



सीमा शुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
केंद्रीय अधिनिर्णय प्रकोष्ठ, एन एस-V
CENTRAL ADJUDICATION CELL, NS-V
जवाहरलाल नेहरू कस्टम हाउस, न्हावा-शेवा,
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA-SHEVA,
ताल-ऊरण, डिस्ट-राइगड, महाराष्ट्र-४०० ७०७.
TAL. URAN, DIST. RAIGAD, MAHARASHTRA - 400 707.

DIN: 20260478NX0000222F96

Date of Order: 22/04/2026

F.No. S/10-Adj-256/2025-26/ADC/Gr.V/NS-V/CAC/JNCH

Date of issue: 22/04/2026

SCN No.: 1761/2024-25/DC/NS-V/ Gr.V/JNCH

SCN Date: 05.03.2025

Passed By: Shri Mazid Khan

Additional Commissioner of Customs, CAC, NS-V, JNCH

Order-In-Original No: 73/2026-27/ADC/GR.V/NS-V/CAC/JNCH

Name of Party/Noticee: - M/s. MULTIJET DIGITAL PRIVATE LIMITED (IEC:
AANCS8851R)

मूल आदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।
2. इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की संसूचना की तारीख से साठ दिनों के भीतर सीमाशुल्क आयुक्त (अपील), जवाहरलाल नेहरू सीमाशुल्क भवन, शेवा, ता. उरण, जिला - रायगढ़, महाराष्ट्र -400707 को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क (अपील) नियमावली, 1982 के अनुसार फॉर्म सी.ए. 1 संलग्नक में की जानी चाहिए। अपील पर न्यायालय फीस के रूप में 2.00 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 2.00 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, Nhava 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.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, 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. **M/s. MULTIJET DIGITAL PRIVATE LIMITED (IEC- AANCS8851R)** having their registered address at D - 784 SARASWATI VIHAR,PITAM PURADELHI,DELHI 110034 (hereinafter referred to as "the Importer") is an importer of Highly Specialized Equipment (HSE) Printer, Jetvarnish, EVO TRE, Coater, Printer or Machine for Industrial Use, Printing System, Large Format Printers and Printing Machine etc." (hereinafter referred to as "subject goods") and classifying the same under CTH 8443.32.10 as Line Printer, 8443.32.20 as Dot matrix Printer, 8443.32.30 as Letter quality daisy wheel printer, 8443.32.40 as Laser Jet Printer, 8443.32.50 as Ink Jet Printer and 8443.32.60 as Facsimile Machine with NIL' BCD. It was observed that M/s. MULTIJET DIGITAL PRIVATE LIMITED, had fled and cleared various Bills of Entry through Customs Brokers M/s. JAI AMBE LOGISTICS Containing the said descriptions, as detailed in Annexure-A.
2. On perusal of item description in bills of entry as detailed in Annexure "A, it appears that the imported goods are Highly Specialized Equipment (HSE) Printer, Jetvarnish, EVO TRE, Coater, Printer or Machine for Industrial Use, Printing System, Large Format Printers and Printing Machine etc." (hereinafter referred to as "subject goods") and classified the same under CTH 8443.32.10 as Line Printer, 8443.32.20 as Dot matrix Printer, 8443.32.30 as Letter quality daisy wheel printer, 8443.32.40 as Laser Jet Printer, 8443.32.50 as Ink Jet Printer and 8443.32.60 as Facsimile Machine by the Importer. However, these items are correctly classifiable under Tariff Head 8443.39.10.
3. This mis-classification has led to loss to the Government exchequer and accrued monetary benefits to the Importer. Therefore, it appears that importer has intentionally mis-classified the imported goods under CTH 8443.32.50 with lower duty structure with sole purpose to evade legitimate Customs duty whereas it should have been rightly classifiable under Tariff Head 8443.39.10 attracting BCD @ 7.5% and IGST @ 18%.
4. Hence Importer is liable to pay differential duty of Rs. 1,07,476/ (Rupees One Lakhs Seven Thousand Four Hundred and Seventy Six only) under Section 28(4) of Customs Act, 1962 along with applicable interest under section 28AA of the Customs Act. 1962 as detailed in Annexure-"A" to this notice.
5. Since, importer had evaded the duty on the subject goods and Mis declared the CTH of the goods in the said bills of entry, a Consultative Letter No.2099 was issued to the importer to inter-alia, pay the aforementioned amount along with applicable interest and penalty.

6. The importer has not replied to the C.L. nor has he paid the differential duty as demanded in the C.L.
7. After introduction of self-assessment vide Finance Act, 2011, the onus lies on the importer for making true and correct declaration in all aspects in the Bills of Entry and to pay the correct amount of duty. In the instant case, the subject goods are covered under the CTH 8443.32.50 instead of 8443.39.10 and BCD @7.5% is leviable thereupon.
8. Relevant Legal Provisions:
 - (i) **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 2fin respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;
 - (ii) **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) 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 :
 - (iii) **SECTION 114A:-**, Penalty for short-levy or non-levy of duty in certain case -Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined:
 - (iv) **SECTION 28:-** Recovery of duties not levied or short-levied or erroneously refunded.

(4) Where any duty has not been levied or has been short-levied or or interest payable has not been paid, part-paid or erroneously refunded, erroneously refunded, by reason of

(a) Collusion; or

(b) Any willful mis-statement; or

(c) Suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

(v) **SECTION 28AA:** - Interest on delayed payment of duty

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made there under, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten per cent. and not exceeding thirty-six percent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

9. The Importer has cleared the said goods as detailed in Annexure-A by resorting to mis-classification resulting in short levy of legitimate Customs duty amounting to Rs. 1,07,476/- (Rupees One Lakhs Seven Thousand Four Hundred and Seventy Six only), therefore, the said goods having the total assessable value of Rs. 11,04,012.03 (Rupees Eleven Lakhs Four Thousand Twelve Hundred and Three Paise) appear to be liable for confiscation under section 111(m) of the Customs Act 1962.

10. The Importer is liable for penalty under section 112(a) of Customs Act, 1962 for the acts of commission and omission which has rendered the said goods liable for confiscation under section 111 of Customs act, 1962.

11. In view of the above, the importer, M/s MULTIJET DIGITAL PRIVATE LIMITED was called to show cause as to why:

(i) The classification of subject goods claimed under CTH 8443.32.50 of the bills of entry as per the Annexure "A" should not be rejected and the same should not be re-assessed under CTH 8443.39.10.

(ii) The imported goods having assessable value of Rs. 11,04,012.03 ii) (Rupees Eleven Lakhs Four Thousand Twelve Hundred and Three Paise) covered under various Bills of Entry as detailed in Annexure-"A" should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.

(iii) Differential Duty of Rs. 1,07,476/- (Rupees One Lakhs Seven Thousand Four Hundred and Seventy Six only), should not be demanded for the Bs/E as detailed in Annexure-"A" under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962.

(iv) Penalty should not be imposed under Section 112(a) and/or 1 14A of the iv) Customs Act, 1962.

12. As per CORRIGENDUM dated 15.01.2026 in respect of **M/s. MULTIJET DIGITAL PRIVATE LIMITED (IEC- AANCS8851R)** for Show Cause Notice No. 1761/2024-25/DC/NS-V/ Gr.V/JNCH dated 05.03.2025 issued from F. No. S/26-Misc-806/2024-25/Gr V/JNCH by the Assistant Commissioner of Customs, Group V, JNCH.

The paragraph 11 shall be read as:

"In view of the above, the importer, M/s. Multijet Digital Pvt Ltd. is called upon to **show cause to the Joint/Additional Commissioner of Customs, Group-V, Nhava Sheva-V Commissionerate, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka: Uran, District: Raigad, Maharashtra, Pin: 400707** within 30 days of receipt of the notice as to why."

Annexure-A

Annexure-A											
Sr. No.	BE Number	BE Date	CTH Assessed	IEC Name	IEC Code	Item Description	Total BCD Amount - Assessed	Total Assessable Value - Assessed	Total Duty - Assessed	Total Duty payable	Duty Difference
1	7220324	Mar 13, 2025	84433250	MULTIJET DIGITAL PRIVATE LIMITED	AANCS8851R	INKJET PRINTING MACHINE MODEL QJ5088-SIZE 2.5X11.3M WITH/OUT HEAD 220/50HZ/18A TO RUN WITH ADP MACHINE OF HSE CATEGORY	0	1,104,012.03	198,722.2	308,187.74	107,475.34

RECORDS OF PERSONAL HEARING

13. In order to comply the principle of natural justice, opportunity of personal hearing in the matter was provided to the noticee vide letter F. No. S/10-Adj-256/2025-26/ADC/Gr.V/NS-V/CAC/JNCH dated 21.01.2026 and 05.02.2026 to appear before the adjudicating authority on 04.02.2026 and 06.03.2026 on virtual mode, for their oral/written submission against the subject show cause notice. The said personal hearing on 06.03.2026 was attended by Shri Rajesh Rawal, Advocate authorized representatives of the importer, who has reiterated the fact submitted vide written submission dated 03.03.2026 and requested for one week time to submit additional documents which was granted.

WRITTEN SUBMISSIONS OF THE IMPORTER

14. In response to the said SCN, the importer submitted the reply of Show Cause Notice dated 03.03.2026, in which they inter-alia stated that: - unless specifically admitted in paras hereinafter, each and every allegation and assertion set forth in the subject show cause notice against the Noticee is traversed, denied, and disputed individually and specifically. Following submissions are being made for your kind consideration:
- A. The Noticee had imported the subject goods against Bill of Entry No. 7220024 dated 13.03.2020 while claiming classification under CTH 84433250 and the said Bill of Entry was duly assessed and the imported item/goods was cleared after physical inspection. After receipt of the subject show cause notice the Noticee tried to locate the relevant records, however was unable to do so. In view thereof, the Noticee vide RTI Application dated 31.01.2026 sought/requested for complete file of the subject Bill of Entry No.7220024 dated 13.03.2020 and orders and remarks of examination/inspection done by the shed customs officer. On 02.03.2026 the Noticee received reply dated 24.02.2026, in response to the aforesaid RTI application filed by the Noticee. From perusal of the aforesaid reply dated 24.02.2026 it is evident that the subject imported item/goods was physically examined and there after the subject imported goods was cleared as claimed under CTH 84433250.
- B. It is submitted that in the instant case the extended period of limitation cannot be invoked and the impugned show cause notice is barred by limitation. As stated above the subject Bill of Entry dated 13.03.2020 was duly assessed and cleared after physical inspection. Hence, it cannot be pleaded and/or alleged that there has been any willful misclassification on the part of the Noticee and that too with intent to evade payment of duty, warranting invocation of extended period of limitation. Hence the subject show cause notice cannot be sustained and the same

is liable to be dropped. None of the ingredients of Section 28(4) of the Customs Act, 1962 can be invoked in the facts of the instant case, much less as alleged and it is submitted that the impugned demand is not sustainable being barred by limitation. Burden is cast upon the revenue to prove willful misclassification and the said onus has not been discharged by the revenue and the impugned show cause notice is liable to be dropped. Reliance in this regard is placed, amongst others, on the following judgments:

Continental Foundation JT. Venture Vs CCE, Chandigarh
(2007) 10 SCC 337

Cosmic Dye Chemical Vs CCE
(1995) 6 SCC 117

Commissioner of Customs, Amritsar Vs Jyoti Industries
2005 (188) ELT 88 (Tri. - Del.)

Commissioner of Customs, Amritsar Vs Jyoti Industries
2007 (209) ELT 180 (P & H)

- C. It is submitted that it is settled proposition of law that onus of establishing that the goods are classifiable under a particular tariff entry lays upon the revenue. Classification of goods is a matter relating to chargeability and the burden of proof is squarely upon the revenue and in case of dispute on the applicability of a particular entry to the goods the revenue has to adduce proper evidence in that regard. In the impugned show cause notice there is only a bald averment that the subject imported item merits classifications under CTH 84433910 and no evidence has been placed on record by the revenue to substantiate the said allegation/claim. In the present case the said onus/burden has not been discharged by the revenue and the impugned show cause cannot be sustained in law. Reliance in this regard is placed amongst others on the following judgments:

Hindustan Ferodo Ltd. Vs CCE, Bombay
(1997) 2 SCC 677

HPL Chemicals Vs CCE, Chandigarh
(2006) 5 SCC 208

- D. It is submitted that vide subject Bill of Entry dated 13.03.2020 the Noticee had claimed classification of the subject imported item as CTH 84433250 and description given in the subject bill of entry was Inkjet Printing Machine, which is nothing but a Inkjet printer using inkjet technology and is not an specialized equipment used for mass production. As stated above, the subject bill of entry was cleared as declared and that too after physical inspection, as the revenue was convinced about the description and classification enumerated in the subject bill of

entry. It is submitted that the Noticee had earlier also filed various Bills of Entry, as done/claimed in the present case, while giving same description and claiming classification under CTH 84433250 and the said Bills of Entry were duly assessed and cleared by the department, as claimed by the Noticee, without any adverse remarks. Copies of said Bills of Entry Nos. 4451923 dated 10.08.2019, 4771887 dated 05.09.2019 and 6779639 dated 06.02.2020 are enclosed.

Further, the Noticee was able to find details of import made by Micro Plastics Pvt. Ltd., Bangalore whereby import was made, in November 2025, of DIJ Inkjet Printing Machine while claiming classification under CTH 84433250 and the said Bill of Entry was cleared by the department as claimed, while assessing the basic customs duty @Nil. Copy of the aforesaid details available at ICEGATE is enclosed. Noticee craves leave and reserves its right to file such further documents in this regard.

- E. It is submitted that the revenue has been clearing the Bills of Entry with description and classification as claimed by the Noticee, as stated above and infact in the instant case the subject Bill of Entry dated 13.03.2020 was duly assessed and cleared by the revenue after physical examination as stated above. Hence it is cannot be alleged that there was any misclassification done by the Noticee and that too with intent to evade payment of duty. Present is not a case for invocation of extended period of limitation much less on the ground of alleged misclassification and the impugned show cause is liable to be dropped.
- F. It is submitted that in view of the aforesaid submissions the impugned show cause notice cannot be sustained and the same is liable to be dropped and it is prayed accordingly.

15. Importer also submitted Additional submission dated 06.03.2026 as details below:

- (i) The undersigned is thankful for grant of opportunity of personal hearing on 06.03.2026. At the time of hearing detailed submissions were made, while amongst others, reiterating submissions made in Reply dated 03.03.2026 filed in response to the captioned show cause notice and the judgments cited in the said reply.
- (ii) At the time of hearing, in response to query raised regarding description of the subject goods given as Inkjet Printing Machine in the subject Bill of Entry dated 13.03.2020, it was submitted that vide subject Bill of Entry dated 13.03.2020 the

Noticee had claimed classification of the subject imported item as CTH 84433250 and description given in the subject bill of entry was Inkjet Printing Machine, which is nothing but a Inkjet printer using inkjet technology and is not an specialized equipment used for mass production.


- (iii) Your goodself had directed to file catalogue of the foreign supplier in support of the aforesaid submissions. In this regard it is submitted that the Noticee had imported the subject item from its foreign supplier Gateway Technology Industry Co. Ltd, Guangdong, PRC and the said foreign supplier had raised Invoice dated 16.01.2020 and Packing List dated 16.01.2020 for the subject item, wherein description was given as "Inkjet Printing Machine Model GJ5088 Size 2.5M * 1.3M without head, 220V/50HZ/18A to run with ADP Machine". Copies of aforesaid Invoice and Packing List are enclosed herewith.
- (iv) Further enclosed herewith is Catalogue of the aforesaid foreign supplier for the imported item viz. Inkjet Printing Machine Model GJ5088 - Size 2.5M * 1.3M.
- a) As per the said catalogue it is apparent that Inkjet Printing Machine, which is nothing but a Inkjet printer using inkjet technology and is not an specialized equipment used for mass production.
 - b) The said catalogue has caption "GJ5088 Inkjet Printer / Inkjet Printing Machine".
 - c) Further from reading of para 2 of the catalogue it is clear that the subject goods, which is nothing but a Inkjet printer, using inkjet technology and is not an specialized equipment used for mass production.
 - d) In para 3 of the said catalogue the Size is mentioned as 2.5M 1.3M, to run with ADP Machine and to Run on 220V/50HZ/18A (which is the same description as that of the imported goods).
- (v) At the time of hearing, it was submitted that the subject bill of entry was cleared as declared and that too after physical inspection, as the revenue was convinced about the description and classification enumerated in the subject bill of entry. Further that the Noticee had earlier also filed various Bills of Entry, as done/claimed in the present case, while giving same description and claiming classification under CTH 84433250 and the said Bills of Entry were duly assessed and cleared by the department, as claimed by the Noticee, without any adverse remarks, copies of said Bills of Entry are enclosed as Annexure-A2 to the reply dated 03.03.2026. Further that the Noticee was able to find details of import made by Micro Plastics Pvt. Ltd., Bangalore whereby import was made, in November 2025, of DIJ Inkjet Printing Machine while claiming classification under CTH

84433250 and the said Bill of Entry was cleared by the department as claimed, while assessing the basic customs duty @Nil. Copy of the aforesaid details is enclosed as Annexure-A3 to the reply dated 03.03.2026.

Date: 16th Jan, 2020

Gateway Technology Industry Co., Ltd.				
No.20,Zhancui District,Nanhuang Road,Zhongtang Town,Dongguan City,Guangdong Province,P.R.C Tel: 86-769-8880777 Fax: 86-769-88801688 www.gatewayprinter.com				
COMMERCIAL INVOICE				
Shipper/Exporter	Buyer/Importer			
Gateway Technology Industry Co., LTD No.20,Zhancui District,Nanhuang Road, Zhongtang Town,Dongguan,Guangdong, P.R.C TEL: 86-0769-88880777 VAT NO.: 441900577908902	MULTIJET DIGITAL PRIVATE LIMITED D-784, SARASWATI VIHAR, PITAMPURA, DELHI - 110034. IEC NUMBER: AANCS885IR GST NO.: 07AANCS885IR1Z7 ATTN: S.D. Sharma Tel: +919810152078			
CONSIGNEE : Same As Buyer	Invoice No: EXP20200104GW			
COUNTRY OF ORIGIN: Dongguan,China	VESSEL/FLIGHT : By sea			
PACKING: Export Standard Packing	PAYMENT TERMS: By T/T in advance			
FROM: China TO: India	REMARK: FOB Shenzhen			
Item	Description & Specification	Quantity	Unit Price	Amount
1	Inkjet Printing Machine Model GI5088- Size 2.5Mx1.3M, Without Heads 220V/50HZ/18A. To run with ADP Machine of HSE Category HTC 84433250	1	14500	14500
			Total	14500

Remark:
 1. Packing: Standard Export Wooden Box
 2. Warranty: one year warranty except ink supply system and head.



Gateway Technology Industry Co., Ltd.

No 20 Zhancou District, Nanhuang Road Zhongfang Town Dongguan, P.R.C(522225)
 Tel: 86-769-8880777 Fax: 86-769-88891688 www.gatewayprinter.com



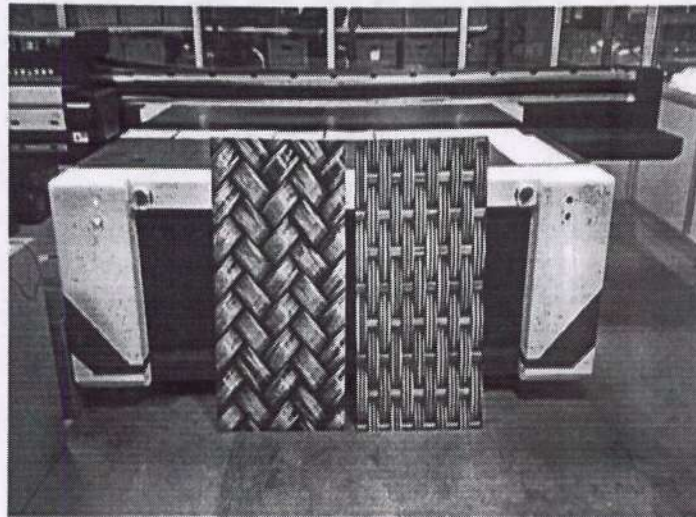
Packing List

Date: 16th. Jan. 2020.

PI No.: EXP20200104GW
 Company: MULTIJET DIGITAL PRIVATE LIMITED
 Address: D-784, SARASWATI VIHAR, PITAMPURA, DELHI, 110034, INDIA
 IEC No.: AANCS8851R
 GST NO.: 07AANCS8851R1Z7
 ATTN: S.D. Sharma
 Tel: +91 9810152078

Item	Description	QTY	NW/kg	GW/kg	Size/M		M ³
1	Inkjet Printing Machine Model GJ5088-Size 2.5Mx1.3M, Without Heads. 220V/50HZ/18A. To run with ADP Machine of HSE Category HTC 84433250	1	850	1315	4.51	2.30	1.59
	TOTAL	1	850	1315			





GJ5088 Inkjet Printer/Inkjet Printing Machine

1. Gateway Technology Industry Co. Ltd The Leading Manufacturer of Digital Flatbed Printers
2. About Gateway Gateway Technology Industry Co. Ltd has been manufacturing flatbed printer since 2004, and now is one of the earliest flatbed manufacturer in China. Our factory is located in Dongguan which is about one hour away from Guangzhou city. Our products have been widely used to many different industries such as output centre, phone case house and small gift shops.
3. GJ5088 Inkjet Printer/Inkjet Printing Machine - Ricoh GEN5 printhead. The printer structure is done with internal tension releasing treatment. Ink supply system has heating function, The main ink tank has ink shortage alarm device. Print height measurement device. Precision negative pressure control, makes the ink supply more stable. Duo Y direction servo motors, ensures accurate movement. Printhead plates are done by high accurate CNC, which don't need head alignment when install heads. Run on 220V/50hz/18A current. Size 2.5MX1.3M, to run with ADP machine.
4. Checkout our Inkjet printer/Inkjet Printing Machine GJ5088 Ricoh Gen 5 UV Flatbed Printer online at Gateway Technology Industry Co. Ltd. Our products have been widely used to many different industries such as output centre, phone case house and small gift shops.
5. 60*90CM Various Printheads Options Flatbed UV Printer At Gateway Technology Industry Co. Ltd, we offer a wide range of flatbed printer including 60*90CM Various Printheads Options Flatbed UV Printer with high printing standard and quality. Great selling points: 1. Good price. 2. Compact size. 3. Ink bag supply system.
6. FOOD FLATBED PRINTER FB3350 Food flatbed printer used the edible inks with CMYK colors, being able to print directly on marshmallows, biscuits, cookies, chocolates, cakes and candies like m&ms, smarties, mints, lollipops and so on. Digital edible ink Cake Printers are helpful in cake shop owners.
7. INKS & COATING We offer extensive range of Inks & Coating products including Premier LED UV inks, Japanese LED UV Ink, Edible Food Ink, Textile Ink, Eco Solvent Uncoating Ink, American Heroic Textile pigment inks and more.
8. Contact Details Whatsapp: +86-13902494262 Tel: +86-769-88880777 Fax: +86-769-88891688 Mobile: +86-13902494262 Email: sales@gatewayuvprinter.com Address: No.20,Zhancui District, Nanhuang Road,Zhongtang Town,Dongguan City,Guangdong Province,P.R.C. Website: www.gatewayuvprinter.com

www.gatewayuvprinter.com

DISCUSSION AND FINDINGS

16. I have carefully gone through the facts of the case, the Show Cause Notice, records of personal hearing, and the written submissions filed by the importer. It is alleged in SCN that the importer had imported Highly Specialized Equipment (HSE) Printer, i.e. **INKJET PRINTING MACHINE MODEL GJ5088 SIZE 2.5 M x 1.3 M** under CTH 8443.32.50 on which he paid NIL BCD and IGST @18%. However, these items are correctly classifiable under CTH 8443.39.10 which attracted BCD @7.5 % and IGST @18%.
17. I find that the Show Cause Notice proposes a recovery of differential duty amounting to **₹ 1,07,476/- (Rupees One Lakh Seven Thousand Four Hundred and Seventy Six only)** under Section 28(4) of Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962. The Show Cause Notice also proposes imposition of penalty on the importer under Section 112(a) and/or 114A of the Customs Act, 1962 and confiscation under Section 111(m) of the Customs Act, 1962 of subject imported goods valued at **₹ 11,04,012/- (Rupees Eleven Lakhs Four Thousand and Twelve only)**.
18. I have carefully gone through the records and facts of the case. I find that following issues emerges for decision in this case:
- Whether the goods described as **"Inkjet Printing Machine Model GJ5088 (Size 2.5 m × 1.3 m)"** are correctly classifiable under CTH 8443.32.50, as claimed by the importer, or under **CTH 8443.39.10**, as proposed in the Show Cause Notice.
 - Whether the goods are liable for confiscation under Section 111(m) and the importer is liable for penalty under section 112(a) and/or 114A of the Customs Act, 1962.
19. The Commissioner of Customs, NS-V, JNCH has granted extension of time limit to adjudicate the case up to 04.05.2026 as provided under Section 28(9) of the Customs Act, 1962, therefore, the case has been taken up for adjudication proceedings within the time limit as per Section 28(9) of the Customs Act, 1962.
20. I find that the importer **M/s. MULTIJET DIGITAL PRIVATE LIMITED**, imported goods vide Bills of Entry 7220024 dated 13.03.2020 described as **"Inkjet Printing Machine Model GJ5088 (Size 2.5 m × 1.3 m)"** under CTH 84433250 and availed NIL BCD.


21. I have gone through the records of personal hearing and written submission of the importer in which he submitted that he had imported the subject goods against Bill of Entry No. 7220024 dated 13.03.2020 while claiming classification under CTH 84433250 and the said Bill of Entry was duly assessed and the imported item/goods was cleared after physical inspection. Hence, it cannot be pleaded and/or alleged that there has been any willful misclassification on the part of the Noticee and that too with intent to evade payment of duty, warranting invocation of extended period of limitation. Hence the subject show cause notice cannot be sustained and the same is liable to be dropped. None of the ingredients of Section 28(4) of the Customs Act, 1962 can be invoked in the facts of the instant case, much less as alleged and it is submitted that the impugned demand is not sustainable being barred by limitation. Burden is cast upon the revenue to prove willful misclassification and the said onus has not been discharged by the revenue and the impugned show cause notice is liable to be dropped.
22. I have also gone through the **Additional submission dated 06.03.2026** in which he submitted the subject imported item under CTH 84433250 was Inkjet Printing Machine, which is nothing but a Inkjet printer using inkjet technology and is not a specialized equipment used for mass production. He had imported the subject item from its foreign supplier Gateway Technology Industry Co. Ltd, Guangdong, PRC and the said foreign supplier had raised Invoice dated 16.01.2020 and Packing List dated 16.01.2020 for the subject item, wherein description was given as "Inkjet Printing Machine Model GJ5088 Size 2.5M * 1.3M without head, 220V/50HZ/18A to run with ADP Machine". Copies of aforesaid Invoice and Packing List are enclosed herewith. Further enclosed herewith is Catalogue of the aforesaid foreign supplier for the imported item viz. Inkjet Printing Machine Model GJ5088 - Size 2.5M * 1.3M.
23. I find that the importer classified the goods under CTH 8443.32.50 and availed NIL BCD. On perusal of the invoice, packing list, catalogue, and technical specifications submitted by the importer, it is observed that the impugned goods are **large-format printing machines designed for industrial/commercial use**, capable of printing on wide media and requiring integration with additional systems (e.g., ADP machine). The size, configuration, and operational requirements of the machine clearly distinguish it from conventional desktop or office inkjet printers.

Gateway Technology Industry Co., Ltd.
 No.20,Zhancui District,Nanhuang Road,Zhongtang Town,Dongguan City,Guangdong Province,P.R.C
 Tel: 86-769-8880777 Fax: 86-769-8880688 www.gatewayprinter.com

COMMERCIAL INVOICE Date: 16th Jan, 2020

Shipper/Exporter		Buyer/Importer		
Gateway Technology Industry Co., LTD No.20,Zhancui District,Nanhuang Road, Zhongtang Town,Dongguan,Guangdong, P.R.C TEL: 86-0769-88880777 VAT NO.: 441900577908902		MULTIJET DIGITAL PRIVATE LIMITED D-784, SARASWATI VIHAR, PITAM PURA DELHI - 110034 IEC NUMBER: AANCS885LR GST NO: 07AANCS885TR1Z7 ATTN: S.D. Sharma Tel: +91 9810152078		
CONSIGNEE: Same As Buyer		Invoice No: EXP20200104GW		
COUNTRY OF ORIGIN: Dongguan,China		VESSEL/FLIGHT: By sea		
PACKING: Export Standard Packing		PAYMENT TERMS: By T/T in advance		
FROM: China TO: India		REMARK: FOB Shenzhen		
Item	Description & Specification	Quantity	Unit Price	Amount
1	Inkjet Printing Machine Model G15088- Size 2.5Mx1.3M, Without Heads, 220V/50HZ/18A, To run with ADP Machine of HSE Category, HTC 84433250	1	unit 14500	14500
			Total	14500

Remarks:
 1. Packing: Standard Export Wooden Box.
 2. Warranty: one year warranty except ink supply system and head.



24. As per the General Rules for Interpretation (GRI), classification shall be determined according to the terms of the headings and relevant Section and Chapter Notes. Based on the nature and specifications of the goods, they are more appropriately classifiable under **CTH 8443.39.10**.

For ease of reference, CTH 8443 is reproduced below-

Chapter 84	Machinery and mechanical appliances			1487
	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442:			
8443 11 00	Offset printing machinery, reel fed	u	7.5%	
8443 12 00	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	u	7.5%	
8443 13 00	Other offset printing machinery	u	7.5%	
8443 14 00	Letterpress printing machinery, reel fed, excluding flexography printing	u	7.5%	
8443 15 00	Letterpress printing machinery, other than reel fed, excluding flexographic printing	u	7.5%	
8443 16 00	Flexographic printing machinery	u	7.5%	
8443 17 00	Gravure printing machinery	u	7.5%	
1 8443 19	Other:			
8443 19 10	Flat bed printing presses	u	7.5%	
8443 19 20	Platen printing presses	u	7.5%	
8443 19 30	Proof presses	u	7.5%	
	Machinery for printing repetitive word or design or colour:			
8443 19 41	On cotton textile	u	7.5%	
8443 19 49	Other	u	7.5%	-]
8443 19 90	Other printers, copying machines and facsimile machines, together or not combined:			
8443 31 00	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	u	7.5%	
2 8443 32	Other, capable of connecting to an automatic data processing machine or to a network:			
8443 32 10	Line printer	u	Free	
8443 32 20	Dot matrix printer	u	Free	
8443 32 30	Letter quality daisy wheel printer	u	Free	
8443 32 40	Laser jet printer	u	Free	
8443 32 50	Ink jet printer	u	Free	
8443 32 60	Facsimile machine	u	Free	
8443 32 90	Other	u	3[10%]	-]
8443 39	Other:			
4 8443 39 10	Ink-jet printing machine	u	7.5%	
8443 39 20	Electrostatic photocopying apparatus operated by reproducing the original image directly onto the copy (direct process)	u	7.5%	
8443 39 30	Electrostatic photocopying apparatus operated by reproducing the original image via an intermediate onto the copy (indirect process)	u	7.5%	
8443 39 40	Other photocopying apparatus incorporating an optical system	u	7.5%	
8443 39 50	Other photocopying apparatus of contact type	u	7.5%	
8443 39 60	Thermo-copying apparatus	u	7.5%	
8443 39 70	Facsimile machine not capable of getting connected to automatic data processing machine	u	7.5%	
8443 39 90	Other	u	7.5%	-]
	Parts and accessories:			
8443 91 00	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	kg.	7.5%	
5 8443 99	Other:			
8443 99 10	Automatic documents feeders of copying machines	u	Free	
8443 99 20	Paper feeders of copying machines	u	Free	
8443 99 30	Sorters of copying machines	u	Free	
8443 99 40	Other parts of copying machines	u	Free	-]

1 Substituted (w.e.f. 1-1-2007) by Notification No. 137/2006-Cus. (N.T.), dated 29-12-2006.
2 Substituted (w.e.f. 1-1-2007) by Notification No. 137/2006-Cus. (N.T.), dated 29-12-2006.
3 Substituted (w.e.f. 1-7-2017) by Notification No. 56/2017-Cus., dated 30-6-2017.
4 Substituted (w.e.f. 1-1-2007) by Notification No. 137/2006-Cus. (N.T.), dated 29-12-2006.
5 Substituted (w.e.f. 1-1-2007) by Notification No. 137/2006-Cus. (N.T.), dated 29-12-2006.

CT19

25. As per HSN Explanatory Notes to Heading 8443.32, this category covers:

Printers of a kind used with automatic data processing machines, including standard inkjet printers, typically used in offices or homes, which print documents generated by computers. Such printers are generally:

- Compact or medium-sized
- Designed for document printing
- Directly connected to ADP machines
- Used for standard printing applications

26. In contrast, HSN Explanatory Notes to Heading 8443.39 cover:

Printing machinery not falling under specific subheadings, including industrial, commercial, and specialized printing machines designed for large-scale or specialized printing applications.

This includes:

- Large-format printers
- Industrial printing machines
- Machines used for printing on banners, vinyl, flex, and other media
- Equipment requiring integration with other industrial systems

27. In the present case, the subject goods have dimensions of **2.5 meters width**, clearly beyond standard office printer size, designed for **large-format industrial printing**, require additional system integration, therefore, the goods do not satisfy the essential characteristics of printers classifiable under **CTH 8443.32**.
28. From the above para, it is ample clear that the imported goods declared as **"INKJET PRINTING MACHINE MODEL GJ5088 SIZE 2.5 M x 1.3 M "** were not ink jet printers, hence the allegation of the Department that the impugned goods were mis-classified under CTH 84433250 and the correct classification of the said goods should be CTH 84433910. Accordingly, I hold that the classification adopted by the importer under CTH 8443.32.50 is incorrect and liable to be rejected.
29. I further observe that the importer, despite being aware of the nature of the goods, misclassified them to avail lower duty. This amounts to **wilful misstatement and suppression of facts** with intent to evade payment of duty. Therefore, the invocation of the extended period under **Section 28(4)** of the Customs Act, 1962 is justified, and the demand of duty is sustainable.
30. In view of the above, I observe that in the era of self-assessment, the onus is on the importer to make true and correct declaration in all aspects including calculation of duty and/or description of goods. From facts above, it is clear that the said importer was aware of the correct nature and classification of impugned goods, but purportedly mis-classified the same with the intent to pay lower duty. The said act of the importer is nothing but wilful mis-statement with clear mens rea to pay lower duty at BCD @ NIL and IGST @18% instead of correct duty at BCD @7.5% and IGST @ 18%. By doing so, the importer evaded a total duty of ₹ **1,07,476/- (Rupees One Lakh Seven Thousand Four Hundred and Seventy Six only)**. The said act of mis-declaration by the importer is a clear suppression of facts and wilful mis-statement and therefore, I hold that the demand of duty under Section 28(4) of the Customs Act, 1962 is sustainable.
31. Further, since the demand of duty is sustainable in the instant case, the interest being accessory to the principal, the same is liable to be paid in accordance with Section 28AA of the Customs Act, 1962.

32. As I have already hold that the demand of duty for extended period under Section 28(4) of Customs Act, 1962 is sustainable in the case, I observe that the importer is liable for penal action under Section 114A of the Customs Act, 1962 and I hold the same.

33. I find that, based on the facts and circumstances mentioned herein above, the importer has knowingly and deliberately indulged themselves in wilful mis-statement and alleged suppression of facts with regard to notification Sr. No., with an intent to evade the applicable duty. Thus, I am of considered view that by their aforesaid acts of omission and commission, the impugned goods are liable for confiscation under Section 111 (m) of the Customs Act, 1962 and I hold the same. However, I find the goods imported vide bills of entry as detailed above are not available for confiscation, but I rely upon the order of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.) wherein the Hon'ble Madras High Court held in para 23 of the judgment as below:

"23. The penalty directed against the importer under Section 112 and the fine payable under Section 125 operate in two different fields. The fine under Section 125 is in lieu of confiscation of the goods. The payment of fine followed up by payment of duty and other charges leviable, as per sub-section (2) of Section 125, fetches relief for the goods from getting confiscated. By subjecting the goods to payment of duty and other charges, the improper and irregular importation is sought to be regularized, whereas, by subjecting the goods to payment of fine under sub-section (1) of Section 125, the goods are saved from getting confiscated. Hence, the availability of the goods is not necessary for imposing the redemption fine. The opening words of Section 125, "Whenever confiscation of any goods is authorized by this Act...", brings out the point clearly. The power to impose redemption fine springs from the authorization of confiscation of goods provided for under Section 111 of the Act. When once power of authorization for confiscation of goods gets traced to the said Section III of the Act, we are of the opinion that the physical availability of goods is not so much relevant. The redemption fine is in fact to avoid such consequences flowing the payment of the redemption fine saves the goods from getting confiscated. Hence, their physical availability does not have any significance for imposition of redemption fine under Section 125 of the Act. We accordingly answer question No. (i)."

34. I further find that the above view of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad), has been cited by Hon'ble Gujarat High Court in case of M/s Synergy Fertichem Pvt. Ltd reported in 2020 (33) G.S.T.L. 513 (Guj.) and the same have

not been challenged by any of the parties in operation. Hence, I find that any goods improperly imported as provided in any sub-section of Section 111 of the Customs Act, 1962 are liable to confiscation and merely because the importer was not caught at the time of clearance of the imported goods, can't be given differential treatment. In view of the above, I find that the decision of the Hon'ble Madras High Court in the case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.), which has been passed after observing the decision of Hon'ble Bombay High Court in case of M/s Finesse Creations Inc reported vide 2009 (248) ELT 122 (Bom)-upheld by Hon'ble Supreme Court in 2010(255) ELT A.120(SC), is squarely applicable in the present case. Accordingly, I observe that the present case also merits the imposition of a Redemption Fine.

35. Now coming to the issue of penalties, I find that the impugned notice proposes a penalty under Section 114A of the Customs Act, 1962 on the notice firm. In this regard, I find that the importer has wrongly evaded legitimate customs duty. I find that, in the self-assessment regime, it is the bounden duty of the Importer to correctly assess the duty on the imported goods. In the instant case wrongly availed the benefits of IGST notification by the importer of such repute having access to all legal aid, tantamount to suppression of material facts and willful misclassification. The "mens rea" can be deciphered only from "actus-reus". Thus, providing the suppression of fact and claiming undue benefit by the said Importer taking a chance to clear the goods by misclassifying it, amply points towards their "mens rea" to evade the payment of duty. Thus, I find the Importer is liable for a penalty under Section 114A of the Customs Act, 1962.

36. In view of the above facts, I pass the following order:

ORDER

- (i) I reject the declared classification of impugned goods imported vide Bills of Entry mentioned in Annexure-A under CTH 84433250. I order to re-classify the same under correct CTH 84433910.
- (ii) I order to confirm the demand of differential duty of ₹ 1,07,476/- (**Rupees One Lakh Seven Thousand Four Hundred and Seventy Six only**) on the goods imported vide above Bills of Entry mentioned in Annexure-A, under Section 28(4) of Customs Act, 1962.
- (iii) I order to recover applicable interest on the short-levied duty as confirmed above from **M/s. MULTIJET DIGITAL PRIVATE LIMITED (IEC-AANCS8851R)** under Section 28AA of the Customs Act, 1962.
- (iv) I order to confiscate the impugned goods having assessable value of ₹ **11,04,012/- (Rupees Eleven Lakhs Four Thousand and Twelve only)**.

under Section 111(m) of the Customs Act, 1962, but since the same are not available as they have already been cleared, hence I impose a redemption fine of **₹50,000/- (Rupees Fifty Thousand only)** under Section 125 of the Customs Act, 1962 upon **M/s. MULTIJET DIGITAL PRIVATE LIMITED (IEC- AANCS8851R)**.

- (v) I order to impose penalty of **₹ 1,07,476/- (Rupees One Lakh Seven Thousand Four Hundred and Seventy Six only)** (equivalent to differential duty) plus interest leviable thereon, on **M/s. MULTIJET DIGITAL PRIVATE LIMITED (IEC- AANCS8851R)** under Section 114A of Customs Act, 1962. If such duty and interest is paid within thirty days from the date of the communication of this order, the amount of penalty liable to be paid shall be 25% of the duty and interest, subject to the condition that the amount of penalty is also paid within the period of thirty days of communication of this order.

37. 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 other law for the time being in force in the Republic of India.



(माजिद खान / MAZID KHAN)

अपर आयुक्त सीमा शुल्क/ **ADDITIONAL COMMISSIONER OF CUSTOMS**
सीएसी, एनएस-5, जेएनसीएच/ **CAC, NS-V, JNCH**

To:

MULTIJET DIGITAL PRIVATE LIMITED
D-784, Saraswati vihar, PitamPura,
Delhi 110034

Copy to:-

1. The Dy./Asstt Commissioner of Customs, Review Cell, JNCH.
2. The Dy./Asstt Commissioner of Customs, Recovery Cell, JNCH.
3. The Dy./Asstt. Commissioner of Customs, Group VA, JNCH.
4. The Dy. /Asstt. Commissioner of Customs, AUDIT, JNCH.
5. The Dy./Astt. Commissioner of Customs, EDI, JNCH..for uploading on website.
6. Notice Board through Superintendent (CHS Section), JNCH.
7. Office Copy.