

 BHARAT SARKAR	सीमाशुल्कआयुक्तकाकार्यालय)एनएस(1- OFFICE OF COMMISSIONER OF CUSTOMS (NS-1) जवाहरलालनेहरूकस्टमहाउस,न्हावा-शेवा JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA ताल-उरण,जिला -रायगढ़,महाराष्ट्र707 400- TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA- 400707	 INDIAN CUSTOMS
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DIN:20251078NW000000F192

F. No: CUS/AG/MISC/1761/2025/Gr. IIG/JNCH

Date of Order: 28.10.2025

S-10-Adj-291/2025-26/Gr. IIG/JNCH

Passed by: Jay G. Waghmare

Joint Commissioner of Customs (NS-I), JNCH, NhavaSheva.

द्वारा पारित :वाघमारेजयजी.संयुक्तआयुक्त,

सीमाशुल्क, एनएस-I, जेएनसीएच.

Order No. 1041(L)/2025-26/JC/Gr. IIG/NS-I/CAC/JNCH

आदेशसंख् 2025-26/JC/Gr. IIG/NS-I/CAC/JNCH

Name of Importer / Party / Noticee: **M/s Fine Enterprises (IEC-BFNPS0170Q)**

मूलआदेश

- यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।
- इस आदेश के विरुद्ध अपील, सीमा शुल्क अधिनियम 1962 की धारा 128(1) के तहत, इस आदेश की सूचना की तारीख से साठ दिनों के भीतर, सीमा शुल्क आयुक्त (अपील), जवाहरलाल नेहरू सीमा शुल्क भवन, शेवा, ता. उरण, जिला - रायगढ़, महाराष्ट्र - 400707 को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमा शुल्क (अपील नियमावली, 1982) के अनुसार फॉर्म सी.ए.1 संलग्नक में की जानी चाहिए। अपील पर न्यायालय शुल्क के रूप में ₹1.50 मात्र का स्टॉप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रति लगाई जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है, तो इस पर न्यायालय शुल्क के रूप में ₹1.50 का स्टॉप भी लगाया जायेगा, जैसा कि न्यायालय शुल्क अधिनियम 1970 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।
- इस निर्णय या आदेश के विरुद्ध अपील करने वाला व्यक्ति, अपील अनिर्णीत रहने तक, शुल्क या शास्ति के संबंध में विवाद होने पर मांगे गए शुल्क के 7.5% का, अथवा केवल शास्ति के संबंध में विवाद होने पर शास्ति का भुगतान करेगा।

ORDER-IN-ORIGINAL

- This copy is granted free of charge for the use of the person to whom it is issued.
- An appeal against this order lies with the Commissioner of Customs (Appeal), Jawaharlal Nehru Custom House, Nhava Sheva, Taluka: Uran, Dist: Raigad, Maharashtra – 400707 under section 128(1) of the Customs Act, 1962 within sixty days from the date of communication of this order. The appeal should be in duplicate and should be filed in Form CA-1 Annexure on the Customs (Appeal) Rules, 1982. The Appeal should bear a Court Fee stamp of Rs.1.50 only and should be accompanied by this order or a copy thereof. If a copy of this order is enclosed, it should also bear a Court Fee Stamp of Rs. 1.50 only as prescribed under Schedule 1, items 6 of the Court Fee Act, 1970.
- Any person desirous of appealing against this decision or order shall, pending the appeal, make 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 Fine Enterprises (IEC-BFNPS0170Q) having registered address at SHOP NO 43, FLOOR 1ST PLOT 990, THE PLATINUM PATTHE BAURAO MARG, OLD MANEK BUILDING FALKLAND ROAD GIRGAON, MUMBAI, MUMBAI, MAHARASHTRA, 400004 (hereinafter referred to as ‘the Importer’ for sake of brevity) filed Bill of Entry no. 4593637 dated 18.09.2025 through Customs Broker Firm M/s. S S International Logistics (ADVFS1633DCH001) for import of goods. Further, based on specific intelligence input, the goods covered under the Bill of Entry 4593637 dated 18.09.2025 were put on vide Hold No. 463/2025-26 SIIB(I) dated 23.09.2025 for examination of the subject goods. The details of the examined Consignment are tabulated below as per table –I: -

Table-I

Bill of Entry No.	4593637 dated 18.09.2025
Container No. (40 fts)	AAU 1064051 (40 ft)
Importer (IEC)	M/s Fine Enterprises (IEC-BFNPS0170Q)
Supplier	NEWAY TRADING DEVELOPMENT LIMITED
Country of Origin	China
CHA	M/s. S S International Logistics (ADVFS1633DCH001)
CFS	M/s. ASHTE LOGISTICS PVT. LTD.
No. of Package Declared	745 pkg
Total Assessable value Declared	11,13,369.86/-
Total Duty Declared along with fine	4,11,667/-
Gross Weight Declared in BL (in kgs)	18,550

2. Examination Findings: -

Goods pertaining to subject Bill of Entry mentioned in Table-I were examined by the officers of SIIB(I), JNCH under Panchanama dated 24.09.2025. The details of weight declared and found during examination are in Table-II below-

Table-II

Sr. No.	Container Nos. (40 fts.)	Seal No.	Gross Wt. as per weighment slip (in Kgs)	Container Tare Weight (in Kgs.)	Net Weight (in Kgs.) as per weighment slip
1.	IAAU1064051 (40 ft.)	IAAH874339	22,400 Kgs	3, 750	18,650

Findings of the Examination:

- i. The goods were examined 100%.
- ii. No concealment was found in the container.
- iii. The mobile back covers having Mark as MKM found less than declared (i.e. 22296 pieces against declared 22836 pieces)
- iv. Bluetooth Handsfree was found against declared Mobile Handsfree. However, the WPC (Registration No: ETA-SD-20221008461) with NOC of WPC and BIS certification (R-41233927) with Authorization has been provided for the same item. The classification of the same has been misclassified in CTH 85183090. The correct classification of the same is 85183019.
- v. The description of the goods was found USB Earphone Jack was against declared description USB cable at serial no 35 of Packing List having Marks as RM KK. The quantity was found as declared.
- vi. Rest of the goods were found to be as declared.
- vii. The importer has provided the BIS certification (R-41085936) for Chargers along with NOC.
- viii. The Description of goods i.e. Mobile Handsfree was found to be Bluetooth Wireless Earbuds (Handsfree) in serial no 21 of the above table-II. The classification has been declared as CTH 85183090 which will be changed to CTH 85183019.
- ix. The description of the goods at serial no 35 of the Table-II was found as USB earphone jack against declared description USB Cable.

x. The goods i.e. OTG cable/PIN is misclassified as CTH 85389000. The Correct classification of the OTG cable/PIN appears to 85444999.

The goods were found during the examinations is appended herewith in Table-III:

Table-III

SR N O	MA RKS	CT N O	ITEM DESCRIPTION DECLARED	Total Car tons De clared	Total Car tons Found	QT Y/C TN	U QT Y	Declar ed Qua ntity	Quant ity Fo und	Unit QT Y	ITEM DESCRIPTION FOUND	REMARKS
1	PRJ	1-2 0	MOBILE BACK C OVERS	20	20	540	PC S	10800	10800	PCS	As Declared	NA
2	PRJ	21- 40	MOBILE BACK C OVERS	20	20	490	PC S	9800	9800	PCS	As Declared	NA
3	PRJ	41- 58	MOBILE BACK C OVERS	18	18	520	PC S	9360	9360	PCS	As Declared	NA
4	PRJ	59- 60	MOBILE BACK C OVERS	2	2	510	PC S	1020	1020	PCS	As Declared	NA
5	MK M	1-1 0	MOBILE BACK C OVERS	10	10	540	PC S	5400	5400	PCS	As Declared	NA
6	MK M	11- 19	MOBILE BACK C OVERS	10	9	540	PC S	5400	4860	PCS	As Declared	NA
7	MK M	20	MOBILE BACK C OVERS	1	1	535	PC S	535	535	PCS	As Declared	NA
8	MK M	21- 30	MOBILE BACK C OVERS	10	10	540	PC S	5400	5400	PCS	As Declared	NA
9	MK M	31- 39	MOBILE BACK C OVERS	9	9	610	PC S	5490	5490	PCS	As Declared	NA
10	MK M	40	MOBILE BACK C OVERS	1	1	611	PC S	611	611	PCS	As Declared	NA
11	RC	1-4 9	MOBILE BACK C OVERS	49	49	500	PC S	24500	24500	PCS	As Declared	NA
12	RC	50	MOBILE BACK C OVERS	1	1	498	PC S	498	498	PCS	As Declared	NA
13	RC	51- 99	MOBILE BACK C OVERS	49	49	500	PC S	24500	24500	PCS	As Declared	NA
14	RC	100	MOBILE BACK C OVERS	1	1	502	PC S	502	502	PCS	As Declared	NA
15	RC	101 -14 9	MOBILE BACK C OVERS	49	49	500	PC S	24500	24500	PCS	As Declared	NA
16	RC	150	MOBILE BACK C OVERS	1	1	505	PC S	505	505	PCS	As Declared	NA
17	RC	151 -19 9	MOBILE BACK C OVERS	49	49	490	PC S	24010	24010	PCS	As Declared	NA
18	RC	200	MOBILE BACK C OVERS	1	1	487	PC S	487	487	PCS	As Declared	NA
19	MK M L D	1-4 0	MOBILE BACK C OVERS	40	40	500	PC S	20000	20000	PCS	As Declared	NA
20	MK M L D	41- 50	MOBILE BACK C OVERS	10	10	270	PC S	2700	2700	PCS	As Declared	NA
21	BRT	1-4	MOBILE HANDSF REE i11 (Wireless b lueetooth earbuds)	4	4	500	PC S	2000	2000	PCS	The Mobile Handsf ree was found as Bl ueetooth earbuds	NA
22	BRT	5	MINI CHARGING CORD (FOR MOBI LE HANDSFREE)		1	2000	PC S	2000	2000	PCS	As Declared	NA
23	SR GK	GK 84	USB CHARGER S OS - T225	1	1	100	PC S	100	100	PCS	As Declared	Sarju has been written on the c hargers
24	SR GK	GK 85	USB CHARGER S OS - T225	1	1	100	PC S	100	100	PCS	As Declared	Sarju has been written on the c hargers
25	SR GK	GK 88	USB CHARGER S OS - T225	1	1	100	PC S	100	100	PCS	As Declared	Sarju has been written on the c hargers
26	SR GK	GK 92	USB CHARGER S OS - T225	1	1	100	PC S	100	100	PCS	As Declared	Sarju has been written on the c hargers

27	SR GK	GK 95	USB CHARGER S OS - T225	1	1	100	PC S	100	100	PCS	As Declared	Sarju has been written on the c hargers
28	SR GK	GK 116	USB CHARGER S OS - T225	1	1	100	PC S	100	100	PCS	As Declared	Sarju has been written on the c hargers
29	SR GK	GK 146	USB CHARGER S OS - T225	1	1	100	PC S	100	100	PCS	As Declared	Sarju has been written on the c hargers
30	SR GK	GK 195	USB CHARGER S OS - T225	1	1	100	PC S	100	100	PCS	As Declared	Sarju has been written on the c hargers
31	RM Y	1-1 0	OTG PIN	10	10	1000	PC S	10000	10000	PCS	As Declared	ETAR has been written on the P IN
32	RM Y	11- 25	MINI TF CONNEC TOR (MINI CARD READER)	15	15	2000	PC S	30000	30000	PCS	As Declared	ETAR has been written on the Card readers
33	RM KK	KK 1-3	AUX CABLE	3	3	1000	PC S	3000	3000	PCS	As Declared	ETAR has been written on the AUX Cables
34	RM KK	KK 4-2 3	USB CABLE	20	20	1000	PC S	20000	20000	PCS	As Declared	ETAR has been written on the Cables
35	RM KK	KK 24- 33	USB CABLE	10	10	1000	PC S	10000	10000	PCS	USB Earphone Jac k found	ETAR has been written on the j acks
36	HM MAI L	1-9	MOBILE BACK C OVERS	9	9	780	PC S	7020	7020	PCS	As Declared	NA
37	HM MAI L	10	MOBILE BACK C OVERS	1	1	778	PC S	778	778	PCS	As Declared	NA
38	HM MAI L	11- 19	MOBILE BACK C OVERS	9	9	780	PC S	7020	7020	PCS	As Declared	NA
39	HM MAI L	20	MOBILE BACK C OVERS	1	1	779	PC S	779	779	PCS	As Declared	NA
40	HM MAI L	21- 29	MOBILE BACK C OVERS	9	9	790	PC S	7110	7110	PCS	As Declared	NA
41	HM MAI L	30	MOBILE BACK C OVERS	1	1	776	PC S	776	776	PCS	As Declared	NA
42	PAT ER	1-1 0	MOBILE BACK C OVERS	10	10	320	PC S	3200	3200	PCS	As Declared	NA
43	JBR	C1- 9	MOBILE BACK C OVERS	9	9	840	PC S	7560	7560	PCS	As Declared	NA
44	JBR	C10	MOBILE BACK C OVERS	1	1	756	PC S	756	756	PCS	As Declared	NA
45	JBR	D1- 8	MOBILE BACK C OVERS	8	8	600	PC S	4800	4800	PCS	As Declared	NA
46	JBR	D9	MOBILE BACK C OVERS	1	1	599	PC S	599	599	PCS	As Declared	NA
47	JBR	D10	MOBILE BACK C OVERS	1	1	546	PC S	546	546	PCS	As Declared	NA
48	NK SS	1	MOBILE BACK C OVERS	1	1	296	PC S	296	296	PCS	As Declared	NA
49	NK SS	2	MOBILE BACK C OVERS	1	1	299	PC S	299	299	PCS	As Declared	NA
50	NK SS	3	MOBILE BACK C OVERS	1	1	293	PC S	293	293	PCS	As Declared	NA
51	NK SS	4	MOBILE BACK C OVERS	1	1	289	PC S	289	289	PCS	As Declared	NA
52	NK SS	5	MOBILE BACK C OVERS	1	1	298	PC S	298	298	PCS	As Declared	NA
53	NK SS	6	MOBILE BACK C OVERS	1	1	296	PC S	296	296	PCS	As Declared	NA
54	NK SS	7	MOBILE BACK C OVERS	1	1	297	PC S	297	297	PCS	As Declared	NA

55	NK SS	8	MOBILE BACK C OVERS	1	1	299	PC S	299	299	PCS	As Declared	NA
56	NK SS	9	MOBILE BACK C OVERS	1	1	98	PC S	98	98	PCS	As Declared	NA
57	AM FL	1-7 3	PAD (FOR FLIP C OVERS)	73	73	680	PC S	49640	49640	PCS	As Declared	NA
58	AM FL	74	PAD (FOR FLIP C OVERS)	1	1	360	PC S	360	360	PCS	As Declared	NA
59	SV UK	UK 1-6	OTG PIN	6	6	3000	PC S	18000	18000	PCS	As Declared	VARNi has bee n written on the OTG PIN
60	SV UK	UK 7	OTG PIN	1	1	2000	PC S	2000	2000	PCS	As Declared	VARNi has bee n written on the OTG PIN
61	SV UK	UK 8-1 7	OTG PIN	10	10	3000	PC S	30000	30000	PCS	As Declared	VARNi has bee n written on the OTG PIN
62	SV UK	UK 18	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
63	SV UK	UK 19	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
64	SV UK	UK 20	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
65	SV UK	UK 21	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
66	SV UK	UK 22	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
67	SV UK	UK 23	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
68	SV UK	UK 29	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
69	SV UK	UK 33	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
70	SV UK	UK 34	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
71	SV UK	UK 35	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
72	SV UK	UK 36	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
73	SV UK	UK 37	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
74	SV UK	UK 40	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
75	SV UK	UK 42	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
76	SV UK	UK 43	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
77	SV UK	UK 44	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
78	SV UK	UK 45	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
79	SV UK	UK 46	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
80	SV UK	UK 51	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable

81	SV UK	UK 58	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
82	SV UK	UK 82	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
83	SV UK	UK 83	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
84	SV UK	UK 91	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
85	SV UK	UK 95	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
86	SV UK	UK 102	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
87	SV UK	UK 105	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
88	SV UK	UK 106	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
89	SV UK	UK 109	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
90	SV UK	UK 115	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
91	SV UK	UK 116	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
92	SV UK	UK 118	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
93	SV UK	UK 119	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
94	SV UK	UK 120	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
95	SV UK	UK 121	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
96	SV UK	UK 122	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
97	SV UK	UK 124	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
98	SV UK	UK 127	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
99	SV UK	UK 132	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
100	SV UK	UK 134	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
101	SV UK	UK 135	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
102	SV UK	UK 136	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
103	SV UK	UK 137	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
104	SV UK	UK 138	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
105	SV UK	UK 139	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable

106	SV UK	UK 140	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
107	SV UK	UK 141	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
108	SV UK	UK 142	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
109	SV UK	UK 143	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
110	SV UK	UK 144	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
111	SV UK	UK 145	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
112	SV UK	UK 146	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
113	SV UK	UK 147	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
114	SV UK	UK 148	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
115	SV UK	UK 134	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
116	SV UK	UK 135	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
117	SV UK	UK 136	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
118	SV UK	UK 137	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
119	SV UK	UK 138	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
120	SV UK	UK 139	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
121	SV UK	UK 140	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
122	SV UK	UK 158	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
123	SV UK	UK 159	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
124	SV UK	UK 160	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
125	SV UK	UK 164	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
126	SV UK	UK 167	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
127	SV UK	UK 168	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
128	SV UK	UK 169	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
129	SV UK	UK 172	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
130	SV UK	UK 191	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable

131	SV UK	UK 192	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
132	SV UK	UK 196	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
133	SV UK	UK 204	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
134	SV UK	UK 206	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
135	SV UK	UK 207	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
136	SV UK	UK 208	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
137	SV UK	UK 209	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
138	SV UK	UK 210	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
139	SV UK	UK 211	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
140	SV UK	UK 212	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
141	SV UK	UK 213	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
142	SV UK	UK 214	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
143	SV UK	UK 215	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
144	SV UK	UK 216	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
145	SV UK	UK 217	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
146	SV UK	UK 218	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
147	SV UK	UK 219	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
148	SV UK	UK 220	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
149	SV UK	UK 221	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
150	SV UK	UK 222	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
151	SV UK	UK 224	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
152	SV UK	UK 225	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
153	SV UK	UK 226	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
154	SV UK	UK 227	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
155	SV UK	UK 228	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable

156	SV UK	UK 229	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
157	SV UK	UK 231	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
158	SV UK	UK 232	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
159	SV UK	UK 235	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
160	SV UK	UK 236	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
161	SV UK	UK 239	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
162	SV UK	UK 265	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
163	SV UK	UK 268	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
164	SV UK	UK 269	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
165	SV UK	UK 270	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
166	SV UK	UK 271	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
167	SV UK	UK 272	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
168	SV UK	UK 273	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
169	SV UK	UK 274	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
170	SV UK	UK 275	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
171	SV UK	UK 276	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
172	SV UK	UK 277	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
173	SV UK	UK 278	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
174	SV UK	UK 279	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
175	SV UK	UK 280	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
176	SV UK	UK 281	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
177	SV UK	UK 282	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
178	SV UK	UK 283	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
179	SV UK	UK 284	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
180	SV UK	UK 285	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable

181	SV UK	UK 286	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
182	SV UK	UK 287	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
183	SV UK	UK 288	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
184	SV UK	UK 289	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
185	SV UK	UK 290	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
186	SV UK	UK 291	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
187	SV UK	UK 292	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
188	SV UK	UK 293	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
189	SV UK	UK 294	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
190	SV UK	UK 295	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
191	SV UK	UK 296	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
192	SV UK	UK 297	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
193	SV UK	UK 298	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
194	SV UK	UK 299	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
195	SV UK	UK 300	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
196	SV UK	UK 301	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
197	SV UK	UK 302	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
198	SV UK	UK 303	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
199	SV UK	UK 304	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
200	SV UK	UK 305	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
201	SV UK	UK 306	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
202	SV UK	UK 307	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
203	SV UK	UK 308	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
204	SV UK	UK 309	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable
205	SV UK	UK 310	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has bee n written on the cable

206	SV UK	UK 311	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
207	SV UK	UK 312	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
208	SV UK	UK 313	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
209	SV UK	UK 314	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
210	SV UK	UK 315	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
211	SV UK	UK 316	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
212	SV UK	UK 317	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
213	SV UK	UK 318	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
214	SV UK	UK 319	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
215	SV UK	UK 320	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
216	SV UK	UK 321	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
217	SV UK	UK 322	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
218	SV UK	UK 323	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
219	SV UK	UK 324	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
220	SV UK	UK 325	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
221	SV UK	UK 326	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
222	SV UK	UK 327	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
223	SV UK	UK 328	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
224	SV UK	UK 329	USB CABLE	1	1	800	PC S	800	800	PCS	As Declared	VARNi has been written on the cable
225	SV UK	UK 330	USB CABLE	1	1	400	PC S	400	PCS	As Declared	VARNi has been written on the cable	PCS

The Seal found on the Container No. IAAU1064051, (40 ft) was sealed with IAAH874339. The importer has submitted Bill of Entry, Bill of Lading, Packing list, Commercial Invoice, LMPC certificate, BIS registration certificate, WPC Certificate for Bluetooth Devices and EPRA certificate.

3. IPR Verification-

None of the goods imported under 4593637 dated 18.09.2025 was found to be IPR infringing category.

4. Seizure Memo: - During the examination under panchanama dated 24.09.2025 of the goods imported vide Bill of Entry no. 4593637 dated 18.09.2025 contained in Container no. IAAU1064051(40 ft), it was found to be a case of undervaluation, which in turn liable to confiscation under Section 111 of the Customs Act, 1962.

Accordingly, based on the reasons to believe that the goods covered under Bill of Entry no. 4593637 dated 18.09.2025 filed by M/s. Fine Enterprises (IEC-BFNPS0170Q) contained in Container no. IAAU1064051(40 ft) are liable to confiscation under section 111 of the Customs Act, 1962. Therefore, the goods imported vide Bill of Entry no. 4593637 dated 18.09.2025 were seized under section 110(1) of the Customs Act, 1962 vide Seizure Memo No. 154/2025-26 issued dated10.10.2025 under DIN No. 20251078NY000041863.

5. Warehousing of the goods:

Vide letter dated 01.10.2025, the importer has requested to keep the goods covered under the said Bill of Entry under section 49 of the Customs Act 1962. The importer has submitted space certificate with NOC issued by M/s Mariana Express Logistics in respect of the Bill of Entry 4593637 dated 18.09.2025. Accordingly, the importer was allowed to warehouse the goods vide letter dated 07.10.2025.

6. Determination of Value:

- 6.1 The Description of goods i.e. Mobile Handsfree was found to be Bluetooth Wireless Earbuds (Handsfree) in serial no 21 of the above table-II. The classification has been declared as CTH 85183090 which will be changed to CTH 85183019.
- 6.2 The description of the goods at serial no 35 of the Table-II was found as USB earphone jack against declared descripton USB Cable.
- 6.3 The goods i.e. OTG cable/PIN is misclassified as CTH 85389000. The Correct classification of the OTG cable/PIN appears to 85444999.
- 6.4 The above misdeclaration/misclassification form the reason to doubt the truth and accuracy of the value declared in relation to any imported goods and as the transactional value is doubtful and same needs to be rejected in terms of Rule 12 of Customs Valuation (Determination of value of imported goods) Rules, 2007.
- 6.5 As the value of the subject goods cannot be determined under the provisions sub-rule (1) of Rule 3 of the Customs Valuation Rules, 2007, the same is required to be determined by sequentially proceeding in terms of Rule 4 to Rule 9 of the Customs Valuation (Determination of value of imported goods) Rules, 2007.
- 6.6 Efforts were made to ascertain the value of the subject goods by perusing the import data relating to contemporaneous import of identical or similar goods of same description, make, quantity and Country of Origin so as to determine the value of goods in terms of Rule 4 and 5 of Customs Valuation Rules, 2007.
- 6.7 However, the details of quantity, description, Country of Origin of identical or similar goods were not available and it is difficult to ascertain value from the Contemporary data as the goods are different in size and pattern.
- 6.8 Therefore, determination of correct value could not be done under Rule 4 and 5 of the Customs Valuation Rules, 2007. Further, proceeding sequentially to Rule 6 of the said rules. As per Rule 6 of the Customs Valuation (Determination of value of imported goods) Rules, 2007:-
- 6.9 “If the value of imported goods cannot be determined under the provisions of rules 3, 4 and 5, the value shall be determined under the provisions of rule 7 or, when the value cannot be determined under that rule, under rule 8”.
- 6.10 The correct value cannot be determined under Rules 7 & 8 of the valuation rules for unavailability of accurate data.
- 6.11 During the course of examination of the goods covered under Bill of Entry No. 4593637 dated 18.09.2025 imported by M/s. Fine Enterprises (IEC-BFNPS0170Q), it was found that the consignment was found to undervalued. For determining the correct value of the goods, the market survey dated 04.10.2025 has been conducted. After the market survey report, the following values of the goods were obtained-

Table-IV

Sr. No.	Product	Tiger Enterprises price piece in INR	Shree Ramdev Mobile Covers/piece in INR	Choice Collection/piece in INR	Average Price/per piece in INR
1	Mobile Back cover	20	15	25	20

2	Mobile Back cover lower quality	8	9	7	8
3	Mini Charging cord	4	5	3	4
4	USB Cable	6	7	5	6
5	Wireless Handstfree	50	45	55	50
6	Aux Cable	14	13	15	14
7	PAD	10	11	9	10
8	OTG PIN	3	2.5	3.5	3
9	Charger	50	48	52	50
10	Mini TF Card Reader	4	5	3	4
11	USB Earphone Jack	6	5	7	6

6.12 Based on the values obtained from Market survey, a calculation of the re-determined value and re-determined duty is appended below in table – V

Table-V

Sr. No.	ITEM	Total Qty Declared	Unit price declared in invoice (USD)	INVOICE Declared Value (Rs.)	Duty Effect.	Declared Total (Rs.)	Unit Price (Rs./unit)	Found Price (Rs./unit)	Effect. Duty %	Value	Re-deducted Asset Duty (Rs.)	Total Qty Declared	Unit price declared in invoice (USD)	INVOICE Declared Value (Rs.)	Duty Effect.	Declared Total (Rs.)	Unit Price (Rs./unit)	Found Price (Rs./unit)	Effect. Duty %	Value	Re-deducted Asset Duty (Rs.)																	
1	Mobile Back cover	0	0.3	690	37.47	0	5665	472.08	99	37.47	50.	21.	392	690	37.47	392	472.08	99	240.	99	50.	57.3	41.13	485.	72	392	690	37.47	392	472.08	99	240.	99	50.	57.3	41.13	485.	72
2	Mobile Back cover having Markings as NK-SS and PAT (ER)	1828	0.3	392	37.47	1.8	2132	177	99	37.47	50.	8.63	392	690	37.47	392	177	99	96.0	99	50.	293.	3.47	5.97	392	690	37.47	392	177	99	96.0	99	50.	293.	3.47	5.97		
3	Mini Charging cord	14	0.72	854	37.47	1.15	2000	13.8	99	37.47	50.	4.04	854	449	37.47	854	13.8	99	576.	99	50.	8.80	17.0	1.5	854	449	37.47	854	13.8	99	576.	99	50.	8.80	17.0	1.5		
4	USB Cable	1340	0.24	854	37.47	1.0	1508	125	99	37.47	50.	4.57	854	449	37.47	854	125	99	72.0	99	50.	9.19	1.58	1.7	854	449	37.47	854	125	99	72.0	99	50.	9.19	1.58	1.7		
5	Wireless Handfree	167	0.72	851	43.96	4.7	2000	166	99	43.96	48.	48.3	851	600	43.96	851	166	99	600.	99	48.	48.3	21.	21.	851	600	43.96	851	166	99	600.	99	48.	48.3	21.	21.		
6	Aux Cable	250	0.48	854	37.47	4.0	3000	250	99	37.47	50.	21.2	854	449	37.47	854	250	99	168.	99	50.	56.20	64.7	7.9	854	449	37.47	854	250	99	168.	99	50.	56.20	64.7	7.9		
7	PAD	348	1.44	392	37.47	16.	5000	347	99	37.47	50.	2.53	392	690	37.47	392	347	99	1.44	99	50.	0.50	8.17	94.	392	690	37.47	392	347	99	1.44	99	50.	0.50	8.17	94.		
8	OTG PIN	417	1	853	37.47	13.	6000	416	99	37.47	50.	91.0	853	432	37.47	853	416	99	432.	99	50.	98.00	134.	34.	853	432	37.47	853	416	99	432.	99	50.	98.00	134.	34.		
9	Charger	67	0.6	850	43.96	1.5	800	66.6	99	43.96	48.	19.3	850	600	43.96	850	66.6	99	600.	99	48.	19.3	8.4	8.4	850	600	43.96	850	66.6	99	600.	99	48.	19.3	8.4			

10	Mini TF Card Reader	209	G R N S	1.5	₹ 27,901.50	84733099	18	₹ 5,022.27	3000	208.33	₹ 576.00	84733099	18	58.96	₹ 70,752.00	₹ 12,735.36
11	USB Earphone Jack	UND ECL ARE D	D oz en	NA	NA	NA		₹ 10,000.00	1000	833.33	₹ 72.00	85444999	37.47	50.61	₹ 30,366.00	₹ 11,378.14
TOTAL				Total Invoice Value	₹ 9,09,903.96		Total Duty on invoice	₹ 3,36,435.31					Insurance and freight component		₹ 2,03,465.90	75231.69
				Insurance and Freight Component	₹ 2,03,465.90		Duty on Insurance and Freight	75231.69					Total		₹ 21,20,252.54	₹ 7,84,067.50
				Total Assessable Value Declared	111336986		Total Duty on Assessable value	411667					Total		₹ 10,06,882.68	372400.50

6.13 The determination of the percentage deduction is concluded by the following methods-
i. For the goods having Tax structure as BCD 20%, SWS 10% and IGST 18%

Table-VI

Assessable Value Caculation after deduction of profit of Whole seller and Import, Transportation and misc. expenses and applicable duty			
	Rate	Amount	Total
FOB			100
BCD	20	20	120
SWS	10	2	122
IGST	18	21.96	143.96
Transportation and misc charges local expense	15	21.594	165.554
Importer profit	10	16.5554	182.11
IGST on importer's profit	18	2.979972	185.09
Whole seller Profit	10	18.50894	203.60
IGST on wholesaler profit	18	3.331609	206.93
Effective rate of deduction to get the assessable value			48.33
Market Value			306.93
Redetermined Assessable Value			148.3255399

ii. For the goods having Tax structure as BCD 15%, SWS 10% and IGST 18%-

Table-VII

Assessable Value Caculation after deduction of profit of Whole seller and Import, Transportation and misc. expenses and applicable duty			
	Rate	Amount	Total
FOB			100
BCD	15	15	115
SWS	10	1.5	116.5
IGST	18	20.97	137.47
Transportation and misc charges local expense	15	20.6205	158.0905
Importer profit	10	15.80905	173.90
IGST on importer's profit	18	2.845629	176.75
Whole seller Profit	10	17.674518	194.42
IGST on Whole seller profit	18	3.1814132	197.60
Effective rate of deduction to get the assessable value			50.61
Market Value			297.60

Redetermined Assessable Value	150.607
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iii. For the goods having Tax structure as BCD 0%, SWS 0% and IGST 18%-

Table- VIII

Assessable Value Caculation after deduction of profit of Whole seller and Import, Transportation and misc. expenses and applicable duty			
	Rate	Amount	Total
FOB			100
BCD	0	0	100
SWS	0	0	100
IGST	18	18	118
Transportation and misc charges local expense	15	17.7	135.7
Importer profit	10	13.57	149.27
IGST on importer's profit	18	2.4426	151.71
Whole seller Profit	10	15.17126	166.88
IGST on Whole seller profit	18	2.7308268	169.61
Effective rate of deduction to get the assessable value			58.96
Market Value			269.61
Redetermined Assessessble Value			158.95716

7. Submission of the importer

Vide their letter dated 09.10.2025, the importer has submitted that they accepted the valuation done during the market survey and ready to pay the dues. The imported also requested for show cause waiver under section 17(5) of the Customs Act, 1962.

8. Legal provisions relevant to the instant case are:

8.1 Foreign Trade (Development and Regulations) Rules, 1993-

As per Rule 11 of the Foreign Trade (Regulation) Rules, 1993, owner of the imported goods shall in the Bill of Entry or any other documents prescribed under the Customs Act, 1962 state the value, quality and description of such goods to the best of his knowledge and belief and certify to its truthfulness which was not done by the importer.

As per Section 11 (1) of the Foreign Trade (Development and Regulation) Act, 1992: "No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the export and import policy (now termed as Foreign Trade Policy) for the time being in force".

8.2 The Customs Act, 1962

The relevant provisions of law relating to import and valuation of goods in general, the Policy and Rules relating to imports, the liability of the goods to confiscation and the persons concerned are liable to penalty for illegal importation under the provisions of the Customs Act, 1962 and the other laws for the time being in force are summarized below: -

(A) Section 17(1) of the Customs Act, 1962, provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry. Under this mode of self-assessment, the bill of entry was self-assessed by importer, with regard to correctness of classification, value, rate of duty, exemption notification or any other relevant particular having bearing on correct assessment of duty on import.

(B) Section 46: Entry of goods on importation. -

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting ¹ [electronically] ² [on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed.

(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, and such other documents relating to the imported goods as may be prescribed

(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.

(C) Section 110 of the Customs Act, 1962, provides for Seizure of goods, documents and things. - (1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:

(D) Section 110 (2) of the Customs Act, 1962 Where any goods are seized under sub-section (1) and no notice in respect thereof is given under clause (a) of section 124 within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:

[Provided that the Principal Commissioner of Customs or Commissioner of Customs may, for reasons to be recorded in writing, extend such period to a further period not exceeding six months and inform the person from whom such goods were seized before the expiry of the period so specified:

Provided further that where any order for provisional release of the seized goods has been passed under section 110A, the specified period of six months shall not apply.] [Substituted by Finance Act, 2018 (Act No. 13 of 2018), dated 29.3.2018.]

(E) Section 111 of the Customs Act, 1962, provides for Confiscation of improperly imported goods, etc. - The following goods brought from a place outside India shall be liable to confiscation: -

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

(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act.

(F) Section 112 of the Customs Act, 1962. Penalty for improper importation of goods, etc.- Any person-

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

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under Section 111, shall be liable,

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

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

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

(G) Section 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.

(H) Section 124: Issue of show cause notice before confiscation of goods, etc. -

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

(a) is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;

(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

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

(I) Section 11 of Foreign Trade (Development and Regulation) Act, 1992-

(1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force.

(2) Where any person makes or abets or attempts to make any export or import in contravention of any provision of this Act or any rules or orders made thereunder or the foreign trade policy, he shall be liable to a penalty of not less than ten thousand rupees and not more than five times the value of the goods or services or technology in respect of which any contravention is made or attempted to be made, whichever is more.

(J) Rule 6 of Legal Metrology (Packaged Commodities) Rules, 2011.

Declarations to be made on every package. – (1) Every package shall bear thereon or on the label securely affixed thereto, a definite, plain and conspicuous declaration made in accordance with the provisions of this chapter as, to –

(a) the name and address of the manufacturer, or where the manufacturer is not the packer, the name and address of the manufacturer and packer and for any imported package the name and address of the importer shall be mentioned.

(b) The common or generic names of the commodity contained in the package and in case of packages with more than one product, the name and number or quantity of each product shall be mentioned on the package.

(c) The net quantity, in terms of the standard unit of weight or measure, of the commodity contained in the package or where the commodity is packed or sold by number, the number of the commodity contained in the package shall be mentioned.

(d) The month and year in which the commodity is manufactured or pre-packed or imported shall be mentioned in the package

(e) the retail sale price of the package;

(f) where the sizes of the commodity contained in the package are relevant, the dimensions of the commodity contained in the package and if the dimensions of the different pieces are different, the dimensions of each such different piece shall be mentioned.

(g) such other matter as is specified in these rules.

9. INVESTIGATION FINDINGS

9.1 From the investigation as mentioned in foregoing paras, it appears that the importer had resorted to be a case of undervaluation covered under subject Bill of Entry no. **4593637 dated 18.09.2025** to evade legitimate customs duty.

9.2 Also, as per Section 46 (4) the importer while presenting a bill of entry shall at the foot thereof 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. In the instant case, the importer has not declared the truth of the contents in the bill of entry and hence the goods are found mis-declared in respect of value. Hence, the impugned goods covered under bill of entry no. **4593637 dated 18.09.2025** appeared to be liable for confiscation under Section 111(l) and 111(m) of the Customs Act, 1962 as discussed in foregoing paras. Accordingly, the goods covered under bill of entry no. **4593637 dated 18.09.2025** were seized vide Seizure Memo No. 154/2025-26 issued dated 10.10.2025 under DIN No. 20251078NY000041863.

10. From the above investigation, it appears that: -

- As per Section 46 (4) the importer while presenting a bill of entry shall at the foot thereof 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. In the instant case, the importer has not declared the truth of the contents in the bill of entry and hence the goods are found mis-declared in respect of classification and value, the impugned goods

covered under bill of entry no. 4593637 dated 18.09.2025 are liable for confiscation under Section 111(l) and 111(m) of the Customs Act.

- The goods covered under bill of entry no. 4593637 dated 18.09.2025 were mis-declared in terms of valuation, misclassification and misdeclaration of Description. Hence the goods covered under bill of entry no. **4593637 dated 18.09.2025** are liable for confiscation under Section 111(l) and 111(m) of the Customs Act, 1962 as discussed in foregoing paras and the importer (beneficial owner) has rendered himself liable for penal action under Section 112(a) of the Customs Act, 1962.
- The Importer M/s Fine Enterprises (IEC-AZHPS4877M) in the matter has given false declaration in the instant case and attempted to clear the goods by the way of mis-declaration. By way of mis-declaration of the goods, therefore, importer M/s Fine Enterprises (IEC-AZHPS4877M) is liable for penal action under Section 114AA of the Customs Act, 1962 as the mis-declared goods could not be imported without his knowledge.
- Consequent to the said mis-classification, mis-declaration and undervaluation in respect of subject impugned goods, the total declared assessable value of goods covered under bill of entry no. 4593637 dated 18.09.2025 of Rs. 1113369.86/- is re-determined as Rs. 21,20,252.54/-. The re-determined duty for the goods is Rs. 7,84,067.50/- and thereby, differential duty re-determined as Rs. 3,72,400/- (Rupees Three Lakh Seventy Two Thousand Four Hundred Only). Therefore, the differential duty Rs. 3,72,400/- (Rupees Three Lakh Seventy Two Thousand Four Hundred Only) may be recovered along with applicable interest under Section 28AA of the Customs Act, 1962 and penal action may be initiated under section 112(a) and 114AA of the Customs Act 1962.

PERSONAL HEARING AND SUBMISSIONS

11. The importer, vide their letter dated 23.10.2025, The importer vide their letter dated 09.10.2025 accepted the market survey valuation and expressed willingness to pay the re-determined duty, requesting waiver of Show Cause Notice under Section 17(5) of the Customs Act, 1962.

DISCUSSION AND FINDINGS

12. I have carefully examined the case records, including the detailed examination report, seizure memo, market survey report, warehousing correspondence, and other relevant documents in respect of M/s Fine Enterprises (IEC: BFNPS0170Q), having registered address at Shop No. 43, Floor 1st, Plot 990, The Platinum Patthe Baurao Marg, Old Manek Building, Falkland Road, Girgaon, Mumbai – 400004 (hereinafter referred to as “the importer”). The importer filed Bill of Entry No. 4593637 dated 18.09.2025 through their Customs Broker M/s S.S. International Logistics (ADVFS1633DCH001) for import of various electronic accessories such as Mobile Back Covers, Mini Charging Cords, USB Cables, Wireless Handsfree, Aux Cables, PADs, OTG PINs, Chargers, and Mini TF Card Readers from M/s Neway Trading Development Limited, China. The total assessable value of the consignment was declared as Rs.11,13,369.86/- with corresponding duty of Rs. 4,11,667/-.

13. Based on specific intelligence inputs regarding possible mis-declaration and undervaluation, the consignment was placed on Hold No. 463/2025-26/SIIB(I) (RUD-1) dated 23.09.2025 for detailed examination. The examination was carried out by SIIB(I) officers under Panchanama dated 24.09.2025 at M/s Ashte Logistics Pvt. Ltd. (CFS) in the presence of the representative of the importer and panch witnesses.

14. The physical verification revealed that the container bearing No. IAAU1064051 (40 ft) was intact, and the seal number IAAH874339 matched with the Bill of Lading and yard records. The declared gross weight as per the Bill of Lading was 18,550 kgs, whereas on weighment, the actual gross weight was found to be 22,400 kgs with a net cargo weight of 18,650 kgs, indicating a slight variation. A total of 745 packages were found as declared, and 100% examination of the cargo was undertaken.

15. During the detailed examination of the goods, several discrepancies were noted between the declared particulars and the actual findings. The goods declared as “Mobile Back Covers (MKM)” were found short, with only 22,296 pieces physically available against the declared quantity of 22,836 pieces. Further, the items declared as “Mobile Handsfree” were actually found to be Bluetooth Handsfree (Wireless Earbuds) of 2,000 pieces, which are more appropriately classifiable under CTH 8518 30 19 instead of the declared CTH 8518 30 90. However, the importer produced relevant compliance

documents, including a valid WPC certificate (ETA-SD-20221008461) and BIS Registration (R-41233927) for the said goods.

16. The goods declared as "USB Cable" were, in fact, found to be USB Earphone Jacks bearing the marking "RM KK," though the declared and found quantities (10,000 pieces) were in agreement. Additionally, the goods declared as "OTG Cable/PIN" were misclassified under CTH 85389000, whereas the appropriate classification should be under CTH 85444999. The importer also submitted a BIS certificate (R-41085936) and a No Objection Certificate (NOC) pertaining to the Chargers. It is pertinent to note that no concealment of goods was detected in the container, and verification with the IPR Cell confirmed that none of the imported items were of IPR-infringing nature.

17. The importer submitted all supporting documents including Bill of Lading, Commercial Invoice, Packing List, LMPC Certificate, BIS and WPC certifications, and EPRA certificate. Further, the importer vide letter dated 01.10.2025 requested permission to warehouse the goods under Section 49 of the Customs Act, 1962, which was granted vide letter dated 07.10.2025 after verification of space certificate and NOC from M/s Mariana Express Logistics.

18. The above discrepancies in description, classification, and declaration raised reasonable doubts regarding the correctness of the declared transaction value under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. The declared value was therefore rejected, and efforts were made to determine the correct assessable value sequentially under Rules 4 to 9 of the said Rules.

19. However, due to non-availability of contemporaneous import data of identical or similar goods in terms of quantity, make, and country of origin, the valuation could not be determined under Rules 4 and 5. Similarly, Rules 7 and 8 were found inapplicable in the absence of reliable cost or resale data. Accordingly, the value was determined under Rule 9 (Residual Method) based on a market survey conducted on 04.10.2025.

20. Based on the market survey, the value of the goods was re-determined as shown in Table-V. The total re-determined assessable value was Rs. 21,20,252.54/- as against the declared Rs. 11,13,369.86/-, and the total re-determined duty amounted to Rs. 7,84,067.50/- as against the declared duty of Rs. 4,11,667/-. Thus, a differential duty of Rs. 3,72,400/- (Rupees Three Lakh Seventy-Two Thousand Four Hundred Only) was found short paid.

21. Under Section 46(4) of the Customs Act, 1962, an importer is required to declare the truthfulness and accuracy of the particulars in the Bill of Entry. In this case, M/s Fine Enterprises mis-declared goods such as "Bluetooth Handsfree" as "Mobile Handsfree" and misclassified OTG Cables and USB Earphone Jacks. The importer, by filing a Bill of Entry with incorrect particulars and attempting to clear undervalued and mis-declared goods, has contravened Sections 111(l) and 111(m) of the Customs Act, 1962, and is liable for penal action under Sections 112(a) and 114AA.

22. In view of the above, the goods imported vide Bill of Entry No. 4593637 dated 18.09.2025 are found liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962 for mis-declaration and misclassification. The importer, being the beneficial owner, has rendered himself liable for penal action under Section 112(a) and Section 114AA of the Customs Act, 1962 for knowingly making false declarations and attempting to clear mis-declared and undervalued goods.

23. As per the provisions of Section 17(1) of the Customs Act, 1962, an importer entering any goods under Section 46 is required to self-assess the duty leviable on such goods. In the present case, M/s Fine Enterprises (IEC: BFNPS0170Q) filed Bill of Entry No. 4593637 dated 18.09.2025 declaring the import of electronic accessories with an assessable value of Rs. 11,13,369.86/- and duty of Rs. 4,11,667/-. However, detailed examination and market survey revealed mis-declaration in description, classification, and valuation of the goods. The re-determined assessable value stands at Rs. 21,20,252.54/-, with duty amounting to Rs. 7,84,067.50/-, indicating a short-payment of Rs. 3,72,400/-, resulting in wrongful monetary benefit to the importer.

24. Accordingly, I hold that the goods imported by M/s Fine Enterprises (IEC: BFNPS0170Q) vide Bill of Entry No. 4593637 dated 18.09.2025 are liable for confiscation under Sections 111(l) and 111(m) of the Customs Act, 1962. The importer is liable for penalty under Sections 112(a) and 114AA of the said Act. The differential duty of ₹3,72,400/- (Rupees Three Lakh Seventy-Two Thousand Four Hundred Only) is recoverable along with interest under Section 28AA of the Customs Act, 1962.

25. In view of the discussion and findings in the above paragraphs, I pass the following order:

ORDER

- i. I hereby reject the declared transaction value of Rs.11,13,369.86/- declared under Bill of Entry No. 4593637 dated 18.09.2025 filed by **M/s Fine Enterprises (IEC: BFNPS0170Q)** through their Customs Broker M/s S.S. International Logistics (ADVFS1633DCH001) for the import of "Mobile Back Covers, Mini Charging Cords, USB Cables, Wireless Handsfree, Aux Cables, PADs, OTG PINs, Chargers, and Mini TF Card Readers" from M/s Neway Trading Development Limited, China, in terms of Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, and re-determine the same under Rule 9 of the said Rules on the basis of the verified market survey at Rs. 21,20,252.54/- for the goods. Accordingly, I order reassessment of the goods under Section 17 of the Customs Act, 1962, based on the re-determined value, applicable duty rates, and corresponding duty amounts as per Table-V, and direct recovery of differential duty of Rs. 3,72,400/- along with applicable interest under Section 28AA of the Customs Act, 1962.
- ii. I order confiscation of the mis-declared goods having total re-determined value of Rs. 21,20,252.54/- under Sections 111(l) and 111(m) of the Customs Act, 1962. However, I allow the importer an option to redeem the same on payment of a redemption fine of **Rs. 1,00,000/- (Rupees one lakh only)** under Section 125 of the Customs Act, 1962, subject to payment of applicable duty and interest.
- iii. I impose a penalty of **Rs. 25,000/- (Rupees twenty five thousand only)** on M/s Fine Enterprises, under Section 112(a)(ii) of the Customs Act, 1962, for acts and omissions which rendered the goods liable to confiscation.
- iv. I further impose a penalty of **Rs. 50,000/- (Rupees fifty thousand only)** on M/s Fine Enterprises, under Section 114AA of the Customs Act, 1962, for knowingly making false and incorrect declarations in respect of the imported goods.

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

Digitally signed by
Jay Girijappa Waghmare
Date: 28-10-2025
13:32:57

(Jay G. Waghmare)
Joint Commissioner of Customs,
Gr. IIG, NS-I, JNCH,
Nhava Sheva

To,
M/s Fine Enterprises (IEC-BFNPS0170Q)
SHOP NO 43, FLOOR 1ST PLOT 990,
THE PLATINUM PATTHE BAURAO MARG,
OLD MANEK BUILDING FALKLAND ROAD GIRGAON,
MUMBAI, MAHARASHTRA - 400004

Copy to;

1. The Deputy Commissioner of Customs, CAC, JNCH.
2. The Deputy Commissioner of Customs, CRAC, JNCH.
3. Notice Board
4. Office Copy