सीमाशुल्कआयुक्तकाकार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I)
जवाहरलालनेहरूसीमाशुल्कभवन, न्हावाशेवा,
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA- SHEVA
ता .उरण, TAL-URAN, जिलारायगड/RAIGAD –400707, महाराष्ट्र
MAHARASHTRA

DIN. No.20250978NW000051085F
F. No. CUS/AG/MISC/1459/2025/Gr.IIG/JNCH — Date of Order: 10.09.2025
S/10-Adj-262/2025-26/Gr.IIG/JNCH — Date of Issue: 10.09.2025
Passed by: Dr. Parul Singhal
Joint Commissioner of Customs,
Gr.-IIG, NS-I, JNCH, Nhava Sheva.
द्वारा पारित :डॉ. पारुलसिंघल
संयुक्तआयुक्त, सीमाशुल्क, एनएस-I, जेएनसीएच.

Order No. **796(L)/2025-26/JC/GR.IIG/NS-I/CAC/JNCH.**

Name of Party/Noticee/Importer: **M/s. Shree Vaishnavi Technology (IEC: AEJFS1371M)**

मूलआदेश

1. **1.** यह प्रति व्यक्ति जारी की जाती है, उसके उपयोग के लिए नि:शुल्क दी जाती है।

2. इस आदेश के विरुद्ध अपील सीमा शुल्क अधिनियम, 1962 की धारा 128 (1) के तहत इस आदेश की सूचना की तारीख से साठ दिनों के भीतर सीमा शुल्क आयुक्त (अपील), जवाहरलाल नेहरू सीमा शुल्क भवन, शेवा, ता. उरण, जिला - रायगढ़, महाराष्ट्र - 400707 को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमा शुल्क (अपील) 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 स्टांप लगाया जायेगा और साथ में यह आदेश याइसकी एक प्रति लगाई जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है तो इस पर न्यायालय फीस के रूप में 1.50 रुपये का स्टांप 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 शास्त्रिका संबंध में विवाद होने पर माँगे गए शुल्क के 7.5% का, अथवा केवल शास्त्रिका संबंध में विवाद होने पर शास्त्रिका 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 (Appeals), 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 appended to the Customs (Appeals) Rules, 1982. The appeal should bear a Court Fee stamp of Rs. 5.00 only and should be accompanied by this order or a copy thereof. If a copy of this order is attached, it should also bear a Court Fee Stamp of Rs. 5.00 only as prescribed under Schedule 1, items 6 of the Court Fees Act, 1870.

3. Any person desirous of appealing against this decision or order shall make payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

BRIEF FACTS OF THE CASE

M/s. Shree Vaishnavi Technology(IEC: AEJFS1371M) (hereinafter referred to as 'the importer') having registered address at 3014 Central Bazar OPP Varachha Police Station, Varach Surat 395006, imported goods declared as Garment Accessories hot fix tape roll, Polyester Embroidery cloth, Iron Padlock and Kitchen Articles etc. having total assessable value of Rs. 12,91,541/- vide Bill of Entry No. 3513880 dated 26.07.2025, through their Customs Broker M/s. Airtrax Freight Logistics.The said goods were procured from overseas supplier Chindia International Trade Limited., China through Invoice No.48 dated 07.07.2025.

2. The Bill of Entry (B/E) was selected for assessment in FAG. An initial query was raised, directing the importer to upload a pictorial catalogue indicating the model, batch number, thickness, length, test/analysis report, and other technical specifications, including the primary function, working principle, and end use of the items, to substantiate the declared CTH. The importer uploaded the required documents on e-Sanchit and requested a first check examination. During the first check, for the fabric item (Item No. 2), the examination order required submission of either a test report or a sample for testing. Since the importer did not provide any previous test report, a sample was forwarded for testing.

3. As per RMS instructions, the docks officer submitted the following report: *"Inspected lot, checked marks & numbers, opened and examined 100% with respect to import documents. Goods found as per the declaration, nothing objectionable noticed. Followed exam order, forwarded RSS to TC vide Sample No. 2009 dated 30.07.2025. CB was directed to upload the test report on e-Sanchit."*

4. Subsequently, as per the Test Report No. 0253032526-3962 dated 04.08.2025 of the Textile Committee, the Item No. 2 of Bill of Entry No. 3513880 dated 26.07.2025 is *Knitted Dyed (Warp Knitted) Polyester Fabric* which classifiable under CTI 60053790. However, import of this item is restricted if valued below the prescribed Minimum Import Price (MIP) of USD 3.5/kg in terms of DGFT Notification No. 05/2025-26 dated 23.04.2025.

5. In view of this misclassification and undervaluation, the Bill of Entry was pushed to PAG for further action.

5.1 Since Item No. 2 is correctly classifiable under CTH 60053790 and falls under the restricted category on account of the MIP condition, the goods are liable to confiscation and the importer is liable to penalty under the relevant provisions of the Customs Act, 1962.

Table-A (As declared)

Item No.	Item Description	Declared CTH	Declared Net Quantity	Unit	Per Unit Value (CIF)	Declared Ass. Value (in INR)

					(in USD)	
2	Polyester Embroidery Cloth	58109290	6019	Kgs	**0.5**	2,61,224.5/-

Table B (As per the test report)

Item No.	Item found	CTH to be declared under	Declared Net Quantity	Unit
2	Dyed PolyesterWarp KnittedFabrics	60053790	6019	Kgs

6. **Relevant Legal Provisions:** Applicable legal provisions under the Customs Act, 1962, are reproduced below for ease of reference:

6.1 Section 46. Entry of goods on importation -

(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.

6.2 Section 2(33)- *Prohibited goods means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;*

6.3 Section 11 *- Power to prohibit importation or exportation of goods.— (1) If the Central Government is satisfied that it is necessary so to do for any of the purposes specified in sub-section (2), it may, by notification in the Official Gazette, prohibit either absolutely or subject to such conditions (to be fulfilled before or after clearance) as may be specified in the notification, the import or export of goods of any specified description.*

6.4 Section 111 - Confiscation of improperly imported goods, etc. -

(d) *any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*

(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, in the declaration made under section 77."*

6.5 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*

(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, to a penalty [not exceeding the duty sought to be evaded on such goods or five thousand rupees], whichever is the greater;

(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 hereinafter in this section referred to as the declared value) is higher than the value thereof, to a penalty [not exceeding the difference between the declared value and the value thereof or five thousand rupees], [whichever is the greater;

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

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty [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].

6.6 Section 114AA – *Penalty for use of false and incorrect material.*

"If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document in the transaction of any business relating to the customs, which is false or incorrect in any material particular, he shall be liable to a penalty not exceeding five times the value of goods."

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

(1) *Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods 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) *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.*

PERSONAL HEARING & SUBMISSIONS

7. The importer vide letter dated 08.09.2025 requested for waiver of Show Cause Notice and Personal Hearing in this matter.

DISCUSSION AND FINDINGS

8. I have carefully considered the facts of the case, the written submissions of the noticee, and the supporting evidence on record. Accordingly, I proceed to decide the matter on the merits based on the material evidence available on record.

9. I find the issues that need to be decided in the present case are as under:

i. Whether Item No. 2i.ePolyester Embroidery Cloth has been mis-declared under HSN Code 58109290 and is in fact correctly classifiable under HSN Code 60053790, or otherwise.

ii. Whether Item No.2i.ePolyester Embroidery Clothfalls under the restricted category of goods listed under DGFT Notification No. 05/2025-26 dated 23.04.2025 or otherwise.

iii. Whether the aforesaid items are liable for confiscation under Sections 111(m)&111(d) of the Customs Act, 1962.

iv. Whether redemption fine is imposable on the aforesaid goods under Section 125 of the Customs Act, 1962.

v. Whether a penalty needs to be imposed on the Importer under Section 112(a)(i) of the Customs Act, 1962.

10. I note that the issue outlined at Para 5.1 is concerned, I find that the import policy of the goods declared under CTI 60053790is governed by DGFT Notification No. 05/2025-26 dated 23.04.2025.The relevant extracts of which is reproduced below:

Notification No. 05/2025-26 dated 23.04.2025

Subject: Amendment in Import Policy Condition of Synthetic Knitted Fabrics covered under Chapter 60 of the ITC (HS), 2022- reg.

S.O.: *In exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP), 2023, as amended from time to time, had imposed MIP vide Notification No.77/2023 dated 16.03.2024, No. 33/2024-25 dated 01.10.2024 and Notification No. 49/2024-25 dated 04.01.2025. It has been decided by the Central Government to impose the condition of Minimum Import Price (MIP) on the following 04 ITC (HS) codes of Synthetic Knitted Fabrics till 31.03.2026 as under:*

ITC (HS) Code	***Item Description***	***Revised Import Policy***	***Policy Condition***
	Other (residual category under	*Restricted*	*However, import is 'Free' if CIF value is 3.5 USD and above*

60053790	*dyed synthetic warp knit fabrics)*		*per Kilogram*

10.1 In view of the foregoing, it is apparent that Item No.2, declared at CIF values of USD 0.5 per kg respectively, is deemed restricted vide the aforementioned DGFT Notification.

<u>Confiscation:</u>

11. It is evident that the importer has mis-declared *Item No. 2* under CTH 58109290 and has further declared a CIF value of USD 0.5 per kg, which is below the prescribed Minimum Import Price (MIP) stipulated under DGFT Notification No. 05/2025-26 dated 23.04.2025. By doing so, the importer has violated the provisions of the Foreign Trade (Development & Regulation) Act, 1992, read with the Foreign Trade Policy, as amended from time to time. Consequently, the said goods have been imported in contravention of law and are liable for confiscation under Section 111(d) of the Customs Act, 1962, which covers goods imported or attempted to be imported contrary to any prohibition imposed by or under the Act or any other prevailing law. In addition, since the goods have also been mis-declared in terms of classification, they are liable for confiscation under Section 111(m) of the Customs Act, 1962. Accordingly, I hold Item No. 2 of Table-A liable to confiscation under Sections 111(d) and 111(m) of the Customs Act, 1962.

12. As per Section 2 (33) of the Customs Act, 1962 *if the conditions subject to which the goods are permitted to be imported or exported have been complied with, the subject goods will not be referred to as prohibited goods.* In the present case, the declared value of the good (Item Nos. 2) is re-determined in terms of CVR 2007; and after value-enhancement, it follows the minimum import price (MIP) condition stipulated vide DGFT Notification No. 05/2025-26 dated 23.04.2025.

<u>Valuation:</u>

13. I find that there are instances of significantly higher value at which similar goods imported at or about the same time in comparable quantities in a comparable commercial transaction were assessed and therefore, the assessable value declared by the Importer is liable for rejection under Rule 12 of the Customs Valuation (Determination of value of Imported Goods) Rules 2007, (CVR, 2007) read with Section 14 of the Customs Act, 1962. Therefore, in accordance with the CVR, 2007, the value of the imported goods is to be determined by proceeding sequentially in accordance with rules 4 to 9.

13.1 Rule 4 and Rule 5 of CVR, 2007 stipulate valuation based on the contemporaneous import data of identical and similar goods, respectively. Accordingly, the value of the impugned goods is taken from Contemporaneous import data. The value of identical goods is required to ascertain the value in terms of Rule 4 of CVR, 2007, but in the current case, as the goods are not branded or standard goods, value cannot be determined in terms of Rule 4 of Customs Valuation (Determination of

Value of Imported Goods) Rules, 2007.

13.2 Further, in terms of Rule 5 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007:

As per Rule 5 of CVR, 2007: 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"

Provided that such transaction value shall not be the value of the goods provisionally

assessed under section 18 of the Customs Act, 1962.

(2) The provisions of clauses (b) and (c) of sub-rule (1), sub-rule (2) and sub-rule (3), of

rule 4 shall, mutatis mutandis, also apply in respect of similar goods.

13.3 Rule 5 of CVR 2007 states that the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued. Accordingly, data pertaining to the import of similar goods for contemporaneous import is retrieved from the NIDB to determine the value of the imported goods. Furthermore, in terms of Sub Rule (3) of Rule 4, if more than one transaction value of identical goods is found, the lowest such value should be used to determine the value of imported goods.

13.4 I find that the contemporary unit price of the imported goods as per NIDB data was found as USD 3.5 per kg, which is equal to the MIP imposed vide DGFT Notification No. 05/2025-26 dated 23.04.2025. Therefore, in terms of provisions of CVR, 2007, I re-determine the value of the goods (Item No 2) of Table-A at USD 3.5/kg.

13.5 Considering the re-determined unit price at USD 3.5/kg, the assessable value for the goods (Item No 2)is calculated and shown in Table-C below:

Table-C

Item No.	Item Description	Declared			Re-determined					
		CTI declared	**Assessable Value**	**Duty (BCD+SWS+IGST)**	**CTH under which goods to be declared**	**Assessable Value (on applying CIF value @ 3.5 $ per Kg**	**BCD (20%)**	**SWS (10% of BCD)**	**IGST (5%)**	**Total re-determined duty**
2	Dyed Warp Knitted Polyester fabrics)	58109290	2,61,224.5/-	1,34,453.2/-	60053790	18,28,572/-	3,65,714.4/-	36,571.44/-	1,11,542.904/-	5,13,828.788/-
Redetermined Assessable Value = Rs. 18,28,572/-					Redetermined Duty = Rs. 5,13,829/-					
Differential Duty = Rs. 5,13,829 – Rs. 1,34,453 = Rs. 3,79,376/-										

13.6 It is evident from the above Table-C that the re-determined total assessable value of the subject good (Item No 2) amounts to Rs. 18,28,572/-. Accordingly, their declared total assessable value i.e., Rs. 2,61,225/-, stands rejected in accordance with Rule-12 of the Customs Valuation Rules, 2007, and the same is re-determined as Rs. 18,28,572/- under Rule-5 of the Customs Valuation Rules, 2007.

Redemption:

14. Now, I take up the issue to decide whether the goods are liable for redemption under Section 125 of the Customs Act, 1962.

14.1 It is observed that the importer, M/s. Shree Vaishnavi Technology (IEC: AEJFS1371M), imported Item No. 2 by declaring it under CTI 58109290 at a unit price of USD 0.5 per kg. However, the goods are correctly classifiable under CTI 60053790, and the declared import price is below the Minimum Import Price (MIP) prescribed under DGFT Notification No. 05/2025-26 dated 23.04.2025.As per the said Notification, the import of fabrics falling under CTI 60053790 is categorised as "Restricted" if imported at a CIF value below USD 3.5 per kg. The relevant extract of DGFT Notification No. 05/2025-26 dated 23.04.2025 is reproduced below:

"Import of goods under ITC(HS) 60053790 is restricted if imported at a CIF price below USD 3.5 per kg."

14.2 Accordingly, it is established that the subject goods are restricted for import below MIP, which rendered them liable for confiscation under Section 111(d)& 111(m) of the Customs Act, 1962, as they were mis-declared and imported in contravention of the prevailing DGFT notification issued under the Foreign Trade (Development& Regulation) Act, 1992.

14.3 Now, it is necessary to examine whether redemption of the goods may be allowed under Section 125(1) of the Customs Act, 1962. I observe that Section 125 of the Customs Act 1962 provides the option of redemption of such goods. In case of non-prohibited goods such offer of redemption is mandatory, while in case of prohibited goods, the discretion is vested upon the adjudication authority. The Section 125(1) states:

"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, give to the owner of the goods an option to pay in lieu of confiscation such fine as the said officer thinks fit."

14.4 In this regard, I find that in the case of ***CC, Amritsar v. Shreeji Enterprises [2009 (234) ELT 349 (Tri.-Del)],*** the Hon'ble CESTAT held: "There is a distinction between absolute prohibition and conditional prohibition. Redemption under Section 125 can be considered in cases of conditional prohibition, subject to the importer making good the requirement or conditions." Similarly, in ***Shri Lakshmi Steel***

Syndicate v. CC [2000 (122) ELT 560 (Tri.-Del)],the Tribunal observed: "Goods which are not prohibited absolutely but only restricted under DGFT provisions may be allowed for clearance on payment of redemption fine and penalty, subject to fulfillment of policy conditions or compliance with MIP."

14.5 I find that in the matter of ***Sree Sudharsan Trucking Pvt Ltd (Chennai CESTAT, Nov 2024),*** the Chennai Bench addressed an importer who voluntarily **accepted a higher valuation** to align with DGFT's MIP for marbles and mosaics and held that: "Once the importer voluntarily accepted the enhanced valuation to align with the MIP, the goods were no longer in violation of the import policy. The tribunal observed that treating the goods as restricted and imposing penalties was inconsistent after compliance with the MIP requirement." Similarly, the case of ***Classic Interiors us Commissioner of Customs (New Delhi CESTAT, 2023),*** highlighted the principle that goods held liable for confiscation can be released upon payment of a redemption fine, reinforcing that paying redemption fine and complying with valuation removes the ground for keeping them detained.

14.6 In view of the foregoing, I find it legally tenable to exercise discretion in favour of releasing the goods for home consumption. Further, the goods, while restricted at the time of import due to MIP violation, are no longer restricted after the policy conditions have been complied with. The importer has expressed willingness to pay customs duty as per MIP value.

It bears emphasis that the goods in question were under a conditional restriction; that condition having since been lifted, the goods can be considered for redemption. in ***M/s Navayuga Engineering Co. Ltd. v. Union of India [2022 (381) E.L.T. 161 (S.C.)],***the Hon'ble Apex Court clarified that Section 125 is intended to facilitate a shift *"from illegality to compliance":* where goods are not absolutely prohibited, the provision **obligates** the officer to provide an option to redeem, subject to payment of fine and applicable duty. The liability to pay duty arises upon exercise of such option, and the goods thereafter acquire the status of lawfully imported goods. Similarly in ***CC v. Phoenix Global DMCC [2020 (374) ELT 206 (Tri.-Del.)],*** the Hon'ble Tribunal held that, *"when the goods are not intrinsically harmful or dangerous to public interest, and the importer is willing to comply with legal and fiscal obligations, redemption may be permitted in exercise of discretion under Section 125."*

Moreover, the importer's willingness to pay the differential duty ensures that there is no loss to government revenue. On the contrary, the revenue interest is fully safeguarded, and the offence has been adequately penalized under the provisions of the Act. The purpose of deterrence under customs law is served through the imposition of fines and penalties, and there remains no compelling reason to withhold the release of the goods. Accordingly, I find that exercising discretion under Section 125(1) of the Customs Act, 1962, towards permitting redemption of the goods is just, equitable, and consistent with the legal position and facts of the case. The goods (Item No. 2) are thus allowed to be redeemed for home consumption on payment of duty assessed as per MIP value, along with applicable redemption fine and penalty, as discussed in the foregoing paragraphs.

Penalty:

15.I further proceed to decide whether a penalty needs to be imposed on the importer under the provisions of relevant Sections of the Customs Act, 1962.

15.1 It is observed that the importer, M/s. Shree Vaishnavi Technology (IEC: AEJFS1371M), mis-declared Item No. 2 under CTH 58109290 instead of the correct CTH 60053790 and declared an incorrect CIF value of USD 0.5 per kg, which is far below the actual value as determined. This misdeclaration amounts to material falsification and was evidently intended to circumvent the restrictions prescribed under DGFT Notification No. 05/2025-26 dated 23.04.2025, relating to the Minimum Import Price (MIP) of USD 3.5 per kg. As a result, the goods attracted restrictions under the Foreign Trade Policy, were rendered liable to confiscation under Sections 111(d) and 111(m) of the Customs Act, 1962, and consequently attracted penal provisions.

15.2 In terms of Section 112(a)(i) of the Customs Act, 1962, any person who, in relation to goods liable to confiscation, does or omits to do any act which renders such goods liable to confiscation, is liable to a penalty. In the present case, the deliberate misdeclaration of classification and undervaluation fall squarely within the scope of Section 112(a)(i). Judicial precedents such as Shah Brothers v. CC (Import), Mumbai [2018 (360) ELT 933 (Tri.-Mumbai)] and CC v. Phoenix Global DMCC [2020 (374) ELT 206 (Tri.-Del.)] support this view, holding that policy violations and misdeclarations rendering goods liable to confiscation also attract penalty under Section 112(a), irrespective of subsequent regularization.

16. In view of the above discussions and findings, I pass the following orders:

ORDER

(i) I reject the classification declared by the importer, M/s. Shree Vaishnavi Technology (IEC: AEJFS1371M), for Item No. 2 covered under Bill of Entry No. 3513880 dated 26.07.2025. The said goods were declared under CTI 58109290 at a unit price of USD 0.5 per kg. Upon examination, I order the goods to be reclassified under CTI 60053790.

(ii) Further, I reject the declared assessable value of Item No. 2, amounting to Rs. 2,61,225/- (Rupees Two Lakh Sixty-One Thousand Two Hundred Twenty-Five only), under Rule 12 of the Customs Valuation Rules, 2007 and re-determine the same as Rs. 18,28,572/- (Rupees Eighteen Lakh Twenty-Eight Thousand Five Hundred Seventy-Two only) under Rule 5 of the said Rules, as discussed above. Accordingly, I order re-assessment of the goods under Section 17 of the Customs Act, 1962, based on the re-determined value, applicable duty rates, and corresponding duty amounts as reflected in Table-C above.

(iii) I hereby order the confiscation of the goods (Item No 2) having a re-determined assessable value of the same as Rs. 18,28,572/- (Rupees Eighteen Lakh Twenty-Eight

Thousand Five Hundred Seventy-Two only) under the provisions of Section 111(d) & 111(m) of the Customs Act, 1962.

(iv) I grant the Importer an option to redeem the above-confiscated goods for clearance for home consumption on payment of a Redemption Fine of Rs. 90,000/- (Rupees Ninty Thousands only) under the provisions of Section 125(1) of the Customs Act, 1962.

(v) I impose a penalty of Rs. 50,000/- (Rupees Fifty Thousands only) on the importer under the provisions of Section 112(a)(i) of the Customs Act, 1962, for acts and omissions that rendered the goods liable to confiscation.

17. 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 India

पारुल
10/9/25

(डॉ. पारुलसिंघल/Dr.Parul Singhal)
Joint Commissioner of Customs,
Gr. IIG, NS-I, JNCH,
Nhava Sheva

To,
M/s. Shree Vaishnavi Technology
3014 Central Bazar OPP Varachha Police Station,
Varach Surat 395006,

Copy to:
1. The Asstt./Dy. Commissioner of Customs, CAC, JNCH
2. The Asstt./Dy. Commissioner of Customs, CRAC(I), JNCH
3. The Asstt./Dy. Commissioner of Customs, EDI, JNCH
4. Office Copy.