OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I), NHAVA-SHEVA, JAWAHARLAL NEHRU CUSTOM HOUSE, TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA – 400 707

F.No. CUS/APR/MISC/6553/2025-Gr-2H-K
F. No. S/10-Adj- 73/2025-26 Group IIH-K

Date of order: 15.09.2025
Date of issue: 15 .09.2025

Passed by: (Kilaru Mahendranath), Assistant Commissioner of Customs, Group-IIH-K, NS-I, JNCH.

Order No. 914(L)/2025-26/AC/GR. IIH-K/NS-I/CAC/JNCH
DIN. No. 20250978NW000000FF83

Name of Party/Noticee/Importer: M/s. EXSELLENSE (IEC- BHAPA6667F)

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 सीमाशुल्क भवन, शेवा, ता. उरण, जिला - रायगढ़, महाराष्ट्र -400707 को की जा सकती है । अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क (अपीलनियमावली, 1982 के अनुसार फॉर्म सी.ए.1 संलग्नक में की जानी चाहिए । अपील पर न्यायालय फीस केरूप में 1.50 रुपये मात्र का स्टांप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रति लगायी जायेगी । यदिइस आदेश की प्रति संलग्न की जाती है तो इस पर न्यायालय फीस के रूप में 1.50 रुपये का स्टांप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1970 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है ।
3. इस निर्णय या आदेश के विरुद्ध अपील करने वाला व्यक्ति अपील अनिर्णीत रहने तक, शुल्क या 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, 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

1. Based on specific input, the goods covered under Bill of Entry No. 3659843/02.08.2025 filed by Customs Broker M/S Tamilnadu Shipping Services (AACFT2405QCH003) on behalf of M/s. EXSELLENSE (IEC- BHAPA6667F) were put on hold by SIIB(I) JNCH for potential mis-declaration and concealment. Details of the Bill of Entry and goods covered under the said Bill of Entry are as follow:

Particulars	Description
Bill of Entry and Date	3659843/02.08.2025
Container No.	TSSU5045430 (40 FT)
Importer Name	M/s. EXSELLENSE (IEC- BHAPA6667F)
Customs Broker	M/S Tamilnadu Shipping Services (AACFT2405QCH003)
Description/CTH/Qty/UnitPrice Declared	Wallet, coin pouch (42022210,42022290)
Bill of Lading No.	712510547721 dated 12.07.2025
Country of Origin	China
No of Packages Declared	374
Gross Weight	11020 kgs
Assessable Value declared	Rs 7,68,006/-
Total Duty Declared	Rs 2,87,772/-

2. As per SIIB(I), JNCH letter dated 12.09.2025, The goods stuffed in the container as mentioned above were examined 100% by the officers of SIIB (I), JNCH. During the examination, the goods were found as declared. However, goods were found undervalued. On the basis of contemporaneous data/ market survey report, value of the goods covered under the said Bill of Entry was re-determined at Rs. 9,92,755/- and differential duty arrived at Rs. 84,213/-

Details of the re-determined value and differential duty are as follows:

Table-A

Sr. No.	BE no. date	Assessable value declared	Duty declared	Re-determined value	Differential duty
1	3659843/02.08.2025	Rs 7,68,006/-	Rs 2,87,772/-	Rs. 9,92,755/-	Rs. 84,213/-

3. Relevant Legal Provisions Of the Customs Act, 1962:-

(A) *Section 46: Entry of goods on importation. –*

(1) The importer of any goods, other than goods intended for transit or transhipment, shall make entry thereof by presenting [1] [electronically] [2] [on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed.

(4) 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, and such other documents relating to the imported goods as may be prescribed

(4A) The importer who presents a bill of entry shall ensure the following, namely:-
(a) the accuracy and completeness of the information given therein;
(b) the authenticity and validity of any document supporting it; and
(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

(B) *Section 110 of the Customs Act, 1962*, *provides for Seizure of goods, documents and things. - (1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:*

(C) 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 [in respect thereof, or in the case of goods under transhipment, with the declaration for transhipment referred to in the proviso to sub-section(1) of Section 54;]

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this act, or in the case of baggage in the declaration made under section 77;

(D) 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) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under Section 111, 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:

Provided that where such duty as determined under sub-Section (8) of Section 28 and the interest payable thereon under Section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this Section shall be twenty-five per cent of the penalty so determined;

(E) Section 114AA: *Penalty for use of false and incorrect material.* –

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

(F) Section 125: - *Option to pay fine in lieu of confiscation*

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 1[or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit: Provided that, without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon. 2[(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.*

4. Findings of the Investigation:

4.1. During the course of investigation, goods were found as declared. However, goods were found undervalued. On the basis of contemporaneous data/ market survey report, value of the goods covered under the said Bill of Entry was re-determined at Rs. 9,92,755/- and differential duty arrived at Rs. 84,213/-.

4.2. Accordingly, the transactional value was rejected in terms of Rule 12 of Customs Valuation (Determination of value of imported goods) Rules, 2007. Following the valuation rules, value of the consignment has been re-determined as Rs. 9,92,755/- Based on re-determined value, differential Customs duty has been re-arrived at Rs. 84,213/-.

4.3. The importer is responsible to provide accurate and complete information in Bill of Entry, which he failed to do, therefore importer violated Section 46 (4) of the Customs Act, 1962.

RECORD OF PERSONAL HEARING

5. Importer vide letter dated 12.09.2025 requested for waiver of Personal Hearing, Show Cause Notice. They have also submitted that they are ready to pay fine and penalty in said case.

6. DISCUSSION AND FINDINGS

6.1 I have carefully gone through the records, SIIB(I), JNCH letter regarding investigation completion and NOC for clearance of goods upon re-assessment of BE and payment of differential duty alongwith interest.

6.2. I find that the subject consignment imported by Bill of Entry No. 3659843/02.08.2025 filed by Customs Broker M/S Tamilnadu Shipping Services (AACFT2405QCH003) on behalf of M/s. EXSELLENSE (IEC- BHAPA6667F) were mis-declared in terms of value. Since, the goods were mis-declared in terms of value and were being sought to be cleared with the intent to evade payment of the appropriate customs duties, and thus constitutes a violation under the relevant provisions of the Customs Act,1962 & other relevant laws for time being in force, there were reasons to believe that the goods covered under Bill of Entry No. 3659843/02.08.2025 are liable for confiscation under section 111(l) & 111(m) of the Customs Act, 1962. Accordingly, the goods were seized.

6.3. I find that, goods found were mis-declared with respect to value. Hence, it formed the reason to doubt the truth and accuracy of the value declared in relation to the imported goods, and as the transactional value was doubtful, the same was rejected in terms of Rule 12 of Customs Valuation (Determination of value of imported goods) Rules, 2007. Following the valuation rules, value of the consignment has been re-determined as Rs. 9,92,755/- and differential duty arrived at Rs. 84,213 /-.

6.4. I find that by the above acts of omission and commission on the part of the importer, the imported goods covered under Bill of Entry No. 3659843/02.08.2025 having a declared value of Rs. **7,68,006-(Seven lakh sixty Eight thousand six rupees)** are liable for confiscation under Section 111(l) & 111(m) of the Customs Act, 1962. Further, due to these actions, M/s. EXSELLENSE (IEC- BHAPA6667F) has rendered itself liable for penal action under Section 112(a) of the Customs Act, 1962, which pertains to improper importation of goods liable for confiscation.

6.5 Further, I find that the importer is responsible to provide accurate and complete information in Bill of Entry, which he failed to do, therefore importer violated Section 46 (4) of the Customs Act, 1962. Importer has accepted the Market Value of the goods based on Market Survey and also is willing to pay the differential duty, arising in the case.

6.6 From the above, I find that Importer has knowingly resorted to mis-declaration of goods in terms of their value of the goods covered under subject bill of entry to evade legitimate

Customs Duty. By the above acts of omission and commission on the part of the importer, The importer held himself liable for penal action under section 114AA of the Customs Act, 1962.

6.7. I also find that the declared value of the consignment, i.e. Rs. 7,68,006/- (Seven lakh Sixty Eight thousand six rupees) has been rightfully rejected and re-determined as Rs. 9,92,755/-(Nine lakh Ninty Two thousand Seven hundred Fifty Five Rupees) based on valuation rules. Accordingly, the duty declared as Rs. 2,87,772/-(Two lakh Eight Seven thousand Seven hundred Seventy Two rupees only) stands re-determined at Rs. 3,71,985/- (Three Lakh Seventy One Thousand Nine Hundred Eighty Five Rupees), which resulted in differential duty amounting to Rs. 84,213/- (Eighty Four Thousand Two Hundred Thirteen rupees).

6.7. Further, I find that importer have requested for release of goods and they do not any SCN and personal hearing in this case.

7. Accordingly, I pass the following order:

ORDER

i. I reject the declared value of Rs. 7,68,006/- (Seven lakh Sixty Eight thousand six rupees) of the goods covered under Bill of Entry No. 3659843/02.08.2025 under Rule 12(1) of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and re-determined the same as Rs. 9,92,755/-(Nine lakh Ninty Two thousand Seven hundred Fifty Five Rupees) under Rule 9 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.

ii. I confirm the re-determined duty for the goods as Rs. 3,71,985/-(Three Lakh Seventy One Thousand Nine Hundred Eighty Five Rupees), and thereby confirm the demand of differential duty of Rs. 84,213/- (Eighty Four Thousand Two Hundred Thirteen rupees).

iii. I order Confiscation of goods valued at **Rs.** 9,92,755/-(Nine lakh Ninty Two thousand Seven hundred Fifty Five Rupees) imported vide B/E No. 3659843/02.08.2025 under section 111(l) and 111(m) of the Customs Act 1962 due to mis-declaration of goods in terms of their value. However, I give an option to redeem the goods on payment of a **Redemption Fine** of Rs 50,000/- (Rupees Fifty Thousand Only) under section 125 of Customs Act 1962 in lieu of confiscation.

iv. I impose a penalty of Rs. 25,000/- (Rupees Twenty Five Thousand Only) on M/s. EXSELLENSE (IEC- BHAPA6667F) under Section 112(a) of the Customs Act, 1962.

8. This order is issued without prejudice to any other action that may be taken in respect of the goods in question and/or the persons/ firms concerned, covered or not covered by this show cause notice, under the provisions of Customs Act, 1962, and/or any other law for the time being in force in the Republic of India.

15/9/25

(Kilaru Mahendranath)
Asstt. Commissioner of Customs,
Group II (H-K), NS-I, JNCH

To:

M/s. EXSELLENSE (IEC- BHAPA6667F)
5644 Main Qutub Road
Paharganj Central Delhi
Delhi-110055

Copy to:
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