

	<p style="text-align: center;">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 ई-मेल/ E-Mail: group5-mundra@gov.in</p>	
A	फा /सं. FILE NO.	CUS/APR/3498/2025-Gr 5-6-O/o Pr Commr-Cus-Mundra
B	मूल आदेश सं. ORDER-IN- ORIGINAL NO.	MCH/ADC/ZDC/372/2025-26
C	द्वारा पारित किया गया PASSED BY	Dipak Zala, Additional Commissioner of Customs, Custom House, Mundra
D	आदेश की तिथि DATE OF ORDER	10-11-2025
E	जारी करने की तिथि DATE OF ISSUE	10-11-2025
F	कारण बताओ नोटिस संवं तिथि . SCN NO. & DATE	Importer requested for SCH & PH Waiver
G	नोटिसीपार्टी / आयातक/ NOTICEE/PARTY/ IMPORTER	M/s Greeka Impex Private Limited (IEC: AAGCG8186J) Unit No. 500 5th Floor Itl Twin Tower, Plot No-B-9 Nsp Pitampura New Delhi, New Delhi, North West Delhi, Delhi - 11003
H	डिन DIN	20251171MO000000ACEB

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 असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129A(1) के अंतर्गत प्रपत्र सीए3-में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-

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

“सीमा शुल्क आयुक्त) अपील(, चौथी मंजिल, 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 भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।

Appeal shall be filed within three months 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 -

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं०-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।

The appeal should bear 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 paise 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 चाहिये। 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 should be adhered to 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

M/s Greeka Impex Private Limited (IEC-AAGCG8186J), having its registered office at Unit No. 500 5th Floor Itl Twin Tower, Plot No-B-9 Nsp Pitampura New Delhi, New Delhi, North West Delhi, Delhi-110034 (hereinafter referred to as "the Importer" for brevity) has imported a consignment as tabulated above (hereinafter referred to as "the impugned Goods") at Mundra Port vide Z-Bill of Entry No. 2849388 dated 24.06.2025. The details of the goods as declared in the said Bill of Entry are as follows:

Table-I

Sr. No.	BE no. /date	Container No.	Seal no.	BL no. /date	Goods declared	
					HSN	Items
1	2849388 (Z-Type) dated 24.06.2025	WHSU5011616	WHLW725881	022F523126 dated 29.05.2025	40169990	Cable Protector for USB Cable
					85299090	Case for Hard Disk
					39269099	Mini Mouse Pad
					39269099	Mobile Phone Holder
					91119000	Only Case Parts for Watch
						LCD

					84733099	Screen Parts for Laptop
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2. The officer of SIIB section, CH Mundra, conducted the examination of the impugned goods stuffed into the container no. WHSU5011616 covered under the Z-Bill of Entry No. 2849388 dated 24.06.2025 under Examination Report dated 07.07.2025. During the course of examination of the impugned goods, after complete de-stuffing, 1684 Corrugated Boxes were found. Further, on examination of the goods, the officer prima facie noticed that the quantity of goods mentioned at Item No. 2 of the BE are actually found as 16000 Pcs in 120 cartoons instead of declared quantity i.e. 138358 Pcs. The rest of the cartoons of item no. 2 of BE was found with goods "Hard Disk Drive Brand Vivetronic 500GB" total quantity 16755 Pcs instead of the declared goods. Item no. 3 of BE i.e. Mini Mouse Pad found on examination in 02 sizes as compare to declared goods. Further, Item No. 6 was found as LCD Screen for laptop instead of LCD Screen parts for Laptop. Representative samples drawn for all the items. Further, the quantity of the goods also found mis-declared. The complete details of the goods found during examination are as below:

Table-II

S. No.	Description of Goods	No. of Cartons	Quantity as per BE/invoice	Quantity found during the examination
1	Cable Protector for USB Cable	50	99936 Pcs	100000 Pcs
2	Case for Hard Disk	120	138358 Pcs	16000 Pcs
(a)	Case for Hard Disk (Found Hard Disk Drive Brand Vivetronic 500 GB)	1117	0	16755 Pcs
3	Mini Mouse Pad			
(a)	Large Size Mouse Pad	111	--	11100 Pcs
(b)	Small/mini Size Mouse Pad	40	--	20000 Pcs
	TOTAL	151	31100	31100
4	Mobile Phone Holder (Metal)	70	7000	7000 Pcs
5	Only case Parts for Watch	115	164880	165000 Pcs
6	LCD Screen parts for Laptop (Found LCD Screen for Laptop)	61	1760	1740 Pcs
	TOTAL	1684		

From the above table it clearly appears that the importer has mis-declared the goods in respect of description and quantity. Further, the goods mentioned at Sr. No. 2(a) are imported without following the compliance para 2.31 of FTP as the goods found are Old and Used and same was not declared in the BE. The goods mentioned at Sr. No. 3 are found of different size while item at sr. no. 4 mobile phone holder found as made of metal. The goods mentioned at Sr. No. 6 of above table found as LCD Screen for laptop instead of the declared goods. Further, the

goods were Seized vide Seizure Memo with DIN No. 20250771MO0000383079 dated 29.07.2025 under Section 110 of the Customs Act, 1962.

3. Classification of the Goods:

The importer has declared 06 items in the said BE i.e. Cable Protector for USB Cable, Case for Hard Disk, Mini Mouse Pad, Mobile Phone Holder, Only Case Parts for Watch and LCD Screen Parts for Laptop. However, during the course of examination the goods found mis-declared in quantity as well as description. Infact some of the restricted goods were also found in the examination. The declared CTH of the goods i.e. Cable Protector for USB Cable, Case for Hard Disk, Mini Mouse Pad, Only Case Parts for Watch and LCD Screen Parts for Laptop found correct as per Customs Tariff, 1975. The re-determined/ CTH of the goods Mobile Phone Holder (Metal) and CTH for mis-declared goods Hard Disk Drive is as below:

A. Hard Disk Drive: The importer has not declared the goods in the said BE. However, the goods found on the examination. The correct Classification of the said goods is under CTH 84717020 and the relevant extract of the CTH is as below:

8471 AUTOMATIC DATA PROCESSING MACHINES AND UNITS THERE OF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ON TO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED:

8471 70 - Storage units:

8471 70 10 --- Floppy disc drives u Free -

8471 70 20 --- Hard disc drives u Free -

8471 70 30 --- Removable or exchangeable disc drives u Free -

8471 70 40 --- Magnetic tape drives u Free -

8471 70 50 --- Cartridge tape drive u Free -

8471 70 60 --- CD-ROM drive u Free -

8471 70 70 --- Digital video disc drive u Free -

8471 70 90 --- Other u Free -

8471 80 00 - Other units of automatic data processing machines u Free -

8471 90 00 - Other u Free -

B. Mobile Phone Holder: The importer has declared the goods as Mobile Phone Holder under CTH 39269099 in the said BE. However, the goods found on the examination are Mobile Phone Holder made of Metal. The correct Classification of the said goods is under CTH 73269099 and the relevant extract of the CTH is as below:

7326 OTHER ARTICLES OF IRON OR STEEL

- Forged or stamped, but not further worked:

7326 11 00 -- Grinding balls and similar articles for mills

7326 19 -- Other:

7326 19 10 --- For automobiles and earth moving equipments

7326 19 90 --- Other

7326 20 - Articles of iron or steel wire:

7326 20 10 --- Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle rickshaws

7326 20 90 --- Other

7326 90 - Other:

7326 90 10 --- Belt lacing of steel

7326 90 20 --- Belt fasteners for machinery belts -

7326 90 30 --- Drain covers, plates, and frames for sewages, water or similar system

7326 90 40 --- Enamelled iron ware

7326 90 50 --- Grinding media balls and cylpebs

7326 90 60 --- Manufactures of stainless steel

7326 90 70 --- Articles of clad metal

7326 90 80 --- Parts of ships, floating structure and vessels (excluding hull, propellers and paddle-wheels)

--- Other:

7326 90 91 ---- Shanks

7326 90 99 ---- Other

Valuation of the Goods:

4. Further, as goods found during examination in the subject Bill of Entry were mis-declared in terms of Quantity, Description and classification. Further, the goods found as Hard Disk was not declared in the BE. Therefore, value of the goods need to be determined.

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

The 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. The Rule 3(1) of the CVR, 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. The Rule 3(4) *ibid* states that "if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through Rule 4 to 9 of CVR, 2007". Whereas, it appears that, transaction value in terms of Rule 3 of the CVR, 2007, is to be accepted only

where there are direct evidences with regard to the price actually paid or payable in respect of the imported goods by the importer. Whereas, it further appears that, there is a reasonable doubt regarding the truth and accuracy of the value declared by the importer, and hence it appears liable to be rejected in terms of Rule 12 of the CVR, 2007.

4.2. Whereas, it appears that, if actual transaction value which means price paid or payable cannot be ascertained on the basis of Rule 3 of the CVR, 2007, the value shall be decided proceeding to subsequent rules. Thus, recourse is to be taken to the Rule 9 of the CVR, 2007 which provides for determination of value where the value of the imported goods cannot be determined under the provisions of the 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.

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

4.4. 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:

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"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."

4.5. Whereas, as per the provisions of Rule 9 *ibid*, the assessable value of the goods actually found during examination are required to be re-determined under Rule 9 *ibid*, i.e. as per the residual method. Whereas, the impugned goods were inspected by Shri Ajayrajsinh B. Jhala, Chartered Engineer & Government approved valuer, who submitted his Valuation report vide reference No. ABJ:INSP:CE:SIIB:GIPL:MX:25-26:11 dated 26.09.2025. Wherein, he has reported the value of the cargo as tabulated below:

Table-III

(USD Exchange Rate: 1USD=87.65 Rs.)

S. No.	Description of Goods	Quantity found during the examination	Per Unit Declared CIF value	Total Declared CIF Value	Per Unit CE Assessed CIF Value in USD	Total CE Assessed CIF Value in USD	Total CE Assessed CIF Value in Rs.
1	Cable Protector for USB Cable	100000	0.28/Grs	194.32	0.012	1200	105180
2	Case for Hard Disk	16000	0.05/Pcs	6917.9	0.09	1440	126216
3	Case for Hard Disk (Found Hard Disk Drive Brand Vivetronic 500 GB)	16755	0		4	67020	5874303
4	Large Size Mouse Pad	11100	0.10/Pcs	3110	0.23	2553	223770.5
5	Small/mini Size Mouse Pad	20000	0.10/Pcs		0.15	3000	262950
6	Mobile Phone Holder (Metal)	7000	0.18/Pcs	1260	0.23	1610	141116.5
7	Only case Parts for Watch	165000	1.00/Grs	1145	0.008	1320	115698
8	LCD Screen parts for Laptop (Found LCD Screen for Laptop)	1740	0.28/Pcs	492.8	10	17400	1525110
	TOTAL			13,120.02/-		95,543/-	83,74,344/-

4.6. Whereas, it appears that, the assessable value of Rs. 11,49,970/- declared by the importer in the Z-Bill of Entry No. 2849388 dated 24.06.2025 is liable to be rejected in terms of Rule 12 of the CVR, 2007. Whereas, further it appears that, the assessable value of the cargo covered under said Bill of Entry is required to be taken as Rs. 83,74,344/- on the basis of valuation report submitted by the CE for the purpose of valuation under provisions of Rule 9 of the CVR, 2007 read with note 2 of the interpretative notes for Rule 9 of the CVR, 2007.

5. The goods mentioned at Sr. No. 3 of Table-III i.e. Hard Disk Drive Brand Vivetronic are found during the examination. As per CE remarks the goods imported vide Bill of Entry No. 2849388 dated 24.06.2025 are Old and Used. Further, as per para 2.31 of General Provisions of Imports & Export (Foreign Trade Policy), the goods are restricted and allowed for import under authorization issued by DGFT. The relevant portions of para 2.31 extracted below:

Sl. No.	Categories of Second Hand Goods	Import Policy	Conditions, if any
Second Hand Capital Goods			
I(a)	i. Desktop Computers; ii. Refurbished/re-conditioned spares of re-	Restricted.	Importable against Authorization.

	furbished parts of Personal Computers/ Laptops; iii. Air Conditioners; iv. Diesel generating sets		
I(b)	All electronics and IT Goods notified under the Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time	Restricted.	i. Importable against an authorization subject to conditions laid down under Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time. ii. Import of unregistered/non-compliant notified products as in CRO, 2012 as amended from time to time is "Prohibited"
I©	Refurbished / re-conditioned spares of Capital Goods	Free	Subject to production of Chartered Engineer certificate to the effect that such spares have at least 80% residual life of original spare
I(d)	All other second-hand capital goods {other than (a) (b) & (c) above}	Free	-
II.	Second Hand Goods other than Capital goods	Restricted	Importable against Authorization
III.	Second hand Goods imported for the purpose of repair/refurbishing/re-conditioning or re-engineering	Free	Subject to condition that waste generated during the repair / refurbishing of imported items is treated as per domestic Laws/ Rules/ Orders/ Regulations/ technical specifications/ Environmental / safety and health norms and the imported item is re-exported back as per the Customs Notification

From the above it clearly appears that the goods mentioned at Sr. No. 3 of Table-III are restricted in nature and same are allowed for import under authorization issued by the DGFT. However, the importer has not produced any authorization for import of the said goods. Accordingly, the said goods cannot be released for Home Consumption as the goods become prohibited for import in absence of DGFT authorization for the restricted goods.

6. Further, the goods mentioned at Sr. No. 6 of the Table-III were made of Metal and the importer has mis-classified the item under CTH 3926. However, the correct classification of the goods is 73269099 and same comes under purview of compulsory registration under Steel Import Monitoring System as per DGGFT Notification No. 17/2015-2020 dated 05.09.2019 amended subsequently. The importer has mis-classified the goods and the said goods were not registered under SIMS. However, the importer has applied for the SIMS vide SIMS Number MOSSIMS011025286044 dated 01.10.2025 for the said goods.

7. Re-determination of Applicable Duty:

On the basis of re-determined value of the goods in above Table-III, duty leviable on goods imported vide BE No. 2849388 dated 24.06.2025 is being re-calculated for the goods which will be released for Home Consumption. The re-

calculated leviable duty is as under: -

Table-IV

Sr. no.	Item Description	Declared/ Re-determined CTH	Total Qty found during examination	Suggestive Present CIF value(as per CE) in Rs.	BCD @ 20 %	SWS @ 10 %	IGST @ 18 %	Total applicable Duty in Rs.
1	Cable Protector for USB Cable	40169990	100000 Pcs	105180	21036	21036	23097.53	46237.13
Sr. no.	Item Description	Declared/ Re-determined CTH	Total Qty found during examination	Suggestive Present CIF value(as per CE) in Rs.	BCD @ 15 %	SWS @ 10 %	IGST @ 18 %	Total applicable Duty in Rs.
2	Case for Hard Disk	85299090	16000 Pcs	126216	18932.4	1893.24	26467.5	47293.14
3	Large Size Mouse Pad	39269099	11100 Pcs	223770.5	33565.57	3356.557	46924.66	83846.79
4	Small/Mini Size Mouse Pad	39269099	20000 Pcs	262950	39442.5	3944.25	55140.62	98527.37
Sr. no.	Item Description	Declared/ Re-determined CTH	Total Qty found during examination	Suggestive Present CIF value(as per CE) in Rs.	BCD @ 10 %	SWS @ 10 %	IGST @ 18 %	Total applicable Duty in Rs.
5	Mobile Phone Holder (Metal)	73269099	7000 Pcs	141116.5	14111.65	1411.165	28195.08	43717.89
6	Only Case Parts for watch	91119000	165000 Pcs	115698	11569.8	1156.98	23116.46	35843.24
Sr. no.	Item Description	Declared/ Re-determined CTH	Total Qty found during examination	Suggestive Present CIF value(as per CE) in Rs.	BCD @ 0 %	SWS @ 0 %	IGST @ 18 %	Total applicable Duty in Rs.
7	LCD Screen for Laptop	84733099	1740 Pcs	1525110	0	0	274519.8	274519.8
Total				25,00,041/-	1,38,657.9/-	13,865.79/-	4,77,461.6/-	6,29,985.3/-

The total re-determined value of the goods releasable for Home Consumption comes to Rs. 25,00,041/- and the total re-determined Duty for the said releasable goods comes to Rs. 6,29,985/- instead of the declared duty for the same i.e. Rs. 4,17,076/-. The differential duty of said releasable goods comes to Rs. 2,12,909/-.

8. Outcome of the Investigation:

The investigation conducted by the Special Intelligence and Investigation Branch (SIIB), Customs House, Mundra, based on risk analysis by the National Customs Targeting Centre (NCTC), revealed significant irregularities in the import consignment of M/s. Greeka Impex Private Limited, Unit No. 500 5th Floor Itl Twin Tower, Plot No-B-9 Nsp Pitampura New Delhi, New Delhi, North West Delhi, Delhi-110034 (IEC: AAGCG8186J), under Z-Bill of Entry No. 2849388 dated

24.06.2025, covering container WHSU5011616. The examination conducted on 07.07.2025, which uncovered deliberate mis-declaration, undervaluation, mis-classification and non-compliance with regulatory requirements, indicating an intent to evade Customs duties and violate import regulations. The outcomes of the investigation are as follows:

8.1. Examination of the Goods:

The officer of SIIB section, CH Mundra, conducted the examination of the impugned goods stuffed into the container no. WHSU5011616 covered under the Z-Bill of Entry No. 2849388 dated 24.06.2025 under Examination Report dated 07.07.2025. During the course of examination of the impugned goods, after complete de-stuffing, 1684 Corrugated Boxes were found. Further, on examination of the goods, the officer prima facie noticed that the quantity of goods mentioned at Item No. 2 of the BE are actually found as 16000 Pcs in 120 cartoons instead of declared quantity i.e. 138358 Pcs. The rest of the cartoons of item no. 2 of BE was found with goods "Hard Disk Drive Brand Vivetronic 500GB" total quantity 16755 Pcs instead of the declared goods. Item no. 3 of BE i.e. Mini Mouse Pad found on examination in 02 sizes as compare to declared goods. Further, Item No. 6 was found as LCD Screen for laptop instead of LCD Screen parts for Laptop. Representative samples drawn for all the items. Further, the quantity of the goods also found mis-declared. The complete details of examination are mentioned in Table-II above.

8.2. Classification of the Goods:

The importer has declared 06 items in the said BE i.e. Cable Protector for USB Cable, Case for Hard Disk, Mini Mouse Pad, Mobile Phone Holder, Only Case Parts for Watch and LCD Screen Parts for Laptop. However, during the course of examination the goods found mis-declared in quantity as well as description. Infact some of the restricted goods were also found in the examination. The declared CTH of the goods i.e. Cable Protector for USB Cable, Case for Hard Disk, Mini Mouse Pad, Only Case Parts for Watch and LCD Screen Parts for Laptop found correct as per Customs Tariff, 1975. The re-determined/ CTH of the goods Mobile Phone Holder (Metal) and CTH for mis-declared goods Hard Disk Drive is as below:

- i. Mobile Phone Holder (Metal)-73269099.
- ii. Hard Disk Drive-84717020.

8.3. Valuation of the Goods:

Whereas, as per the provisions of Rule 9 ibid, the assessable value of the goods actually found during examination are required to be re-determined under Rule 9 ibid, i.e. as per the residual method. Whereas, the impugned goods were inspected by Shri Ajayrajsinh B. Jhala, Chartered Engineer & Government approved valuer, who submitted his Valuation report vide reference No. ABJ:INSP:CE:SIIB:GIPL:MX:25-26:11 dated 26.09.2025. Wherein, he has reported the value of the cargo as tabulated below:

Table-III

(USD Exchange Rate: 1USD=87.65 Rs.)

S. No.	Description of Goods	Quantity found during the examination	Per Unit Declared CIF value	Total Declared CIF Value	Per Unit CE Assessed CIF Value in USD	Total CE Assessed CIF Value in USD	Total CE Assessed CIF Value in Rs.
1	Cable Protector for USB Cable	100000	0.28/Grs	194.32	0.012	1200	105180
2	Case for Hard Disk	16000	0.05/Pcs	6917.9	0.09	1440	126216
3	Case for Hard Disk (Found Hard Disk Drive Brand Vivetronic 500 GB)	16755	0		4	67020	5874303
4	Large Size Mouse Pad	11100	0.10/Pcs		0.23	2553	223770.5
5	Small/mini Size Mouse Pad	20000	0.10/Pcs		0.15	3000	262950
6	Mobile Phone Holder (Metal)	7000	0.18/Pcs	1260	0.23	1610	141116.5
7	Only case Parts for Watch	165000	1.00/Grs	1145	0.008	1320	115698
8	LCD Screen parts for Laptop (Found LCD Screen for Laptop)	1740	0.28/Pcs	492.8	10	17400	1525110
	TOTAL			13,120.02/-		95,543/-	83,74,344/-

From the above, it appears that, the assessable value of Rs. 11,49,970/- declared by the importer in the Z-Bill of Entry No. 2849388 dated 24.06.2025 is liable to be rejected in terms of Rule 12 of the CVR, 2007. Whereas, further it appears that, the assessable value of the cargo covered under said Bill of Entry is required to be taken as Rs. 83,74,344/- on the basis of valuation report submitted by the CE for the purpose of valuation under provisions of Rule 9 of the CVR, 2007 read with note 2 of the interpretative notes for Rule 9 of the CVR, 2007.

8.4. Re-determination of Duty:

The total re-determined value of the goods releasable for Home Consumption comes to Rs. 25,000,41/- and the total re-determined Duty for the said releasable goods comes to Rs. 6,29,985/- instead of the declared duty for the same i.e. Rs. 4,17,076/-. The differential duty of said releasable goods comes to Rs. 2,12,909/-.

8.5. Non-Compliance with FTP:

The goods mentioned at Sr. No. 3 of Table-III i.e. Hard Disk Drive Brand Vivetronic are found during the examination. As per CE remarks the goods imported vide Bill of Entry No. 2849388 dated 24.06.2025 are Old and Used. Further, as per para 2.31 of General Provisions of Imports & Export (Foreign Trade Policy), the goods are restricted and allowed for import under authorization issued by DGFT. The relevant portions of para 2.31 extracted below:

Sl. No.	Categories of Second Hand Goods	Import Policy	Conditions, if any
Second Hand Capital Goods			
I(a)	i. Desktop Computers; ii. Refurbished/re-conditioned spares of re-furbished parts of Personal Computers/ Laptops; iii. Air Conditioners; iv. Diesel generating sets	Restricted.	Importable against Authorization.
I(b)	All electronics and IT Goods notified under the Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time	Restricted.	i. Importable against an authorization subject to conditions laid down under Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time. ii. Import of unregistered/non-compliant notified products as in CRO, 2012 as amended from time to time is "Prohibited"
I(c)	Refurbished / re-conditioned spares of Capital Goods	Free	Subject to production of Chartered Engineer certificate to the effect that such spares have at least 80% residual life of original spare
I(d)	All other second-hand capital goods {other than (a) (b) & (c) above}	Free	-
II.	Second Hand Goods other than Capital goods	Restricted	Importable against Authorization
III.	Second hand Goods imported for the purpose of repair/refurbishing/re-conditioning or re-engineering	Free	Subject to condition that waste generated during the repair / refurbishing of imported items is treated as per domestic Laws/ Rules/ Orders/ Regulations/ technical specifications/ Environmental / safety and health norms and the imported item is re-exported back as per the Customs Notification

From the above it clearly appears that the goods mentioned at Sr. No. 3 of Table-III are restricted in nature and same are allowed for import under authorization issued by the DGFT. However, the importer has not produced any authorization for import of the said goods. Accordingly, the said goods cannot be released for Home Consumption as the goods become prohibited for import in absence of DGFT authorization for the restricted goods.

8.6. Non-Compliance of SIMS:

The goods mentioned at Sr. No. 6 of the Table-III were made of Metal and the importer has mis-classified the item under CTH 3926. However, the correct classification of the goods is 73269099 and same comes under purview of

compulsory registration under Steel Import Monitoring System as per DGGFT Notification No. 17/2015-2020 dated 05.09.2019 amended subsequently. The importer has mis-classified the goods and the said goods were not registered under SIMS. However, the importer has applied for the SIMS vide SIMS Number MOSSIMS011025286044 dated 01.10.2025 for the said goods.

8.7. Confiscation of Goods and Penal Action:

In view of the above, it is evident that the importer, M/s. Greeka Impex Private Limited, has imported the goods covered under Bill of entry No. 2849388 dated 24.06.2025 in violation of import policy. The importer also mis-declared the goods in term of Quantity and Description. Therefore, the goods are liable for confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962, due to being in excess of the declared quantities, not corresponding to the declared value and for non-compliance of Policy. The importer's actions indicate an intent to evade customs duty, violating Section 46(4) of the Customs Act, 1962 (false declaration in Bill of Entry). Consequently, the importer is liable for penalties under Sections 112(a)(i), 112(a)(ii) and 114AA of the Customs Act, 1962, for knowingly submitting false documents and attempting to evade duties.

9. RELEVANT LEGAL PROVISIONS:

(A) RELEVANT PROVISIONS OF SEZ ACT, 2005:

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

.....

(o) “**import**” means —

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

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

1. *The Central Government may, by notification, specify any act or omission made punishable under any Central Act, as notified offence for the purposes of this Act.*
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:-

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

--

(I) 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. *in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty [not exceeding the value of the goods or five thousand rupees, whichever is the greater;*
- ii. *in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:*

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 7. Deductive value.-

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions : -

(i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;

(ii) the usual costs of transport and insurance and associated costs incurred within India;

(iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.

(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

Rule 8. Computed value.-

Subject to the provisions of rule 3, the value of imported goods shall be based on a computed value, which shall consist of the sum of:-

(a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

(b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to India;

(c) the cost or value of all other expenses under sub-rule (2) of rule 10.

Rule 9. Residual method:-

(1) Subject to the provisions of rule 3, where the value of 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;

Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions ofⁿ this rule on the basis of –

(i) the selling price in India of the goods produced in India;

(ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;

(iii) the price of the goods on the domestic market of the country of exportation; (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;

(v) the price of the goods for the export to a country other than India;

(vi) minimum customs values; or

(vii) arbitrary or fictitious values.

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.*

10. The importer vide letter dated 10.10.2025 has requested for waiver of SCN and PH in the instant case along with acceptance of CE Report. He also requested for Re-Export of the goods i.e. Hard Disk Drive. Accordingly, necessary adjudication proceeding/action may be initiated in respect of the said Bill of Entry as per the Customs Act, 1962. Further, the concerned group may ask SCN/PH waiver letter at their end. The Last date of Issuance of SCN/O-IN-O in this case is 24.01.2026 in case the importer will not submit SCN/PH waiver letter to the concerned Group. Outcome of the recoveries made may please be intimated to this office.

PERSONAL HEARING AND SUBMISSIONS

11.1 The importer M/s. Greeka Impex Private Limited vide letter dated 28.10.2025 has submitted the following:

“.....we would like to inform you that the subject Bill of Entry filed by us which was held for further investigation purposes. The investigation has now been completed, and the file has been put up for adjudication.

*In this regard, we respectfully request your good office to **kindly waive the issuance of a Show Cause Notice and Personal Hearing** and decide the*

matter on merits. We hereby undertake to abide by the decision taken by your good office in this matter.

Your kind and lenient consideration in this regard will be highly appreciated."

11.2 The importer vide letter dated 03.11.2025 has further submitted the following:

"..... We humbly submit that we had placed an order for cases of Hard Disc along with other assorted Electronic items. However, it has been found on examination that our supplier has wrongly sent Hard Discs of 16755 pcs in place of cases for Hard disc. We reiterate that we had placed order for Cases of Hard disc only.

Since the subject 16,755 pcs of Hard Discs are not as per our order, we humbly request you to kindly allow Re-export of the same.

The inconvenience caused due to inadvertent lapse by our supplier is deeply regretted.

Suitable orders may kindly be passed allowing reexport of the wrongly sent Hard discs and permission for release of the balance consignment."

DISCUSSION AND FINDINGS

12. I have carefully gone through the records of the case, investigation report dated 16.10.2025, examination report dated 07.07.2025, valuation report by empanelled Chartered Engineer dated 26.09.2025 and the applicable provisions of law. The importer vide their letter dated 28.10.2025 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 description, quantity, classification, and value of goods in Z-Bill of Entry No. 2849388 dated 24.06.2025 are liable to be rejected due to mis-declaration, mis-classification, and undervaluation, and the same are to be re-determined as per Tables II and III, supra and re-assessed accordingly;

(ii) Whether the total declared assessable value of Rs. 11,49,970/- for the goods under Z-Bill of Entry No. 2849388 dated 24.06.2025 is liable to be rejected and re-determined as Rs. 83,74,344/- as per the Chartered Engineer's valuation report dated 26.09.2025;

(iii) Whether the self-assessment done by the importer is liable to be rejected and Bill of Entry No. 2849388 dated 24.06.2025 needs to be re-assessed under Section 17(4) of the Customs Act, 1962 with re-determined duty;

(iv) Whether the goods mentioned at Sr. No. 1, 2, 4, 5, 7 and 8 of the Table-III having re-determined value of Rs. 23,58,924/- are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962;

(v) Whether the goods mentioned at Sr. No. 6 of the Table-III having re-determined

value of Rs. 1,41,117/- are liable for confiscation under Sections 111(d) and 111(m) of the Customs Act, 1962 for non-compliance of SIMS;

(vi) Whether the goods mentioned at Sr. No. 3 of the Table-III having re-determined value of Rs. 58,74,303/- are liable for confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962 for being prohibited as per para 2.31 of FTP;

(vii) Whether penalty under Sections 112(a)(i), 112(a)(ii) and 114AA of the Customs Act, 1962 is imposable upon the importer M/s Greeka Impex Private Limited.

13.1 Regarding the first issue, I find that the importer filed Z-Bill of Entry No. 2849388 dated 24.06.2025 with total declared value of Rs. 11,49,970/-. The details of the goods as declared in the said Bill of Entry are as follows:

Sr. No.	BE no./date	Container No.	Seal no.	BL no./date	Goods declared	
1	2849388 (Z-Type) dated 24.06.2025	WHSU5011616	WHLW725881	022F523126 dated 29.05.2025	HSN	Items
					40169990	Cable Protector for USB Cable
					85299090	Case for Hard Disk
					39269099	Mini Mouse Pad
					39269099	Mobile Phone Holder
					91119000	Only Case Parts for Watch
					84733099	LCD Screen Parts for Laptop

13.2 During examination conducted by the SIIB Officer on 07.07.2025 under Examination Report, after complete de-stuffing, 1684 corrugated boxes were found. The examination revealed significant mis-declarations:

Sr. No.	Description of Goods	No. of Cartons	Quantity as per BE/invoice	Quantity found during the examination
1	Cable Protector for USB Cable	50	99936 Pcs	100000 Pcs
2	Case for Hard Disk	120	138358 Pcs	16000 Pcs
3	Case for Hard Disk (Found Hard Disk Drive Brand Vivetronic 500 GB)	1117	0	16755 Pcs
4	Large Sige Mouse Pad	111	--	11100 Pcs

5	Small/mini Size Mouse Pad	40	--	20000 Pcs
6	Mobile Phone Holder (Metal)	70	7000	7000 Pcs
7	Only case Parts for Watch	115	164880	165000 Pcs
8	LCD Screen parts for Laptop (Found LCD Screen for Laptop)	61	1760	1740 Pcs
	TOTAL	1684		

13.3 I find that the examination report clearly establishes that the goods were mis-declared in terms of description, quantity and classification. The importer deliberately failed to declare the Hard Disk Drives (16755 Pcs) which are restricted goods requiring DGFT authorization. Similarly, mis-classification of Mobile Phone Holder from plastic to metal to evade SIMS compliance, and mis-declaration of LCD Screen parts as complete LCD Screen constitute deliberate mis-declaration.

13.4 Therefore, I hold that the declared description, quantity and classification of goods in Z-Bill of Entry No. 2849388 dated 24.06.2025 are liable to be rejected and the same are required to be re-determined as per the examination findings as mentioned in Table-II and III, supra.

14.1 Regarding the second issue, I find that the importer declared the total assessable value of the consignment as **Rs. 11,49,970/-** in SEZ Z Type Bill of Entry No. 2849388 dated 24.06.2025. However, as discussed above, the goods were found mis-declared in terms of description, quantity and classification. Most significantly, the importer completely failed to declare Hard Disk Drives (16,755 Pcs) which have substantial value.

14.2 Since the goods were found mis-declared and some goods were not declared at all, the value declared by the importer does not appear to be the true transaction value under Section 14 of the Customs Act, 1962 read with Rule 3 of the Customs Valuation Rules, 2007. Therefore, I hold that the declared value is liable to be rejected under Rule 12 of CVR, 2007.

14.3 I find that due to the mis-declaration of goods, lack of credible documentation for the undeclared Hard Disk Drives, and absence of data for similar/identical goods, valuation could not be determined under Rules 4 to 8 of CVR, 2007. Hence, valuation under Rule 9 (residual method) was appropriate.

14.4 Further, I find that the empanelled Chartered Engineer Shri Ajayrajsinh B. Jhala vide report Ref. No. ABJ:INSP:CE:SIIB:GIPL:MX:25-26:11 dated 26.09.2025 determined the CIF value of the consignment as follows:

Sr. No.	Description of Goods	Quantity	Value (Rs.)
1	Cable Protector for USB Cable	100000 Pcs	1,05,180/-
2	Case for Hard Disk	16000 Pcs	1,26,216/-
3	Hard Disk Drive Brand Vivetronic 500 GB	16755 Pcs	58,74,303/-
4	Large Size Mouse Pad	11100 Pcs	2,23,771/-
5	Small/mini Size Mouse Pad	20000 Pcs	2,62,950/-

6	Mobile Phone Holder (Metal)	7000 Pcs	1,41,117/-
7	Only case Parts for Watch	165000 Pcs	1,15,698/-
8	LCD Screen for Laptop	1740 Pcs	15,25,110/-
Total			83,74,344/-

14.5 In view of the above, I find that the declared value of **Rs. 11,49,970/-** is liable to be rejected under Rule 12 of CVR, 2007 and re-determined at **Rs. 83,74,344/-** under Rule 9 of the CVR, 2007. Thus, the consignment has been undervalued to the extent of **Rs. 72,24,374/-**.

15.1 Regarding the third issue of re-assessment requirement, I find that based on the mis-declaration of goods in terms of description, quantity, classification and value as established through examination and investigation, the Bill of Entry No. 2849388 dated 24.06.2025 requires re-assessment under Section 17(4) of the Customs Act, 1962.

15.2 I find that some goods are prohibited for import (*Hard Disk Drive - old and used without DGFT authorization*); the duty calculation for home consumption goods has been separately worked out. As per the re-determined duty calculation in Table-IV, supra, the total duty for goods releasable for home consumption (*excluding Hard Disk Drive*) comes to **Rs. 6,29,985/-** against the declared duty for the entire consignment of **Rs. 4,17,076/-**. The differential duty of said releasable goods comes to **Rs. 2,12,909/-**. Therefore, I find that the self-assessment done by the importer is liable to be rejected and the re-assessment shall be based on the re-determined value of **Rs. 83,74,344/-** and correct classification of goods as per examination findings and CE valuation report."

16.1 Regarding the fourth issue, I find that the goods mentioned at **Sr. No. 1, 2, 4, 5, 7 and 8** of **Table-III**, supra, are Cable Protector for USB Cable, Case for Hard Disk, Large Size Mouse Pad, Small/mini Size Mouse Pad, Only Case Parts for Watch and LCD Screen for Laptop. The examination conducted on 07.07.2025 established clear discrepancies between declared and actual goods. The importer declared "LCD Screen Parts for Laptop" but examination revealed complete "LCD Screen for Laptop". The quantity of various items was also found in excess or mis-declared. The value was significantly undervalued.

16.2 Section 111(l) of the Customs Act, 1962 provides for confiscation of "any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act." Section 111(m) provides for confiscation of "any goods which do not correspond in respect of value or in any other particular with the entry made under this Act."

16.3 The mis-declaration of goods, quantity discrepancies and undervaluation established through investigation and CE report brings these goods under the provisions of Section 111(l) and 111(m). Accordingly, I find that the goods mentioned at **Sr. No. 1, 2, 4, 5, 7 and 8** of **Table-III**, supra, having re-determined value of **Rs. 23,58,924/-** are liable for confiscation under Section 111(l) and Section 111(m) of the Customs Act, 1962.

17.1 Regarding the fifth issue, I find that the goods mentioned at **Sr. No. 6** of **Table-III** are Mobile Phone Holder made of Metal (7000 Pcs) having re-determined value of **Rs. 1,41,117/-**.

17.2 I find that the importer declared these goods as "Mobile Phone Holder" under CTH 39269099, however, examination revealed that the goods are made of Metal and correctly classifiable under CTH 73269099 (other articles of iron or steel).

17.3 I find that goods classifiable under CTH 73269099 come under the purview of compulsory registration under Steel Import Monitoring System (SIMS) as per DGFT Notification No. 17/2015-2020 dated 05.09.2019 as amended subsequently. The importer deliberately mis-classified these goods under plastic heading to evade SIMS compliance. At the time of import, the said goods were not registered under SIMS, rendering them as prohibited goods for import. Although the importer subsequently applied for SIMS vide SIMS Number MOSSIMS011025286044 dated 01.10.2025 after examination and detection, the fact remains that at the time of import on 24.06.2025, the goods were imported without SIMS compliance and with deliberate mis-classification.

17.4 Section 111(d) of the Customs Act, 1962 provides for confiscation of "any goods which are imported or attempted to be imported... contrary to any prohibition imposed by or under this Act or any other law for the time being in force." Section 111(m) provides for confiscation of goods which do not correspond with the entry made.

17.5 Therefore, I find that the goods mentioned at Sr. No. 6 of **Table-III**, supra, namely Mobile Phone Holder (Metal) 7000 Pcs, having re-determined value of **Rs. 1,41,117/-** are liable for confiscation under Section 111(d) and Section 111(m) of the Customs Act, 1962 for being prohibited due to non-compliance of SIMS and for mis-classification.

18.1 Regarding the sixth issue, I find that the goods mentioned at **Sr. No. 3 of Table-III**, supra, are Hard Disk Drive Brand Vivetronic 500 GB (16755 Pcs) having re-determined value of **Rs. 58,74,303/-**.

18.2 I find that these goods were not declared at all in the Bill of Entry. They were concealed under the declared item "Case for Hard Disk". During examination, 1117 cartons were found containing these undeclared Hard Disk Drives instead of empty cases. As per the Chartered Engineer's remarks in the valuation report, these goods are **Old and Used Hard Disk Drives**.

18.3 I find that as per para 2.31 of General Provisions of Imports & Export (Foreign Trade Policy), second-hand/old and used goods falling under categories of Desktop Computers, refurbished/reconditioned spares of refurbished parts of Personal Computers/Laptops, and all electronics and IT Goods notified under the Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 are classified as "Restricted" goods and are "Importable against Authorization" issued by DGFT.

18.5 Hard Disk Drives, being storage units of automatic data processing machines and falling under electronics and IT goods category, when imported in old and used condition, require mandatory authorization from DGFT. The importer has completely failed to declare these goods in the Bill of Entry and has not produced any DGFT authorization for import of these restricted goods.

18.6 Therefore, I find that the goods mentioned at Sr. No. 3 of **Table-III**, supra namely Hard Disk Drive Brand Vivetronic 500 GB (16755 Pcs) having re-determined value of **Rs. 58,74,303/-** are liable for confiscation under Section 111(d),

Section 111(l) and Section 111(m) of the Customs Act, 1962 for being prohibited goods (*old and used electronics goods without DGFT authorization as per para 2.31 of FTP*).

19.1 Regarding the seventh issue, I find that Section 112(a)(i) provides penalty for prohibited goods. Since Hard Disk Drive valued at **Rs. 58,74,303/-** is found to be prohibited goods (*old and used without DGFT authorization*) and Mobile Phone Holder valued at **Rs. 1,41,117/-** is found to be prohibited due to non-compliance of SIMS, penalty under this provision is imposable.

19.2 Section 112(a)(ii) provides penalty for dutiable goods, therefore, I find that the mis-declared and undervalued goods mentioned at **Sr. No. 1, 2, 4, 5, 7 and 8 of Table-III**, supra, with differential duty liability of **Rs. 2,12,909/-** attract penalty under this provision.

19.3 I find that Section 114AA provides for penalty if a person knowingly or intentionally makes, signs or uses any declaration, statement or document which is false or incorrect in any material particular. I find that the investigation clearly establishes that the importer knowingly concealed and failed to declare Hard Disk Drives, mis-classified Mobile Phone Holder from metal to plastic to evade SIMS compliance, mis-declared LCD Screen Parts for Laptop instead of complete LCD Screen for Laptop, and grossly undervalued the consignment. This constitutes use of false and incorrect material in the Bill of Entry in material particulars.

19.4 Therefore, I find that penalties under Sections 112(a)(i), 112(a)(ii) and 114AA of the Customs Act, 1962 are imposable upon the importer M/s Greeka Impex Private Limited.

20.1 I find that as per Section 125(1) of the Customs Act, 1962, in case of confiscation of goods other than prohibited goods, an option to pay fine in lieu of confiscation shall be given to the owner. In the present case, since the imported goods mentioned at **Sr. Nos. 1, 2, 4, 5, 7 and 8 of Table-III**, supra, are not prohibited goods, I find it appropriate to give the importer an option to redeem the confiscated goods on payment of appropriate redemption fine under Section 125 of the Customs Act, 1962 for clearance for home consumption.

20.2 Regarding the goods at **Sr. No. 6 of Table-III**, supra, i.e. Mobile Phone Holder - Metal, although the importer has subsequently applied for SIMS registration vide SIMS Number MOSSIMS011025286044 dated 01.10.2025, the same was done after detection and examination. However, considering that SIMS registration has now been applied for and the nature of the violation being primarily mis-classification to evade SIMS compliance, I find it appropriate to allow these goods to be cleared for home consumption upon payment of redemption fine and penalty.

20.3 The importer vide their letter dated 03.11.2025 has requested permission for re-export of the goods i.e. Hard Disk Drive, item **Sr. No. 3 of Table-III**, supra. In the present case, since the Hard Disk Drives are found to be prohibited goods which are old and used electronics goods requiring DGFT authorization under para 2.31 of Foreign Trade Policy, and such authorization has not been obtained by the importer, the goods cannot be cleared for home consumption. However, considering the nature of the violation being a regulatory compliance issue concerning mandatory DGFT authorization for restricted goods and the importer's specific request for re-export, I find it appropriate to allow re-export of the

confiscated Hard Disk Drives. In exercise of discretionary powers under Section 125(1) of the Customs Act, 1962, I give the importer an option to redeem the confiscated prohibited goods on payment of fine in lieu of confiscation, with the condition that the said goods shall be re-exported and not cleared for home consumption.

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

ORDER

(i) I order to reject the declared description, quantity, classification and value of goods in Z-Bill of Entry No. 2849388 dated 24.06.2025 under Rule 12 of the Customs Valuation Rules, 2007 and Section 17(4) of the Customs Act, 1962, and I further order that the description, quantity, classification and value be re-determined as per **Table-II** and **Table-III**, supra;

(ii) I order to reject the total declared assessable value of **Rs. 11,49,970/-** of the consignment covered under Z-Bill of Entry No. 2849388 dated 24.06.2025 under Rule 12 of the Customs Valuation Rules, 2007 and I further order that the value be re-determined at **Rs. 83,74,344/-** under Rule 9 of the Customs Valuation Rules, 2007;

(iii) I order to re-assess the Bill of Entry No. 2849388 dated 24.06.2025 under Section 17(4) of the Customs Act, 1962 with the re-determined value, description and classification as per this order. For goods cleared for home consumption (*excluding Hard Disk Drive at Sr. No. 3 of Table-III, supra*), the differential duty amounting to **Rs. 2,12,909/-** (Rupees Two Lakh Twelve Thousand Nine Hundred Nine Only) is required to be paid in addition to the duty already self-assessed, at the time of filing DTA Bill of Entry for clearance into Domestic Tariff Area;

(iv) I order confiscation of the goods mentioned at **Sr. No. 1, 2, 4, 5, 7 and 8 of Table-III**, supra having re-determined value of **Rs. 23,58,924/-** under Section 111(l) and Section 111(m) of the Customs Act, 1962. However, I give option to the importer to redeem the said goods for **home consumption** under Section 125 of Customs Act, 1962 on payment of Redemption Fine of **Rs. 2,35,000 /-** (Rupees Two Lakh Thirty Five Thousand Only);

(v) I order confiscation of the goods mentioned at **Sr. No. 6 of Table-III**, supra, namely Mobile Phone Holder (Metal) (7000 Pcs) having re-determined value of **Rs. 1,41,117/-** under Section 111(d) and Section 111(m) of the Customs Act, 1962. However, I give option to the importer to redeem the said goods for **home consumption** under Section 125 of Customs Act, 1962 on payment of Redemption Fine of **Rs. 14,000/-** (Rupees Fourteen Thousand Only);

(vi) I order confiscation of the goods mentioned at **Sr. No. 3 of Table-III**, supra namely Hard Disk Drive Brand Vivetronic 500 GB (16755 Pcs) having re-determined value of **Rs. 58,74,303/-** under Section 111(d), Section 111(l) and Section 111(m) of the Customs Act, 1962. However, considering the importer's request for re-export, I give option to the importer to redeem the said goods for **re-export only** under Section 125 of Customs Act, 1962 on payment of Redemption Fine of **Rs. 6,00,000/-** (Rupees Six Lakh Only);

(vii) I impose penalty of **Rs. 3,00,000/-** (Rupees Three Lakh Only) under Section 112(a)(i) of the Customs Act, 1962 upon the importer M/s Greeka Impex Private;

(viii) I impose penalty of **Rs. 20,000/-** (Rupees Twenty Thousand Only) under Section 112(a)(ii) of the Customs Act, 1962 upon the importer M/s Greeka Impex Private Limited;

(ix) I impose penalty of **Rs. 2,00,000/-** (Rupees Two Lakh Only) under Section 114AA of the Customs Act, 1962 upon the importer M/s Greeka Impex Private Limited.

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

(Dipak Zala)
Additional Commissioner of Customs
Custom House, Mundra

To,

M/s Greeka Impex Private Limited (IEC: AAGCG8186J)
Unit No. 500 5th Floor Itl Twin Tower,
Plot No-B-9 Nsp Pitampura New Delhi,
New Delhi, North West Delhi,
Delhi - 110034

Copy to:

1. The Deputy Commissioner, SIIB, Customs House, Mundra
2. The Deputy Commissioner, Review, Customs House, Mundra
3. The Deputy Commissioner, TRC, Custom House, Mundra
4. The Deputy Commissioner, EDI, Custom House, Mundra
5. The Deputy Commissioner, APSEZ, Mundra
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