



सीमाशुल्कआयुक्तकाकार्यालय(एनएस-V)
OFFICE OF COMMISSIONER OF CUSTOMS (NS-V)
 जवाहरलालनेहरूकस्टमहाउस, न्हावा-शेवा
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA
 ताल-उरण, जिला- रायगढ़, महाराष्ट्र-400 707
TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA-400707



F. No.: CUS/SIIB/INT/895/2025-Group 5A-O/o Commissioner-Customs-Nhava Sheva-V
 Date of Order: 05-12-2025
 S/10-Adj-354/2025-26/Gr. VA/ JNCH
 Date of issue: 1/12/2025

DIN No.: 20251278NX0000888BED

Passed by: Shri MAZID KHAN

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

Order No. 1285/2025-26/3C/Gr.VA/NS-V/CAC/JNCH

Name of Party/Noticee: M/s. Powerhive (IEC-CXMPM4304C)

मूलआदेश

1. यह प्रति जिस व्यक्तिको जारी की जाती है, उसके उपयोग के लिए निः शुल्क दी जाती है।
2. इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की संसूचना की तारीख से साठ दिनों के भीतर सीमाशुल्क 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 फीस के रूप में 1.50 रुपये मात्र का स्टॉप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रति लगायी जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है तो इसपर न्यायालय फीस के रूप में 1.50 रुपये का स्टॉप भी लगाया जायेगा जैसाकि न्यायालय फीस अधिनियम 1970 की अनुसूची 1, मदके अंतर्गत निर्धारित किया गया है।
3. इस निर्णय या आदेश के विरुद्ध अपील करने वाला व्यक्ति अपील अनिर्णीत रहने तक, शुल्क या शास्ति के 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.

BRIEF FACTS OF THE CASE

M/s. Powerhive (IEC-CXMPM4304C) having address at Shop No. 109B, 1st Floor,

Gandhi Bhuvan CHS Chunam Lane DR D, Mumbai-400007(hereinafter referred to as 'the importer'), filed Bill of Entry No. 4712465 dated 25.09.2025 (RUD-1), through their Customs Broker M/s. Pearl Shell Agencies (CB Code – AAEPUI299BCH001).

2. On the basis of a specific intelligence, the goods stuffed in Container no. MSMU5478051 (40ft.) under Bill of Entry No. 4712465 dated 25.09.2025, lying at CFS M/s. Ameya Logistics Pvt. Ltd., Village Dhasakhoshi, Taluka- Uran, Post- Khopte, District- Raigad- 410212, was kept on hold by SIIB(I) vide Hold no. 499/2025-26 SIIB(I) dated 26.09.2025.

3. The 100% Examination of the said Container having no. MSMU5478051 (40ft.) was carried out by the officers of SIIB(I), JNCH under Panchanama dated 30.10.2025. The details of goods declared in Bill of Entry No. 4712465 dated 25.09.2025 and goods found during examination have been tabulated as Table-I, below for comparison:

TABLE-I

DECLARED				
Sr. No.	CTH	Description of Goods	Qty	UQC
1	85444999	CABLE DESKTOP POWER CABLE 1.5M	7750	NOS
2	85444999	CABLE LAPTOP POWER CABLE 1.5M	7750	NOS
3	85444999	CABLE DESKTOP POWER CABLE 3M	1450	NOS
4	85444999	CABLE 2PIN LAPOP POWER CABLE 1.5M	3000	NOS
5	85444999	CABLE CAT6 0.3M CABLE	3000	NOS
6	85444999	CABLE CAT6 1.5M CABLE	8000	NOS
7	85444999	CABLE CAT6 3M CABLE	7500	NOS
8	85444999	CABLE CAT6 5M CABLE	5000	NOS
9	85444999	CABLE CAT6 10M CABLE	1500	NOS
10	85444999	CABLE CAT6 30M CABLE	600	NOS
11	85444999	CABLE 5PIN 1.5M CABLE	2800	NOS
12	85444999	CABLE PRINTER 3M CABLE	8500	NOS
13	85444999	CABLE PRINTER CABLE 1.5M	3000	NOS
14	85444999	CABLE EXTENSION CABLE 1.5M	3000	NOS
15	85444999	CABLE AM TO 5PIN 1.5M CABLE	10000	NOS
16	85444999	CABLE PRINTER CABLE 5M	3000	NOS
17	85369090	CONVERTER EU TRAVEL PLUG CONVERTER	3000	NOS
18	85073000	BATTERY AA 2500 NICD BATTERY (R-41145408)	64000	NOS
19	85073000	BATTERY AA 1800 NICD BATTERY (R-41145408)	32000	NOS

20	85073000	BATTERY AAA 1100 NICD BATTERY (R-41145408)	72000	NOS
21	35061000	AB GLUE (QTY IN KGS)	120	KGS
22	40169990	MOUSEPAD (FOR ADP) (QTY IN KGS)	375	KGS
23	85176960	SET TOP BOX FAS905W (R-41237639)	750	NOS
24	84735000	LAPTOP TOP PANELS MIX MODELS	2400	NOS
25	85241110	LAPTOP LED SCREEN 14.0"	2710	NOS
26	85241110	LAPTOP LED SCREEN 15.6"	1610	NOS
27	85241110	LAPTOP LED SCREEN 7"	80	NOS
28	85322100	CAPACITOR 10000uf 100V, 35*100MM	1030	NOS
29	85334010	TRIMPOT 3296W TRIMPOT	71000	NOS
30	85334010	TRIMPOT 3396P TRIMPOT	12000	NOS
31	85334010	TRIMPOT 3006P TRIMPOT	20000	NOS
32	85369090	CONNECTOR M12 A-5P M ST	1200	NOS
33	85369090	CONNECTOR M12 A-5P F ST	1000	NOS
34	85369090	CONNECTOR M12 A-4P F ST	300	NOS
35	85369090	CONNECTOR DC PIN CONNECTOR	3200	NOS
36	85444999	CABLE DC CABLE 1M	700	NOS
37	85444999	CABLE 3RCA 1.5M CABLE	47500	NOS
38	85444999	CABLE AV AUX 1.5M CABLE	20000	NOS
39	85444999	CABLE ST 2RCA 1.5M CABLE	22500	NOS
40	85444999	CABLE HDMI 1.5M CABLE	4500	NOS
41	85444999	CABLE HDMI 3M CABLE	5000	NOS

TABLE -II

Found on Examination			
Sr. No.	CTH	Description	Qty in Nos/Kgs
1	85444999	Desktop Power Cable 1.5M	3750
2	85444999	Desktop Power Cable 1.2M	4000
3	85444999	Laptop Power Cable 1.5M	3900
4	85444999	Laptop Power Cable 1.2M	4000
5	85444999	Desktop Power Cable 3M	1450
6	85444999	2PIN Laptop Power Cable 1.5M	3000
7	85444999	CAT6 0.3M Cable	3000
8	85444999	CAT6 1.5m Cable	8400
9	85444999	CAT6 3M Cable	7250
10	85444999	CAT6 5M Cable	5000
11	85444999	CAT6 10M Cable	1400

12	85444999	CAT6 30M Cable	600
13	85444999	5PIN 1.5M Cable	2800
14	85444999	Printer 3M Cable	8800
15	85444999	Printer Cable 1.5M	3000
16	85444999	Extension Cable 1.5M	3000
17	85444999	AM to 5PIN 1.5M Cable	10000
18	85444999	Printer Cable 5M	2800
19	85369090	EU Travel Plug Convertor	3000
20	85073000	AA 2500 NICD Battery (R-41145408)	63360
21	85073000	AA 1800 NICD Battery (R-41145408)	32000
22	85073000	AAA 1100 NICD Battery (R-41145408)	72720
23	35061000	AB Glue (Qty. in Kgs.)	142.5
24	40169990	Mouse Pad (For ADP) (Qty. in Kgs.)	375
25	85176960	Set Top Box FAS905W (R-41237639)	750
26	84735000	Laptop Top Panel Mix Models	200
27	85241110	Laptop LED Screen 14.0"	2160
28	85241110	Laptop LED Screen 15.6"	2160
29	85241110	Laptop LED Screen 7"	50
30	85322100	Capacitor 10000uF 100V 35*100MM	1030
31	85334010	3296W Trimpot	71000
32	85334010	3396P Trimpot	12000
33	85334010	3006P Trimpot	20000
34	85369090	M12 A-5P M ST Connector	1200
35	85369090	M12 A-5P F ST Connector	1000
36	85369090	M12 A-4P F ST Connector	300
37	85369090	DC Pin Connector	3200
38	85444999	DC Cable 1M	700
39	85444999	3RCA 1.5M Cable	50000
40	85444999	AV AUX 1.5M Cable	24000
41	85444999	ST 2RCA 1.5M Cable	25500
42	85444999	HDMI 1.5M Cable	5700

The difference between declared and quantity found during examination is tabulated in below Table

TABLE-III

Declared				Found		Remarks
Sr. No.	CTH	Description of Goods	Qty in Nos./Kgs	Description of Goods	Qty in Nos./Kgs	
1	85444999	CABLE DESKTOP POWER CABLE 1.5M	7750 Nos.	Desktop Power Cable 1.5M	3750 Nos.	Total quantity found same
				Desktop Power Cable 1.2M	4000 Nos.	
2	85444999	CABLE LAPTOP POWER CABLE 1.5M	7750 Nos.	Laptop Power Cable 1.5M	3900 Nos.	150 Nos. found in excess
				Laptop Power Cable 1.2M	4000 Nos.	
3	85444999	CABLE DESKTOP POWER CABLE 3M	1450 Nos.	Desktop Power Cable 3M	1450 Nos.	Same as declared
4	85444999	CABLE 2PIN LAPOP POWER CABLE 1.5M	3000 Nos.	2PIN Laptop Power Cable 1.5M	3000 Nos.	Same as declared

5	85444999	CABLE CAT6 0.3M CABLE	3000 Nos.	CAT6 0.3M Cable	3000 Nos.	Same as declared
6	85444999	CABLE CAT6 1.5M CABLE	8000 Nos.	CAT6 1.5m Cable	8400 Nos.	400 Nos. found in excess
7	85444999	CABLE CAT6 3M CABLE	7500 Nos.	CAT6 3M Cable	7250 Nos.	250 Nos. found less
8	85444999	CABLE CAT6 5M CABLE	5000 Nos.	CAT6 5M Cable	5000 Nos.	Same as declared
9	85444999	CABLE CAT6 10M CABLE	1500 Nos.	CAT6 10M Cable	1400 Nos.	100 Nos. found less
10	85444999	CABLE CAT6 30M CABLE	600 Nos.	CAT6 30M Cable	600 Nos.	Same as declared
11	85444999	CABLE 5PIN 1.5M CABLE	2800 Nos.	5PIN 1.5M Cable	2800 Nos.	Same as declared
12	85444999	CABLE PRINTER 3M CABLE	8500 Nos.	Printer 3M Cable	8800 Nos.	300 Nos. found in excess
13	85444999	CABLE PRINTER CABLE 1.5M	3000 Nos.	Printer Cable 1.5M	3000 Nos.	Same as declared
14	85444999	CABLE EXTENSION CABLE 1.5M	3000 Nos.	Extension Cable 1.5M	3000 Nos.	Same as declared
15	85444999	CABLE AM TO 5PIN 1.5M CABLE	10000 Nos.	AM to 5PIN 1.5M Cable	10000 Nos.	Same as declared
16	85444999	CABLE PRINTER CABLE 5M	3000 Nos.	Printer Cable 5M	2800 Nos.	200 Nos. found less
17	85369090	CONVERTER EU TRAVEL PLUG CONVERTER	3000 Nos.	EU Travel Plug Converter	3000 Nos.	Same as declared
18	85073000	BATTERY AA 2500 NICD BATTERY (R-41145408)	64000 Nos.	AA 2500 NICD Battery (R-41145408)	63360 Nos.	640 Nos. found less
19	85073000	BATTERY AA 1800 NICD BATTERY (R-41145408)	32000 Nos.	AA 1800 NICD Battery (R-41145408)	32000 Nos.	Same as declared
20	85073000	BATTERY AAA 1100 NICD BATTERY (R-41145408)	72000 Nos.	AAA 1100 NICD Battery (R-41145408)	72720 Nos.	720 Nos. found in excess
21	35061000	AB GLUE (QTY IN KGS)	120 kgs.	AB Glue (Qty. in Kgs.)	142.5 kgs.	22.5 Kgs. found in excess
22	40169990	MOUSEPAD (FOR ADP) (QTY IN KGS)	375 kgs.	Mouse Pad (For ADP) (Qty. in Kgs.)	375 kgs.	Same as declared
23	85176960	SET TOP BOX FAS905W (R-41237639)	750 Nos.	Set Top Box FAS905W (R-41237639)	750 Nos.	Same as declared
24	84735000	LAPTOP TOP PANELS MIX MODELS	2400 Nos.	Laptop Top Panel Mix Models	200 Nos.	2200 Nos. found less

25	85241110	LAPTOP LED SCREEN 14.0"	2710 Nos.	Laptop LED Screen 14.0"	2160 Nos.	550 Nos. found less
26	85241110	LAPTOP LED SCREEN 15.6"	1610 Nos.	Laptop LED Screen 15.6"	2160 Nos.	550 Nos. found in excess
27	85241110	LAPTOP LED SCREEN 7"	80 Nos.	Laptop LED Screen 7"	50 Nos.	30 Nos. found less
28	85322100	CAPACITOR 10000uf 100V, 35*100MM	1030 Nos.	Capacitor 10000uF 100V 35*100MM	1030 Nos.	Same as declared
29	85334010	TRIMPOT 3296W TRIMPOT	71000 Nos.	3296W Trimpot	71000 Nos.	Same as declared
30	85334010	TRIMPOT 3396P TRIMPOT	12000 Nos.	3396P Trimpot	12000 Nos.	Same as declared
31	85334010	TRIMPOT 3006P TRIMPOT	20000 Nos.	3006P Trimpot	20000 Nos.	Same as declared
32	85369090	CONNECTOR M12 A-5P M ST	1200 Nos.	M12 A-5P M ST Connector	1200 Nos.	Same as declared
33	85369090	CONNECTOR M12 A-5P F ST	1000 Nos.	M12 A-5P F ST Connector	1000 Nos.	Same as declared
34	85369090	CONNECTOR M12 A-4P F ST	300 Nos.	M12 A-4P F ST Connector	300 Nos.	Same as declared
35	85369090	CONNECTOR DC PIN CONNECTOR	3200 Nos.	DC Pin Connector	3200 Nos.	Same as declared
36	85444999	CABLE DC CABLE 1M	700 Nos.	DC Cable 1M	700 Nos.	Same as declared
37	85444999	CABLE 3RCA 1.5M CABLE	47500 Nos.	3RCA 1.5M Cable	50000 Nos.	2500 Nos. found in excess
38	85444999	CABLE AV AUX 1.5M CABLE	20000 Nos.	AV AUX 1.5M Cable	24000 Nos.	4000 Nos. found in excess
39	85444999	CABLE ST 2RCA 1.5M CABLE	22500 Nos.	ST 2RCA 1.5M Cable	25500 Nos.	3000 Nos. found in excess
40	85444999	CABLE HDMI 1.5M CABLE	4500 Nos.	HDMI 1.5M Cable	5700 Nos.	1200 Nos. found in excess
41	85444999	CABLE HDMI 3M CABLE	5000 Nos.	Not found		

4. Since, the aforesaid Bill of Entry No. 4712465 dated 25.09.2025 had remained under assessment for a period exceeding 30 days without any final assessment or examination, the system had automatically cancelled the same due to lapse of the statutory time period. Screenshot of report of list of BEs cancelled by system attached below, Bill of Entry No. 4712465 dated 25.09.2025 is showing on 1st number.

Adobe Scan 14 Nov 2025

Done

Indian Customs EDI System - Imports V1.5								
JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707 (INNSA1)								
List of B/E Cancelled								
Period(BE) :			To : 25/09/2025					
Cancelled :			25/09/2025			To : 14/11/2025		
BE No. (1)	BE Date (2)	CC (3)	Type (4)	Name of Importer (5)	CHA No. (6)	Cancel Date (7)	Cancel By (8)	Reasons for Cancellation (9)
4712465	25/09/2025	N	H	POWERHIVE	AAEPUI299BCH001	25/10/2025	SYSTEM	Prior BE 30days Old
4713380	25/09/2025	N	W	INDUSTEEL INDIA LLP	AFVPH1259GCH001	25/10/2025	SYSTEM	Prior BE 30days Old
4715131	25/09/2025	N	H	SAWARIYA ENTERPRISES	AAEC12278MCH001	25/10/2025	SYSTEM	Prior BE 30days Old
4715744	25/09/2025	N	H	DKSH INDIA PRIVATE LIMITED	AANFK5631QCH002	25/10/2025	SYSTEM	Prior BE 30days Old
4715931	25/09/2025	N	H	HUBERGROUP INDIA PRIVATE LIMITED	AAICR6037MCH001	25/10/2025	SYSTEM	Prior BE 30days Old
4719006	25/09/2025	N	H	TAPRATH ELASTOMERS LLP	AACCM0793MCH001	25/10/2025	SYSTEM	Prior BE 30days Old
4726647	25/09/2025	N	H	INDIAN SPICES	AAVTR4762LCH001	25/10/2025	SYSTEM	Prior BE 30days Old
4726730	25/09/2025	N	X	RALSON TYRES LIMITED	ABNCS4034PCH001	30/10/2025	10048520	DELETION APPVD BY ADC IN E FILE CUS/APR/BE/1796 GR2HK/JNCH CHLN 105200
4728809	25/09/2025	N	H	MAHLE ANAND THERMAL SYSTEMS PRIVATE LIMITED	AACFT7897CCH003	25/10/2025	SYSTEM	Prior BE 30days Old
4730609	25/09/2025	N	H	RISEN METAL & ALLOYS	AAEC12278MCH001	25/10/2025	SYSTEM	Prior BE 30days Old
4730631	25/09/2025	N	H	RISEN METAL & ALLOYS	AAEC12278MCH001	25/10/2025	SYSTEM	Prior BE 30days Old

Hence, the importer has filed a fresh Bill of Entry No. 5413169 dated 31.10.2025 through other Customer Broker M/s. Tamilnadu Shipping Services (AACFT2405QCH003) with same particulars of previous Bill of Entry 4712465 dated 25.09.2025. **Accordingly, for further course of action/investigation the fresh Bill of Entry No. 5413169 dated 31.10.2025 has been taken in account.**

5. The importer M/s. Powerhive (IEC-CXMPM4304C) requested for allowing them the permission to shift the goods in the Warehouse to avoid heavy demurrage and detention charges by availing section 49 of the Customs Act, 1962 till the investigation is completed. Accordingly, Permission for shifting the goods in W/H for the goods imported vide the Bill of Entry No. 5413169 dated 31.10.2025 under section 49 of the Customs Act, 1962 was given vide letter dated 07.11.2025

6. **BIS:** - For the goods mentioned at Sr. No. 20,21,22 and 25 in above Table-II Importer had submitted the applicable BIS certificates. But for the goods mentioned from Sr. No. 1 to 6 in above Table-II, which are PVC insulated Power Cord/Cable (up to 250 V) having attached integrated Plug, wherein the power cables are covered under IS 694 of Electrical Wires, Cables, Appliances and Protection Devices and Accessories (Quality Control) Order, 2003 and attached Integrated Plug is covered under IS 1293:2005 of Plugs and Socket-Outlets and Alternating Current Direct Connected Static Prepayment Meters for Active Energy (Quality Control) Order, 2021, Importer had not submitted applicable BIS Certificate/License.

Further, the Standard Marks specified under a license from the Bureau of Indian Standards as per Scheme-I of Schedule-II of the Bureau of Indian Standards (Conformity Assessment) Regulation, 2018, were also not found on the goods.

7. Valuation of the goods:

7.1 For the purpose of the Customs Tariff Act, 1975, valuation of imported goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of Value of Imported Goods), Rules, 2007 [Customs Valuation Rules, 2007 for short]. As per said provisions of the Act and Rules, transaction value of the imported goods is to be accepted subject to Rule 12 of the Customs Valuation Rules, 2007. However, in the instant case there appeared reasonable belief to doubt the truth and accuracy of the declared value as the details of comparable brand, quantity, description, Country of Origin

of identical or similar goods were not available as the goods were unbranded/local and the descriptions were vague. In view of the above reasons, declared transaction value appeared liable for rejection under Rule 12 of the Customs Valuation Rules, 2007. 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 Rules, 2007. Efforts were made to ascertain the value of the subject goods by perusing the contemporaneous import data of identical or similar goods of same description, brand, make, model, 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. However, the same cannot be done due to the reasons stated above. Therefore, determination of correct value could not be done under Rule 4 and 5 of the Customs Valuation Rules, 2007. Correct value also cannot be determined under Rules 7 & 8 of the valuation rules for unavailability of accurate data. The determination of value of the subject goods covered under subject bill of entry is proposed to be done under Rule 9 after following the principles of Rule 7 of the Customs Valuation Rules, 2007.

7.2 In terms of the rule 9 of the CVR (Import) i.e. Residual method, 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

7.3 For the said purpose, a market survey for the goods imported vide Bill of Entry No. 5413169 dated 31.10.2025 was conducted by the officer of SIIB(I), JNCH along with Shri Balashiram Nana Darekar, G-card holder (Kardex No. G/PA/MUMB1/202413926) of CB Firm M/s. Tamilnadu Shipping Services (AACFT2405QCHO03) and Authorized Representative of M/s. Powerhive (IEC-CXMPM4304C) on 12.11.2025, on the basis of representative samples which were drawn during examination of subject consignment by officer of SIIB(I), JNCH, for the purpose of ascertaining the market prices of the goods covered under subject Bill of Entry. Market survey was done in the areas Lamington Road, Mumbai and nearby areas, for fair and appropriate retail prices of the goods.

7.4 The assessable value of the goods covered under subject Bill of Entry is liable to be redetermined, under Rule 9 of the Customs Valuation (Residual Method) Rules, 2007. Based on the Valuer's Report and Average wholesale Market Value, Assessable Value item wise has been taken as 45% of the average Market value, for the goods covered under the said Bill of Entry Number 5413169 dated 31.10.2025 is calculated as below.-

TABLE-IV

Sr. No.	CTH	Description	Qty in Nos/Kgs	Average Wholesale Price in Rs.	45% Average Wholesale Price as per Deductive Method	of Re-determined Assessable Value in Rs.
(a)	(d)	(b)	(c)	(e)	(f)	(g)
1	85444999	Desktop Power Cable 1.5M	3750	10.00	4.50	16875
2	85444999	Desktop Power Cable 1.2M	4000	10.00	4.50	18000

3	85444999	Laptop power Cable 1.5M	3900	10.00	4.50	17550
4	85444999	Laptop Power Cable 1.2M	4000	10.00	4.50	18000
5	85444999	Desktop Power Cable 3M	1450	15.00	6.75	9787.5
6	85444999	2PIN Laptop Power Cable 1.5M	3000	11.00	4.95	14850
7	85444999	CAT6 0.3M Cable	3000	5.00	2.25	6750
8	85444999	CAT6 1.5m Cable	8400	11.00	4.95	41580
9	85444999	CAT6 3M Cable	7250	14.00	6.30	45675
10	85444999	CAT6 5M Cable	5000	20.00	9.00	45000
11	85444999	CAT6 10M Cable	1400	35.00	15.75	22050
12	85444999	CAT6 30M Cable	600	80.00	36.00	21600
13	85444999	5PIN 1.5M Cable	2800	10.33	4.65	13020
14	85444999	Printer 3M Cable	8800	18.33	8.25	72600
15	85444999	Printer 1.5M Cable	3000	13.00	5.85	17550
16	85444999	Extension Cable 1.5M	3000	13.00	5.85	17550
17	85444999	AM to 5PIN 1.5M Cable	10000	12.00	5.40	54000
18	85444999	Printer Cable 5M	2800	20.00	9.00	25200
19	85369090	EU Travel Plug Convertor	3000	6.00	2.70	8100
20	85073000	AA 2500 NICD Battery (R-41145408)	63360	5.00	2.25	142560
21	85073000	AA 1800 NICD Battery (R-41145408)	32000	5.00	2.25	72000
22	85073000	AAA 1100 NICD Battery (R-41145408)	72720	5.00	2.25	163620
23	35061000	AB Glue (Qty. in Kgs.)	142.5	110.00	49.50	7053.75
24	40169990	Mouse Pad (For ADP) (Qty. in Kgs.)	375	115.00	51.75	19406.25
25	85176960	Set Top Box FAS905W (R-41237639)	750	600.00	270.00	202500
		Laptop Top				

26	84735000	Panel Mix Models	200	300.00	135.00	27000
27	85241110	Laptop LED Screen 14.0"	2160	1500.00	675.00	1458000
28	85241110	Laptop LED Screen 15.6"	2160	1600.00	720.00	1555200
29	85241110	Laptop LED Screen 7"	50	500.00	225.00	11250
30	85322100	Capacitor 10000uF 100V 35*100MM	1030	36.00	16.20	16686
31	85334010	3296W Trimpot	71000	10.67	4.80	340800
32	85334010	3396P Trimpot	12000	11.00	4.95	59400
33	85334010	3006P Trimpot	20000	15.00	6.75	135000
34	85369090	M12 A-5P M ST Connector	1200	40.00	18.00	21600
35	85369090	M12 A-5P F ST Connector	1000	39.00	17.55	17550
36	85369090	M12 A-4P F ST Connector	300	50.00	22.50	6750
37	85369090	DC Connector Pin	3200	30.00	13.50	43200
38	85444999	DC Cable 1M	700	62.00	27.90	19530
39	85444999	3RCA 1.5M Cable	50000	10.00	4.50	225000
40	85444999	AV AUX 1.5M Cable	24000	7.00	3.15	75600
41	85444999	ST 2RCA 1.5M Cable	25500	6.00	2.70	68850
42	85444999	HDMI 1.5M Cable	5700	12.00	5.40	30780
Total						5205073.5

7.5 Based on the above CTH and Re-determined Assessable Value calculated as in above table, Re-determined duty for each item and total Duty is calculated as below: Calculation Sheet

TABLE-V

Sr. No.	CTH	Description	Qty in Nos/Kgs	Re-determined Assessable Value in Rs.	BCD in Rs.	SWS in Rs.	IGST in Rs.	Total Duty in Rs. (e+f+g)
(a)	(d)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	85444999	Desktop Power Cable 1.5M	3750	16875	0.00	0.00	3037.50	3037.50
2	85444999	Desktop Power Cable 1.2M	4000	18000	0.00	0.00	3240.00	3240.00
3	85444999	Laptop Power Cable 1.5M	3900	17550	0.00	0.00	3159.00	3159.00
4	85444999	Laptop Power Cable 1.2M	4000	18000	0.00	0.00	3240.00	3240.00
5	85444999	Desktop Power Cable 3M	1450	9787.5	0.00	0.00	1761.75	1761.75
6	85444999	2PIN Laptop Power Cable 1.5M	3000	14850	0.00	0.00	2673.00	2673.00
7	85444999	CAT6 0.3M Cable	3000	6750	0.00	0.00	1215.00	1215.00
8	85444999	CAT6 1.5m Cable	8400	41580	0.00	0.00	7484.40	7484.40
9	85444999	CAT6 3M Cable	7250	45675	0.00	0.00	8221.50	8221.50
10	85444999	CAT6 5M Cable	5000	45000	0.00	0.00	8100.00	8100.00
11	85444999	CAT6 10M Cable	1400	22050	0.00	0.00	3969.00	3969.00
12	85444999	CAT6 30M Cable	600	21600	0.00	0.00	3888.00	3888.00
12	85444999	5PIN 1.5M Cable	2800	13020	0.00	0.00	2343.60	2343.60
14	85444999	Printer 3M Cable	8800	72600	0.00	0.00	13068.00	13068.00
15	85444999	Printer Cable 1.5M	3000	17550	0.00	0.00	3159.00	3159.00
16	85444999	Extension Cable 1.5M	3000	17550	0.00	0.00	3159.00	3159.00
17	85444999	AM to 5PIN 1.5M Cable	10000	54000	0.00	0.00	9720.00	9720.00
18	85444999	Printer Cable 5M	2800	25200	0.00	0.00	4536.00	4536.00
19	85369090	EU Travel Plug Converter	3000	8100	810.00	81.00	1618.38	2509.38
20	85073000	AA 2500 NICD Battery (R-41145408)	63360	142560	14256.00	1425.60	28483.49	44165.09
21	85073000	AA 1800 NICD Battery (R-41145408)	32000	72000	7200.00	720.00	14385.60	22305.60
22	85073000	AAA 1100 NICD Battery (R-41145408)	72720	163620	16362.00	1636.20	32691.28	50689.48
23	35061000	AB Glue (Qty. in Kgs.)	142.5	7053.75	705.38	70.54	1409.34	2185.25
24	40169990	Mouse Pad (For ADP) (Qty. in Kgs.)	375	19406.25	1940.63	194.06	3877.37	6012.06
25	85176960	Set Top Box FAS905W (R-41237639)	750	202500	0.00	0.00	36450.00	36450.00
26	84735000	Laptop Top Panel Max Models	200	27000	0.00	0.00	4860.00	4860.00
27	85241110	Laptop LED Screen 14.0"	2160	1458000	0.00	0.00	262440.00	262440.00
		Laptop LED						
28	85241110	Screen 15.6"	2160	1555200	0.00	0.00	279936.00	279936.00
29	85241110	Laptop LED Screen 7"	50	11250	0.00	0.00	2025.00	2025.00
30	85322100	Capacitor 10000uF 100V 35*100MM	1030	16686	0.00	0.00	3003.48	3003.48
31	85334010	3296W Triampot	71000	340800	0.00	0.00	61344.00	61344.00
32	85334010	3396P Triampot	12000	59400	0.00	0.00	10692.00	10692.00
33	85334010	3006P Triampot	20000	135000	0.00	0.00	24300.00	24300.00
34	85369090	M12 A-5P M ST Connector	1200	21600	0.00	0.00	3888.00	3888.00
35	85369090	M12 A-5P F ST Connector	1000	17550	0.00	0.00	3159.00	3159.00
36	85369090	M12 A-4P F ST Connector	300	6750	0.00	0.00	1215.00	1215.00
37	85369090	DC Pin Connector	3200	43200	0.00	0.00	7776.00	7776.00
38	85444999	DC Cable 1M	700	19530	0.00	0.00	3515.40	3515.40
39	85444999	3RCA 1.5M Cable	50000	235000	0.00	0.00	40500.00	40500.00
40	85444999	AV AUX 1.5M Cable	24000	75600	0.00	0.00	13608.00	13608.00
41	85444999	ST 2RCA 1.5M Cable	25500	68850	0.00	0.00	12393.00	12393.00
42	85444999	HDMI 1.5M Cable	5700	30780	0.00	0.00	5540.40	5540.40
Total				5205073.5	41274.00	4127.40	945045.48	990486.88

Re determined Assessable Value of the goods mentioned from Sr. No. 1 to 6 of Table-II is **Rs. 95062.5/-**.

7.6 Re-determined Assessment value and duty for the goods covered under Bill of Entry No. 5413169 dated 31.10.2025 are as following:

Particulars	Amount (In Rs.)
Declared Assessable Value(as per BE)	27,02,232.2/-
Declared Duty (as per BE)	5,20,061/-
Re determined Assessable Value	52,05,073.5/-
Total Re determined Duty	9,90,486.88/-
Re determined Assessable value of the goods mentioned from Sr. No. 1 to 6 of Table-II	95062.5/-
Re determined duty apart from the goods mentioned from Sr. No. 1 to 6 of Table-II	9,73,375.6/-
Total Duty Difference	4,70,425.88/-
Duty Difference apart from the goods mentioned from Sr. No. 1 to 6 of Table-II	4,62,930.23/-

8. Seizure

8.1 From the above, it is evident that the goods imported vide Bill of Entry No. 5413169 dated 31.10.2025 are mis declared in terms of quantity and valuation to evade applicable duty. The applicable BIS Certificate/License has also been not submitted for the goods mentioned from Sr. No. 1 to 6 of above Table-II.

In view of above, having reasonable believe that the goods imported vide Bill of Entry Number 5413169 dated 31.10.2025 are liable for confiscation under section 111(d) 111(l) and 111(m) of the Customs Act, 1962, the impugned goods imported vide above said Bill of Entry were seized, under Section 110 of the Customs Act, 1962, vide Seizure dated 21.10.2025.

9. Submissions by the Importer

9.1 Importer vide letter dated 13.11.2025 submitted that they accept the enhanced value for the final assessment of the subject consignment and requested for not issuing any Show Cause Notice or any personal hearing. Further, vide letter dated 21.11.2025 submitted that;

- They imported the following goods in a bona fide belief, based on their market understanding, that they did not require a mandatory BIS certification:
- Desktop Power Cable 1.5M (Qty: 7750 Pcs)
- Laptop Power Cable 1.5M (Qty: 7750 Pcs)
- Desktop Power Cable 3M (Qty: 1450 Pcs)
- 2Pin Laptop Power Cable 1.5M (Qty: 3000 Pcs)
- They have now been apprised by this office that these power cables fall under the compulsory registration scheme of the BIS. They unconditionally and respectfully admit that this was an inadvertent error on their part due to a genuine lack of

- knowledge and not a wilful attempt to circumvent the law.
- They are a genuine company engaged in the import and trade of computer hardware. This is their first-ever violation of this nature. Their past import history will confirm that they have always been compliant with all Customs and regulatory requirements.
 - The imported goods are standard power cables. They are not consumer-end products sold directly to households but are components used in the assembly and repair of computer systems. They are not hazardous, dangerous, or of a nature that poses a significant risk to public health or safety.
 - They undertake that this was a one-time error and they shall never again import any item falling under the compulsory BIS scheme without first obtaining the necessary certificate.
 - They are fully willing to comply with any other conditions this office may impose, such as furnishing a bond for the value of the goods.

9.2 In light of the above, they requested to allow a one-time waiver for the requirement of the BIS certificate for the aforementioned items and Permit the release of the said goods upon any terms and conditions as deem fit.

9.3 Importer submitted a letter dated 04.12.2025. Vide the said letter, they requested for waiver from SCN and personal hearing.

10. Relevant provisions of the law in so far as they apply to this case are as below:

10.1 Section 17. Assessment of duty. -

- (1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.
- (2) The proper officer may verify the 2 [the entries made under section 46 or section 50 and the self assessment of goods referred to in sub-section (1)] and for this purpose, examine or test any imported goods or export goods or such part thereof as may be necessary.
- 3 [Provided that the selection of cases for verification shall primarily be on the basis of risk evaluation through appropriate selection criteria.]
- 4 [(3) For 5 [the purposes of verification] under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any document or information, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.]
- (4) Where it is found on verification, examination or testing of the goods or otherwise that the self- assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.
- (5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter 6 [***] and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re- assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case

10.2 Section 46(4) 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, relating to the imported goods.

10.3 Section 111. 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) 2[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 3[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];

10.4 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, harboring, 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 1 [not exceeding the value of the goods or five thousand rupees], whichever is the greater;

2 [(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;]

[(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty 4 [not exceeding the difference between the declared value and the value thereof or five thousand rupees], whichever is the greater;]

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty 5 [not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty 6 [not

exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest.]

10.5 SECTION 114A: Penalty for short-levy or non-levy of duty in certain cases.— Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under 9[sub-section (8) of section 28] shall, also be liable to pay a penalty equal to the duty or interest so determined:]

10.6 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.

10.7 Section 125. Option to pay fine in lieu of confiscation. -

(1) 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:

2 [**Provided** that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, 3 [no such fine shall be imposed]:

Provided further 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.

4 [(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.]

5 [(3) Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.

Explanation .-For removal of doubts, it is hereby declared that in cases where an order under sub-section (1) has been passed before the date** on which the Finance Bill, 2018 receives the assent of the President and no appeal is pending against such order as on that date, the option under said sub-section may be exercised within a period of one hundred and twenty days from the date on which such assent is received.]

11. FINDINGS OF THE INVESTIGATION:

From the foregoing investigation , it appears that: -

11.1 The importer has failed to comply with the mandatory requirements of Section 46 of the Customs Act, 1962, in as much as the imported goods were not duly or correctly declared in the Bill of Entry. It appears that there was a conscious attempt to mis-declare the goods in terms of quantity and value to evade the applicable duty. Further, for the goods mentioned at sr. no. 1 to 6 of Table-II required BIS license were not submitted and the Standard Marks specified under a license from the Bureau of Indian Standards as per Scheme-I of Schedule-II of the Bureau of Indian Standards (Conformity Assessment) Regulation, 2018, were also not found on the goods.

11.2 Goods covered under Bill of Entry No. 5413169 dated 31.10.2025 filed by M/s. Powerhive (IEC-CXMPM4304C) have been found mis-declared in terms of quantity and value. Also, the declared assessable value is liable to be rejected under Rule 12, explanation 1 (iii)(d) and (iii)(e) of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. The declared value of the goods imported vide Bill of Entry No. 5413169 dated 31.10.2025 is Rs. 27,02,232.20/- which are liable to be rejected and value is liable to be re-determined at Rs. 52,05,073.50/- under Customs Valuation Rule, 2007. In view of the above, the goods covered under Bill of Entry No. 5413169 dated 31.10.2025, having re-determined Assessable value of Rs. 52,05,073.50/- appears to be liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962.

11.3 The Bill of Entry No. 5413169 dated 31.10.2025 is liable to be re-assessed under Section 14 of the Customs Act, 1962 and duty should be re-determined, under Section 17(4) of the Customs Act, 1962. Duty payable as per declared in said Bill of Entry Rs. 5,20,061.00/-. However, total duty is re-determined as Rs.9,90,486.88/-. Hence, total differential duty payable is Rs.4,70,425.88/-. Further, due to non-submission of required BIS License and absence of applicable IS Mark on the goods mentioned at sr. no. 1 to 6 of Table-II, valued at Rs. 95062.5/-, the goods are liable for confiscation under the provisions of section 111(d) of Customs Act, 1962. Accordingly, duty apart from the goods mentioned at sr. no. 1 to 6 of Table-II is re-determined as Rs.9,73,375.63/-. Hence, total differential duty apart from the goods mentioned at sr. no. 1 to 6 of Table-II, payable is Rs.4,62,930.23/-.

11.4 The importer, M/s. Powerhive (IEC-CXMPM4304C) is liable for penalty under Section 112(a) and/or 114AA for their act of omission and commission by importing mis-declared goods without declaring the proper quantity and value of the goods in the said Bill of entry, which would render the goods liable for confiscation under the provisions of section 111(d), 111(l) and 111(m) of the Customs Act, 1962.

Discussion and Finding

12. I have gone through the facts of the case, the investigation report, relied upon documents and importer's request for waiver of SCN and PH. The importer has, in writing, accepted the enhanced value and expressly waived the issuance of Show Cause Notice and Personal Hearing. Section 122A permits such waiver. Given this, and in light of the comprehensive record already made available to them, I am satisfied that principles of natural justice have been followed and therefore I now proceed to adjudicate the matter.

13. Before turning to the merits, it is necessary to clearly frame the questions that arise from the record before me:

13.1 Whether the goods covered under Bill of Entry No. 5413169 dated 31.10.2025 were truthfully and accurately declared in terms of quantity, description and value; and if not, whether such mis-declaration invites confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act.

13.2 Whether the importer discharged the statutory duty cast under Section 46(4A) of the Customs Act concerning accuracy of declaration, authenticity of documents, and observance of restrictions applicable under other laws, particularly the BIS regime.

13.3 Whether the rejection of declared transaction value under Rule 12 of the Customs Valuation Rules and the subsequent re-determination of value under Rule 9 are legally justified.

13.4 Whether the power cables at Sr. 1-6 of Table-II, imported without BIS licence or Standard Mark, fall within the category of "prohibited goods," thereby attracting Section 111(d).

13.5 Whether differential duty computed in the IR is payable under Section 17(4) read with Section 14 of the Act.

13.6 Whether the conduct of the importer renders them liable to penalty under Section 112(a) and/or Section 114AA.

14. Liability of confiscation of goods u/s 111 of the Customs Act, 1962: The Panchanama and the tabulated comparison (Table-III) reveal a pattern of significant mismatch between what was declared and what was actually found. The differences are neither marginal nor accidental; they span several items, including quantities that are substantially lower or higher than declared, and in some cases entirely different variants (e.g., 1.2m cables found although only 1.5m variants were declared). For instance, **Laptop Top Panels** were declared as 2,400 units, whereas only **200 units were found**—a shortfall of 2,200 pieces. Similarly, **HDMI 1.5m cables** were found 1,200 more than declared. Such discrepancies cannot be explained as clerical lapses. They strike at the very heart of the integrity of the declaration required under Section 46. This degree of mis-declaration squarely attracts **Section 111(l)** (goods not included or in excess of what is declared) and **Section 111(m)** (goods not corresponding in any material particular with the entry). To the extent BIS-regulated items were imported without the required licence, **Section 111(d)** is also attracted. I therefore hold that the goods are liable to confiscation under the above provisions.

15. Section 46(4A) obligates the importer to ensure accuracy and completeness of information provided in the Bill of Entry and to comply with any restriction under any other law. From the investigation, it is revealed that the importer failed on both counts:

- The quantities and variants declared do not reflect what was physically present in the container.
- BIS requirements applicable to certain power cords and integrated plugs were not complied with, and the goods bore no Standard Mark.

The non-observance of the statutory obligations in declaring the details of consignment is not substantive. Accordingly, I find that the importer did not comply with Section 46(4A).

16. Rejection of declared transaction value and revaluation:

16.1 The Investigation Report, (ref para 7 above), clearly brings out several circumstances that cast serious doubt on the truth and completeness of the declared transaction value. To begin with, the goods imported were largely **unbranded electronic accessories**, described in broad and generic terms such as “power cable,” “printer cable,” or “CAT6 cable,” without any accompanying technical specifications, brand identifiers, catalogue references, or model numbers that ordinarily assist in verifying the declared price. Such sparse and vague descriptions deprive the declared value of the basic transparency expected under Rule 3 of the Customs Valuation Rules and significantly impede the department’s ability to cross-verify the transaction value against comparable imports.

16.2 Further, the investigation officers made a bona fide effort to locate **reliable contemporaneous data** for identical or similar goods in terms of brand, make, quality and country of origin. The IR records that no such data was available because the goods were unbranded, of indeterminate grade, and imported in irregular assortments. In the valuation regime, the absence of contemporaneous comparable imports is an important factor, since Rule 4 and Rule 5 (identical and similar goods) cannot be meaningfully applied unless goods of reasonably verifiable comparability exist.

16.3 In order to overcome this difficulty, the department undertook a **market enquiry at Lamington Road**, which is one of the largest and most representative wholesale markets for electronic goods in Mumbai. The market enquiry revealed that the prevailing wholesale prices were significantly higher than the values declared in the Bill of Entry. This divergence between the declared prices and the actual market prices further erodes the credibility of the declared transaction value, and directly brings into play Rule 12, specifically Explanation 1(iii)(d) and (e), which permit rejection of declared value where the importer fails to provide reliable evidence or where the circumstances of sale do not support the declared value.

16.4 Once circumstances justifying rejection of the transaction value are established, the customs authorities are bound to proceed in the statutory sequence laid down by the Valuation Rules. The IR confirms that Rules 4 (identical goods) and 5 (similar goods) were found inapplicable due to lack of comparable imports. Rule 7 (deductive value) and Rule 8 (computed value) were also not feasible because of absence of reliable manufacturer data, brand details, and cost-of-production information. Thus, the only legally permissible course that remained was to resort to Rule 9 — the residual method.

16.5 Under Rule 9, the value must be determined using reasonable means consistent with the principles of the Valuation Rules. The method adopted—taking 45% of the average wholesale price obtained during the market enquiry—has been commonly applied in the valuation of low-value electronic accessories, especially where goods are unbranded, purchased in bulk assortments, and declared at unusually low prices. The 45% factor essentially approximates the wholesale-to-import value relationship after stripping out domestic distribution margins, taxes, and retail mark-ups. It therefore reflects a reasonable and fair approximation of the likely international price of such goods.

16.6 Having examined the computation sheet and the methodology employed, I find the approach neither arbitrary nor excessive. On the contrary, it is a balanced method that protects the interest of revenue while avoiding inflation of value. I am thus satisfied that the re-determined assessable value of Rs. 52,05,073.50 is both legally sustainable and factually

justified. The consequential duty computation derived from this reassessed value is accordingly accepted.

17. BIS non-compliance and confiscability under Section 111(d):

Investigation in the matter has clearly brought out that the cables listed at Sr. 1-6 of Table-II fall squarely within the purview of **IS 694** and **IS 1293:2005**, both of which are subject to compulsory BIS certification. The importer did not submit any BIS license and the goods did not bear required Standard Marks. These goods therefore stand imported in contravention of a statutory prohibition. Such contravention has rendered the goods "prohibited" for the purposes of Section 111(d). Accordingly, I hold the goods are liable for confiscation u/s 111(d) of the Customs Act, 1962.

18. Revise duty liability: Based on the accepted re-determined value, the recalculated duty liability stands at **Rs. 9,90,486.88**, as against **Rs. 5,20,061** declared. The differential duty of **Rs. 4,70,425.88** is recoverable under Section 17(4). I therefore accept the duty redetermination.

19. Penal liability under Sections 112(a) and 114AA

Base on the above discussion, wherein it has been held that the goods are liable to confiscation under Sections 111(d), 111(l), and 111(m), the statutory consequence under **Section 112(a)** follows. The importer's conduct—submitting declarations that do not reflect actual quantities or descriptions—has directly rendered the goods liable for confiscation. Hence, I hold that the importer is liable for penal action under Section 112(a) of the Customs Act, 1962.

Further, as regards **Section 114AA**, the declaration in the Bill of Entry constituted a **material statement for the purposes of the Act**. Even if the importer now claims it was unintentional, the section is attracted if a false document is *used* in connection with importation, irrespective of later regret. On the evidence before me, the ingredients of both penal provisions stand fully satisfied. Hence, I hold that the importer is liable for penal action under Section 114AA of the Customs Act, 1962.

Order

20. In view of the foregoing discussion, I pass the following order

- a. I reject declared Assessable value of goods covered under Bill of Entry No. 5413169 dated 31.10.2025.
- b. I hold that the goods imported vide Bill of Entry No. 5413169 dated 31.10.2025, filed by M/s. Powerhive (IEC-CXMPM4304C), stand mis-declared in terms of quantity, description and value, and are therefore liable to confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962.
- c. I further hold that the power cables and cords falling under Sr. Nos. 1 to 6 of Table-II of the above, imported without the mandatory BIS licence or Standard Mark, constitute prohibited goods for the purposes of Section 111(d) of the Act and are liable for confiscation accordingly.
- d. In exercise of the powers vested in me under Section 125 of the Customs Act, 1962, I allow the importer an option to redeem the goods except goods mentioned under Sr. Nos. 1 to 6 of Table-II of the above, on payment of a Redemption Fine of ₹ 3,50,000/- (Rupees Three Lakh Only). For the prohibited goods, i.e goods at Sr. Nos.

1 to 6 of Table-II, I give the importer an option to redeem the goods on payment of Redemption fine of Rs 5,000/- (Rupees Five Thousand Only) for the limited purpose of re-export of the goods to the same suppliers.

- e. I order re-assessment of Bill of Entry No. 5413169 dated 31.10.2025 on the re-determined value of the goods as per Table V above and levy of re-determined duty in accordance with Section 17(4) read with Section 14 of the Customs Act, 1962 and the Customs Valuation Rules, 2007.
- f. I impose a penalty of Rs 45,000/- (Rupees Forty Five Thousand Only) on the importer, M/s. Powerhive (IEC-CXMPM4304C), under Section 112(a)(ii) of the Customs Act, 1962, for acts and omissions that rendered the goods liable to confiscation.
- g. I also impose a penalty of Rs 50,000/- (Rupees Fifty thousand Only) under Section 114AA of the Customs Act, 1962, upon the importer M/s. Powerhive (IEC-CXMPM4304C).

21. This order is issued without prejudice to any other action that may be taken in respect of the goods in question and/or against the persons concerned or any other person, if found involved under the provisions of the Customs Act, 1962 and/ or any other law for the time being in force in the Republic of India.

Digitally signed by
Mazid Khan

Date: 05-12-2025
22:03:05

(MAZID KHAN)

Joint Commissioner of Customs,
Appraising Group- VA, JNCH, NS-V

To: M/s. Powerhive (IEC-CXMPM4304C)
Shop No. 109B, Ist Floor, Gandhi Bhuvan CHS
Chunam Lane DR D, Mumbai-400007

Copy to:

1. The Asst./Dy. Commissioner of Customs, CRAC, JNCH
2. The Asst./Dy. Commissioner of Customs, CAC, JNCH
3. The Asst./Dy. Commissioner of Customs, SIIB (I), JNCH
4. The Asst/DY Commissioner of Customs, EDI, JNCH, (for uploading on JNCH website)
5. Notice Board (CHS Section).

Office Copy.

