प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
CUSTOM HOUSE, MUNDRA, KUTCH
MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421
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A	फा .सं /.FILE NO.	CUS/APR/INV/691/2026-Gr 5-6
B	मूल आदेश सं. ORDER-IN-ORIGINAL NO.	**MCH/ADC/ZDC/419/2026-27**
C	द्वारा पारित किया गया PASSED BY	Dipak Zala Additional Commissioner of Customs, Custom House, Mundra
D	आदेश की तिथि DATE OF ORDER	22-10-2026
E	जारी करने की तिथि DATE OF ISSUE	22-10-2026
F	कारण बताओ नोटिस सं .एवं तिथि SCN NUMBER & DATE	SCN and PH waiver vide email dated 22.09.2026
G	नोटिसी/पार्टी / आयातक NOTICEE/ PARTY/ IMPORTER	M/s. Astoniya E-Commerce Private Limited (IEC-ABECA1418N), 778, 5th Floor, Shop No. 05, Nicholson Road, Kashmere Gate North, New Delhi-110006

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 नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 128 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 of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

   "सीमा शुल्क आयुक्त) अपील(, चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद 380009"

   "The Commissioner of Customs (Appeals), Mundra, 4TH Floor, Hudco Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad-380009."

3. उक्त अपील यह आदेश जारी होने 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 the Court Fees Act it must be accompanied by –

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रूपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं°-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।

The appeal should bear a Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paisa only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ ड्यूटी/दण्ड/जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिए। Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.
7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के सभी मामलों में पालन किया जाना चाहिए।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and the Customs Act, 1962 must be followed in all respects.

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

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

BRIEF FACTS OF THE CASE

Based on the specific intelligence, the import consignment covered under Bill of Lading No. GOSUNGB20568027 dated 29.04.2026 and Bill of Entry No. 2373942 dated 08.07.2026 (Z-Type), filed by M/s. Astoniya E-Commerce Private Limited (IEC No. ABECA1418N) and contained in Container No. TCNU4084406, was subjected to detailed examination at the premises of M/s All Cargo Terminals Limited, CFS, APSEZ, Mundra. The examination of the consignment was conducted on 05.06.2026 in the presence of Shri Pranjal Singh, authorised representative of the importer, and Shri Ashok Kumar Giri, representative of M/s. Allcargo Terminals Limited.

The table below summarises the weighment details in respect of BE No. 2373942 dated 08.07.2026 (Z-Type), as available from the weighment slip produced during the examination:

Table-A

Sr. No.	Container No.	Gross Weight declared in BE/BL (in Kgs)	Gross Weight as per Weighment Slip (in Kgs)	Difference/Excess (Kgs)
1	TCNU4084406	27,980	30,830	2,850

The importer/authorised representative produced the relevant import documents, including Bill of Lading No. GOSUNGB20568027 dated 29.04.2026, Invoice No. A-1006 dated 29.04.2026, and the connected supplier/packing documents. The goods declared in the invoice comprised Control Arm, Brake Shoe, Power Steering Pump, Steering Rack, Steering Rack Ball, Angle Valve, Oil Cooler, Rubber Band, Synthetic Hair Extension, PU Belt, Ring Imitation Jewellery and Bracelet Imitation Jewellery. The declared invoice value was USD 16,366.40, and the Bill of Entry reflected 1,258 packages with declared gross weight of 27,980 Kgs.

2. ACTION TAKEN: – EXAMINATION FINDINGS:

2.1 The container bearing No. TCNU4084406 was identified and presented for examination. The container was secured with Seal No. A425061770, which was verified with the available import documents. On opening the container, the cargo was found stuffed in cartons/boxes. The goods were de-stuffed and segregated for detailed examination. Customs officers examined the packages item-wise, verified the markings and packing quantities, and conducted a physical count of the goods in the presence of the concerned representatives.

2.2 During the examination, the package-wise inventory reflected discrepancies in the description, packing particulars and quantities of the goods vis-à-vis the declarations made in the Bill of Lading and invoice. The examination also revealed that certain goods were present in quantities different from those declared.

2.3 The goods declared in the Z-Type Bill of Entry No. 2373942 dated 08.07.2026 covered under Container No. TCNU4084406 are as under:

Table-B

S. No.	CTH	Description	Quantity	UOM	No. of Cartons (CNS)
1	87089900	Control Arm	3500	KGS	140
2	87089900	Brake Shoe	10275	KGS	419
3	87089900	Power Steering Pump	2093	KGS	161
4	87089900	Steering Rack	775	KGS	50
5	87089900	Steering Rack Ball	47	KGS	3

6	84818020	Angle Valve	35000	PCS	100
7	87089900	Oil Cooler	828	KGS	75
8	96151100	Rubber Band	4840	DOZ	29
9	96151100	Synthetic Hair Extension	2032	KGS	92
10	42034090	PU Belt	13500	PCS	45
11	71179090	Ring Imitation Jewellery	684	KGS	57
12	71179090	Bracelet (Imitation Jewellery)	605	KGS	55

2.4 During detailed examination, the goods were segregated item-wise, and a physical inventory was prepared. The examination inventory reflected 1,123 cartons/boxes as per the package-wise details recorded in the panchnama. The weighment slip reflected gross weight of 30,830 Kgs against 27,980 Kgs declared in the Bill of Lading/Bill of Entry, resulting in an excess of 2,850 Kgs.

2.5 The complete details of the goods found during examination are as below:

Table-C

Sr. No.	CTH	Description	Quantity as per BE	UQC as per BE	No. of Pieces/ Bags/Set in 1 Carton Box as per panchnama	Total No. of Carton Boxes as per panchnama	Total No. of Pieces/Bags as per panchnama	Avg. Weight of 1 Carton Box (approx.) in Kg	Total weight
1	87089900	CONTROL ARM (AUTOMOBILE PARTS)	3500	KGS	10	140	1400	27.3	3822
2	87089900	BRAKE SHOE (AUTOMOBILE PARTS)	10275	KGS	60	419	25140	25.2	10558.8
	8								

3	70899000	POWER STEERING PUMP (AUTOMOBILE PARTS)	2093	KGS	4	28	112	8.65	242.2
4	87089900	STEARING RACK (AUTO MOBILE PARTS)	775	KGS	2	50	100	15.8	790
5	87089900	STEERING RACK BALL (AUTOMOBILE PARTS)	47	KGS	40	33	1320	22.1	729.3
6	84818020	ANGLE VALVE (SANITARY ITEMS)	35000	PCS	400	100	40000	28.15	2815
7	87089900	OIL COOLER (AUTOMOBILE PARTS)	828	KGS	20	75	1500	13.1	982.5

8	96151100	RUBBER BAND (HAIR ACCESSORIES)	4840	DOZ	60	29	1740	14.2	411.8
9	96151100	SYNTHETIC HAIR EXTENSION	2032	KGS	750	92	69000	110.9	10202.8
10	42034090	PU BELT	13500	PCS	240	45	10800	44.5	2002.5
11	71179090	RING IMITATION JEWELLERY	684	KGS	100	57	5700	30.25	1724.25
12	71179090	BRACELET (IMITATION JEWELLERY)	605	KGS	1200	55	66000	27.15	1493.25

	90								

The above quantities have been worked out from the item-wise examination inventory recorded in the Panchnama dated 05.06.2026. The physical examination revealed discrepancies in the description and quantity of the goods vis-à-vis the declaration in the Bill of Entry.

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

3.1 The importer declared twelve items in the said Bill of Entry. However, during examination, discrepancies were noticed in respect of the description and quantity of certain goods declared in the Bill of Entry. Accordingly, the declared description, classification, and quantity require re-determination based on the physical examination.

3.2 The details of the goods with re-determined description, CTH and quantity are as below:

Table-D

Sr. No.	Declared Description	Re-determined Description	Declared CTH	Re-determined CTH	Re-determined Quantity in Kgs	Re-determined Quantity in pcs
1	Control Arm	Control Arm	87089900	87089900	3822.00	1400
2	Brake Shoe	Brake Shoe	87089900	87083000	10558.80	25140
3	Power Steering Pump	Power Steering Pump	87089900	87089900	2343.60	1176
4	Steering Rack	Steering Rack	87089900	87089900	872.50	100
5	Steering Rack Ball	Steering Rack Ball	87089900	87089900	66.30	120
6	Angle Valve	Angle Valve	84818020	84818020	2815.00	40000
7	Oil Cooler	Oil Cooler	87089900	87089900	982.50	1500
8	Rubber Band	Rubber Band	96151100	96151100	1393.25	4860
9	Synthetic Hair	Synthetic Hair	96151100	96151100	2605.85	20700

	Extension	Extension				
10	PU Belt	PU Belt	42034090	42034090	2002.50	10800
11	Ring Imitation Jewellery	Ring Imitation Jewellery	71179090	71179090	1724.25	5700
12	Bracelet (Imitation Jewellery)	Bracelet (Imitation Jewellery)	71179090	71179090	1493.25	66000

4. INVESTIGATIONS CONDUCTED

4.1 Based on the findings of the physical examination, the imported goods were found to have discrepancies in respect of description, particulars and quantity vis-à-vis the declarations made in the Bill of Entry. The declared gross weight of 27,980 Kgs was compared with the 30,830 Kgs recorded in the weighment slip. Further, the physical examination revealed significant variations in the quantities of declared goods, including Control Arms, Brake Shoes, Power Steering Pumps, Steering Racks, Steering Rack Balls, Angle Valves, Oil Coolers, Rubber Bands, Synthetic Hair Extensions, PU Belts and imitation jewellery.

4.2 Based on the aforesaid prima facie findings, the imported goods appeared to have been mis-declared in respect of description and quantity, with discrepancies between the declared and physically found goods. In view of the discrepancies noticed during examination, and in order to ascertain the correct assessable value of the imported goods and ensure proper valuation in accordance with Section 14 of the Customs Act, 1962 read with the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, independent valuation by the empanelled Chartered Engineer was obtained.

Rejection of declared value & Redetermination of Assessable Value:

4.3 Rule 3 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (hereinafter referred to as the CVR, 2007) provides the method of valuation. The declared transaction value is required to be considered subject to Rule 12 of the CVR, 2007. Where the value cannot be determined under Rule 3, the value is required to be determined by proceeding sequentially through Rules 4 to 9 of the CVR, 2007.

Whereas, it appears that the declared particulars and quantities do not correspond with the goods physically found during examination. In view of the discrepancies

in description, quantity and the presence of undeclared goods, the truth and accuracy of the declared transaction value is required to be examined, and the declared value is liable to be rejected under Rule 12 of the CVR, 2007 if reasonable doubt remains after consideration of the available documents and evidence.

4.4 Whereas, it appears that the value of the goods could not be reliably determined under Rules 4 and 5 on the basis of identical or similar goods in the circumstances of the present case. The provisions of Rules 6 to 8 are also not applicable based on the information available in the case records. Accordingly, recourse is required to Rule 9 of the CVR, 2007.

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

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

Whereas, as per the provisions of Rule 9 ibid, the assessable value of the goods actually found during examination is required to be re-determined under Rule 9 ibid, i.e. by the residual method. Shri Anwar Y. Kukad, Chartered Mechanical Engineer and Government Approved Valuer, inspected the impugned goods and submitted Chartered Engineer's Certificate/Valuation Report No. AYK: VAL:02965:2026 dated 13.08.2026, suggesting a total CIF value of USD 28,700.00, equivalent to Rs. 27,32,240/- at the conversion rate of Rs. 95.20 per USD, as detailed in Table-E below:

Table-E

VALUATION TABLE (1 USD = 95.20 INR)

Total CIF Value - CE (INR)							
1	EKAS-G	Control Arm	PCS	1400	3000.0	95.20	285600.0
2	AAA	Brake Shoe	PCS	25140	6000.0	95.20	571200.0
3	SAI	Power Steering Pump	PCS	112	3400.0	95.20	323680.0
	SAI	Power Steering Pump	PCS	1064	4000.0	95.20	380800.0
4	SAI	Steering Rack	PCS	100	1000.0	95.20	95200.0
5	EKAS-G	Steering Rack Ball	PCS	120	800.0	95.20	76160.0

6	VK	Angle Valve	PCS	40000	5000.0	95.20	476000.0
7	OC-006	Oil Cooler	PCS	1500	900.0	95.20	85680.0
8	BN	Rubber Band	PCS	1740	250.0	95.20	23800.0
	PSPC	Rubber Band	PCS	720	250.0	95.20	23800.0
	MIVA	Rubber Band	PCS	1200	250.0	95.20	23800.0
	MIVA	Rubber Band	PCS	1200	250.0	95.20	23800.0
9	CRR-6-32	Synthetic Hair Extension	PCS	15000	400.0	95.20	38080.0
	CRR-6-20	Synthetic Hair Extension	PCS	1100	400.0	95.20	38080.0
	CRR-6-33	Synthetic Hair Extension	PCS	4600	400.0	95.20	38080.0
10	SP	PU Belt	PCS	10800	1500.0	95.20	142800.0
11	Shivam	Ring Imitation Jewellery	PCS	5700	500.0	95.20	47600.0
12	JDSS	Bracelet Imitation Jewellery	PCS	66000	400.0	95.20	38080.0
	Total				28,700.00		2,732,240.00

4.6 Whereas, it appears that the assessable value of Rs. 15,58,081/- declared by the importer in Z-Bill of Entry No. 2373942 dated 08.07.2026 is liable to be rejected in terms of Rule 12 of the CVR, 2007. Further, the assessable value of the cargo covered under the said Bill of Entry is required to be taken as Rs. 27,32,240/- on the basis of the valuation report submitted by the Chartered Engineer for valuation under Rule 9 of the CVR, 2007, read with the relevant interpretative notes.

4.7 The Chartered Engineer's report dated 13.08.2026 has been taken on record for determination of the fair value of the goods found during examination. The valuation report records that the goods were visually inspected and the present market value was worked out based on inventory details, market analysis, enquiries with similar manufacturers, and market survey.

5. Importability and Policy Compliance:

5.1 Based on the documents available on record, no specific prohibition or restriction applicable to the goods, other than compliance with the applicable

Customs Tariff, import policy and other statutory requirements, has been identified. The goods are therefore liable to be dealt with in accordance with the applicable provisions, subject to payment of the re-determined Customs duty and compliance with all applicable legal requirements. The discrepancies in description and quantity, including the presence of undeclared goods, render the goods liable to confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962.

6. <u>Re-determination of Applicable Duty:</u>

Based on the re-determined values in Table-E, the duty leviable on the goods imported vide B/E No. 2373942 dated 08.07.2026 must be re-calculated. The duty calculation based on the re-determined valuation is as under:

Table F

Sr. No.	**CTH**	**Description**		**Value**	BCD (15%)	SWC (10%)	GST (28%)	Total
1	87089900	CONTROL ARM (AUTOMOBILE PARTS)	87089900	285600	42840	4284	93163	140287
					BCD (15%)	SWC (10%)	GST (28%)	Total
2	87089900	BRAKE SHOE (AUTOMOBILE PARTS)	87083000	571200	85680	8568	186325	280573
					BCD (15%)	SWC (10%)	GST (28%)	Total
3	87089900	POWER STEERING PUMP (AUTOMOBILE PARTS)	87089900	704480	105672	10567	229801	346041
					BCD (15%)	SWC (10%)	GST (28%)	Total
4	87089900	STEERING RACK (AUTOMOBILE PARTS)	87089900	95200	14280	1428	31054	46762

					BCD (15%)	SWC (10%)	GST (28%)	Total
5	87089900	STEERING RACK BALL (AUTOMOBILE PARTS)	87089900	76160	11424	1142	24843	37410
					BCD (7.5%)	SWC (10%)	GST (18%)	Total
6	84818020	ANGLE VALVE (SANITARY ITEMS)	84818090	476000	35700	3570	144276	183546
					BCD (15%)	SWC (10%)	GST (28%)	Total
7	87089900	OIL COOLER (AUTOMOBILE PARTS)	87089900	85680	12852	1285	27949	42086
					BCD (20%)	SWC (10%)	GST (12%)	Total
8	96151100	RUBBER BAND (HAIR ACCESSORIES)	96151100	95200	19040	1904	32520	53464
					BCD (20%)	SWC (10%)	GST (12%)	Total
9	96151100	SYNTHETIC HAIR EXTENSION	96151100	114240	22848	2285	39024	64157
					BCD (10%)	SWC (10%)	GST (28%)	Total
10	42034090	PU BELT	42034090	142800	14280	1428	44382	60090
					BCD (25% or Rs. 600 per KG, whichever is high	SWC	GST	Tot

					er)		(3%)	al
11	71179090	RING IMITATION JEWELLERY	71179090	47600	1034550	0	303002	1337552
					BCD (25% or Rs. 600 per KG, whichever is higher)	SWC	GST (3%)	Total
12	71179090	BRACELET (IMITATION JEWELLERY)	71179090	38080	895950	0	261528	1157478
				273240	**2295116**	**36462**	**1417869**	**3749447**

The total re-determined value of the goods comes to Rs. 27,32,240/- and the total re-determined Customs duty, as per the duty calculation sheet, comes to Rs. 37,49,447/- against the declared duty of Rs. 12,96,560/-. Accordingly, the differential duty works out to Rs. 24,52,887/-, subject to final verification and assessment by the proper officer.

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7. Outcome of the Investigation:

The investigation into the import consignment of M/S. Astoniya E-Commerce Private Limited (IEC: ABECA1418N/0) under Z-Bill of Entry No. 2373942 dated 08.07.2026, covering Container No. TCNU4084406, revealed significant discrepancies in the declared description, classification, and quantity of the imported goods. The examination also revealed goods not declared in the Bill of Entry and the non-availability of certain declared goods. The outcome of the investigation is summarized below:

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Examination of the Goods:

The officers of the DRI Gandhidham conducted a detailed examination of the impugned goods stuffed in Container No. TCNU4084406, covered under Z-Bill of Entry No. 2373942 dated 08.07.2026, under Panchnama dated 05.06.2026. During the course of examination, the container was completely de-stuffed, and the packages were examined item-wise. On detailed examination of the goods contained in the said packages, the officer prima facie observed discrepancies in

the description, quantity, and classification of the imported goods vis-à-vis the declarations made in the Bill of Entry. The goods found during physical examination, along with the corresponding discrepancies in description, quantity, and classification, are detailed in Table-D above. The Bill of Entry declared 1,258 packages and 12 items.

Valuation of the Goods:

Whereas, as per the provisions of Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, the assessable value of the goods actually found during examination must be re-determined under the residual method. Shri Anwar Y. Kukad, Chartered Engineer & Government Approved Valuer, inspected the impugned goods and submitted his Valuation Report vide Reference No. AYK: VAL:02965:2026 dated 13.08.2026. It appears that the assessable value of Rs. 15,58,081/- declared by the importer in Z-Bill of Entry No. 2373942 dated 08.07.2026 is liable to be rejected under Rule 12 of the CVR, 2007. Whereas, further, it appears that the assessable value of the cargo covered under the said Bill of Entry is required to be taken as Rs. 27,32,240/-, on the basis of the valuation report submitted by the Chartered Engineer, for the purpose of valuation under the provisions of Rule 9 of the CVR, 2007 read with Note 2 of the Interpretative Notes to Rule 9 of the CVR, 2007.

Re-determination of Duty:

The total re-determined value of the goods releasable for Home Consumption comes to Rs. 27,32,240/- and the total re-determined Duty for the said releasable goods comes to Rs. 37,49,447/-, instead of the declared duty for the same, i.e. Rs. 12,96,560/-. Accordingly, the differential duty payable on the said releasable goods comes to Rs. 24,52,887/-. The Bill of Entry reflects the declared assessable value of Rs. 15,58,081.28 and total duty of Rs. 12,96,560/-, while the Chartered Engineer's report determines the goods' CIF value at Rs. 27,32,240/-.

Importability and Policy Compliance:

The goods are subject to the applicable Customs Tariff, import policy and other statutory requirements. No specific prohibition/restriction has been identified from the documents placed on record. However, the discrepancies in declaration and the presence of undeclared goods attract the provisions relating to confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962.

Confiscation of Goods and Penal Action:

In view of the discrepancies noticed during examination, the goods not included in the Bill of Entry or found in excess of the quantities declared are liable to confiscation under Section 111(l) of the Customs Act, 1962. Further, goods that do not correspond, in respect of value, description, classification, or other particulars, with the entry made under the Act are liable to confiscation under Section 111(m) of the Customs Act, 1962. The acts/omissions of the importer, insofar as established during adjudication, also render the importer liable for penal action under Sections 112(a)(ii) and 114AA of the Customs Act, 1962.

8. <u>RELEVANT LEGAL PROVISIONS</u>:

(A) RELEVANT PROVISIONS OF SEZ ACT, 2005:

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

……..

(o) "**import**" means—

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

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

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

1. *The Central Government may, by notification, specify any act or omission made punishable under any Central Act, as notified offence for the purposes of this Act.*
2. *The Central Government may, by general or special order, authorise any officer or agency to be the enforcement officer or agency in respect of any notified offence or offences committed in a Special Economic Zone.*
3. *Every officer or agency authorised under sub-section (2) shall have all the*

corresponding powers of investigation, inspection, search or seizure as is provided under the relevant Central Act in respect of the notified offences.

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

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

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

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

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

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

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

47 (5) Refund, Demand, Adjudication, Review and Appeal with regard to matters relating to authorise operations under Special Economic Zones Act, 2005, transactions, and goods and services related thereto, shall be made by the Jurisdictional Customs and Central Excise Authorities in accordance with the relevant provisions contained in the Customs Act, 1962, Central Excise Act, 1944, and the Finance Act, 1994 and the rules made thereunder or the notifications issued thereunder.

(B) RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:

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

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

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

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

Section 2(39): *"smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113.*

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

Section 17. Assessment of duty. *–*

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

..

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

Section 46. Entry of goods on importation:

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

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

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

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

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

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

--

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

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

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

Any person,-

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

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows

or has reason to believe are liable to confiscation under section 111,

shall be liable,-

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

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

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

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

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

……..

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

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

Provided that ……..

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

Rule 12. Rejection of declared value *- (1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other*

evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.

9. WAIVER OF NOTICE AND PERSONAL HEARING: -

The importer has, vide email dated 14.08.2026, accepted the findings of the examination and valuation conducted by the SIIB officers and expressed their willingness to abide by the decision and outcome arrived at by the Customs authorities based on the facts, documents and merits of the case. The importer has also requested that the issuance of a Show Cause Notice (SCN) and the requirement of Personal Hearing be waived, and has undertaken to abide by the decision and outcome of the Customs authorities based on the facts, documents and merits of the case.

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

i. The declared particulars, description and quantity of the imported goods in Bill of Entry No. 2373942 (Z-Type) dated 08.07.2026, filed by M/s. Astoniya E-Commerce Private Limited (IEC No. ABECA1418N), are liable to be rejected to the extent of the discrepancies noticed during examination, including the presence of undeclared goods;

ii. The assessable value of the imported goods is liable to be re-determined from the declared value of Rs. 15,58,081/- to Rs. 27,32,240/- 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. The Customs duty leviable on the imported goods is liable to be re-determined on the basis of the re-determined assessable value and applicable rates of Customs duty.

Particulars	Declared in the BE	Re-determined
	Amount in Rs.	Amount in Rs.
Total Duty	12,96,560/-	37,49,447/-

iv. The said Bill of Entry No. 2373942 (Z-Type) dated 08.07.2026 is liable to be re-assessed accordingly under Section 17(4) of the Customs Act, 1962;
v. The goods imported vide Bill of Entry No. 2373942 dated 08.07.2026 are liable for confiscation under Section 111(l) & 111(m) of the Customs Act, 1962;
vi. The importer, M/s. Astoniya E-Commerce Private Limited, appears liable for penalty under Section 112(a)(ii) of the Customs Act, 1962;
vii. The importer, M/s. Astoniya E-Commerce Private Limited, appears liable for penalty under Section 114AA of the Customs Act, 1962

WAIVER OF SHOW CAUSE NOTICE AND PERSONAL HEARING

11. The importer, vide letter dated 22.09.2026, received through email dated 22.09.2026, accepted the value of the imported goods as determined by the Chartered Engineer and requested waiver of issuance of Show Cause Notice (SCN) and personal hearing (PH), with a request that the case be decided on merits..

DISCUSSION AND FINDINGS

12. I have carefully gone through the records of the case and Investigation Report No. 175/2026-27 dated 21.09.2026. The importer, vide their email dated 22.09.2026, has requested a waiver of the Show Cause Notice and personal hearing in the matter. Accordingly, I find that the principles of natural justice under Section 122A of the Customs Act, 1962 have been complied with, and I proceed to decide the case on the basis of the documentary evidence on record. The main issues to be decided are:

i. Whether the declared particulars, description and quantity of the imported goods in Bill of Entry No. 2373942 (Z-Type) dated 08.07.2026, filed by M/s. Astoniya E-Commerce Private Limited (IEC No. ABECA1418N), are liable to be rejected to the extent of the discrepancies noticed during examination, including the presence of undeclared goods;
ii. Whether the assessable value of the imported goods is liable to be re-determined from the declared value of Rs. 15,58,081/- to Rs. 27,32,240/- 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. Whether the said Bill of Entry is liable to be re-assessed under Section 17(4) of the Customs Act, 1962 Section 17(4) of the Customs Act, 1962 to levy the re-determined duty;;
iv. Whether the impugned goods are liable to confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962;

v. Whether penalties under Sections 112(a)(ii) and 114AA of the Customs Act, 1962 are imposable on the importer M/s. Astoniya E-Commerce Private Limited.

13.1 Regarding the first issue, I find that the consignment covered under Bill of Entry No. **2373942 (Z-Type) dated 08.07.2026** was subjected to detailed examination pursuant to specific intelligence. The examination revealed material discrepancies between the particulars declared in the Bill of Entry and the goods actually found during physical examination. The discrepancies were noticed in respect of description, quantity, weight and, in the case of Brake Shoe, classification of the imported goods.

13.2 I find that the declared gross weight of the subject consignment was **27,980 Kgs**, whereas the gross weight recorded in the weighment slip was **30,830 Kgs**, resulting in an excess of **2,850 Kgs** over the weight declared in the Bill of Entry. These facts further corroborate that the importer's declaration did not correctly reflect the actual particulars of the imported cargo.

13.3 I further find that the physical examination and inventory revealed substantial variations in the quantities of the goods declared in the Bill of Entry. For instance, the quantity of **Control Arms** was worked out as 1,400 pieces, **Brake Shoes** as 25,140 pieces, **Power Steering Pumps** as 1,176 pieces, **Steering Racks** as 100 pieces, **Steering Rack Balls** as 120 pieces, **Angle Valves** as 40,000 pieces, **Oil Coolers** as 1,500 pieces, **Rubber Bands** as 4,860 pieces, **Synthetic Hair Extensions** as 20,700 pieces, **PU Belts** as 10,800 pieces, **Imitation Jewellery Rings** as 5,700 pieces and **Imitation Jewellery Bracelets** as 66,000 pieces. These quantities differed materially from those declared in the Bill of Entry.

13.4. I also find that there was a difference in the declared and re-determined classification of certain goods. In particular, **Brake Shoe**, declared under CTH **87089900**, was found liable to classification under CTH **87083000**. The examination also resulted in re-determination of the quantities of the imported goods based on the physical inventory.

13.5 I find that the aforesaid discrepancies are not minor or merely clerical in nature but are substantial and material, having direct bearing on the assessment and valuation of the imported goods. In terms of Section 46 of the Customs Act, 1962, the importer must declare the truth of the contents of the Bill of Entry and ensure the accuracy and completeness of the information furnished therein. In the

present case, the importer failed to correctly declare the particulars of the imported goods, particularly in respect of quantity, weight and classification.

13.6 Therefore, in view of the above findings, I hold that the declared particulars of the imported goods, to the extent of the discrepancies established during examination, are liable to be re-determined on the basis of the actual examination findings and inventory recorded during investigation.

14.1 Regarding the second issue, I find that the discrepancies noticed during examination, particularly the substantial variation in quantity and weight of the impugned goods, give rise to a reasonable and justifiable doubt regarding the truth and accuracy of the declared transaction value. The declared value can be accepted only where it represents the true transaction value of the goods actually imported and where there is no valid reason to doubt its correctness.

14.2 In the present case, the goods have been found to be mis-declared in material particulars and therefore the declared assessable value of Rs. 15,58,081/- cannot be accepted as the true transaction value. The Chartered Engineer, vide Valuation Report No. AYK: VAL:02965:2026 dated 13.08.2026, has assessed the CIF value of the imported goods at USD 28,700, and on that basis worked out the assessable value of the goods at Rs. 27,32,240/-. Thus, there is a substantial difference between the declared assessable value and the re-determined assessable value.

14.3 In terms of Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, where the proper officer has reason to doubt the truth or accuracy of the declared value, such value becomes liable to rejection. In the present case, I find that the discrepancies noticed during examination clearly justify rejection of the declared value under Rule 12 of the said Rules.

14.4 I further find that once the declared value is rejected under Rule 12, the valuation is required to be determined sequentially under Rules 4 to 9 of the Customs Valuation Rules, 2007. In the present case, the imported goods are assorted items of mixed nature and, in the absence of reliable contemporaneous data of identical or similar goods with matching specifications, valuation under Rules 4 to 8 is not feasible. Therefore, the value has rightly been determined under Rule 9 of the Customs Valuation Rules, 2007 on the basis of reasonable means consistent with the principles and general provisions of the said Rules.

14.5 I also note that the Chartered Engineer's Valuation Report was taken on record and the investigation report records that the valuation was based upon

physical inspection of the goods, inventory details, market analysis, enquiries with similar manufacturers and market survey. The importer, vide email dated 22.09.2026, accepted the findings of examination and valuation and expressed its willingness to abide by the decision and outcome arrived at by the Customs authorities. The importer also requested waiver of issuance of Show Cause Notice and Personal Hearing.

14.6 Therefore, I hold that the declared assessable value of Rs. 15,58,081/- is liable to be rejected under Rule 12 of the Customs Valuation Rules, 2007 and is required to be re-determined as Rs. 27,32,240/- under Rule 9 of the said Rules read with Section 14 of the Customs Act, 1962.

15.1 Regarding the third issue, I find that the importer was under a statutory obligation in terms of Section 46 of the Customs Act, 1962 to file a Bill of Entry containing true, correct and complete particulars of the imported goods, including their quantity, weight and value. Further, under Section 17(1) of the Customs Act, 1962, the importer was also required to correctly self-assess the duty leviable on such goods based on that declaration.

15.2 In the present case, I find that the importer failed to discharge the aforesaid statutory obligations. The physical examination revealed substantial discrepancies in the quantities and weights of the imported goods vis-à-vis the declaration made in the Bill of Entry. Further, certain goods were found to have particulars different from those declared and the classification of Brake Shoe also required re-determination. These discrepancies clearly show that the goods actually found did not correspond with the particulars declared in the Bill of Entry.

15.3 In terms of Section 111(m) of the Customs Act, 1962, any goods which do not correspond in respect of value or in any other particular with the entry made under the Act are liable to confiscation. The discrepancies in quantity, weight and value noticed in the present case clearly attract the provisions of Section 111(m) of the Customs Act, 1962.

15.4 Further, in terms of **Section 111(l)** of the Customs Act, 1962, any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under the Act are liable to confiscation. In the present case, the physical examination revealed quantities of goods in excess of those declared in the Bill of Entry and goods that did not correspond with the declaration. Therefore, I hold that the provisions of Section 111(l) of the Customs Act, 1962 are also

attracted.

15.5 Therefore, having regard to the discrepancies noticed during examination and the resultant mis-declaration in material particulars, I hold that the impugned goods having re-determined assessable value of Rs. 27,32,240/- are liable to confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962.

16.1 Regarding the fourth issue, I find that the importer had filed the subject Bill of Entry under self-assessment in terms of Section 17(1) of the Customs Act, 1962. However, examination and investigation established that the goods were not correctly declared in respect of quantity and weight and that the declared value was not acceptable. Consequently, the importer's self-assessment was incorrect.

16.2 In terms of Section 17(4) of the Customs Act, 1962, where it is found on verification, examination or otherwise that the self-assessment has not been done correctly, the proper officer is empowered to re-assess the duty leviable on such goods. Since the goods were mis-declared and undervalued, the subject Bill of Entry is liable to be re-assessed under the said provision.

16.3 Based on the re-determined assessable value of **Rs.27,32,240/-**, the total Customs duty payable comes to **Rs.37,49,447/-** as against the declared duty of **Rs.12,96,560/-**. Thus, a differential duty of **Rs.24,52,887/-** becomes recoverable from the importer. I find that the differential duty has arisen due to discrepancies in declaration, re-determined quantity/classification, and rejection and re-determination of the declared value.

16.4 Accordingly, I hold that the subject Bill of Entry is liable to be re-assessed under Section 17(4) of the Customs Act, 1962 and the differential duty of Rs. 24,52,887/- is recoverable from the importer under the provisions of the Customs Act, 1962.

17.1 Regarding the fifth issue of imposition of penalty, I find that the facts of the present case clearly establish that the importer, by mis-declaring the quantity, weight and classification and value of the imported goods, has rendered the impugned goods liable to confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962. The discrepancies noticed are substantial and material and cannot be treated as inadvertent or technical.

17.2 In terms of Section 112(a)(ii) of the Customs Act, 1962, any person who, by any act or omission, renders goods liable to confiscation under Section 111 is liable to a penalty. Since, in the present case, the goods have been held liable to confiscation under Sections 111(l) and 111(m), the importer squarely falls within

the scope of penal liability under Section 112(a)(ii) of the Customs Act, 1962.

17.3 Further, I find that the importer filed and used a Bill of Entry containing incorrect and incomplete particulars in respect of quantity, weight and value of the imported goods. In terms of Section 114AA of the Customs Act, 1962, any person who knowingly or intentionally makes, signs, or uses any declaration, statement, or document that is false or incorrect in any material particular is liable to penalty. In the present case, the substantial discrepancy between the declared particulars and the goods actually found, coupled with the difference between the declared assessable value and the re-determined assessable value, clearly establishes use of incorrect material particulars in the import transaction.

17.4 I also note that the importer has accepted the findings of mis-declaration and valuation and has requested that the matter be decided without issuance of Show Cause Notice and without personal hearing. While such acceptance may be considered a mitigating factor at the stage of quantifying the redemption fine and penalty, it does not absolve the importer of the legal consequences arising from the violations established on record.

17.5 Accordingly, I hold that the importer M/s. **Astoniya E-Commerce Private Limited** is liable to penalty under Sections 112(a)(ii) and 114AA of the Customs Act, 1962.

ORDER

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

i. I order that the description, quantity, unit and valuation particulars of the impugned goods covered under Bill of Entry No. 2373942 dated 08.07.2026 (Z-Type), be amended as per Table-C to Table-F above;

ii. I order to reject the declared assessable value of Rs. 15,58,081/- under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and re-determine the assessable value as Rs. 27,32,240/- under Rule 9 of the said Rules read with Section 14 of the Customs Act, 1962;

iii. I order to confiscate the imported goods covered under Bill of Entry No. 2373942 dated 08.07.2026 (Z-Type), having re-determined assessable value of Rs. 27,32,240/- (Rupees Twenty Seven Lakh Thirty Two Thousand Two Hundred Forty only), under Sections 111(I) and 111(m) of the Customs Act, 1962. However, I give an option to the importer to redeem the said goods for home consumption under Section 125 of the Customs Act, 1962 on payment of Redemption Fine of Rs. 2,70,000/- (Rupees Two Lakh Seventy Thousand only);

iv. I reject the self-assessment made under Section 17(1) of the Customs Act, 1962 in respect of Bill of Entry No. 2373942 dated 08.07.2026 (Z-Type), and order to re-assess the said Bill of Entry under Section 17(4) of the Customs Act, 1962. The total re-determined duty liability is Rs. **37,49,447**/- (Rupees Thirty Seven Lakh Forty Nine Thousand Four Hundred Forty Seven only), resulting in differential duty of Rs. **24,52,887**/- (Rupees Twenty Four Lakh Fifty Two Thousand Eight Hundred Eighty Seven only);

v. I impose penalty of Rs.2,45,000/- (Rupees Two Lakh Forty Five Thousand Only) on the importer M/s. **Astoniya E-Commerce Private Limited** under Section 112(a)(ii) of the Customs Act, 1962;

vi. I impose penalty of Rs. 10,000/- (Rupees Ten Thousand only) on the importer M/s. **Astoniya E-Commerce Private Limited** under Section 114AA of the Customs Act, 1962.

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

Digitally signed by Dipakbhai Zala
Date: 22-10-2026 13:40:58

(Zala Dipakbhai Chimanbhai)
Additional Commissioner of Customs
Customs Mundra

To,
M/s. Astoniya E-Commerce Private Limited.
778, 5th Floor, Shop No. 05, Nicholson Road,
Kashmere Gate North, New Delhi-110006

Copy to:

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