

		<p>कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 <b>OFFICE OF THE COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.</b></p>
<b>A</b>	<b>FILE NO.</b> फाइल संख्या	<b>CUS/APR/ASS/452/2026-Gr 4-O/o Pr Commr-Cus-Mundra</b>
<b>B</b>	<b>OIO NO.</b> आदेश संख्या	<b>MCH/ADC/ZDC/674/2025-26</b>
<b>C</b>	<b>PASSED BY</b> जारीकर्ता	<b>Dipak Zala Additional Commissioner of Customs Custom House, Mundra</b>
<b>D</b>	<b>DATE OF ORDER</b> आदेश की तारीख	<b>25-02-2026</b>
<b>E</b>	<b>DATE OF ISSUE</b> जारी करने की तिथि	<b>25-02-2026</b>
<b>F</b>	<b>SCN No. &amp; Date</b> कारण बताओ नोटिस क्रमांक	<b>Waived as per request letter of Imparter dated 19.02.2026</b>
<b>G</b>	<b>NOTICEE/ PARTY/ IMPORTER</b> नोटिसकर्ता/पार्टी/आयातक	<b>M/s. Geetika Overseas (IEC: ABBFG7499P), Shop No. 7, First Floor, SCO Delhi Rohtak Road, Omexe City Bahadurgarh- 124507</b>
<b>H</b>	<b>DIN/दस्तावेज़ पहचान संख्या</b>	<b>20260271MO0000777F92</b>

1. यह आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।

**This Order - in - Original is granted to the concerned free of charge.**

1. 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:**

“सीमाशुल्कआयुक्त) अपील,  
चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,  
नवरंगपुरा,अहमदाबाद 380 009”

“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA  
HAVING HIS OFFICE AT 4<sup>TH</sup> FLOOR, HUDCO BUILDING, ISHWAR  
BHUVAN ROAD,  
NAVRANGPURA, AHMEDABAD-380 009.”

2. 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.**

3. 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 सं. 6-में निर्धारित 5 -/रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।

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

5. अपील ज्ञापन के साथ 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.**

1. **Brief facts of the Case:**

As per Investigation report No. 270/2025-26 dated 17.02.2026 issued by SIIB Section, Customs House, Mundra, based on specific intelligence, the consignment imported vide Z type Bill of Entry No. 5681317 dated 13.11.2025, filed by M/s. Geetika Overseas (IEC: ABBFG7499P), Shop No. 7, First Floor, SCO Delhi Rohtak Road, Omaxe City, Bahadurgarh-124507 (hereinafter referred to as "the importer" for brevity), was put on hold by the CIU Section, Customs House, Mundra. Prior intimation of the hold was also issued to the Development Commissioner, APSEZ, Mundra by CIU Section.

The goods imported vide the said Z type Bill of Entry No. 5681317 dated 13.11.2025 were covered under Container No. EGSU6244485 and were destined to M/s Shoolin Trade Link LLP (SEZ Unit), APSEZ, Mundra (Kutch), Port Code INAJM6.

The importer, in the said Bill of Entry, declared the assessable value of the imported goods as Rs. 14,83,954/- and total duty amounting to Rs. 4,74,621/-. The details of the goods as declared by the importer in Z type Bill of Entry No. 5681317 dated 13.11.2025 are detailed below:

**Table-A**

Sr. No.	Description of Goods	CTH	Quantity (Unit)	Unit Price (USD)	Amount (USD)
1	Head Light (Without Driver)	94059900	3600 Pcs	0.20 per Pc	720
2	Ladies Hand Bag	42022990	4050 Pcs	0.35 per Pc	1417.5
	Decoration Lights				



3	Decoration Lights (Without Driver)	46	46 Pcs 218 Kg	Decorative Lights	46	46 Pcs 218 Kg	0
4	Dining Chairs	2	2 Pcs 29 Kg	Chair	2	2 Pcs 29 Kg.	0
5	Ball Bearing	144	6000 Pcs	Bearing	144	6000 Pcs	0
6	Mobile Back Cover	15	372 Doz 95 Kg	Mobile Body Housing Part	15	4800 Pcs	336 Pcs. (Excess)
7	Iron Nail	810	20192 Kg	Iron Nail	810	20192 Kg	0

-

No concealment of goods was found during the course of examination.

### **3. Investigations Conducted: -**

Based on the prima facie findings, the goods appeared to be mis-declared/ undervalued as compared to the quantity/values declared by the importer. As per Panchnama dated 26.12.2025, for Item No. 1, the importer, Head Light (Without Driver) declared under CTH 94059900, should be classified under CTH 85122010 and for Item No. 6, Mobile Body Housing Part declared were found instead of Mobile Back Cover (CTH-39269099), should be classified under CTH 85177990. Accordingly, in order to ascertain the correct value of the imported goods, it was considered necessary to obtain an assessment from the Chartered Engineer. This was essential to ensure accurate valuation in terms of the Customs Valuation Rules and to determine the fair market value of the goods.

#### **3.1 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. Hence, the transaction value appears to be liable to be rejected in terms of Rule 12 of the CVR, 2007. Since the items found during the examination 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 Shri Ajayrajsingh B. Jhala was sought for determination of the value of the imported goods. The Chartered Engineer vide Report Ref. No. ABJ:INSP:CE:SIIB:SH:GO:25-26:36 dated 05.02.2026 has suggested the value of the imported goods as **20776.2 USD (CIF Value)** as detailed in Table-C below:

**Table-C**

VALUATION TABLE (1 USD = 89.50 INR)

<b>Sr. No.</b>	<b>Particulars of Item</b>	<b>Quantity as per examination report</b>	<b>Suggestive Per Unit C.I.F. Value of the Goods (in USD)</b>	<b>Suggestive Total C.I.F. Value of the Goods (in USD)</b>	<b>Total C.I.F. Value of the Goods (in Rs.)</b>
1	Headlight	3240 Pcs	0.4	1296	115992
2	Ladies Hand Bags	4050 Pcs	0.7	2835	253733
3	Ladies Hand Bag with its Cap	400 Pcs	0.9	360	32220
4	Decorative Lights	46 Pcs	5	230	20585
5	Chair	2 Pcs	20	40	3580
6	Bearing	6000 Pcs	0.45	2700	241650
	Mobile		0.25	1200	107400

7	Body Housing Part	4800 Pcs			
8	Iron Nail	20192 Kg	0.6	12115.2	1084310
Total				<b>20776.2 USD</b>	<b>Rs. 18,59,470</b>

The total Assessable value (CIF) is re-evaluated as Rs. 18,59,470/- (Rs. Eighteen lakh fifty nine thousand four hundred seventy only). However, the declared assessable value was Rs. 14,83,955/- (Rs. Fourteen lakh eighty three thousand nine hundred fifty five only).

### 3.2 Applicable duty and taxes

3.2.1 Based on the foregoing paragraphs, it is evident that the importer has attempted to evade payment of duties and taxes by undervaluing the imported goods. The duty liability on the imported goods is ascertained as under:

**Table-D**

Sr. No.	Particulars of Item	CTH	C.I.F. Value of the goods (in INR)	BCD @ as per CTH	SWS @ 10%	AIDC @5%	IGST @ 18%	Total Duty (in INR)
1	Headlight	8512 2010	115992	17398.80	1739.88	0.00	24323.52	43462.20
2	Ladies Hand Bags	4202 2990	253733	38059.88	3805.99	0.00	53207.71	95073.57
3	Ladies hand Bags with its Cap	4202 2990	32220	4833.00	483.3	0.00	6756.53	12072.83
4	Decorative Lights	9405 9900	20585	4117.00	0.00	205.85	4483.41	8806.26
5	Chair	9403 2090	3580	716.00	0.00	35.8	779.72	1531.52
6	Bearing	8482 1090	241650	18123.75	1812.38	0.00	47085.50	67021.63
7	Mobile Body Housing Part	8517 7990	107400	16110.00	1611.0	0.00	22521.78	40242.78
8	Iron Nail	7317 0019	1084310	108431.04	10843.10	0.00	216645.22	335919.36
Total			<b>18,59,470</b>	207789.47	20295.65	241.65	375803.40	<b>604130.16</b>

From the Table-D above, it appears that the total duty liability of the importer is Rs. 6,04,130/- (Rs. Six lakh four thousand one hundred thirty

only).

3.2.2 The importer in the Z Type BE No. 5681317 dated 13.11.2025, declared the value of the goods as Rs. 14,83,955/- (Rs. Fourteen lakh eighty three thousand nine hundred fifty five only) and calculated the applicable duties and taxes on the good declared, based on the declared value and classification in the Bill of Entry, the importer has assessed the duty and taxes as Rs. 4,74,621/-.

3.2.3 Based on the calculations from Para 3.2.1 (Table D) and Para 3.2.2 above, the importer is required to pay/levy a differential liability of Rs. 1,29,509/- (Rs. One lakh twenty nine thousand five hundred nine only), on the mis-declared/undervalued goods after adjustment. This amount represents the additional duty and tax liability that the importer must pay due to the undervaluation of goods.

#### **4. RELEVANT LEGAL PROVISIONS:**

##### **(A) RELEVANT PROVISIONS OF SEZ ACT, 2005:**

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

.....

(o) “**import**” means—

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

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

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

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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, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;*

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

**Section 2(25):** *"imported goods", means any goods brought into India*

*from a place outside India but does not include goods which have been cleared for home consumption;*

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

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

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

**Section 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:-*

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

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

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

*Any person,-*

- a. *who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or*
    - (b) *who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,*
- shall be liable,-*
- i. ....
  - ii. *in the case of dutiable goods, other than prohibited goods, subject to*

*the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:*

**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.

## **5. Outcome of Investigation**

**5.1** In view of the above, as per examination report, the goods were found to mis-declared in terms of quantity, classification and valuation declared in the Bill of Entry. No concealment of goods was noticed during the examination.

**5.2** Based on the Chartered Engineer's findings vide Report No. ABJ:INSP:CE:SIIB:SH:GO:25-26:36 dated 05.02.2026, the value (CIF) of the imported goods has been assessed at ₹ 18,59,470/- (USD 20776.2 @ 89.5 INR). Accordingly, the duty on the goods requires re-determination on the basis of the revised assessable value of ₹ 18,59,470/-, against the declared value of ₹ 14,83,955/-, along with the applicable customs duty rates. On re-determine, the total Customs duty payable works out to ₹ 6,04,130/-, as against ₹ 4,74,621/- self-assessed by the importer, resulting in a short-levy of ₹ 1,29,509/-. The revised duty has been computed in accordance with the applicable tariff rates.

**5.3** The CE report have been duly accepted by the importer vide their letter dated 07.02.2026 received through mail. Further, the importer has also conveyed, through their letter dated 07.02.2026, their willingness to accept the revised valuation and to pay all applicable duties, fines, and penalties. They have additionally requested that the matter be settled without the issuance of a Show Cause Notice or the requirement of a personal hearing.

**5.4** Thus, by the act of omission and commission at the level of importer, it appears that, the importer has contravened the provisions of Section 46 and Section 17 of the Customs Act, 1962, in as much as, they failed to make correct and true declaration and information to the Customs Officer

in the form of Bill of Entry and also failed to assess their duty liability correctly and accordingly the goods imported by the importer appear liable to be confiscation under Section 111(l) and Section 111(m) of the Customs Act, 1962 and the importer M/s. Geetika Overseas (IEC: ABBFG7499P) have rendered themselves liable for penalty under Section 112(a)(ii) and 114AA of the Customs Act, 1962.

#### **6. WAIVER OF NOTICE AND PERSONAL HEARING:**

The Importer vide letter dated 19.02.2026, has have requested that they don't want any Summons, SCN & PH and decide the matter on merits and they have agreed to pay differential duty, fine/penalty, as applicable.

#### **7. Discussion and Findings:-**

I have carefully gone through the records of the case, investigation report dated 17.02.2026, Valuation report by empanelled Chartered Engineer and the applicable provisions of law. The importer, M/s. Geetika Overseas, vide letter dated 19.02.2026 has requested for waiver of Show Cause Notice and Personal hearing. Thus, the principles of Natural justice as provided in Section 122a of the Customs Act, 1962 have been complied with and I proceed to decide the case on the basis of documentary evidence available on records. The issues to be decided by me are:

- i. Whether the declared assessable value Rs. 14,83,955/- of these imported goods imported vide Z Type BE No. 5681317 dated 13.11.2025 is liable to be rejected and to be re-determined as Rs. 18,59,470/-, as detailed mentioned at Table-C of Para 3.1 above, as determined by the Chartered Engineer's report dated 05.02.2026, as per Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962;
- ii. Whether the differential duty of Rs. **1,29,509**/- (Rs. One lakh twenty nine thousand five hundred nine only), (as mentioned at Para 3.2.3 above) has not been levied on the under-valued goods and is to be included in the importer's duty liability.
- iii. Whether the said Z type BE No. 5681317 dated 13.11.2025 is liable to be re-assessed accordingly under Section 17(4) of the Customs Act, 1962;
- iv. Whether the goods imported found under-valued, therefore, the goods with re-determined value as Rs. 18,59,470/- are liable for confiscation under Section 111(l) and 111(m) of the Customs Act,

1962;

- v. Whether the importer M/s. Geetika Overseas (IEC: ABBFG7499P), Shop No. 7, First Floor, SCO Delhi Rohtak Road, Omaxe City, Bahadurgarh-124507, is liable for Penalty under Section 112(a)(ii) and Section 114AA of the Customs Act, 1962;

**8.** Regarding the first issue, I find that M/s Geetika Overseas, vide Z Type Bill of Entry No. 5681317 dated 13.11.2025, attempted to clear goods i.e. Head light, Ladies Hand Bags, Decorative lights, Dining Chairs, Ball Bearing, Mobile Body Housing Parts, Iron nails. During examination goods were found to be mis-declared in terms of quantity, classification and goods were undervalued. Further, I find that inconsistency observed in filing of the Bill of Entry suggests deliberate Undervaluation of the goods. The declared value of the goods is liable to be determined in terms of Rule 12. As the imported goods were found in different variety, description, specification and quality, so, it was not possible to find and compare the same with other goods having identical/similar description, brand, make, model, quantity and Country of Origin. As the import data extracted with respect to contemporaneous imports was general in nature and contemporaneous data for imports of identical/similar goods was not available/found, therefore, the value could not be determined under Rules 4 and 5 of CVR, 2007.

9. 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. The imported goods were found to be non-standard, the sale price of identical or similar goods was not available in the domestic market as the goods are miscellaneous in nature and found in different variety, description, specification, model, brand, make, sizes and quality, therefore, determination of transaction value under Rule 7 of CVR, 2007 was not possible. As substantial data related to the cost or value of materials and fabrication or other processing employed in producing the imported goods required to compute the value under Rule 8 is also not available. Therefore, valuation of the impugned goods could not be ascertained under Rule 8 of CVR, 2007.

10. Hence, valuation of the goods is to be determined under residual method of valuation provided under Rule 9 of the CV Rules *ibid*. Accordingly, the Chartered Engineer was appointed for valuation of the

goods. The Chartered Engineer vide his report ref no. ABJ:INSP:CE:SIIB:SH:GO:25-26:36 dated 05.02.2026 has suggested the valuation of the imported goods. The chartered engineer, empanelled by the government, determined the fair value of the goods to be Rs. 18,59,470/- (Rs. Eighteen Lakh Fifty Nine Thousand Four Hundred Seventy only) in contrast to the declared assessable value as Rs. 14,83,955/-. In view of above, the declared value of the goods, i.e. Rs. 14,83,955/-, is liable to be rejected and the same needs to be re-determined as Rs. 18,59,470/- as mentioned above in Table-C.

11. Regarding the second and third issue, the self-assessment done by the importer is liable to be rejected and the BE needs to be re-assessed with differential duty of Rs. 1,29,509/- under Section 17(4) of the Customs Act, 1962. I find that from the above discussion, it is evident that the importer has undervalued/mis-declared the imported goods in terms of quantity, classification and value to evade payment of duties and taxes by. As per valuation done by the Chartered Engineer, empanelled by the Government, the fair value of the goods amounts to be Rs. 18,59,470/- in contrast to the declared assessable value as Rs. 14,83,955/-, resulting in the duty difference of Rs. 1,29,509/-. The duty liability for the imported goods as per re-determined value is ascertained. Therefore, I find that the self assessment done by importer is liable for rejection and re-assessment of the Bill of Entry should be done under Section 17(4) of the Customs Act, 1962.

12. Regarding the fourth issue, I find that M/s Geetika Overseas, vide Z Type Bill of Entry No. 5681317 dated 13.11.2025, attempted to clear goods i.e. Head light, Ladies Hand Bags, Decorative lights, Dining Chairs, Ball Bearing, Mobile Body Housing Parts, Iron nails. During examination goods were found to be mis-declared in terms of quantity, classification and goods were undervalued. Further, I find that inconsistency observed in filing of the Bill of Entry suggests deliberate Undervaluation of the goods. By the act of omission and commission at the level of importer, the importer has contravened the provisions of Section 46 and Section 17 of the Customs Act, 1962, in as much as, they failed to make correct and true declaration and information to the Customs Officer in the form of Bill of Entry and also failed to assess their duty liability correctly and

accordingly the goods imported by the importer liable for confiscation under Section 111(l) and Section 111(m) of the Customs Act, 1962.

13. Regarding the fifth issue, as discussed above that M/s Geetika Overseas, vide Z Type Bill of Entry No. 5681317 dated 13.11.2025, attempted to clear goods i.e. Head light, Ladies Hand Bags, Decorative lights, Dining Chairs, Ball Bearing, Mobile Body Housing Parts, Iron nails. During examination goods were found to be mis-declared in terms of quantity, classification and goods were undervalued. Further, I find that inconsistency observed in filing of the Bill of Entry suggests deliberate Undervaluation of the goods. By the act of omission and commission at the level of importer, the importer has contravened the provisions of Section 46 and Section 17 of the Customs Act, 1962, leading to the goods imported by the importer liable to be confiscation under Section 111(l) and Section 111(m) of the Customs Act, 1962 and the importer has rendered themselves liable for penalty under Section 112(a)(ii) of the Customs Act, 1962. Further, the quantity, classification and value of goods imported have been found mis-declared by the said importer in the said Bill of Entry. Further, Section 114AA of the Customs Act, 1962, prescribed that "*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*". Accordingly, in the instant case, the importer made themselves liable to the penalty leviable under said Section 114AA of the said Act.

14. In view of the facts above, I pass the following order.

### **ORDER**

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(i) I order to reject the declared total assessable value of goods as Rs. 14,83,955/-, of the Z Type Bill of Entry No. 5681317 dated 13.11.2025 and order to re-determine the value of the goods as Rs. 18,59,470/-.

(ii) I Order to re-assess the Z Type Bill of Entry No. 5681317 dated 13.11.2025 with differential duty of Rs. 1,29,509/- under section 17(4) of

the customs Act, 1962.

(iii) I order to confiscate the imported goods of re-determined assessable value 18,59,470/- under Section 111(l) and Section 111(m) of the Customs Act, 1962. However, I give the importer an option under provision of Section 125(1) of the Customs Act, 1962, to redeem the said goods on payment of redemption fine of **Rs. 1,85,000/- (Rupees One Lakh Eighty Five Thousand only)**.

(iv) I impose a penalty of **Rs. 12,000/- (Rupees Twelve Thousand only)** on M/s. Geetika Overseas u/s. 112 (a)(ii) of the Customs Act, 1962.

(v) I impose a penalty of **Rs. 10,000/- (Rupees Ten Thousand only)** on M/s. Geetika Overseas u/s. 114AA of the Customs Act, 1962.

18. This Order-in-Original is issued without prejudice to any other action that may be taken against the importer under the Customs Act, 1962 or any other law for the time being in force.

**Additional Commissioner of Customs**

**Import Assessment  
Custom House, Mundra**

**To,**

**M/s. Geetika Overseas (IEC: ABBFG7499P),**

**Shop No. 7, First Floor, SCO Delhi Rohtak Road,  
Omaxe City Bahadurgarh- 124507**

Copy to:-

1. The Addl. Commissioner (PCA), Custom House, Mundra.
2. The Assistant Commissioner (RRA/TRC/EDI), Custom House, Mundra.
3. Guard File