



OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
CUSTOM HOUSE: MUNDRA, KUTCH
 MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421
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A	File No.	CUS/APR/MISC/6481/2024-Gr 5-6-O/o Pr Commr-Cus-Mundra
B	Order-in-Original No.	MCH/ADC/AK/108/2024-25
C	Passed by	ARUN KUMAR Hon'ble Additional Commissioner of Customs Custom House, Mundra.
D	Date of order	24.07.2024
E	Noticee/Party/ Importer/ Exporter	M/s LD International, Ground Floor, 19, Babu Bhawani, Naoroji Hill Road Number 1, Dongri, Mumbai, Maharashtra, 400009
F	DIN No.	20240771MO000000DC63

1. यह अपील 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 अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियम 1982 के नियम 3 के साथ पठित सीमा शुल्क 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 128 A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

“सीमा शुल्क आयुक्त (अपील),
 चौथी मंजिल, हुड़को बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद-380 009”
“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA
Having his office at 4th Floor, HUDCO Building, Ishwar Bhuvan Road,
Navrangpura, Ahmedabad-380 009.”

3. उक्त अपील यह आदेश 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 accompanied by -

(i) उक्त अपील की एक प्रति और

A copy of the appeal, and

(ii) इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची-1 के अनुसार न्यायालय शुल्क अधिनियम-1870 के मद सं-6 में निर्धारित 5/- रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।

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

5. अपील ज्ञापन के साथ ड्रूटि/ व्याज/ 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, सीमा शुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।

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

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

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

DIN - 20240771MO000000DC63

BRIEF FACTS OF THE CASE:

An intelligence was gathered by the officers of Directorate of Revenue Intelligence, Ahmedabad Zonal Unit, Ahmedabad (hereinafter referred to as 'the DRI) that the cargo imported under SEZ warehouse Bill of Entry No. 1003910 dated 21.02.2024 (hereinafter referred to as 'the said BE') filed by M/S Fast Track CFS Private Limited, Plot No. 3, Block-C, Sector-11, APSEZ Ltd., Mundra-370421, Gujarat (hereinafter referred to as 'the Warehouse'), for and on behalf of its client **M/s LD International**, Ground Floor, 19, Babu Bhawani, Naoroji Hill Road Number 1, Dongri, Mumbai, Mumbai, Maharashtra, 400009 holding IEC No: FQNPS1946H (hereinafter referred to as 'the importer) at Mundra SEZ port (INAJM6) for import of various trading goods as detailed below has possible mis-declaration and concealment of prohibited/ restricted items. Hence, the container no. BMOU6814752 was put on hold for detailed examination of the goods by the DRI in view of the suspicion.

TABLE-I

Sr. No.	Description of the goods	CTH	Quantity	Ass. Value (Rs.)	Total duty (Rs.)
1	Iron spray MOP Rod	96039000	870 pcs	22,144/-	9,735/-
2	Iron Rod Brush	96039000	8000 pcs	1,49,326/-	65,644/-
3	Tools Set	84679900	2017 Kgs	1,11,235/-	30,851/-
4	Car Back Seat	94012000	1700 pcs	28,847	14,553
5	Teb Water Filter	84212120	15000 pcs	1,01,813/-	31,542/-
6	Wall Paper	48142000	6700 Kgs	2,84,228/-	88,054/-
7	Ceramic Cup Set	69120090	955 Kgs	48,616/-	1, 14,283
8	Plastic Hook Patti	39241090	12250 pcs	72,754/-	27,261/-
9	Table Lamp	94051900	2500 pcs	25,453/-	12,841/-
Total		Gr. Wt. 16430 Kgs		8,44,417/-	3,94,763/-

1.1 Based on the above suspicion, examination of the said consignment stuffed into container no. BMOU6814752 was carried out by the officers of the DRI at Saurashtra CFS under Panchnama dated 04.03.2024 in the presence of proprietor of the importer and G-card holder of the CB, M/s Anon Global Logistics. On being asked, the representative of the CB provided copies of import documents to the officers of the DRI viz. SEZ warehouse BE No. 1003910 dated 21.02.2024, Bill of Lading No. KMTCNB07662655 dated 27.01.2024 and other import documents pertaining to this import consignment.

1.2 During the course of examination, gross cargo weight of the said container was found as 16560 Kgs as per weighment slip of the CFS, while the gross cargo weight as the said BE and other import documents is 16430 Kgs. Further, upon opening, the said container was found stuffed with corrugated boxes of different sizes and woven PP bags. All those corrugated boxes and PP bags were de-stuffed from the container and systematically examined by the officers of the DRI. The details of the goods found during the course of examination are as under:

TABLE-2

S. No.	Description	No. of cartons		Qty/Ctn Pieces	No. of Pieces	
		Declared	Actual		Declared	Actual

1	Irons spray MOP Rod	29	29	30	870	870
2	Iron Rod Brush	80	80	100	8000	8000
3	Tools Set	100	100	20	2000	2000
4	Car Back Seat	17	17	100	1700	1700
5	Tab Water Filter	50	50	300	15000	15000
6	Wall Paper	336	336	120	40320	40320
7	Ceramic Cup Set	100	100	30	3000	3000
8	Plastic Hook Patti	25/ 15 /2	25 /15/ 2	250 /200/1500	12250	12250
9	Table Lamp	50	50	50	2500	2500
Total		804	804			

1.3 On thorough examination of the description mentioned on the packing material of the imported goods, part consignment was found to be mis-declared in respect of description by the officers of the DRI as detailed below:

TABLE-3

S. No.	Description as per Bill of Entry	Actual Description on goods	No. of Cartons	Qty/ Carton	Total Quantity
1	Wall Paper	60CM*2M Aluminium Foil Sticker	6	120	720
2	Wall Paper	60CM*2M Aluminium Foil Sticker	100	120	12000
3	Wall Paper	60CM*2M Aluminium Foil Sticker	50	120	6000
4	Wall Paper	60CM*2M Aluminium Foil Sticker	30	120	3600
5	Wall Paper	60CM*2M Aluminium Foil Sticker	50	120	6000
6	Wall Paper	60CM*2M Aluminium Foil Sticker	50	120	6000
7	Wall Paper	60CM*2M Aluminium Foil Sticker	50	120	6000
8	Ceramic Cup Set	Coffee Cup and Saucer	100	30	3000
9	Table Lamp	Table Lamp — USB charging Touch	50	50	2500
Total			486		45820

2. During the course of examination the cargo was found as declared in respect of quantity however, the DRI vide letter F. No. DRI/AZU/GI/Misc03/2024 dated 13.03.2024 disseminated the present investigation and handed over it to the SIIB Section, CH Mundra with following observations:

- i . Aluminium-foil sticker and PVC self-adhesive foil is mis-declared as Wall Paper.
- ii. Electric heater cup is mis-declared as ceramic cup set.
- iii. Table lamps were battery operated therefore requires BIS certification.
- iv. Consignment is undervalued.

3. In view of the observations of the DRI, to ascertain the actual nature/description of the item no. 6 (Wall Paper) of the said BE, representative samples of the same was drawn in presence of representative of the CB and the Warehouse. The samples were sent to the CRCL Kandla for testing purposes vide TM No. 35 and 36 both dated 04.06.2024. Test reports in respect of item no. 6 of the said BE declared as "Wall Paper" covered under TM No. 35 and 36 both dated 04.06.2024 were received from the CRCL Kandla and summarised as under:

TM..35: Report:- the sample is received in the form of paper roll (width = 60 cm and length = 2.0 m) having printed and laminated surface on one side and printed paper (self-adhesive) on other side, supported/wrapped on brown paper roll. Printed/Laminated surface is composed of polyester and polypropylene film coated/ laminated with aluminium. Printed coated release paper is composed mainly of chemical pulp and coated with silicon containing polymeric material.

GSM (as such) = 110.9

Net weight of the sample = 156.4 g

Weight of brown paper roll..... = 27.4 g % Composition:

Printed coated release paper... = 47.7% by wt

Polyesterfilm..... = 15.9% by wt.

Polypropylene film... = 23.7%by wt.

Aluminium coating material...= 4.90/0 by wt.

Adhesive material. = balance

TM-36: Report:- the sample is received in the form of paper roll (width = 60 cm and length = 198 cm) having laminated surface on one side and printed paper (self-adhesive) on other side, supported/wrapped on brown paper roll. Laminated surface is composed of polypropylene film. Printed coated release paper is composed mainly of chemical pulp and coated with silicon containing polymeric material.

GSM (as such) = 115.91

Net weight of the sample. = 174.1 gm

Weight of brown paper roll..... = 36.6 gm % Composition:

Printed coated release paper...= 49.3% by wt.

Polypropylene film. .. = 46.13% by wt.

Adhesive material. = balance

4. Aforementioned test reports received from the CRCL Kandla have been examined with respect to the observations of the DRI and declaration made by the importer to determine the correct and proper CTH of the imported goods. It is pertinent to mention that, principles for the classification of goods are governed by the Harmonized Commodity Description and Coding System (Harmonized System or HSN) issued by the World Customs Organization, Brussels and the General Rules for Interpretation specified there under. As per GIR, classification of goods in the Nomenclature shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes.....

4.1 Further, the Chapter Note-9 of the chapter 48 reads as under:

9. For the purposes of heading 4814, the expression "wallpaper and similar wall coverings applies only to:

(a) *Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:*

- i. *Grained, embossed, surface coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;*
- ii. *With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;*
- iii. *Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or*
- iv. *Covered on the face side with plaiting material, whether or not bound together in parallel stands or woven:*

(b) *Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration:*

(c) *Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.*

4.2 In view of above-discussed test results and chapter notes of the Ch.48, the item no. 6 of the said BE appear to be rightly described/classified as "Wall paper" /48142000.

5. Further, para-3 of the said GIR reads as under:

3. *When by application of Rule 2 (b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:*

(a).....

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c).....

5.1 In view of above provisions of general rules for interpretation (GIR) of the I-ISN system read with chapter notes of Ch-69, looking to the prime function/use of the item no. 7 of the BE i.e. "Ceramic Cup Set", the same appears to be rightly described/classified in the said BE as Ceramic Cup Set /CTH 69120090.

6. Further, in respect of item no. 9 of the said BE i.e. "Table Lamp"

(CTH-94051900) the DRI has observed that, the same are battery operated and requires BIS certification. In this regard, the importer under his statement dated 28.06.2024 as well as letter dated 10.07.2024 admitted this and stated that, at the time of placing order they were unaware about the mandatory BIS certification on the import of Table Lamp (rechargeable and battery operated); that, only after the inquiry initiated by the DRI, they came to know that BIS is mandatory for import of said items; that, they inquired with their supplier, whom is actually a trader, who informed that the manufacturer of the said Table Lamp is not registered as per the compulsory registration under Bureau of Indian Standards (BIS); that, they have first time imported these items and the mistake was committed due to lack of knowledge of BIS norms; that, now, they want to re-export these items no. 9 namely Table Lamp (rechargeable and battery operated) to their supplier; that, they are ready to pay applicable fine or penalty according to the Custom Act 1962.

7. Furthermore, in view of the observation regarding the undervaluation of the consignment, for the purpose of true and correct valuation of the consignment, opinion of empanelled Chartered Engineer has been taken. The empanelled Chartered Engineer Shri Tushar Zankat submitted his report No. CE/TZ/MUN/APR/050/2024-25 dated 19.04.2024 has given the valuation of the consignment as tabulated below:

TABLE-4

Sr. No.	Item Description	Qty. (Pcs/Kgs)	Declared invoice C&F value in INR		Evaluated C&F value in INR	
			Unit price	Total price	Unit price	Unit price
1.	Iron spray MOP Rod	870	25.17	21,898/-	33.56	29,197/-
2	Iron Rod Brush	8000	18.46	1,47,664/-	25.17	2,01,360
3.	Tools 40 Pcs set	2017	54.54	1,09,997/-	83.90	1,69,226/-
4	Car Back Seat	1700	16.78	28,526/-	33.56	57,052/-
5.	Tab Water Filter	15000	6.71	1,00,680/-	8.39	1,25,850/-
6.	Wall Paper	6700	41.95	2,81,065/-	50.34	3,37,278/-
7.	Ceramic Cup Set	955	50.34	48,075/-	100.68	96,150/-
8.	Plastic Hook Patti	12250	5.87	71,944/-	6.71	82,222/-
9.	Table Lamp	2500	10.07	25,170/-	25.17	62,925/-
Total C&F value				8,35,0179/-		11,61,260/-

7.1 The empanelled Chartered Engineer, Shri Tushar Zankat further reported that the total evaluated **C I F** value of the consignment is **Rs.11,74,324/-**.

8. Statement of Mr. Mohammed Umair Usman Gani Shaikh, Proprietor of the importer was recorded on 28.06.2024 wherein he interalia stated that, M/s LD International, Mumbai (IEC: FQNPS1946H) is a proprietorship firm engaged in trading/ wholesaling of various types of items; that, he is proprietor of the firm and looking after all business affairs of the firm including purchase & sales, finance, accounts, taxation, customs work etc.; that, they have filed SEZ Warehouse Bill of Entry bearing No. 1003910 dated 21.02.2024 for the present consignment

stuffed into container no. BMOU6814752; that, the cargo was put on hold by the DRI, therefore they did not file DTA Bill of Entry for the present consignment and once inquiry would be completed, they will file DTA Bill of Entry for DTA clearance of the goods.

8.1 Mr. Mohammed Umair Usman Gani Shaikh, Proprietor of the importer further perused the Panchnama dated 04.03.2024 drawn by the officers of the DRI and stated that, the Panchnama was drawn in his presence and he agreed with the contents of the same; that, at the time of placing order they were unaware about the mandatory BIS certification on the import of Table Lamp (rechargeable and battery operated); that, only after the inquiry initiated by the DRI, they came to know that BIS is mandatory for import of said items; that, they inquired with their supplier, whom is actually a trader, who informed that the manufacturer of the said Table Lamp is not registered as per the compulsory registration under Bureau of Indian Standards (BIS); that, they have first time imported these items and the mistake was committed due to lack of knowledge of BIS norms; that, now, they want to re-export these items namely Table Lamp (rechargeable and battery operated) to their supplier; that, they are ready to pay applicable fine or penalty according to the Custom Act 1962. He further stated that, they want to clear remaining items imported under the said BE for home consumption after payment of applicable duty.

8.2 Mr. Mohammed Umair Usman Gani Shaikh, Proprietor of the importer further perused test reports in respect of samples of item no. 6 of the said BE i.e. 'Wall Paper" and agreed with the contents of the test reports in respect of Test Memo bearing Nos 35 & 36 dated 03.06.2024; that, as per these reports also their goods do fall under the CTH 48142000 and has been rightly declared by them in the said BE. He further perused the inspection-cum-valuation report no. CE/TZ/MUN/APR/050/2024-25 dated 19.04.2024 submitted by Shri Tushar Zankat, empanelled Chartered Engineer and agreed with the contents of the same and accepted the evaluated valuation of cargo provided by the Chartered Engineer as well; that, they are ready to pay differential duty, applicable fine and penalty imposed by the department; that, they do not wish any personal hearing and show cause notice in the matter; that, they will not file any appeal and will not claim any refund in this matter in future as well.

8.3 The importer vide letter dated 10.07.2024 informed that, they accept and agree with the valuation of the present cargo submitted by the empanelled Chartered Engineer Shri Tushar Zankat vide inspection cum-valuation report no. CE/TZ/MUN/APR/050/2024-25 dated 19.04.2024. He further confirmed that, for import of item namely Table Lamp (Rechargeable and battery operated) BIS is mandatory and manufacturer of the item is not registered as per the compulsory registration under Bureau of Indian Standards (BIS). They further submitted that, they want to re-export this item namely Table Lamp (Rechargeable and battery operated) to the shipper and remaining items they want to clear in domestic market on payment of duty, applicable fine and penalty imposed by the department as per the enhanced value given by the empanelled Chartered Engineer Shri Tushar Zankat. The importer has further confirmed that,

they do not wish any personal hearing and show cause notice in the matter; that, they will not file any appeal and will not claim any refund in this matter in future as well.

9. In view of above, it appears that the item no. 9 of the said BE namely "Table Lamp" (Rechargeable and battery operated) is declared undervalued in the said BE and the evaluated assessable value of the same as per inspection-cum-valuation report bearing No. CE/TZ/MUN/APR/050/2024-25 dated 19.04.2024 of the empaneled Chartered Engineer Shri Tushar Zankat is Rs. 63,633/- . Accordingly, the applicable customs duty on the same comes to Rs. 32,103/- instead of Rs. 12,841/- as declared in the said BE and the differential customs duty comes to Rs. 19,262/- as calculated under:

TABLE-5

Sr. No.	Description Qty. / CTH	Assessable CIF Value as per CE (INR) exch. rate 83.9	BCD	SWS /ADD Rate	IGST @10%	Total Duty as per CE 14,604/- 32,103/-	Total Duty as per BE 12,841/-	Differential Duty 19,262/-
					Rate			
9	Table Lamp 2500 pcs / 94051900	63,633/-	15,908/- 25%	1,591/-	18%			

9.1 Hence, the item no. 9 of the said BE namely "Table Lamp" (Rechargeable and battery operated) is liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962.

9.2 Further, in respect of remaining item nos. 1 to 8 of the said BE, the importer under his statement dated 28.06.2024 as well as letter dated 10.07.2024 agreed with the evaluated valuation of cargo provided by the empaneled Chartered Engineer Shri Tushar Zankat. The importer has also agreed to pay differential duty, applicable fine and penalty. For the item nos. 1 to 8 of the said BE are also declared undervalued in the said BE and the evaluated assessable value of the same as per inspection-cum-valuation report bearing No. CE/TZ/MUN/APR/050/2024-25 dated 19.04.2024 of the empaneled Chartered Engineer Shri Tushar Zankat is Rs.11,10,691/- . Accordingly, the applicable customs duty on the same comes to Rs.4,87,404/- instead of Rs.3,81,922/- as declared in the said BE and the differential customs duty comes to Rs.1,05,482/- as calculated under:

TABLE-6

Sr. No.	Description Qty. / CTH	Assessable CIF Value as per CE (INR) exch. rate 83.9	BCD	SWS /ADD Rate	IGST @10% /1075\$	Total Duty as per CE 12,979	Total Duty as per BE 9,735	Differential Duty 3,245
					Rate			
1	Iron spray MOP Rod 870 pcs / 96039000	29,525.67	5,905 20%	591	6,484 18%			
2	Iron Rod Brush 8000 pcs / 96039000	2,03,625.30	40,725 20%	4,073	44,716 18%	89,514	65,644	23,870

3	Tools Set 2017 Kgs / 84679900	1,71,130.10	12,835 8%	1,283	33,345 18%	47,463	30,851	16,612
4	Car Back Seat 1700 pcs / 94012000	57,693.84	14,423 25%	1,442	13,241 18%	29,107	14,553	14,553
5	Tab Water Filter 15000 pcs / 84212120	1,27,265.81	12,727 10%	1,273	25,428 18%	39,427	31,542	7,885
6	Wall Paper 6700 Kgs / 48142000	3,41,072.38	34,107 10%	3,411	68,146 18%	1,05,664	88,054	17,610
7	Ceramic Cup Set 955 Kgs / 69120090	97,231.08	19,446 20%	1,945	24,571 12%	1,32,095	1,14,283	17,813
8	Plastic Hook Patti 12250 pcs / 39241090	83,147.00	12,472 15%	1,247	17,436 18%	31,155	27,261	3,894
Total		11,10,691	1,52,640	1,01,398	2,33,366	4,87,404	3,81,922	1,05,482

9.3 Hence, in respect of remaining item nos. 1 to 8 of the said BE is liable for confiscation under Section 111(m) of the Customs Act, 1962.

10. 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.*

(ii) *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.

(iii) 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:

Rule 18(5): *The Units in Free Trade and Warehousing Zones or units in Free Trade and Warehousing Zone set up in other Special Economic Zone, shall be allowed to hold the goods on account of the foreign supplier for dispatches as per the owner's instructions and shall be allowed for trading with or without labeling, packing or repacking without any processing:*

Provided that refrigeration for the purpose of storage and assembly of Completely Knocked Down or Semi Knocked Down kits shall also be allowed by the Free Trade and Warehousing units undertaking the said activities:

Provided further that these Units may also re-sell or re-invoice or re-export the goods imported by them:

Provided also that all transactions by a Unit in Free Trade and Warehousing Zone shall only be in convertible foreign currency;

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

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(33): "Prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with.

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: -

(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

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

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

Any person,-

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

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

shall be liable,-

(i) 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:

(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 the imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India.

.....

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.

11. Rejection of declared value & Redetermination of Assessable Value:

Value: 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, 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.

11.1 The value of the impugned goods could not be determined under Rule 4 and 5 ibid since the value of contemporaneous imports of identical and similar goods of same quality and composition was not found. Proceeding sequentially, it is stipulated under Rule 6 ibid that where the value is not determinable under Rule 3, 4 and 5, the value is to be determined under Rule 7 or when the value cannot be determined under that Rule, under Rule 8. Whereas, Rule 7 provides for 'Deductive Value' i.e. the value is to be determined on the basis of valuation of identical goods or similar imported goods sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, subject to deductions stipulated under the rule. For the reasons detailed above, the value also cannot be determined as per the said Rule 7 ibid. Likewise, for application of Rule 8 of the CVR, 2007, the cost of production or processing involved in the imported goods are not available. In the absence of requisite data, the value cannot be determined by taking recourse to these rules either.

11.2 As the provisions of Rule 4 to 8 ibid, are not applicable in the instant case, the value of the impugned goods is required to be determined under the provisions of Rule 9 of the CVR 2007, which reads as under: -

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

11.3 Accordingly, the assessable value of the impugned goods is required to be re-determined under Rule 9 ibid, i.e. as per the residual method. Hence, the assessable CIF value of the consignment has been taken on the

basis of report submitted by the empanelled Chartered Engineer for the purpose of valuation under provisions of Rule 9 of the CVR, 2007 read with note 2 of the interpretative notes for Rule 9 of the CVR, 2007. Accordingly, it appears that, the declared assessable value (Rs.8,44,417/-) of the impugned goods is liable to be rejected and correct assessable CIF value of the impugned goods is liable to be re-determined as Rs.11,74,323.97 in view of valuation report submitted by the empanelled chartered engineer.

12. Accordingly, the consignment is found mis-declared in respect of assessable value as well as item no.9 is found prohibited. Hence, it appears that, the consignment is liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962. Furthermore, for the said act of omission and commission, the importer appears liable for the penal action under the provisions of Section 112 of the Customs Act, 1962.

13. Thus, by the 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. 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 transhipment, 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:

14. The importer under his statement dated 28.06.2024 as well as letter dated 10.07.2024 informed that, they do not have any objection for enhancing the value as per CE report; that, they don't want any SCN and PH in this regard; that, they will not claim any refund in the matter and not file any appeal in future.

15. IN VIEW OF THE ABOVE FACTS, IT APPEARS THAT-

(i) The assessable value of Rs.8,44,417/- of the imported goods declared by the importer in the SEZ warehouse Bill of Entry No. 1003910 dated 21.02.2024 is liable to be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

(ii) The assessable value of the consignment is liable to be re-determined as Rs.11,74,324/- under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962 on the basis of report submitted by the empaneled chartered engineer.

(iii) Total applicable customs duty on re-assessed value (Rs. 11,10,691/-) of item no. 1 to 8 comes to Rs.4,87,404/- instead of Rs.3,81,922/- as declared in the said BE which resulted into short levy of customs duty amounting to Rs.1,05,482/-.

(iv) The said Bill of Entry is liable to be re-assessed accordingly under Section 17(4) of the Customs Act, 1962.

(v) The item no. 1 to 8 of the present consignment imported in contravention of Sec 46 of the Customs Act, 1962 are liable for confiscation under Section 111 (m) of the Customs Act, 1962.

(vi) The item no. 9 of the present consignment having evaluated value of Rs. 63,633/- imported in contravention of Sec 46 of the Customs Act, 1962 are liable for confiscation under Section 111(d) and 111 (m) of the Customs Act, 1962

(vii) The importer M/s LD INTERNATIONAL, Ground Floor, 19, Babu Bhawani, Naoroji Hill Road Number 1, Dongri, Mumbai, Maharashtra, 400009 holding IEC No: FQNPS1946H is liable for Penalty under Section 112 of the Customs Act, 1962.

WAIVER OF PERSONAL HEARING AND SCN

16. The importer vide their letter dated 22.07.2024 received through email has requested for waiver of SCN and PH. Importer vide above referred letter has also requested that they don't have BIS for item no. 9 i.e. Table and not want to Re-export the same, it will be remaining in Customs Custody only. They have given statement to SIIB in that they have planning for Re-export. But the expense of Re-export will be too expensive, so, they will not do Re-Export and cargo will be with Customs only.

DISCUSSION AND FINDINGS

17. I have carefully gone through the facts of the case and records & evidences submitted before me and I note importer vide letter dated 22.07.2024 has waived off SCN and PH. Therefore, I find that the principle of natural justice as provided in section 122A of the Customs Act, 1962, has been completed. Hence, I proceed to decide the case on the basis of the documentary evidence available on records. I find that following main

issue are involved in the subject matter, which are required to be decided

- (i)** Whether the assessable value of Rs.8,44,417/- of the imported goods declared by the importer in the SEZ warehouse Bill of Entry No. 1003910 dated 21.02.2024 is liable to rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.
- (ii)** Whether the assessable value of the consignment is liable to be re-determined as Rs.11,74,324/- under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962 on the basis of report submitted by the empaneled chartered engineer.
- (iii)** Whether the applicable customs duty on re-assessed value (Rs. 11,10,691/-) of item no. 1 to 8 comes to Rs.4,87,404/- instead of Rs.3,81,922/- as declared in the said BE which resulted into short levy of customs duty amounting to Rs.1,05,482/-.
- (iv)** Whether the said Bill of Entry is liable to be re-assessed accordingly under Section 17(4) of the Customs Act, 1962.
- (v)** Whether the item no. 1 to 8 of the present consignment imported in contravention of Sec 46 of the Customs Act, 1962 are liable for confiscation under Section 111 (m) of the Customs Act, 1962.
- (vi)** Whether the item no. 9 of the present consignment having evaluated value of Rs. 63,633/- imported in contravention of Sec 46 of the Customs Act, 1962 are liable for confiscation under Section 111(d) and 111 (m) of the Customs Act, 1962
- (vii)** Whether the importer M/s LD INTERNATIONAL, Ground Floor, 19, Babu Bhawani, Naoroji Hill Road Number 1, Dongri, Mumbai, Maharashtra, 400009 holding IEC No: FQNPS1946H is liable for Penalty under Section 112 of the Customs Act, 1962.

18. I find that M/s Fast Track CFS Private Limited, SEZ had filed the SEZ warehouse Bill of Entry No. 1003910 dated 21.02.2024 for and on behalf of its client M/s L D International, Mumbai, holding IEC No: FQNPS1946H (the importer) at Mundra SEZ port (INAJM6) for import of various items as detailed in Table-1 above in different CTH has possible mis-declaration and concealment of prohibited/restricted items. Hence, the Container No. BMOU6814752 was put on hold for detailed examination of the goods by the officers of Directorate of Revenue Intelligence, Ahmedabad Zonal Unit, Ahmedabad (hereinafter referred to as 'the DRI') in view of the suspicion

18.1 On the basis of the examination report and investigation carried out, I find that the part consignment was found to be mis-declared in

respect of description also value of the entire consignment. Item no. 09 of the said bill of entry namely “Table Lamp” (Rechargeable and battery operated) found prohibited. The said item no. 09 attract mandatory BIS and the importer failed to produce any document establishing that the shipper/manufacturer of the item is registered as per the compulsory registration under Bureau of Indian Standards (BIS). Accordingly, I find that, the item no. 9 of the said BE namely “Table Lamp” (Rechargeable and battery operated) has been imported in violation of provisions of the Bureau of Indian Standards (BIS). As per para 2.03 of the Foreign Trade Policy (FTP)-2023, Domestic Laws/ Rules/ Orders/ Regulations/ technical specifications/ environmental/safety and health norms applicable to domestically produced goods shall General Provisions Regarding Imports and Exports. The same is re-produced as under:

2.03 Compliance of Imports with Domestic Laws

- (a) Domestic Laws/ Rules/ Orders/ Regulations/ technical specifications/ environmental/safety and health norms applicable to domestically produced goods shall apply, mutatis mutandis, to imports, unless specifically exempted.*
- (b) However, goods to be utilized/ consumed in manufacture of export products may be exempted by DGFT from domestic standards/ quality specifications.*

18.2 As per Section 15 (1) of the Bureau of Indian Standards Act, 2016 (BIS, 2016) no person shall manufacture, import, distribute, sell, hire, lease, store, or exhibit for sale any goods, articles, processes, systems, or services notified under the BIS mandatory certification scheme without a Standard Mark, except under a valid license. Furthermore, even with a license, applying a Standard Mark is prohibited unless the goods or services conform to the relevant standards or prescribed essential requirements. Accordingly, it appears that, the item no. 9 of the said BE namely “Table Lamp” (Rechargeable and battery operated) falls under the category of “prohibited goods” as defined under section 2(33) of the Customs Act, 1962.

19.3 I find that the item no. 9 of the said BE namely “Table Lamp” (Rechargeable and battery operated) is declared undervalued in the said BE and the evaluated assessable value of the same as per inspection-cum-valuation report bearing No. CE/TZ/MUN/APR/050/2024-25 dated 19.04.2024 of the empaneled Chartered Engineer Shri Tushar Zankat is Rs. 63,633/- . Accordingly, the applicable customs duty on the same comes to Rs. 32,103/- instead of Rs. 12,841/- as declared in the said BE and the differential customs duty comes to Rs. 19,262/- as calculated in Table-5 above. Further, I find that the remaining item nos. 1 to 8 of the said BE are also declared undervalued in the said BE and the evaluated assessable value of the same as per inspection-cum-valuation report bearing of the

empanelled Chartered Engineer Shri Tushar Zankat is Rs.11,10,691/- . Accordingly, the applicable customs duty on the same comes to Rs.4,87,404/- instead of Rs.3,81,922/- as declared in the said BE and the differential customs duty comes to Rs.1,05,482/- as calculated in Table-6 above.

19. Further, I find that the importer had mis-declared the description and value of the goods at the time of filing of Warehouse Bill of Entry. On perusal of the valuation report of the Govt. Chartered Engineer, it clearly comes out that M/s. L D International has indulged in the evasion of Customs Duty by way of mis-declaration of imported goods and they had declared the value of the goods to be Rs. 8,44,417/- whereas the actual value of these goods arrived at by the Chartered Engineer is **Rs. 11,74,324/-** . Accordingly, the applicable customs duty on the same come to **Rs. 5,19,507/-** instead of Rs. 3,94,763/- as declared in the said BE and the differential customs duty comes to Rs. 1,24,744/- as calculated in Table-5 & Table-6.

20. In view of the above, the value declared by the importer in the corresponding Bill of Entry and invoice did not appear to be the true transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the provisions of the Customs (determination of Value of Imported Goods) Rules, 2007 and thus the same is liable to be rejected in terms of Rule 12 of CVR, 2007. The value is required to be re-determined by sequentially proceeding in terms of Rules 4 to 9 of CVR, 2007 and also required to be re-assessed as per Section 17(5) of the Customs Act, 1962.

21. I find that the value of the goods Rs. 8,44,471/- as per SEZ warehouse Bill of Entry No. 1003910 dated 21.02.2024 cannot be considered as assessable value of the goods and hence the same is liable to be rejected under Rule 12 of Customs Valuation Rules 2007 as there has been proved mis-declaration of goods in terms of quantity. In absence of credible data of import of identical, similar goods and other constraints in applying deductive method or cost of production methodology the value of these goods cannot be determined in terms of Rule 4,5,7,8 of Customs Valuation Rules 2007. Hence, the value is required to be determined in terms of Rule 9 of said rules. Therefore, the Assessable value based on market survey as provided by the Chartered Engineer is to be considered as the value of these goods.

22. I find that the consignment (items 01 to 08) has been mis-declared in respect of value as well as item no. 09 found prohibited which resulted into non-levy/ short-levy of duty amounting to Rs.1,24,744/- which is recoverable from the importer. Consequently, the consignment is liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962. Furthermore, for the said act of omission and commission, the importer is also liable for the penal action under the provisions of Section 112(a) of the Customs Act, 1962.

23. I find that by above the acts of omission and commission, 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 liability correctly.

24. I find that the impugned imported goods (item no. 01 to 08) are not prohibited goods, an option of redeeming the goods is required to be granted to M/s. L d International, against the order of confiscation by paying redemption fine as provided under Section 125 of the Customs Act, 1962. Section 125 ibid reads as under: -

“Section 125. Option to pay fine in lieu of confiscation. — (1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods 1/or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit”.

I find that as provided under Section 125 of the Customs Act, 1962, M/s. L D International, will have to pay amount of differential duty along with the redemption fine while exercising option to redeem the confiscated goods for home consumption. Thus, in view of these provisions, I hold that the goods can be re-deemed by M/s LD International on payment of redemption fine if they choose to do so.

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

ORDER

(i) I reject the assessable value of Rs.8,44,417/- of the imported goods declared by the importer in the SEZ warehouse Bill of Entry No. 1003910 dated 21.02.2024 under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and order to re-determine the same as Rs.11,74,324/- under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.

(ii) I order to recover the total applicable customs duty on re-assessed value (Rs. 11,10,691/-) of item no. 1 to 8 comes to Rs.4,87,404/- instead of Rs.3,81,922/- as declared in the said BE which resulted into short levy of customs duty amounting to Rs.1,05,482/- and order to re-assess the Bill of Entry No. 1003910 dated 21.02.2024 accordingly under Section 17(4) of the Customs Act, 1962.

(iii) I confiscate the item no. 1 to 8 as mentioned in Table -6,

having totally valued at Rs. 11,10,691/- (Rupees Eleven Lakh Ten Thousand Six Hundred and Ninety-One Only) covered under SEZ warehouse Bill of Entry No. 1003910 dated 21.02.2024 under Section 111 (m) of the Customs Act, 1962; however, I give an option to the importer to redeem the confiscated goods on payment of Rs. 1,25,000/- (Rs. One Lakh Twenty Five thousand Only) in lieu of confiscation under section 125 of the Customs Act 1962;

(iv) I order for absolute confiscation the item no. 9 as mentioned in Table -5 having evaluated value of **Rs. 63,633/- (Rupees Sixty-Three Thousand Six Hundred Thirty-Three Only)** covered under SEZ warehouse Bill of Entry No. 1003910 dated 21.02.2024 under Section 111(d) and 111 (m) of the Customs Act, 1962.

(vi) I impose penalty of Rs.6,000/- (Rs. Six Thousand Only) upon the importer M/s LD International, Ground Floor, 19, Babu Bhawani, Naoroji Hill Road Number 1, Dongri, Mumbai, Maharashtra, 400009 holding IEC No: FQNPS1946H is liable for Penalty under Section 112(a)(i) of the Customs Act, 1962.

(vii) I impose penalty of Rs.5,000/- (Rs. Five Thousand Only) upon the importer M/s LD International, Ground Floor, 19, Babu Bhawani, Naoroji Hill Road Number 1, Dongri, Mumbai, Maharashtra, 400009 holding IEC No: FQNPS1946H is liable for Penalty under Section 112(a)(ii) of the Customs Act, 1962.

26. This order is issued without prejudice to any other action which may be contemplated against the importer or any other person under provisions of the Customs Act, 1962 and rules/regulations framed thereunder or any other law for the time being in force in the Republic of India.

Signed by

Arun Kumar

Date: 24-07-2024 (ARUN KUMAR)

**ADDITIONAL COMMISSIONER (IMPORT)
CUSTOMS HOUSE, MUNDRA**

F. No. CUS/APR/MISC/6481/2024-Gr 5-6- 24-07-2024

To,

**M/s LD International,
Ground Floor, 19, Babu Bhawani,
Naoroji Hill Road Number 1, Dongri,
Mumbai, Maharashtra, 400009**

Copy to: - For information and necessary action, if any

- (1) The Deputy/Assistant Commissioner (RRA), Custom House, Mundra
- (2) The Deputy/Assistant Commissioner (TRC), Custom House, Mundra
- (3) The Deputy/Assistant Commissioner (EDI), Custom House, Mundra

(4) Guard File.