

	कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.	
A FILE NO. फाइल संख्या	CUS/APR/4168/2025-Gr 5-6-O/o Pr Commr-Cus-Mundra	
B OIO NO. आदेश संख्या	MCH/ADC/ZDC/413/2025-26	
C PASSED BY जारीकर्ता	Dipak Zala, Additional Commissioner of Customs/अपर आयुक्त सीमा शुल्क, Custom House, Mundra/कस्टम हाउस, मुंद्रा।	
D DATE OF ORDER आदेश की तारीख	03.12.2025	
E DATE OF ISSUE जारी करने की तिथि	03.12.2025	
F SCN No. & Date कारण बताओ नोटिस क्रमांक	Waived.	
G NOTICEE/ PARTY/ IMPORTER नोटिसकर्ता/पार्टी/आयातक	M/s. A One House (IEC: CVMPS5358G)	
H DIN/दस्तावेज पहचान संख्या	20251271MO0000818540	

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),

HAVING HIS OFFICE AT 4TH FLOOR, HUDCO BUILDING, ISHWAR BHUVAN ROAD,
 NAVRANGPURA, AHMEDABAD-380 009.”

3. उक्तअपील यहआदेश भेजने की दिनांक से 60दिन 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, 1982और सीमाशुल्क अधिनियम, 1962के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।
While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.

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

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

BRIEF FACTS OF THE CASE

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M/s. A One House (CVMPS5358G),) (hereinafter referred to as ‘the importer’ for the sake of brevity), having address at “, Ground Floor, KH No. 96/3 & 84/22, Karala City Utsav Vihar Village, New Delhi-110081”, had filed Bill of Entry (for SEZ import Z-type) no. 2873279 dated 25.06.2025, for import of ‘Baby Desk’ under CTH 94032090, through container no. DRYU6019393. As per BE, packing list and invoice, goods of Container are as follows:

Table-‘A’

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S NO.	Description of goods	No. of Package	No. of sets	Gross Weight	Net Weight
1	Baby Desk (CTH-94032090)	1404	11780	21300 Kgs	17679 Kgs

1.1 Whereas, based on risk analysis conducted by the National Customs Targeting Centre (NCTC) vide alert No. 2025-26/IMP/2323 dated 26.06.2025, the consignment imported by M/s. A One House, New Delhi, under Z-Bill of Entry no. 2873279 dated 25.06.2025 filed at APSEZ (INAJM6), appears to be risky for mis-declaration/concealment. The consignment imported vide Bill of Entry No. 2873279 (Z-type) dated 25.06.2025 was put on hold by SIIB, Mundra Customs, as per NCTC Alert. The Goods imported vide Bill of Entry No. 2873279 (Z-type) dated 25.06.2025 were stuffed into Container No. DRYU6019393. The goods were placed at the warehouse of M/s. Rudraksh Terminal LLP, Block-B, Plot No. 01A, Sector-12S, APSEZ-Mundra-370421.

2. Whereas, after given prior intimation to the Development Commissioner as per S.O. 2667 and Notification No. C1/1/2009-SEZ dated 05.08.2016, the examination of the imported goods was conducted on 07.07.2025 in the presence of Shri Rajneesh Diwedi, Authorised representative of M/s A One House, New Delhi and Manager, M/s Rudraksh Terminal LLP, APSEZ, Mundra.

3. Examination of goods pertaining to the Z type Bill of Entry No. 2873279 dated 25.06.2025

3 . 1 Whereas, the officers of SIIB, Custom House, Mundra conducted an examination on 07.07.2025 under Section 17(2) of the Customs Act, 1962, in the presence of Shri Rajneesh Diwedi, Authorised Representative of M/s A One House, New Delhi, and the Manager of M/s Rudraksh Terminal LLP, APSEZ, Mundra. The line bottle seal number on the container was verified and found to be matching with the seal number mentioned in the Bill of Lading. The said seal was cut open on 07.07.2025. Upon opening the container, a large number of cartons were noticed, which were de-stuffed with the assistance of laborers arranged by Shri Rajneesh Diwedi, Manager, M/s Rudraksh Terminal LLP, APSEZ, Mundra.

3.2 During the course of examination, the total number of packages was found to be **1,415**. Out of these, certain packages were found to contain fully assembled baby desks. The details are as under:-

Table-‘B’

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S. No.	No. of Package	No. of Baby desk per package	Total No. of baby desk
1	38	10	380
2	16	12	192

3.3 Out of the total consignment, 11,200 baby desks were found in completely knocked-down (CKD) condition. The goods were packed in 1,120 packages containing MDF boards and 224 packages containing baby desk legs, totaling 22,400 legs. Additionally, 17 packages were found to contain drawer accessories.

3.4 Thereafter, the representative of M/s Rudraksh Terminal LLP, APSEZ, Mundra, was instructed not to move, permit the movement of, or otherwise deal with the said consignment without prior permission from the SIIB Section, Customs House, Mundra. The representative was also directed to keep the goods under safe custody pending further inquiry and investigation.

4. Thus, prima facie, it appears that the goods imported by M/s A One House, New Delhi, were found to be in conformity with the description declared in the Bill of Entry. However, the declared value of the goods appears to be significantly low in comparison to the prevailing market value of similar goods. Accordingly, the Chartered Engineer has proposed a revised valuation for the said goods in the CE report for consideration.

5. Rejection of declared value & Redetermination of Assessable 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 as the goods have been found to be mis-declared in terms of quantity, and hence the transaction value appears to be liable to be rejected in terms of Rule 12 of the CVR, 2007. Since the items found with no specification, the valuation of the same could not be determined in terms of Rule 4 to 8 of the CV Rules, *ibid*. Therefore, valuation of the goods appears liable to be done under residual method of valuation provided under Rule 9 of the CV Rules *ibid* and accordingly, opinion of the empanelled Chartered Engineer was sought for determination of the value of the

imported goods. The Chartered Engineer vide his Report No. – ABJ:INSP:CE:SIIB:RUD:25-26:02 Date: 07/10/2025 (**RUD-1**), has suggested the value of the imported goods as **13483/- USD** as detailed in Table-C below:-

TABLE-‘C’

VALUATION TABLE (1 USD = 87.65 INR)

BE NO. 2873279 (B/L No. QDDR2505380)								
Sr. No.	Description of Goods as per Invoice & BE	Total Declared Quantity	Unit CIF Value Declared as per Invoice & BE (In USD)	Total CIF Value Declared - as per Invoice & BE (In USD)	Description of the goods found on Examination	Total Quantity	Per Unit Suggestive CIF Value in USD (Approx)	Total Suggestive Average CIF Value in USD (Approx)
1	Baby Desk	11780 Sets	0.810441	9547	Baby Desk (Complete)	572 Sets	1.25	715
					Baby Desk (CKD Condition)	11200 Sets	1.14	12768
Total Suggestive Average Value (Approx)		11780 Sets		9547 USD		11772 Sets		13483 USD

5.1 Assessable Value of the goods imported by the importer comes to Rs. 11,81,785/- as follows:-

Table-‘D’

BE NO. 2873279 (B/L No. QDDR2505380) (1 USD = 87.65 INR)				
Description of the goods found on Examination	Total Quantity	Per Unit Suggestive CIF Value in USD (Approx)	Total Suggestive Average CIF Value in USD (Approx)	Total CIF Value in Rs.
Baby Desk (Complete)	572 Sets	1.25	715	62,670
Baby Desk (CKD Condition)	11,200 Sets	1.14	12768	11,19,115
TOTAL	11,772 Sets		13483 USD	11,81,785

5.2. The imported goods are classified under CTH 94032090 and this classification appears to be correct. The duty on the imported goods is required to be re-determined on the basis of re-determined assessable value and applicable rates. The applicable Customs Duty on the imported goods comes to Rs. 5,61,348/- instead of Rs. 5,05,869/- as self-assessed by the importer in the said BE, thus there appears non/short levy of Customs duty amounting to Rs. 55,479/-. Details of duty calculation are as under:-

TABLE-E

Particulars	Amount (in Rs.)
BCD (20%)	2,36,357
CAIDC (5%)	59,089
IGST (18%)	2,65,902
Total Duty	5,61,348

6. LEGAL PROVISIONS: -

6.1 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;*

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

6.3 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;*

6.4 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;*

6.5 Section 2(33) of the Customs Act, 1962 *'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.*

6.6 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.*

6.7 Section 111 of the Act, prescribes the Confiscation of improperly imported goods, etc. as under

The following goods brought from a place outside India shall be liable for 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;*
- (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;*
- (o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;*

6.8 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.

Provided that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;]

6.9 114AA. Penalty for use of false and incorrect material.—

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

6.10 SECTION 124 prescribes the mandatory issuance of show cause notice before confiscation of goods, which read as under:

No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person –

- a. *is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;*
- b. *is given an opportunity of making a representation in writing within such*

reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter:

Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.

Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.

6.11 SECTION 125 provides the Option to pay fine in lieu of confiscation as under:

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

Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, 3 [no such fine shall be imposed]:

Provided further that, without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.]

(3) Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.

6.12 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:

7. Summary of Investigations Conducted:

7.1 M/s. A One House, New Delhi filed Z-type Bill of Entry No. 2873279 dated 25.06.2025 declaring the import of 'Baby Desk'. The importer had declared the assessable value of the goods as Rs. 10,64,987/- (Rupees Ten lakh sixty-four thousand nine hundred eighty-seven only), with a total duty liability of Rs. 5,05,869/-. As per the Chartered Engineer's Report (Ref. No. ABJ:INSP:CE:SIIB:RUD:25-26:02 dated 07.10.2025), the total assessable (CIF) value of the goods was re-evaluated and determined to be Rs. 11,81,785/-. The re-determination of the value was carried out under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, as the transaction value could not be established under Rules 3 to 8 due to non-availability of data for identical or similar goods.

7.2 The Chartered Engineer's Report was communicated to the importer via e-mail dated 08.10.2025, in response to which the importer, vide e-mail dated 15.10.2025, has submitted that they accept the revised valuation of the imported goods as per the findings of the Chartered Engineer's Report.

7.3 The importer's act of **mis-declaration and undervaluation** has resulted in short payment of Customs duty. Based on the re-determined assessable value and applicable rates of duty, the **revised Customs duty** on the imported goods amounts to **Rs. 5,61,348/-**, instead of **Rs. 5,05,869/-** as self-assessed by the importer. Hence, there appears to be a **short levy of Customs duty of Rs. 55,479/-**, as detailed in *Table-E* above.

7.4 By the aforesaid acts of omission and commission, the importer appears to have contravened the provisions of **Sections 46 and 17 of the Customs Act, 1962**, inasmuch as they failed to make a true, correct, and complete declaration in the Bill of Entry and failed to correctly assess the duty liability on the imported goods. Accordingly, the goods imported by the importer appear liable to **confiscation under Sections 111(l) and 111(m)** of the Customs Act, 1962. Furthermore, the importer has rendered themselves liable to **penalty under Section 112(a)(ii)** of the Customs Act, 1962. Since the Bill of Entry was filed on the basis of a Bill of Lading, invoices, and packing lists containing false

and incorrect material particulars regarding valuation, the importer also appears liable to **penalty under Section 114AA** of the Customs Act, 1962, for knowingly submitting false documents and attempting to evade Customs duty.

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

- i. The assessable value of these mis-declared/declared imported goods covered under Bill of Entry No. 2873279(Z) dated 25.06.2025 is liable to be re-determined as Rs. 11,81,785/- (instead of Rs. 10,64,987/- as declared in the BE) 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. Total Customs duty involved in the imported goods comes to Rs. 5,61,348/- (Rupees Five Lakh Sixty-One Thousand Three Hundred Forty-Eight only) instead of Rs. 5,05,869/- (Rupees Five Lakh Five Thousand Eight Hundred and Sixty-Nine only) as declared in the BE;
- iii. The said Bill of Entry No. 2873279(Z) dated 25.06.2025 is liable to be re-assessed accordingly under Section 17(4) of the Customs Act, 1962;
- iv. The goods imported in excess of the declared quantities and also goods found mis-declared/mis-classified/under-valued, therefore, the goods with re-determined value as Rs. 11,81,785/- are liable for confiscation under Section 111(l) & Section 111(m) of the Customs Act, 1962;
- v. The importer M/s. A One House, New Delhi is liable for Penalty under Section 112(a)(ii) of the Customs Act, 1962 is imposable upon the importer in respect of undervalued goods as discussed in above Para;
- vi. M/s. A One House, New Delhi, is liable to penalty under Section 114AA of the Customs Act, 1962 for furnishing false or incorrect particulars.

Waiver of Notice and Personal Hearing:

9 . The Importer vide letter dated NIL received via email dated 01.12.2025 has given their acceptance of the Chartered Engineer reports dated and also submitted that they don't want SCN and PH in the subject matter.

DISCUSSION AND FINDINGS:

10. I have carefully gone through the facts of the case, Investigation Report and noticees submissions. I observed that the Importer during the investigation already waived the right of Show Cause Notice and personal hearing. I find that the condition of Principles of Natural Justice under Section 122A of the Customs Act, 1962 has been complied. Considering this scenario, I find it appropriate to proceed with the adjudication proceedings in terms of merit of the case.

11. I find that M/s. A One House (CVMPS5358G), had filed Bill of Entry (for SEZ import Z-type) no. 2873279 dated 25.06.2025, for import of 'Baby Desk' under CTH 94032090, through container no. DRYU6019393. The details of the goods as mentioned in Table-'A' above.

11.1 I find that based on risk analysis conducted by the National Customs Targeting Centre (NCTC) vide alert No. 2025-26/IMP/2323 dated 26.06.2025, the consignment imported by M/s. A One House, New Delhi, under Z-Bill of Entry no. 2873279 dated 25.06.2025 filed at APSEZ (INAJM6), appears to be risky for mis-declaration/concealment. The consignment imported vide Bill of Entry No. 2873279 (Z-type) dated 25.06.2025 was put on hold by SIIB, Mundra Customs, as per NCTC Alert. The Goods imported vide Bill of Entry No. 2873279 (Z-type) dated 25.06.2025 were stuffed into Container No. DRYU6019393. The goods were placed at the warehouse of M/s. Rudraksh Terminal LLP, Block-B, Plot No. 01A, Sector-12S, APSEZ-Mundra-370421.

12. I find that after given prior intimation to the Development Commissioner as per S.O. 2667 and Notification No. C1/1/2009-SEZ dated 05.08.2016, the examination of the imported goods was conducted on 07.07.2025 in the presence of Shri Rajneesh Diwedi, Authorised representative of M/s A One House, New Delhi and Manager, M/s Rudraksh Terminal LLP, APSEZ, Mundra.

13. I find that the officers of SIIB, Custom House, Mundra conducted an examination on 07.07.2025 under Section 17(2) of the Customs Act, 1962, in the presence of Shri Rajneesh Diwedi, Authorised Representative of M/s A One House, New Delhi, and the Manager of M/s Rudraksh Terminal LLP, APSEZ, Mundra. The line bottle seal number on the container was verified and found to be matching with the seal number mentioned in the Bill of Lading. The said seal was cut open on 07.07.2025. Upon opening the container, a large number of cartons were noticed, which were de-stuffed with the assistance of laborers arranged by Shri Rajneesh Diwedi, Manager, M/s Rudraksh Terminal LLP, APSEZ, Mundra.

13.1 I find that during the course of examination, the total number of packages was found to be **1,415**. Out of these, certain packages were found to contain fully assembled baby desks. The details are as under:-

Table-'B'

S. No.	No. of Package	No. of Baby desk per package	Total No. of baby desk
1	38	10	380
2	16	12	192

13.2 I find that out of the total consignment, 11,200 baby desks were found in completely knocked-down (CKD) condition. The goods were packed in 1,120 packages containing MDF boards and 224 packages containing baby desk legs, totaling 22,400 legs. Additionally, 17 packages were found to contain drawer accessories.

13.3 I find that the representative of M/s Rudraksh Terminal LLP, APSEZ, Mundra, was instructed not to move, permit the movement of, or otherwise deal with the said consignment without prior permission from the SIIB Section, Customs House, Mundra. The representative was also directed to keep the goods under safe custody pending further inquiry and investigation.

14. I find that the goods imported by M/s A One House, New Delhi, were found to be in conformity with the description declared in the Bill of Entry. However, the declared value of the goods appears to be significantly low in comparison to the prevailing market value of similar goods. Accordingly, the Chartered Engineer has proposed a revised valuation for the said goods in the CE report for consideration.

15. I find that Rule 3 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 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.

15.1 I state that "Value" has been defined under Section 2(41) of the Customs Act, 1962 as "Value", in relation to any goods, means the value thereof determined in accordance with the provisions of sub-section (1) or sub-section (2) of section 14".

15.2 The Section 14 *ibid* provides, *inter alia*, that the value of the imported goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such their conditions as may be specified in the rules made in this behalf. Further, its proviso provides that such transaction value in the case of imported goods shall include, in addition to the price as aforesaid, any amount paid or payable for costs and services, including commissions and brokerage, engineering, design work, royalties and license fees, costs of transportation to the place of importation, insurance, loading, unloading and handling charges to the extent

and in the manner specified in the rules made in this behalf. I find that as per the above provision value of any imported goods is the price actually paid or payable for the goods plus the components of other incidental charges to the extent mentioned in proviso to Section 14 *ibid* and in the manner specified in the Rules made under Section 14 *ibid*.

15.3 I find that Rule 4 (1) (a) of Rules 2007 stipulates determination of value of goods on the basis of value of identical goods. Rule 5, providing for transaction value of similar goods. I 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 cannot 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. I also noticed that no exact sales values and data required for quantification of the deductions was available, hence, rule 7 cannot be invoked. Further, computed value, as provided under Rule 8, cannot be calculated in the absence of quantifiable data relating to cost of production, manufacture or processing of import goods. In such scenario, I find it appropriate to invoke the provisions of Rule 9 i.e. residual method for determining the value of the impugned import goods. Rule 9 provides for determination of value using reasonable means consistent with the principles and general provisions of these rules.

15.4 I find that in absence of credible data of import of similar goods and other constraints the value of these goods cannot be determined in terms of Rule 4, 5, 6, 7, 8 of Customs Valuation Rules 2007. Hence, the value is required to be determined in terms of Rule 9 of said rules. Accordingly, goods were examined for the valuation purpose by the Government empanelled Chartered engineer/valuer for determination of the value and description of goods imported under the subject bill of entry accordingly, opinion of the empanelled Chartered Engineer was sought for determination of the value of the imported goods. The Chartered Engineer vide his Report No. – ABJ:INSP:CE:SIIB:RUD:25-26:02 Date: 07/10/2025, has suggested the value of the imported goods as **13483 USD** as detailed in Table-C above.

15.5 I find that Assessable Value of the goods imported by the importer comes to Rs. 11,81,785/- as follows:-

BE NO. 2873279 (B/L No. QDDR2505380) (1 USD = 87.65 INR)				
Description of the goods found on Examination	Total Quantity	Per Unit Suggestive CIF Value in USD (Approx)	Total Suggestive Average CIF Value in USD (Approx)	Total CIF Value in Rs.
Baby Desk (Complete)	572 Sets	1.25	715	62,670
Baby Desk (CKD Condition)	11,200 Sets	1.14	12768	11,19,115
TOTAL	11,772 Sets		13483 USD	11,81,785

15.6 I find that the imported goods are classified under CTH 94032090 and this classification appears to be correct. Further, I find that the applicable Customs Duty on the imported goods comes out to Rs. 5,61,348/- instead of Rs. 5,05,869/- as self-assessed by the importer in the said BE, thus there appears non/short levy of Customs duty amounting to Rs. 55479/- calculated as under:-

Particulars	Amount (in Rs.)
BCD (20%)	2,36,357
CAIDC (5%)	59,089
IGST (18%)	2,65,902
Total re-determined Duty	5,61,348
Declared Total Duty	5,05,869/-
Non/Short Levy of duty	55,479/-

16. I find that The Chartered Engineer's Report was communicated to the importer via e-mail dated 08.10.2025, in response to which the importer, vide e-mail dated 15.10.2025, has submitted that they accept the revised valuation of the imported goods as per the findings of the Chartered Engineer's Report.

17. CONFISCATION OF THE GOODS UNDER SECTION 111(l) and 111(m) OF THE CUSTOMS ACT, 1962:

17.1 It is alleged that the goods are liable for confiscation under Section 111(l)

and 111(m) of the Customs Act, 1962. In this regard, I find that as far as confiscation of goods are concerned, Section 111 of the Customs Act, 1962, defines the Confiscation of improperly imported goods. The relevant legal provisions of Section 111 of the Customs Act, 1962 are reproduced below: -

“...

(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;”

17.2 I find that goods imported in the present shipment have been found mis-declared in respect of quantity, valuation. Upon examination it has been found that the declared value did not represent the true transaction value, hence, the doubt was raised upon the declared value. The value suggested during the investigation has been accepted by the importer. Thus, it is evident that value has not been correctly declared in the import documents and Manifest. Thus, there is no doubt that the goods are liable for confiscation under the provisions of Section 111(l) and 111(m) of the Customs Act, 1962.

17.3. As the impugned goods are found to be liable for confiscation under Section 111(l) and 111(m) of the Customs Act, 1962, I find it necessary to consider as to whether redemption fine under Section 125 of Customs Act, 1962, is liable to be imposed in lieu of confiscation in respect of the impugned goods. The 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.”*

17.3.1 A plain reading of the above provision shows that imposition of redemption fine is an option in lieu of confiscation. It provides for an opportunity to owner of confiscated goods for release of confiscated goods by

paying redemption fine where there is no restriction on policy provision for domestic clearance. Accordingly, I observed that as the goods are not restricted/prohibited for import, hence, an option to the Importer may be given for clearance of the goods for home consumption on payment of redemption fine.

18. From the above, it is evident that it is evident that the importer M/s. A One House, has done mis-declaration and undervaluation of the declared goods and therefore, the goods found during examination are liable for confiscation under Sections 111(l) & 111(m) of the Customs Act, 1962. Thus, by these act, the Importer has rendered the subject goods liable for confiscation and also rendered themselves liable for penalty under Section 112(a) (ii) of the Customs Act, 1962

18.1 As regards the penalty on the Importer under Section 114AA of the Customs Act, 1962 is concerned, Section 114AA mandates penal action for intentional usage of false and incorrect material against the offender. From the investigation and other material particulars, it is observed that the Importer has dealt with incorrect documents while filing bill of entry for the said shipment. The Importer had knowingly and intentionally made/signed/used and/or caused to be made/signed/used the import documents and other related documents which were false or incorrect in material particular such as description, value etc., with mala-fide intention, and therefore, the Importer is liable to penalty under Section 114AA of the Customs Act, 1962.

19. With respect to the applicability of duty mentioned above, I confirm the same and hold that the same should be levied at the time of re-assessment.

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

ORDER

- i. I order to reject the declared quantity of the goods mentioned in the Bill of Entry No.2873279 (Z-type) dated 25.06.2025 and order to re-determine the same as detailed under Table-‘C’ above.
- ii. I order to reject the declared assessable value of Rs.10,64,987/- and order to re-determine the same as Rs.11,81,785/- (Rupees Eleven Lakhs Eighty-One Thousand Seven Hundred and Eighty-Five 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.
- iii. I order to re-assess the Bill of Entry No.2873279 (Z-type) dated 25.06.2025 accordingly under Section 17(4) of the Customs Act, 1962.

- iv. I order for confiscation of the goods having assessable value of Rs.11,81,785/- under Sections 111(l) and 111(m) of the Customs Act, 1962. However, I give an option to the Importer to redeem the same on payment of redemption fine of Rs.1,15,000/- (Rupees One Lakh Fifteen Thousand only) under Section 125(1) of the Customs Act, 1962.
- v. I impose a penalty of Rs. 5,000/- (Rupees Five Thousand only) upon the Importer under Section 112(a)(ii) of the Customs Act, 1962.
- vi. I impose a penalty of Rs.25,000/- (Rupees Twenty Five Thousand only) upon the Importer under Section 114AA of the Customs Act, 1962.

21. This Order 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 thereunder or under any other law for the time being in force.

Chimanbhai

Digitally signed by
Dipakbhai Zala
Date: 03.12.2025
21:20:40
Additional Commissioner of
Customs,
Import Assessment Group,
Customs House, Mundra

Encl: Annexure-‘R’

F.No.CUS/APR/4168/2025-Gr 5-6-O/o Pr Commr-Cus-Mundra

To:

M/s. A One House (IEC: CVMPS5358G),

Ground Floor, KH No. 96/3 & 84/22,

Karala City Utsav Vihar Village, New Delhi-110081.

Copy to:

- (i) The Additional Commissioner of Customs, (SIIB), Customs House, Mundra.
- (ii) The Dy./Asstt. Commissioner (EDI), Customs House, Mundra.
- (iii) The Dy./Asstt. Commissioner (RRA/TRC), Customs House, Mundra.

Annexure-R

-

RUD No.	Description
RUD- 1	Chartered Engineer's Report (Ref. No. ABJ:INSP:CE:SIIB:RUD:25-26:02 dated 07.10.2025)

Er. AJAYRAJSINH B. JHALA

LLB, MPA, MBA (Productions & Operations), B.E. (Mech), C.Eng (India), AMIE
Associate Member: IEI & IOV.

Empanelled Chartered Engineer in Mundra Customs.

CHARTERED ENGINEER | VALUATION

Our Ref:- ABJ:INSP:CE:SIIB:RUD:25-26:02

Date: 07/10/2025

CHARTERED ENGINEER OPINION CERTIFICATE

1. I, **Ajayrajsinh Baldevsinh Jhala (Chartered Engineer)**, hereby declare that I have carried out an random inspection in presence of SIIB Customs & CHA ; covered under **Bill of Entry No.: 2873279, Dated: 25/06/2025**, as per the details below:

2. I/We have randomly physically and visually inspected the Goods and observe the following:

a)

Place of Inspection :- Rudraksh Terminal LLP, SEZ Unit– Mundra.
Date of Inspection :- 01.10.2025

b) **Details of Supplier :**

i. Name :- M/s. LINYI HANNUO IMP & EXP CO.,LTD
ii. Address :- ROOM 19A01,REMIT SILVER CENTER INTE
RSECT OF ZHISHENG ROAD AND FUQIAN,
ROAD LIUQING STREET LANSHAN
CHINA.

c) **Details of Importer :**

i. Name :- M/s. A ONE HOUSE
ii. Address :- GROUND FLOOR, KH NO.96/3 & 84/22,
KARALA CITY, UTSAV VIHAR VILLAGE ,
New Delhi- 110081, INDIA.
iii. IEC :- CVMPS5358G
iv. GSTIN :- 07CVMPS5358G1ZZ

CHA Name: M/s. FILED BY IEC HIMSELF

SEZ Unit : M/s. Rudraksh Terminal LLP.

AJAYRAJSINH

Digitally signed by
AJAYRAJSINH B JHALA

B JHALA

Date: 2025.10.08 05:57:06

+05'30'

19, Rajvi Residency, Opp. Rivera Residency, Airport Road, Gandhidham, Kutch, Gujarat - 370110.

Er. AJAYRAJSINH B. JHALA

LLB, MPA, MBA (Productions & Operations), B.E. (Mech), C.Eng (India), AMIE

Associate Member: IEI & IOV.

Empanelled Chartered Engineer in Mundra Customs.

CHARTERED ENGINEER | VALUATION

Our Ref:- ABJ:INSP:CE:SIIB:RUD:25-26:02

Date: 07/10/2025

VALUATION TABLE**(1 USD = 87.65 INR)**

Sr. No.	Description of Goods - As per Invoice & Bill of Entry.	Total Quantity - As per Invoice & Bill of Entry	Unit C.I.F. Value Declared - As per Invoice & Bill of Entry (in USD)	Total C.I.F. Value Declared - As per Invoice & Bill of Entry (in USD)	Description of the Goods found on Examination (as per examination report)	Total Quantity - Found after examination (in PCS. / SETS)	Per Unit Suggestive Average C.I.F. Value in USD (Approx.)	Total Suggestive Average C.I.F. Value in USD (Approx.)
1	BABY DESK	11780 SETS	0.810441	9547.00	BABY DESK (COMPLETE)	572 SETS	1.25	715.00
					BABY DESK (CKD CONDITION)	11200 SETS	1.14	12768.00
<u>Total Suggestive Average Value</u> <u>(Approx.):</u>		11780 SETS		9547.00 USD		11772 SETS		13483.00 USD

Please Note: This certificate is valid for this consignment only. It should not be referred as a reference for any of the past / future consignments.

d) The following means/aids/technical reference material has been used for inspecting the goods:

- B.E. No. & Date :- 2873279
Dated: 25/06/2025
- B/L No. :- QDDR2505380
Dated: 27/05/2025.
- Physical & Visual Examination of the cargo and its present quality, condition and status.
- 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.
- All the Documents and proofs submitted by the party and various expenses involved.
- Container No. :- DRYU6019393.

AJAYRAJSINHDigitally signed by
AJAYRAJSINH B JHALA**B JHALA**Date: 2025.10.08 05:57:41
+05'30'

19, Rajvi Residency, Opp. Rivera Residency, Airport Road, Gandhinagar, Kutch, Gujarat - 374110.

Er. AJAYRAJSINH B. JHALA

LLB, MPA, MBA (Productions & Operations), B.E. (Mech), C.Eng (India), AMIE

Associate Member: IEI & IOV.

Empanelled Chartered Engineer in Mundra Customs.

CHARTERED ENGINEER | VALUATION

Our Ref:- ABJ:INSP:CE:SIIB:RUD:25-26:02

Date: 07/10/2025

I / We do not have any direct or indirect interest in the said goods.

“Issued without prejudice”

**AJAYRAJSINH
B JHALA**Digitally signed by
AJAYRAJSINH B JHALADate: 2025.10.08 05:58:24
+05'30'

Date: 07/10/2025.

Signature_____

Name of the Inspecting Person / Inspector :- Er. Ajayrajsinh B. Jhala

Designation :- Chartered Engineer

Address :- 19, Rajvi Residency, Oppo. Riveira Residency,
Airport Road, Varasmedi,
Gandhidham- 370201.**Please Note:-**

- This is just an Opinion Certificate for Customs Authorities Only. The above stated observations are purely on the basis of my random visual & physical examination in presence of SIIB Customs & CHA. This report is not binding on the Customs Authorities; they may consider or not. The final decision rests on Customs Authorities. This report should not be referred to, if the purpose is anything other than mentioned above.
- This opinion valuation certificate is valid for this consignment only. It should not be referred as a reference for any of the past / future consignments.

Disclaimer:

1. This certificate is the version of my findings at the time and place of inspection. This certificate is issued based on the details and documents provided to me.
2. I here declare that I have no direct or indirect interest in the items/ goods/ properties inspected, valued and certified.
3. The inspection and appraisal have been carried out randomly to the best of my knowledge and ability.
4. The method adopted for valuation on hypothetical calculations, collected information from web portals, documents submitted by the parties concerned and experience based analytical calculation with assumptions and approximations.