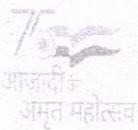
 सत्यमेव जयते	OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I), सीमाशुल्क आयुक्त का कार्यालय (एनएस -I) NHAVA-SHEVA, JAWAHARLAL NEHRU CUSTOM HOUSE, न्हावा-शेवा, जवाहरलाल नेहरू कस्टम हाउस, TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA - 400 707. ताल-उरण, जिला- रायगढ़, महाराष्ट्र - 400 707	 आज़ादी का अमृत महोत्सव
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CUS/APR/4310/2025 - GR(I & IA) / JNCH

Date of Order: 09.12.2025

S/10-Adj-114/2025-26 / GR.I & IA / JNCH

Date of Issue: 10.12.2025

Order passed by: Joint Commissioner of Customs, Gr. I, NS-I, JNCH, Nhava Sheva

Order-in-Original No.: 1293 (U)/2025-26 / JCH GR.I & IA / NS-I / CAC / JNCH

DIN: 20251278NW00000000618

Name of Party/Noticee: M/s. Costal Indian Trading Company (IEC-GXJPK0793N)

मूल आदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क 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 सीमाशुल्क भवन, शेवा, ता. उरण, जिला - रायगढ़, महाराष्ट्र -400707 को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क (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 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 शास्ति के संबंध में विवाद होने पर माँगे गये शुल्क के 7.5% का, अथवा केवल शास्ति के संबंध में विवाद होने पर शास्ति का 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

The importer, **M/s. Costal Indian Trading Company** (IEC-GXJPK0793N) having address at 1-402 B2, Sudarshan Nagar, Pajeer Village, Ullal, Dakshina Kannada, Karnataka - 574199 has imported consignment of Assorted branded Liquor filed through Customs Broker, M/s. Thakker Clearing Agency Private Limited (AABCT5265CCH001), filed warehouse bill of entry. Based on the NCTC Alert No. 2024-25/IMP/2588 (**RUD-1**), the goods of subject Bill of Entry contained in container No IPXU3955586 (40 ft) was put on hold vide Hold No 326/2025-26 SIIB (I) dated 13.08.2025 (**RUD-2**).

The details of each Bill of Entry are produced below:

2. Bill of Entry No. 3883594 dated 14.08.2025 (RUD-3):

- i. Declared value and duty of the goods was Rs.55,14,053/- & Rs.83,70,134 /-.
- Details of description, CTH, quantity and value of goods declared in the Bill of Entry value is tabulated in Table -I.

Table -I

Sr. No.	CTH	Description of Goods	Unit	Quantity	Unit Price/USD
1.	22086000	VODKA ABSOLUTE BLUE - 100 CL (10 X12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	120	8.3333
2.	22083019	WHISKY BALLANTINE - 100 CL (30 X 12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	360	9.166667
3.	22083019	WHISKY BELEVEDERE - 100 CL (4X6) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	24	23.666667
4.	22086000	VODKA BELUGU VODKA - 100 CL (2X6) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	12	27.000000
5.	22083019	WHISKY BLACK & WHITE - 100 CL (26X12) (GOODS MEANT FOR SHIPSTORES/RE-EXPORT)	LTR	312	6.750000
6.	22085011	GIN AND GENEVA BOMBAY SAPHIRE 100 CL (2X12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	24	13.166667
7.	22083019	WHISKY CHIVAS REGAL 18 YO - 100 CL 4X6) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	24	53.333333
8.	22083019	WHISKY CHIVAS REGAL 12 YO - 100 CL (28X12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	336	17.916667
9.	22083019	WHISKY CLAY MORE - 100 CL (10X12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	120	4.083333
10.	22083019	WHISKY CUTTY SARK - 100 CL (5X12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	60	6.666667
11.	22083019	WHISKY GLENFIDDICH 12 YO - 100 CL (8X12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	96	37.333333

12	22083019	WHISKY GLENFIDDICH 15 YO - 100 CL (2X12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	24	49.833333
13	22083019	WHISKY GLENLIVET 12 YO - 100 CL (8X12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	96	37.916667
14	22083019	WHISKY GLENLIVET 18 YO - 100 CL (1X6) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	6	90.833333
15	22083019	WHISKY GLENLIVET FOUNDERS RESERVE - 100 CL (12X12) (GOODS MEANT FOR SHIP STORES/REEXPORT)	LTR	144	26.666667
16	22083019	WHISKY GLEN MORAY 12 YO - 100 CL (10X6)	LTR	60	26.666667
17	22083019	WHISKY GRANTS TRIPLE WOOD - 100 CL (7X12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	84	7.500000
18	22086000	VODKA GREY GOOSE - 100 CL (10X6) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	60	20.833333
19	22083019	WHISKY HIGH COMMISSIONER - 100 CL (12X12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	144	4.250000
20	22083019	WHISKY HIGH LAND QUEEN - 100 CL (15X12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	180	4.083333
21	22083019	WHISKY J & B - 100 CL (16X12) (GOODS MEANT FOR SHIP STORES/REEXPORT)	LTR	192	9.000000
22	22042110	WINE JACOB CREEK MERLOT - 100 CL (3X6) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	13.5	7.333333
23	22042110	WINE JACOB CREEK SAUVIGNON BLANC - 75 CL (3X6) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	13.5	7.333333
24	22083019	WHISKY JACK DANIEL - 100 CL (4X12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	48	16.250000
25	22087011	LIQUEURS AND CORDIALS JAGERMEINSTER - 100 CL (7X6) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	42	10
26	22087011	LIQUEURS AND CORDIALS JAGERMEISTER - 100 CL (20X12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	240	9.583333
27	22085011	GIN AND GENEVA JAISALMER CRAFT GIN - 75 CL (2X6) (GOODS	LTR	9	19.555556

		MEANT FOR SHIP STORES/RE-EXPORT)			
28	22083019	WHISKY JAMESIN - 100 CL (14X12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	168	14.333333
29	22089011	LIQUEURS - OTHERS JOSE CUERVO SILVER - 100 CL (2X12) (GOODSMEANT FOR SHIP STORES/RE-EXPORT)	LTR	24	10
30	22083019	WHISKY JW AGED 18 YO - 100 CL (1X6) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	6	73.666667
31	22083019	WHISKY JW BLACK LABEL - 100 CL (39X12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	468	18.333333
32	22083019	WHISKY JW BLUE LABEL - 100 CL (1X6) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	6	161.666667
33	22083019	WHISKY JW DOUBLE BLACK - 100 CL (8X12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	96	23.500000
34	22083019	WHISKY JW GOLD LABEL - 100 CL (4X6) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	24	36.333333
35	22083019	WHISKY JW RED LABEL - 100 CL (22X12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	264	9.166667
36	22083019	WHISKY MONKEY SHOULDER - 100 CL (4X6) (GOODS MEANT FOR SHIPSTORES/RE-EXPORT)	LTR	24	24.666667
37	22083019	WHISKY ROYAL SALUTE 21 YO - 100 CL (1X6) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	6	130.833333
38	22083019	WHISKY TEACHERS - 100 CL (24X12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	288	6.666667
39	22083019	WHISKY VAT 69 - 100 CL (15X12) (GOODS MEANT FOR SHIP STORES/RE-EXPORT)	LTR	180	5.666667

ii. The subject goods were examined 100% by the officers of SIIB (Import), JNCH under Panchnama dated 28.08.2025 (**RUD-4**) in presence of the Customs Broker, M/s. Thakker Clearing Agency Private Limited (AABCT5265CCH001) and authorized representative of the importer.

3. Findings of the Examination:

1. The total gross weight of the goods after weighment of the container no. IPXU3955586 (20ft.) was found to be 10,580 kgs, i.e. 93.44 kgs less than the gross weight of the goods declared in the Bill of Lading, i.e. 10,673.44 kgs.

Table II

Sr. No.	Container No.(40ft)	Seal No.	Gross Cargo Weight as per BL (in Kgs.)	Gross Weight of the container found (in Kgs.)	Container Tare Weight (in Kgs.)	Gross Cargo Weight found (in Kgs.)
1.	IPXU395558 6 (20ft.)	0710691	10,673.44	12,760	2,180	10,580

2. The seal of the said container was found intact, bearing markings as ‘0710691’, which was the same as mentioned in the Bill of Lading.
3. 100% examination of the goods was carried out.
4. The Bill of Entry filed by the importer was a Warehouse Bill of Entry.
5. After opening the said container, it appeared, prima facie, that the container was stuffed with cardboard cartons of different sizes, each depicting various brands of alcoholic beverages, including Absolut Vodka, Johnnie Walker Black Label, Cutty Sark, Glen Moray, Chivas Regal, etc.
6. Upon opening the cartons, Alcohol Bottles of various brands as described above were found. Detailed inventory of the goods found during the examination is tabulated below in Table-III:

TABLE-III

Sr. No.	Item	Country of Origin	Alcohol Content present	Quantity of the Bottle	No. of cartons Declared	No. of Cartons found	Excess No. of Cartons Found	No. of bottles in the carton	Total excess bottles found
1	Vodka Absolut Blue	Sweden	40%	100CL	10	15	5	12	60
2*	Blended Scotch Whisky Ballantine	Scotland	40%	100CL	30	45	15	12	180
3	Vodka Belevedere (Declared Whisky)	Poland	40%	100CL	4	7	3	6	18
4	Vodka Beluga Noble	Montenegro	40%	100CL	2	2	0	6	0
5	Blended Scotch Whisky Black & White	Scotland	40%	100CL	26	38	12	12	144
6	Gin and Geneva Bombay Sapphire	England	47%	100CL	2	2	0	11 bottles found in 1 carton and 12 bottles in the other carton	1 bottle less
7	Blended Scotch Whisky	Scotland	40%	100CL	4	7	3	6	18

	Chivas Regal 18 YO								
8	Blended Scotch Whisky Chivas Regal 12 YO	Scotland	40%	100CL	28	40	12	12	144
9	Blended Scotch Whisky Clay More	Scotland	40%	100CL	10	15	5	12	60
10	Blended Scotch Whisky Cutty Sark	Scotland	40%	100CL	5	5	0	12	0
11	Single Malt Scotch Whisky Glenfiddich 12 YO	Scotland	40%	100CL	8	13	5	12	60
12	Single Malt Scotch Whisky Glenfiddich 15 YO	Scotland	40%	100CL	2	2	0	12	0
13	Single Malt Scotch Whisky Glenlivet 12 YO	Scotland	40%	100CL	8	13	5	12	60
14	Single Malt Scotch Whisky Glenlivet 18 YO	Scotland	40%	100CL	1	1	0	6	0
15	Single Malt Scotch Whisky Glenlivet Founders Reserve	Scotland	40%	100CL	12	18	6	12	72
16	Single Malt Scotch Whisky Glen Moray 12 YO	Scotland	48%	100CL	10	16	6	6	36
17	Blended Scotch Whisky Grants Triple Wood	Scotland	40%	100CL	7	10	3	12	36
18	Vodka Grey Goose	France	40%	100CL	10	15	5	6	30
19	Blended Scotch Whisky High Commissioner	Scotland	43%	100CL	12	16	4	12	48

20	Blended Scotch Whisky Highland Queen	Scotland	40%	100CL	15	20	5	12	60
21	Blended Scotch Whisky J & B	Scotland	40%	100CL	16	24	8	12	96
22	Wine Jacob Creek Merlot (red wine)	Australia	13.5%	75CL	3	5	2	6	12
23	Wine Jacob Creek Sauvignon Blanc (White Wine)	Australia	12%	75CL	3	5	2	6	12
24	Whisky Jack Daniel	USA	40%	100CL	4	7	3	12	36
25	Liqueur Jagermeister (Travellers' Exclusive 1L + 3 Shot Glasses)	Germany	35%	100CL	7	22	15	6	90
26	Liqueur Jagermeister	Germany	35%	100CL	20	20	0	12	0
27	Gin and Geneva Jaisalmer Craft Gin	India	43%	75CL	2	2	0	6	0
28	Whisky Jameson	Ireland	40%	100CL	14	20	6	12	72
29	Tequila Jose Cuervo Silver	Mexico	35%	100CL	2	5	3	12	36
30	Blended Scotch Whisky JW Aged 18 YO	Scotland	40%	100CL	1	1	0	6	0
31*	Blended Scotch Whisky JW Black Label	Scotland	40%	100CL	39	55	16	12	192
32	Blended Scotch Whisky JW Blue Label	Scotland	40%	100CL	1	1	0	6	0
33	Blended Scotch Whisky JW Double Black	Scotland	40%	100CL	8	12	4	12	48
34	Blended Scotch Whisky JW Gold Label	Scotland	40%	100CL	4	7	3	6	18
35*	Blended Scotch Whisky JW Red Label	Scotland	40%	100CL	22	34	12	12	144

36	Blended Malt Scotch Whisky Monkey Shoulder	Scotland	40%	100CL	4	8	4	6	24
37	Blended Scotch Whisky Royal Salute 21 YO	Scotland	40%	100CL	1	1	0	6	0
38	Blended Scotch Whisky Teachers	Scotland	40%	100CL	24	39	15	12	180
39	Blended Scotch Whisky VAT 69	Scotland	40%	100CL	15	25	10	12	120
Total	396	593	197		2105				

Note:

2* Whisky Ballantine (Each carton containing 12 bottles): - 2 cartons got damaged, where 2 bottles from one carton broke (i.e. 10 bottles left) and 4 bottles from the other carton broke (i.e. 8 bottles left). Total remaining 18 bottles were re-stuffed in a single brown coloured carton with marking "Ballantine Finest 1Ltr- 1x10 + 1x8". Also, 2 other cartons were worn out, and the 24 bottles stuffed in them were re-stuffed in a different brown coloured carton with the marking "Ballantine Finest 1Ltr 2x12".

31* Whisky JW Black Label (Each carton containing 12 bottles): - 2 cartons were worn-out and the 24 bottles stuffed in them were re-stuffed in a brown coloured carton with marking "JW Black Label 1Ltr 2x12".

35* Whisky JW Red Label (Each carton containing 12 bottles): - 2 cartons were worn-out and the 24 bottles stuffed in them were re-stuffed in a brown coloured carton with marking "JW Red Label 1Ltr 2x12".

7. The total No. of Cartons were found to be 593 against the total declared quantity of 396 cartons, i.e., **197 extra cartons were found**, which sums up to **2105 bottles extra**.

8. Further, the Bill of Entry was filed on 14.08.2025, which is after the date of Hold, i.e. 13.08.2025.

9. The importer provided copies of the Warehouse Bill of Entry, Invoice, Packing List, and Bill of Lading during the examination.

10. No concealment of restricted/ prohibited goods was observed during the examination.

4. All the goods imported vide above said bill of entry are rightly classified under their respective HSN Code.

5. Seizure of goods:

As the goods in Bill of Entry No. 3883594 dated 14.08.2025 were mis-declared in terms of quantity and value, the subject goods were found liable to confiscation under Section 111(l) and 111(m) of the Customs Act, 1962 and the goods covered under the impugned bill of entry were seized vide Seizure Memo no. 157/2025-26 dated 10.10.2025 (**RUD-5**).

6. Warehousing of the goods:

Vide letter dated 03.09.2025, the importer had requested for warehousing of 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 Lucky Marine Shipping and Logistics Pvt Ltd** in respect of the Bill of Entry 3883594 dated 14.08.2025. Accordingly, the permission to warehouse the goods under section 49 was granted on 10.09.2025.

7. Valuation of the goods:

Since there was gross mis-declaration in terms of quantity in the subject consignment, the declared value of the goods is liable to be rejected, in terms of Section 14(1) of the Customs Act, 1962 and Rule 12 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 2007 (CVR, 2007) and the value needs to be re-determined in accordance with the CVR, 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 (Determination of value of imported goods) Rules, 2007. 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, 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 details of quantity, description, Country of Origin of identical or similar goods were not available and are flexible in nature with reference to colour, design, pattern, size, etc. 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:

“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”.

The correct value cannot be determined under Rules 7 & 8 of the valuation rules for unavailability of accurate data. Since the online market survey from duty free shops where exact product available and some other sites may be conducted and the same can be used to redetermine the value in terms of Rule 9 of CVR, 2007 allowing reasonable flexibility in terms of Rule 7 of the said Rules. Hence, the value of the said goods is to be determined in terms of Rule 9 (Residual method) of the Customs Valuation (Determination of value of imported goods) Rules, 2007. Rule 9 (1) of the Customs Valuation (Determination of value of imported goods) Rules, 2007 reads as:

“Residual Method - (1) Subject to the provisions of Rule 3 of these rules, 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.”

7.1 As per the provisions of Rule 9 of the Customs Valuation Rules, 2007, the value of the impugned goods is re-determined under residual method as under: -

7.2 Interpretative notes to the Customs Valuation (Determination of value of imported goods) Rules, 2007 lay down the method to be followed for applying the provisions of various rules contained therein. Such notes in respect of Rule 9 of the Customs Valuation Rules, 2007 lay down as under:

1. The value of imported goods determined under the provisions of the said Rule 9 should to the greatest extent possible, be based on previously determined customs values.
2. The methods of valuation to be employed under Rule 9 may be those laid down in Rule 3 to 8, inclusive, but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of Rule 9.

3. Some examples of reasonable flexibility are as follows: a. Identical goods: The requirement that the identical goods should be imported at or about the same time as the goods being valued could be flexibly interpreted; identical imported goods produced in a country other than the country of exportation of the goods being value could be the basis for customs valuation; customs values of identical imported goods already determined under the provisions of Rule 7 and Rule 8 could be used. b. Similar goods: The requirements that the similar goods should be imported at or about the same time as the goods being valued could be flexibly interpreted; similar imported goods produced in a country other than the country of exportation of the goods being valued could be the basis for customs valuation; customs values of similar imported goods already determined under the provisions of Rule 7 and Rule 8 could be used.
- 7.3. Accordingly, online Market survey is conducted, for all the goods found during the examination. While calculating the assessable value from due consideration was given to transportation costs, profit margin of seller and other logistics and miscellaneous expenditure.
- 7.4 The procedure followed to calculate the effective rate for arrival of unit price for the goods imported is as below:

Assessable Value Calculation after deduction of profit, Transportation and misc. expenses			
	Rate	Amount	Total
CIF			100
BCD	0	0	100
SWS	0	0	100
CA/IDC	0	0	100
IGST	0	0	100
Transportation and Misc Charges	20	20	120
Importers Profit	10	12	132
IGST on Importer's Profit	0	0	132
Duty free shop Profit	20	26.4	158.4
IGST on wholesaler profit	0	0	158.4
Effective rate for arrival of Unit Price			63.13131313 ((100/158.4) *100)

- 7.5 The rate of items quoted in the duty-free shops of Mumbai Airport and others has been taken for calculation of value. The items at Sr No 11, 12, 13, 30, 36 and 37 are assessed at higher value compared to value arrived at by the above method. So, for the above said 6 items goods value is taken as the declared value itself.
- 7.6 The details of re-determination of the Value and Customs Duty of the Goods arrived from the foregoing investigation, is attached with this Investigation report as Annexure A.

Sr. No.	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 B/E (in Rs.)	Differential Duty (in Rs.)
1	5514053	11889197.7	17833796.6	8370134	9463662.6

8. **Statement of the Importer (RUD-6)**

Statement of Shri Sunith Kumar, Proprietor of M/s Costal Indian Trading Company (IECGXJPK0793N) having residential Address- 2-138, Koppala House, VTC: Manchi, PO: Manchi, Sub District: Bantwal, District: Dakshina Kannada, Karnataka – 574353 was recorded under Section 108 Of the Customs Act, 1962 in the Office of Special Investigation and Intelligence Branch (Import), JNCH, Nhava Sheva, Raigad, Maharashtra 400707 On 28.10.2025. The gist of the statement is as below:

- **On being asked does M/s. Costal Indian Trading Company (IEC-GXJPK0793N) has import license to import Alcoholic products, he stated that** they have license issued by Pajeer Grama Panchayat, Ullala Taluka in the name of M/s. Costal Indian Trading Company (IEC-GXJPK0793N). Further he stated that since his company comes under the jurisdiction of Pajeer Grama Panchayat, a license was issued by them. He has submitted the electricity bill and property tax paid to panchayat supporting that his company comes under jurisdiction of Pajeer Grama Panchayat
- **On being asked about the excess goods found, he replied that he has** placed an order for 396 cases with the supplier and he did not know why supplier has sent 593 cases instead. Further he stated that he has contacted the supplier telephonically and supplier stated that they have wrongly placed some items in this order and has submitted a mail from the supplier regarding the same.
- **On being asked does Warehouse BE was filed on 14.08.2025 to avoid regulatory compliances on the very next day after hold, he replied that** Filing of bill of entry was done by CHA and he only confirms before filing BE. Further he has mentioned that they normally planning to sell the goods to such entities which does not require to have domestic license to sell liquor such as exporters, ship stores, bonded warehouses, duty free shops and foreign entities.
- **On being asked does he have any pre order from any of the entity for the goods imported, he replied that he** has an order telephonically from a Singapore based importer i.e. PEREGRINE GLOBAL SOLUTIONS PTE LTD but as the clearance of shipment was delayed, he need to confirm from them whether they were interested to buy now or not.
- **On being asked does he want to provide any other information regarding this investigation voluntarily, he** stated that he had imported the above consignment with bona-fide intent and the import of excess goods was happened due to supplier mistake. He was ready to offer his cooperation in respect of the procedure to be followed by the Customs and accept the stand taken by the Customs in terms of classification, valuation or other policy angle. Further, he was ready to pay the applicable differential duty, fine and penalty as decided by the authorities. Further, he does not want any PH & SCN in this matter.

The documents like trade License issued by Pajeer Grama Panchayat, Property tax payment receipt, Electricity bill, rental agreement, mail from supplier regarding excess quantity, mail from Singapore firm PEREGRINE GLOBAL SOLUTIONS PTE LTD (**RUD 7**) were submitted by importer after recording the statement. The documents like mail from supplier regarding excess quantity, mail from Singapore firm regarding placing order for present shipment appears to be afterthought to explain the excess quantity, as importer has no written communication regarding the same either with supplier or Singapore firm before statement.

Importer does not have any import license to import the liquor into India. However, importer has imported the Assorted branded liquor for re-export purpose and the same is declared in the bill of entry. Importer has submitted a letter dated 03.12.2025 stating that the imported assorted liquor is not meant for sale in domestic market and are strictly meant for 100% re export. Therefore, FSSAI and Labelling is not required.

DISCUSSION AND FINDINGS

9. I have carefully gone through the facts and records of the case. I find that consequent to the said mis-declaration and undervaluation in respect of subject impugned goods, the total declared assessable value of goods covered under bill of entry no. 3883594 dated 14.08.2025 of Rs. 55,14,053/- is re-determined as Rs. 1,18,89,198/-. The redetermined duty for the goods is Rs. 1,78,33,797/- and thereby, differential duty is redetermined as Rs. 94,63,663/-.

10. I also find that the importer has mis-declared the goods in terms of quantity. Therefore, the goods are liable for penal action under section 112(a) or 114A of the Customs Act 1962.

11. I find that the importer intentionally submitted false documents for the purpose of clearing the goods and tried to defraud the government exchequer. By submitting documents containing incorrect material particulars, the importer rendered himself liable for penal action under Section 114AA of the Customs Act, 1962.

12. I find that goods valued at Rs. 1,18,89,198/- for Bill of Entry No. 3883594 dated 14.08.2025 are liable for confiscation under section 111(l) and 111(m) of the Customs Act, 1962

13. Accordingly, the importer has not fulfilled his duty as per Section 46(4) of the Customs Act 1962. Therefore, the importer has violated provisions of Section 46(4) and therefore has made the goods liable for confiscation under section 111(m) of the Customs Act 1962.

14. Since the goods are liable for confiscation under Section 111(m) as per omission and commission discussed above, the importer has rendered himself for penalty under Section 112(a) of the Customs Act 1962.

15. The importer has requested to look into the case sympathetically, as it is their first time import. Further, they have requested for re-export permission in the case.

In view of the factual details of the case as discussed above, I pass the following order:

ORDER

i. I reject the claimed declaration and valuation in respect of subject impugned goods, the total declared assessable value of goods covered under bill of entry no. 3883594 dated 14.08.2025 of Rs. 55,14,053/- is re-determined as Rs. 1,18,89,198/-. The redetermined duty for the goods is Rs. 1,78,33,797/- and thereby, differential duty redetermined as Rs. 94,63,663/-.

ii. I hold the goods covered under Bill of Entry No. 3883594 dated 14.08.2025 liable for confiscation under Section 111(l) and (m) of the Customs Act, 1962. However, I give an option to the importer to redeem the goods for re-export on payment of Redemption Fine of **Rs. 5,00,000/- (Rupees five lakhs Only)** under Section 125 of the Customs Act, 1962. If the redemption fine is not paid within 120 days of the issue of this Order, the option given for redemption shall become void in compliance of Section 125(3) of the Customs Act, 1962, unless an appeal against this order is pending.

ii. I impose a penalty **Rs. 2,00,000/- (Rupees two lakhs only)** on the importer, **M/s. Costal Indian Trading Company (IEC-GXJPK0793N))** under **section 112(a)** of the Customs Act, 1962.

v. I impose a penalty **Rs. 2,00,000/- (Rupees two lakhs only)** on the importer, **M/s. Costal Indian Trading Company (IEC-GXJPK0793N))** under **section 114AA** of the Customs Act, 1962.

16. This order is issued without prejudice to any other action that may be taken in respect of the goods in question and/or the persons/ firms concerned, covered or not

covered by this show cause notice, under the provisions of Customs Act, 1962, and/or any other law for the time being in force in the Republic of India.

Digitally signed by
Jay Girijappa Waghmare
Date: 09-12-2025
16:02:42

Jay G. Waghmare
Joint Commissioner of Customs.
Group I, NS I, JNCH.

To,
M/s. Costal Indian Trading Company (IEC-GXJPK0793N),
1-402 B2, Sudarshan Nagar, Pajeer Village,
Ullal, Dakshina Kannada, Karnataka - 574199.

Encl:

1. Annexure A
2. All Relied Upon Documents.

Sr. No.	RUDs
RUD-1	NCTC Alert No. 2024-25/IMP/2588
RUD-2	Hold No. 326/2025-26 SIIB(I)
RUD-3	Bill of Entry No 3883594 dated 14.08.2025
RUD-4	Panchanama dated 28.08.2025
RUD-5	Seizure Memo No. 157/2025-26
RUD-6	Statement of the importer
RUD-7	Trade License issued by Pajeer Grama Panchayat, Property tax payment receipt, Electricity bill, rental agreement, mail from supplier regarding excess quantity, mail from Singapore firm PEREGRINE GLOBAL SOLUTIONS PTE LTD