



सीमाशुल्कआयुक्तकाकार्यालयन्हावाशेवा-V

OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-V),

जवाहरलालनेहरूसीमाशुल्कभवन, न्हावाशेवा JAWAHARLAL

NEHRU CUSTOMS HOUSE, NHAVA SHEVA तालुका : उरण,

जिला: रायगड, महाराष्ट्र

- ४००७०७

TALUKA: URAN DIST. RAIGAD, MAHARASHTRA - 400707

F. No. CUS/CSD/SUS/9/2025-Import Docks
S/10-Adj- 197/25-26/Gr.VI/JNCH

Date of Order- 17.02.2026
Date of Issue- 17.02.2026

DIN No. 20260278NX0000918305

Order passed by: Roop Singh Meena,

Assistant Commissioner of Customs,

Gr.VI, NS-V, JNCH, NHAVA SHEVA

ORDER -IN-ASSESSMENT No.- 1892(L) /2025-26/AC/Gr.VI/NS-V/CAC/JNCH

Name of the Parties/Notices: M/s Simba Toys India Pvt Ltd (IEC no. 0309025877)

मूलआदेश

- यहप्रतिजिसव्यक्तिकोजारीकीजातीहै, उसकेउपयोगकेलिएनिः शुल्कदीजातीहै।
- इसआदेशकेविरुद्धअपीलसीमाशुल्कअधिनियम 1962 कीधारा 128 (1) केतहतइसआदेशकीसंसूचनाकीतारीखसेसाठदिनोंकेभीतरसीमाशुल्कआयुक्त) अपील), जवाहरलालनेहरूसीमाशुल्कभवन, शेवा, ता .उरण, जिला - रायगड, महाराष्ट्र- 400707 कोकीजासकतीहै।अपीलदोप्रतियोंमेंहोनीचाहिएऔरसीमाशुल्क (अपील (नियमावली, 1982 केअनुसारफॉर्मसी.ए.-1 संलग्नकमेंकीजानीचाहिए।अपीलपरन्यायालयफीसकेरूपमें 2.00 रुपयेमात्रकास्टांपलगायाजायेगाऔरसाथमेंयहआदेशयाइसकीएकप्रतिलगायीजायेगी।यदिइसआदेशकीप्रतिसंलग्नकीजातीहैतोइसपरन्यायालयफीसकेरूपमें 2.00 रुपयेकास्टांपभीलगायाजायेगाजैसाकिन्यायालयफीसअधिनियम 1870 कीअनुसूची 1, मद 6 केअंतर्गतनिर्धारितकियागयाहै।
- इसनिर्णययाआदेशकेविरुद्धअपीलकरनेवालाव्यक्तिअपीलअनिर्णीतरहनेतक, शुल्कयाशास्तिकेसंबंधमेंविवादहोनेपरमाँगयेशुल्कके 7.5% का, अथवाकेवलशास्तिकेसंबंधमेंविवादहोनेपरशास्तिकाभुगतानकरेगा।

ORDER-IN-ASSESSMENT

- 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), J. N. 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 filed in duplicate in Form CA-1 appended to the Customs (Appeals) Rules, 1982. The appeal should bear a Court Fee stamp of Rs. 2.00 only as prescribed under Article-1, Schedule-II of the Court Fees Act, 1870, as amended. The appeal should be accompanied by this order or a copy thereof. If a copy of this order is attached, it should also bear a Court Fee Stamp of Rs. 2.00 only as prescribed under Article-6, Schedule-I of the Court Fees Act, 1870, as amended.

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 as per section 129E of Customs Act, 1962.

 सत्यमेव जयते	सीमाशुल्कआयुक्त का कार्यालय, (एनएस-V), ग्रुप-VI.
	<u>OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-V), Gr-VI.</u>
	जवाहर लाल नेहरू कस्टम हाउस, न्हावशेवा.
	<u>JAWAHARLAL NEHRU CUSTOMS HOUSE, NHAVA SHEVA.</u>
	तालुका - उरण, जिला - रायगढ, महाराष्ट्र-400707
	<u>TALUKA URAN, DIST. RAIGAD, MAHARASHTRA-400707</u>
	Email - cus.grp6mumbai2@gov.in

F. No. CUS/APR/ASS/115/2026-Group 6

Date:17-02-2026

DIN No.

RE-ASSESSMENT ORDER NO _____
UNDER SECTION 18(2) OF CUSTOMS ACT-1962

The case of import of goods by M/s Simba Toys India Pvt Ltd (IEC no. 0309025877, PAN No AAMCS9773M), having registered office at 808, Windfall, Sahar Plaza Complex, J. B. Nagar, Andheri Kurla Road, Andheri (East) Mumbai – 400059, India (hereinafter referred to as the “Importer”) from their overseas supplier M/s Simba Toys Middle East, Dubai, UAE and their associate/ affiliates/subsidiaries/group companies (hereinafter referred to as the “Supplier”) was registered in SVB, Mumbai vide DOV Reg. No. DOV0006458 under F.No. S/9-239/GATT/2010 GVC and hence the case was taken up for investigation.

2. Accordingly, till date Importer filed the following Bill of Entries as provisional at this location:

S. no.	BE No.	BE Date	IEC	Importer Name	Assessable Value	Duty
1	3571681	21-05-2011	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 8,07,074.74	₹ 83,129.00
2	3668638	31-05-2011	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 45,61,725.60	₹ 4,69,858.00
3	7866913	31-12-2014	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 5,51,026.52	₹ 57,496.00
4	7461076	01-08-2018	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 54,89,448.69	₹ 14,93,592.00

5	7843993	30-08-2018	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 24,67,761.55	₹ 6,67,691.00
6	7843046	30-08-2018	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 31,72,130.13	₹ 10,03,393.00
7	8107833	19-09-2018	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 1,06,001.84	₹ 34,766.00
8	8139961	21-09-2018	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 23,96,727.24	₹ 7,86,059.00
9	8188955	25-09-2018	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 5,66,872.80	₹ 1,85,918.00

10	8446879	13-10-2018	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 22,26,182.80	₹ 8,15,674.00
11	8698751	01-11-2018	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 1,30,920.74	₹ 42,938.00
12	8700863	01-11-2018	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 11,73,033.07	₹ 3,23,601.00
13	8848200	14-11-2018	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 16,51,897.25	₹ 4,30,233.00
14	8882928	16-11-2018	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 36,75,668.71	₹ 9,71,696.00
15	8884732	16-11-2018	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 1,01,777.30	₹ 26,508.00
16	8918003	19-11-2018	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 18,74,464.12	₹ 2,24,936.00
17	9290851	17-12-2018	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 33,65,752.33	₹ 12,33,212.00
18	9786580	25-01-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 14,21,500.00	₹ 4,10,658.00

19	2608345	28-03-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 19,64,854.60	₹ 2,35,783.00
20	2671741	02-04-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 3,42,492.80	₹ 1,12,328.00
21	2814744	12-04-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 4,83,843.85	₹ 1,77,280.00
22	3452171	30-05-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 1,69,699.41	₹ 55,657.00
23	3452224	30-05-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 16,28,441.22	₹ 5,96,661.00
24	3506319	03-06-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 50,91,978.81	₹ 6,11,037.00
25	3555570	07-06-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 32,45,186.52	₹ 10,21,113.00
26	4046359	12-07-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 6,03,583.78	₹ 2,21,153.00
27	4166817	22-07-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 18,47,715.60	₹ 2,43,059.00

28	4319613	01-08-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 7,30,001.50	₹ 2,03,850.00
29	4382127	06-08-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 7,37,738.20	₹ 1,03,533.00
30	4587541	21-08-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 1,85,826.15	₹ 48,398.00
31	4597865	22-08-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 6,36,383.03	₹ 2,33,171.00

32	4648085	26-08-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 3,03,837.51	₹ 47,829.00
33	4690196	29-08-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 13,55,177.85	₹ 4,17,993.00
34	4885633	13-09-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 1,64,289.27	₹ 50,217.00
35	5110225	30-09-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 5,40,724.31	₹ 1,40,831.00
36	5692478	15-11-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 5,22,645.77	₹ 1,63,118.00

37	5691772	15-11-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 9,98,512.59	₹ 2,66,063.00
38	5729156	18-11-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 35,05,993.59	₹ 4,31,127.00
39	5820895	25-11-2019	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 27,82,982.72	₹ 3,33,958.00
40	6859878	12-02-2020	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 6,02,090.67	₹ 3,63,998.00
41	6859773	12-02-2020	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 10,04,910.00	₹ 5,56,393.00
42	7118693	05-03-2020	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 3,96,011.59	₹ 3,44,885.00
43	7211778	12-03-2020	309025877	SIMBA TOYS INDIA PVT.LTD.	₹ 19,86,016.95	₹ 15,71,491.00

3. Special Valuation Branch vide Investigation Report dated 24.09.2021 (copy enclosed) (hereinafter referred to as IR') concluded the following:

17. *The importer, M/s. Simba Toys India Pvt Ltd (IEC no. 0309025877, PAN No AAMCS9773M) having registered office at 808, Windfall, Sahar Plaza Complex, J B Nagar, Andheri-Kurla Road, Andheri (East), Mumbai 400059 and Mis Simba Toys GmBh & Co KG, Germany and M/s Simba Toys Middle East, Dubai, UAE and all their subsidiaries/ associates/ affiliates/ group companies are related in terms of Rule 2(2)(v)&(vi) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.*

18. *The declared invoice value for goods imported by the importer from their overseas supplier and their associates/ affiliates, may be accepted as transaction value for the purpose of assessment in terms of Section 14 of Customs Act, 1962 read with Rule 3(3)(b)(ii) of the Customs Valuation (Determination of value of Imported Goods) Rules, 2007, except Transformer products, Squap products, Masha & Bear products and Ferrari products. The import invoice value of these products imported as per 4 agreements shall be loaded as per following table:*

Sr No	Agreement	Supplier	Product	Loading of import invoice value can be done as follows:
1	Sub License Agreement for Product "Transformer"	Dickie Spielwaren GMBH & Co KG, Germany	Transformer products	<ul style="list-style-type: none"> 1 % on FOB value for Marketing Support for all products and



				<ul style="list-style-type: none"> • 15 % on FOB value of Licensed Articles Radio Controlled Cars • 18 % on FOB value For all other licensed Articles
2	Sub License Agreement for Product "Squap"	Simba Toys GMBH & Co KG, Germany	Squap products	<ul style="list-style-type: none"> • 9 % Less 10 % Charge (8.1 %) till 31st December 2019. • 7 % less 10 % charge (6.3 %) from 1st January 2020.
3	Sub License Agreement for Product "Masha & The Bear"	Simba Dickie Group GMBH, Germany	Masha & The Bear products	<ul style="list-style-type: none"> • 2 % of FOB value for Central Marketing Fund for all products and • Royalty rate for Licensed Articles # 1-14 is 17 % of FOB • Royalty rate for Licensed Articles # 15-16 is 14 % of FOB • List of products 1-16 is given below:

List of products as per Sub License Agreement for Product "Masha & The Bear"

1. Plush (Special Feature Plush (with sound and/or movement), Traditional Plush);
2. Soft Dolls (Rag Dolls) and Plastic Dolls;
3. Figurines in blind bags;
4. Playsets (cast plastic elements including mini figures and sceneries);
5. Wooden Toys (Wooden Puzzles, Wooden Figures, Wooden Houses, Learning Toys etc.);
6. Outdoor/Summer Toys (Sand and Water Toys, Water Gun, Beach Toys (Swim Boards, Beach Tennis), Bubble Toys/Solution);
7. Wheeled Toys (Scooter, Tricycle, Non-Pedal Ride-on);
8. Role Play Toys (Pretend Play for Kitchen Role Play and other Pretend Play (Garden Accessories, Play Tools, Supermarket);
9. Arts & Crafts (Mechanical Design, Easels, Reusable Compounds, Painting);
10. Outdoor Equipment: o Character House (human size, material: plastic, high and low-price points); o Slides (material: plastic, approximate size: 75x125x90 cm); o Swings (material: plastic with metal elements);
11. Glow in the Dark (plastic stickers with light effect);
12. Hand Puppets Set (background and hand puppets);
13. Shaped Umbrella (animal characters only, Masha umbrella is subject to Owner's prior written approval of the concept);



14. Toy Musical Instruments:				
<ul style="list-style-type: none"> • Electronic Grand Piano (with microphone, legs and stool) • Metallic drum set (with light effect & stool) • Wooden guitar (55 cm Material wood) • Toy electronic guitar (with sound effect) • Karaoke microphone (with sound effect) • Stage microphone (with sound effect) • Electronic keyboard • Violin • Set of musical instruments (comprising any of licensed articles only) • Toy Trumpet • Toy Saxophone • Marching drum • Xylophone • Tambourine • Flute • Maracas • Castanets • Metallophone • Harmonica 				
15. Baby/ Toddler toys (for infants upto-18 months, like Playnest-Gym, pacifiers/teethers, Walkers, infant plush, keyrings, mobiles, Infant stacking, Mirrors, Squeeze toys, infant puzzles (stacking, shape sorting), infant learnings,				
16. Construction- Junior building sets, compatible with duplo bricks (consisting of different building blocks and tower pieces as well as fences, a ladder, interior item,characters from licensed property)				
4	Sub License Agreement for Product " Ferrari"	Simba Toys Middle East, Dubai	Ferrari products	• Royalty of 17 % of FOB Sales.

23. All pending Provisional Assessments, if any, may be finalized accordingly."

4. Based on findings of IR, this office issued a Show Cause Notice No. 687/2025-26/AC/Gr.VI/NS-V/CAC/JNCH dated 21.08.2025 (copy enclosed) (hereinafter referred as 'SCN') to show cause as to why the provisionally assessed Bills of Entry listed in Annexure B should not be finalized by loading the assessable value of the imported goods in terms of the SVB Report (Annexure A), and why the consequential differential duty should not be levied and recovered from you under Section 18(2) of the Customs Act, 1962 along with the interest under the section 18(3) of the Customs Act, 1962.

5 . RELEVANT PROVISIONS OF LAW APPLICABLE IN THE SUBJECT CASE

Section 18 of Customs Act-1962. Provisional assessment of duty. -

(1) Notwithstanding anything contained in this Act but without prejudice to the provisions of [section 46](#) and [section 50-](#)

(a) where the importer or exporter is unable to make self-assessment under sub-section (1) of [section 17](#) and makes a request in writing to the proper officer for assessment; or

(b) where the proper officer deems it necessary to subject any imported goods or export goods to any chemical or other test; or

(c) where the importer or exporter has produced all the necessary documents and furnished full information but the proper officer deems it necessary to make further enquiry; or

(d) where necessary documents have not been produced or information has not been furnished and the proper officer deems it necessary to make further enquiry,

the proper officer may assess the duty leviable on such goods, provisionally, if the importer or the exporter, as the case may be, furnishes such security as the proper officer deems fit for the payment of the deficiency, if any, between the duty as may be finally assessed or re-assessed as the case may be, and the duty provisionally assessed.

(1A) Where, pursuant to the provisional assessment under sub-section (1), if any document or information is required by the proper officer for final assessment, the importer or exporter, as the case may be, shall submit such document or information within such time, and the proper officer shall finalise the provisional assessment in such manner, [as may be prescribed](#).

(1B) The proper officer shall finalise the duty provisionally assessed, within two years from the date of such assessment under sub-section (1):

Provided that the Principal Commissioner of Customs or the Commissioner of Customs may, on sufficient cause being shown and for reasons to be recorded in writing, extend the said period to a further period of one year:

Provided further that in respect of any provisional assessment pending under sub-section (1) as on the date on which the Finance Bill, 2025 receives the assent of the President, the said period of two years shall be reckoned from the date on which the said Finance Bill receives the assent of the

President.

(1C) Where the proper officer is unable to assess the duty finally within the time specified under sub-section (1B) for the reason that—

(a) an information is being sought from an authority outside India through a legal process; or

(b) an appeal in a similar matter of the same person or any other person is pending before the Appellate Tribunal or the High Court or the Supreme Court; or

(c) an interim order of stay has been issued by the Appellate Tribunal or the High Court or the Supreme Court; or

(d) the Board has, in a similar matter, issued specific direction or order to keep such matter pending; or

(e) the importer or exporter has a pending application before the Settlement Commission or the Interim Board,

the proper officer shall inform the importer or exporter concerned, the reason for non-finalisation of the provisional assessment and in such case, the time specified in sub-section (1B) shall apply not from the date of the provisional assessment but from the date when such reason ceases to exist.

(2) When the duty leviable on such goods is assessed finally or reassessed by the proper officer in accordance with the provisions of this Act, then -

(a) in the case of goods cleared for home consumption or exportation, the amount paid shall be adjusted against the duty⁵ [finally assessed or re-assessed, as the case may be,] and if the amount so paid falls short of, or is in excess of⁶ [the duty⁷ [finally assessed or re-assessed, as the case may be,]], the importer or the exporter of the goods shall pay the deficiency or be entitled to a refund, as the case may be;

(b) in the case of warehoused goods, the proper officer may, where the duty⁸ [finally assessed or re-assessed, as the case may be, is in excess of the duty provisionally assessed, require the importer to execute a bond,

binding himself in a sum equal to twice the amount of the excess duty.

(3) The importer or exporter shall be liable to pay interest, on any amount payable to the Central Government, consequent to the final assessment order or re-assessment order] under sub-section (2), at the rate fixed by the Central Government under section 28AA from the first day of the month in which the duty is provisionally assessed till the date of payment thereof.

(4) Subject the sub-section (5), if any refundable amount referred to in clause (a) of sub-section (2) is not refunded under that sub-section within three months from the date of assessment, of duty finally or re-assessment of duty, as the case may be,] there shall be paid an interest on such un-refunded amount at such rate fixed by the Central Government under section 27A till the date of refund of such amount.

(5) The amount of duty refundable under sub-section (2) and the interest under sub-section (4), if any, shall, instead of being credited to the Fund, be paid to the importer or the exporter, as the case may be, if such amount is relatable to:

(a) the duty and interest, if any, paid on such duty paid by the importer, or the exporter, as the case may be, if he had not passed on the incidence of such duty and interest, if any, paid on such duty to any other person;

(b) the duty and interest, if any, paid on such duty on imports made by an individual for his personal use;

(c) the duty and interest, if any, paid on such duty borne by the buyer, if he had not passed on the incidence of such duty and interest, if any, paid on such duty to any other person;

6. Record of Personal Hearing and written submission:

As no reply from Importer's side was received against the said SCN, this office issued a letter dated 16.10.2025 for Personal Hearing on 27.10.2025, 30.10.2025 or 03.11.2025 at 12.30 PM before undersigned but again no reply/submission was received by Importer.

ORDER

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

- i. I order to finalize all the provisionally assessed Bills of Entry (mentioned in above Table of Para-2) wherein goods were imported from related suppliers and same are covered under the said Investigation Report issued from SVB with the loading/addition suggested.
- ii. I order to Importer to pay the duty along with interest demanded by the system after re-assessment/finalization of provisional Bill of Entry.
- iii. I order to Importer to file all the future Bills of Entry as final from related suppliers mention in the said IR.

Digitally signed by
Roopsingh Meena
Date: 17-02-2026
(Roop Singh Meena)
12:42:33
Asstt. Commissioner of Customs
Gr. VI, JNCH, Nhava Sheva-V

To,

M/s Simba Toys India Pvt Ltd (IEC no. 0309025877, PAN No AAMCS9773M),
808, Windfall, Sahar Plaza Complex, J. B. Nagar, Andheri Kurla Road,
Andheri (East) Mumbai – 400059, India

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