

 नवमैव जयते	सीमाशुल्क आयुक्त का कार्यालय (एनएस-V) <b>OFFICE OF COMMISSIONER OF CUSTOMS (NS-V)</b> जवाहरलाल नेहरू कस्टम हाउस, न्हावा-शेवा <b>JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA</b> ताल-उरण, जिला- रायगढ़, महाराष्ट्र-400 707 <b>TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA-400707</b>	
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F.No. CUS/APR/BE/2543/2025-SA/commr/CUS/<sup>Nhava</sup>Sh. sheva-V  
 SCN No. 2019/2025-26/ADJ/NS-V/CAC/SMCH.  
 DIN No:- 20260278NX0000B8F7  
 S/16-1836/2025-26/ADJ/ADP/GRVA/NS-V/CAC/SMCH.  
**Show Cause notice issued under Section 124 of the Customs Act, 1962**

M/s. Commscope India Private Limited, IEC No.1797000683 (hereinafter called as Importer) having registered address at Plot No. N-2, Phase IV, Verna Industrial Estate, Salcette, Goa-403722, has filed a Bill of Entry No. 6302776 dated 15.12.2025 for clearance of goods declared as "CS44Z1 WHT C6A 4/23 F/UTP 305 M (Copper Cable Less than 80V)" under CTH 8544 49 92. The declared Assessable Value and Duty of the goods are Rs. 95,45,839/- and Rs. 35,76,827/- respectively. The details of the Bill of Entry are as under;

1. Name of importer:- M/s Commscope India Private Limited
2. Name of Supplier:-Linkz international limited, Hongkong
3. Item Description:- CS44Z1 WHT C6A 4/23 F/UTP 305 M (Copper Cable Less than 80V)
4. Quantity:- 3,29,400 MTR.
5. Assessable Value:- 95,45,839/-
6. Assessed Duty:- 35,76,827/-

2. The importer has requested for amendment of the Bill of Entry under Notification No. 025/2005, Sr. No. 28. The relevant portion of the Notification is reproduced as under;

Sr.No.	CTH/CTI	Description
28	8544 42, 8544 49	Electric conductors, for a voltage not exceeding 80 V, of a kind used for telecommunications other than USB cables for cellular 16[mobile phones or wrist wearable devices (commonly known as smart watches).]

2.1. Hence, from the above, it is very clear that the exemption benefit is available for 'Electric Conductors having rated voltage not exceeding 80V and used for telecommunications'. Here, are two essentials for the claiming

exemption benefit of the notification, one is 'working voltage' and others are 'uses'.

**2.2.** As the importer seeks amendment regarding claim of the notification benefit, hence, it is established facts that the subject products intended to be used in telecommunications.

**2.3.** Further, on being perusal of the catalogue of the same products from online sources, it also appears that the product is upto the specification and intended use and hence notification benefit appears to be available on the said products.

**2.4.** The subject goods are electric conductors/cables operating at a voltage not exceeding 80 volts, specifically designed and used as an integral component of telecommunication systems for the transmission of voice, data and signalling information between telecommunication equipment. By virtue of their function, these cables do not perform any independent mechanical or electrical operation but act solely as a transmission medium enabling the functioning of telecommunication apparatus such as switches, routers, base stations and network interfaces. Accordingly, the said cables are classifiable as "electrical and electronic equipment (EEE)" being accessories/components essential for the operation of telecommunication equipment. As telecommunication equipment is expressly covered under Schedule I of the E-Waste (Management) Rules, the subject conductors, being integral parts and components thereof squarely fall within the scope of the E-Waste Schedule and are liable to be regulated there under.

**2.5.** In terms of functional characteristics, the subject goods are low-voltage electric conductors designed to operate at a voltage not exceeding 80 volts and are technically engineered for the transmission of telecommunication signals, including voice, data and signalling currents. Their construction, such as conductor configuration, insulation and shielding, is specifically intended to ensure signal integrity, minimise interference and enable stable connectivity within telecommunication networks. The goods do not perform any independent electrical conversion, amplification or processing function but operate exclusively as a transmission medium essential to the functioning of telecommunication systems.

**2.6.** In terms of use, the subject goods are deployed solely as integral components/accessories of telecommunication equipment, interconnecting network elements such as switches, routers, base stations, transmission apparatus and subscriber interfaces. They have no standalone or consumer utility and are incapable of performing any function independent of the telecommunication equipment to which they are connected. Their end-use is thus intrinsically linked to telecommunication infrastructure, and they form an inseparable part of the overall telecommunication equipment enabling communication between network nodes.

**3.** Therefore, in view of the foregoing discussions, the products under consideration appears to be an integral components/accessories of telecommunication equipment designed or engineered for transmission of telecommunication signals, including voice, data and signalling currents, and hence subject product falls under the category of "Products or equipment of transmitting sound, images or other information by telecommunications".

**4.** The relevant provision of the e-Waste (Management) Rules, 2022 is as under;

**4.1. Rule 2: Application.** - These rules shall apply to every manufacturer, producer refurbisher, dismantler and recycler involved in manufacture, sale, transfer, purchase, refurbishing, dismantling, recycling and processing of e-waste or electrical and electronic equipment listed in Schedule I, including their components, consumables, parts and spares which make the product operational but shall not apply to-

(a) waste batteries as covered under the Battery Waste Management Rules, 2022;

(b) packaging plastics as covered under the Plastic Waste Management Rules, 2016;

(c) micro enterprise as defined in the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006); and

(d) radio-active wastes as covered under the provisions of the Atomic Energy Act, 1962 (33 of 1962) and rules made there under.

**4.2. Product under Schedule-I;** Schedule I of the E-Waste (Management) Rules enumerates various categories of Electrical and Electronic

Equipment (EEE), classified under distinct heads. The Schedule not only specifies the principal equipment covered under each category but also extends its applicability to their components, consumables, parts, and spares, wherever such items form part of the listed EEE.

**4.3.** In the context of the present import, the relevant categories of Electrical and Electronic Equipment, along with their components, consumables, parts, and spares as covered under the said Rules, are reproduced hereunder for ready reference and proper appreciation of applicability under the E-Waste (Management) Rules.;

**Schedule-I**

Sr.No	Categories of electrical and electronic equipment	Electrical and Electronic equipment code
1.	<i>Information technology and telecommunication equipment:</i>	
	Products or equipment of transmitting sound, images or other information by telecommunications	ITEW17

**4.4. Rule 3(m); 'Extended Producer Responsibility (EPR)'** means responsibility of any producer of electrical or electronic equipment (EEE) as given in Schedule-I for meeting recycling targets as per Schedule-III and Schedule-IV, only through registered recyclers of e-waste to ensure environmentally sound management of such waste;

**4.5. Rule 4;** *No manufacturer, producer, refurbisher or recycler shall carry out any business without registration on the portal specified by the Central Pollution Control Board. Further, as per the definition of the 'Producer' under Rule 3(t), importer falls under the category of the Producer, which reads as under;*

3(t) 'producer' means any person or entity who, -

- i. ) manufactures and offers to sell electrical and electronic equipment and their components or consumables or parts or spares under its own brand; or
- j. i.) offers to sell under its own brand, assembled electrical and electronic equipment and their components or

*consumables or parts or spares produced by other manufacturers or suppliers; or*

k. ii.) *offers to sell imported electrical and electronic equipment and their components or consumables or parts or spares; or*

l. v.) *who imports used electrical and electronic equipment;*

*irrespective of the selling technique used such as dealer, retailer, e-retailer, etc.;*

**4.6.** Therefore, in view of the foregoing discussion and the relevant provisions of the E-Waste (Management) Rules, the importer qualifies as a "Producer" within the meaning of Rule 3(t) of the said Rules. The imported goods, declared as 'CS44Z1 WHT C6A 4/23 F/UTP 305 M (Copper Cable Less than 80V)', are covered as 'Products or equipment of transmitting sound, images or other information by telecommunications' under code ITEW17 of Schedule I of the E-Waste (Management) Rules. Accordingly, being scheduled Electrical and Electronic Equipment (EEE), their import is subject to mandatory compliance under the said Rules, including production of valid E-Waste (EPR) registration/authorization at the time of import.

**5. Legal Provisions under Customs Act, 1962:** *The relevant provisions of law relating to import 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: -*

**5.1. Section 46(4);** *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.*

**5.2. Section 17(1);** *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 particulars having bearing on correct assessment of duty on import.*

**5.3. Section 111; Confiscation of improperly imported goods**

The following goods brought from a place outside India shall be liable to confiscation;

**(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;

**5.4. Section 112(a); Penalty for improper importation of goods, etc.'**

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.

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), to a penalty not exceeding ten per cent of the duty sought to be evaded or five thousand rupees, whichever is higher;

(iii) in the case of goods in respect of which the value stated in the entry is higher than the value assessed, to a penalty not exceeding the difference between the declared value and the assessed value or five thousand rupees, whichever is greater;

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

**5.5. 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 (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*

*(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.*

*(3) Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given there under, such option shall become void, unless an appeal against such order is pending....*

**6.** Hence, from the foregoing facts and circumstances of the case relating to the goods imported vide Bill of Entry No. 6302776 dated 15.12.2025 by M/s. Commscope India Private Limited, it appears that;

**6.1.** The importer has filed Bill of Entry No. 6302776 dated 15.12.2025 for clearance of goods declared as 'CS44Z1 WHT C6A 4/23 F/UTP 305 M (Copper Cable Less than 80V)' having declared assessable value of Rs. 95,45,839/- (Rupees Ninety Five Lakh Forty Five Thousand Eight Hundred Thirty Nine Only) and duty payable of Rs. 35,76,827/- (Rupees Thirty Five Lakh Seventy Six Thousand Eight Hundred Twenty Seven Only).

**6.2.** The imported goods are electric conductors/cables operating at a voltage not exceeding 80 volts and are specifically designed and engineered for use in telecommunication systems for transmission of voice, data and signalling information, and appear to function solely as transmission media forming integral components/accessories of telecommunication equipment such as switches, routers, base stations, transmission apparatus and subscriber interfaces, without any independent standalone utility.

**6.3.** Telecommunication equipment is covered under Schedule I of the E-Waste (Management) Rules, 2022, as amended, under the category "Information Technology and Telecommunication Equipment", and whereas products or equipment for transmission of sound, images or other information by telecommunications are covered under ITEW 17 of Schedule I; and whereas the subject goods, being integral components/accessories essential for such telecommunication equipment, appear to fall within the ambit of Electrical and Electronic Equipment

(EEE) as defined under the said Rules.

**6.4.** The import of EEE is subject to mandatory compliance of the E-Waste (Management) Rules, 2022, including registration on the CPCB portal and obtaining valid Extended Producer Responsibility (EPR) registration/authorization as required under Rule 4 of the said Rules; and whereas no valid CPCB registration or EPR certificate has been produced by the importer at the time of importation of the subject goods covered under the aforesaid Bill of Entry.

**6.5.** The importer, by importing the aforesaid goods without obtaining the mandatory CPCB registration/EPR authorization, the importer appears to have contravened the provisions of Rule 4 of the E-Waste (Management) Rules, 2022, read with Schedule I thereof; and whereas such importation in contravention of the provisions of a law for the time being in force renders the goods liable to confiscation under Section 111(d) of the Customs Act, 1962.

**6.6.** The importer, by such act of commission and omission, has rendered the said goods liable to confiscation under Section 111(d) of the Customs Act, 1962, and therefore rendering importer himself liable to penal action under Section 112(a) of the Customs Act, 1962.

**7.** Now, therefore, in exercise of the powers conferred under Section 124 of the Customs Act, 1962, the importer, M/s. Commscope India Private Limited, IEC No. 1797000683, having registered office at Plot No. N-2, Phase IV, Verna Industrial Estate, Salcette, Goa-403722, are hereby called upon to show cause to the **Additional Commissioner of Customs, Group-VA**, NS, Jawahar Lal Nehru Customs House, Nhava-Sheva, Tal.-Uran, Distt. Raigad, Maharashtra-400707 within 30 days from the date of receipt of this Notice as to why;

**7.1.** The imported goods namely 'CS44Z1 WHT C6A 4/23 F/UTP 305 M (Copper Cable Less than 80V)' covered under Bill of Entry No. 6302776 dated 15.12.2025, having assessable value of Rs. 95,45,839/- (Rupees Ninety Five Lakh Forty Five Thousand Eight Hundred Thirty Nine Only), should not be confiscated under Section 111(d) of the Customs Act, 1962 for having been imported in contravention of the provisions of Rule 4 read with Schedule I of the E-Waste (Management) Rules, 2022;

**7.2.** Penalty should not be imposed upon them under Section 112(a) of the Customs Act, 1962 for having rendered the said goods liable to confiscation by their act of commission and omission; and

**8.** The written explanation/reply is to be filed within 30 days from the date of receipt of this notice. They are further required to intimate in their written reply whether they wish to be heard in person before the case is adjudicated.

**9.** If no cause is shown against the action proposed to be taken or the importer either in person or through authorized representative does not appear before the adjudicating authority when the case is posted for hearing, the case will be decided ex-parte on merits.

**10.** The department reserves its right to amend, modify or supplement this notice at any point of time prior to the adjudication of the case.

**11.** This present show cause notice is issued without prejudice to any other action that may be taken against the notice or any other firm(s) or person(s) under the provisions of the Customs Act, 1962 or any other law for the time being in force in the territory of India.

Digitally signed by  
Mazid Khan  
Date: 13-02-2026  
14:17:53

**(MAZID KHAN)**  
Additional Commissioner of Customs,  
Appraising Group- VA, JNCH, NS-V

To:

M/s Commscope India Private Limited, IEC No. 1797000683  
Plot No. N-2, Phase IV, Verna Industrial Estate, Salcette, Goa-403722.

Copy to:

1. The Asst./Dy. Commissioner of Customs, CRAC, JNCH
2. The Asst./Dy. Commissioner of Customs, CAC, JNCH
3. Notice Board
4. Office Copy.

