
 सत्यमेव जयते	<u>सीमाशुल्कपधानआयुक्तकाकार्यालय, (एनएस-1),</u> OFFICE OF THE Pr. COMMISSIONER OF CUSTOMS (NS-I), <u>जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा,</u> JAWAHARLAL NEHRU CUSTOMS HOUSE, NHAVA SHEVA, <u>तालुका-उरण, जिलारायगढ, महाराष्ट्र- 400 707</u> TALUKA URAN, DIST. RAIGAD, MAHARASHTRA- 400 707	
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F.No.CUS/APR/MISC/3022/2026-Gr-I/IA

S/10-Adj.-27/2026-27GR.(IXIA)

Date of Order: 11.05.2026

Date of issue: 12.05.2026

Order passed by:

(Kilaru Mahendranadh)

Assistant Commissioner of Customs,,
Gr.I&IA, NS-I, JNCH, NHAVA SHEVA

Order-in-Original No. 139(U)/2026-27HAD GR.I & IA/NS-I/CAD/JNCH

DIN: 20260578NW000000C43E

Name of the Parties/Noticee: M/s. Balaji Dipak Impex, (IEC No. AAWFB6234D)

मूलआदेश

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 सीमा शुल्क भवन, शेवा, ता.उरण, जिला - रायगढ, महाराष्ट्र 400707 - को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क (अपील (नियमावली, 1982 के अनुसार फॉर्म सी.ए1- 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 इस की 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 1870 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 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-ASSESSMENT

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, Taluka :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 annexed to the Customs (Appeals) 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, Item 6 of the Court Fees Act, 1870.

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. Balaji Dipak Impex, (IEC No. AAWFB6234D) having address at A-3, TTC Industrial Area, Pawing MIDC, Navi Mumbai- 400710 (herein after referred as 'Importer') has filed Bill of Entry 6696811 dated 03.01.2026 for clearance of Inshell Walnuts through their Customs Broker M/s. Access Worldwide Cargo. Details of the same are mentioned below;

Bill Entry	of Declared description	CTH (BCD@100%, SWS- 0%, IGST-5%)	Qty (in Kg)	COO	Declared unit price USD/Kg(CF)	Total Declared Assessable Value (in Rs.)	Total Declared Duty (in Rs.)
6696811 dated 03.01.2026	Inshell Walnuts	08023100	20000	USA	1.5	2754645/-	2754645/-

2. The said Bill of Entry was allotted to FAG at JNCH for assessment. The said Bill of Entry was filed on 2nd Check basis. The importer has declared the Unit Price of the said goods as 1.5 USD per Kg. At the time of verification of the self-assessment of the said B/Es in view of DRI's letter dated 19.12.2025 issued vide F. No. DRI/DZU/23/Enq-40/2025/7298-7302, the price of the goods was on lower side as per contemporaneous import data at JNCH. Also, the RMS instructed for checking valuation of the goods in addition to other parameters to rule out undervaluation of goods.

Accordingly, a query was raised on 04.01.2026 with following text:-

“Please upload Inspection Certificate issued by California Walnut Board. Specify grade of Walnuts whether super jumbo, jumbo or jumbo Large.”

3. The importer replied on 05.01.2026 as below:

“Respected sir Please assess as per valuation letter of dri of 2.7 usd per kg, as our goods is perishable in nature and we requires the same urgently. Hence, we are left with no other option but to accept, however, we will pay the duty under protest, as we are not agree

with this loading.”

4 . After implementation of self-assessment importer is responsible for filling correct documents and follow legal provisions. As per para 12(1) of CVR, 2007 declared value of the goods can be rejected “When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3”.

5. In view of above, the declared value of the goods is liable for rejection under rule 12 of CVR, 2007. Since declared value of the goods has been rejected, it has to be re-determined as per CVR, 2007, relevant part of CVR, 2007 is reproduced below: -

Rule 4. Transaction value of identical goods. -

(1)(a) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical 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.

(b) In applying this rule, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the value of imported goods.

(c) Where no sale referred to in clause (b) of sub-rule (1), is found, the transaction value of identical goods sold at a different commercial level or in different quantities or both, adjusted to take account of the difference attributable to commercial level or to the quantity or both, shall be used, provided that such adjustments shall be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustments, whether such adjustment leads to an increase or decrease in the value.

(2) Where the costs and charges referred to in sub-rule (2) of rule 10 of these rules are included in the transaction value of identical goods, an adjustment shall be made, if there are significant differences in such costs and charges between the goods being valued and the identical goods in question arising from differences in distances and means of transport.

(3) In applying this rule, if more than one transaction value of identical goods is

found, the lowest such value shall be used to determine the value of imported goods.

Rule 5. 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.

Rule 6. Determination of value where value cannot be determined under rules 3, 4 and 5.-

If the value of imported goods cannot be determined under the provisions of rules 3, 4 and 5, the value shall be determined under the provisions of rule 7 or, when the value cannot be determined under that rule, under rule 8.

Provided that at the request of the importer, and with the approval of the proper officer, the order of application of rules 7 and 8 shall be reversed.

Rule 7. Deductive value.-

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions :-

(i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;

(ii) the usual costs of transport and insurance and associated costs incurred within India;

(iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.

(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

Rule 8. Computed value.-

Subject to the provisions of rule 3, the value of imported goods shall be based on a computed value, which shall consist of the sum of:-

(a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

(b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to India;

(c) the cost or value of all other expenses under sub-rule (2) of rule 10.

Rule 9. Residual method.-

(1) Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India;

Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions of this rule on the basis of -

- (i) the selling price in India of the goods produced in India;
- (ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;
- (iii) the price of the goods on the domestic market of the country of exportation;
- (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;
- (v) the price of the goods for the export to a country other than India;
- (vi) minimum customs values; or
- (vii) arbitrary or fictitious values.

6. During verification of self-assessment at JNCH, the declared value in the Bill of Entry was found significantly lower than contemporaneous import prices in ICES data, leading to a system query. Further, the DRI investigations revealed widespread undervaluation of US in-shell walnuts (declared USD 1.5–1.7/kg vs actual USD 2.7–3.1/kg), along with misdeclaration of grades/sizes, resulting in revenue loss, and advised assessment based on actual contemporary prices with proper verification through inspection certificates or testing where required. Further, in light of the DRI, DZU's investigation, the National Assessment Centre(NAC) for primary products has revised the minimum import price of In-shell Walnuts of US origin in range 2.7 USD to 3.1 USD per Kg (CIF) depending on size as illustrated in DRI, New Delhi's letter dated 19.12.2025. The importer

Bill of Entry	Declared description	CTH (BCD@10%, SWS @0%, IGST-5%)	Qty (in Kg)	Classified Price/Kg (CF)	Redetermined Unital Assessable Value (in Rs.)	Redetermined Duty (BCD) (in Rs.)
6696811 dated 03.01.2026	Inshell Walnuts	08023100	20000	USA	USD 2.7/kg 49,58,361/-	49,58,361/-

Accordingly, I order to assess the said Bill of Entry accordingly.

10. This order is issued without prejudice to any other action that may be taken in respect of the goods in question and/or against the persons concerned or any other person, if found involved, under the provisions of the Customs Act, 1962, and/or any other law for the time being in force in the Republic of India.

Digitally signed by
Kilaru Mahendranadh
Date: 11-05-2026
13:00:20

(Kilaru Mahendranadh)

Asst. Commissioner of Customs
Group I/1A, JNCH, NS-I, Nhava-Sheva

To,

1. M/s. Balaji Dipak Impex, (IEC No. AAWFB6234D),
A-3, TTC Industrial Area, Pawing MIDC,
Navi Mumbai- 400710
2. M/s Access Worldwide Cargo.

Copy to:-

1. The Dy. Commissioner of Customs, TSK, JNCH,
2. The Dy. Commissioner of Customs, CRAC(I), JNCH,
3. The Dy. Commissioner of Customs, CAC, JNCH,
4. EDI Section,
5. Notice Board,
6. Office Copy..