



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-V,  
APPRAISING GROUP VA,  
JAWAHARLAL NEHRU CUSTOMS HOUSE,  
NHAVA SHEVA, TALUKA- URAN, DISTRICT- RAIGAD,  
MAHARASHTRA- 400707.



F. No. S/26-Misc- 483/2025-26/VA/JNCH  
S/10-Adj 382/2025-26/Gr. VA, JNCH

Date of Order: 04.12.2025  
Date of issue: 04.12.2025

DIN: 20251278NX000083678A

Passed by: MAZID KHAN

JT. Commissioner of Customs, Gr. VA, (NS-V), JNCH, Nhava Sheva

Order No. 1266(4)/2025-26/JC/Gr. VA/NS-V/CAC/JNCH

Name of Importer: M/s Saw General Trading (IEC- AEKFS8081H)

मूलआदेश

1. यह प्रतिजिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निः शुल्क दी जाती है।
2. इस आदेश के विरुद्ध अपील सीमा शुल्क अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की संसूचना 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) 1982 के अनुसार फॉर्म सी. ए. 1 संलग्न करने की जानी चाहिए। अपील पर न्यायालय फीस के रूप में 1.50 रुपये मात्र का स्टॉप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रतिलगयी जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है तो इस पर न्यायालय फीस के रूप में 1.50 रुपये का स्टॉप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1970 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।
3. इस निर्णय या आदेश के विरुद्ध अपील करने वाला व्यक्ति अपील अनिर्णीत रहने तक, शुल्क या शास्तिके संबंध में विवाद होने पर माँगे गये शुल्क के 7.5% का, अथवा केवल शास्तिके संबंध में विवाद होने पर शास्तिका भुगतान करेगा।

ORDER-IN-ORIGINAL

1. This copy is granted free of charge for the use of the person to whom it is issued.
2. An appeal against this order lies with the Commissioner of Customs (Appeal), Jawaharlal Nehru Custom House, Sheva, Tal: 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.
3. 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.



2021-2022

(2021)

**BRIEF FACT OF THE CASE**

Importer **M/s. Saw General Trading (IEC- AEKFS8081H)** having registered address at Gala No. E29 Plot-97E MAMSA ESTATE, MOHAMMED SHAHID MARG, MUMBAI-400008 (hereinafter referred to as 'the Importer' for sake of brevity) filed Bill of Entry no **4690549 dated 23.09.2025** through Customs Broker of M/s. Seawaves Logistic Solutions (ADDFS8989CCH003) for import of goods. Further, based on specific intelligence input, the goods covered under the Bill of Entry **4690549 dated 23.09.2025** was put on vide Hold No. 491/2025-26 SIIB(I) dated 25.09.2025 (**RUD-1**) 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.	4690549 dated 23.09.2025
Container No. (40 fts)	WHSU8182762 (40 ft)
Importer (IEC)	M/s. Saw General Trading (IEC- AEKFS8081H)
Supplier	Everlink International Trade Limited
Country of Origin	China
CHA	M/s. Seawaves Logistic Solutions (ADDFS8989CCH003)
CFS	M/s Central Warehousing Corporation, CWC CFS D'node, Dronagiri
No. of Package Declared	950 PKG
Total Assessable value Declared	12,85,368/- Rs
Total Duty Declared along with fine	4,98,046/- Rs (15,000/- Rs Fine)
Gross Weight Declared in BL (in kgs)	19860

As directed, goods covered under Bill of entry no. 4690549 dated 23.09.2025 imported by M/s. Saw General Trading (IEC-AEKFS8081H) were examined 100% by officers of SIIB (I), JNCH, under Panchanama dated 08.10.2025 (**RUD-2**). The weighment details of the container mentioned above are tabulated below as per Table-II Below:

**Table - II**

S. No.	Container No. (40 fts.)	Gross Weight as per weighment slip (Kg)	Container Tare Weight (in Kgs.)	Net Weight (in Kgs.) as per weighment slip
1.	WHSU8182762	23640	3750	19890

**1. Findings of the Examination:**

100% examination of the goods covered under the said bill of entry no. 4548875/16.09.2025 was carried out.

After opening the container No. WHSU8182762 (40 ft), the container was stuffed with brown colored cartons and some were packed in green PP packaging. The container was completely destuffed.

The cartons were unloaded and opened. The cartons contained mobile back covers, USB charging cables, screen guards for mobiles, wireless earphones, touch glass for mobiles, Power banks, USB hubs, Mobile Repair items, pliers, soldering wire, flood lights and CNC Machines. There were some discrepancies found during the examination in the quantity and description of Goods.

Accordingly, Detailed Inventory was prepared based on the finding during the examination as follows-

**Table-III**

S.No.	MARKS & NO.	DESCRIPTION	CTNS	PCS/CTN	TOTAL QTY	Remarks
1	JM434-AK/288	MOBILE BACK COVER	6	640	3840	PCS Declared 1000PCS/CTN
2	JM434-MNS-BC	MOBILE BACK COVER	18	500	9000	PCS
3	JM434-KSM	Wireless earphones BIS-R-41195510	4	400	1600	PCS Declared USB Charging Cable
4	JM434-KSM	Wireless earphones BIS-R-41195510	1	500	500	PCS Declared Earphone parts and accessory
5	JM434-KSM	Wireless earphones BIS-R-41195510	1	500	500	PCS Declared Earphone parts and accessory
6	JM434-AK/GR	SCREEN GUARD FOR MOBILE	446	1000	44600	PCS Declared 400 CTN

7	JM434-AK/HB	WIRELESS EARPHONE BIS NO R-41195510	10	500	5000	PCS	
8	JM434-AK/HB	Mobile accessory strap	1	5000	5000	PCS	Declared USB Charging Cable Connector
9	JM434-AK/HB	WIRELESS EARPHONE BIS NO R-41195510	25	200	5000	PCS	
10	JM434-VKM-HF	MOBILE BACK COVER	1	95	95	PCS	Declared 500PCS/CTN
11	JM434-VKM-HF	MOBILE BACK COVER	7	200	1400	PCS	Declared 500PCS/CTN
12	JM434-BKM-LM	UV LAMP FOR MOBILE REPAIR USE	60	50	3000	PCS	
13	JM434-BRC	POWER BANK BIS NO-R-41165980	15	64	960	PCS	
14	JM434-BRC	POWER BANK BIS NO-R-41165980	1	40	40	PCS	
15	JM434-BRC	POWER BANK BIS NO-R-41165980	15	64	960	PCS	
16	JM434-BRC	POWER BANK BIS NO-R-41165980	1	40	40	PCS	
17	JM434-BRC	POWER BANK BIS NO-R-41165980	15	64	960	PCS	
18	JM434-BRC	POWER BANK BIS NO-R-41165980	1	39	39	PCS	
19	JM434-BRC	POWER BANK BIS NO-R-41165980	15	64	960	PCS	
20	JM434-BRC	POWER BANK BIS NO-R-41165980	1	40	40	PCS	
21	JM434-DADA	WIRELESS EARPHONE BIS NO-R-41187810	50	200	10000	PCS	
22	SAW-RAM	FLOOD LIGHT BIS NO R-41096008	150	2	300	PCS	
23	SAW-RAM	Spare Parts for FLOOD LIGHT	2	10	20	KGS	Declared Flood Light 2PCS
24	SAW-RAM	FLOOD LIGHT Single Piece	1	1	1	PCS	Declared Flood Light 2PCS
25	SAW-RAM	Spare Parts for FLOOD LIGHT	1	10	10	KGS	Declared Flood Light 2PCS
26	SAW-RAM	Wire	10	22	220	KGS	Declared Flood Light 2PCS
27	MBBOM-RAJ	UV LAMP FOR MOBILE REPAIR USE	20	50	1000	PCS	
28	SAW-LY/NI	TOUCH GLASS FOR MOBILE	1	160	160	PCS	
29	SAW-LY/NI	TOUCH GLASS FOR MOBILE	1	160	160	PCS	
30	SAW-LY/NI	TOUCH GLASS FOR MOBILE	1	160	160	PCS	
31	SAW-LY/NI	TOUCH GLASS FOR MOBILE	1	160	160	PCS	
32	SAW-LY/NI	TOUCH GLASS FOR MOBILE	1	160	160	PCS	
33	SAW-LY/NI	TOUCH GLASS FOR MOBILE	1	130	130	PCS	
34	SAW-LY/NI	TOUCH GLASS FOR MOBILE	1	70	70	PCS	
35	SAW-LY/NI	TOUCH GLASS FOR MOBILE	1	70	70	PCS	
36	SAW-LY/NI	TOUCH GLASS FOR MOBILE	1	140	140	PCS	Declared 130PCS/CTN
37	SAW-LY/NI	TOUCH GLASS FOR MOBILE		100	100	PCS	
38	SAW-LY/NI	TOUCH GLASS FOR MOBILE	1	120	120	PCS	
39	SAW-LY/NI	TOUCH GLASS FOR MOBILE	1	130	130	PCS	
40	SAW-LY/NI	TOUCH GLASS FOR MOBILE	1	380	380	PCS	
41	SAW-LY/NI	TOUCH GLASS FOR MOBILE	1	360	360	PCS	Declared 320PCS/CTN
42	SAW-AD	USB CHARGING CABLE	1	280	280	PCS	
43	SAW-AD	USB CHARGING CABLE	1	280	280	PCS	
44	SAW-AD	USB CHARGING CABLE	1	280	280	PCS	
45	SAW-AD	USB CHARGING CABLE	1	280	280	PCS	
46	SAW-AD	USB CHARGING CABLE	1	280	280	PCS	
47	SAW-AD	USB CHARGING CABLE	1	280	280	PCS	
48	SAW-AD	USB CHARGING CABLE	1	280	280	PCS	
49	SAW-AD	USB CHARGING CABLE	1	280	280	PCS	
50	SAW-AD	USB CHARGING CABLE	1	203	203	PCS	
51	SAW-AD	BLOWING TOOL FOR MOBILE REPAIR USE	1	8	8	PCS	
52	SAW-AD	BLOWING TOOL FOR MOBILE REPAIR USE	1	8	8	PCS	
53	SAW-AD	BLOWING TOOL FOR MOBILE REPAIR USE	1	8	8	PCS	
54	SAW-AD	BLOWING TOOL FOR MOBILE REPAIR USE	1	6	6	PCS	
55	SAW-AD	BLOWING TOOL FOR MOBILE REPAIR USE	1	6	6	PCS	
56	SAW-AD	BLOWING TOOL FOR MOBILE REPAIR USE	1	6	6	PCS	
57	SAW-AD	BLOWING TOOL FOR MOBILE REPAIR USE	1	6	6	PCS	

58	SAW-AD	BLOWING TOOL FOR MOBILE REPAIR USE	1	6	6	PCS	
59	SAW-AD	BLOWING TOOL FOR MOBILE REPAIR USE	1	6	6	PCS	
60	SAW-AD	BLOWING TOOL FOR MOBILE REPAIR USE	1	12	12	PCS	Declared 04 PCS/CTN
61	SAW-AD	Soldering Tool	1	20	20	PCS	Declared Small Blowing Tool for mobile repair use
62	SAW-AD	Soldering Tool	1	20	20	PCS	Declared Small Blowing Tool for mobile repair use
63	SAW-AD	Soldering Tool	1	20	20	PCS	Declared Small Blowing Tool for mobile repair use
64	SAW-AD	Electric SCREWDRIVER	1	100	100	PCS	Declared Screwdriver
65	SAW-AD	SOLDERING PASTE FOR MOBILE REPAIR USE	1	360	360	PCS	
66	SAW-AD	PLIERS & Bottles	1	113 + 80	113 + 80	PCS	Declared only Pliers 113PCS
67	SAW-AD	SCREWDRIVER		362	362	PCS	Declared 100 PCS
68	SAW-AD	SOLDERING WIRE FOR MOBILE REPAIR USE		96	96	PCS	Declared 80 PCS
69	SAW-AD	SOLDERING PASTE FOR MOBILE REPAIR USE	1	71	71	PCS	Declared 80 PCS
70	SAW-AD	SOLDERING PASTE FOR MOBILE REPAIR USE		0	0	PCS	Declared 80 PCS
71	SAW-AD	SCREWDRIVER		100	100	PCS	
72	SAW-AD	MAT		50	50	PCS	Declared 140 PCS
73	SAW-AD	MAT	1	144	144	PCS	
74	SAW-AD	SOLDERING PASTE FOR MOBILE REPAIR USE		90	90	PCS	Declared 160PCS
75	SAW-AD	FLUX FOR MOBILE REPAIR USE	1	200	200	PCS	Declared 165PCS
76	SAW-AD	INTEGRATED CORE FOR MOBILE REPAIR USE		200	200	PCS	Declared 165PCS
77	SAW-AD	POWER BANK BIS NO-R-41246638	1	100	100	PCS	
78	SAW-AD	POWER BANK BIS NO-R-41246638	1	100	100	PCS	
79	SAW-AD	USB HUB	1	50	50	PCS	
80	SAW-AD	USB HUB	1	50	50	PCS	
81	SAW-AD	Charging Adaptor BIS NO-41208124	1	138	138	PCS	Declared Power bank
82	SAW-AD	Charging Adaptor BIS NO-41208124	1	62	62	PCS	Declared Power bank
83	SAW-PL/NI	TOUCH GLASS FOR MOBILE	1	1160	1160	PCS	
84	SAW-PL/NI	TOUCH GLASS FOR MOBILE	1	1160	1160	PCS	
85	SAW-PL/NI	TOUCH GLASS FOR MOBILE	1	1160	1160	PCS	
86	SAW-PL/NI	TOUCH GLASS FOR MOBILE	1	1120	1120	PCS	
87	SAW-PL/NI	TOUCH GLASS FOR MOBILE	1	1000	1000	PCS	
88	SAW-PL/NI	TAB TOUCH GLASS	1	170	170	PCS	Declared 220 PCS
89	SAW-PL/NI	TAB TOUCH GLASS	1	170	170	PCS	Declared touch glass for mobile
90	SAW-PL/NI	TOUCH GLASS FOR MOBILE	1	500	500	PCS	
91	SAW-YU	WIRELESS EARPHONE BIS NO-R-41303526	4	500	2000	PCS	
92	SAW-YU	Packing material	1	2000	2000	PCS	Declared USB Charging Cable Connector
93	SAW-RIM	MOBILE BACK COVER	1	1200	1200	PCS	
94	SAW-RIM	MOBILE BACK COVER	1	1200	1200	PCS	
95	SAW-RIM	MOBILE BACK COVER	1	1200	1200	PCS	
96	SAW-RIM	MOBILE BACK COVER	1	1200	1200	PCS	
97	SAW-RIM	MOBILE BACK COVER	1	1200	1200	PCS	
98	SAW-RIM	MOBILE BACK COVER	1	1200	1200	PCS	
99	SAW-RIM	MOBILE BACK COVER	1	1200	1200	PCS	
100	SAW-RIM	MOBILE BACK COVER	1	1200	1200	PCS	
101	SAW-RIM	MOBILE BACK COVER	1	1200	1200	PCS	
102	SAW-RIM	MOBILE BACK COVER	1	350	350	PCS	
103	MBBOM-CMC/JL	MOBILE BACK COVER	32	300	9600	PCS	
104	JMD	Packing material	7	30	210	KGS	Declared Mobile back Cover
105	JMD	Packing material	4	20	80	KGS	Declared Mobile back Cover

106	SAW-DLM	CNC MACHINE	1	1	1	PCS
107	SAW-DLM	CNC MACHINE	1	1	1	PCS
108	SAW-DLM	CNC MACHINE	1	1	1	PCS
	TOTAL:		994			

Custom Empanelled Chartered Engineer, Shri Aniruddha S. Gondhalekar of M/s. Astella Associates Private Limited, 20, Vishwas CHS, Third Floor, Mithbunder Road, Opposite Sadguru Gardens, Kopri, Thane East – 400603, visited during the examination for the report on CNC Machines in the consignment.

The importer has provided copy of Bill of Entry, along with copy of subject Bill of Lading, Commercial Invoice and Packing List.

Further, the importer has submitted copy of BIS-41208124, 41096008, 41246638, 41303526, 41195510, 411887810, 41165980 along with authorization letter of all BIS, LMPC certificate, EPRA application, ETA application, MSME Certificate, CPCB battery waste. **(RUD-4)**

## **2. Seizure:**

During the course of the examination, it was found that the goods imported vide Bills of Entry no. 4690549 dated 23.09.2025 were found to be mis declared in terms of quantity and description, and based on the reasonable belief that the said goods are liable for confiscation under section 111 of the Customs Act, 1962. Accordingly, goods have been seized under seizure memo no. 152 dated 10.10.2025. **(RUD-3)**

## **3. Warehousing of the goods:**

Vide letter dated 08.10.2025, 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 **Suki Supplychain Solutions** in respect of the Bill of Entry 4690549 dated 23.09.2025. Accordingly, the importer was allowed to warehouse the goods vide letter dated 12.10.2025.

## **4. Valuation of the Goods and Classification:**

- 4.1 The 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.
- 4.2 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.
- 4.3 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.
- 4.4 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.
- 4.5 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: -

- 4.6 "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".
- 4.7 The correct value cannot be determined under Rules 7 & 8 of the valuation rules for unavailability of accurate data.
- 4.8 During the course of examination of the goods covered under Bill of Entry No. 4690549 dated 23.09.2025, it was found that the consignment was found to undervalued.

**4.2** Accordingly, a Market Survey was carried out a Market Survey on 08.11.2025 (**RUD-5**) in respect of goods imported vide Bill of Entry no. 4690549 dated 23.09.2025, on the basis of items found during examination and photograph taken during examination for the purpose of ascertaining the market prices of the goods. Market survey was done at different shops around various areas in Mumbai for fair and appropriate wholesale prices of the goods. We visited many shops to enquire the rates of goods and also requested the shopkeepers to provide the cost estimated invoices. The shopkeepers had the similar goods, though not the same. They quoted the wholesale prices of the items after seeing the characteristics of the samples through photos. Each item was enquired at least three different shops. Some shopkeepers agreed to provide quotation which are attached herewith whereas some shopkeepers expressed their inability to provide invoices and told the rates verbally. Some shopkeepers also provided their cards. The shopkeepers informed that the price of the goods varies time to time as per demand, supply and quantities etc.

The rate of items quoted/verbally informed by the shopkeepers has been tabulated below in Table-V-

**Table-V**

Sr. No.	Declared description of goods	Unit as per inventory	Price per piece at shop No.1 (in Rs.)	Price per piece at shop No.2 (in Rs.)	Price per piece at shop No.3 (in Rs.)	Average wholesale price of the item (in Rs.)
1	Mobile Back Cover	PCS	12	14	13	13
2	USB Charging Cable	PCS	15	15	18	16
3	Screen guard for mobile	PCS	19	18	20	19
4	Wireless Earphone	PCS	50	60	54	54.66667
5	Power bank	PCS	180	150	155	161.66667
6	USB HUB	PCS	60	65	62	62.33333
7	UV lamp for mobile repair use	PCS	40	44	42	42
8	Touch glass for mobile	PCS	25	24	24	24.33333
9	Blowing tool for mobile repair	PCS	800	850	825	825
10	Screw driver	PCS	25	24	23	24
11	Soldering paste for mobile repair use	PCS	20	21	23	21.33333
12	Plier	PCS	40	42	40	40.66667
13	Soldering wire for mobile repair use	PCS	20	22	20	20.66667
14	MAT	PCS	15	18	17	16.66667
15	Flux for mobile repair use	PCS	10	8	9	9
16	Integrated core for mobile repair use	PCS	12	15	13	13.33333
17	Flood Light	PCS	1200	1100	1150	1150
18	Mobile accessory strap	PCS	2	2	2	2
19	Spare parts for flood light	Kgs	150	175	180	168.3333
20	Wire	KGS	700	750	725	725
21	Soldering tool	PCS	600	700	750	683.3333
22	Bottles	PCS	50	52	58	53.33333
23	Charging adaptor	PCS	50	55	58	54.33333
24	Packing material	PCS	4	4	4	4
25	Packing material	KGS	150	160	180	163.3333

Further, for the valuation of the item at Sr. no. 106, 107 & 108 of Table-III, Custom Empaneled Chartered Engineer, Shri Aniruddha S. Gondhalekar of M/s. Astella Associates Private Limited has given report dated 13.11.2025, Ref no. ASTL/CEC/ASG/2025/1414. (**RUD-6**)

**4.3** Based on the market survey and CE report the Re-determined value, Re-determined Duty and Differential Duty have been separately calculated, the calculation sheet along with re-determined classification of the goods (**RUD-7**) is as below-

**For the CNC machine based on CE Report.**

**Table-VI**

Sr. No.	ITEM	Total Qty Declared	UQC	Unit price declared in invoice (USD)	INVOICE Value Declared (Rs.)	Declared CTH	Effect. Duty %	Declared Duty (Rs.)	Total Pcs Found	UQC Found	Found Price (Rs./unit)	Found CTH	Effect. Duty %	Re-det Ass. Val (Rs.)	Re-det Duty (Rs.)
1	CNC Machine	3	PCS	490	₹ 43,636.50	84669390	27.735	₹ 36,224.54	2	2	₹ 4,44,250.00	84669390	27.735	₹ 8,88,500.00	₹ 2,46,425.48
									1	1	₹ 4,62,020.00	84669390	27.735	₹ 4,62,020.00	₹ 1,28,141.25
<b>Total</b>														₹ 13,50,520.00	₹ 3,74,566.72

**For the Items other than CNC Machine based on Market Survey.**

**Table-VII**

Sr. No.	ITEM	Total Qty Declared	UQC	Unit price declared in invoice (USD)	INVOICE Value Declared (Rs.)	Declared CTH	Effect. Duty %	Declared Duty (Rs.)	Total Pcs Found	UQC Found	Found Price (Rs./unit)	Found CTH	Effect. Duty %	% value	Re-det Ass. Val (Rs.)	Re-det Duty (Rs.)											
1	Mobile Back Cover	418	Dozen	0.24	₹ 2132	85177990	37.47	₹ 33,063.05	35085	2923.75	₹ 13.00	39269099	37.47	48.49837801	₹ 2,21,203.53	₹ 82,884.96											
2	USB Charging Cable	537	Dozen	0.18	₹ 15.99	85444999	30.98	₹ 2,660.64	2443	203.5833333	₹ 16.00	85444999	30.98	50.90145079	₹ 19,896.36	₹ 6,163.89											
3	Earphone Part and Accessory	209	GRS	0.25	₹ 22.21	85183020	43.96	₹ 2,040.80	0	0	₹ 0.00	85183020	43.96	46.3197572	₹ 0.00	₹ 0.00											
4	Screen guard for mobile	33334	Dozen	0.25	₹ 22.21	85177990	37.47	₹ 2,77,439.67	446000	37166.66667	₹ 19.00	70071900	37.47	48.49837801	₹ 41,09,752.55	₹ 15,39,924.21											
5	Wireless Earphone	1834	Dozen	0.52	₹ 46.20	85183020	43.96	₹ 37,249.27	24600	2050	₹ 54.67	85183020	43.96	46.3197572	₹ 6,22,803.45	₹ 2,73,784.40											
6	Powerbank	4399	PCS	0.2	₹ 17.77	85076000	43.96	₹ 34,363.63	4199	4199	₹ 161.67	85076000	43.96	46.3197572	₹ 3,14,383.44	₹ 1,38,202.96											
7	USB HUB	100	PCS	0.23	₹ 20.44	85177990	37.47	₹ 765.72	100	100	₹ 62.33	85177990	37.47	48.49837801	₹ 3,023.07	₹ 1,132.74											
8	USB Charging cable connector	49	GRS	0.68	₹ 60.42	85444999	30.98	₹ 917.16	0	0	₹ 0.00	85444999	30.98	50.90145079	₹ 0.00	₹ 0.00											
9	UV lamp for mobile repair use	4000	PCS	0.14	₹ 12.44	85177990	37.47	₹ 18,643.57	4000	4000	₹ 42.00	85177990	37.47	48.49837801	₹ 81,477.28	₹ 30,529.53											
10	Touch glass for mobile	729	Dozen	0.42	₹ 37.32	85177990	37.47	₹ 10,193.37	8740	728.3333333	₹ 24.33	70071900	37.47	48.49837801	₹ 1,03,143.12	₹ 38,647.73											
11	Blowing tool for mobile repair	64	PCS	2.2	₹ 195.47	85177990	37.47	₹ 4,687.63	72	72	₹ 625.00	85177990	37.47	48.49837801	₹ 28,808.04	₹ 10,794.37											
12	small blowing tool for mobile	60	PCS	0.78	₹ 69.30	85177990	37.47	₹ 1,558.07	0	0	₹ 0.00	85177990	37.47	48.49837801	₹ 0.00	₹ 0.00											
13	Screw driver	300	PCS	0.09	₹ 8.00	82054000	30.98	₹ 743.19	562	562	₹ 24.00	82054000	30.98	50.90145079	₹ 6,866.59	₹ 2,126.96											
14	Soldering paste for mobile repair use	57	Dozen	0.42	₹ 37.32	85177990	37.47	₹ 797.01	521	43.41666667	₹ 21.33	85177990	37.47	48.49837801	₹ 5,390.43	₹ 2,019.80											
15	Plier	113	PCS	0.11	₹ 8.77	82032000	30.98	₹ 342.14	113	113	₹ 40.67	82032000	30.98	50.90145079	₹ 2,339.09	₹ 724.65											
16	Soldering wire for mobile repair use	80	PCS	0.08	₹ 7.11	85177990	37.47	₹ 213.07	96	96	₹ 20.67	85177990	37.47	48.49837801	₹ 962.21	₹ 360.54											
17	MAT	284	PCS	0.06	₹ 5.33	39269099	37.47	₹ 567.30	194	194	₹ 16.57	39269099	37.47	48.49837801	₹ 1,568.11	₹ 587.57											
18	Flux for mobile repair use	165	PCS	0.04	₹ 3.55	85177990	37.47	₹ 219.73	200	200	₹ 9.00	85177990	37.47	48.49837801	₹ 872.97	₹ 327.10											
19	Integrated core for mobile repair use	165	PCS	0.06	₹ 5.33	85177990	37.47	₹ 329.59	200	200	₹ 13.33	85177990	37.47	48.49837801	₹ 1,293.29	₹ 484.60											
20	Flood Light	317	PCS	1.5	₹ 133.28	94052900	47.5	₹ 20,067.88	301	301	₹ 1,150.00	94052900	47.5	45.2004883	₹ 1,56,461.49	₹ 74,319.21											
21	Mobile accessory strap	undeclared	PCS	Undeclared	Undeclared	Undeclared	Undeclared	Undeclared	5000	5000	₹ 2.00	39269099	37.47	48.49837801	₹ 4,849.84	₹ 1,817.23											
22	Spare parts for flood light	undeclared	KGS	Undeclared	Undeclared	Undeclared	Undeclared	Undeclared	30	24	₹ 188.33	94059900	47.5	45.2004883	₹ 2,282.62	₹ 1,084.25											
23	Wire	undeclared	KGS	Undeclared	Undeclared	Undeclared	Undeclared	Undeclared	220	340	₹ 725.00	85444999	30.98	50.90145079	₹ 81,187.81	₹ 25,151.98											
24	Soldering tool	undeclared	PCS	Undeclared	Undeclared	Undeclared	Undeclared	Undeclared	60	60	₹ 683.33	8515100	30.98	50.90145079	₹ 20,869.59	₹ 6,465.40											
25	Bottles	undeclared	PCS	Undeclared	Undeclared	Undeclared	Undeclared	Undeclared	80	80	₹ 53.33	70109000	30.98	50.90145079	₹ 2,171.80	₹ 672.82											
26	Charging adaptor	undeclared	PCS	Undeclared	Undeclared	Undeclared	Undeclared	Undeclared	200	200	₹ 54.33	85044030	43.96	46.3197572	₹ 5,032.57	₹ 2,212.32											
27	Packing material	undeclared	PCS	Undeclared	Undeclared	Undeclared	Undeclared	Undeclared	2000	2000	₹ 4.00	85177990	37.47	48.49837801	₹ 3,879.87	₹ 1,453.79											
28	Packing material	undeclared	KGS	Undeclared	Undeclared	Undeclared	Undeclared	Undeclared	290	290	₹ 163.33	85177990	37.47	48.49837801	₹ 22,972.07	₹ 8,607.63											
<b>TOTAL</b>														₹ 4,46,892.41												₹ 58,23,490.18	₹ 22,50,480.7

The formulas (**RUD-8**) used for deductions for arrival of assessable value of the goods from average of market value is attached.

**4.4** Assessable value declared by the importer was Rs. **12,85,368/-** (Rupees **Twelve lakh eighty-five thousand three hundred sixty-eight** only)

**4.5** Re-Assessable value as per the findings of the investigation has come to the tune of **Rs. 71,74,010.18 /-** (Rupees **Seventy-one lakh seventy-four thousand ten** only).

**4.6** The duty declared by the importer was **Rs 4,98,046/-** (Rupees **Four lakh ninety-eight thousand forty-six** Only).

**4.7** Re-determined duty has been found to be **Rs. 26,25,047.44/-** (Rupees **Twenty-six lakh twenty-five thousand forty-seven** only)

**4.8** Differential duty to the tune of **Rs. 21,27,001.44/-** (Rupees **Twenty-one lakh twenty-seven thousand one** only).



## 5 STATEMENT OF THE PROPRIETOR: -

In response to the summons issued vide CBIC-DIN-20251179OC0000666DB7 dated 13.11.2025, Partner in firm of M/s. Saw General Trading (IEC-AEKFS8081H), Mohammed Mohsin Mohammed Amin, was present for rendering statement under Section 108 of the Customs Act, 1962 (**RUD-9**) in connection with the investigation regarding import of goods covered under Bill of Entry No. 4690549 dated 23.09.2025. Wherein he, inter-alia, stated that:

- I. **On being asked to introduce himself,** he stated that he is Mohammed Mohsin Mohammed Amin, Partner for M/s Saw General Trading (IEC-AEKFS8081H).
- II. **On being asked about the reason for his summons,** he stated that he knows the reason of being summoned under Section 108 of the Customs Act, 1962 to record his statement regarding the import made by M/s Saw General Trading (IEC-AEKFS8081H) under BE No. 4690549 dated 23.09.2025.
- III. **On being asked what does his firm deal in and what product do they import?** he replied that they import consumer items, majorly related to mobile accessories. Their firm is dealing in this business for around 5 years.
- IV. **On being asked how did he ordered the goods covered under said Bill of Entry?** he stated that he visited physically china and ordered the goods in the month of July.
- V. **On being asked who is their supplier and in what category of goods they deals in?** he replied that "MIBO, a company based in China, majorly produces tempered glass."
- VI. **On being asked if he was aware of the Mis-declaration found in the said Bill of Entries?** he stated that yes, he is aware of the same, the quantity mismatched when it was opened and examined.
- VII. **On being asked Did he know about the Mis-Declaration before examination?** he stated that No, I was not aware of the same.
- VIII. **On being asked about did he ask the supplier about the Mis-Declaration found during the examination after he came to know about it?** he stated that he contacted the supplier on call and visited china after this to make sure this kind of mistake won't happen again. It had been informed by supplier that this was human error on the side of the loaders responsible for stuffing the container at the time of loading the container in China.
- IX. **On being asked about is he aware of the Under Valuation found in the said Bill of Entries?** he replied that yes, he is aware of it but it was not intention nor planned. they got the things from China on discount due to huge quantity of their order.
- X. **On being asked about is he aware of the market Survey dated 08.11.2025 conducted for the reassessment of the valuation and accept the re-determined value of the items in the market Survey?** he stated that yes, he agrees with the fact and accepted the market survey values.
- XI. **On being asked Do you agree with the re-determined Classification of the items and classification of the undeclared items found during the examination?** he stated yes, he agrees with this.
- XII. **On being asked if he was willing to pay the differential duty that would be redetermined based on the re-classification and re-assessment of the items found during the examination?** he stated yes, they are willing to pay the differential duty.
- XIII. **On being asked if they had any past import where any major discrepancies have been found or consignment had been hold by SIIB(I)?** he said No, they hadn't any past import of such kind.
- XIV. **On being asked if he had anything else to add?** he stated that they never intended to cheat or divulge anything from the Customs. They would fully co-operate with the Customs Investigation in future, if necessary. Further, they don't want SCN and PH. It was requested to take a lenient view.
- XV. **Statement concluded** — recorded voluntarily without threat, pressure, or coercion; verified and signed by **Mr. Mohammed Mohsin Mohammed Amin** before **SIIB (Import)** officers.

## 6 Relevant provisions: -

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 Foreign Trade (Development and Regulation) Act, 1992; Foreign Trade (Regulation) Rules, 1993; the Customs Act, 1962; and any other laws for the time being in force are summarized as under:

**6.1 Foreign Trade (Development and Regulation) Act, 1992 and Foreign Trade (Regulation) Rules, 1993:**

(A) 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 thereunder and the export and import policy for the time being in force.

(B) As per Rule 11 of the Foreign Trade (Regulation) Rules, 1993 on importation into, any Customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry state the value, quality and description of such goods to the best of his knowledge and belief and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry.

**6.2 Further, Paragraph 2.03 of the Foreign Trade Policy 2023 which reads as follows:**

**“2.03 Compliance of Imports with Domestic Laws**

(a) Domestic Laws/ Rules/ Orders/ Regulations/ technical specifications/ environmental/safety and health norms applicable to domestically produced goods shall apply, mutatis mutandis, to imports, unless specifically exempted.

(b) However, goods to be utilized/ consumed in manufacture of export products, as notified by DGFT, may be exempted from domestic standards/quality specifications”.

The Foreign Trade Policy is framed under Section 5 of the Foreign Trade (Development & Regulation) Act, 1992 [FTDR Act]. Further, Section 5 of this Act reads as follows:

**5. Foreign Trade Policy.** -The Central Government may, from time to time, formulate and announce, by notification in the Official Gazette, the foreign trade policy and may also, in like manner, amend that policy:

Provided that the Central Government may direct that, in respect of the Special Economic Zones, the foreign trade policy shall apply to the goods, services and technology with such exceptions, modifications and adaptations, as may be specified by it by notification in the Official Gazette.

Thus, the Foreign Trade Policy 2015-20 framed under the FTDR Act is a law which all imports and exports have to comply with it.

**6.3 The Customs Act, 1962**

*(A) Section 11 (3) any prohibition or restriction or obligation relating to import or export of any goods or class of goods or clearance thereof provided in any other law for the time being in force, or any rule or regulation made or any order or notification issued thereunder, shall be executed under the provisions of that Act only if such prohibition or restriction or obligation is notified under the provisions or adaptations as the Central Government deems fit.*

**(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 <sup>1</sup>[electronically] <sup>2</sup>[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 111: Confiscation of improperly imported goods, etc.-**

The following goods brought from a place outside India shall be liable to confiscation:

(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;]

(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;

**(E) 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:

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;

**(F) 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.

**(G) 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.

**(H) Section 125: - Option to pay fine in lieu of confiscation**

Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods 1[or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit: Provided that, without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon. 2[(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1) the owner of such goods or the person referred to in sub-section (1) shall, in addition, be liable to any duty and charges payable in respect of such goods.

**(I) Section 108. Power to summon persons to give evidence and produce documents. –**

(1) Any Gazetted Officer of customs shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry which such officer is making under this Act.]

(2) A summons to produce documents or other things may be for the production of certain specified documents or things or for the production of all documents or things of a certain description in the possession or under the control of the person summoned.

(3) All persons so summoned shall be bound to attend either in person or by an authorised agent, as such officer may direct; and all persons so summoned shall be bound to state the truth upon any subject respecting which they are examined or make statements and produce such documents and other things as may be required:

Provided that the exemption under section 132 of the Code of Civil Procedure, 1908 (5 of 1908), shall be applicable to any requisition for attendance under this section.

(4) Every such inquiry as aforesaid shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860

**6.4 The Customs Valuation Rules (Determination of Value of Imported Goods), 2007: -**

I. **Rule 3. Determination of the method of valuation** - (1) Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10;

- II. **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;
- III. **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:
- IV. **Rule 6. Determination of value where value cannot be determined under rules 3, 4 and 5** - 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.
- V. **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.
- VI. **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.
- VII. **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 of 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.

VIII. 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.

## 7 Findings of the Investigation:

7.1 From the foregoing investigation, it appears that:

- (a) The subject consignment imported by M/s. Saw General Trading (IEC-AEKFS8081H) vide Bill of Entry No. 4690549 dated 23.09.2025 were mis-declared in terms of description and quantity.
- (b) In view of above findings, the goods found during examination were mis-declared with respect to quantity and description. Hence, it formed the reason to doubt the truth and accuracy of the value declared in relation to the imported goods, and as the transactional value was doubtful, the same was rejected in terms of Rule 12 of **Customs Valuation (Determination of value of imported goods) Rules, 2007**. The Rule 3(4) of Customs Valuation (Determination of Value of Import Goods) Rules, 2007 says that "if the value cannot be determined under the provisions of sub-rule 3(1), the value shall be determined by proceeding sequentially through rule 4 to 9". As the value of impugned goods cannot be determined under the provisions of sub-rule (1) of Rule 3 of the Customs Valuation Rules (CVR), 2007, the same was required to be determined sequentially under rule 4 to 9 of CVR 2007. Following the valuation rules as discussed in para 7 above, value of the consignment has been **Re-determined as Rs 26,25,047.44/- (Rupees Twenty-six lakh twenty-five thousand forty-seven Only)**.
- (c) Statement of the proprietor of the importing firm has been recorded. During his own statement, the importer has accepted the mis-declaration and submitted that the error was at supplier's end. Further, for the matter of valuation, importer has accepted market survey value of the goods and is willing to pay the differential duty.

7.2 From the investigation as mentioned in foregoing paras, it appears that the importer had resorted to mis-declaration in terms of their description & quantity for the goods covered under subject Bill of entry to evade legitimate customs duty. 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 instance 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 description & quantity. The importer has further found to be resorting to undervaluation to pay lower rate of duty. The impugned goods covered under bill of entry no. 4690549 dated 23.09.2025 appeared to be liable for confiscation under Section 111 (m) and Section 111 (l) of the Customs Act, 1962

which in turn liable the importer to be penalized under section 112(a) and/or 114AA of the Customs Act, 1962.

#### **8. Conclusion of the Investigation: -**

- (a) M/s. Saw General Trading (IEC-AEKFS8081H) attempted to import goods covered under bill of entry no 4690549 dated 23.09.2025 by way of Mis-declaration of goods in terms of their description & quantity of the goods. M/s. Saw General Trading (IEC-AEKFS8081H) have declared the total assessable value of the goods as **Rs. 12,85,368/- (Rupees Twelve lakh eighty-five thousand three hundred sixty-eight only)** with declared duty of **4,98,046/- (Rupees Four lakh ninety-eight thousand forty-six Only)**
- (b) Based on the investigation findings, value of the goods appears liable to be rejected under Rule-12 of the Customs Valuation Rule 2007 and thus, re-determined value of goods found during examination of the goods imported vide Bill of Entry No. 4690549 dated 23.09.2025 is **Rs 71,74,010.18 (Rupees Seventy-one lakh seventy-four thousand ten Only)**.
- (c) The Re-determined duty has been found to be **Rs. 26,25,047.44/- (Rupees Twenty-six lakh twenty-five thousand forty-seven only)** and Differential duty to the tune of **Rs. 21,27,001.44/- (Rupees Twenty-one lakh twenty-seven thousand one only)**.
- (d) The goods mentioned in above Table- VI and Table-VII appear to be imported by resorting to undervaluation and mis-declaration in terms of quantity and description of goods to pay lower rate to duty. Hence, the same are liable to be held for confiscation under 111(m) and 111(l) of Customs Act, 1962. Consequently, by their act of omission and commission on the part of the importer, the importer rendered himself liable for imposition of penalty under Section 112(a) and/or Section 114aa of the Customs Act, 1962.

#### **WRITTEN SUBMISISON AND PERSONAL HEARING**

9. Importer vide letter dated **03.12.2025** have submitted for waiver of SCN/ PH and stated that they are ready to pay the applicable duty, fine and penalty as per re-determined value derived on the basis of market survey. Hence, Personal hearing has not been granted.

#### **DISCUSSION AND FINDINGS**

10. I have gone through the facts of the case and Investigation Report dated **02.12.2025** along with the submissions made by the Importer **M/s Saw General Trading (IEC- AEKFS8081H)** in the subject matter. From investigation report, it appears that the said Importer in the said Bill of Entry. **4690549 DT 23.09.2025** through Customs Broker firm **M/s Seawaves Logistic Solutions (ADDFS8989CCH003)** had resorted to mis-classification, mis-declaration in term of description, quantity and undervaluation (Table-III, VI and VII of IR as per Para 4.3), thus, attempted to clear the goods covered under subject bill of entry without payment of appropriate customs duty. Hence, the same appeared to be liable for confiscation under section 111(l) and 111(m) of the Customs Act, 1962 and for such act of omission and commission, the importer **M/s Saw General Trading (IEC- AEKFS8081H)**, appear liable for penalty under Section 112(a) of the Customs Act, 1962 and importer **M/s Saw General Trading (IEC- AEKFS8081H)** appears liable for penal action under Section 114AA of the Customs Act, 1962 as the mis-declared goods could not be imported without his knowledge.

11.1 I observe as per Table-III and VII in the said Investigation Report that there is mis-declaration in description, quantity and classification as found v/s declared and it is tabulated as below:

**Table-A**

SN	ITEM	QTY DECLARED	QTY FOUND	CTH DECLARED	CTH FOUND
1	Mobile Back Cover	4138	2923.75 DOZEN	85177990	<b>39269099</b>
2	USB Charging Cable	537	203.5833 DOZEN	85444999	85444999
3	Screen guard for mobile	33334	37166.67 DEZEN	85177990	<b>70071900</b>
4	Wireless Earphone	1834	2050 DOZEN	85183020	85183020
5	Power bank	4399	4199 PCS	85076000	85076000
6	Touch glass for mobile	729	728.3333 DOZEN	85177990	<b>70071900</b>
7	Blowing tool for mobile repair	64	72 PCS	85177990	85177990
8	Screw driver	300	562 PCS	82054000	82054000
9	Soldering paste for mobile repair use	57	43.41667 DOZEN	85177990	85177990
10	Soldering wire for mobile repair use	80	96 PCS	85177990	85177990
11	MAT	284	194 PCS	39269099	39269099
12	Flux for mobile repair use	165	200 PCS	85177990	85177990
13	Integrated core for mobile repair use	165	200 PCS	85177990	85177990
14	Flood Light	317	301 PCS	94052900	94052900

From the above, I found that there is clear-cut mis-declaration in tune to description, quantity and classification, thus for the said contraventions, I hold that the impugned goods are liable for confiscation under Section 111(l) of the Customs Act, 1962.

11.2 I observe as per Para Table-III and VII in the said Investigation Report that undeclared goods found and it is tabulated as below:

**Table-B**

SN	ITEM FOUND	QTY FOUND	CTH	AV	DUTY
1	Mobile accessory strap	5000 PCS	39269099	₹ 4,849.84	₹ 1,817.23
2	Spare parts for flood light	24 KGS	94059900	₹ 2,282.62	₹ 1,084.25
3	Wire	340 KGS	85444999	₹ 81,187.81	₹ 25,151.98
4	Soldering tool	60 PCS	85151100	₹ 20,869.59	₹ 6,465.40
5	Bottles	80 PCS	70109000	₹ 2,171.80	₹ 672.82
6	Charging adaptor	200 PCS	85044030	₹ 5,032.57	₹ 2,212.32
7	Packing material	2000 PCS	85177990	₹ 3,879.87	₹ 1,453.79
8	Packing material	290 KGS	85177990	₹ 22,972.07	₹ 8,607.63
Total				<b>143246/-</b>	<b>47465/-</b>

From the above, I found that there is clear-cut mis-declaration and for the said contraventions, I hold that the impugned goods are liable for confiscation under Section 111 (l) and 111(m) of the Customs Act, 1962.

12. I observe that the impugned goods during investigation (at para 4.3) were found to be undervalued and the price of goods were redetermined by the SIIB (I) under Rule 9 of the Customs Valuation Rules, 2007. The details are as follows: -

**Table-C**

Total Declared Price in BOE (in Rs.)	Total Enhanced Ass. Value for the items (in Rs.)	Total Duty payable (in Rs.)	Duty declared as per BE (in Rs.)	Differential Duty (in Rs.)
<b>12,85,368</b>	<b>71,74,010/-</b>	<b>26,25,047/-</b>	<b>498046*</b>	<b>21,27,001/-</b>

\*importer has paid the duty of Rs 483046+**15000 Fine**=498046 on dtd 24.09.2025



I observed that the total re-determined duty for B/E 4690549 Dt 23.09.2025, is calculated to be INR **26,25,047/-** (Rupees Twenty-Six Lakh Twenty-Five Thousand, and Forty-Seven only) and thus differential duty is INR 21,27,001/- (Rupees Twenty-One Lakh Twenty-Seven Thousand and One only). I observe that the said importer has not challenged the said investigation findings in his written submission and therefore, I hold that the contention of the Department as mentioned in the said Investigation report is sustainable and I hold the same.

13. After introduction of the Self-Assessment scheme, the onus is on the importer to comply with the various laws, determine his tax liability correctly and discharge the same. The importers are required to declare the correct description, value, classification, notification number, if any, and themselves assess the Customs duty leviable, if any, on the imported goods. Self-Assessment is supported by Sections 17, 18 and 46 of the Customs Act, 1962 and the Bill of Entry (Electronic Declaration) Regulations, 2011. Thus, with the introduction of the self-assessment by amendment to Section 17, effective from 08.04.2011, it is an added and enhanced responsibility of the importer to declare the correct description, value, notifications etc., and to correctly classify, determine and pay the duty applicable in respect of the imported goods. The importer is squarely responsible for Self-Assessment of duty on imported goods and for filing all declarations and related documents and confirming these are true, correct and complete. Self-Assessment can result in assured facilitation for compliant importers. However, delinquent importers would face penal action on account of wrong Self-Assessment made with intent to evade duty or avoid compliance of conditions of notifications, Foreign Trade Policy or any other provision under the Customs Act, 1962 or the Allied Acts.

14. As per sub-section (4) of Section 46 of the Customs Act, 1962, 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. However, I find that the importer in the instant case has failed to fulfil its obligation, suppressed correct information, has given mis-statements and, thus, contravened provisions of the Customs Act, 1962 and thereby he is liable penalized under custom act.

15. I observe that the importer imported the said goods in clear violation with respect to quantity, description, classification and valuation. For the said contraventions, I hold that the impugned goods are liable for confiscation under Section 111(m) & 111(1) of the Customs Act, 1962. Further, I hold that by making the said goods liable for confiscation the importer has rendered himself liable for penal action under Section 112(a) of the Customs Act, 1962 and I hold the same.

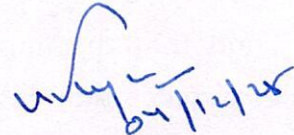
16. I find that the Importer **M/s Saw General Trading (IEC- AEKFS8081H)** has intentionally undervalued, mis-declared, mis-classified the impugned goods and filed wrong declaration before the Customs authorities. For such act of omission and commission I hold that the importer is liable for penalty under section 114AA of the Customs Act, 1962.

17. In view of the above, I pass the following order:

**ORDER**

- i. I order to reject the declared assessable value of **Rs. 12,85,368/- (Rupees Twelve Lakh Eighty-Five Thousand, Three Hundred and Sixty-Eight Only)** of the goods covered under the Bill of Entry No. **4690549 DT 23.09.2025**, in terms of Rule 12 of Customs Valuation Rule, 2007 and re-determine the same at **Rs. 71,74,010/- (Rupees Seventy-One Lakh Seventy-Four Thousand, and Ten Only)** as mentioned hereinabove under Rule 9 read with Rule 7 Customs Valuation Rule, 2007. The Bills of Entry to be re-assessed, re-classify accordingly after proper amendment as per finding of investigation Report dated **02.12.2025**.
- ii. I order to confiscate all the goods to this order under Section 111(1) and 111(m) of the Customs Act, 1962 having re-determined assessable value of **Rs. 71,74,010/- (Rupees Seventy-One Lakh Seventy-Four Thousand, and Ten Only)**. However, I give an option to redeem the goods above for home consumption on payment of a Redemption Fine of **Rs. 4,50,000/- (Rupees Four Lakh and Fifty Thousand Only) under section 125 of Customs Act, 1962**.
- iii. I also impose a penalty of **Rs. 2,00,000/- (Rupees Two Lakh Only)** on **M/s Saw General Trading (IEC- AEKFS8081H)**, under Section **112(a)** of the Customs Act, 1962 and other allied acts.
- iv. I also impose a penalty of **Rs. 50,000/- (Rupees Fifty Thousand Only)** on importer of the **M/s Saw General Trading (IEC- AEKFS8081H)** for non-compliance of mandatory provisions, under Section 114AA of the Customs Act, 1962 and other allied acts.

18. This order has been passed without prejudice to any other action that may be taken against the above-mentioned firm and person under the provision of the Customs Act, 1962 and/ or any other law, for time being in force in India.



**(Mazid Khan)**

Joint Commissioner of Customs,  
Gr VA, NS-V, JNCH.

To,

**M/s Saw General Trading (IEC- AEKFS8081H)**

Gala No. E29 Plot-97E MAMSA ESTATE,  
MOHAMMED SHAHID MARG,  
MUMBAI-400008

Copy to: -

- 1.) The Deputy Commissioner of Customs, Review Cell, JNCH Nhava Sheva.
- 2.) The Deputy Commissioner of Customs, CAC, NS-V, JNCH Nhava Sheva.
- 3.) The Deputy Commissioner of Customs, EDI, NS-V, JNCH Nhava Sheva.
- 4.) CHA-M/s. Seawaves Logistic Solutions (ADDFS8989CCH003)
- 5.) Office Copy.