



**OFFICE OF THE COMMISSIONER OF CUSTOMS
(NS-I),**

सीमाशुल्क आयुक्त का कार्यालय (एनएस -I)

**NHAVA-SHEVA, JAWAHARLAL NEHRU CUSTOM
HOUSE,**

न्हावा-शेवा, जवाहरलाल नेहरू कस्टम हाउस,
**TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA -
400 707.**

ताल-उरण, जिला- रायगढ़, महाराष्ट्र - 400 707

F. No. CUS/APR/S49/1668/2025-Gr 2(C-F) Date of order: 16-01-2026

F.No. CUS/SIIB/MISC/971/2025-SIIB(I) Date of issue: 19.01.2026

DIN : 20260128NW000000B54B

Passed by: **Dr. Parul Singhal, Joint Commissioner of Customs, Group II
(C-F), NS-I, JNCH**

Order No.: 14 20(4)/2025-26/JC/Gr.II(C-F)/NS-I/CAC/JNCH

Name of Party/Noticee/Importer: **M/s. J K Enterprises (IEC-
PRNPK6618F)**

मूल आदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निः 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 (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.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 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 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-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 (Appeals), Jawaharlal Nehru Custom House, Sheva, Taluka: Uran, Distt.: 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

The importer, M/s J K Enterprises (IEC- PRNPK6618F) having address at X-1042, GROUND FLOOR, NEAR LAKSHMI CINEMA, PREM GALI, GANDHI NAGAR, New Delhi- 110031 has imported consignment vide Bill of Entry No. 4073917 dated 23.08.2025 filed through Customs Broker, Access Worldwide Cargo (CB Code- AAEFA7790DCH003), for clearance of goods for home consumption. The goods of subject Bill of Entry contained in container No ESDU1320926 (20 ft) was put on hold vide Hold No 371/2025-26 SIIB (I) on 31.08.2025.

2. The details of Bill of Entry 4073917 dated 18.09.2025 are as under:

Bill of Entry No.	4073917 Dated 23.08.2025
Bill of Lading No	EMIVCHNSCN031822 dated 12.08.2025
Container No. (20 ft)	ESDU1320926
Importer (IEC)	M/s. J K Enterprises (IEC- PRNPK6618F)
Custom Broker	M/s Access Worldwide Cargo (AAEFA7790DCH003)
Supplier	Omi Global Limited, Hong Kong, China
Item description & CTH	Adhesive For Wallpanel & 35069999
Quantity (Pkg)	1503 Pkg
Port of Loading	Da Chan Bay
Country of Origin	China
CFS	M/s SEABIRD MARINE SERVICES PVT. LTD., CFS

3 . The declared assessable value and duty of the goods was Rs 9,35,256/- & Rs. 2,89,743/-. Details of description, CTH, quantity and value of goods declared in the Bill of Entry value is tabulated in Table -I.

Table -I

Sr. No.	Description of Goods	CTH	Unit	Quantity	Unit Price/USD	Amount in USD

1.	Adhesive for wall panel	35069999	Kgs	13,300 kgs	0.8	10640
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4. Findings of Examination

4.1. The subject goods were examined 100% by the officers of SIIB (Import), JNCH under Panchnama dated 11.09.2025 in presence of the Customs Broker, Shri Sandeep Mangaldas Patil, G-Card holder (Customs Pass no. G/ MUMB1/ 202518808) of Custom Broker Firm M/s Access Worldwide Cargo (AAEFA7790DCH003). The weighment details declared and found during examination are in Table-II below:

Table-II

Container No. (40 fts)	Seal No. Found on the Container	Gross Weight found on weighbridge (in Kgs)	Container Tare Weight (in Kgs.)	Net Gross Weight (in Kgs)
ESDU1320926	D2655240	16560	2120	14440

The total net Gross cargo weight of the consignment found to be 14,440 Kgs which is approximately equal to the declared gross weight in the import documents.

4.2. The total number of cartons was found to be 1503 which was as declared. However, 1500 cartons were found to contain adhesives in cylindrical bottles with three different markings and in the remaining three cartons, 2 pieces of goods which appeared to be Electrical Induction Cookware with integrated Exhaust and its parts were found. Details of the same are as mentioned below in Table -III: -

Table - III

Sr. No.	Description of Goods	No. of Cartons/Packages	No. of Pieces in each Carton	Markings found on the bottle
1.	Adhesive with the marking of Super Fix	700	24	Super fix as brand name, Net Content, Product Introduction, Features, Constructive Method, Precautions, Warning Etc.
2.	Adhesive with the marking of Del bond	500	24	Del Bond as brand name, Net Content, Description, Precautions etc.
3.	Adhesive with the marking of Max fix	300	24	Max fix as brand Name, Net Content, Product Introduction,

			Features, Constructive Method, Precautions, Warning Etc.
4.	2 pieces of Electrical Induction Cookware with integrated Exhaust with parts (Undeclared)	3	

4.3. Three different types of adhesives were found, however the same were declared under one common description "Adhesive for Wallpanel". All had markings nail free or no nails on them. Total 36,000 pcs of 300ml packing of adhesives were found.

4.4. Two undeclared pieces of Electrical Induction Cookware with integrated Exhaust with parts were found. They were inspected by Customs Empanelled Chartered Engineer Shri Venkatapathy Munuswamy of M/s Ghattini & Co. Their weight was found to be 52.55 kgs.

5 . Testing of samples, its outcome and applicability of Notification 74/2021-Customs (ADD):

5.1. Representative samples of three types of adhesives were drawn and the same were sent for testing to DyCC, JNCH under test memo number 1579 to 1581 dated 17.09.2025 to rule out applicability of anti-dumping duty as per Notification 74/2021-Customs (ADD).

5.2. The tests results of the DyCC, JNCH test reports having lab number 624-626/17.09.2025 dated 30.09.2025, 10.10.2025 and 01.10.2025 respectively, are as follows:

(i) Super fix building bond construction adhesive no nails: Styrene Butadiene rubber based polymeric compound

(ii) Max Fix, Nail Free Ultra Multipurpose Adhesive Sealant: Polymeric compound based on acrylic and inorganic fillers

(iii) Del Bond Nail Free Ultra Excellent Adhesive: Styrene Butadiene rubber based polymeric compound and inorganic filler.

5.3. Therefore, based on the outcome of test report, it appears that Anti-Dumping Duty under Notification No. 74/2021-Customs (ADD) is not applicable, as they were not found to be silicone based.

6. Chartered Engineer Report

6.1. As per Chartered engineer report bearing number INS/CER/2526-0083 dated 30.09.2025, the two undeclared items appearing to be electrical induction cooktops with integrated exhaust were chinese unbranded downdraft induction cooktop found in new and good condition. As per CE their approximate value was estimated to be USD 300 each.

7. Applicability of BIS

7.1. The goods, Downdraft Induction Cooktop, fall under the category of induction hobs and are covered under IS 302-2-6:2009- SAFETY OF

HOUSEHOLD AND SIMILAR ELECTRICAL APPLIANCES PART 2 PARTICULAR REQUIREMENTS Section 6 Cooking Ranges, Hobs, Ovens and Similar Appliances. This IS in turn is covered under Electronics and Information Technology Goods (Requirement of Compulsory Registration) Order, 2021.

7.2. However, importer vide letter dated 20.11.2025 stated that the two induction hobs found in the consignment were sent free of cost by the foreign supplier as a gift and these items are intended solely for their personal use and shall not be sold, distributed or otherwise disposed of in the domestic market. Further importer has submitted a mail received from supplier stating that they are pleased to introduce their latest product Flow-in induction hobs and are sending as a complimentary in the container at no cost to the importer.

7.3. As para 3 (iii) of the letter dated 18.12.2023 issued by DeitY vide F.No 37(1)/2013-IPHW BIS is not applicable on goods directly imported by end users for personal use.

7.5. Para 4 of Public Notice No. 03/2020 dated 06.01.2020 is reproduced as below:

“It is clarified that a declaration by the importer/exporter/local representative/end user in case of categories mentioned in para 2 above will be the basis for not applying the BIS provisions for the subject goods”

In view of it appears that BIS is exempted for the said goods.

8. Classification of the goods:

8.1 The goods, declared as wall panel adhesives which were of three types, have been rightly classified under CTH 35069999.

8.2 The undeclared goods found i.e. Downdraft induction cooktop merit classification under CTH 85166000.

9. Warehousing of the goods:

9.1. Vide letter dated 19.09.2025, the importer had requested for warehousing of the goods covered under the said Bill of Entry under section 49 of the Customs Act 1962. The importer has submitted space certificate with NOC issued by M/s Seabird Marine Services Pvt Ltd. in respect of the Bill of Entry 4073917 dated 23.08.2025. Accordingly, the importer was allowed to warehouse the goods vide letter dated 22.09.2025.

10. Seizure of goods:

10.1. As the goods in Bill of Entry No. 4073917 dated 23.08.2025 were mis-declared in terms of description, and quantity, the subject goods were found liable to confiscation under Section 111(l) and 111(m) of the Customs Act, 1962 and the goods covered under the impugned bill of entry were seized vide Seizure Memo no. 320/2025-26 dated 08.12.2025.

11. Valuation of the goods:

11.1. Since there was mis-declaration in terms of description of goods and un-declared goods were found during examination in the subject

consignment, the declared value of the goods is liable to be rejected, in terms of Section 14(1) of the Customs Act, 1962 and Rule 12 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 2007 (CVR, 2007) and the value needs to be re-determined in accordance with the CVR, 2007.

11.2. As the value of the subject goods cannot be determined under the provisions sub-rule (1) of Rule 3 of the Customs Valuation Rules, 2007, the same is required to be determined by sequentially proceeding in terms of Rule 4 to Rule 9 of the Customs Valuation (Determination of value of imported goods) Rules, 2007. Efforts were made to ascertain the value of the subject goods by perusing the import data relating to contemporaneous import of identical or similar goods of same description, make, model, quantity and Country of Origin so as to determine the value of goods in terms of Rule 4 and 5 of Customs Valuation Rules, 2007. However, the details of quantity, description, Country of Origin of identical or similar goods were not available as the goods were unbranded and are flexible in nature with reference to color, design, pattern, size, etc. Therefore, determination of correct value could not be done under Rule 4 and 5 of the Customs Valuation Rules, 2007. Further, proceeding sequentially to Rule 6 of the said rules. As per Rule 6 of the Customs Valuation (Determination of value of imported goods) Rules, 2007:

11.3. "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".

11.4. The correct value cannot be determined under Rules 7 & 8 of the valuation rules for unavailability of accurate data. Since the market survey may be conducted and the same can be used to re-determine the value in terms of Rule 9 of CVR, 2007 allowing reasonable flexibility in terms of Rule 7 of the said Rules. Hence, the value of the said goods is to be determined in terms of Rule 9 (Residual method) of the Customs Valuation (Determination of value of imported goods) Rules, 2007. Rule 9 (1) of the Customs Valuation (Determination of value of imported goods) Rules, 2007 reads as:

11.5. "Residual Method - (1) Subject to the provisions of Rule 3 of these rules, 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."

11.6. As per the provisions of Rule 9 of the Customs Valuation Rules, 2007, the value of the impugned goods is re-determined under residual method.

11.7. Interpretative notes to the Customs Valuation (Determination of value of imported goods) Rules, 2007 lay down the method to be followed for applying the provisions of various rules contained therein. Such notes in respect of Rule 9 of the Customs Valuation Rules, 2007 lay down as under:

1) The value of imported goods determined under the provisions of the said Rule 9 should to the greatest extent possible, be based on previously determined customs values.

2) The methods of valuation to be employed under Rule 9 may be those laid down in Rule 3 to 8, inclusive, but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of Rule 9.

3) Some examples of reasonable flexibility are as follows:

(a) Identical goods: The requirement that the identical goods should be imported at or about the same time as the goods being valued could be flexibly interpreted; identical imported goods produced in a country other than the country of exportation of the goods being value could be the basis for customs valuation; customs values of identical imported goods already determined under the provisions of Rule 7 and Rule 8 could be used.

(b) Similar goods: The requirements that the similar goods should be imported at or about the same time as the goods being valued could be flexibly interpreted; similar imported goods produced in a country other than the country of exportation of the goods being valued could be the basis for customs valuation; customs values of similar imported goods already determined under the provisions of Rule 7 and Rule 8 could be used.

11.8. Accordingly, Market survey was conducted, for goods mentioned at Sr. No. 1, 2 and 3 of Table-III. While calculating the assessable value from market value due consideration was given to transportation costs, taxes and duties paid, profit margin of seller and other logistics and miscellaneous expenditure.

11.9. The procedure followed to calculate the effective rate for arrival of unit price for nail free adhesive declared in CTH 35069999 is as below:

Table-IV

Assessable Value Calculation after deduction of profit of Wholesaler and Import, Transportation and misc. expenses and applicable duty			
	Rate	Amount	Total
CIF			100
BCD	10	10	110
SWS	10	1	111
CA/IDC	0	0	110
IGST	18	19.8	129.8
Transportation and Misc Charges	20	25.96	155.76
Importer Profit	10	15.576	171.336
IGST on Importer's Profit	18	2.80368	174.13968

Wholesaler Profit	10	17.413968	191.553648
IGST on wholesaler profit	18	3.13451424	194.6881622
Effective rate for arrival of Unit Price			51.36 ((100/194.6881622) *100)

11.10. The rate of items quoted/verbally informed by the shopkeepers duly noted in the market survey report dated 18.11.2025 has been tabulated below for ready reference. Further, the goods at Sr No 1, 2 & 3 were available in pieces in the market, rather than in kgs, which is the UQC for the CTH 35069999. Therefore, the value has been re-determined using value in pieces.

Table-V

Sr. No.	Declared description of goods	Unit as per inventory	Price per unit at shop No.1 (in Rs.)	Price per unit at shop No.2 (in Rs.)	Price per unit at shop No.3 (in Rs.)	Average wholesale price of the item (in Rs.)
1	Super fix Nail Free adhesive	Pcs	68	72	70	70
2	Del Bond Nail Free Adhesive	Pcs	68	72	70	70
3	Max Fix Nail Free Adhesive	Pcs	71	80	74	75

11.11. The customs empanelled chartered Engineer has given CE report dated 30.09.2025 with respect to goods mentioned at Sr No 4 in Table-III and the value given is as below:

Table-VI

Rs.	Description of Item as per CE report	Number of pcs	Value per pc given by valuer/pc (USD)	Value per pc given by valuer (Rs.) (Exch rate= Rs. 87.9 /USD)	Re determined Assessable value
1	Downdraft Induction Cooktop	2	300	26,370	52,740

11.12. The details of re-determination of the Value and Customs Duty of the Goods arrived from the investigation, is attached with this Order in Original as 'Annexure A'.

Table-VII

Sr. No.	Total Declared Price in BOE (in Rs.)	Total Enhanced Ass. Value for the items (in Rs.)	Total Duty payable (in Rs.)	Duty declared as per b/e (in Rs.)	Differential Duty (in Rs.)
1	9,35,256/-	13,65,501.6/-	4,29,878.04/-	2,89,743/-	1,40,135/-

12. Legal provisions

12.1 Section 2(30) of Customs Act, 1962 "market price"

(30) "market price", in relation to any goods, means the wholesale price of the goods in the ordinary course of trade in India;

12.2 Section 2(39) of Customs Act, 1962 "Smuggling"

(39) "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;

12.3. Section 14 Customs Act, 1962: Valuation of goods. -

(1) For the purposes of the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, the value of the imported goods and export goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, or as the case may be, for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such other conditions as may be specified in the rules made in this behalf:

Provided that such transaction value in the case of imported goods shall include, in addition to the price as aforesaid, any amount paid or payable for costs and services, including commissions and brokerage, engineering, design work, royalties and licence fees, costs of transportation to the place of importation, insurance, loading, unloading and handling charges to the extent and in the manner specified in the rules made in this behalf:

Provided further that the rules made in this behalf may provide for,-

(i) the circumstances in which the buyer and the seller shall be deemed to be related;

(ii) the manner of determination of value in respect of goods when there is no sale, or the buyer and the seller are related, or price is not the sole consideration for the sale or in any other case;

(iii) the manner of acceptance or rejection of value declared by the importer or exporter, as the case may be, where the proper officer has

reason to doubt the truth or accuracy of such value, and determination of value for the purposes of this section:

Provided also that such price shall be calculated with reference to the rate of exchange as in force on the date on which a bill of entry is presented under section 46, or a shipping bill of export, as the case may be, is presented under section 50.

(2) Notwithstanding anything contained in sub-section (1), if the Board is satisfied that it is necessary or expedient so to do, it may, by notification in the Official Gazette, fix tariff values for any class of imported goods or export goods, having regard to the trend of value of such or like goods, and where any such tariff values are fixed, the duty shall be chargeable with reference to such tariff value.

12.4. Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 Rule 3. Determination of the method of valuation.

(1) Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10;

(2) Value of imported goods under sub-rule (1) shall be accepted:

Provided that -

(a) there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which -

(i) are imposed or required by law or by the public authorities in India; or

(ii) limit the geographical area in which the goods may be resold; or

(iii) do not substantially affect the value of the goods;

(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined in respect of the goods being valued;

(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of rule 10 of these rules; and

(d) the buyer and seller are not related, or where the buyer and seller are related, that transaction value is acceptable for customs purposes under the provisions of sub-rule (3) below.

(3) (a) Where the buyer and seller are related, the transaction value shall be accepted provided that the examination of the circumstances of the sale of the imported goods indicate that the relationship did not influence the price.

(b) In a sale between related persons, the transaction value shall be accepted, whenever the importer demonstrates that the declared value of the goods being valued, closely approximates to one of the following values ascertained at or about the same time.

(i) the transaction value of identical goods, or of similar goods, in sales to

unrelated buyers in India;

(ii) the deductive value for identical goods or similar goods;

(iii) the computed value for identical goods or similar goods:

Provided that in applying the values used for comparison, due account shall be taken of demonstrated difference in commercial levels, quantity levels, adjustments in accordance with the provisions of rule 10 and cost incurred by the seller in sales in which he and the buyer are not related;

(c) substitute values shall not be established under the provisions of clause (b) of this sub-rule.

(4) if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through rule 4 to 9.

12.5. Rule 12. Rejection of declared value. -

(1) 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.

(2) At the request of an importer, the proper officer, shall intimate the importer in writing the grounds for doubting the truth or accuracy of the value declared in relation to goods imported by such importer and provide a reasonable opportunity of being heard, before taking a final decision under sub-rule (1).

Explanation.-(1) For the removal of doubts, it is hereby declared that:-

(i) This rule by itself does not provide a method for determination of value, it provides a mechanism and procedure for rejection of declared value in cases where there is reasonable doubt that the declared value does not represent the transaction value; where the declared value is rejected, the value shall be determined by proceeding sequentially in accordance with rules 4 to 9.

(ii) The declared value shall be accepted where the proper officer is satisfied about the truth and accuracy of the declared value after the said enquiry in consultation with the importers.

(iii) The proper officer shall have the powers to raise doubts on the truth or accuracy of the declared value based on certain reasons which may include -

(a) the significantly higher value at which identical or similar goods imported at or about the same time in comparable quantities in a comparable commercial transaction were assessed;

(b) the sale involves an abnormal discount or abnormal reduction from the ordinary competitive price;

- (c) *the sale involves special discounts limited to exclusive agents;*
- (d) *the misdeclaration of goods in parameters such as description, quality, quantity, country of origin, year of manufacture or production;*
- (e) *the non-declaration of parameters such as brand, grade, specifications that have relevance to value;*
- (f) *the fraudulent or manipulated documents.*

12.6 Section 17 of Customs Act, 1962 : Assessment of duty.

(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

12.7 SECTION 46 of Customs Act, 1962. Entry of goods on importation. -

(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].

12.8 SECTION 111 of Customs Act, 1962. Confiscation of improperly imported goods, etc. - 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;

(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;

(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 transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;

12.9 SECTION 112 of Customs Act, 1962. 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 5 [not exceeding the value of the goods or five thousand rupees], whichever is the greater;

- ii. 1 [(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:

12.10. 114A. Penalty for short-levy or non-levy of duty in certain cases.—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 9 [sub-section (8) of section 28] shall, also be liable to pay a penalty equal to the duty or interest so determined:] 10[Provided that where such duty or interest, as the case may be, as determined under 9 [sub-section (8) of section 28], and the interest payable thereon under section 11[28AA], is paid within thirty days from the date of the 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 duty or interest, as the case may be, so determined...

12.11. 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.]

12.12. As per Section 46 of the Customs Act, 1962:

46(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, 12[and such other documents relating to the imported goods as may be prescribed].

46(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.

IMPORTER'S SUBMISSION AND PERSONAL HEARING

13. The importer, vide letter dated 20.11.2025, submitted that they accept the findings of the market survey and the enhanced assessable value determined by the department. They further clarified that the two induction hobs found in the consignment were supplied free of cost by the foreign supplier as a gift, intended exclusively for personal use and not for sale, distribution, or disposal in the domestic market, and requested finalization of the case on the basis of this submission. Subsequently, the importer, vide the same letter dated 20.11.2025 and again vide letter dated

30.12.2025, expressly stated that they do not wish to be issued a Show Cause Notice or to avail a Personal Hearing and requested waiver of the same. In accordance with the established norms and CBIC guidelines, the opportunity for personal hearing was duly extended; however, the same was explicitly declined by the importer, who sought finalization of the case based solely on their written submissions.

DISCUSSIONS & FINDINGS:

14. I find that the importer, M/s J K Enterprises, filed Bill of Entry No. 4073917 dated 23.08.2025 declaring the goods as "Adhesive for wall panel" with a declared assessable value of Rs 9,35,256/-.

15. I find that upon 100% examination of the goods, the description and quantity were found to be mis-declared. Specifically, while the importer declared generic adhesives, the examination revealed three specific brands: "Super Fix", "Del Bond", and "Max Fix". Furthermore, I find that 2 pieces of "Electrical Induction Cookware with integrated Exhaust" (Downdraft Induction Cooktops) were found in the consignment which were not declared in the Bill of Entry.

16. I find that the goods have been mis-declared with respect to description, quantity and hence value. It is also evident that some items have been imported in violation of BIS Standards. This indicates that declaration made in the said Bill of Entry is not correct. In this regard, Section 46(4) of the Customs Act, 1962, prescribes that "*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*". Further, while presenting the bill of Entry, the importer should furnish a declaration disclosing full and accurate details and other information as considered necessary for determination of the value of the imported goods under Rule 11 of the Customs Valuation Rules, 2007. It appears that the said importer has mis-declared the description and quantity of goods as discussed. Since, there is gross mis-declaration of goods and declaration made in said Bill of Entry are not correct, therefore, the said importer has also mis-declared value with an intention to evade payment of appropriate customs duty. By doing so, the said importer appears to have contravened the provisions of the Customs Act, 1962 and Rules made thereunder. As per Section 111(m) of the Customs Act 1962, "*any goods which do not correspond in respect of value or in any other particular with the entry made under this Act are liable for confiscation*". Therefore, said goods having re-determined value as Rs. 13,65,501.6/- are liable to confiscation under section 111(m) of the Customs Act, 1962.

17. I find that item at Sr. No. 4 as shown in Table III have been found in excess to the declared goods. Section 111(l) of the Customs Act, 1962 states "*any dutiable or prohibited goods, which are not included or are in excess of those included in the entry made under this Act*". Therefore, said goods having re-determined value as Rs. 52,740/- are liable to confiscation under Section 111(l) of the Customs Act, 1962.

18. I find that the item at Sr. No. 4 as shown in Table III are covered under the scope of fall under the category of induction hobs and are

covered under IS 302-2-6:2009- SAFETY OF HOUSEHOLD AND SIMILAR ELECTRICAL APPLIANCES PART 2 PARTICULAR REQUIREMENTS Section 6 Cooking Ranges, Hobs, Ovens and Similar Appliances. This IS in turn is covered under Electronics and Information Technology Goods (Requirement of Compulsory Registration) Order, 2021. These 2 pieces of Downdraft Induction Cooktop were undeclared and attracts mandatory certification from BIS which the importer has not submitted.

19. I find that regarding the applicability of BIS on the undeclared induction cooktops; the importer has submitted that these items are gifts for personal use and not for sale. Relying on the clarification in Para 4 of Public Notice No. 03/2020 and para 3 (iii) of the letter dated 18.12.2023 issued by DeitY vide F.No 37(1)/2013-IPHW, I find that the BIS provisions are not applicable to these specific goods as they are intended for personal use.

20. I find that the importer has knowingly mis-declared the description and value of the goods and suppressed the import of induction cooktops to evade Customs duty. Consequently, I find that the importer is liable for penalty under Section 112(a) of the Customs Act, 1962 for rendering the goods liable to confiscation. Furthermore, I find that the importer is also liable for penalty under Section 114AA of the Customs Act, 1962 for knowingly making a false declaration in the transaction of business under the Act.

21. I find that the importer, vide letter dated 20.11.2025, submitted that they accept the findings of the market survey and the enhanced assessable value determined by the department. They further clarified that the two induction hobs found in the consignment were supplied free of cost by the foreign supplier as a gift, intended exclusively for personal use and not for sale, distribution, or disposal in the domestic market, and requested finalization of the case on the basis of this submission. Subsequently, the importer, vide the same letter dated 20.11.2025 and again vide letter dated 30.12.2025, expressly stated that they do not wish to be issued a Show Cause Notice or to avail a Personal Hearing and requested waiver of the same. In accordance with the established norms and CBIC guidelines, the opportunity for personal hearing was duly extended; however, the same was explicitly declined by the importer, who sought finalization of the case based solely on their written submissions. Based on this scenario, I impose the redemption fine and penalty in the order portion mentioned below:

ORDER

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

a. I reject the declared value of **Rs. 9,35,256/- (Rupees Nine Lakh Thirty-Five Thousand Two Hundred and Fifty-Six Only)** declared in Bill of Entry No. 4073917 dated 23.08.2025 under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, and the self-assessment done under Section 17(1) of the Customs Act, 1962.

b. I re-determine the assessable value of the goods imported vide Bill of Entry No. 4073917 dated 23.08.2025 as **Rs. 13,65,501.6/- (Rupees Thirteen Lakh Sixty-Five Thousand Five Hundred and One and Sixty**

Paise Only) under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

c. I confirm the demand of total differential duty of Rs. **1,40,135/- (Rupees One Lakh Forty Thousand One Hundred Thirty-Five Only)** along with the applicable interest as applicable under Section 28AA of the Customs Act, 1962.

d. I order the confiscation of the goods declared as "Adhesive for wall panel" (found to be branded Super Fix, Del Bond, and Max Fix), having a re-determined value of Rs. **13,12,761.6/- (Rupees Thirteen Lakh Twelve Thousand Seven Hundred and Sixty-One and Sixty Paise Only)** under Section 111(m) of the Customs Act, 1962. However, I give an option to the importer to redeem these goods for home consumption on payment of a Redemption Fine of Rs. 60,000/- (Rupees Sixty Thousand Only) under Section 125 of the Customs Act, 1962.

e. I order the confiscation of the undeclared goods, namely 2 pieces of "Electrical Induction Cookware with integrated Exhaust", having a re-determined value of Rs. **52,740/- (Rupees Fifty-Two Thousand Seven Hundred and Forty Only)** under Section 111(l) of the Customs Act, 1962. However, I give an option to the importer to redeem these goods for home consumption (being exempt from BIS for personal use) on payment of a Redemption Fine of Rs. 5,000/- (Rupees Five Thousand Only) under Section 125 of the Customs Act, 1962.

f. I impose a penalty of Rs. 10,000/- (Rupees Ten Thousand Only) on the importer under Section 112(a) of the Customs Act, 1962.

g. I impose a penalty of Rs. 20,000/- (Rupees Twenty Thousand Only) on the importer under Section 114AA of the Customs Act, 1962.

23. 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
Parul Singhal

Date: 16-01-2026

(Dr. Parul Singhal / पारुल सिंघल)
13758
Joint Commissioner of Customs,
Group II (C-F), NS-I, JNCH

To,
M/s J K Enterprises (IEC- PRNPK6618F) having address at X-1042,
Ground Floor, Near Lakshmi Cinema, Prem Gali, Gandhi Nagar, New
Delhi- 110031

Copy to: -

1. The Deputy/Assistant Commissioner of Customs, CAC, JNCH.
2. The Deputy Commissioner of Customs (Review Cell), JNCH.

3. The Deputy Commissioner of Customs, SIIB(I), JNCH.
4. The Deputy Commissioner of Customs, EDI, JNCH
5. Office Copy.