
 <p>सत्यमेव जयते</p>	<p>सीमाशुल्कआयुक्तकाकार्यालय(एनएस-व) OFFICE OF COMMISSIONER OF CUSTOMS (NS-V) जवाहरलालनेहरूकस्टमहाउस, न्हावा-शेवा JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA ताल-उरण, जिला- रायगढ़, महाराष्ट्र-400 707 TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA-400707</p>	
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**F. No. GEN/SHED/1/2026-Import Docks-O/o Commissioner-Customs-
Nhava Sheva-III**

Date of Order: 21.04.2026

S/10-Adj-03/2026-27/ADC/Gr. VA/ JNCH

Date of issue: .04.2026

DIN No.: 20260428N x 0000003961

Passed by: MAZID KHAN

Additional Commissioner of Customs, (NS-V), JNCH, Nhava Sheva.

Order No: 754/2026-27/ADC/Gr.VA/NS-V/CAC/JNCH

**Name of Party/Noticee: M/s. Discreet Solutions Private Limited (IEC
No. 3104006008)**

मूलआदेश

1. यह प्रति जिस व्यक्तिको जारी की जाती है, उसके उपयोग के लिए नि: 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 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 स्टॉप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रति लगायी जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है तो इसपर न्यायालय फीस के रूप में 1.50 रुपये का स्टॉप भी लगाया जायेगा जैसाकि न्यायालय फीस अधिनियम 1970 की अनुसूची 1, मदके अंतर्गत निर्धारित किया गया है।
3. इस निर्णय या आदेश के विरुद्ध अपील करने वाला व्यक्ति अपील अनिर्णीत रहने तक, शुल्क या शास्ति के संबंध में विवाद होने पर माँगे गये शुल्क के 7.5% का, अथवा केवल शास्तिके संबंध में विवाद होने पर शास्तिका 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

M/s. Discreet Solutions Private Limited, having IEC No. 3104006008 and registered address at Baner, Pune, filed Bill of Entry No. 6816148 dated 10.01.2026 through their Customs Broker M/s. Sharayu Global Logistics Pvt. Ltd. for clearance of imported goods declared as One Touch Analog Video Door Phone Kits and Adapters. The total assessable value of the goods was declared as ₹82,91,562.85/- and the total duty payable was declared as ₹26,27,849/-. The goods were imported from China. The details of the consignment are as under:

BE No. & BE Date	6816148 dated 10.01.2026
Group	5C
Importer Name	M/s. Discreet Solutions Private Limited
IEC	3104006008
Customs Broker (CHA)	M/s Sharayu Global Logistics Pvt ltd.
Total Assessable Value	Rs. 8291562.85/-
Total Duty Payable	Rs.2627849/-
Country of Origin	China

The details of the imported goods from item no. 1 to 6 are as follows: -

S. No.	Model	Description	Qty (Pieces)	Assessable Value (Rs.)	Remarks
1	OT-ADP-A2 kit	ONE TOUCH ANALOG VIDEO DOOR PHONE KIT (OTHER THAN VOIP)	3000	Rs. 77,73,340.18/-	Clear no remark

		OT-ADP- A2(BIS No.: R41281867) + OT-ADP- OU2 (BIS No.: R41282243)			
2	MX15W- 1451000BX	VDP ADAPTER BIS CERTIFICATED (DC14.5 V 1A) (BIS NO. R- 41107387)	3000	Rs. 4,55,490.46/-	Clear no remark
3	OT-ADP- OU2	ONETOUCH ANALOG VIDEO DOOR BELL (OTHER THAN VOIP) (BIS No.: R41282243)	36	Rs. 24,547.39/-	Issue raised for used goods
4	OT-ADP-A3	ONETOUCH ANALOG VIDEO DOOR PHONE MONITOR (OTHER THAN VOIP) (BIS No.: R41281867)	3	Rs. 3136.61/-	Issue raised for used goods
5	OT-ADP-A2	ONETOUCH ANALOG VIDEO DOOR PHONE MONITOR (OTHER THAN VOIP) (BIS No.: R41281867)	36	Rs. 32,729.85/-	Issue raised for used goods
6	OT-ADP- OU3	ONETOUCH ANALOG VIDEO DOOR BELL (OTHER THAN VOIP) (BIS No.: R41282243)	3	Rs. 2318.36/-	Issue raised for used goods
	TOTAL VALUE			Rs. 82,91,562.85/-	

2. The consignment was subjected to examination as per the examination order. During examination, it was observed that the importer had declared six items in the Bill of Entry. On physical verification, discrepancies were noticed with respect to BIS compliance and the nature of the goods. In respect of Item No. 1, i.e., One Touch Analog Video Door

Phone Kit (Model No. OT-ADP-A2), it was found that the BIS Standard Mark was affixed in the form of a sticker and was not embossed on the product. However, Item No. 2 (adapter) was found to have BIS marking properly embossed on the product.

3. Further, in respect of Items at Sr. No. 3 to 5, although the importer produced BIS registration certificates, no BIS marking was found on the goods either in embossed form or in the form of sticker labels. On visual inspection, these items appeared to be old and used. The goods exhibited signs such as surface scratches, handling marks, and general wear and tear, raising doubts regarding their new condition.

4. Additionally, during examination, one unit of One Touch Analog Video Door Phone Monitor bearing Model No. OT-ADP-A4 is found in the consignment, which is not declared in the Bill of Entry, invoice, or packing list. The said undeclared item also does not bear any BIS marking.

5. In view of the above discrepancies, the goods were referred to a Chartered Engineer for detailed examination. As per the Chartered Engineer's Report dated 27.02.2026 and subsequent report dated 14.03.2026, Items at Sr. No. 3 to 6, including the undeclared Model No. OT-ADP-A4, were found to be old and used, showing visible signs of prior usage such as scratches, wear and tear, and handling marks. Further, there is no YOM or reconditioning details in the CE Reports.

6. The importer, vide letter dated 30.01.2026, submitted replies to the queries raised during examination. In respect of BIS marking on Item No. 1, the importer relied upon Public Notice No. 157/2018 dated 13.12.2018 and submitted that clearance should not be denied merely on the ground that BIS marking was affixed through stickers. Regarding Items at Sr. No. 3 to 6, the importer contended that the goods are not used but had minor scratches on protective sheets arising during manufacturing and testing processes, and are supplied at discounted rates by the manufacturer.

7. The importer further submitted that they are engaged in supply and installation of video door phone systems and that such goods are required as standby units for after-sales service and maintenance. It is also declared that the goods are not imported as scrap, e-waste, or obsolete material. With respect to the undeclared item (Model No. OT-ADP-A4), the importer stated that they possess a valid BIS registration for the said model.

8. Subsequently, vide letter dated 10.03.2026, the importer requested that Items at Sr. No. 1 and 2, being compliant and constituting the major portion of the consignment, may be allowed for clearance. The importer further expressed willingness to relinquish title, re-export, or take appropriate action with respect to the remaining goods, i.e., Items at Sr. No. 3 to 6 and the undeclared item.

9. However, in view of the examination report, Chartered Engineer reports, and the discrepancies noted, the case involves issues relating to non-compliance with BIS requirements, import of old and used goods, and non-declaration of goods in the Bill of Entry.

LEGAL PROVISIONS

10. The relevant provisions of the Customs law, Rules and Regulations relevant in the instant case are summarized below:

- a. *Section 46(4) of the Customs Act, 1962, the importer while presenting a Bill of Entry shall make and subscribe to a declaration as to the truth of the contents of such Bill of Entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods.*
- b. *Section 111(m) of the Customs Act, 1962 provides for confiscation of any goods which do not correspond in respect of value or in any other particular] with the entry made under this Act or in the case of baggage with the declaration made under section 77 [in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54]*
- c. *Section 112(a) of the Customs Acts 1962 provides for penalty for any person, 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.*
- d. *Section 125 (1) of Customs Acts 1962 provides for 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 4[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 where the proceedings are deemed to be concluded under the proviso to sub-section.

RECORD OF PERSONAL HEARING AND WRITTEN SUBMISSIONS

11. Personal Hearing

11.1 The importer submitted a written reply on 10.03.2026 and attended a personal hearing on 01.04.2026 through their Authorized Representative/Director. They argued that affixing a BIS sticker is allowed as per Public Notice No. 157/2018 dated 13.12.2018. For goods listed at Sr. No. 3 to 5, they agreed that action may be taken as per law and stated they do not wish to retain these items if they are not law compliant. They requested a lenient view considering their written submission.

12. DISCUSSION AND FINDINGS

12.1 I find that the presence of an undeclared item (Model No. OT-ADP-A4) clearly establishes that the importer failed to make a true and correct declaration as mandated under Section 46(4). Further, the goods do not correspond with the declaration in the Bill of Entry, thereby attracting provisions of Section 111(m). Accordingly, misdeclaration is established.

12.2 I find that docks officer during examination found that Item No. 1, 3, 4 and 5 of the subject Bill of Entry are BIS non-compliant. Further, item no. 1, the BIS sticker was present and embossing was not done. In this regard, the importer has placed reliance of the Public Notice no. 157/2018 dated 13.12.2018 wherein it has been stated that "clearance of goods covered by the RCR Order should not be disallowed merely because stickers have been affixed to the goods to display the Standard Mark". I found that the issue is squarely covered in said Public Notice and the embossing is not mandatory for BIS compliance. Therefore, I am of considered view that the item no. 1 is BIS compliant, Further, during examination the item no. 3 to 5 were found to be without BIS sticker or embossing. I found that the importer has submitted the BIS certificate for the impugned goods during adjudication proceeding. Details of said certificates are as follows: -

S. No. in BOE	Item Description in the BOE	Registration Number declared in the BOE	Supplier of the goods as per declaration in the BOE	Remarks (As per Online data available in public domain)
3.	ONETOUCH ANALOG VIDEO DOOR BELL (OTHER THAN VOIP) Model No. OT-ADP-OU2	R 41282243	M/s Dongguan Meisen Electronics Co. Ltd, No. 82, Daling Road, Gaoying Village, Dalang Town, Dongguan City, Guangdong Province, China	This Registration Number has been allotted to M/s Dongguan Meisen Electronics Co. Ltd, Room 101, No. 82, Daling Road, Gaoying Village, Dalang Town, Dongguan City, Guangdong Province, China - 523 770
4.	ONETOUCH ANALOG VIDEO DOOR PHONE MONITOR (OTHER THAN VOIP) Model No. OT-ADP-A3	R 41281867	M/s Dongguan Meisen Electronics Co. Ltd, No. 82, Daling Road, Gaoying Village, Dalang Town, Dongguan City, Guangdong Province, China	M/s Dongguan Meisen Electronics Co. Ltd, Room 101, No. 82, Daling Road, Gaoying Village, Dalang Town, Dongguan City, Guangdong Province, China - 523 770
5.	ONETOUCH ANALOG VIDEO DOOR PHONE MONITOR (OTHER THAN VOIP) Model No. OT-ADP-A2	R 41281867	M/s Dongguan Meisen Electronics Co. Ltd, No. 82, Daling Road, Gaoying Village, Dalang Town, Dongguan City, Guangdong Province, China	M/s Dongguan Meisen Electronics Co. Ltd, Room 101, No. 82, Daling Road, Gaoying Village, Dalang Town, Dongguan City, Guangdong Province, China - 523 770

From perusal of the said documents, it is found that the impugned goods have valid BIS certificate at time of import. Hence, I am of the considered view that the importer may be given an option to affix sticker on the said goods in terms of Public Notice no. 157/2018 dated 13.12.2018 before clearance of said goods.

12.3. I find that during examination by docks officer, Items at Sr. No. 3 to 6 of assessable value of Rs. 62,732.21/- were found to be old and used which has been confirmed by the Chartered Engineer (Mr. Kishor R. Jagtap, M/s. Priyanka Engineers & Surveyors h/t. Ltd.) report dated 14.03.2026. The importer's contention that scratches are due to manufacturing processes is not supported by any technical evidence and is contradicted by expert findings. Import of used electronic goods is restricted and requires specific authorization from DGFT in terms of the Foreign Trade Policy, which has not been produced in the present case. The importer has failed to submit correct declaration before under Section 46(4) of the Act. Therefore, I am of the considered view that said goods are liable for confiscation under Section 111(d) and 111(m) of the Customs Act and I hold the same. Further, as the goods are found without valid authorization from DGFT same cannot be released for home consumption.

12.4. I find that the acts of misdeclaration, attempted clearance of non-compliant goods, and import of restricted used goods render the importer liable for penalty under Section 112(a) and I hold the same.

13. In view of the foregoing discussion, I pass the following order: -

ORDER

- a) I order for **confiscation** of the goods covered under **Bill of Entry No. 6816148 dated 10.01.2026** having declared assessable value of **Rs. 62,732/-** under Section 111(d) and Section 111(m) of the Customs Act, 1962.
- b) However, I give the importer an option to redeem the confiscated goods upon payment of **redemption fine of Rs 5,000/- (Rupees Five Thousand Only)** under Section 125(1) of the Customs Act, 1962 for the purpose of re-export only to the same supplier. The importer has to exercised said option within period of 120 days from the said order. Further, if importer doesnot wish to re export the said goods same shall be distructed at the cost of importer.

- c) I impose a **penalty of Rs 5,000/- (Rupees Five Thousand Only)** on **M/s Discreet Solutions Private Limited (IEC No. 3104006008)** under Section 112(a) of the Customs Act, 1962.

Digitally signed by
Mazid Khan
Date: 22-04-2026
15:09:40

(MAZID KHAN)

Additional Commissioner of Customs
Group VA, NS-V, JNCH

To,

M/s. Discreet Solutions Private Limited, having IEC No. 3104006008

Copy to:

1. The AC/DC, CAC, JNCH.
2. The AC/DC, CRAC, JNCH.
3. The AC/DC, EDI, JNCH
4. Notice Board
5. Office Copy.

