACHINE	SCREEN GUARD CUTTING MACHINE	80	PCS	8	640	9.8	784
15	SCREEN PROTECTOR (63800 PCS)	SCREEN PROTECTOR	727000	PCS	2.7	5767.2	0.0905	65793.5
16	SOLDERING PASTE (FOR MOBILE REPAIR USE)	SOLDERING PASTE (FOR MOBILE REPAIR USE)	43200	PCS	0.03	1296	0.03	1296
17	TOUCH PAD LAMINATING MACHINE	TOUCH PAD LAMINATING MACHINE	15	PCS	8	120	9.7	145.5
18	VACCUM PUMP FOR TOUCH PAD LAMINATING MACHINE	VACCUM PUMP FOR TOUCH PAD LAMINATING MACHINE	25	PCS	3	75	48.2	1205
19	-	Plastic Heel	142	KGS	0	0	9.5	1349
<b>Total Suggestive Average Value (Approx.):</b>			-	-	-	9922.1 USD		79114.83 USD

**3.2** On the basis of CE report vide Ref No. ABJ:INSP:CE:SIIB:MA:25-26:01 dated 15.04.2025, it appears that the importer has undervalued the goods imported under the Z bill of entry no. 8372609 dated 15.02.2025, as the value declared by them are less than the value ascertained by the Chartered Engineer in his above said report. The details of the same are as under:

**Table-B**

Sr No.	Declared Goods	Declared Assessable Value (in Rs.)	CIF Value as per CE report (in \$)	Assessable Value as per CE report (in Rs.)
1	Bluetooth Wireless Earphone	33150	375	33150.00
2	Booklet (Promotional Gift Item)	5746	65	5746.00
3	Cable Winding Machine For Mobile	707.20	9.7	857.48
4	Lamination Sheet For Mobile	4773.60	1198.65	105960.66
5	LED Connectors For CCTV Camera (Raw Material)	1140.36	3999	353511.60
6	Plastic Glass for Lens for CCTV Camera (Raw Material)	31824	540	47736.00
7	Liquid Cleaner For Mobile	221	37.5	3315.00

	Repair Use			
8	Mini CCTV Camera	1635.40	167.98	14849.43
9	Mini Mobile Connector Cable	14144	160	14144.00
10	Mini Vaccum UV Machine For Screen Guard Remover	70720	800	70720.00
11	Network Hub	2210	1045	92378.00
12	Packing Material For Mobile Accessories More Than 100 Micron	11492	131	11580.40
13	Plastic Protection Film For Mobile (Raw Material)	1149.2	13	1149.20
14	Screen Guard Cutting Machine	56576	784	69305.60
15	Screen Protector	509820.48	65793.5	5816145.40
16	Soldering Paste (For Mobile Repair Use)	114566.40	1296	114566.40
17	Touch Pad Laminating Machine	10608	145.5	12862.20
18	Vaccum Pump For Touch Pad Laminating Machine	6630	1205	106522.00
19	Plastic Heel	----	1349	119251.60
	<b>Total</b>	<b>8,77,114/-</b>		<b>69,93,751/-</b>

In view of the above, it appears that as per CE report, the total assessable value of the imported goods comes to the tune of Rs. 69,93,751/- instead of Rs. 8,77,114/- as declared in the Z bill of entry no. 8372609 dated 15.02.2025.

#### **4. Classification of the imported goods:**

The goods, i.e. screen protector, has been found mis-declared during examination. Also, the goods, i.e. Plastic Heel, were found during examination and the same was not declared in the bill of entry. Further, the goods Bluetooth Wireless Earphone, Cable Winding Machine for Mobile, Lamination Sheet for Mobile, LED Connectors for CCTV Camera (Raw Material), Liquid Cleaner for Mobile Repair Use, Network Hub, Packing Material for Mobile Accessories more than 100 Micron and Screen Guard Cutting Machine also appear to be mis-declared in terms of classification of the goods. Therefore, the correct Classification of the goods viz. Bluetooth Wireless Earphone, Cable Winding Machine for Mobile, Lamination Sheet for Mobile, LED Connectors for CCTV Camera (Raw Material), Liquid Cleaner for Mobile Repair Use, Network Hub, Packing Material for Mobile Accessories more than 100 Micron, Screen Guard Cutting Machine and Plastic Heel is required to be ascertained.

##### **4.1 Classification of declared item as “Bluetooth Wireless Earphone”: -**

The goods covered under *ITEM S. No. 1* of item description under Z Bill of Entry no. 8372609 dated 15.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as “Bluetooth Wireless Earphone” classified under CTH-85183020, however, on visual inspection, it appears that the goods are capable of connecting through wireless medium. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8518 of the Import Tariff covers “Microphones and Stands Therefor:

Loudspeakers, whether or not mounted in their enclosures: Headphones and Earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more Loudspeakers: Audio-Frequency Electric Amplifiers: Electric Sound Amplifier Sets”. The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Microphones and stands therefor;
- ii. Loudspeakers, whether or not mounted in their enclosures;
- iii. Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers;
- iv. Audio-frequency electric amplifiers;
- v. Electric sound amplifier sets;
- vi. Parts;

All the subheadings from (i) to (ii) and (iv) to (vi) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (iii), i.e. “Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers”. The relevant Tariff item at the triple dash (---) level:

- i. Headphones and earphones, whether or not combined with a microphone, and capable of connecting through wireless medium;
- ii. Headphones and earphones, whether or not combined with a microphone, and capable of connecting only through wired medium;
- iii. Other;

The sub-headings from (ii) to (iii), above have been ruled out, as the goods are “Bluetooth Wireless Earphone” which are capable of connecting through wireless medium & appear to be falling in subheading (i) and therefore, the merit subheading of the impugned goods appear to be under (i), i.e. “Headphones and earphones, whether or not combined with a microphone, and capable of connecting through wireless medium”. The relevant Tariff item at the four dash (----) level:

- i. True Wireless Stereo [(TWS) Sound channel not connected by wire];
- ii. Other;

The sub-heading (i) has been ruled out, as the composition/specifications do not meet the goods description found during visual inspection. Therefore, the merit subheading of the impugned goods appears to be under 85183019, i.e. “Other”. Accordingly, impugned goods “Bluetooth Wireless Earphone” are appropriately classifiable under the heading 85183019, wherein the applicable rate of duty is 20% (BCD) + 2% (SWS) + 18% (IGST) per kg.

#### **4.2 Classification of declared item as “Cable Winding Machine for Mobile”: -**

The goods covered under *ITEM S. No. 3* of item description under Z Bill of Entry no. 8372609 dated 15.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as “Cable Winding Machine for Mobile” classified under CTH-84798999. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8479 of the Import Tariff covers “Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.”. The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Machinery for public works, building or the like;
- ii. Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils;
- iii. Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork;
- iv. Rope or cable-making machines;
- v. Industrial robots, not elsewhere specified or included;
- vi. Evaporative air coolers;
- vii. Passenger boarding bridges;
- viii. Other machines and mechanical appliances;
- ix. Parts;

All the subheadings from (i) to (vii) and (ix) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (viii), i.e. “Other machines and mechanical appliances”. The said Sub-Heading cover goods classifiable under the following sub-headings at the double dash (--) level:

- i. For treating metal, including electric wire coil-winders;
- ii. Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines;
- iii. Cold isostatic presses;
- iv. Other;

All the subheadings from (ii) to (iv) above have been ruled out, as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under 84798100, i.e. “For treating metal, including electric wire coil-winders”. Accordingly, impugned goods “Cable Winding Machine for Mobile” are appropriately classifiable under the heading 84798100, wherein the applicable rate of duty is 7.5% (BCD) + 0.75% (SWS) + 18% (IGST) per unit.

#### **4.3 Classification of declared item as “Lamination Sheet for Mobile”: -**

The goods covered under *ITEM S. No. 4* of item description under Z Bill of Entry no. 8372609 dated 15.02.2025 are found mis-declared in terms of

classification of the goods as the goods were declared as “Lamination Sheet for Mobile” classified under CTH-39199090, however, on visual inspection, it appears that the goods are photographic paper in rolls. Therefore, the correct Classification of the goods is required to be ascertained. The heading 3703 of the Import Tariff covers “Photographic paper, paperboard and textiles, sensitised, unexposed”. The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. In rolls of a width exceeding 610 mm;
- ii. Other, for colour photography (polychrome);
- iii. Other;

All the subheadings from (ii) to (iii) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (i), i.e. “In rolls of a width exceeding 610 mm”. The said Sub-Heading cover goods classifiable under the following sub-headings at the double dash (--) level:

- i. Photographic paper or paperboard;
- ii. Textiles;

The sub-heading (ii) above has been ruled out, as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under 37031010, i.e. “Photographic paper or paperboard”. Accordingly, impugned goods “Lamination Sheet for Mobile” are appropriately classifiable under the heading 37031010, wherein the applicable rate of duty is 10% (BCD) + 1.0% (SWS) + 18% (IGST) per Kg.

#### **4.4 Classification of declared item as “LED Connectors for CCTV Camera (Raw Material)”:-**

The goods covered under *ITEM S. No. 5* of item description under Z Bill of Entry no. 8372609 dated 15.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as “LED Connectors for CCTV Camera (Raw Material)” classified under CTH-85369090. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8529 of the Import Tariff covers “Parts suitable for use solely or principally with the apparatus of headings 8524 to 8528”. The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Aerials and aerial reflectors of all kinds; parts suitable for use therewith;
- ii. Other;

The subheadings (i) above has been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (ii), i.e. “Other”. The relevant Sub Headings at the triple dash (---) level:

- i. For communication jamming equipment;
- ii. For amateur radio communication equipment;
- iii. Other;

All the subheadings from (i) to (ii) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under 85299090, i.e. "Other". Accordingly, impugned goods "LED Connectors for CCTV Camera" are appropriately classifiable under the heading 85299090, wherein the applicable rate of duty is 15% (BCD) + 1.5% (SWS) + 18% (IGST) per unit.

#### **4.5 Classification of declared item as "Liquid Cleaner for Mobile Repair Use":**

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The goods covered under *ITEM S. No. 7* of item description under Z Bill of Entry no. 8372609 dated 15.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as "Liquid Cleaner for Mobile Repair Use" classified under CTH-34029099. However, on visual inspection, it appears that the goods are vacuum pump oil. Therefore, the correct Classification of the goods is required to be ascertained. The heading 2710 of the Import Tariff covers "Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 percent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils". The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils;
- ii. Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils;
- iii. Waste oils;

All the subheadings from (ii) to (iii) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (i), i.e. "Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by

weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils". The relevant Sub Headings at the double dash (--) level:

- i. Light oils and preparations;
- ii. Other;

The subheading (i) above has been ruled out, as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (ii), i.e. "Other". The relevant Sub Headings at the triple dash (---) level:

- i. Solvent 125/240 (petroleum hydrocarbon solvent) as specified under standard IS 1745;
- ii. Kerosene intermediate and oils obtained from kerosene intermediate;
- ii. Gas oil and oils obtained from gas oil;
- iv. Fuel oils conforming to standard IS 1593;
- v. Fuels (Class F) or marine fuels conforming to standard IS 16731;
- vi. Base oil and lubricating oil;
- vii. Cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry, transformer oil
- viii. Other;

All the subheadings from (i) to (vii) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under 27101990, i.e. "Other". Accordingly, impugned goods "Liquid Cleaner for Mobile Repair Use" are appropriately classifiable under the heading 27101990, wherein the applicable rate of duty is 5% (BCD) + 0.5% (SWS) + 18% (IGST) per Kg.

#### **4.6 Classification of declared item as "Network Hub": -**

The goods covered under *ITEM S. No. 11* of item description under Z Bill of Entry no. 8372609 dated 15.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as "Network Hub" classified under CTH-85177990, however, on visual inspection, it appears that the goods are Wireless Bridge. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8517 of the Import Tariff covers "telephone sets, smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528". The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks;
- ii. Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
- iii. Parts;

All the subheadings from (i) and (iii) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (ii), i.e. "Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)". The said Heading covers goods classifiable under the following sub-headings at the double dash (--) level:

- i. Base stations;
- ii. Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus;
- iii. Other;

The sub-headings (i) and (iii), above have been ruled out, as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (ii), i.e. "Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus". The relevant Tariff item at the triple dash (---) level:

- i. PLCC equipment;
- ii. Voice frequency telegraphy;
- iii. Modems(modulators-demodulators) for xDSL based Wirline Telephony;
- iv. Digital Loop Carrier System (DLC);
- v. Synchronous Digital Hierarchy System (SDH);
- vi. Multiplexers, statistical multiplexers for PDH based Wireline Telephony;
- vii. Other;

The tariff items from (i) to (vi) above have been ruled out, as the composition/specifications do not meet the goods description found during visual inspection. Therefore, the merit subheading of the impugned goods appears to be under 85176290, i.e. "Other". Accordingly, impugned goods "Network Hub" are appropriately classifiable under the heading 85176290, wherein the applicable rate of duty is 20% (BCD) + 2% (SWS) + 18% (IGST) per unit.

**4.7 Classification of declared item as "Packing Material for Mobile Accessories more than 100 Micron": -**

The goods covered under *ITEM S. No. 12* of item description under Z Bill of Entry no. 8372609 dated 15.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as “Packing Material for Mobile Accessories more than 100 Micron” classified under CTH-39269099, however, on visual inspection, it appears that the goods are packing material of mobile accessories made from paper. Therefore, the correct Classification of the goods is required to be ascertained. The heading 4823 of the Import Tariff covers “Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres”. The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Filter paper and paperboard;
- ii. Rolls, sheets and dials, printed for self-recording apparatus;
- iii. Trays, dishes, plates, cups and the like, of paper or paperboard;
- iv. Moulded or pressed articles of paper pulp;
- v. Other;

All the subheadings from (i) to (iv) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (v), i.e. “Other”. The said Sub Heading covers goods classifiable under the following sub-headings at the triple dash (---) level:

- i. Braille paper, cellulose in sole board or sheet, packing and wrapping paper, paper for cigarette filter tips, Paper cone for loud speaker, Patterns made of papers for leather footwear, leather garments and goods, Patterns made of paper for articles of apparel and clothing accessories, Products consisting of sheets of paper or paper board, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations containing melamine, phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations and Decorative laminates;
- ii. Pre-punched cards; monotype and news tape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like;
- iii. Other;

The sub-headings from (i) to (ii), above have been ruled out, as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under 48239090, i.e. “Other”. Accordingly, impugned goods “Packing Material for Mobile Accessories more than 100 Micron” are appropriately classifiable under

the heading 48239090, wherein the applicable rate of duty is 10% (BCD) + 1% (SWS) + 18% (IGST) per kg.

#### **4.8 Classification of declared item as “Screen Guard Cutting Machine”: -**

The goods covered under *ITEM S. No. 14* of item description under Z Bill of Entry no. 8372609 dated 15.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as “Screen Guard Cutting Machine” classified under CTH-84641090, however, on visual inspection, it appears that the goods are screen guard cutting machine operated by laser. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8456 of the Import Tariff covers “Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines”. The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Operated by laser or other light or photon beam processes;
- ii. Operated by ultrasonic processes;
- iii. Operated by plasma arc processes;
- iv. Water-jet cutting machines;
- v. Other;

All the subheadings from (ii) to (v) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (i), i.e. “Operated by laser or other light or photon beam processes”. The relevant Tariff item at the double dash (--) level:

- i. Operated by laser;
- ii. Operated by other light or photon beam processes;

The sub-heading (ii) has been ruled out, as the composition/specifications do not meet the goods description found during visual inspection. Therefore, the merit subheading of the impugned goods appears to be under 84561100, i.e. “Operated by laser”. Accordingly, impugned goods “Screen Guard Cutting Machine” are appropriately classifiable under the heading 84561100, wherein the applicable rate of duty is 7.5% (BCD) + 0.75% (SWS) + 18% (IGST) per kg.

#### **4.9 Classification of declared item as “Plastic Heel”: -**

The goods, i.e. Plastic Heel, have not been declared in the Z Bill of Entry no. 8372609 dated 15.02.2025. Therefore, the Classification of the goods is required to be ascertained. The heading 6406 of the Import Tariff covers “Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof”. The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Uppers and parts thereof, other than stiffeners;

- ii. Outer soles and heels, of rubber or plastics;
- iii. Other;

All the subheadings (i) and (iii) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under 64062000, i.e. "Outer soles and heels, of rubber or plastics". Accordingly, impugned goods "Plastic Heel" are appropriately classifiable under the heading 64062000, wherein the applicable rate of duty is 20% (BCD) + 2% (SWS) + 18% (IGST) per kg.

**4.10** In view of above, it appears that, the importer has mis-classified the imported goods Bluetooth Wireless Earphone, Cable Winding Machine for Mobile, Lamination Sheet for Mobile, LED Connectors for CCTV Camera (Raw Material), Liquid Cleaner for Mobile Repair Use, Network Hub, Packing Material for Mobile Accessories more than 100 Micron and Screen Guard Cutting Machine under CTH-85183020, 84798999, 39199090, 85369090, 34029099, 85177990, 39269099 and 84641090 respectively instead of correct CTH as discussed above. Further, the goods, i.e. Plastic Heel, not declared by the importer in the said bill of entry appear to be classifiable under CTH-64062000. Consequently, it appears that the imported goods liable to be re-classified as discussed at para-supra and are also liable to be re-assessed accordingly. Accordingly, the goods appear to be liable for confiscation under Section 111 of the Customs Act, 1962.

**5.1** The DGFT has amended the import policy from 'Free' to 'Free subject to compulsory registration under Paper Import Monitoring System (PIMS)' under Chapter 48 of ITS (HS), 2022, Schedule —I (Import Policy) vide notification no. 11/2015-2020 dated 25.05.2022. The relevant portion of the said notification is reproduced hereunder:

*"c. Paper Import Monitoring System (PIMS) shall require importers to submit advance information in an online system for import of items under the Annexure –A and obtain an automatic Registration Number by paying registration fee of Rs. 500. The importer can apply for registration not earlier than 75th day and not later than 5th day before the expected date of arrival of import consignment. The automatic Registration Number thus granted shall remain valid for a period of 75 days. Multiple Bill of Entries shall be allowed in same registration number within the validity period of registration for the permitted quantity.*

*d. Importer shall have to enter the Registration Number and expiry date of Registration in the Bill of Entry to enable Customs for clearance of consignment."*

In view of above, the importer was required to submit advance information in PIMS and obtain an automatic registration number for the import of goods, i.e. packing material of mobile accessories made from paper.

**5.2** Further, during the investigation, a Summon dated 11.04.2025 was issued to the importer for recording a statement. In response, statement of Shri Aditya Singh S/o of Shri Grijesh Singh, Authorised representative of M/s Tech Wave Accessories was recorded on 15.04.2025, wherein, he, inter-alia stated that: -

- He stated that he looks after coordination work related to import of the company with the Customs Department and the firm is engaged in import and trading of multiple products i.e Mobile accessories etc. The email id of M/s Techwave Accessories is “techwaveaccessories75@gmail.com”.
- He perused the Z Bill of Entry No. 8372609 dated 15.02.2025 and agreed with the observation of the examination officer that the actual number and weight of screen protector are 727000 pieces and 16648 Kg respectively in place of declared quantity of 63800 pieces and declared weight of 2136 Kgs.
- He agreed with the observation of misclassification of goods, i.e. Bluetooth Wireless Earphone, Cable Winding Machine for Mobile, Lamination Sheet for Mobile, LED Connectors for CCTV Camera (Raw Material), Liquid Cleaner for Mobile Repair Use, Network Hub, Packing Material for Mobile Accessories more than 100 Micron and Screen Guard Cutting Machine and stated that the correct classification of the said goods are as follows.

<b>Sr.No</b>	<b>Goods</b>	<b>CTH declared</b>	<b>Correct CTH</b>
1	Bluetooth Wireless Earphone	85183020	85183019
2	Cable Winding Machine for Mobile	84798999	84798100
3	Lamination Sheet for Mobile	39199090	37031010
4	LED Connectors for CCTV Camera (Raw Material)	85369090	85299090
5	Liquid Cleaner for Mobile Repair Use	34029099	27101990
6	Network Hub	85177990	85176290
7	Packing Material for Mobile Accessories more than 100 Micron	39269099	48239090
8	Screen Guard Cutting Machine	84641090	84561100

- On being asked that the goods, i.e. Plastic Heel CTH-64062000, were found during examination and the same was not declared in the bill of entry Z Bill of Entry No. 8372609 dated 15.02.2025

He agreed with the observation of the examination officer that total 142 kg of the Plastic Heel CTH-64062000 (made of PVC) are found during

examination and stated that the supplier has mistakenly loaded the Plastic Heel (CTH-64062000) and the same was not ordered by them. He also stated that they will re-export the same.

- He perused the CE report Ref No. ABJ:INSP:CE:SIIB:MA:25-26:01 dated 15.04.2025 and agreed with the same. He stated that the total assessable value of the imported goods comes to the tune of Rs. 69,93,751/- instead of Rs. 8,77,114/- as declared in the Z bill of entry no. 8372609 dated 15.02.2025.
- He submitted BIS certificate for Bluetooth Wireless Earphone (BIS NO.R-41187810) and Mini CCTV Camera (BIS NO.R41221341). He also submitted the WPC certificate for Bluetooth Wireless Earphone (Sports model) (ETA-SD-20230908246 dated 16.09.2023). Further, he stated that they have applied for WPC i.r.o Mini CCTV Camera and Network Hub and will submit the same.
- He further stated that it was a un-intentional mistake, therefore and they are ready to pay any duty/fine/penalty as per custom procedure and don't want any SCN/PH in the present case. He also stated that the Plastic heels of the PVC are mistakenly loaded by the labour in the container and they will re-export the Plastic Heel CTH-64062000 (made of PVC).

**5.3** The importer vide letter dated 10.05.2025 has submitted the copy of ETA/WPC certificate for the goods, i.e. Mini CCTV Camera (CR-02) and Network Hub (2.4G Wireless Digital Bridge), mentioned in the Z bill of entry no. 8372609 dated 15.02.2025. Further, they also requested for waiver of Show Cause Notice & PH.

From the above, it appears that, the importer has mis-classified the imported goods Bluetooth Wireless Earphone Cable Winding Machine for Mobile Lamination Sheet for Mobile LED Connectors for CCTV Camera (Raw Material) Liquid Cleaner for Mobile Repair Use Network Hub Packing Material for Mobile Accessories more than 100 Micron and Screen Guard Cutting Machine under CTH- 85183020, 84798999, 39199090, 85369090, 34029099, 85177990, 39269099 and 84641090 respectively instead of correct CTH- 85183019, 84798100, 37031010, 85299090, 27101990, 85176290, 48239090 and 84561100 respectively. The importer has accepted in the said statement that the above said goods have been mis-classified. Further, the quantity and/or weight of goods "screen protector" also appear to be mis-declared. Also, the goods, i.e. Plastic Heel, were found during examination, however, the same was not declared in the bill of entry. These facts were accepted by the authorized representative of the importer in his statement dated 15.04.2025. He also stated that they are ready to pay any duty/fine/penalty as per custom procedure and don't want any SCN/PH in the present case.

## 6. Rejection of declared Value & Redetermination of Assessable value:

**6.1** 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. Rule 3(1) of the CVRs, 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". 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, in the present case, it appears that, the importer has mis-classified the subject goods viz. **"Bluetooth Wireless Earphone, Cable Winding Machine for Mobile, Lamination Sheet for Mobile, LED Connectors for CCTV Camera (Raw Material), Liquid Cleaner for Mobile Repair Use, Network Hub, Packing Material for Mobile Accessories more than 100 Micron and Screen Guard Cutting Machine"** under different CTHs instead of correct CTH as discussed at Para Supra. Further, the quantity and/or weight of goods i.e. **"screen protector"** have also been found mis-declared. Also, the goods, i.e. Plastic Heel, were not declared in the bill of entry. Accordingly, there is reasonable doubt regarding the truth and accuracy of the declared value, and hence is liable to be rejected in terms of Rule 12 of the CVR, 2007. In view of the same the imported goods have been found liable for confiscation under section 111 of the Customs Act, 1962.

**6.2** Therefore, the value provided by the Chartered Engineer may be considered as the assessable value of these goods. Therefore, the invoice value of the goods is required to be rejected under Rule 12 of the Customs Valuation (Determination of value of imported goods) Rules, 2007 and re-determined under Rule 9 of the Customs Valuation (Determination of value of imported goods) Rules, 2007. Accordingly, the assessable value of the imported goods appears to be re-determined as **Rs. 69,93,751/-** instead of total assessable value of **Rs. 8,77,114/-** as declared in the said BE and the duty, as per new CTH and re-determined assessable value, is calculated as under: -

The details of the same are as under:

**TABLE-C**

Sr No .	Goods Description	CTH declared	Correct CTH	CIF Value Ascertain ed by CE (in Rs.)	BCD@5 % (in Rs.)	<u>SWS@0.5%</u> (in Rs.)	IGST@ 5% (in Rs.)	Total Duty (in Rs.)
1	Booklet (Promotional Gift Item)	49019900	49019900	5746.00	287.30	28.73	303.10	619.13

Sr No .	Goods Description	CTH declared	Correct CTH	CIF Value Ascertain ed by CE (in Rs.)	BCD@5 % (in Rs.)	<a href="#">SWS@0.5%</a> (in Rs.)	IGST@ 18% (in Rs.)	Total Duty (in Rs.)
2	Liquid Cleaner For Mobile Repair Use	34029099	27101990	3315.00	165.75	16.58	629.52	811.84
Sr No .	Goods Description	CTH declared	Correct CTH	CIF Value Ascertain ed by CE (in Rs.)	BCD@7.5% (in Rs.)	<a href="#">SWS@0.75%</a> (in Rs.)	IGST@ 18% (in Rs.)	Total Duty (in Rs.)
3	Cable Winding Machine For Mobile	84798999	84798100	857.48	64.31	6.43	167.08	237.82
4	Mini Vaccum UV Machine For Screen Guard Remover	84798999	84798999	70720.00	5304.00	530.40	13779.79	19614.19
5	Screen Guard Cutting Machine	84641090	84561100	69305.60	5197.92	519.79	13504.20	19221.91
6	Soldering Paste (For Mobile Repair Use)	38101010	38101010	114566.40	8592.48	859.25	22323.26	31774.99
7	Touch Pad Laminati ng Machine	84798999	84798999	12862.20	964.67	96.47	2506.20	3567.33
8	Vaccum Pump For Touch Pad Laminati ng Machine	84141090	84141090	106522.00	7989.15	798.92	20755.81	29543.88
Sr No .	Goods Description	CTH declared	Correct CTH	CIF Value Ascertain ed by CE (in Rs.)	BCD@10 % (in Rs.)	<a href="#">SWS@1.0%</a> (in Rs.)	IGST@ 18% (in Rs.)	Total Duty (in Rs.)
9	Laminati on Sheet For Mobile	39199090	37031010	105960.66	10596.07	1059.61	21170.94	32826.61
10	Packing Material For Mobile Accessor ies More Than 100 Micron	39269099	48239090	11580.40	1158.04	115.80	2313.76	3587.61
11	Screen Protector	70072190	70072190	5816145.40	581614.54	58161.45	1162065.85	1801841.84
Sr No .	Goods Description	CTH declared	Correct CTH	CIF Value Ascertain ed by CE (in Rs.)	BCD@15 % (in Rs.)	<a href="#">SWS@1.5%</a> (in Rs.)	IGST@ 18% (in Rs.)	Total Duty (in Rs.)

Sr No .	Goods Description	CTH declared	Correct CTH	CIF Value Ascertain ed by CE (in Rs.)	BCD@20 % (in Rs.)	<u>SWS@2%</u> (in Rs.)	IGST@ 18% (in Rs.)	Total Duty (in Rs.)
12	LED Connecto rs For CCTV Camera (Raw Material)	85369090	85299090	<b>353511.60</b>	53026.74	5302.67	74131.38	132460.80
13	Plastic Glass for Lens for CCTV Camera (Raw Material)	85299090	85299090	<b>47736.00</b>	7160.40	716.04	10010.24	17886.68
14	Mini Mobile Connecto r Cable	85444999	85444999	14144.00	2121.60	212.16	2966.00	5299.76
15	Plastic Protectio n Film For Mobile (Raw Material)	39269099	39269099	1149.20	172.38	17.24	240.99	430.61
16	Bluetoot h Wireless Earphone	85183020	85183019	33150.00	6630.00	663.00	7279.74	14572.74
17	Mini CCTV Camera	85258900	85258900	<b>14849.43</b>	2969.89	296.99	3260.94	6527.81
18	Network Hub	85177990	85176290	<b>92378.00</b>	18475.60	1847.56	20286.21	40609.37
19	Plastic Heel	----	64062000	<b>119251.60</b>	23850.32	2385.03	26187.65	52423.00
<b>Grand Total</b>				<b>6993751/-</b>	<b>736341/-</b>	<b>73634/-</b>	<b>1403883/-</b>	<b>22,13,858/-</b>

**6.3** From the above **TABLE-C**, it appears that the importer was liable to pay the duty (BCD + SWS + IGST) of Rs. 21,61,435/- on the import of declared goods except Plastic Heel. Thus, the total duty on these declared imported goods except Plastic Heel comes to the tune of Rs. 21,61,435/- instead of Rs. 2,70,910/- as self-assessed by the importer in the said BE, thus there appears non/short levy of Customs duty amounting to Rs. 18,90,525/- [ Rs. 21,61,435/- (minus) Rs. 2,70,910/-]. Thus, by the act of omission and commission at the level of importer, it appears that, these goods are liable for confiscation under section 111 (f), (l) & (m) and Section 119 of the Customs Act, 1962.

**6.4** From the above **TABLE-C**, it appears that the importer was liable to pay the duty (BCD + SWS + IGST) of Rs. 52,423/- on the import of goods, i.e. Plastic Heel. However, the said goods were not declared by the importer in the bill of entry, thus there appears non/short levy of Customs duty amounting to Rs. 52,423/-. Thus, by the act of omission and commission at the level of importer, it appears that,

these goods are liable for confiscation under section 111 (e), (f), (l) and (m) of the Customs Act, 1962.

## **7. 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.*

**(B) RELEVANT PROVISIONS OF SPECIAL ECONOMIC ZONES RULES, 2006:**

**47(4)** *Valuation and assessment of the goods cleared into Domestic Tariff Area shall be made in accordance with Customs Act and rules made thereunder.*

**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.*

**(C) 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 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:-*

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*(e) any dutiable or prohibited goods found concealed in any manner in any conveyance;*

*(f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;*

*(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;*

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**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) *in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;*
- (ii) *in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher;*

**Section 119. Confiscation of goods used for concealing smuggled goods. -**

*Any goods used for concealing smuggled goods shall also be liable to confiscation.*

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

**“Rule 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 of 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.”

**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.

## **8. Summary of Investigations Conducted:**

**8.1** M/s Tech Wave Accessories, had filed Z Bill of Entry No. 8372609 dated 15.02.2025 for import of goods viz. ‘Bluetooth Wireless Earphone, Booklet (Promotional Gift Item), Cable Winding Machine for Mobile, Lamination Sheet for Mobile, LED Connectors for CCTV Camera (Raw Material), Plastic Glass for Lens for CCTV Camera (Raw Material), Liquid Cleaner for Mobile Repair Use, Mini CCTV Camera, Mini Mobile Connector Cable, Mini Vacuum UV Machine for Screen Guard Remover, Network Hub, Packing Material for Mobile Accessories more than 100 Micron, Plastic Protection Film for Mobile (Raw Material), Screen Guard Cutting Machine, Screen Protector, Soldering Paste (For Mobile Repair Use), Touch Pad Laminating Machine and Vacuum Pump for Touch Pad Laminating Machine’. Furthermore, the said goods have also been brought into the APSEZ, Mundra i.e. a place in India from a place outside India by sea. Hence, the same falls under the definition of ‘import’ as provided in the SEZ Act, 2005.

**8.2** Whereas, on the basis of the examination report and investigation carried out in this regard, the quantity (in respect of number of pieces) and/ or weight of goods i.e. “screen protector” have been found mis-declared. Further, the importer has also mis-classified the goods i.e. “Bluetooth Wireless Earphone, Cable Winding Machine for Mobile, Lamination Sheet for Mobile, LED Connectors for CCTV

Camera (Raw Material), Liquid Cleaner for Mobile Repair Use, Network Hub, Packing Material for Mobile Accessories more than 100 Micron and Screen Guard Cutting Machine” under different CTHs as discussed at para-supra. The goods, “Plastic Heel”, were found during examination, however, the same was not declared in the said bill of entry and the same appear to be classifiable under CTH-64062000. These above stated facts have also been admitted by the importer in their statement dated 15.04.2025. Also, the authorised representative of importer stated in his statement dated 15.04.2025 that they do not have WPC certificate for the goods, i.e. Mini CCTV Camera and Network Hub and have applied for the same and will submit the same in due course. Thereafter, the importer vide letter dated 10.05.2025 has submitted the copy of ETA/WPC certificate for the goods, i.e. Mini CCTV Camera (CR-02) and Network Hub (2.4G Wireless Digital Bridge), mentioned in the Z bill of entry no. 8372609 dated 15.02.2025. As per notification no. 11/2015-2020 dated 25.05.2022 issued by DGFT, the importer was required to submit advance information in PIMS and obtain an automatic registration number for the goods, i.e. packing material of mobile accessories made from paper. However, they have failed to apply for the registration in PIMS and did not submit PIMS certificate. Further, the imported goods are also found undervalued in view of the report submitted by the Chartered Engineer and hence are required to be re-assessed on the basis of CE report under Rule 9 of the CVR, 2007. Whereas, accordingly, it appears that, the importer has failed to declare true and correct CTH as well as assessable value of the goods imported vide the said BE and hence, the cargo is liable for confiscation under Section 111 (d), (e), (f), (l) and (m) and Section 119 of the Customs Act, 1962.

**8.3** Accordingly, the assessable value of the imported goods except “Plastic Heel”, appear to be re-determined as **Rs. 68,74,499/-** as per CE report. Accordingly, total duty on these imported goods comes to the tune of Rs. 21,61,435/- as discussed at para-supra instead of Rs. 2,70,910/- as self-assessed by the importer in the said BE, thus there appears non/short levy of Customs duty amounting to **Rs. 18,90,525/- [ Rs. 21,61,435/- (minus) Rs. 2,70,910/- ]**. Thus, by these act of omission and commission at the level of importer, it appears that, the importer has contravened the provisions of Section 46 and Section 17 of the Customs Act, 1962, in as much as, they failed to make correct and true declaration and information to the Customs Officer in the form of Bill of Entry and also failed to assess their duty liability correctly and hence are liable for penalty under Sections 112(a)(ii) of the Customs Act, 1962.

**8.4** Whereas, on the basis of examination report and investigation carried out in this regard, the goods i.e. “Plastic Heel” was found during examination, however, the same was not declared in the said bill of entry. The importer has imported 531 pairs of plastic heels having re-determined assessable value of **Rs. 1,19,252/-**, as per CE report, under the said bill of entry. However, the authorized representative of the importer stated in his statement dated 15.04.2025 that the supplier has

mistakenly loaded the Plastic Heel and the same was not ordered by them. He also stated that they will re-export the same. Therefore, the said goods appear liable for confiscation under Section 111 (e), (f), (l) and (m) of the Customs Act, 1962. Thus, by these act of omission and commission at the level of importer, it appears that, the importer is liable for penalty under section 112(a)(ii) of the Customs Act, 1962.

The relevant portion of said provisions is as under:

**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:***

**8.5** It appears that the importer has knowingly submitted false and incorrect declaration in the invoice and bill of entry no. 8372609 dated 15.02.2025 submitted before Customs authorities. The importer has thereby rendered themselves liable for penalty under Section 114 AA of the Customs Act, 1962.

**8.6** The importer vide letter dated 10.05.2025 informed that they do not want any SCN and PH in the matter and are ready to pay duty, interest, fine & penalty, if arises. Also informed that they will not file any application for refund claim & appeal. They further requested to grant them permission for re-export of plastic heel.

**9. In view of the above facts, it appears that –**

- i. The classifications of the goods, viz. Bluetooth Wireless Earphone, Cable Winding Machine for Mobile, Lamination Sheet for Mobile, LED Connectors for CCTV Camera (Raw Material), Liquid Cleaner for Mobile Repair Use, Network Hub, Packing Material for Mobile Accessories more than 100 Micron and Screen Guard Cutting Machine, as declared by the importer in the Z Bill of Entry No. 8372609 dated 15.02.2025 are liable to be rejected and the goods are liable to be re-classified under different CTHs as discussed at para 4.1 to 4.10 of this IR.
- ii. The goods, viz. Plastic Heel, not declared by the importer in the Z Bill of Entry No. 8372609 dated 15.02.2025 is liable to be classified under CTH-64062000 as discussed at para 4.1 to 4.10 of this IR.

- iii. The total assessable value of the imported goods except “Plastic Heel” and “Packing Material for Mobile Accessories more than 100 Micron” is liable to be re-determined as Rs. **68,62,919/-** (Rupees Sixty Eight Lakh, Sixty two thousand, Nine hundred and nineteen only), as discussed at para-supra of this IR instead of Rs. 8,77,114/- as declared in the Z Bill of Entry No. 8372609 dated 15.02.2025, under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.
- iv. The total assessable value of the imported goods “Packing Material for Mobile Accessories more than 100 Micron” is liable to be re-determined as Rs. **11,580/-** (Rupees Eleven thousand, Five hundred and eighty only), as discussed at para-supra of this IR, under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.
- v. The total assessable value of the imported goods “Plastic Heel” is liable to be determined as Rs. **1,19,252/-** (Rupees One Lakh, Nineteen thousand, two hundred and fifty two only), as discussed at para-supra of this IR.
- vi. Total Customs duty involved in the imported goods except “Plastic Heel” comes to **Rs. 21,61,435/-** (Rupees Twenty One Lakh, Sixty One thousand, Four hundred and thirty five only) as discussed at Para 6.1 to 6.4 of this IR, instead of Rs. 2,70,910/- as declared in the BE.
- vii. The Z bill of entry no. 8372609 dated 15.02.2025 is liable to be re-assessed accordingly under Section 17(4) of the Customs Act, 1962.
- viii. The goods except “Plastic Heel” and “Packing Material for Mobile Accessories more than 100 Micron”, having re-determined value of Rs. **68,62,919/-** have been imported by way of mis-declaration in contravention of Section 46 of the Customs Act, 1962 and are therefore liable for confiscation under Section 111 (f), (l) & (m) and Section 119 of the Customs Act, 1962.
- ix. The goods, i.e. Packing Material For Mobile Accessories More Than 100 Micron, having re-determined value of Rs. **11,580/-** have been imported by way of mis-declaration and without PIMS certificate in contravention of Section 46 of the Customs Act, 1962 and are therefore liable for confiscation under Section 111 (d), (f), (l) & (m) and Section 119 of the Customs Act, 1962.

x. The goods "Plastic Heel" having re-determined value of Rs. **1,19,252/-** have been imported in contravention of Section 46 of the Customs Act, 1962 and are therefore liable for confiscation under Section 111 (e), (f), (l) and (m) of the Customs Act, 1962.

xi. The importer i.e., M/s. Tech Wave Accessories are liable for Penalty under Section 112(a)(ii) and Section 114AA of the Customs Act, 1962 for the import of goods except "Packing Material For Mobile Accessories More Than 100 Micron" by way of mis-declaration.

xii. The importer i.e., M/s. Tech Wave Accessories are liable for Penalty under Section 112(a)(i) and Section 114AA of the Customs Act, 1962 for the import of goods, i.e. "Packing Material For Mobile Accessories More Than 100 Micron" by way of mis-declaration.

## **7. Discussions and Findings**

**7.1** I have carefully gone through the Investigation report dated 28.05.2025 issued by Deputy Commissioner of Customs (SIIB), Mundra Customs House and other records of the case. I find that Importer M/s Tech Wave Accessories vide letter dated 10.05.2025 has requested for waiver of issuance of Show Cause Notice and personal hearing. Hence I proceed to decide the case on the basis of the documentary evidences available on records. The main issues before me in this case are to be decided as mentioned below:

a) Whether the classifications of the goods, viz. Bluetooth Wireless Earphone, Cable Winding Machine for Mobile, Lamination Sheet for Mobile, LED Connectors for CCTV Camera (Raw Material), Liquid Cleaner for Mobile Repair Use, Network Hub, Packing Material for Mobile Accessories more than 100 Micron and Screen Guard Cutting Machine, as declared by the importer in the Z Bill of Entry No. 8372609 dated 15.02.2025 are liable to be rejected and the goods are liable to be re-classified under different CTHs as discussed in para 4.1 to 4.10.

b) Whether the goods, viz. Plastic Heel, not declared by the importer in the Z Bill of Entry No. 8372609 dated 15.02.2025 is liable to be classified under CTH-64062000 as discussed at para 4.1 to 4.10.

c) Whether the total assessable value of the imported goods except "Plastic Heel" and "Packing Material for Mobile Accessories more than 100 Micron" is liable to be re-determined as Rs. **68,62,919/-** (Rupees Sixty-Eight Lakh Sixty-two thousand, Nine hundred and nineteen only), as discussed at para-supra instead of Rs. 8,77,114/- as declared in the Z Bill of Entry No. 8372609 dated 15.02.2025, under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.

- d) Whether the total assessable value of the imported goods “Packing Material for Mobile Accessories more than 100 Micron” is liable to be re-determined as Rs. **11,580/-** (Rupees Eleven thousand, Five hundred and eighty only), as discussed at para-supra under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.
- e) Whether the total assessable value of the imported goods “Plastic Heel” is liable to be determined as Rs. **1,19,252/-** (Rupees One Lakh, Nineteen thousand, two hundred and fifty two only), as discussed at para-supra.
- f) Whether total Customs duty involved in the imported goods except “Plastic Heel” comes to **Rs. 21,61,435/-** (Rupees Twenty One Lakh, Sixty One thousand, Four hundred and thirty five only) as discussed at Para 6.1 to 6.4, instead of Rs. 2,70,910/- as declared in the BE.
- g) Whether the Z bill of entry no. 8372609 dated 15.02.2025 is liable to be re-assessed accordingly under Section 17(4) of the Customs Act, 1962.
- h) Whether the goods except “Plastic Heel” and “Packing Material for Mobile Accessories more than 100 Micron”, having re-determined value of Rs. **68,62,919/-** have been imported by way of mis-declaration in contravention of Section 46 of the Customs Act, 1962 and are therefore liable for confiscation under Section 111 (f), (l) & (m) and Section 119 of the Customs Act, 1962.
- i) Whether the goods, i.e. Packing Material for Mobile Accessories More Than 100 Micron, having re-determined value of Rs. **11,580/-** have been imported by way of mis-declaration and without PIMS certificate in contravention of Section 46 of the Customs Act, 1962 and are therefore liable for confiscation under Section 111 (d), (f), (l) & (m) and Section 119 of the Customs Act, 1962.
- j) Whether goods “Plastic Heel” having re-determined value of Rs. **1,19,252/-** have been imported in contravention of Section 46 of the Customs Act, 1962 and are therefore liable for confiscation under Section 111 (e), (f), (l) and (m) of the Customs Act, 1962.
- k) Whether the importer i.e., M/s. Tech Wave Accessories are liable for Penalty under Section 112(a)(ii) and Section 114AA of the Customs Act, 1962 for the import of goods except “Packing Material For Mobile Accessories More Than 100 Micron” by way of mis-declaration.
- l) Whether importer i.e., M/s. Tech Wave Accessories are liable for Penalty under Section 112(a)(i) and Section 114AA of the Customs Act, 1962 for the import of goods, i.e. “Packing Material For Mobile Accessories More Than 100 Micron” by way of mis-declaration.

**7.2** I find that on basis of specific intelligence, consignment imported under Bill of Entry No. 8372609 dated 15.02.2025 was put on hold by SIIB, Mundra for detailed examination. The details of goods as declared in Bill of Entry is as follows:

<b>Sr No.</b>	<b>Goods declared</b>	<b>Declared CTH</b>	<b>Declared Quantity (no. of Pieces)</b>	<b>Declared Weight (in Kgs)</b>	<b>Declared Assessable Value (in Rs.)</b>
1	Bluetooth Wireless Earphone	85183020	7500	294	33150
2	Booklet (Promotional Gift Item)	49019900	1300	----	5746
3	Cable Winding Machine For Mobile	84798999	1	----	707.20
4	Lamination Sheet For Mobile	39199090	30	390	4773.60
5	LED Connectors For CCTV Camera (Raw Material)	85369090	12900	----	1140.36
6	Plastic Glass for Lens for CCTV Camera (Raw Material)	85299090	18000	----	31824
7	Liquid Cleaner For Mobile Repair Use	34029099	50	17	221
8	Mini CCTV Camera	85258900	74	----	1635.40
9	Mini Mobile Connector Cable	85444999	16000	----	14144
10	Mini Vacuum UV Machine For Screen Guard Remover	84798999	100	----	70720
11	Network Hub	85177990	50	----	2210
12	Packing Material For Mobile Accessories More Than 100 Micron	39269099	130000	26	11492
13	Plastic Protection Film For Mobile (Raw Material)	39269099	13000	163	1149.2
14	Screen Guard Cutting Machine	84641090	80	----	56576
15	Screen Protector	70072190	63800	2136	509820.48
16	Soldering Paste (For Mobile Repair Use)	38101010	43200	3072	114566.40
17	Touch Pad Laminating Machine	84798999	15	----	10608
18	Vacuum Pump For	8414109	25	----	6630

	Touch Pad Laminating Machine	0			
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The goods were examined by officers of SIIB in presence of authorized person of Importer. The total quantity found were 1064 corrugated boxes and PP bags. The quantity and weight of the goods found during examination were as under:

S. No.	Description of Goods	Declared in bill of entry		Found during examination	
		Total Quantity (no. of pieces)	Total weight (in Kgs)	Total Quantity (no. of pieces)	Total weight (in Kgs)
1	Bluetooth Wireless Earphone	7500	294	7500	292.5
2	Booklet (Promotional Gift Item)	1300	----	1300	213.5
3	Cable Winding Machine For Mobile	1	----	1	17.2
4	Lamination Sheet For Mobile	30	390	30	393
5	LED Connectors For CCTV Camera (Raw Material)	12900	----	12900	113.55
6	Plastic Glass for Lens for CCTV Camera (Raw Material)	18000	----	18000	9
7	Liquid Cleaner For Mobile Repair Use	50	17	50	16.4
8	Mini CCTV Camera	74	----	74	149.9
9	Mini Mobile Connector Cable	16000	----	16000	320
10	Mini Vaccum UV Machine For Screen Guard Remover	100	----	100	76
11	Network Hub	50	----	50	25.2
12	Packing Material For Mobile Accessories More Than 100 Micron	130000	26	---	26.2
13	Plastic Protection Film For Mobile (Raw Material)	13000	163	13000	164.2
14	Screen Guard Cutting Machine	80	----	80	764
15	Screen Protector	63800	2136	727000	16648
16	Soldering Paste (For Mobile Repair Use)	43200	3072	43200	3096
17	Touch Pad Laminating Machine	15	----	15	1002
18	Vaccum Pump For Touch Pad Laminating Machine	25	----	25	460
19	Plastic Heel	----	----	----	142

**7.3** I find that the quantity and/ or weight of the declared goods appear approx. same as declared by the importer in the said bill of entry except the goods screen

protector. Further, the goods, i.e. Plastic Heel, were found during examination and the same was not declared in the bill of entry. Therefore, the goods appear to have been mis-declared under the said bill of entry.

**7.4** I find that goods, i.e. screen protector, has been found mis-declared during examination. Also, the goods, i.e. Plastic Heel, were found during examination and the same was not declared in the bill of entry. Further, the goods Bluetooth Wireless Earphone, Cable Winding Machine for Mobile, Lamination Sheet for Mobile, LED Connectors for CCTV Camera (Raw Material), Liquid Cleaner for Mobile Repair Use, Network Hub, Packing Material for Mobile Accessories more than 100 Micron and Screen Guard Cutting Machine also appear to be mis-declared in terms of classification of the goods. Therefore, the correct Classification of the goods viz. Bluetooth Wireless Earphone, Cable Winding Machine for Mobile, Lamination Sheet for Mobile, LED Connectors for CCTV Camera (Raw Material), Liquid Cleaner for Mobile Repair Use, Network Hub, Packing Material for Mobile Accessories more than 100 Micron, Screen Guard Cutting Machine and Plastic Heel is required to be ascertained.

**Classification of declared item as “Bluetooth Wireless Earphone”: -**

**7.4.1** I find that the goods covered under *ITEM S. No. 1* of item description under Z Bill of Entry no. 8372609 dated 15.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as “Bluetooth Wireless Earphone” classified under CTH-85183020, however, on visual inspection, it appears that the goods are capable of connecting through wireless medium. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8518 of the Import Tariff covers “Microphones and Stands Therefor: Loudspeakers, whether or not mounted in their enclosures: Headphones and Earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more Loudspeakers: Audio-Frequency Electric Amplifiers: Electric Sound Amplifier Sets”. The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Microphones and stands therefor;
- ii. Loudspeakers, whether or not mounted in their enclosures;
- iii. Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers;
- iv. Audio-frequency electric amplifiers;
- v. Electric sound amplifier sets;
- vi. Parts;

All the subheadings from (i) to (ii) and (iv) to (vi) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (iii), i.e. “Headphones and earphones, whether or not combined

with a microphone, and sets consisting of a microphone and one or more loudspeakers". The relevant Tariff item at the triple dash (---) level:

- i. Headphones and earphones, whether or not combined with a microphone, and capable of connecting through wireless medium;
- ii. Headphones and earphones, whether or not combined with a microphone, and capable of connecting only through wired medium;
- iii. Other;

The sub-headings from (ii) to (iii), above have been ruled out, as the goods are "Bluetooth Wireless Earphone" which are capable of connecting through wireless medium & appear to be falling in subheading (i) and therefore, the merit subheading of the impugned goods appear to be under (i), i.e. "Headphones and earphones, whether or not combined with a microphone, and capable of connecting through wireless medium". The relevant Tariff item at the four dash (----) level:

- i. True Wireless Stereo [(TWS) Sound channel not connected by wire];
- ii. Other;

The sub-heading (i) has been ruled out, as the composition/specifications do not meet the goods description found during visual inspection. Therefore, the merit subheading of the impugned goods appears to be under 85183019, i.e. "Other". Accordingly, impugned goods "Bluetooth Wireless Earphone" are appropriately classifiable under the heading 85183019, wherein the applicable rate of duty is 20% (BCD) + 2% (SWS) + 18% (IGST) per kg.

**Classification of declared item as "Cable Winding Machine for Mobile": -**

**7.4.2** I find that goods covered under *ITEM S. No. 3* of item description under Z Bill of Entry no. 8372609 dated 15.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as "Cable Winding Machine for Mobile" classified under CTH-84798999. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8479 of the Import Tariff covers "Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.". The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Machinery for public works, building or the like;
- ii. Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils;
- iii. Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork;
- iv. Rope or cable-making machines;
- v. Industrial robots, not elsewhere specified or included;

- vi. Evaporative air coolers;
- vii. Passenger boarding bridges;
- viii. Other machines and mechanical appliances;
- ix. Parts;

All the subheadings from (i) to (vii) and (ix) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (viii), i.e. "Other machines and mechanical appliances". The said Sub-Heading cover goods classifiable under the following sub-headings at the double dash (--) level:

- i. For treating metal, including electric wire coil-winders;
- ii. Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines;
- iii. Cold isostatic presses;
- iv. Other;

All the subheadings from (ii) to (iv) above have been ruled out, as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under 84798100, i.e. "For treating metal, including electric wire coil-winders". Accordingly, impugned goods "Cable Winding Machine for Mobile" are appropriately classifiable under the heading 84798100, wherein the applicable rate of duty is 7.5% (BCD) + 0.75% (SWS) + 18% (IGST) per unit.

**Classification of declared item as "Lamination Sheet for Mobile": -**

**7.4.3** I find that goods covered under *ITEM S. No. 4* of item description under *Z* Bill of Entry no. 8372609 dated 15.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as "Lamination Sheet for Mobile" classified under CTH-39199090, however, on visual inspection, it appears that the goods are photographic paper in rolls. Therefore, the correct Classification of the goods is required to be ascertained. The heading 3703 of the Import Tariff covers "Photographic paper, paperboard and textiles, sensitised, unexposed". The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. In rolls of a width exceeding 610 mm;
- ii. Other, for colour photography (polychrome);
- iii. Other;

All the subheadings from (ii) to (iii) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (i), i.e. "In rolls of a width exceeding 610 mm". The said Sub-Heading cover goods classifiable under the following sub-headings at the double dash (--) level:

- i. Photographic paper or paperboard;
- ii. Textiles;

The sub-heading (ii) above has been ruled out, as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under 37031010, i.e. "Photographic paper or paperboard". Accordingly, impugned goods "Lamination Sheet for Mobile" are appropriately classifiable under the heading 37031010, wherein the applicable rate of duty is 10% (BCD) + 1.0% (SWS) + 18% (IGST) per Kg.

**Classification of declared item as "LED Connectors for CCTV Camera (Raw Material)":**

**7.4.4** I find that goods covered under *ITEM S. No. 5* of item description under Z Bill of Entry no. 8372609 dated 15.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as "LED Connectors for CCTV Camera (Raw Material)" classified under CTH-85369090. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8529 of the Import Tariff covers "Parts suitable for use solely or principally with the apparatus of headings 8524 to 8528". The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Aerials and aerial reflectors of all kinds; parts suitable for use therewith;
- ii. Other;

The subheadings (i) above has been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (ii), i.e. "Other". The relevant Sub Headings at the triple dash (---) level:

- i. For communication jamming equipment;
- ii. For amateur radio communication equipment;
- iii. Other;

All the subheadings from (i) to (ii) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under 85299090, i.e. "Other". Accordingly, impugned goods "LED Connectors for CCTV Camera" are appropriately classifiable under the heading 85299090, wherein the applicable rate of duty is 15% (BCD) + 1.5% (SWS) + 18% (IGST) per unit.

**Classification of declared item as "Liquid Cleaner for Mobile Repair Use": -**

**7.4.5** I find that The goods covered under *ITEM S. No. 7* of item description under Z Bill of Entry no. 8372609 dated 15.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as "Liquid Cleaner for Mobile Repair Use" classified under CTH-34029099. However, on visual inspection, it

appears that the goods are vacuum pump oil. Therefore, the correct Classification of the goods is required to be ascertained. The heading 2710 of the Import Tariff covers "Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 percent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils". The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils;
- ii. Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils;
- iii. Waste oils;

All the subheadings from (ii) to (iii) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (i), i.e. "Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils". The relevant Sub Headings at the double dash (--) level:

- viii. Light oils and preparations;
- ii. Other;

The subheading (i) above has been ruled out, as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (ii), i.e. "Other". The relevant Sub Headings at the triple dash (---) level:

- i. Solvent 125/240 (petroleum hydrocarbon solvent) as specified under standard IS 1745;
- ii. Kerosene intermediate and oils obtained from kerosene intermediate;
- ix. Gas oil and oils obtained from gas oil;

- ix. Fuel oils conforming to standard IS 1593;
- x. Fuels (Class F) or marine fuels conforming to standard IS 16731;
- xi. Base oil and lubricating oil;
- xii. Cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry, transformer oil
- xiii. Other;

All the subheadings from (i) to (vii) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under 27101990, i.e. "Other". Accordingly, impugned goods "Liquid Cleaner for Mobile Repair Use" are appropriately classifiable under the heading 27101990, wherein the applicable rate of duty is 5% (BCD) + 0.5% (SWS) + 18% (IGST) per Kg.

**Classification of declared item as "Network Hub": -**

**7.4.6** I find that the goods covered under *ITEM S. No. 11* of item description under Z Bill of Entry no. 8372609 dated 15.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as "Network Hub" classified under CTH-85177990, however, on visual inspection, it appears that the goods are Wireless Bridge. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8517 of the Import Tariff covers "telephone sets, smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528". The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks;
- ii. Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
- iii. Parts;

All the subheadings from (i) and (iii) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (ii), i.e. "Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)". The said Heading covers goods classifiable under the following sub-headings at the double dash (--) level:

- i. Base stations;

- ii. Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus;
- iii. Other;

The sub-headings (i) and (iii), above have been ruled out, as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (ii), i.e. "Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus". The relevant Tariff item at the triple dash (---) level:

- i. PLCC equipment;
- ii. Voice frequency telegraphy;
- x. Modems(modulators-demodulators) for xDSL based Winline Telephony;
- xi. Digital Loop Carrier System (DLC);
- xii. Synchronous Digital Hierarchy System (SDH);
- xiii. Multiplexers, statistical multiplexers for PDH based Wireline Telephony;
- xiv. Other;

The tariff items from (i) to (vi) above have been ruled out, as the composition/specifications do not meet the goods description found during visual inspection. Therefore, the merit subheading of the impugned goods appears to be under 85176290, i.e. "Other". Accordingly, impugned goods "Network Hub" are appropriately classifiable under the heading 85176290, wherein the applicable rate of duty is 20% (BCD) + 2% (SWS) + 18% (IGST) per unit.

**Classification of declared item as "Packing Material for Mobile Accessories more than 100 Micron": -**

**7.4.7** I find that the goods covered under *ITEM S. No. 12* of item description under Z Bill of Entry no. 8372609 dated 15.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as "Packing Material for Mobile Accessories more than 100 Micron" classified under CTH-39269099, however, on visual inspection, it appears that the goods are packing material of mobile accessories made from paper. Therefore, the correct Classification of the goods is required to be ascertained. The heading 4823 of the Import Tariff covers "Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres". The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Filter paper and paperboard;
- ii. Rolls, sheets and dials, printed for self-recording apparatus;
- iii. Trays, dishes, plates, cups and the like, of paper or paperboard;
- iv. Moulded or pressed articles of paper pulp;

v. Other;

All the subheadings from (i) to (iv) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (v), i.e. "Other". The said Sub Heading covers goods classifiable under the following sub-headings at the triple dash (---) level:

- i. Braille paper, cellulose in sole board or sheet, packing and wrapping paper, paper for cigarette filter tips, Paper cone for loud speaker, Patterns made of papers for leather footwear, leather garments and goods, Patterns made of paper for articles of apparel and clothing accessories, Products consisting of sheets of paper or paper board, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations containing melamine, phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations and Decorative laminates;
- ii. Pre-punched cards; monotype and news tape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like;
- iii. Other;

The sub-headings from (i) to (ii), above have been ruled out, as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under 48239090, i.e. "Other". Accordingly, impugned goods "Packing Material for Mobile Accessories more than 100 Micron" are appropriately classifiable under the heading 48239090, wherein the applicable rate of duty is 10% (BCD) + 1% (SWS) + 18% (IGST) per kg.

**Classification of declared item as "Screen Guard Cutting Machine": -**

**7.4.8** I find that the goods covered under *ITEM S. No. 14* of item description under Z Bill of Entry no. 8372609 dated 15.02.2025 are found mis-declared in terms of classification of the goods as the goods were declared as "Screen Guard Cutting Machine" classified under CTH-84641090, however, on visual inspection, it appears that the goods are screen guard cutting machine operated by laser. Therefore, the correct Classification of the goods is required to be ascertained. The heading 8456 of the Import Tariff covers "Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines". The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Operated by laser or other light or photon beam processes;

- ii. Operated by ultrasonic processes;
- iii. Operated by plasma arc processes;
- iv. Water-jet cutting machines;
- v. Other;

All the subheadings from (ii) to (v) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under (i), i.e. "Operated by laser or other light or photon beam processes". The relevant Tariff item at the double dash (--) level:

- i. Operated by laser;
- ii. Operated by other light or photon beam processes;

The sub-heading (ii) has been ruled out, as the composition/specifications do not meet the goods description found during visual inspection. Therefore, the merit subheading of the impugned goods appears to be under 84561100, i.e. "Operated by laser". Accordingly, impugned goods "Screen Guard Cutting Machine" are appropriately classifiable under the heading 84561100, wherein the applicable rate of duty is 7.5% (BCD) + 0.75% (SWS) + 18% (IGST) per kg.

**Classification of declared item as "Plastic Heel": -**

**7.4.9** I find that the goods, i.e. Plastic Heel, have not been declared in the Z Bill of Entry no. 8372609 dated 15.02.2025. Therefore, the Classification of the goods is required to be ascertained. The heading 6406 of the Import Tariff covers "Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof". The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Uppers and parts thereof, other than stiffeners;
- ii. Outer soles and heels, of rubber or plastics;
- iii. Other;

All the subheadings (i) and (iii) above have been ruled out as their composition/specifications do not meet the goods description found during visual inspection and therefore, the merit subheading of the impugned goods appear to be under 64062000, i.e. "Outer soles and heels, of rubber or plastics". Accordingly, impugned goods "Plastic Heel" are appropriately classifiable under the heading 64062000, wherein the applicable rate of duty is 20% (BCD) + 2% (SWS) + 18% (IGST) per kg.

In view of above, it appears that, the importer has mis-classified the imported goods Bluetooth Wireless Earphone, Cable Winding Machine for Mobile, Lamination Sheet for Mobile, LED Connectors for CCTV Camera (Raw Material), Liquid Cleaner for Mobile Repair Use, Network Hub, Packing Material for Mobile Accessories more than 100 Micron and Screen Guard Cutting Machine under CTH-85183020, 84798999, 39199090, 85369090, 34029099, 85177990,

39269099 and 84641090 respectively instead of correct CTH as discussed above. Further, the goods, i.e. Plastic Heel, not declared by the importer in the said bill of entry appear to be classifiable under CTH-64062000.

**7.5.** I find that, in the present case, there were reasonable doubts regarding the truth and accuracy of the declared value as the goods have been found to be mis-declared in terms of quantity, description and classification, and hence the transaction value is rejected in terms of Rule 12 of the CVR, 2007 and needs to be re-determined in terms of Rule 4-9 of the CVR 2007. Efforts were made to find out the correct assessable value of the imported goods. It was observed that the imported goods were found in different variety, description, specification and quality, so, it was not possible to find and compare the same with other goods having identical/similar description, brand, make, model, quantity and Country of Origin. As the import data extracted with respect to contemporaneous imports was general in nature and contemporaneous data for imports of identical/similar goods was not available/found, therefore, the value could not be determined under Rules 4 and 5 of CVR, 2007. As per Rule 6 *ibid*, if the value cannot be determined under Rules 3, 4 and 5 same shall be determined under the provisions of Rule 7 or when same cannot be determined under that rule then under Rule 8. As the imported goods were found to be non-standard, the sale price of identical or similar goods was not available in the domestic market as the goods are miscellaneous in nature and found in different variety, description, specification, model, brand, make, sizes and quality, therefore, determination of transaction value under Rule 7 of CVR, 2007 was not possible. As substantial data related to the cost or value of materials and fabrication or other processing employed in producing the imported goods required to compute the value under Rule 8 is also not available. Therefore, valuation of the impugned goods could not be ascertained under Rule 8 of CVR, 2007. Hence, valuation of the goods is to be determined under residual method of valuation provided under Rule 9 of the CV Rules *ibid* and hence, opinion of the empanelled Chartered Engineer was sought for determination of the value of the goods under import.

The CE Ajayrajsinh B. Jhala has submitted his report vide Ref. No. ABJ:INSP:CE:SIIB:MA:25-26:01 dated 15.04.2025,

**VALUATION TABLE**

<b>Sr. No</b>	<b>Description of Goods - As per Invoice &amp; Bill of Entry.</b>	<b>Description of Goods - As found after examination</b>	<b>Total Quantity</b>	<b>Unit</b>	<b>Unit C.I.F. Value Declared - As per Invoice &amp; Bill of Entry (in USD)</b>	<b>Total C.I.F. Value Declared - As per Invoice &amp; Bill of Entry (in USD)</b>	<b>Unit Suggestive C.I.F. Value by C.E. (in USD)</b>	<b>Total Suggestive C.I.F. Value by C.E. (in USD)</b>

1	BLUETOOTH WIRELESS EARPHONE (BIS NO.R-41187810)	BLUETOOTH WIRELESS EARPHONE (BIS NO.R-41187810)	7500	PCS	0.05	375	0.05	375
2	BOOKLET (PROMOTIONAL GIFT ITEM)	BOOKLET (PROMOTIONAL GIFT ITEM)	1300	PCS	0.05	65	0.05	65
3	CABLE WINDING MACHINE FOR MOBILE	CABLE WINDING MACHINE FOR MOBILE	1	PCS	8	8	9.7	9.7
4	LAMINATION SHEET FOR MOBILE	PHOTOGRAPHIC PAPER	393	KGS	1.8	54	3.05	1198.65
5	LED CONNECTORS FOR CCTV CAMERA (RAW MATERIAL)	LED CONNECTORS FOR CCTV CAMERA (RAW MATERIAL)	12900	PCS	0.001	12.9	0.31	3999
6	PLASTIC GLASS FOR LENS FOR CCTV CAMERA (RAW MATERIAL)	PLASTIC GLASS FOR LENS FOR CCTV CAMERA (RAW MATERIAL)	18000	PCS	0.02	360	0.03	540
7	LIQUID CLEANER FOR MOBILE REPAIR USE	VACCUM PUMP OIL	50	PCS	0.05	2.5	0.75	37.5
8	MINI CCTV CAMERA (BIS NO.R-41221341)	MINI CCTV CAMERA (BIS NO.R-41221341)	74	PCS	0.25	18.5	2.27	167.98
9	MINI MOBILE CONNECTOR CABLE	MINI MOBILE CONNECTOR CABLE	16000	PCS	0.01	160	0.01	160
10	MINI VACCUM UV MACHINE FOR SCREEN GUARD REMOVER	MINI VACCUM UV MACHINE FOR SCREEN GUARD REMOVER	100	PCS	8	800	8	800
11	NETWORK HUB	NETWORK HUB	50	PCS	0.5	25	20.9	1045
12	PACKING MATERIAL FOR MOBILE ACCESSORIES MORE THAN 100 MICRON	PACKING MATERIAL FOR MOBILE ACCESSORIES FOR EARPHONE, DATA CABLE etc. OF DIFFERENT SHAPES AND SIZES.	26.2	KGS	0.001	130	5	131
13	PLASTIC PROTECTION FILM FOR MOBILE (RAW)	PLASTIC PROTECTION FILM FOR MOBILE (RAW MATERIAL)	13000	PCS	0.001	13	0.001	13

	<i>MATERIAL)</i>							
14	SCREEN GUARD CUTTING MACHINE	SCREEN GUARD CUTTING MACHINE	80	PCS	8	640	9.8	784
15	SCREEN PROTECTOR (63800 PCS)	SCREEN PROTECTOR	727000	PCS	2.7	5767.2	0.0905	65793.5
16	SOLDERING PASTE (FOR MOBILE REPAIR USE)	SOLDERING PASTE (FOR MOBILE REPAIR USE)	43200	PCS	0.03	1296	0.03	1296
17	TOUCH PAD LAMINATING MACHINE	TOUCH PAD LAMINATING MACHINE	15	PCS	8	120	9.7	145.5
18	VACCUM PUMP FOR TOUCH PAD LAMINATING MACHINE	VACCUM PUMP FOR TOUCH PAD LAMINATING MACHINE	25	PCS	3	75	48.2	1205
19	-	Plastic Heel	142	KGS	0	0	9.5	1349
<b>Total Suggestive Average Value (Approx.) :</b>			-	-	-	9922.1 USD		79114.83 USD

**7.6** I find that on the basis of CE report vide Ref No. ABJ:INSP:CE:SIIB:MA:25-26:01 dated 15.04.2025, it can be concluded that the importer has undervalued the goods imported under the Z bill of entry no. 8372609 dated 15.02.2025, as the value declared by them are less than the value ascertained by the Chartered Engineer in his above said report. The details of the same are as under:

**Table-B**

Sr No.	Declared Goods	Declared Assessable Value (in Rs.)	CIF Value as per CE report (in \$)	Assessable Value as per CE report (in Rs.)
1	Bluetooth Wireless Earphone	33150	375	33150.00
2	Booklet (Promotional Gift Item)	5746	65	5746.00
3	Cable Winding Machine For Mobile	707.20	9.7	857.48
4	Lamination Sheet For Mobile	4773.60	1198.65	105960.66
5	LED Connectors For CCTV Camera (Raw Material)	1140.36	3999	353511.60
6	Plastic Glass for Lens for CCTV Camera (Raw Material)	31824	540	47736.00
7	Liquid Cleaner For Mobile Repair Use	221	37.5	3315.00
8	Mini CCTV Camera	1635.40	167.98	14849.43
9	Mini Mobile Connector Cable	14144	160	14144.00
10	Mini Vaccum UV Machine For Screen Guard Remover	70720	800	70720.00
11	Network Hub	2210	1045	92378.00
12	Packing Material For Mobile Accessories More Than 100 Micron	11492	131	11580.40
13	Plastic Protection Film For Mobile (Raw Material)	1149.2	13	1149.20

14	Screen Guard Cutting Machine	56576	784	69305.60
15	Screen Protector	509820.48	65793.5	5816145.40
16	Soldering Paste (For Mobile Repair Use)	114566.40	1296	114566.40
17	Touch Pad Laminating Machine	10608	145.5	12862.20
18	Vaccum Pump For Touch Pad Laminating Machine	6630	1205	106522.00
19	Plastic Heel	----	1349	119251.60
	<b>Total</b>	<b>8,77,114/-</b>		<b>69,93,751/-</b>

**7.7** Further I find that it is evident that the importer has attempted to evade payment of duties and taxes by mis-declaring, mis-classifying and undervaluing the imported goods. The duty liability for the declared / undeclared goods is ascertained as under:

Sr No .	Goods Description	CTH declared	Correct CTH	CIF Value Ascertain ed by CE (in Rs.)	BCD@5 % (in Rs.)	<u>SWS@0.5%</u> (in Rs.)	IGST@ 5% (in Rs.)	Total Duty (in Rs.)
1	Booklet (Promotional Gift Item)	49019900	49019900	5746.00	287.30	28.73	303.10	619.13
Sr No .	Goods Description	CTH declared	Correct CTH	CIF Value Ascertain ed by CE (in Rs.)	BCD@5 % (in Rs.)	<u>SWS@0.5%</u> (in Rs.)	IGST@ 18% (in Rs.)	Total Duty (in Rs.)
2	Liquid Cleaner For Mobile Repair Use	34029099	27101990	<b>3315.00</b>	165.75	16.58	629.52	811.84
Sr No .	Goods Description	CTH declared	Correct CTH	CIF Value Ascertain ed by CE (in Rs.)	BCD@7.5% (in Rs.)	<u>SWS@0.75%</u> (in Rs.)	IGST@ 18% (in Rs.)	Total Duty (in Rs.)
3	Cable Winding Machine For Mobile	84798999	84798100	<b>857.48</b>	64.31	6.43	167.08	237.82
4	Mini Vaccum UV Machine For Screen Guard Remover	84798999	84798999	70720.00	5304.00	530.40	13779.79	19614.19
5	Screen Guard Cutting Machine	84641090	84561100	<b>69305.60</b>	5197.92	519.79	13504.20	19221.91
6	Soldering Paste (For Mobile Repair Use)	38101010	38101010	114566.40	8592.48	859.25	22323.26	31774.99
7	Touch Pad	84798999	84798999	12862.20	964.67	96.47	2506.20	3567.33

	Laminating Machine							
8	Vaccum Pump For Touch Pad Laminating Machine	84141090	84141090	<b>106522.00</b>	7989.15	798.92	20755.81	29543.88
<b>Sr No .</b>	<b>Goods Description</b>	<b>CTH declared</b>	<b>Correct CTH</b>	<b>CIF Value Ascertain ed by CE (in Rs.)</b>	<b>BCD@10 % (in Rs.)</b>	<b><u>SWS@1.0%</u> (in Rs.)</b>	<b>IGST@ 18% (in Rs.)</b>	<b>Total Duty (in Rs.)</b>
9	Lamination Sheet For Mobile	39199090	37031010	<b>105960.66</b>	10596.07	1059.61	21170.94	32826.61
10	Packing Material For Mobile Accessories More Than 100 Micron	39269099	48239090	11580.40	1158.04	115.80	2313.76	3587.61
11	Screen Protector	70072190	70072190	<b>5816145.40</b>	581614.54	58161.45	1162065.85	1801841.84
<b>Sr No .</b>	<b>Goods Description</b>	<b>CTH declared</b>	<b>Correct CTH</b>	<b>CIF Value Ascertain ed by CE (in Rs.)</b>	<b>BCD@15 % (in Rs.)</b>	<b><u>SWS@1.5%</u> (in Rs.)</b>	<b>IGST@ 18% (in Rs.)</b>	<b>Total Duty (in Rs.)</b>
12	LED Connectors For CCTV Camera (Raw Material)	85369090	85299090	<b>353511.60</b>	53026.74	5302.67	74131.38	132460.80
13	Plastic Glass for Lens for CCTV Camera (Raw Material)	85299090	85299090	<b>47736.00</b>	7160.40	716.04	10010.24	17886.68
14	Mini Mobile Connector Cable	85444999	85444999	14144.00	2121.60	212.16	2966.00	5299.76
15	Plastic Protection Film For Mobile (Raw Material)	39269099	39269099	1149.20	172.38	17.24	240.99	430.61
<b>Sr No .</b>	<b>Goods Description</b>	<b>CTH declared</b>	<b>Correct CTH</b>	<b>CIF Value Ascertain ed by CE (in Rs.)</b>	<b>BCD@20 % (in Rs.)</b>	<b><u>SWS@2%</u> (in Rs.)</b>	<b>IGST@ 18% (in Rs.)</b>	<b>Total Duty (in Rs.)</b>
16	Bluetooth Wireless Earphone	85183020	85183019	33150.00	6630.00	663.00	7279.74	14572.74
17	Mini CCTV Camera	85258900	85258900	<b>14849.43</b>	2969.89	296.99	3260.94	6527.81
18	Network Hub	85177990	85176290	<b>92378.00</b>	18475.60	1847.56	20286.21	40609.37

19	Plastic Heel	----	6406200 0	<b>119251.60</b>	23850.32	2385.03	26187.6 5	52423.00
<b>Grand Total</b>				<b>6993751/-</b>	<b>736341/-</b>	<b>73634/-</b>	<b>1403883 /-</b>	<b>22,13,858/-</b>

From above table, it is clear that importer was liable to pay the duty (BCD + SWS + IGST) of Rs. 21,61,435/- on the import of declared goods except Plastic Heel. Thus, the total duty on these declared imported goods except Plastic Heel comes to the tune of Rs. 21,61,435/- instead of Rs. 2,70,910/- as self-assessed by the importer in the said BE, thus non/short levy of Customs duty amounting to Rs. 18,90,525/- [Rs. 21,61,435/- (minus) Rs. 2,70,910/-].

Further, the importer was liable to pay the duty (BCD + SWS + IGST) of Rs. 52,423/- on the import of goods, i.e. Plastic Heel. However, the said goods were not declared by the importer in the bill of entry, thus there appears non/short levy of Customs duty amounting to Rs. 52,423/-. Hence, the total duty payable on the goods including plastic heels comes to the tune of Rs. 22,13,858/- and the differential duty comes to the tune of Rs. 19,42,948/- (Rs. 22,13,858- Rs. 2,70,910)

**7.8** I find that statement of Shri Aditya Singh Authorised representative of M/s Tech Wave Accessories was recorded on 15.04.2025 wherein he agreed that the actual number and weight of screen protector are 727000 pieces and 16648 Kg respectively in place of declared quantity of 63800 pieces and declared weight of 2136 Kgs. He agreed with the observation of misclassification of goods, i.e. Bluetooth Wireless Earphone, Cable Winding Machine for Mobile, Lamination Sheet for Mobile, LED Connectors for CCTV Camera (Raw Material), Liquid Cleaner for Mobile Repair Use, Network Hub, Packing Material for Mobile Accessories more than 100 Micron and Screen Guard Cutting Machine. He agreed with the observation of the examination officer that total 142 kg of the Plastic Heel CTH-64062000 (made of PVC) are found during examination and stated that the supplier has mistakenly loaded the Plastic Heel (CTH-64062000) and the same was not ordered by them. He also stated that they will re-export the same. He perused the CE report Ref No. ABJ:INSP:CE:SIIB:MA:25-26:01 dated 15.04.2025 and agreed with the same. He stated that the total assessable value of the imported goods comes to the tune of Rs. 69,93,751/- instead of Rs. 8,77,114/- as declared in the Z bill of entry no. 8372609 dated 15.02.2025. He submitted BIS certificate for Bluetooth Wireless Earphone (BIS NO.R-41187810) and Mini CCTV Camera (BIS NO.R41221341). He also submitted the WPC certificate for Bluetooth Wireless Earphone (Sports model) (ETA-SD-20230908246 dated 16.09.2023). Further, he stated that they have applied for WPC i.r.o Mini CCTV Camera and Network Hub and will submit the same. He further stated that it was unintentional mistake, therefore and they are ready to pay any duty/fine/penalty as per custom procedure and don't want any SCN/PH in the present case. He also

stated that the Plastic heels of the PVC are mistakenly loaded by the labour in the container and they will re-export the Plastic Heel CTH-64062000 (made of PVC).

**7.9** I find that importer vide letter dated 10.05.2025 has submitted the copy of ETA/WPC certificate for the goods, i.e. Mini CCTV Camera (CR-02) and Network Hub (2.4G Wireless Digital Bridge), mentioned in the Z bill of entry no. 8372609 dated 15.02.2025. Further vide letter dated 25.03.2025, Importer has stated that the supplier is not responding for re-export of the goods i.e. plastic heels, hence they are compelled to clear it in home consumption. They are ready to pay duty, fine and penalty.

**7.10** I find that the assessable value of the imported goods except "Plastic Heel", is re-determined as **Rs. 68,74,499/-** as per CE report. Accordingly, total duty on these imported goods comes to the tune of Rs. 21,61,435/- as discussed at para-supra instead of Rs. 2,70,910/- as self-assessed by the importer in the said BE, thus there appears non/short levy of Customs duty amounting to **Rs. 18,90,525/- [ Rs. 21,61,435/- (minus) Rs. 2,70,910/-]**. As the Importer has requested to clear the goods plastic heels on home consumption, the total re-determined assessable value of the imported goods including plastic heels comes to **Rs. 69,93,751/-**. Total duty on these goods comes to be **Rs. 22,13,858/-**. Total differential duty comes to the tune of **Rs. 19,42,948/-** (Rs. 22,13,858-2,70,910).

**7.11** From above discussions, it is clear and evident that the quantity (in respect of number of pieces) and/ or weight of goods i.e. "screen protector" have been found mis-declared. Further, the importer has also mis-classified the goods i.e. "Bluetooth Wireless Earphone, Cable Winding Machine for Mobile, Lamination Sheet for Mobile, LED Connectors for CCTV Camera (Raw Material), Liquid Cleaner for Mobile Repair Use, Network Hub, Packing Material for Mobile Accessories more than 100 Micron and Screen Guard Cutting Machine" under different CTHs as discussed at para-supra. The imported goods are also found undervalued in view of the report submitted by the Chartered Engineer and hence are required to be re-assessed on the basis of CE report under Rule 9 of the CVR, 2007. These goods were also used for concealment. **Section 17 (1) & Section 2 (2) of the Customs Act, 1962 read with CBIC Circular No. 17/2011- Customs dated 08.04.2011**, cast a heightened responsibility and onus on the importer to determine duty, classification etc. by way of self-assessment. The importer, at the time of self-assessment, is required to ensure that he declared the correct classification, country of origin, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while presenting the Bill of Entry. Whereas, accordingly, the importer has failed to declare true quantity, correct CTH as well as assessable value of the goods imported vide the said BE, further they were also used for concealing other goods and hence, the cargo is liable for confiscation under Section 111 (f), (l) and (m) and Section 119 of the Customs Act, 1962. Further Importer has also rendered themselves liable for penalty under

Section 112 (a) (ii) of the Customs Act, 1962. The goods, "Plastic Heel", were found during examination, however, the same was not declared in the said bill of entry and the same appear to be classifiable under CTH- 64062000. These above stated facts have also been admitted by the importer in their statement dated 15.04.2025. The importer has imported 531 pairs of plastic heels having re-determined assessable value of **Rs. 1,19,252/-**, as per CE report, under the said bill of entry. The authorized representative of the importer stated in his statement dated 15.04.2025 that the supplier has mistakenly loaded the Plastic Heel and the same was not ordered by them. He also stated that they will re-export the same. However, Importer vide letter dated 25.06.2025 stated that their supplier is not responding for the re-export of said goods. Hence they are compelled to clear the goods in home consumption. Whereas, accordingly, the importer has failed to declare the goods in manifest, Bill of Entry and concealed the goods in guise of goods imported vide the said BE and hence, the cargo is liable for confiscation under Section 111 (e), (f), (l) and (m) of Customs Act, 1962. Further, Importer has also rendered themselves liable for penalty under Section 112 (a) (ii) of the Customs Act, 1962 which stipulates that any person who, in relation to any dutiable 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 will be liable for penalty for improper importation of goods. The goods, i.e. Packing Material for Mobile Accessories More Than 100 Micron, having re-determined value of Rs. **11,580/-** have been imported by way of mis-declaration, used for concealment of other goods and without PIMS certificate in contravention of Section 46 of the Customs Act, 1962 and are therefore liable for confiscation under Section 111 (d), (f), (l) & (m) and Section 119 of the Customs Act, 1962. However, Importer has produced PIMS registration dated 19.06.2025, hence it would be proper to redeem the goods as per the provisions of Section 125 of the Customs Act, 1962. By act of omission and commission, Importer has rendered themselves liable for penalty under section 112 (a) (i) of the Customs Act, 1962. Further, importer has knowingly and intentionally used Bill of Lading, invoices and packing list while filing Bill of Entry, these documents contain incorrect or false material particulars regarding the quantity, and description of the goods imported by them. Accordingly, the importer has rendered themselves liable for penalty under Section 114AA of the Customs Act, 1962 which stipulates that if a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or documents which is false or incorrect in any material particular in the transaction of any businesses for the purpose of this Act would be liable for penalty.

**8.** In view of the above discussions, I pass the following order:

## ORDER

**8.1** I hold that the classifications of the goods, viz. Bluetooth Wireless Earphone, Cable Winding Machine for Mobile, Lamination Sheet for Mobile, LED Connectors for CCTV Camera (Raw Material), Liquid Cleaner for Mobile Repair Use, Network Hub, Packing Material for Mobile Accessories more than 100 Micron and Screen Guard Cutting Machine, as declared by the importer in the Z Bill of Entry No. 8372609 dated 15.02.2025 are liable to be rejected and the goods are liable to be re-classified under different CTHs as discussed in para **7.4.1 to 7.4.8**.

**8.2** I hold that the goods, viz. Plastic Heel, not declared by the importer in the Z Bill of Entry No. 8372609 dated 15.02.2025 is liable to be classified under CTH-64062000 as discussed at para **7.4.9**.

**8.3** I hold that total assessable value of the imported goods except "Plastic Heel" and "Packing Material for Mobile Accessories more than 100 Micron" is liable to be re-determined as Rs. **68,62,919/-** (*Rupees Sixty-Eight Lakh Sixty-two Thousand Nine Hundred and Nineteen only*), instead of **Rs. 8,65,622/-** (Rs 8,77,114/- (*total declared value*) minus Rs. 11,492/- (*declared value of packing material for mobile accessories more than 100 micron*)) as declared in the Z Bill of Entry No. 8372609 dated 15.02.2025, under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.

**8.4** I hold that goods mentioned in para 8.3 of re-determined value **Rs. 68,62,919/-** (*Rupees Sixty-Eight Lakh Sixty-two Thousand Nine Hundred and Nineteen only*) are liable for confiscation under Section 111(f), (l), (m) and 119 of the Customs Act, 1962. However, I give an option to redeem the goods on payment of redemption fine of **Rs. 6,00,000/-** (*Rupees Six lakh Only*) under Section 125 of the Customs Act, 1962.

**8.5** I hold that total assessable value of the imported goods "Packing Material for Mobile Accessories more than 100 Micron" is liable to be re-determined as Rs. **11,580/-** (*Rupees Eleven Thousand Five hundred and eighty only*) instead of declared value **Rs. 11,492/-** (*Eleven Thousand Four Hundred and Ninety-Two Only*) under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.

**8.6** I hold that goods mentioned in para 8.5 of re-determined value **Rs. 11,580/-** (*Rupees Eleven Thousand Five hundred and eighty only*) are liable for confiscation under Section 111 (d), (f), (l), (m) and 119 of the Customs Act, 1962. However, I give an option to redeem the goods on payment of redemption fine of **Rs. 10,000/-** (*Rupees ten thousand Only*) under Section 125 of the Customs Act, 1962.

**8.7** I hold that total assessable value of the undeclared imported goods "Plastic Heel" is liable to be determined as **Rs. 1,19,252/-** (*Rupees One Lakh Nineteen Thousand Two Hundred and Fifty-Two only*) as discussed in above paras.

**8.8** I hold that goods mentioned in para 8.7 of re-determined value **Rs. 1,19,252/-** (*Rupees One Lakh Nineteen Thousand Two Hundred and Fifty-Two only*) are liable for confiscation under Section 111 (e), (f), (l) and (m) of the Customs Act, 1962. However, I give an option to redeem the goods on payment of redemption fine of **Rs. 25,000/-** (*Rupees Twenty-Five Thousand Only*) under Section 125 of the Customs Act, 1962.

**8.9** I order to re-assess the Bill of Entry 8372609 dated 15.02.2025 accordingly under Section 17(4) of the Customs Act, 1962 with total consequential duty of **Rs. 22,13,858/-** (*Rupees Twenty-Two Lakh Thirteen Thousand Eight Hundred and Fifty-Eight Only*) and differential duty of **Rs. 19,42,948/-** (*Rupees Nineteen Lakh Forty-Two Thousand Nine Hundred and Forty-Eight Only*).

**8.10** I impose penalty of **Rs. 1,50,000/-** (*Rupees One Lakh Fifty Thousand Only*) on M/s Tech Wave Accessories under Section 112 (a) (ii) of the Customs Act, 1962.

**8.11** I impose penalty of **Rs. 10,000/-** (*Rupees Ten Thousand Only*) on M/s Tech Wave Accessories under Section 112 (a) (i) of the Customs Act, 1962.

**8.12** I impose penalty of **Rs. 2,00,000/-** (*Rupees Two Lakh Only*) on M/s Tech Wave Accessories under Section 114AA of the Customs Act, 1962.

**9.** This OIO is issued without prejudice to any other action that may be taken against the claimant under the provisions of the Customs Act, 1962 or rules made there under or under any other law for the time being in force.

(Dipak Zala)  
Addl. Commissioner of Customs  
Customs House, Mundra

**BY Speed Post A.D / E-mail**

**To, (The Noticee):-**

M/s Tech Wave Accessories  
Pvt No-203, Second Floor,  
In 9-A-1/, Karol Bagh,  
Delhi- 110005

**Copy to:**

1. The Addl. Commissioner (SIIB), Customs House, Mundra.
2. The Deputy/Assistant Commissioner, TRC Mundra

3. The Deputy Commissioner, RRA Customs House, Mundra.
4. The Deputy/ Assistant Commissioner (EDI), Custom House, Mundra.
5. Notice Board.
6. Guard File