



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



F. No. S/26-Misc- 261/2025-26/Grp.VA/JNCH
S/10-Adj²²⁸/2025-26/Gr. VA, JNCH

Date of Order: 04.09.2025
Date of issue: 09.09.2025

DIN: 20250978NX0000059837

Passed by: Shri Mazid Khan

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

Order No. 764/2025-26/JC/Gr. VA/NS-V/CAC/JNCH

Name of Party/Noticee: M/S UNO MINDA KATOLEC ELECTRONICS SERVICES PRIVATE
LIMITED (IEC: AAKCM9673Q)

मूल आदेश

1. यह प्रति जिस व्यक्ति को 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 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 करनेवाला 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

1. A Bill of Entry No. 2997152 dated 01.07.2025 was forwarded by the import docks. The said Bill of Entry was filed by M/S UNO MINDA KATOLEC ELECTRONICS SERVICES PRIVATE LIMITED (IEC: AAKCM9673Q) having office address at Gat No 427/5 And Gat No 427/10, Minda Investment Limited, Village Mahalunge, Chakan Mide Pune, Maharashtra-410501, filed through their CHA M/s M/s AXIOM INTRA GLOBE PRIVATE LIMITED for import & clearance of goods having description as "PCB EBARE" declared under CTH "85340000", having Country of Origin as **CHINA** and having total declared assessable value of Rs. 60,65,265.21/- and the total duty of Rs. 10,91,748/-.

2. The goods imported under the above-mentioned Bill of Entry were examined as per the prescribed examination order. The goods were declared as "PCB EBARE", with the importer classifying them under Customs Tariff Heading (CTH) 85340000.

2.1. Upon physical examination, the goods were found to be Bare Printed Circuit Boards (PCBs). As per Notification No. 03/2024-Cus (ADD) dated 14.03.2024, Anti-Dumping Duty (ADD) is applicable on Bare PCB's falling under CTH 85340000, originating in or exported from China, for a period of five years.

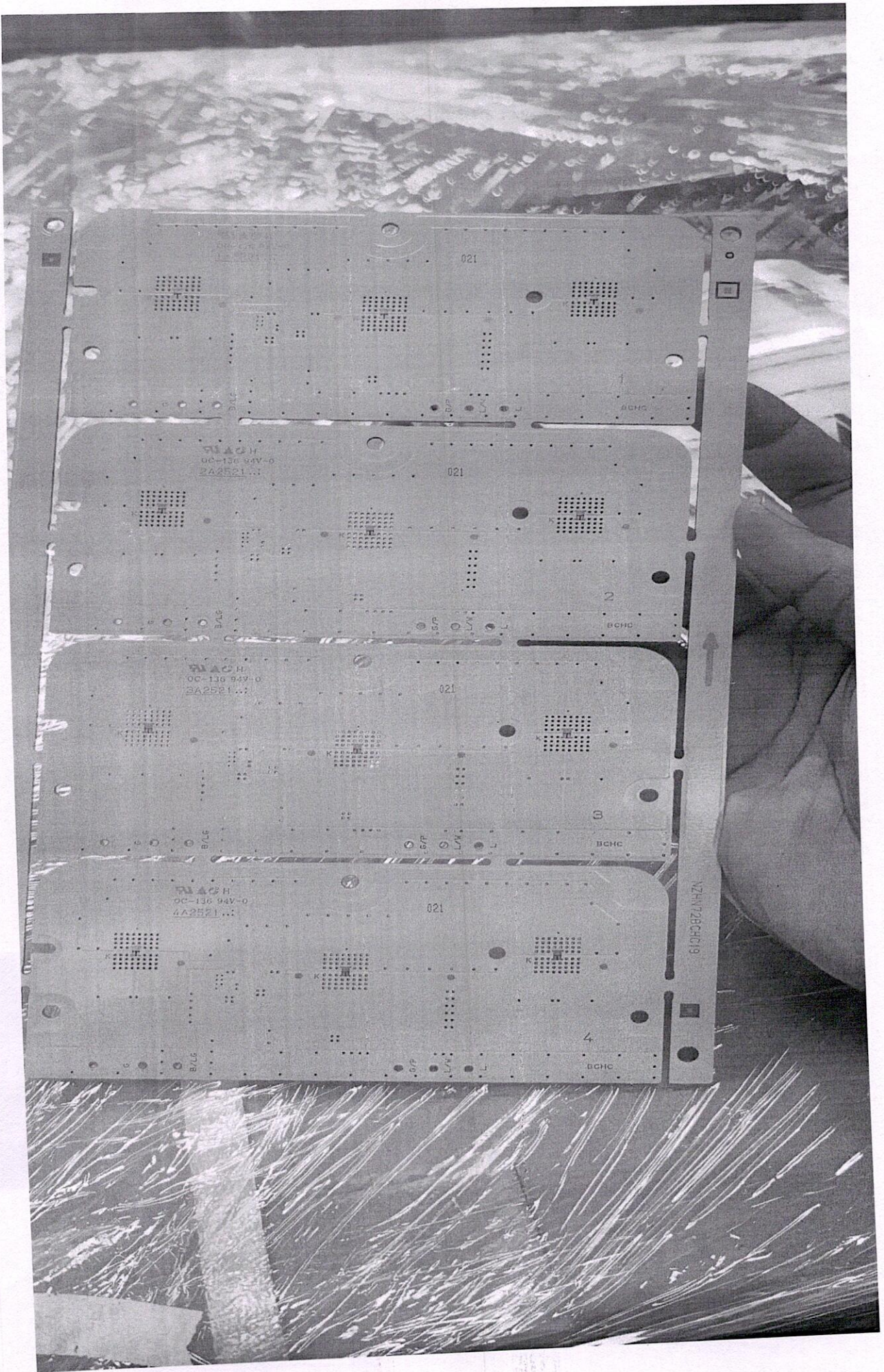
3. A letter dated 05.07.2025 regarding "explanation regarding end-use of imported content – BoE No. 2997152, dated 01.07.2025" was received from the importer, wherein it was interalia submitted that:

"With reference to the subject shipment under BOE No.2997152, dated 01.07.2025, we Understand from our CHA that your office has raised a query regarding the end-use of the imported content. In this regard, we would like to provide the following explanation; We, UNO Minda Katolec Electronics Services Pvt. Ltd., are a manufacturer of SMT (Surface Mount technology) Printed Circuit Boards Assemblies. The subject shipment contains Unpopulated printed circuit boards (PCBs), which are bare PCBs. These PCBs are made from FR4, a class of printed circuit board material composed of flame-retardant epoxy resin and glass fabric composite. These PCBs are an integral part of our SMT process and are Manufactured in our plant according to the specifications and design requirements of our OEM clients. In light of the above, ADD is not applicable of PCB In pad via hole & Rigid flex PCB we kindly request that your office allow the clearance of the subject shipment".

4. As per Notification No. 03/2024-Cus (ADD) dated 14.03.2024:

Rigid-flex PCBs are the combination of flexible circuit boards and rigid circuit boards. Rigid-flex PCBs accommodate the good properties of both flexible boards and rigid boards. Rigid-flex products are mainly used in mobile phones, automobiles, industrial control and other applications where there is limited space for electronic parts installation.

5. As per Docks Officer, examination findings confirm that the goods in question are not Rigid-Flex PCBs, but rather Bare PCBs and therefore the goods are liable for imposition of Anti-Dumping Duty.



Goods Image

6. The importer has declared M/s Panasonic Procurement Asia Pacific as the manufacturer. As per Serial No. 14 of the Table mentioned in the Notification No. 03/2024-Cus (ADD) dated 14.03.2024, an ADD rate of 30% of CIF value is applicable on such goods.

6.1. The declared CIF value of the consignment is Rs. 60,65,265/-, making the applicable ADD amount Rs. 18,19,579/-.

7. Legal provisions relevant to the instant case are:

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

7.1 As per the provisions of Section 46(4) of the customs act, 1962, the importer while presenting a bill of entry shall at the foot thereof make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, present to the proper officer the invoice, if any, relating to the imported goods.

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

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

(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 77³ [in respect thereof, or in the case of goods under trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54];

7.4 ¹[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 ² [****] 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 ³ [sub-section (8) of section 28] shall also be liable to pay a penalty equal to the duty or interest so determined ⁴ [Provided that where such duty or interest, as the case may be, as determined under ³ [sub-section (8) of section 28], and the interest payable thereon under section ⁵ [28AA], is paid within thirty days from the date of the 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 duty or interest, as the case may be, so determined:*

Provided further that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso :

Provided also that where the duty or interest determined to be payable is reduced or increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, for the purposes of this section, the duty or interest as reduced or increased, as the case may be, shall be taken into account:

Provided also that in case where the duty or interest determined to be payable is increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, the benefit of reduced penalty under the first proviso shall be available if the amount of the duty or the interest so increased, along with the interest payable thereon under section⁵ [28AA], and twenty-five percent of the consequential increase in penalty have also been paid within thirty days of the communication of the order by which such increase in the duty or interest takes effect

Provided also that where any penalty has been levied under this section, no penalty shall be levied under section 112 or section 114.

7.5 Section 112(a) Penalty for improper importation of goods, etc 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 penalty¹ [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;]*

³ [(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 penalty⁴ [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 penalty⁵ [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 penalty⁶ [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.]

7.6 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 ¹[writing with the prior approval of the officer of Customs not below the rank of ²[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:

Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.

³**Provided** further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.]

7.7 Section 125. Option to pay fine in lieu of confiscation. –

(1) Whenever confiscation of any goods is authorized 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:

8. Written Submission

8.1 The importer submitted a letter dated 05.07.2025 (Letter-I) regarding “explanation regarding end-use of imported content – BoE No. 2997152, dated 01.07.2025”, wherein the importer has submitted that the goods were Rigid-Flex PCBs, which are not subject to ADD.

Letter-I

Uno Minda Katolec Electronics Services Pvt. Ltd.
(Formerly known as Minda Katolec Electronics Services Pvt. Ltd.)

UNO MINDA KATOLEC
DRIVING THE NEW

Dated: 05.07.2025

To
The Deputy Commissioner of Customs

Subject: Explanation Regarding End-Use of Imported Content- BOE No.2997152, DTD
01.07.2025.

Dear Sir,

With reference to the subject shipment under BOE No.2997152, dated 01.07.2025, we
Understand from our CHA that your office has raised a query regarding the end-use of the imported content. In
this regard, we would like to provide the following explanation:

We, UNO Minda Katolec Electronics Services Pvt. Ltd., are a manufacturer of SMT (Surface Mount technology)
Printed Circuit Boards Assemblies. The subject shipment contains

Unpopulated printed circuit boards (PCBs), which are bare PCBs. These PCBs are made from FR4, a class of
printed circuit board material composed of flame-retardant epoxy resin and glass fabric composite. These PCBs
are an integral part of our SMT process and are

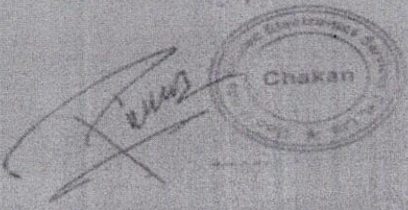
Manufactured in our plant according to the specifications and design requirements of our OEM clients.

In light of the above, ADD is not applicable of PCB In pad via hole & Rigid flex PCB we kindly request that your
office allow the clearance of the subject shipment.

We appreciate your support in facilitating the ease of doing business in India.

Thanking you,

Yours sincerely,
For UNO Minda Katolec Electronics Services Pvt. Ltd.



Classification: Public
Uno Minda Katolec Electronics Services Pvt. Ltd. (Formerly known as Minda Katolec Electronics Services Pvt. Ltd.) . Works : Gat No. 427/05
& 427/10 Chakan-Balegaon Road, Vili, Mahalunge, Tal. Khed, Pune - 410 501, Maharashtra. Registered Office : B-64/1, Wazirpur Industrial Area,

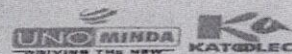
Personal Hearing

9. The importer submitted a letter (Letter-II) dated 25.07.2025 regarding adding Anti-Dumping Duty BoE No. 2997152 Dt. 01.07.2025.

9.1 Vide the above-mentioned letter, the importer requested for waiver of Show Cause Notice and Personal Hearing in the matter and also requested to add Anti- Dumping Duty on the impugned goods.

9.2 Vide letter dated 05.07.2025 (Letter-I), the importer has submitted that the goods were Rigid-Flex PCBs, which are not subject to ADD as per the Notification No. 03/2024-Cus (ADD) dated 14.03.2024. Whereas, vide letter dated 25.07.2025 (Letter-II), the importer has requested to add Anti- Dumping Duty on the impugned goods.

Uno Minda Katolec Electronics Services Pvt. Ltd.
(Formerly known as Minda Katolec Electronics Services Pvt. Ltd.)



SUB: Adding Anti-Dumping Duty BOE No: 2997152 Dt. 01.07.2025

Respected Sir/Madam,

We request you for SCN waived and we do not need personal hearing. We request you to please add anti-dumping duty for further process.

Your cooperation is highly solicited in this regards.

Thanking you,

Yours sincerely,
For UNO Minda Katolec Electronics Services Pvt. Ltd.

Jas Minde Kuloek Electronics Services Pvt. Ltd. (Formerly known as Minde Kuloek Electronics Services Pvt. Ltd.), Works : Cst No. 42705 & 42710, Chakri Trigonage Road, Vill. Madhuvare, Tal. Salm, Purnea - 814 501, Maharashtra Registered Office : B-6/1, Vasugpur Industrial Area, Chhat. INDIA - 316052, T. +91 134 2290939, 2290940, 2290941, 2290942, 2290943, 2290944, 2290945, 2290946, 2290947, 2290948, 2290949, 2290950, 2290951, 2290952, 2290953, 2290954, 2290955, 2290956, 2290957, 2290958, 2290959, 2290960, 2290961, 2290962, 2290963, 2290964, 2290965, 2290966, 2290967, 2290968, 2290969, 2290970, 2290971, 2290972, 2290973, 2290974, 2290975, 2290976, 2290977, 2290978, 2290979, 2290980, 2290981, 2290982, 2290983, 2290984, 2290985, 2290986, 2290987, 2290988, 2290989, 2290990, 2290991, 2290992, 2290993, 2290994, 2290995, 2290996, 2290997, 2290998, 2290999, 2291000, 2291001, 2291002, 2291003, 2291004, 2291005, 2291006, 2291007, 2291008, 2291009, 2291010, 2291011, 2291012, 2291013, 2291014, 2291015, 2291016, 2291017, 2291018, 2291019, 2291020, 2291021, 2291022, 2291023, 2291024, 2291025, 2291026, 2291027, 2291028, 2291029, 2291030, 2291031, 2291032, 2291033, 2291034, 2291035, 2291036, 2291037, 2291038, 2291039, 2291040, 2291041, 2291042, 2291043, 2291044, 2291045, 2291046, 2291047, 2291048, 2291049, 2291050, 2291051, 2291052, 2291053, 2291054, 2291055, 2291056, 2291057, 2291058, 2291059, 2291060, 2291061, 2291062, 2291063, 2291064, 2291065, 2291066, 2291067, 2291068, 2291069, 2291070, 2291071, 2291072, 2291073, 2291074, 2291075, 2291076, 2291077, 2291078, 2291079, 2291080, 2291081, 2291082, 2291083, 2291084, 2291085, 2291086, 2291087, 2291088, 2291089, 2291090, 2291091, 2291092, 2291093, 2291094, 2291095, 2291096, 2291097, 2291098, 2291099, 2291100, 2291101, 2291102, 2291103, 2291104, 2291105, 2291106, 2291107, 2291108, 2291109, 2291110, 2291111, 2291112, 2291113, 2291114, 2291115, 2291116, 2291117, 2291118, 2291119, 2291120, 2291121, 2291122, 2291123, 2291124, 2291125, 2291126, 2291127, 2291128, 2291129, 2291130, 2291131, 2291132, 2291133, 2291134, 2291135, 2291136, 2291137, 2291138, 2291139, 2291140, 2291141, 2291142, 2291143, 2291144, 2291145, 2291146, 2291147, 2291148, 2291149, 2291150, 2291151, 2291152, 2291153, 2291154, 2291155, 2291156, 2291157, 2291158, 2291159, 2291160, 2291161, 2291162, 2291163, 2291164, 2291165, 2291166, 2291167, 2291168, 2291169, 2291170, 2291171, 2291172, 2291173, 2291174, 2291175, 2291176, 2291177, 2291178, 2291179, 2291180, 2291181, 2291182, 2291183, 2291184, 2291185, 2291186, 2291187, 2291188, 2291189, 2291190, 2291191, 2291192, 2291193, 2291194, 2291195, 2291196, 2291197, 2291198, 2291199, 2291200, 2291201, 2291202, 2291203, 2291204, 2291205, 2291206, 2291207, 2291208, 2291209, 2291210, 2291211, 2291212, 2291213, 2291214, 2291215, 2291216, 2291217, 2291218, 2291219, 2291220, 2291221, 2291222, 2291223, 2291224, 2291225, 2291226, 2291227, 2291228, 2291229, 2291230, 2291231, 2291232, 2291233, 2291234, 2291235, 2291236, 2291237, 2291238, 2291239, 2291240, 2291241, 2291242, 2291243, 2291244, 2291245, 2291246, 2291247, 2291248, 2291249, 2291250, 2291251, 2291252, 2291253, 2291254, 2291255, 2291256, 2291257, 2291258, 2291259, 2291260, 2291261, 2291262, 2291263, 2291264, 2291265, 2291266, 2291267, 2291268, 2291269, 2291270, 2291271, 2291272, 2291273, 2291274, 2291275, 2291276, 2291277, 2291278, 2291279, 2291280, 2291281, 2291282, 2291283, 2291284, 2291285, 2291286, 2291287, 2291288, 2291289, 2291290, 2291291, 2291292, 2291293, 2291294, 2291295, 2291296, 2291297, 2291298, 2291299, 2291300, 2291301, 2291302, 2291303, 2291304, 2291305, 2291306, 2291307, 2291308, 2291309, 2291310, 2291311, 2291312, 2291313, 2291314, 2291315, 2291316, 2291317, 2291318, 2291319, 2291320, 2291321, 2291322, 2291323, 2291324, 2291325, 2291326, 2291327, 2291328, 2291329, 2291330, 2291331, 2291332, 2291333, 2291334, 2291335, 2291336, 2291337, 2291338, 2291339, 2291340, 2291341, 2291342, 2291343, 2291344, 2291345, 2291346, 2291347, 2291348, 2291349, 2291350, 2291351, 2291352, 2291353, 2291354, 2291355, 2291356, 2291357, 2291358, 2291359, 2291360, 2291361, 2291362, 2291363, 2291364, 2291365, 2291366, 2291367, 2291368, 2291369, 2291370, 2291371, 2291372, 2291373, 2291374, 2291375, 2291376, 2291377, 2291378, 2291379

PRIYANKA ENGINEERS & SURVEYORS PVT LTD
CIN U52292MH2024PTC422719

CE-Cert. No.: - JNCH/UMKE/PES/C-1256/2025-26
Date: 22ND August, 2025

Chartered Engineer's Inspection Report

1. I, Mr. Kishor R. Jagtap, Chartered Engineer of M/s. Priyanka Engineers & Surveyors Pvt. Ltd., hereby certifies that, the inspection has been carried out of the Goods covered under Invoice No. 6PESZAA00477 Dated 15.06.2025, Issued By M/S. Panasonic Procurement Asia Pacific., A Division Of Panasonic Asia Pacific Pte Ltd., 202 Bedok South Avenue 1, 02-01 Singapore-469332., as per the details below:
2. I/We have visually inspected the Goods and certify the following:

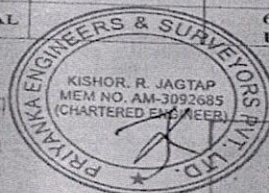
a.	Place of Inspection	All Cargo Cfs, JNCH-Nhava Sheva.
	Date of Inspection	20 th August, 2025
	Duration of Inspection (In Hours)	00.30 Hrs.
b.	Details of Importer:	
i.	Name	M/s. UNO Minda Katolee Electronics Services Private Limited.
ii.	Address	Gat no 427/5 and Gat no 427/10, Min Chakan MIDC Pune, Maharashtra-410501
iii.	Importer exporter code no.	AAKCM9673Q
iv.	Bill of Entry and Date	2997152 Dated 01.07.2025
v.	Exchange Rate	1.00 USD = 87.650 INR
vi.	Gross Weight	3,346.000 Kgs

Annexure "A"

SR. NO.	DESCRIPTION OF GOODS (MAKE/MODEL/SR. NO./CO)	QTY (AS PER BE)	DECLARED INVOICE VALUE OF UNIT IN USD CIF
01	PCB NZHN72BCHC19-C-1 EBARE0326AE <u>Details Found</u> Model: NZHN72BCHC19	7,6800 PCS	0.839790 X7,6800= 64,495.87
2	PCB NZHN72BCHC19-C-1 EBARE0326AE <u>Details Found</u> Model: NZHN72BCHC19	5,600 PCS	0.839789 X5,600= 4,702.85
TOTAL			69,198.69 USD CIF

Contd...02

SAURABH MUDGAL
INSPECTOR (EXAMINER)
INDIAN CUSTOMS



SA [redacted] ML GAL
INSPECTOR (EXAMINER)
INDIAN CUSTOMS

REG. OFFICE: PLOT NO.120/121, FLAT - 103,
DREAM HERITAGE, SEC-19, ULWE - 410 206.

+91 9819321555
+91 8452821555

 pjassociates2018@gmail.com
associatesprivanka2018@gmail.com

Chartered Engineer's Comments: -

- We along Custom Broker Representative jointly attained the physical inspection at All Cargo Cfs, JNCH-Nhava Sheva on 20TH August, 2025.
- All 07 pallets were presented for our inspection, during which 02 pallets were opened in our presence.
- From each of the opened pallets, one carton was selected and opened, and our findings are as follows;

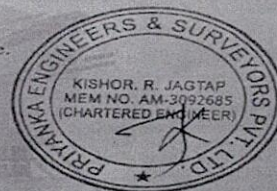
Nature of Packing:

The Said PCB's NZHN72BCHC19-C-1 EBARE0326AE packed in corrugated Cardboard Cartons secured with bubble shrunk wrapped with polyethylene sheet and mounted on pallet.

Opinion: -

Based on the verification of provided documents & physical inspection/observation, we feel & opine that the imported PCB's NZHN72BCHC19-C-1 EBARE0326AE are **Rigid unpopulated / Bare PCB's** (i.e., without any assembled components). The said inspected PCB's NZHN72BCHC19-C-1 EBARE0326AE are not Rigid flex.

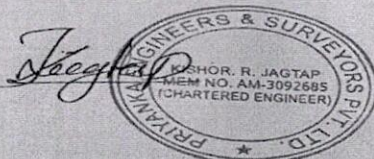
- The above certificate is being issued on the request of Clearing Agent M/s. Axiom Intra Globe Private Limited., on behalf of M/s. UNO Minda Katolee Electronics Services Private Limited., for the purpose of customs clearance only.
- Relevant photographs are attached along with the Certificate.



SAURABH MUDGAL
INSPECTOR (EXAMINER)
INDIAN CUSTOMS

SAURABH MUDGAL
INSPECTOR (EXAMINER)
INDIAN CUSTOMS

3. I/we hereby declare that the particulars and statements made in this certificate are True and Correct.
Date: 22ND August, 2025



Signature:

Name of the Inspecting Person/Inspector: Kishor Ramchandra Jagtap.

Designation: Chartered Engineer, Membership No. AM3092685

Address (office): Plot No. 120 & 121, Flat No. 103, Dream Heritage,

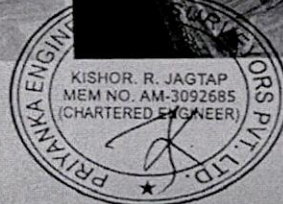
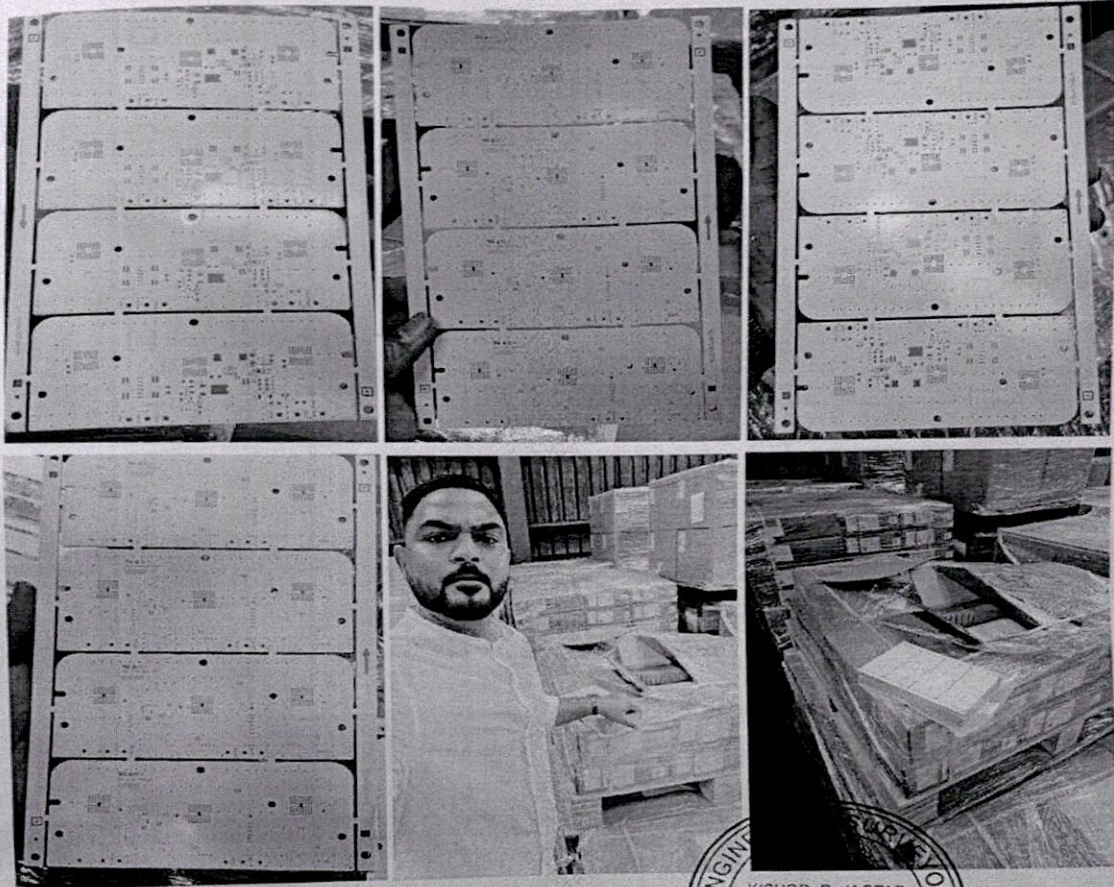
Sector-19, Ulwe, Navi Mumbai-410206.

E Mail Address: pjassociates2018@gmail.com

Phone Number: 8850047938 / 9819321555

SAURABH MUDGAL
INSPECTOR (EXAMINER)
INDIAN CUSTOMS

Annexure "B"



SAURABH MUDGAL
INSPECTOR (EXAMINER)
INDIAN CUSTOMS

10.1 Goods were examined by Chartered Engineer on 20.08.2025 at All Cargo CFS, JNCH-Nhava Sheva. The reports of the same are as above.

10.2 As per the Chartered Engineer's inspection report, the imported PCB's NZHN72BCHC19-C-1 EBARE0326AE are **Rigid unpopulated / Bare PCB's** (i.e., without any assembled components). The said inspected PCB's NZHN72BCHC19-C-1 EBARE0326AE are **not Rigid flex**.

11. Discussions and Findings

11.1 I have gone through the facts of the case, examination report, chartered engineer's report, importer's submission. The issue before me to be decided are as follows:

- Whether the goods covered under the B/E 2997152 dated 01.07.2025 described as "**PCB EBARE**" declared under CTH "**85340000**" are liable for confiscation under section 111(m) of the Customs Act, 1962.
- Whether the goods covered under the B/E 2997152 dated 01.07.2025 are liable for imposition of Anti-Dumping Duty.

- c) Whether the importer is liable to be penalized under section 114A of the Customs Act, 1962.

11.2 I have carefully perused the facts of the case, the Bill of Entry No. 2997152 dated 01.07.2025 filed by the importer, the examination report, the importer's reply, and relevant notifications including Notification No. 03/2024-Cus (ADD) dated 14.03.2024.

11.3 The goods declared under the Bill of Entry were described as "PCB EBARE" and classified under CTH 85340000. The importer claimed that the goods were Rigid-Flex PCBs, which are exempted from Anti-Dumping Duty (ADD) under the said notification. However, upon physical examination, it was clearly found that the goods were Bare Printed Circuit Boards (Bare PCBs) and not Rigid-Flex PCBs as claimed. As per Notification No. 03/2024-Cus (ADD) dated 14.03.2024:

"Rigid-flex PCBs are the combination of flexible circuit boards and rigid circuit boards. Rigid-flex PCBs accommodate the good properties of both flexible boards and rigid boards. Rigid-flex products are mainly used in mobile phones, automobiles, industrial control and other applications where there is limited space for electronic parts installation."

The impugned goods appear to have properties of rigid boards but not flexible boards, therefore the impugned goods are found to be Bare Printed Circuit Boards (Bare PCBs) and not Rigid-Flex PCBs as claimed and the same has been concluded in the Chartered Engineer's Report.

11.4 I find that as per Notification No. 03/2024-Cus (ADD), Bare PCBs falling under CTH 85340000 and originating in or exported from China attract ADD at the rate prescribed. In the instant case, the manufacturer of the goods has been declared as M/s Panasonic Procurement Asia Pacific, and the country of origin is China, which falls within the purview of the ADD notification.

11.5 According to Serial No. 14 of the Table annexed to the said notification, the applicable rate of ADD for the subject goods is 30% of the CIF value. The CIF value of the consignment has been declared as Rs. 60,65,265/-, making the applicable ADD amount Rs. 18,19,579/-.

11.6 I find that the claim made by the importer that the goods are Rigid-Flex PCBs is not substantiated by examination findings or documentary evidence. On the contrary, the Chartered Engineer's examination report prove that the goods are Bare PCBs and not **not Rigid flex**, which are squarely covered under the ADD regime as notified. Moreover, I find that the importer vide letter dated 25.07.2025 has accepted the applicability of ADD on the impugned goods and has agreed to pay the same.

11.7 Therefore, it appears that the importer initially mis-declared the details of the goods to the extent of not self-assessing the ADD on the product under import. Thus, I hold that the imported goods are liable to confiscation under Section 111(m) of the Customs Act, 1962. Further, the importer is liable to pay the Anti-Dumping Duty as per Sl. No. 14 of the ADD duty as per the Notification No. 03/2024-Cus (ADD) dated 14.03.2024

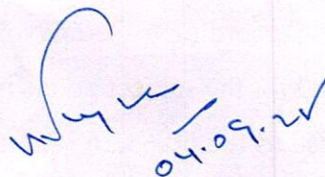
11.8 I find that the importer has consciously attempted to import the goods liable to Anti-Dumping Duty without payment of the same, thereby the importer is liable for penal action under/section 114A of the Customs Act, 1962.

ORDER

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

- a) I order confiscation of the goods covered under Bill of Entry No. 2997152 dated 01.07.2025 having declared Assessable value of Rs **60,65,265.21/-**.
- b) I give the importer an option to redeem the goods covered under Bill of Entry No. 2997152 dated 01.07.2025 upon payment of Redemption fine of Rs **6,00,000/-** (Rs. Six Lakhs Only) as per Section 125(1) of the Customs Act, 1962.
- c) I order re-assessment of goods imported vide Bill of Entry no. 2997152 dated 01.07.2025 by levying the ADD as per Serial No. 14 of the Table annexed to the Notification No. 03/2024-Cus (ADD) dated 14.03.2024.
- d) I impose a penalty of Rs **18,19,579** (Rs. Eighteen Lakh Nineteen Thousand Five Hundred Seventy Nine Only) on the importer M/S UNO MINDA KATOLEC ELECTRONICS SERVICES PRIVATE LIMITED (IEC: AAKCM9673Q) having office address At Gat No 427/5 And Gat No 427/10, Minda Investment Limited, Village Mahalunge, Chakan Mide Pune, Maharashtra-410501 under section 112(a)(ii) of the Customs Act, 1962.

13. 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.



(MAZID KHAN)

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

To:

M/S UNO MINDA KATOLEC ELECTRONICS SERVICES PRIVATE LIMITED
GAT NO 427/5 AND GAT NO 427/10, MINDA INVESTMENT LIMITED, VILLAGE
MAHALUNGE, CHAKAN MIDE PUNE, MAHARASHTRA-410501

Copy to:

1. The Asst./Dy. Commissioner of Customs, CRAC, JNCH
2. The Asst./Dy. Commissioner of Customs, CAC, JNCH
3. Notice Board (CHS Section).
4. Office Copy.
5. CHA, M/S