

	<p>प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, एमपी और एसईजेड, मुंद्रा, कच्छ-गुजरात -370421</p> <p>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOMS HOUSE, MP & SEZ MUNDRA, KUTCH-GUJARAT EMAIL: group3-mundra@gov.in</p>	
A	File No.	GEN/SHED/Misc/261/2025-SIIB
B	Order-in-Original No.	MCH/ADC/ZDC/262/2025-26
C	Passed by	Dipak Zala Additional Commissioner of Customs Custom House, Mundra.
D	Date of order	26.09.2025
E	Noticee/Party/ Importer/ Exporter	M/s. Nikhil Industries, IEC No. 2416903951 Survey No. 279, Plot No. 2, J K Industries, Parmeshwar Gate No. 1, Kotada Sangani, Rajkot, Gujarat-360022
F	DIN No.	20250971MO0000555EF9

1. यह अपील आदेश संबन्धित 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 असहुष है तो वह सीमा शुल्क अपील नियमावादी 1982 के नियम 3 के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 1- में चार प्रतियों में नीचे वाताए गए पते पर अपील कर सकता है-

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

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

3. उक्त अपील यह आदेश भेजने की दिनांक से 60 दिन के भीतर दाखिल की जानी चाहिए।

Appeal shall be filed within sixty days from the date of communication of this order.

4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए-

Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must accompanied by -

i. उक्त अपील की एक प्रति और
A copy of the appeal, and

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

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

5. अपील ज्ञापन के साथ ड्यूटी/ ब्याज/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिए।

Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.

6. अपील प्रस्तुत करते समय, सीमा शुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।

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

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

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

Brief Facts of the Case

M/s. Nikhil Industries, IEC No. 2416903951, having registered office at Survey No. 279, Plot No. 2, J K Industries, Parmeshwar Gate No. 1, Kotada Sangan, Rajkot, Gujarat-360022, filed Bill of Entry No. 4113924 dated 26.08.2025 was filed for clearance of imported goods through Mundra SEZ Port. The Bill of Entry was filed for home consumption and was facilitated through Customs Broker M/s. Shree Parvathy Shipping. The import was supported by commercial invoice No. LTN250421 dated 21.04.2025, issued by M/s. Shouguang Longtai Glass Co. Ltd., Weifang City, Shandong Province, China. The shipment arrived from Tianjin, China, in container No. DPWU2043847 under Bill of Lading No. ADHFS8649FCH002 dated 03.08.2025.

1.1 The goods were declared as "**1MM Glass Mirror for Decorative Use Only (610 x 930MM)**" with quantity of **9,802.94 SQM**, gross weight of **27,500 kgs**, and net commercial weight of **26,000 kgs**. The declared unit price was USD 1.18 per SQM, with total invoice value of **USD 11,567.47 CIF**. Applying the exchange rate of Rs. 87.90 per USD as on the date of Bill of Entry, the total assessable value was worked out to **Rs. 10,16,781/-**. On such assessable value, the Bill of Entry reflected duties in the form of Basic Customs Duty and IGST amounting to **Rs. 2,13,219/-**, whereas no anti-dumping duty was declared or paid. The Bill of Entry was self-assessed and facilitated without examination order.

1.2 On scrutiny of the Bill of Entry and invoice particulars, it was observed that the importer classified the goods under CTH 70091090, which falls under the tariff description "Rear-view mirrors for vehicles: other." However, the declared description as appearing in the invoice and Bill of Entry clearly indicated that the goods were plain glass mirrors of 1MM thickness, described only as "for decorative use," and not rear-view mirrors for vehicles. Such goods did not conform to the tariff description of CTH 70091090. Instead, these goods were more appropriately classifiable under CTH 70099100, covering "Other Glass Mirrors," which includes unframed glass mirrors of the type imported by the noticee.

1.3 Vide **Notification No. 18/2024-Customs (ADD) dated 21.10.2024**, issued under Section 9A of the Customs Tariff Act, 1975 read with the Customs Tariff (Identification, Assessment and Collection of Anti-dumping

Duty on Dumped Articles and for Determination of Injury) Rules, 1995, anti-dumping duty was imposed on “**Unframed Glass Mirror**” falling under tariff item 7009 91 00 of the Customs Tariff Act, when originating in or exported from the People’s Republic of China. The rate of anti-dumping duty specified in the said notification was **USD 234 per MT**. The designated authority, DGTR, in its final findings vide Notification F. No. 06/12/2023-DGTR dated 23.07.2024, had established that unframed glass mirrors imported from China were being dumped in India at significant margins, causing material injury to the domestic industry, and accordingly recommended levy of anti-dumping duty. The said notification was published in the Gazette of India, Extraordinary, Part II, Section 3(i), and provided that the levy would remain in force for a period of five years unless revoked or amended earlier. The notification further clarified that framed glass mirrors, decorative glass mirrors, and silver-coated mirrors were excluded from the scope of levy.

1.4 In the present case, although the importer declared the goods as “Glass Mirror for Decorative Use,” the product imported was in fact an **unframed glass mirror** of 1MM thickness imported in bulk sheets, not a finished decorative or framed product. The mere description of “for decorative use only” does not alter the essential character of the goods as plain unframed glass mirrors, which squarely fall within the ambit of the subject goods covered under the aforesaid anti-dumping notification. Consequently, the goods attracted anti-dumping duty at the rate of USD 234 per MT, along with consequential levy of IGST on the ADD component. The total ADD liability, on the basis of the declared weight of 26 MT, was not discharged by the importer.

1.5 It thus appeared that the importer misclassified the goods under CTH 70091090, thereby suppressing the correct classification and willfully omitting the levy of ADD. By filing such a Bill of Entry with mis-declared classification and value particulars, the importer violated the provisions of Section 46 of the Customs Act, 1962, which casts an obligation on the importer to make a true, correct, and complete declaration of the imported goods in the Bill of Entry. Further, by omitting to declare the applicable ADD liability imposed vide Notification No. 18/2024-Customs (ADD) dated 21.10.2024, the importer also violated Section 46(4A) of the Customs Act, 1962, which requires the importer to truthfully declare all duties, including safeguard duty, anti-dumping duty, and countervailing duty,

payable on the imported goods.

1.6 Accordingly, the goods imported by M/s. Nikhil Industries became liable to confiscation under Section 111(m) of the Customs Act, 1962 for mis-declaration of material particulars. The importer, by such acts and omissions, appear to rendered themselves liable to penal action under Section 112(a)(ii) of the Customs Act, 1962.

PERSONAL HEARING AND SCN

2. The importer given the declaration dated 09.09.2025 that the imported mirror is unframed. Further, the importer vide their letter dated 18.09.2025 submitted that they agree to pay ADD. Vide above said letter they had requested for waiver of PH & SCN and also that case may be decided on merits.

Discussion and Findings

3.1 I have examined the case records carefully. At the outset, I note that the principles of natural justice stand duly observed. The importer, vide their letter dated 19.09.2025, categorically conveyed that they agreed to pay the duty. In the same letter, they further requested waiver of issuance of show cause notice and of personal hearing, and sought that the case may be decided on merits. In view of such express waiver, the matter is being adjudicated on the basis of the documents and evidence available on record, along with the legal provisions applicable.

3.2 The issues that arise for determination in this case can be identified as follows:

- a. Whether the classification declared by the importer under tariff item 70091090 is correct, or whether the goods merit classification under a different tariff item.
- b. Whether the goods fall within the scope of Notification No. 18/2024- Customs (ADD) dated 21.10.2024 and consequently attract anti-dumping duty.
- c. Whether the goods are liable to confiscation under Section 111(m) of the Customs Act, 1962.
- d. Whether the importer is liable to penalty under Section 112(a)(ii) of the Customs Act, 1962.

3.3 I find that M/s. Nikhil Industries filed Bill of Entry No. 4113924

dated 26.08.2025 at Mundra SEZ for clearance of goods declared as “1MM Glass Mirror for Decorative Use Only (610 x 930MM)” imported from China. The declared classification was under CTH 70091090, meant for rear-view mirrors for vehicles. The consignment comprised 9,802.94 SQM of mirror sheets with net commercial weight of 26 MT and invoice value of USD 11,567.47. The importer self-assessed duty under Section 17 of the Customs Act, 1962 and paid only Basic Customs Duty and IGST on, without declaring or discharging anti-dumping duty.

3.4 However, it appeared that the declared classification under 70091090 was incorrect, as the goods were plain unframed glass mirror sheets and not rear-view mirrors. Such goods are more appropriately classifiable under the tariff provision covering unframed glass mirrors attracting anti-dumping duty at USD 234 per MT originating in or exported from China PR.

1. The first issue for determination is whether the classification declared by the importer is correct. M/s. Nikhil Industries declared the goods as “1MM Glass Mirror for Decorative Use Only” under CTH 70091090. This tariff item falls under heading 7009, which relates to glass mirrors, and sub-heading 70091090 is specifically meant for “Rear-view mirrors for vehicles – Other.” The scope of this tariff item is restricted to mirrors designed and manufactured as rear-view mirrors for motor vehicles, whether internal or external, which generally have distinct characteristics such as prismatic features, curvatures, safety backing, fitting brackets or frames, and are intended to be mounted on vehicles.

3.5 The goods imported in the present case, however, are described in the invoice and Bill of Entry as plain glass mirror sheets of 1MM thickness, cut in sizes of 610 mm x 930 mm. The declared quantity is 9,802.94 SQM with a net commercial weight of 26 MT, and the unit price is USD 1.18 per SQM. The goods are in the form of large bulk sheets, imported in considerable volume, and their essential character is that of raw unframed mirror glass. There is nothing in the invoice, packing list, or supporting documents to suggest that the goods are finished automotive rear-view mirrors. They are neither equipped with mounting devices, nor shaped, nor of sizes typically associated with vehicle rear-view mirrors. The manner of packing and pricing also does not correspond to finished rear-view mirrors, which are higher value items sold as individual pieces.

3.6 It is settled that tariff classification must be based on the description of the goods as presented and on their essential character. When goods are declared as "mirror sheets," their essential nature is that of unframed glass mirrors, which are covered under tariff provisions distinct from rear-view mirrors. Heading 7009 is broad, covering glass mirrors whether framed or not. Within this, unframed glass mirrors in sheet form are classifiable under tariff item 7009 9100, which corresponds to "Other unframed glass mirrors." The importer's choice of 70091090 is not borne out by the description or physical nature of the product.

3.7 The argument that the product was declared as "for decorative use only" does not justify classification as rear-view mirrors. The words "for decorative use only" are merely indicative of the possible end use but do not alter the inherent character of the goods. Classification cannot be based on intended use unless specifically provided for in the tariff. Here, the tariff item chosen by the importer is not an "end use" based description but a "product specific" description meant for automotive rear-view mirrors. In contrast, the imported product is mirror glass in sheet form, which is a generic product and may be put to various uses including decorative purposes, but remains fundamentally an unframed mirror.

3.8 On these facts, I find that the importer's declaration under tariff item 70091090 is incorrect. The proper classification of the goods is under the tariff item covering unframed glass mirrors, i.e. tariff item 7009 9100 or the corresponding sub-heading under the same series. This classification is consistent with the description of the goods in the import documents, their essential character as plain mirror glass sheets, and the classification adopted in the anti-dumping notification applicable to such goods. It appears that the Importer mis-classified the goods in anticipation that changing the classification will deceive the RMS system and the anti-dumping duty could be evaded which is linked to the particular CTH.

3.9 Accordingly, I find that the importer misclassified the goods by declaring them under CTH 70091090 instead of under the correct tariff entry for unframed glass mirrors.

3.10 In regard to the issues whether the imported goods fall within the scope of Notification No. 18/2024-Customs (ADD) dated 21.10.2024 and thereby attract anti-dumping duty, and whether the description "for decorative use only" as declared by the importer alters their essential

character so as to exclude them from the ambit of the notification.

3.11 Notification No. 18/2024-Customs (ADD) dated 21.10.2024 was issued pursuant to the final findings of the Designated Authority, DGTR, which established that imports of unframed glass mirrors originating in or exported from China PR were being dumped in India at margins above the de minimis level and that such dumped imports were causing material injury to the domestic industry. Accordingly, the Central Government imposed definitive anti-dumping duty on such goods to neutralize the injurious effect of dumping. The notification specifies the product scope as "Unframed Glass Mirrors" falling under tariff item 7009 91 00 when originating in or exported from China PR. The rate prescribed is in terms of USD per metric tonne.

3.12 The notification also lays down specific exclusions from its scope. These exclusions include framed mirrors, decorative finished mirrors, and mirror glass coated by silver. The rationale behind such exclusions is that these products are either distinct finished consumer goods with different characteristics and uses, or they are technologically distinct products not covered by the dumping investigation. The intention of the notification is therefore to cover only unframed glass mirror sheets in bulk form, which compete directly with the domestic production of such mirrors.

3.13 In the present case, the goods imported by M/s. Nikhil Industries are described in the invoice and Bill of Entry as "1MM Glass Mirror for Decorative Use Only" in bulk sheets of 610 mm × 930 mm size, with a net weight of 26 MT. The description shows that the goods are mirror sheets of 1MM thickness, imported in significant quantity, and not finished decorative mirrors or consumer-ready products. The essential nature of the goods is thus that of plain unframed mirror glass sheets. They fall squarely within the main description of subject goods in the notification.

3.14 The only question raised is whether the words "for decorative use only" in the invoice would alter the essential character of the goods and bring them within the exclusion for decorative finished mirrors. In this regard, it is important to note that the phrase "for decorative use only" in commercial invoices is often used as a trade description to suggest one of the possible applications of the goods. However, classification and applicability of anti-dumping duty cannot rest on such subjective descriptions. The decisive factor is the nature and condition of the goods

as imported. Here, the goods are mirror glass sheets in bulk, without framing, shaping, or any decorative finishing. A finished decorative mirror is a product that has undergone further processes, such as cutting into design shapes, application of backing, mounting in a frame, or surface finishing, making it suitable for immediate use as a decorative item. None of these features are present in the imported goods.

3.15 Therefore, the description “for decorative use only” is not sufficient to alter the essential character of the imported goods. They remain unframed mirror glass sheets in bulk. The exclusions in the notification must be read narrowly and apply only where the goods as imported are clearly framed mirrors, finished decorative mirrors, or silver-coated mirrors. In this case, the goods do not fall within any of these excluded categories.

3.16. In light of the above, I conclude that the imported goods are unframed glass mirrors as covered by Notification No. 18/2024-Customs (ADD) dated 21.10.2024. The additional words “for decorative use only” in the invoice do not change their fundamental nature and do not bring them within the excluded category of decorative finished mirrors. The goods, therefore, attract anti-dumping duty in terms of the said notification.

The applicable Anti Dumping Duty on import of glass Mirror from China is mentioned in table as under:

Table - A

A	B	C	D	E	F	G	H
BE No./Date	Product Desc.	Import Qty (MT)	ADD Notf. No.	ADD Rate (USD/MT)	Total ADD (USD) (C × E)	Exchange Rate (INR/USD)	Total ADD (INR) (F × G)
4113924 dtd. 26.08.25	1MM Glass Mirror (Unframed)	24.51	18/2024- Customs (ADD)	234	5,734.72	87.9	5,04,081.89

3.17 I have carefully considered the record of the case. The issue that arises for determination is whether the goods imported by M/s. Nikhil Industries are liable to confiscation under Section 111 of the Customs Act, 1962 and whether the importer is liable to penalty under Section 112(a)(ii) of the Act.

3.18 Section 111(m) provides that goods are liable to confiscation if they do not correspond in respect of value or in any other material particular

with the entry made under the Act. The facts on record show that the importer filed Bill of Entry No. 4113924 dated 26.08.2025 declaring the goods as "1MM Glass Mirror for Decorative Use Only" under tariff item 70091090, which is meant for rear-view mirrors for vehicles. The goods actually imported, however, as evident from the invoice, packing list and declaration, were unframed mirror glass sheets of 1MM thickness, cut in sizes of 610 mm × 930 mm and imported in bulk quantity of 9,802.94 SQM (26 MT). The declared unit price of USD 1.18 per SQM and the bulk form of the consignment are wholly inconsistent with finished automotive rear-view mirrors, which are higher value individual items with fittings and specifications suitable for vehicles. The description and commercial characteristics of the goods therefore do not match the particulars declared in the Bill of Entry.

3.19 This mis-declaration of classification is not a minor or technical difference but a material misstatement which directly impacts the duty liability. Correct classification of the goods as unframed glass mirrors brings them within the scope of Notification No. 18/2024-Customs (ADD) dated 21.10.2024 and attracts anti-dumping duty, which was not declared or discharged. By declaring them as rear-view mirrors, the importer avoided disclosure of the correct classification and the consequential levy. Such a mis-declaration relating to the essential character of the goods and their duty liability constitutes a misstatement of a material particular within the meaning of Section 111(m). Accordingly, I find that the goods do not correspond with the particulars entered in the Bill of Entry and are liable to confiscation under Section 111(m) of the Customs Act, 1962.

3.20 Once the goods are held liable to confiscation, the liability of the importer under Section 112(a) also follows. This provision stipulates that any person who, by any act or omission, renders goods liable to confiscation shall be liable to penalty. By declaring the goods under an incorrect tariff heading and omitting the applicable anti-dumping duty, the importer committed acts and omissions which rendered the goods liable to confiscation. The importer has, therefore, made themselves liable to penalty under Section 112(a) of the Customs Act, 1962.

3.21 In view of the foregoing discussion and findings, I hold that the goods imported by M/s. Nikhil Industries vide Bill of Entry No. 4113924 dated 26.08.2025 have been misclassified and mis-declared, resulting in non-payment of applicable anti-dumping duty under Notification No.

18/2024-Customs (ADD) dated 21.10.2024. The mis-declaration of the goods as rear-view mirrors, instead of unframed mirror glass sheets, constitutes a misstatement of a material particular within the meaning of Section 111(m) of the Customs Act, 1962, thereby rendering the goods liable to confiscation. Further, by such act and omission, the importer has rendered themselves liable to penalty under Section 112(a) of the Act. While taking note of the importer's letter dated 19.09.2025, wherein they admitted liability and requested waiver of show cause notice and personal hearing, such cooperation may be considered as a mitigating factor in determination of the penalty quantum. However, the legal position remains that the goods are liable to confiscation under Section 111(m) and the importer is liable to penalty under Section 112(a)(ii) of the Customs Act, 1962.

4. Accordingly, I pass the following Order:

Order

- i. I reject the declared classification of the goods declared by M/s. Nikhil Industries in Bill of Entry No. 4113924 dated 26.08.2025 under tariff item 70091090 as "Rear-view mirrors for vehicles – Other" and order to reclassify the said goods as "Unframed Glass Mirrors" falling under tariff item 70099100 of the First Schedule to the Customs Tariff Act, 1975.
- ii. I hold that the goods so reclassified are covered by Notification No. 18/2024-Customs (ADD) dated 21.10.2024 and accordingly confirms that anti-dumping duty as mentioned in Table – A of this order is payable by them.
- iii. I hold that the goods imported vide the Bill of Entry No. 4113924 dated 26.08.2025 liable to confiscation under Section 111(m) of the Customs Act, 1962.
- iv. I impose fine of Rs. 1,00,000 (Rs. One Lakh Only) under section 125(1) of the customs Act 1962, in lieu of confiscation.
- v. I impose a penalty of Rs. 50,000 (Rupees Fifty Thousand only) on M/s. Nikhil Industries under Section 112(a)(ii) of the Customs Act, 1962 for their acts and omissions which rendered the goods liable to confiscation.

5. This order is passed without prejudice to any other action which may be contemplated against the importer or any other person in terms of any provisions of the Customs Act, 1962 and/or any other law for the time

being in force.

(Dipak Zala)

Additional Commissioner of Customs
Custom House, Mundra

Copy to:

1. The Deputy Commissioner of Customs (RRA/TRC/EDI), Custom House, Mundra
2. M/s. Nikhil Industries (IEC No. 2416903951)
3. Guard File