सत्यमेव जयते	**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I), JAWAHARLAL NEHRU CUSTOMS HOUSE, NHAVA SHEVA, TALUKA URAN, DIST. RAIGAD, MAHARASHTRA-400 707**	आज़ादी का अमृत महोत्सव

F.No. S/26-MISC-506(96)/2025-26/GR.II (H-K)
F. No. S/10-ADJ-69/22025-26/Gr.IIH-K/JNCH

Date of Order: 04.09.2025
Date of issue: 04.09.2025

DIN: 20250978NW0000444AEF

Order passed by: **Shri K Mahipal Chandra**
Joint Commissioner of Customs,
Gr.IIH-K,(NS-I), JNCH, NHAVA SHEVA

Order-in-Original No. **762(L)/2025-26/Gr.IIH-K/JC/NS-I/CAC/JNCH**

Name of the Parties/Noticees: **M/s. Dynamic India Enterprises (IEC- AAKPI7875D)**

मूलआदेश

1. यहप्रतिजिसव्यक्तिकोजारीकीजातीहै, उसकेउपयोगकेलिएनि:शुल्कदीजातीहै।

2. इसआदेशकेविरुद्धअपीलसीमाशुल्कअधिनियम 1962 कीधारा 128 (1) केतहतइसआदेशकीसंसूचनाकीतारीखसेसाठदिनोंकेभीतरसीमाशुल्कआयुक्त) अपील(, जवाहरलालनेहरूसीमाशुल्कभवन, शेवा, ता .उरण, जिला - रायगढ़, महाराष्ट्र- 400707 कोकीजासकतीहै।अपीलदोप्रतियोंमेंहोनीचाहिएऔरसीमाशुल्क (अपील (नियमावली, 1982 केअनुसारफॉर्मसी.ए.-1 संलग्नकमेंकीजानीचाहिए।अपीलपरन्यायालयफीसकेरूपमें 2.00 रुपयेमात्रकास्टांपलगायाजायेगाऔरसाथमेंयहआदेशयाइसकीएकप्रतिलगायीजायेगी।यदिइसआदेशकीप्रतिसंलग्न कीजातीहैतोइसपरन्यायालयफीसकेरूपमें 2.00 रुपयेकास्टांपभीलगायाजायेगाजैसाकिन्यायालयफीसअधिनियम 1870 कीअनुसूची 1, मद 6 केअंतर्गतनिर्धारितकियागयाहै।

3. इसनिर्णययाआदेशकेविरुद्धअपीलकरनेवालाव्यक्तिअपीलअनिर्णीतरहनेतक, शुल्कयाशास्तिकेसंबंधमेंविवादहोनेपरमाँगेगयेशुल्कके 7.5% का, अथवाकेवलशास्तिकेसंबंधमेंविवादहोनेपरशास्तिकाभुगतानकरेगा।

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 (Appeals), Jawaharlal Nehru Custom House, Sheva, Taluka : Uran, Dist : Raigad, Maharashtra – 400707 under Section 128(1) of the Customs Act, 1962 within sixty days from the date of communication of this order. The appeal should be in duplicate and should be filed in Form CA-1 annexed to the Customs (Appeals) Rules, 1982. The appeal should bear a Court Fee stamp of Rs.2.00 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. 2.00 only as prescribed under Schedule 1, Item 6 of the Court Fees Act, 1870.
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

1. Based on specific input, the goods covered under Bill of Entry No. 3525473/27.07.2025 filed by Customs Broker M/S SUNWAY LOGISTICS (ADPFS1811FCH003) on behalf of M/s. Dynamic India Enterprises (IEC-AAKPI7875D were put on hold by SIIB(I) JNCH vide Hold No. 269/2025-26 SIIB (I) dated 04.08.2025 issued from F. No. CUS/SIIB/HOC/115/2024-SIIB(I)-O/o COMMR-CUS-CMC-NHAVA SHEVA-IV. Details of the Bill of Entry and goods covered under the said Bill of Entry are as follow:

Particulars	**Description**
Bill of Entry and Date	3525473/27.07.2025
Container No.	EGHU8482880 (40 FT)
Importer Name	M/s. Dynamic India Enterprises (IEC-AAKPI7875D)
Customs Broker	M/S SUNWAY LOGISTICS (ADPFS1811FCH003)
Supplier Name	Juner Limited, Hong Kong, China
Description/CTH/Qty/UnitPrice Declared	As mentioned below in picture
Bill of Lading No.	EGLV157500155675 dated 12.07.2025
Country of Origin	China
No of Packages Declared	1040
Gross Weight	19240 kgs
Assessable Value declared	Rs 13,79,578/-
Total Duty Declared	Rs 5,79,600/-
CFS	M/S.CWC CFS D'NODE (CFS)

S.No	CTH	DESCRIPTION	UNIT PRICE	QTY	UQC	AMOUNT
1	39261019	PLASTIC BACK COVER (FOR MOBILE)(OTHER THAT REPUTED BRAND)	0.36	6116	DOZ	2201.76
2	85177990	USSB CABLE (FOR MOBILE CHARGER) (OTHER THAN REPUTED BRAND)	1.80	335	GRS	603
3	85177990	MOBILE STAND(OTHER THAN REPUTED BRAND)	0.60	192	DOZ	115.20
4	85044090	USB CAR CHARGER(OTHER THAN REPUTED BRAND)	0.72	59	DOZ	42.48
5	70200019	MAGNIFYING GLASS (FOR MOBILE) (OTHER THAN REPUTED BRAND)	1.2	209	GRS	250.80
6	85044090	USB DOCK (FOR MOBILE CHARGER) (R-41208906/M.NO. CR-TC-01, CR-TC-05) (OTHER THAN REPUTED BRAND)	0.48	2084	DOZ	1000.32
7	85076000	BATTERY CELL (R-41137081, M.NO. F1, F02, F03, F04, F05 ETC) (OTHER THAN REPUTED BRAND)	0.6	109	DOZ	65.40
8	85044030	MOBILE CHARGER(OTHER THAN REPUTED BRAND) (R-41208906/M NO-CR-TC-01,CR-TC-05)	.72	50	DOZ	36
9	85044030	MOBILE BATTARY(OTHER THAN REPUTED BRAND) (R-41137081/M NO-F1,F02, F03, F04,F05,ETC)(R-41206857/M NO-384670AR 395165AR 4	1.5	1868	DOZ	2802
10	85183020	SMALL BT HANDSFREE(OTHER THAN REPUTED BRAND) (R-41216879/M NO-SPORT) (R-41258636/M NO-INPODS,L-21,811) (R-41185493/M	1.2	817	DOZ	980.40
11	85183020	SMALL BT NECKBAND (OTHER THAN REPUTED BRAND) (R-41187020/MNO-IBT400,BT12) (R-41258636/M NO-INPODS,L-21,811)	1.2	917	DOZ	1100.40
12	85183020	SMALL BT HEADPHONE (OTHER THAN 20-01001 REPUTED BRAND) (R-41181048/M	1.5	420	DOZ	630
13	85078000	POWER BANK(5000MAH) (OTHER THAN REPUTED BRAND) (R-41203769/M NO-CR-PB-201,CR-PB-204)	2.4	50	DOZ	120
14	85078000	POWER BANK (10000MAH) (OTHER THAN REPUTED BRAND) (R-41203769/M NO-CR-PB-201,CR-PB-204) (R-41273724/M NO-RP-202501)	4.8	584	DOZ	2803
15	85078000	POWER BANK(35000MAH) (OTHER THAN REPUTED BRAND) (R-41273724/M NO-RP-202501)	15	42	DOZ	630
16	86176290	SMART WATCH(OTHER THAN REPUTED BRAND) (R-41255955/M NO-T800 ULTRA)	6	42	DOZ	252
17	95045000	HANDHELD GAME (OTHER THAN REPUTED BRAND) (R-41165034/M NO-MK-1631-14)	2.4	84	DOZ	201.60

18	95049090	JOYSTICK (FOR GAME)(OTHER THAN REPUTED BRAND)	1.2	84	DOZ	100.80
19	95049090	USB STEERING WHEEL (FOR GAMING)(OTHER THAN REPUTED BRAND)	5	50	PCS	250
20	94054900	CAMERA FLASH LIGHT (OTHER THAN REPUTED BRAND) (R-41228974/M NO-HX-BSM)	4.8	85	DOZ	408
21	86122090	LIGHT (FOR CAR) (OTHER THAN REPUTED BRAND MINI REMOTE (OTHER THAN REPUTED	6	6	DOZ	36
22	85177990	MINI REMOTE (other than reputed brand)	.24	334	DOZ	80.16
23	84145920	BRAND) SMALL HANDHELD BLOWER (OTHER THAN REPUTED BRAND	2.4	27	DOZ	64.80
24	84798920	SMALL USB HUMIDIFIER (OTHER THAN	2.4	59	DOZ	141.60
25	94059900	FLOOR STANDING LAMP FIXTURE(OTHER THAN REPUTED BRAND)	2.00	9.00	DOZ	18
26	91118000	CASE DIALIFOR WRIST WATCH OTHER THAN REPUTED BRAND	.18	1667	DOZ	300.06
27	91022900	WRIST WATCH OTHER THAN REPUTED BRAND)	.36	292		105.12
28	30261019	BELT STRIP (FOR WRIST WATCH) OTHER THAN REPUTED BRAND	1.5	139	GRS	208.50
29	42022290	EMPTY CASE FOR HANDSFREE (OTHER THAN REPUTED BRAND)	1.5	35	GRS	99
30	42022290	EMPTY CASE FOR USB CABLE(OTHER THAN REPUTED BRAND)	1.5	35	GRS	52.50
31	39199090	STICKER (OTHER THAN REPUTED BRAND	.12	105	GRS	12.60
32	38261019	PACKING MATERIAL (FOR MOBILE ACCESSORIES) (OTHER THAN REPUTED BRAND	.25	21	GRS	5.25

2. The goods stuffed in the container as mentioned above were examined 100% by the officers of SIIB (I), JNCH under Panchanama dated 14.08.2025). The weightment details are mentioned below:

Sr. No.	Container No.	Loaded Weight on Vehicle (in kgs.)	Vehicle Weight (in kgs.)	Container Tare Weight (in Kgs.)	Gross Weight of the cargo (in kgs.)
1	EGHU8482880 (40 FT)	36720	13160	3750	19810

Findings of the examination are as below:-

(i) The Importer submitted copy of Bill of Entry, Bill of Lading, commercial Invoice, Packing List, LMPC, EPRA, MSME certificate.

(ii) The gross weight of the goods was found 19810 kgs, which is 570 kg more than the declared gross weight 19240kgs.

(iii) There was a total of 1040 packages found as declared in the instant B/E. However, quantity of some items was mis-declared in terms of individual quantity.

(iv) Valuation appeared to be low for the subject goods imported vide the instant B/E.

(v) Detailed inventory of the goods found during the examination, has been tabulated below in Table-I.

Table -I

Sl. No.	Description	Qty in Pieces
1	Battery Cell	1300

2	BELT STRIP (FOR WRIST WATCH)	20000
3	CASE DIAL (FOR WRIST WATCH)	20000
4	EMPTY CASE (FOR CHARGER)	14500
5	HANDHELD GAME	1000
6	JOYSTICK (FOR GAME)	1000
7	USB STEERING WHEEL (FOR GAMING)	50
8	LIGHT (FOR CAR)	70
9	MOBILE BATTERY	33508
10	USB DOCK (FOR MOBILE CHARGER)	25000
11	MOBILE STAND	2300
12	PACKING MATERIAL	3000
13	CAMERA FLASH LIGHT	1020
14	PLASTIC BACK COVER (FOR MOBILE)	73381
15	STICKER	15000
16	POWER BANK-20000MAH	1000
17	POWER BANK-12000MAH	1000
18	POWER BANK-10000MAH	5400
19	POWER BANK-35000MAH	1000
20	POWER BANK-5000MAH	600
21	MINI REMOTE	4000
22	SMALL BT HANDSFREE	9400
23	SMALL BT NECKBAND	18400
24	SMALL BT HEADPHONE	5040
25	SMALL HANDHELD BLOWER	332
26	POUCH	300
27	SMALL USB HUMDIFIER	395
28	USB CABLE	48126
29	SMART WATCH	500
30	Mobile CHARGER	600
31	MAGNIFYING GLASS (FOR MOBILE)	30000
32	STANDING FLOOR LAMP	9
33	USB CAR CHARGER	700
34	WRIST WATCH	3500

Discrepancies Noticed During Examination-

3. During the examination, it was found that the goods imported were mis-declared in terms of individual quantity of the items. The mis-declared goods are mentioned below in tabulated form:-

Table-II

Item's description	**Declared Net Qty (in pcs)**	**Net Qty found (in pcs)**
Mobile Battery	22416	33508
Small BT Neckband	11004	18000
Small BT Handsfree	9804	9400
Small USB Humidfier	708	395
Small USB Blower	324	332
POWER BANK-35000MAH	504	1000
POWER BANK-20000MAH	00	1000

POWER BANK-12000MAH	00	1000
POWER BANK-10000MAH	7008	5400

Since, the goods were mis-declared in terms of quantity and were being sought to be cleared with the intent to evade payment of the appropriate customs duties, and thus constitutes a violation under the relevant provisions of the Customs Act,1962 & other relevant laws for time being in force, there were reasons to believe that the goods covered under Bill of Entry No. 3525473/27.07.2025 filed by Customs Broker M/S SUNWAY LOGISTICS (ADPFS1811FCH003) on behalf M/s. Dynamic India Enterprises (IEC-AAKPI7875D) are liable for confiscation under section 111 of the Customs Act, 1962. Accordingly, the goods imported under the instant B/E have been seized vide seizure memo no. 108/2025-26.

4. Classification & Duty Structure of the goods –

4.1. Classification & of all items imported under the instant Bill of Entry and Duty Structure of the respective headings in the instant case are produced as below:

Sl. No.	Description	CTH	Effective BCD (in %)	SWS/AIDC (in %)	IGST (in %)	Net duty (in %)
1	Battery Cell	85076000	15	10	18	37.47
2	BELT STRIP (FOR WRIST WATCH)	39261019	15	10	18	37.47
3	CASE DIAL (FOR WRIST WATCH)	91118000	10	10	18	30.98
4	EMPTY CASE (FOR CHARGER)	42022290	15	10	18	37.47
5	HANDHELD GAME	95045000	20	10	18	43.96
6	JOYSTICK (FOR GAME)	95049090	20	10	18	43.96
7	USB STEERING WHEEL (FOR GAMING)	95049090	20	10	18	43.96
8	LIGHT (FOR CAR)	85122090	15	10	18	37.47
9	MOBILE BATTERY	85076000	15	10	18	37.47
10	USB DOCK (FOR MOBILE CHARGER)	85044090	20	10	18	43.96
11	MOBILE STAND	85177990	15	10	18	37.47
12	PACKING MATERIAL	39261019	15	10	18	37.47
13	CAMERA FLASH LIGHT	94054900	20	5 (AIDC)	18	47.5
14	PLASTIC BACK COVER (FOR MOBILE)	39261019	15	10	18	37.47
15	STICKER	39199090	15	10	18	37.47
16	POWER BANK-20000MAH	85078000	15	10	28	49.12
17	POWER BANK-12000MAH	85078000	15	10	28	49.12
18	POWER BANK-10000MAH	85078000	15	10	28	49.12
19	POWER BANK-35000MAH	85078000	15	10	28	49.12
20	POWER BANK-5000MAH	85078000	15	10	28	49.12
21	MINI REMOTE	85177990	15	10	18	37.47
22	SMALL BT HANDSFREE	85183020	20	10	18	43.96
23	SMALL BT NECKBAND	85183020	20	10	18	43.96
24	SMALL BT HEADPHONE	85183020	20	10	18	43.96
25	SMALL HANDHELD BLOWER	84145920	20	10	18	43.96

26	POUCH	39269090	15	10	18	37.47
27	SMALL USB HUMDIFIER	84798920	7.5	10	18	27.74
28	USB CABLE	85177990	15	10	18	37.47
29	SMART WATCH	85176290	20	10	18	43.96
30	Mobile CHARGER	85044030	15	10	18	37.47
31	MAGNIFYING GLASS (FOR MOBILE)	70200019	10	10	18	30.98
32	STANDING FLOOR LAMP	94051900	20	5(AIDC)	18	47.5
33	USB CAR CHARGER	85044090	20	10	18	43.96
34	WRIST WATCH	91022900	20	10	18	43.96

5.Valuation of the Goods -

5.1. During the examination, goods found were mis-declared with respect to quantity. Hence, it forms 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.

5.2. 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.

(a) **As per Rule 4 of CVR 2007,** 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;

(b) **As per Rule 5 of CVR 2007,** 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:

To determine the value of the imported goods as per Rule 4 or Rule 5 of CVR 2007, contemporaneous data of import of identical or similar goods was required. However, no concrete data of identical or similar items in terms of description, quantity and country of origin for other items of the instant B/E was found in customs database, therefore, value of the goods cannot be determined as per Rule 4 and 5 of the Customs Valuation Rules (CVR), 2007.

(c) **As per Rule 6 of the CVR, 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, then under rule 8.

Further, due to non-availability of the actual profit, transportation, general expenses in each transaction and cost of production & profit percentage of the supplier, it appears that determination of value under Rule 7 and Rule 8 of the CVR 2007 is not a feasible option.

Therefore, the valuation of impugned goods was to be done under Rule 9 of the CVR, 2007 using reasonable means consistent with the principles and general provisions of these Rules and on the basis of data available in India.

Accordingly, Market Survey was conducted to arrive at a fair and reasonable value of the goods.

(d) 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: Interpretative notes to the Customs Valuation 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:

(i) 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.

(ii) 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.

a. Accordingly, a Market Survey was carried out on 22.08.2025 in respect of the goods imported vide Bill of Entry no. 3525473/27.07.2025 in presence of the Authorized Representative of the importer to arrive at fair and reasonable value of the goods. Based on the market enquiry, the average of the value quoted in the three quotations have been taken for calculation of valuation. Each item was enquired at least three different shops. Some shopkeepers agreed to provide quotation whereas some shopkeepers expressed their inability to provide invoices and told the rates verbally. The shopkeepers informed that the price of the goods varies time to time as per demand, supply and quantities etc. The details of the prices quoted and the average value are as follows :-

Table-III

Sl.	Description	Qty in	Market	Market	Market	Avg

No.		Pieces	Price at 1st Shop	Price at 2nd Shop	Price at 3rd Shop	Market Price
1	Battery Cell	1300	40	38	40	39.33
2	BELT STRIP (FOR WRIST WATCH)	20000	5	5	5	5.00
3	CASE DIAL (FOR WRIST WATCH)	20000	4	5	4	4.33
4	EMPTY CASE (FOR CHARGER)	14500	8	8	8	8.00
5	HANDHELD GAME	1000	300	280	300	293.33
6	JOYSTICK (FOR GAME)	1000	250	250	245	248.33
7	USB STEERING WHEEL (FOR GAMING)	50	400	400	420	406.67
8	LIGHT (FOR CAR)	70	200	175	175	183.33
9	MOBILE BATTERY	33508	38	35	36	36.33
10	USB DOCK (FOR MOBILE CHARGER)	25000	22	20	20	20.67
11	MOBILE STAND	2300	20	22	24	22.00
12	PACKING MATERIAL	3000	5	5	5	5.00
13	CAMERA FLASH LIGHT	1020	200	180	175	185.00
14	PLASTIC BACK COVER (FOR MOBILE)	73381	6	7	6	6.33
15	STICKER	15000	1	1	1	1.00
16	POWER BANK-20000MAH	1000	160	150	155	155.00
17	POWER BANK-12000MAH	1000	110	120	115	115.00
18	POWER BANK-10000MAH	5400	100	100	105	101.67
19	POWER BANK-35000MAH	1000	180	200	190	190.00
20	POWER BANK-5000MAH	600	80	75	85	80.00
21	MINI REMOTE	4000	20	25	22	22.33
22	SMALL BT HANDSFREE	9400	10	8	10	9.33
23	SMALL BT NECKBAND	18400	9	8	8	8.33
24	SMALL BT HEADPHONE	5040	10	10	10	10.00
25	SMALL HANDHELD BLOWER	332	150	160	160	156.67
26	POUCH	300	10	12	10	10.67
27	SMALL USB HUMDIFIER	395	130	125	140	131.67
28	USB CABLE	48126	8	6	6	6.67
29	SMART WATCH	500	45	40	45	43.33
30	Mobile CHARGER	600	35	40	40	38.33
31	MAGNIFYING GLASS (FOR MOBILE)	30000	5	6	5	5.33
32	STANDING FLOOR LAMP	9	200	220	200	206.67
33	USB CAR CHARGER	700	24	22	24	23.33
34	WRIST WATCH	3500	22	20	22	21.33

6. <u>Duty Calculation Sheet for the goods imported vide B/E No.3525473/27.07.2025:-</u>

<u>Table-IV</u>

Sl.	Descripti	Qty	Avg	Market	CTH	Net	DE	Re-	Re-

No.	on	in Pieces	Market Price	Value		duty (in %)	DUCTION %	determined Value (in Rs.)	determined duty (in Rs.)
1	Battery Cell	1300	39.33	₹ 51,133.33	85076000	37.47	48.5	₹ 24,799.67	₹ 9,292.44
2	BELT STRIP (FOR WRIST WATCH)	20000	5.00	₹ 1,00,000.00	39261019	37.47	48.5	₹ 48,500.00	₹ 18,172.95
3	CASE DIAL (FOR WRIST WATCH)	20000	4.33	₹ 86,666.67	91118000	30.98	50.9	₹ 44,113.33	₹ 13,666.31
4	EMPTY CASE (FOR CHARGER)	14500	8.00	₹ 1,16,000.00	42022290	37.47	48.5	₹ 56,260.00	₹ 21,080.62
5	HANDHELD GAME	1000	293.33	₹ 2,93,333.33	95045000	43.96	46.31	₹ 1,35,842.67	₹ 59,716.44
6	JOYSTICK (FOR GAME)	1000	248.33	₹ 2,48,333.33	95049090	43.96	46.31	₹ 1,15,003.17	₹ 50,555.39
7	USB STEERING WHEEL (FOR GAMING)	50	406.67	₹ 20,333.33	95049090	43.96	46.31	₹ 9,416.37	₹ 4,139.43
8	LIGHT (FOR CAR)	70	183.33	₹ 12,833.33	85122090	37.47	48.5	₹ 6,224.17	₹ 2,332.20
9	MOBILE BATTERY	33508	36.33	₹ 12,17,457.33	85076000	37.47	48.5	₹ 5,90,466.81	₹ 2,21,247.91
10	USB DOCK (FOR MOBILE CHARGER)	25000	20.67	₹ 5,16,666.67	85044090	43.96	46.31	₹ 2,39,268.33	₹ 1,05,182.36
11	MOBILE STAND	2300	22.00	₹ 50,600.00	85177990	37.47	48.5	₹ 24,541.00	₹ 9,195.51
12	PACKING MATERIAL	3000	5.00	₹ 15,000.00	39261019	37.47	48.5	₹ 7,275.00	₹ 2,725.94
13	CAMERA FLASH LIGHT	1020	185.00	₹ 1,88,700.00	94054900	47.5	45.2	₹ 85,292.40	₹ 40,513.89
14	PLASTIC BACK COVER (FOR MOBILE)	73381	6.33	₹ 4,64,746.33	39261019	37.47	48.5	₹ 2,25,401.97	₹ 84,458.12
15	STICKER	15000	1.00	₹ 15,000.00	39199090	37.47	48.5	₹ 7,275.00	₹ 2,725.94
16	POWER BANK-20000MA	1000	155.00	₹ 1,55,000.00	85078000	49.12	43.92	₹ 68,076.00	₹ 33,438.93

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17	POWER BANK-12000MAH	1000	115.00	₹ 1,15,000.00	85078000	49.12	43.92	₹ 50,508.00	₹ 24,809.53
18	POWER BANK-10000MAH	5400	101.67	₹ 5,49,000.00	85078000	49.12	43.92	₹ 2,41,120.80	₹ 1,18,438.54
19	POWER BANK-35000MAH	1000	190.00	₹ 1,90,000.00	85078000	49.12	43.92	₹ 83,448.00	₹ 40,989.66
20	POWER BANK-5000MAH	600	80.00	₹ 48,000.00	85078000	49.12	43.92	₹ 21,081.60	₹ 10,355.28
21	MINI REMOTE	4000	22.33	₹ 89,333.33	85177990	37.47	48.5	₹ 43,326.67	₹ 16,234.50
22	SMALL BT HANDSFREE	9400	9.33	₹ 87,733.33	85183020	43.96	46.31	₹ 40,629.31	₹ 17,860.64
23	SMALL BT NECKBAND	18400	8.33	₹ 1,53,333.33	85183020	43.96	46.31	₹ 71,008.67	₹ 31,215.41
24	SMALL BT HEADPHONE	5040	10.00	₹ 50,400.00	85183020	43.96	46.31	₹ 23,340.24	₹ 10,260.37
25	SMALL HANDHELD BLOWER	332	156.67	₹ 52,013.33	84145920	43.96	46.31	₹ 24,087.37	₹ 10,588.81
26	POUCH	300	10.67	₹ 3,200.00	39269090	37.47	48.5	₹ 1,552.00	₹ 581.53
27	SMALL USB HUMDIFIER	395	131.67	₹ 52,008.33	84798920	27.74	52.19	₹ 27,143.15	₹ 7,528.15
28	USB CABLE	48126	6.67	₹ 3,20,840.00	85177990	37.47	48.5	₹ 1,55,607.40	₹ 58,306.09
29	SMART WATCH	500	43.33	₹ 21,666.67	85176290	43.96	46.31	₹ 10,033.83	₹ 4,410.87
30	Mobile CHARGER	600	38.33	₹ 23,000.00	85044030	37.47	48.5	₹ 11,155.00	₹ 4,179.78
31	MAGNIFYING GLASS (FOR MOBILE)	30000	5.33	₹ 1,60,000.00	70200019	30.98	50.9	₹ 81,440.00	₹ 25,230.11
32	STANDING FLOOR LAMP	9	206.67	₹ 1,860.00	94051900	47.5	45.2	₹ 840.72	₹ 399.34
33	USB CAR CHARGER	700	23.33	₹ 16,333.33	85044090	43.96	46.31	₹ 7,563.97	₹ 3,325.12

34	WRIST WATCH	3500	21.33	₹ 74,666.67	91022900	43.96	46.31	₹ 34,578.13	₹ 15,200.55
	TOTAL			**₹ 55,60,192**				**₹ 26,16,220**	**₹ 10,78,358**

7. Based on the above calculation, Re-determined value, Re-determined Duty and Differential Duty are as below:-

Table-V

Declared Assessable Value	Re-determined Assessable Value	Declared Duty	Duty Payable	Differential Duty Payable
13,79,578/-	**26,16,220/-**	**5,79,600/-**	**₹ 10,78,358/-**	**₹ 4,98,758/-**

8. STATEMENT OF THE Shri Noorahmed Merchant, Authorized Representative Of The Importer Of Firm M/S. Dynamic India Enterprises : -

8.1 In response to the summons issued vide CBIC-DIN-20250878NY000050725B dated 28.08.2025, Shri Noorahmed Merchant, Authorized Representative of the Importer of Firm M/S. Dynamic India Enterprises was present for giving evidence under Section 108 of the Customs Act, 1962 in connection with the investigation regarding import of goods covered under Bill of Entry No. 3525473/27.07.2025, Wherein he, inter-alia, stated that:

- His name is Shri Noorahmed Merchant. He is 35 years old and currently living in Mumbai. He is delivery manager at M/s. Dynamic India Enterprises (IEC- AAKPI7875D). He handles works related to supply of goods imported by the firm to other merchants. He has been working in this firm for last one and half year. He is attending the summons as an Authorised Representative of the importer, as the proprietor is currently out of Mumbai for some family affairs.
- He stated that Ishaq I Ujjainwala is the proprietor of M/s. Dynamic India Enterprises (IEC- AAKPI7875D) and Ishaq I Ujjainwala solely looks after all the imports made by this firm.
- He knew as why he had been summoned. He stated that it is regarding mis-declaration found in respect of quantity of some items in the consignment imported vide Bill of Entry no. 3525473/27.07.2025.
- Their firm mainly deals in Mobile Accessories. They purchase these items from overseas supplier in China.
- He stated that he got to know the discrepancies and mis-declaration found in the consignment only after the examination of the goods.
- He stated that his firm provided Bill of lading, packing list, invoice, GST registration documents, IEC documents, LMPC certificate, MSME certificate, AADHAR and PAN Card, EPRA certificate and signature verification letter provided by the bank to the CHA.
- He stated that their Customs Broker provided us the details before filing Bill of Entry.
- He stated that this is only supplier's mistake.
- He placed the order on call.

- They pay within 180 days from delivery of the goods. They haven't paid the supplier yet, so currently they don't have remittance copy for the goods imported under B/E No. 3525473/27.07.2025.
- He submitted the bank details- The J&K Bank Limited, M.A Road Branch, Mumbai, A/c No. 0368010100001585.
- He stated that their value is fair. However, they will co-operate this office, if declared value appears to be wrong as per the department.
- He accepted the Market value of the goods. He also put his dated signature on Market Survey Report. Further, he accepted the Re-determined Value and voluntarily agree to pay the differential duty arising in the case.
- He stated that they have never mis-declared in any consignment in the past. They are willing to voluntarily pay differential duty arising in this case. He has accepted the re-determined value and re-determined duty and have put his dated signature on the calculation sheet as a token of his acceptance.
  He further stated that they will fully co-operate with the department. They do not want Show-Cause Notice in this case. They just want early Conclusion of the investigation.

9. Relevant Legal Provisions Of the Customs Act, 1962:-

(A) Section 46: Entry of goods on importation. –

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

(4) The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed

(4A) The importer who presents a bill of entry shall ensure the following, namely:-
(a) the accuracy and completeness of the information given therein;
(b) the authenticity and validity of any document supporting it; and
(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

(B) 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:*

(C) 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 transhipment, with the declaration for transhipment 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;

(D) 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;

(E) 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.

(F) 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.

(G) 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.

(H) 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

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.

10. Findings of the Investigation:

10.1. From the foregoing investigation, it appears that:

(a) The subject consignment imported by M/s. Dynamic India Enterprises (IEC- AAKPI7875D) vide Bill of Entry No. 3525473/27.07.2025 were mis-declared in terms of individual quantity of the items. Since, the goods were mis-declared in terms of quantity and were being sought to be cleared with the intent to evade payment of the appropriate customs duties, and thus constitutes a violation under the relevant provisions of the Customs Act,1962 & other relevant laws for time being in force, there were reasons to believe that the goods covered under Bill of Entry No. 3525473/27.07.2025 filed by M/s. Dynamic India Enterprises (IEC-AAKPI7875D) are liable for confiscation under section 111(l) & 111(m) of the Customs Act, 1962. Accordingly, the goods were seized.

(b) During the course of investigation, goods found were mis-declared with respect to quantity. 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. Following the valuation rules, value of the consignment has been re-determined as Rs. **26,16,220/-** Based on re-determined value, Customs duty has been re-determined as Rs. **10,78,358/-** which resulted in differential duty amounting to Rs. **4,98,758/-.**

(c) The importer is responsible to provide accurate and complete information in Bill of Entry, which he failed to do, therefore importer violated Section 46 (4) of the Customs Act, 1962. Statement of the proprietor of the importing firm has been recorded. During his statement, the importer has accepted the Market Value of the goods based on Market Survey and also is willing to pay the differential duty, arising in the case. Further, the importer has not submitted any documentary evidence to justify the mis-declaration in the goods imported under the instant B/E, which resulted in significant duty difference.

10.2 Conclusion of the investigation:

(a) By the above acts of omission and commission on the part of the importer, the imported goods covered under Bill of Entry No. 3525473/27.07.2025 having a declared value of Rs. **1379578/- (Thirteen lakh seventy-nine thousand five hundred seventy-eight rupees)** are liable for confiscation under Section 111(l) & 111(m) of the Customs Act, 1962. Further, due to these actions, M/s. Dynamic India Enterprises (IEC- AAKPI7875D) has rendered itself liable for penal action under Section 112(a) of the Customs Act, 1962, which pertains to improper importation of goods liable for confiscation.

(b) The declared value of the consignment, i.e. Rs. 1379578.84/-**(Thirteen lakh seventy-nine thousand five hundred seventy-eight rupees and eighty-four paise)** has been rightfully rejected and re-determined as **Rs. 26,16,220/-(Twenty-Six Lakh Sixteen Thousand Two Hundred Twenty Rupees)** based on valuation rules. Accordingly, the duty declared as **Rs. 5,79,600/-(Five lakh seventy-nine thousand six hundred rupees only)** stands re-determined at **Rs. ₹₹ 10,78,358/- (Ten Lakh Seventy-Eight Thousand Three Hundred Fifty-Eight Rupees).**

RECORD OF PERSONAL HEARING

11. Importer vide letter dated 02.09.2025 requested for waiver of Show Cause Notice. They have also submitted that they do not want any personal hearing in the case and requested to adjudicate the case.

12. DISCUSSION AND FINDINGS

12.1 I have carefully gone through the records, investigation findings, facts of the case as per investigation report vide F.No.Cus/SIIB/MISC/861/2025-SIIB(I) dated 01.09.2025.

12.2. I find that the subject consignment imported by M/s. Dynamic India Enterprises (IEC- AAKPI7875D) vide Bill of Entry No. 3525473/27.07.2025 were mis-declared in terms of individual quantity of the items. Since, the goods were mis-declared in terms of quantity and were being sought to be cleared with the intent to evade payment of the appropriate customs duties, and thus constitutes a violation under the relevant provisions of the Customs Act,1962 & other relevant laws for time being in force, there were reasons to believe that the goods covered under Bill of Entry No. 3525473/27.07.2025 filed by M/s. Dynamic India Enterprises (IEC- AAKPI7875D) are liable for confiscation under section 111(l) & 111(m) of the Customs Act, 1962. Accordingly, the goods were seized.

12.3. I find that during the course of investigation, goods found were mis-declared with respect to quantity. 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. Following the valuation rules, value of the consignment has been re-determined as Rs. **26,16,220/-** Based on re-determined value, Customs duty has been re-determined as Rs. **10,78,358/-** which resulted in differential duty amounting to Rs. **4,98,758/-.**

12.5. I find that by the above acts of omission and commission on the part of the importer, the imported goods covered under Bill of Entry No. 3525473 dated 27.07.2025 having a declared value of Rs. **1379578/-(Thirteen lakh seventy-nine thousand five hundred seventy-eight rupees and eighty-four paise)** are liable for confiscation under Section 111(l) & 111(m) of the Customs Act, 1962. Further, due to these actions, M/s. Dynamic India Enterprises (IEC- AAKPI7875D) has rendered itself liable for penal action under Section 112(a) of the Customs Act, 1962, which pertains to improper importation of goods liable for confiscation.

12.4 **Further,** I find that the importer is responsible to provide accurate and complete information in Bill of Entry, which he failed to do, therefore importer violated Section 46 (4) of the Customs Act, 1962. During his statement, the importer has not submitted any documentary evidence to justify the mis-declaration in the goods imported under the instant B/E, which resulted in significant duty difference and has accepted the Market Value of the goods based on Market Survey and also is willing to pay the differential duty, arising in the case.

From the above, I find that Importer has knowingly resorted to mis-declaration of goods in terms of their description, quantity, classification and value of the goods covered under subject bill of entry to evade legitimate Customs Duty. By the above acts of omission and commission on the part of the importer, The importer held himself liable for penal action under section 114AA of the Customs Act, 1962.

12.6. I also find that the declared value of the consignment, i.e. Rs. 1379578.84/-**(Thirteen lakh seventy-nine thousand five hundred seventy-eight rupees and eighty-four paise)** has been rightfully rejected and re-determined as **Rs. 26,16,220/-(Twenty-Six Lakh Sixteen Thousand Two Hundred Twenty Rupees)** based on valuation rules. Accordingly, the duty declared as **Rs. 5,79,600/-(Five lakh seventy-nine thousand six hundred rupees only)** stands re-determined at **Rs. 10,78,358/-(Ten Lakh Seventy-Eight Thousand Three Hundred Fifty-Eight Rupees,** which resulted in differential duty amounting to Rs. **4,98,758/- (Four Lakh Ninety Eight Thousand Seven Hundred Fifty Eight rupees).**

13. **Further,** I find that importer have requested for release of goods and they do not any SCN and personal hearing in this case.

14. Accordingly, I pass the following order:

ORDER

i. I reject the declared value of 1379578/-**(Thirteen lakh seventy-nine thousand five hundred seventy-eight rupees)** of the goods covered under Bill of Entry No. 3525473 dated 27.07.2025 under Rule 12(1) of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and re-determined the same as **Rs. 26,16,220/-(Twenty-Six Lakh Sixteen Thousand Two Hundred Twenty Rupees)** under Rule 9 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.

ii. I confirm the re-determined duty for the goods as **Rs. 10,78,358/-(Ten Lakh Seventy-Eight Thousand Three Hundred Fifty-Eight Rupees)**

and thereby confirm the demand of differential duty of **Rs. 4,98,758/-(Four Lakh Ninety Eight Thousand Seven Hundred Fifty Eight rupees).**

iii. I order Confiscation of goods valued at **Rs. 26,16,220/-(Twenty-Six Lakh Sixteen Thousand Two Hundred Twenty Rupees)** imported vide B/E No. 3525473 dated 27.07.2025 under section 111(I) and 111(m) of the Customs Act 1962 due to mis-declaration of goods in terms of their quantity & value. However, I give an option to redeem the goods on payment of a **Redemption Fine of Rs. 1,50,000/- (Rupees One Lakh Fifty Thousand Only)** under section 125 of Customs Act 1962 in lieu of confiscation.

iv. I impose a penalty of Rs. 50,000/- (Rupees Fifty Thousands Only) on M/s. Dynamic India Enterprises (IEC-AAKP17875D) under Section 112(a) of the Customs Act, 1962.

v. I impose a penalty of Rs. 50,000/- (Rupees Fifty Thousands Only) on M/s. Dynamic India Enterprises (IEC-AAKPI7875D) under Section 114AA of the Customs Act, 1962.

15. 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.

(K. Mahipal Chandra)
Joint Commissioner of Customs,
Group II (H-K), NS-I, JNCH

To:

M/s. Dynamic India Enterprises (IEC- AAKPI7875D)
Ground Floor, Shop No. 13, Arcadia Jandgid Enc,
Kanakiya RD, Laxmipark, Miraroad,
East, Mira Bhayandar, Pin-400056.

Copy to:

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