भारत सरकार/GOVERNMENT OF INDIA
सीमा शुल्क प्रधान आयुक्त का कार्यालय(पत्तन)
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (PORT)
सीमा शुल्क सदन,15/1,स्ट्रैंड रोड,कोलकाता- 700001(प. बं.)
CUSTOM HOUSE,15/1, STRAND ROAD, KOLKATA- 700001(W.B.)
Tel: 033-22131553 Fax No.: 033-22131552 Email Id: prcommr-port-cuskol@gov.in

**फ़ा. सं. / F. No.:** CUS/APR/INV/352/2025-GR 6

**DIN: 20250876NN000000F81E**

**मूल आदेश संख्या /ORDER-IN-ORIGINAL NO.:**KOL/CUS/ADC/PORT/GR. VI/124/2025

**एससीएन संख्या / SCN No.:** KOL/CUS/ADC/PORT/GR.VI/31/2025 dated 11.07.2025

**आदेश की तिथि/Date of Order:** 29.08.2025

**निर्गमन की तिथि/Date of Issue:**29.08.2025

**अधिनिर्णयक: मोहसिना तबस्सुम**
**Passed By: Mohsina Tabassum**
**अपर आयुक्त सीमा शुल्क (पत्तन)**
**Additional Commissioner of Customs,**
**सीमा शुल्क सदन, कोलकाता - 700001**
**Custom House, Kolkata- 700001**

## मूल आदेश / ORDER-IN-ORIGINAL

1. यह प्रति उस व्यक्ति के उपयोग हेतु नि:शुल्क जारी किया जाता है जिसके लिए यह निर्गत किया जाता है।

This copy is granted free of charge for the use of the person to whom it is issued.

2. यह कोई व्यक्ति इस आदेश से व्यथित हो, तो वह इस आदेशविरुद्ध अपील सीमाशुल्क अधिनियम 1962 की धारा 128 के अंतर्गत आयुक्त सीमाशुल्क (अपील), सीमाशुल्क सदन, 15/1, स्ट्रैण्ड रोड, कोलकाता - 700 001 के समक्ष अपील कर सकता है। यह अपील व्यक्तिगत तामील से या पार्टी के पास डाक द्वारा प्राप्त होने के साथ (60) दिनों के भीतर की जानी आवश्यक है। इसके साथ निम्न चीजें होनी चाहिए:

Any person deeming himself aggrieved by this order may, under Section 128 of the Customs Act, 1962 appeal against the order to the Commissioner of Customs (Appeals), Customs House, 15/1 Strand Road, Kolkata -700 001. Appeal must be filed within Sixty (60) days from the date of personal service or the date of receipt by post by the party. It may be accompanied by –

a) अपील की प्रति।

A Copy of the appeal.

b) आदेश की यह प्रति अथवा आदेश की अन्य प्रति के साथ निम्न कोर्ट फीस स्टैम्प होने आवश्यक है:

This copy of the order or another copy of the order which must bear Court Fee stamps as below:

c) यदि विषय के मूल्य की राशि पचास रूपए या उससे कम हो तो- ₹0.40।

If the amount of value of the subject matter is fifty rupees or less than fifty rupees - ₹0.40.

d) यदि यह राशि अथवा मूल्य पचास रूपए से अधिक हो तो- ₹0.75।

If such amount or value exceeds fifty rupees - ₹0.75.

e) यदि विभागीय रिकार्ड में किसी अन्य दस्तावेज़ की प्रति अथवा अपील के साथ वकालतनामा दाखिल किया हो तो, उस पर भी निम्न कोर्ट फी स्टैम्प होना आवश्यक है:

If a copy of any other documents on the record of the Department or a Vakalatnama is filed with an appeal, it must bear Court Fee Stamps as below:

f) विभागीय रिकार्ड में दस्तावेज़ की प्रति के प्रत्येक 360 शब्द या उसके अंश पर रूपए होतो- ₹1.50।

A copy of documents on the record of the department for every 360 words or fraction thereof ₹1.50.

g) आयुक्त अथवा उनके अधिनस्थ को जब वकालतनामा पेश किया जाए, तब उस पर ₹2.00 का कोर्ट फी स्टैम्प होना अनिवार्य है।

Vakalatnama when presented to the Commissioner or his subordinate, it should bear Court Fee Stamps of ₹2.00.

IN CASE OF ANY INCONSISTENCIES IN HINDI & ENGLISH VERSIONS OF THIS ORDER, THE ENGLISH VERSION SHALL BE CONTROLLING IN ALL RESPECTS AND SHALL PREVAIL.

**SUBJECT: Order-in-Original in respect of import of goods by M/s Steel Syndicate (IEC:0203001095) vide Bill of Entry No: 88216946 and 8217266, both dated 06.02.2025 - regarding**

## BRIEF FACTS OF THE CASE

**M/s Steel Syndicate (IEC:0203001095)** (*hereinafter referred to as 'the importer'*), having registered address at 22, Biplabi Rash Behari Basu Road, Canning Street, Kolkata-700001 filed two EDI Bills of Entry bearing No. **8216946 and 8217266, both dated 06.02.2025** for clearance of goods for home consumption through their authorised Customs Broker (*in short 'CB'*), **M/s Fil Logistics Pvt Ltd** (CB Code: AACCF2072LCH001) on self-assessment basis under section 17(1) of Customs Act, 1962. Relevant details of the said consignments are as tabulated below –

**TABLE 1**

*Exchange Rate: [1 USD = 87.1INR]*

| Sl. No. | Details | |
|---|---|---|
| 1. | Bill of Entry No. and date | (i) 8216946 dated 06.02.2025<br>(ii) 8217266 dated 06.02.2025 |
| 2. | Importer details | M/s Steel Syndicate (IEC:0203001095) |
| 3. | Invoice No. and date | (i) YVIEC/ZO-97/24dated 09.01.2025<br>(ii) YHIEC/ZO-98/24dated 09.01.2025 |
| 4. | Supplier / Exporter | (i) M/s YiwuVanthous Import AndExportCo.Ltd., Room 1505, No.3, Zhongfu Building, Futian Street Yiwu, China.<br>(ii) M/sYiwu Harvest Import & Export Co., Ltd., Room No 1501, No 3 Zhongfu Building Futian Street, Yiwu, China |
| 5. | Country of Origin | China for both Bills of Entry |
| 6. | Total Assessable Value | (i) ₹10,12,363/- (apprx.)<br>(ii)₹ 9,09,411/- (apprx.) |
| 7. | Total Self Assessed Duty | (i) ₹ 3,22,778/- (apprx.)<br>(ii) ₹ 2,77,554/- (apprx.) |
| 8. | Bill of Lading No. | (i) NGZF50101700 dated 13.01.2025<br>(ii) NGZF50102300 dated 13.01.2025 |
| 9. | Container details | (i) BMOU4373663 (40')<br>(ii) CAAU9420955(40') |
| 10. | Gross Wt. | (i) 19,840 Kgs<br>(ii) 17,183 Kgs |
| 11. | Customs Broker details | **M/s Fil Logistics Pvt Ltd**(CB Code: AACCF2072LCH001)for both cases |

**2. Declaration Made in the Bills of Entry:**

**2.A. For Bill of Entry No 8216946 dated 06.02.2025:**

The total declared assessable value of goods is **₹10,12,363/-** (Rupees Ten Lakh Twelve Thousand Three Hundred Sixty Three Only) and total self-assessed duty amount is **₹3,22,778/-** (Rupees Three Lakh Twenty Two Thousand Seven Hundred Seventy Eight Only).

**2. B. For Bill of Entry No 8217266 dated 06.02.2025:**

The total declared assessable value of goods is **₹9,09,411/-** (apprx.) (Rupees Nine Lakh Nine Thousand Four Hundred Eleven only) and total self-assessed duty amount is**₹2,77,555/-** (apprx.) (Rupees Two Lakhs Seventy Seven Thousand Five Hundred Fifty Five).

3. A Specific intelligence was received in the SIIB (Port) that the subject consignments may contain mis-declared/ risky consignment. Accordingly, an **Alert Notice No.23/2025 dated 14.02.2025** was issued for the aforementioned consignments.

**4. Examination:**

In pursuance of SIIB(Port) Alert Notice No. 23/2025 dated 14.02.2025, the goods imported by M/s Steel Syndicate (IEC:0203001095), through Bill of Entry 8216946 dated 06.02.2025 vide Container No BMOU4373663 (40') and Bill of Entry 8217266 dated 06.02.2025 vide Container No CAAU9420955(40') both stationed at CFS-Phonex were examined 100% by Shed officers in the presence of SIIB (Port) officers, the representative of the Customs Broker, Shri Sumon Singha Roy (G Card- G/KKTA1/20235299)on 15.02.2025 and a Panchnama was drawn subsequently.

**5. Testing of Samples:**

As approved by the competent authority in e-file CUS/SIIB/INT/101/2025-SIIB-O/O PR COMMR-CUS-PORT-KOLKATA, the representative sealed sample of the **undeclared item**, found with goods imported against **Bill of Entry No 8216946 dated 06.02.2025** mentioned in **Sl. No C** of **Annexure III** i.e. prima facie appears to be SAN resin was forwarded to the CRCL, Kolkata vide **Test Memo No 10/SIIB dated 21.03.2025**for testing of nature, composition and description.

As per the test results provided by the CRCL, Kolkata, it has been found that the above-mentioned item is SAN Resin.

**6. Seizure of Goods:**

In the consignment covered under Bill of Entry 8216946 dated 06.02.2025, multiple undeclared items like Archery Set, Plastic Body With Nozzle (Parts of Lighter), Other Parts of Lighter (Wind Cap, Pusher etc) etc were found. Further, one item declared in the Bill of Entry at Sl. No 24 i.e. PVC Beads was not found.

In the consignment covered under Bill of Entry 8217266 dated 06.02.2025, one undeclared item Plastic Body With Nozzle (Parts of Lighter) was found. Further, one item declared in the Bill of Entry at Sl. No 22 i.e. PVC Beads was not found.

As per DGFT Notification No. 36/2024-25 dated 13.10.2024, import of 'parts of pocket lighters, gas fuelled, refillable or non-refillable' under CTH 96139000 is 'restricted'.

**Therefore,** the goods under **Bill of Entry No 8216946 and 8217266, both dated 06.02.2025 appear to be liable for Confiscation under Section 111(d) and 111(m).**

Accordingly, the goods under aforementioned two Bills of Entry were Seized vide **Seizure Order dated 20.02.2025** issued under CBIC DIN 20250276000050925C under Section 110(1) of the Customs Act, 1962.

**7. Statement of the Importer:**

Summons dated 20.02.2025 under CBIC DIN: 20250276NN000000E598 was issued to the Importer under section 108 of the Customs Act, 1962.

In response to the said Summons dated 20.02.2025, Shri Shalabh Jalan, Partner of M/s Steel Syndicate (IEC:0203001095) appeared before SIIB(Port) on 25.02.2025 and tendered his voluntary statement, wherein he,inter-alia, stated that:

- he is Shalabh Jalan staying at 23 A Tirumani Building Ashutosh Choudhury Avenue, Ballygunge, Near Ballygunge Phari, Kolkata – 700019. He is partner in **M/s Steel Syndicate (IEC:0203001095).**He deals with import of miscellaneous goods from China and he sells those goods in domestic markets.
- upon being asked to provide comment regarding examination findings recorded under Panchanama dated 15.02.2025 of the consignment under the Bill of Entry 8216946 and 8217266, both dated 06.02.2025, he replied that he agreed with the examination findings.
- on being questioned what is the use of lighter parts imported under the above mentioned two Bills of Entry, he stated that it apparently seems that the parts can be used to manufacture lighters or do trading in it.

- on being asked whether he is aware of the DGFT Notification No. 36/2024-25 dated 13.10.2024, wherein the import of parts of pocket lighters, gas fuelled, refillable or non-refillable under CTH 96139000 became 'restricted' , he replied affirmatively.

- on being asked to explain his intent to import parts of lighter despite being aware of the restriction, he said that they had not ordered their suppliers to export them lighters/ its parts, however, the same have been sent to them by some confusion which happened at their warehouse during Chinese New Year.

- on being questioned whether his company imported lighter parts prior to this, he replied that they were importing lighters for the last 10 years.

- on being asked which parts are used for assembling of complete lighter, he stated that he is not deeply aware of the process, however, it seems some body parts are imported in the range of 14-16 pcs to make a complete lighter and after which the gas is filled here.

- on being questioned, whether the goods can be considered in Complete Knock Down (CKD) condition of the lighter, he said that he is not aware whether the parts found in the container are a complete set of all the 14-16 parts required to make a lighter. However, it appears it included most of the items.

- he said that he usually places the order during visit to China or over by phone. They usually purchased the goods on stock and sale basis and sometimes on order basis.

- on being inquired, how he had placed the order for the aforementioned two consignments, he stated that order for these goods were placed during his visit to China in December, 2024 and the order for the above-mentioned consignments were placed partly on the basis prior orders and partly for their stock.

- he further informed that the payment for the consignment was not made yet. Generally, they made the payment to their suppliers after they receive the goods within the next 60-90 days.

- on being asked to provide comment regarding detection of set of sunglasses, ball, stick, stickers training disc for medical therapy etc instead of House hold items for the consignment under Bill of Entry No 8217266 dated 06.02.2025, he replied that they ordered for 10 such sets within 50 kgs.

- on being questioned whether they imported goods from the same supplier earlier and whether they encountered same situation earlier, he replied that they were imported goods from the same supplier earlier also, however, they never encountered such situation.

- he further stated that previously they had placed order for lighter parts before the levy of restriction. However, they asked them to put a hold on them in view of the restrictions imposed. This might have created a confusion for this order.
- on being asked to provide the IECs related to him, he replied that he is related to Silpha Finvest Pvt Ltd, Terrific Electricals LLP, Sarvoshree Iron Works LLP, JSR Asis Imports Private Ltd, Punctual Sales Private Lts, Fleeting Vanijya Private Ltd etc
- he said that they maintained all the details of imports in their Tally Accounting Software.

8. The importer i.e., M/s Steel Syndicate (IEC: 0203001095) had submitted two letters received in the Sevottam under Receipt No. 04528 and 04530 dated 26.03.2025 with a request to provisionally release the goods imported under the Bills of Entry No 8216946 and 8217266, both dated 06.02.2025, which are not restricted/ prohibited, under Section 110A of the Customs Act, 1962 and stated that they will submit the requisite Bank guarantee in this regard.

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**9. Classification Aspect:**

**9.A Classification Aspect for the Bill of Entry No 8216946 dated 06.02.2025:**

Classification of the item imported vide Bill of Entry No. **8216946 dated 06.02.2025** has been scrutinized vis-a-vis Customs Tariff Act, 1975.

**9.A.1. Item No 1 - Found as 'Pen', Item No 8 – Found as 'Marker Pen' and Item No 14 – Found as 'Gliter'**:

The item No 1 and 14 were declared under heading**96081019**.

The item no 8 was declared under heading **96081099.**

In this regard, relevant part of CTH 9608, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 2**

| CTH | | Unit | BCD |
|---|---|---|---|
| 9608 | Ball Point Pens; Felt Tipped And Other Porous-Tipped Pens And Markers; Fountain Pens;Stylograph Pens And Other Pens; DuplicatingStylos; Propelling Or Sliding Pencils; PenHolders, Pencil Holders And Similar Holders;Parts (Including Caps And Clips) Of The ForegoingArticles, Other Than Those Of Heading 9609 | | |
| 9608 10 | Ball Point Pens | | |
| | With liquid ink (for rolling ball pen) | | |
| 9608 10 11 | High value ball point pens (US $ 100 and above c.i.f. per unit) | u | 10% |
| 9608 10 12 | Ball point pens with body or cap of precious metal or rolled precious metal | u | 10% |
| 9608 1019 | Other | | |
| .... | .... | .... | .... |
| 9608 1099 | Others | u | 10% |

Accordingly,'**Pen**' and '**Gliter**' appear to be appropriately classified under **CTH 96081019**. Moreover, '**Marker Pen**' appears to be appropriately classified under **CTH96081099.**

**9.A.2. Item No 2 - Found as 'Duster'**:

The item no 2 was declared under heading96032900.

In this regard, relevant part of CTH 9603 as per the Customs Tariff Act, 1975 is reproduced below:

**TABLE 3**

| CTH | | Unit | BCD |
|---|---|---|---|
| 9603 | Brooms, Brushes (Including Brushes ConstitutingParts Of Machines, Appliances Or Vehicles), Hand-Operated Mechanical Floor Sweepers, NotMotorised, Mops And Feather Dusters; PreparedKnots And Tufts For Broom Or Brush Making; PaintPads And Rollers; Squeegees (Other Than RollerSqueegees) | | |
| 9603 10 00 | Brooms and brushes, consisting of twigs orother vegetable materials, bound togetherwith or without handles | u | 20% |
| | Tooth brushes, shaving brushes, hair brushes, nailbrushes, eyelash brushes and other toilet brushesfor use on the person, including such brushesconstituting parts of appliances : | | |
| 9603 21 00 | Tooth brushes including dental-plate brushes | u | 20% |
| 9603 29 00 | Other | u | 20% |

Therefore, **Duster** appears to be appropriately classified under **CTH** 9603 2900.

**9.A. 3. Item No 3 - Found as 'Voltage Tester for testing AC Voltage from 100V to 500 V'**:

The item no 3 was declared under heading82079090.

In this regard, relevant part of CTH 8207, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 4**

| CTH | | Unit | BCD |
|---|---|---|---|
| 8207 | InterchangeableTools For Hand Tools,Whether or Not Power Operated, or for Machine-Tools (For Example, For Pressing,Stamping, Punching, Tapping, Threading, Drilling, Boring, Broaching, Milling, Turning Or ScrewDriving, Including Dies For Drawing Or Extruding Metal, And Rock Drilling Or EarthBoring Tools | | |
| | Rock drilling or earth boring tools | | |
| 8207 13 00 | With working part of cermets | Kg | 10% |
| 8207 19 00 | Other, including parts | Kg | 10% |
| 8207 20 00 | Dies for drawing or extruding meta | Kg | 10% |
| .... | ... | .... | ..... |
| 8207 90 | Other interchangeable tools: | | |
| 8207 90 10 | For metal working hand tools | Kg | 10% |
| .... | ... | .... | ..... |
| 8207 90 90 | Other | Kg | 10% |

Therefore, '**Voltage Tester for testing AC Voltage from 100V to 500 V**' appears to be appropriately classified under **CTH 82079090**.

9.A.4. **Item No 4 - Found as 'Make up Sponge', Item No 13 - Found as 'Storage Box (Plastic) (Empty)', Item No 17 – Found as 'Water Bottle (Other than Feeding Bottle)', Item No 19 – Found as 'Basket(3 Pcs) (Empty)' and Item No 20 – Found as 'Basket (2 Pcs) (Empty)'**:

The item no 4,13, 17, 19 and 20 was declared under heading 39269099.

The item No 4, 13, 17, 19 and 20 were declared under heading3926 9099.

In this regard, relevant part of CTH 3926, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 5**

| CTH | | Unit | BCD |
|---|---|---|---|
| 3926 | Other Articles Of Plastics And Articles OfOther Materials Of Headings 3901 To 3914 | | |
| 3926 10 | Office or school supplies | | |
| | Office supplies of a kind classified as stationery other than pins, clips, andwriting instruments | | |
| 3926 1010 | Of polyurethane foam | kg | 15% |
| .... | ..... | ... | .... |
| 39269099 | Other | kg | 15% |

Therefore, '**Storage Box (Plastic) (Empty)**'. '**Water Bottle (Other than Feeding Bottle)**','**Basket (3 Pcs) (Empty)**' and '**Basket (2 Pcs) (Empty)**' appear to be appropriately classified under **CTH 3926 9099.**

**9.A.5 Item No 5 – Found as 'Strainer Basket':**

The item no 5 was declared under heading3926 90 99 .

However, it appears that the correct classification of the goods is 7323 99 90.

In this regard, relevant part of CTH **7323** as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 6**

| CTH | | Unit | BCD |
|---|---|---|---|
| 7323 | Table, Kitchen Or Other Household Articles And Parts Thereof, Of Iron Or Steel; Iron Or Steel Wool; Pot Scourers And Scouring Or Polishing Pads, Gloves And The Like, Of Iron Or Steel | | |
| 7323 10 00 | Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like | u | 20% |
| | Other | | |
| 7323 91 | Of cast iron, not enamelled : | | |
| 7323 91 10 | Pans | u | 20% |
| .... | | .... | ..... |
| 7323 99 90 | Other | u | 20% |

Therefore, '**Strainer Basket**' appears to be appropriately classified under **CTH 73239990.**

9.A.6 **Item No 6 - Found as 'Belt'**:

The item no6 was declared under heading 42034090.

In this regard, relevant part of CTH 4203, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 7**

| CTH | | Unit | BCD |
|---|---|---|---|
| 4203 | Articles of Apparel And Clothing Accessories, Of Leather Or Of Composition Leather | | |
| 4203 10 | Articles of apparel | | |
| 4203 10 10 | Jackets and jerseys | Kg | 10% |
| 4203 10 90 | Other | Kg | 10% |
| .... | ... | .... | ..... |
| 4203 40 90 | Other | Kg | 10% |

Therefore, **'Belt'** appears to be appropriately classified under **CTH 42034090**.

9.A.7 **Item No 7 - Found as 'Buckle' and Item No 22 – Found as 'Metal Accessories'**:

The item no 7 and 22 were declared under heading 83089019 and 83089031 respectively.

In this regard, relevant part of CTH 8308, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 8**

| CTH | | Unit | BCD |
|---|---|---|---|
| 8308 | Clasps, Frames With Clasps, Buckles, Buckle Clasps, Hooks, Eyes, Eyelets And The Like, Of Base Metal, Of A Kind Used For Clothing Or Clothing Accessories, Footwear, Jewellery, Wrist Watches, Books, Awnings, Leather Goods, Travel Goods Or Saddlery Or For Other Made Up Articles; Tubular Or Bifurcated Rivets, Of Base Metal; Beads And Spangles, Of Base Metals | | |
| 8308 10 | Hooks, eyes and eyelets | | |
| 8308 10 10 | Hooks and eyes | Kg | 10% |
| | Eyelets: | | |
| 8308 10 21 | For footwear | Kg | 10% |
| .... | .... | .... | .... |
| 8308 90 19 | Other | Kg | 10% |
| .... | .... | .... | .... |
| 8308 90 31 | For garments, made ups, knitwear, plasticand leather goods | Kg | 10% |

Therefore, **'Buckle'** and **'Metal Accessories'** appear to be appropriately classified under **CTH 83089019** and **83089031** respectively.

9.A.8 **Item No 9 – Found as 'Water colour Pen (24 Pcs)' and Item No 10 – Found as 'Water colour Pen (12 Pcs)'**:

The item no 9 and 10 were declared in CTH **32139000.**

In this regard, relevant part of CTH 3213, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 9**

| CTH | | Unit | BCD |
|---|---|---|---|
| 3213 | Artists', Students' Or Signboard Painters' Colours, Modifiying Tints, Amusement Colours And The Like, In Tablets, Tubes, Jars, Bottles, Pans Or In Similar Forms Or Packings | | |
| 3213 10 00 | Colours in sets | Kg | 10% |
| 3213 90 00 | Others | Kg | 10% |

Accordingly, **Water Colour Pen (24 Pcs)and'Water Colour Pen (12 Pcs)**appear to be appropriately classified under **CTH 3213 9000**.

9.A.9 **Item No 11 - Found as 'Sponge Painting Set'**:

The item no 11 was declared under heading 96091000.

In this regard, relevant part of CTH 9609, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 10**

| CTH | | Unit | BCD |
|---|---|---|---|
| 9609 | Pencils (Other Than Pencils Of Heading 9608 ), Crayo Ns, Pencil Leads, Pastels, Drawing Charcoals, Writing Or Drawing Chalks And Tailors' Chalks | | |
| 9609 10 00 | Pencils and crayons, with leads encase in a sheath | Kg | 10% |

Therefore, '**Sponge Painting Set'** appears to be appropriately classified under **CTH 96091000.**

9.A.10 **Item No 12 - Found as 'Writing Board'**:

The item no 12 was declared under heading 96100000.

In this regard, relevant part of CTH 9610, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 11**

| CTH | | Unit | BCD |
|---|---|---|---|
| 9610 00 00 | Slates And Boards, With Writing Or Drawing Surfaces, Whether Or Not Framed | Kg | 10% |

Therefore, **'Writing Board'** appears to be appropriately classified under **CTH 96100000.**

**9.A.11Item No 15 – Found as 'Set of Paper, Adhesive Tape etc to make Paper Flower':**

The item no 15 was declared under heading 67021090.

Upon examination and subsequent scrutiny of the samples, it appears that the '**Set of Paper, Adhesive Tape etc to make Paper Flower**' is basically '**Artificial Flower in CKD Condition**'.

As per the Customs Tariff Act, 1975 the item '**Artificial Flower in CKD Condition**'is classifiable under Section 67021090.

In this regard, relevant part of CTH 6702, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 12**

| CTH | | Unit | BCD |
|---|---|---|---|
| 6702 | Artificial Flowers, Foliage And Fruit And Parts Thereof; Articles Made Of Artificial Flowers, Foliage Or Fruit | | |
| 6702 10 | Of plastics | | |
| 6702 10 10 | Decorative plants | kg | 20% |
| 6702 10 90 | Other | kg | 20% |

Accordingly, **'Artificial Flower in CKD Condition'**appear to be appropriatey classifiable under Section 6702 10 90.

9.A.**12 Item No 16 – Found as 'Table Tennis Practice Set':**

The item no 16 was declared under heading 39269099.

Upon examination and subsequent scrutiny of the samples, it appears that the '**Table Tennis Practice Set**' is a Toy.

As per the Customs Tariff Act, 1975 the item **Toys** is classifiable under Section 95030020.

In this regard, relevant part of CTH 9503 is reproduced below:

**TABLE 13**

| CTH | | Unit | BCD |
|---|---|---|---|
| 9503 | Tricycles, Scooters, Pedal Cars And Similar Wheeled Toys; Dolls' Carriages; Dolls; Other Toys; Reduced-Size ("Scale") Models And Similar Recreational Models, Working Or Not; Puzzles Of All kinds | | |
| 9503 00 | Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds: | | |
| 9503 00 10 | Electronic | u | 70% |
| 9503 00 20 | Non electronic | u | 70% |

Therefore, '**Table Tennis Practice Set**' appears to be appropriately classifiable under **CTH 95030020.**

As per **Sl. No 591** of **CBIC Jumbo notification 50/2017- Cus dated 30.06.2017**, as amended time to time, the said item is eligible for duty (BCD) benefit and the **applicable BCD** on those item should be **25%.**

9.A.13**Item No 18 – Found as 'Umbrella (Assorted Size & Design)':**

The item no 23 was declared under heading 66019900.

In this regard, relevant part of CTH 6601, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 14**

| CTH | | Unit | BCD |
|---|---|---|---|
| 6601 | Umbrellas And Sun Umbrellas (Including Walking-Stick Umbrellas, Garden Umbrellas And Similar Umbrellas) | | |
| 6601 1000 | Garden or similar umbrellas | u | 20% |
| ..... | ...... | ... | .... |
| 66019900 | Other | u | 20% |

Accordingly, '**Umbrella (Assorted Size & Design)**' appears to be appropriately classified under **CTH 66019900.**

9.A.14**Item No 21 – Found as 'Vase of Three Pieces in One Set Made of Clay':**

The item no 21 was declared under heading 39269099.

However, it appears that the correct classification of the goods is69120040.

In this regard, relevant part of CTH **6912**as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 15**

| CTH | | Unit | BCD |
|---|---|---|---|
| 6912 | Ceramic Tableware, Kitchenware, Other Household Articles And Toilet Articles, Other Than Of Porcelain Or China | | |
| 6912 00 | Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china : | | |
| | | | |
| 6912 00 40 | Clay articles | Kg | 20% |

Therefore, **'Vase of Three Pieces in One Set Made of Clay'** appears to be appropriately classified under **CTH 69120040.**

9.A.15**Item No 23 – Found as 'Rechargeable Torch':**

The item no 23 was declared under heading85131010.

In this regard, relevant part of CTH 8513, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 16**

| CTH | | Unit | BCD |
|---|---|---|---|
| 8513 | Portable Electric Lamps Designed To FunctionBy Their Own Source Of Energy (For ExampleDry Batteries, Accumulators, Magnetos), OtherThan Lighting Equipment Of Heading 8512 | | |
| 851310 | Lamps | u | 10% |
| 85131010 | Torch | u | 10% |

Accordingly, **RechargeableTorch**appears to be appropriately classified under **CTH 85131010**.

9.A.16**Item No 24 – Declared as PVC Beads -** Not Found.

9.A.17 **Undeclared Item – Sl. No A of Annexure III i.e. Found as'Archery Set'**

Upon examination and subsequent scrutiny of the samples, it appears that the

'Archery Set' is a Toy.

As per the Customs Tariff Act, 1975 the item **Toys** is classifiable under Section 95030020.

In this regard, relevant part of CTH 9503 is reproduced below:

**TABLE 17**

| CTH | | Unit | BCD |
|---|---|---|---|
| 9503 | Tricycles, Scooters, Pedal Cars And Similar Wheeled Toys; Dolls' Carriages; Dolls; Other Toys; Reduced-Size ("Scale") Models And Similar Recreational Models, Working Or Not; Puzzles Of All kinds | | |
| 9503 00 | Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds: | | |
| 9503 00 10 | Electronic | u | 70% |
| 9503 00 20 | Non electronic | u | 70% |

Therefore, **'Archery Set (Toys)'** appears to be appropriately classifiable under **CTH 95030020**.

As per **Sl. No 591** of **CBIC Jumbo notification 50/2017- Cus dated 30.06.2017**, as amended time to time, the said item is eligible for duty (BCD) benefit and the **applicable BCD** on those item should be **25%.**

**9.A.18Undeclared Item – Sl. No B, D to J of Annexure III i.e. found as 'Parts of Lighter':**

As per the Customs Tariff Act, 1975 the item'**Parts of Lighter**' is classifiable under Section 96139000.

In this regard, relevant part of CTH 9613is reproduced below:

**TABLE 18**

| CTH | | Unit | BCD |
|---|---|---|---|
| 9613 | Cigarette Lighters And Other Lighters, WhetherOr Not Mechanical Or Electrical, And PartsThereof Other Than Flints And Wicks | | |
| 9613 10 00 | Pocket lighters, gas fuelled, non-refillable | U | 20% |
| 9613 20 00 | Pocket lighters, gas fuelled, refillable | U | 20% |
| .... | ... | .... | ..... |
| 9613 90 00 | Parts | U | 20% |

Therefore, '**Plastic Body with Nozzle (Parts of Lighter)**' appear to be appropriately classifiable under **CTH 96139000**.

9.A.19**Undeclared Item – Sl. No C of Annexure III i.e. Found as 'San Resin':**

As per the Customs Tariff Act, 1975 the item '**San Resin**' is classifiable under Section 3903 2000.

In this regard, relevant part of CTH 3903 is reproduced below:

**TABLE 19**

| CTH | | Unit | BCD |
|---|---|---|---|
| 3903 | Polymers Of Styrene, In Primary Forms | | |
| | Polystyrene | | |
| 3903 11 00 | Expansible | Kg | 7.5% |
| .... | .... | .... | .... |
| 3903 20 00 | Styrene-acrylonitrile (SAN) copolymers | Kg | 7.5% |

Therefore, 'San Resin' appear to be appropriately classifiable under **CTH 3903 2000.**

**9.B Classification Aspect for the Bill of Entry No 8217266 dated 06.02.2025:**

Classification of the item imported vide Bill of Entry No.**8441590 dated 19.02.2025** has been scrutinized vis-a-vis Customs Tariff Act, 1975.

**9.B.1 Item No 1 - Found as 'Screw Driver (Assorted Sizes)':**

The item, 'Screw Driver (Assorted Sizes)'was declared under heading 82054000.

In this regard, relevant part of CTH 8205, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 20**

| CTH | | Unit | BCD |
|---|---|---|---|
| 8205 | Hand Tools (Including Glaziers' Diamonds),Not Elsewhere Specified Or Included; BlowLamps; Vices; Clamps And The Like, Other ThanAccessories For And Parts Of, Machine-ToolsOr Water -Jet Cutting Machi Nes; Anvils;Portable Forges; Hand-Or Pedal-OperatedGrinding Wheels With Frameworks | | |
| 8205 10 00 | Drilling, threading or tapping tools | u | 10% |
| .... | .... | .... | .... |
| 82054000 | Screwdrivers | u | 10% |

Accordingly,'**Screw Driver (Assorted Sizes)**'appears to be appropriately classified under **CTH 8205 4000**.

**9.B.2. Item No 2 - Found as 'Water Sprayer'**:

The item, **'Water Sprayer'** was declared under heading 84244900.

In this regard, relevant part of CTH 8424 as per the Customs Tariff Act, 1975 is reproduced below:

**TABLE 21**

| CTH | | Unit | BCD |
|---|---|---|---|
| 8424 | Mechanical Appliances (Whether Or Not Hand-Operated) For Projecting, Dispersing OrSprayingLiquidsOr Powders; FireExtinguishers, Whether Or Not Charged; SprayGuns And Similar Appliances; Steam Or SandBlasting Machines And Similar Jet ProjectingMachines | | |
| 84241000 | Fire extinguishers, whether or not charged | u | 7.5% |
| .... | ..... | .... | .... |
| 8424 30 00 | Steam or sand blasting machines and similar jetprojecting machines | u | 7.5% |
| | Agricultural or horticultural sprayers: | | |
| 8424 41 00 | Portable sprayers | u | 7.5% |
| 8424 49 00 | Other | u | 7.5% |

Therefore, **'Water Sprayer'** appears to be appropriately classifiable under **CTH 84244900**.

**9.B. 3. Item No 3 - Found as 'Ruler'**:

The item '**Ruler**' was declared under heading 83089099.

However, it appears that the correct classification of the goods is 39269099.

In this regard, relevant part of CTH 3926, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 22**

| CTH | | Unit | BCD |
|---|---|---|---|
| 3926 | Other Articles Of Plastics And Articles Of Other Materials Of Headings 3901 To 3914 | | |
| 3926 10 | Office or school supplies | | |
| | Office supplies of a kind classified as stationery other than pins, clips, and writing instruments | | |
| 3926 1010 | Of polyurethane foam | kg | 15% |
| .... | ..... | ... | .... |
| 39269099 | Other | kg | 15% |

Therefore, **Ruler** appears to be appropriately classified under **CTH 39269099.**

9.B.4. **Item No 4 - Found as 'Toothpick Wooden':**

The item **'Toothpick Wooden'** was declared under heading 46019900.

In this regard, relevant part of CTH **4601** as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 23**

| CTH | | Unit | BCD |
|---|---|---|---|
| 4601 | Plaits And Similar Products Of Plaiting Materials, Whether Or Not Assembled Into Strips ; Plaiting Materials, Plaits And Similar Products Of Plaiting Materials, Bound Together In Parallel Strands Or Woven, In Sheet Form, Whether Or Not Being Finished Articles (For Example, Mats, Matting, Screens) | | |
| | Mats, matting and screens of vegetable materials | | |
| 4601 21 00 | Of bamboo | Kg | 10% |
| 4601 22 00 | Of rattan | Kg | 10% |
| .... | ..... | .... | ..... |
| 4601 99 00 | Other | Kg | 10% |

Therefore, **'Toothpick Wooden'** appears to be appropriately classified under **CTH 46019900.**

**9.B.5Item No 5 – Found as 'Duster':**

The item **'Duster'** was declared under heading 9603 2900.

In this regard, relevant part of CTH 9603, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 24**

| CTH | | Unit | BCD |
|---|---|---|---|
| 9603 | Brooms, Brushes (Including Brushes ConstitutingParts Of Machines, Appliances Or Vehicles), Hand-Operated Mechanical Floor Sweepers, NotMotorised, Mops And Feather Dusters; PreparedKnots And Tufts For Broom Or Brush Making; PaintPads And Rollers; Squeegees (Other Than RollerSqueegees) | | |
| 9603 10 00 | Brooms and brushes, consisting of twigs orother vegetable materials, bound togetherwith or without handles | u | 20% |
| | Tooth brushes, shaving brushes, hair brushes, nailbrushes, eyelash brushes and other toilet brushesfor use on the person, including such brushesconstituting parts of appliances : | | |
| 9603 21 00 | Tooth brushes including dental-plate brushes | u | 20% |
| 9603 29 00 | Other | u | 20% |

Therefore, **Duster** appears to be appropriately classified under **CTH** 9603 2900.

**9.B.6Item No 6 – Found as 'Multifunctional LED Searchlight', Item No 7 - Found as 'Rechargeable LED Head Lamp' and Item No 8 – Found as 'Rechargeable LED Torch':**

The item **Multifunctional LED Searchlight, Rechargeable LED Head Lamp and Rechargeable LED Torch** were declared under heading 8513 1010.

In this regard, relevant part of CTH 8513, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 25**

| CTH | | Unit | BCD |
|---|---|---|---|
| 8513 | Portable Electric Lamps Designed To FunctionBy Their Own Source Of Energy (For Example,Dry Batteries, Accumulators, Magnetos), OtherThan Lighting Equipment Of Heading 8512 | | |
| 851310 | Lamps | u | 10% |
| 85131010 | Torch | u | 10% |

Accordingly, **Multifunctional LED Searchlight, Rechargeable LED Head Lamp and Rechargeable LED Torch** appear to be appropriately classified under **CTH 8513 1010**.

**9.B.7 Item No 9 - Found as 'Multifunctional Portable Solar Light (Model - GD-C10)':**

The item, **'Multifunctional Portable Solar Light (Model - GD-C10)'**was declared under heading 9405 5000.

In this regard, relevant part of CTH 9405, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 26**

| CTH | | Unit | BCD |
|---|---|---|---|
| 9405 | Luminaires And Lighting FittingsIncluding Searchlights And Spot-Lights And Parts Thereof, NotElsewhere Specified Or Included;Illuminated Signs, IlluminatedName-Plates and The Like, HavingA Permanently Fixed Light Source,and Parts Thereof Not ElsewhereSpecified Or Included | | |
| 9405 50 00 | Non-electrical luminaires and lighting fittings | u | 25% |

Accordingly, **'Multifunctional Portable Solar Light (Model - GD-C10)'**appears to be appropriately classified under **CTH 9405 5000**.

**9.B.8 Item No 10 - Found as 'Marker (12 Pcs)':**

The item, **'Marker (12Pcs)'**was declared under heading 96081099.

In this regard, relevant part of CTH 9608, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 27**

| CTH | | Unit | BCD |
|---|---|---|---|
| 9608 | Ball Point Pens; Felt Tipped And Other Porous-Tipped Pens And Markers; Fountain Pens;Stylograph Pens And Other Pens; DuplicatingStylos; Propelling Or Sliding Pencils; PenHolders, Pencil Holders And Similar Holders;Parts (Including Caps And Clips) Of The ForegoingArticles, Other Than Those Of Heading 9609 | | |
| 9608 10 | Ball Point Pens | | |
| | With liquid ink (for rolling ball pen) | | |
| 9608 10 11 | High value ball point pens (US $ 100 and above c.i.f. per unit) | u | 10% |
| .... | .... | .... | .... |
| 9608 1099 | Others | u | 10% |

Accordingly, **'Marker'**appears to be appropriately classified under **CTH 9608 1099.**

**9.B.9.Item No 11 - Found as 'Pencil Pouch' and Item No 12 – Found as 'Pencil Box':**

The item '**Pencil Pouch and Pencil Box'**was declared under heading9608 9910 and 9608 9990 respectively.

In this regard, relevant part of CTH 9608, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 28**

| CTH | | Unit | BCD |
|---|---|---|---|
| 9608 | Ball Point Pens; Felt Tipped And Other Porous-TippedPensAndMarkers ;Fountain PENs;Stylograph Pens And Other Pens; DuplicatingStylos; Propelling Or Sliding Pencils; Pen<br>Holders, Pencil Holders And Similar Holders;Parts (Including Caps And Clips) Of The ForegoingArticles, Other Than Those Of Heading 9609 | | |
| 9608 99 | Other : | | |
| 9608 99 10 | Pen holders, pencil holders and similar holders | Kg | 10% |
| 9608 99 90 | Other | Kg | 10% |

Therefore, **Pencil Pouch and Pencil Box**appear to be appropriately classified under

**CTH** 9608 9910 and 9608 9990 respectively.

**9.B.10.Item No 13 - Found as 'Plastic Storage Bag'**:

The item no 13 i.e. found as 'Plastic Storage Bag' was declared under heading42022290.

In this regard, relevant part of CTH 4202 as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 29**

| CTH | | Unit | BCD |
|---|---|---|---|
| 4202 | Trunks, Suit-Cases, Vanity-Cases, Executive-Cases , Brief - Cases, SchoolSatchels,Spectacle Cases, Binocular Cases, CameraCases, Musical Instrument Cases, Gun CasesHolsters And Similar Containers;Travelling - Bags, Insulated Food OrBever Ages Bags, Toilet Bags, Rucksacks,Handbags, Shopping-Bags, Wallets, Purses,Map - Cases, Cigarette - Cases, Tobacco -Pouches, Tool Bags, Sports Bags, Bottle-Cases, Jewellery Boxes, Powder – Boxes, Cutlery Cases And Similar Containers, OfL Eather Or Of Composition Leather, OfSheeting Of Plastics, Of Textile Materials,OfVulcanisedFibre Or Of Paperboard, OrWholly Or Mainly Covered With SuchMaterials Or With Paper | | |
| | Trunk\s, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similarcontainers | | |
| 4202 11 | With outer surface of leather or of compositionleather | | |
| 4202 11 10 | Travel goods (trunks, suit-cases, sports bagsand other similar items ) of leather | u | 15% |
| .... | .... | .... | .... |
| 4202 22 | With outer surface of sheeting of plastics orof textile materials : | | |
| .... | ..... | ..... | ..... |
| 4202 22 90 | Other | u | 15% |

Therefore, '**Plastic Storage Bag**'appears to be appropriately classified under **CTH 4202 2290.**

**9.B.11 Item No 14 - Found as 'Slider' and Item No 18 – Found as 'Zipper Tape'**:

The item No 14 i.e. '**Slider**' and item no 18 i.e. '**Zipper Tape**' were declared under heading96071190.

In this regard, relevant part of CTH 9607, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 30**

| CTH | | Unit | BCD |
|---|---|---|---|
| 9607 | Slide Fasteners And Parts Thereof | | |
| | Slide fasteners | | |
| 9607 11 | Fitted with chain scoops of base metal : | | |
| 9607 11 10 | Zip fasteners | Kg | 10% |
| 9607 11 90 | Other | Kg | 10% |

Therefore, **'Slider' and 'Zipper Tape'** appear to be appropriately classified under **CTH 9607 1190**

**9.B.12. Item No 15- Found as 'Button':**

The item 'Button' was declared under Section 9606 2100.

In this regard, relevant part of CTH 9606, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 31**

| CTH | | Unit | BCD |
|---|---|---|---|
| 9606 | Buttons, Press-Fasteners, Snap-Fasteners AndPress-Studs, Button Moulds And Other Parts OfHese Articles; Button Blanks | | |
| 960610 | Press-fasteners, snap-fasteners and press-studs and parts thereof | | |
| 96061010 | Press-fasteners, snap-fasteners and press-stud | Kg | 10% |
| 9606 10 20 | Parts | Kg | 10% |
| | Buttons | | |
| 9606 21 00 | Of plastics, not covered with textile material | Kg | 10% |

Therefore, **'Buttons'** appears to be appropriately classified under **CTH 96062100**.

**9.B.13. Item No 16 - Found as 'Slider Metal Mould':**

The item **'Slider Metal Mould'** was declared under Section 8480 1000.

In this regard, relevant part of CTH 8480, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 32**

| CTH | | Unit | BCD |
|---|---|---|---|
| 8480 | Moulding Boxes For Metal Foundry; Mould Bases; Moulding Patterns; Moulds For Metal (Other Than Ingot Moulds), Metal Carbides, Glass, Mineral Materials, Rubber Or Plastics | | |
| 84801000 | Moulding boxes for metal foundry | Kg | 7.5% |

Therefore, **'Slider Metal Mould'**appear to be appropriately classified under **CTH 8480 1000.**

**9.B.14. Item No 17 - Found as 'Slider Assembling Machine':**

The item 'Slider Assembling Machine' was declared under Section 8463 9090.

In this regard, relevant part of CTH 8463, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 33**

| CTH | | Unit | BCD |
|---|---|---|---|
| 8463 | Other Machine-Tools For Working Metal, Or Cermets, Without Removing Material | | |
| 8463 10 | Draw-benches for bars, tubes, profiles, wire or the like | | |
| 8463 10 10 | Wire and metal ribbon drawing machines | u | 7.5% |
| .... | .... | .... | .... |
| 8463 90 90 | Other | u | 7.5% |

Therefore, 'Slider Assembling Machine' appear to be appropriately classified under **CTH 8463 9090.**

**9.B.15Item No 19 - Found as 'PVC Mat' and Item No 20 – Found as 'Plastic Trampoline'**:

The item No 19 i.e. **'PVC Mat'** and item no 20 i.e. **'Plastic Trampoline'** were declared under heading 3926 9099.

In this regard, relevant part of CTH 3926, as per the Customs Tariff Act, 1975, is reproduced below:

**TABLE 34**

| CTH | | Unit | BCD |
|---|---|---|---|
| 3926 | Other Articles Of Plastics And Articles Of Other Materials Of Headings 3901 To 3914 | | |
| 3926 10 | Office or school supplies | | |
| | Office supplies of a kind classified as stationery other than pins, clips, and writing instruments | | |
| 3926 1010 | Of polyurethane foam | kg | 15% |
| .... | ..... | ... | .... |
| 39269099 | Other | kg | 15% |

Therefore, **'PVC Mat' and 'Plastic Trampoline'** appear to be appropriately classified under **CTH 3926 9099**.

**9.B.16Item No 21 - Found as 'Set of Sunglasses, Ball, Stick, Sticker, Training Disc for Medical Therapy etc'**

The item no 21 declared as **'House Hold Items'**was declared under Section 39269099.

During examination the item was found as **'Set of Sunglasses, Ball, Stick, Sticker, Training Disc for Medical Therapy etc'**.Upon perusal of the photographs, it appears that the item no 21 is basically to be used as Household items for the Blind People.

As per the Customs Tariff Act, 1975 the item aforementioned itemis classifiable under Section 39269099.

In this regard, relevant part of CTH 3926 is reproduced below:

**TABLE 35**

| **CTH** | | **Unit** | **BCD** |
|---|---|---|---|
| **3926** | Other Articles Of Plastics And Articles Of Other Materials Of Headings 3901 To 3914 | | |
| **3926 10** | Office or school supplies | | |
| | Office supplies of a kind classified as stationery other than pins, clips, and writing instruments | | |
| **3926 1010** | Of polyurethane foam | **kg** | **15%** |
| .... | ..... | ... | .... |
| **39269099** | Other | **kg** | **15%** |

Therefore, "**'Set of Sunglasses, Ball, Stick, Sticker, Training Disc for Medical Therapy etc' i.e. 'Household items for Blind People'** appears to be appropriately classifiable under **CTH 39269099.**

**9.B.17Item No 22 – Declared as PVC Beads** - Not Found.

**9.B.18Undeclared Item – Found as 'Plastic Body With Nozzle (Parts of Lighter)'**

As per the Customs Tariff Act, 1975 the item**'Plastic Body With Nozzle (Parts of Lighter)'** is classifiable under Section 9613 9000.

In this regard, relevant part of CTH 9613 is reproduced below:

**TABLE 36**

| CTH | | Unit | BCD |
|---|---|---|---|
| 9613 | Cigarette Lighters And Other Lighters, Whether Or Not Mechanical Or Electrical, And Parts Thereof Other Than Flints And Wicks | | |
| 9613 10 00 | Pocket lighters, gas fuelled, non-refillable | u | 20% |
| 9613 20 00 | Pocket lighters, gas fuelled, refillable | u | 20% |
| .... | ... | .... | ..... |
| 9613 90 00 | Parts | u | 20% |

Therefore, '**Plastic Body With Nozzle (Parts of Lighter)**' appear to be appropriately classifiable under **CTH 9613 9000**.

**10.VALUATION:**

- In view of 'Determination of the method of valuation' as laid down in the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (in short 'the CVR, 2007') read with Section 14 of the Customs Act, 1962 regarding 'Valuation of goods', valuation aspect for undeclared item has been scrutinized.

**10.A. Valuation Aspects for the Bill of Entry No 8216946 dated 06.02.2025:**

- The importer, **M/sSteel Syndicate (IEC:0203001095)** is unable to provide the proof bank remittance made towards the foreign supplier in respect of the consignment under **Bill of Entry No.8217266 dated 06.02.2025. Hence,** as per the **Rule 12** of the**Customs Valuation (Determination of Value of Imported Goods) Rules, 2007**, the declared transaction value has been rejected.

**10.A.1** Valuation of the Item No 1 to 3, 6 to 15, 17 to 20, 22 and 23 of Annexure III:

- The unit assessable value of these goods appears liable to be re-determined under Sub-Rule (4) of Rule 3 of the CVR, 2007 by proceeding sequentially through Rule 4 to 9. In this connection, Sub-Rule (3) of Rule 4 of the CVR, 2007 regarding 'Transaction value of identical goods' stipulates that – '*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.*' Further, Sub-Rule (2) of Rule 5 of CVR, 2007 regarding 'Transaction value of similar goods' stipulates that – '*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.*'

- Upon scrutiny and analysis of the data relating to contemporaneous import of goods available in ICES and NIDB, it is seen that no data pertaining to identical goods, as defined under Rule 2(1)(d) of the CVR, 2007, is available. As such, value of these goods cannot be determined under Rule 4 of the CVR, 2007.

- Subsequently, data pertaining to contemporaneous import of <u>similar goods</u>wasretrievedfrom ICES. Upon scrutiny, the declared unit value i.r.o the Item No 1 to 3, 6 to 15, 17 to 20, 22 and 23 in the Bill of Entry No. **8216946 dated 06.02.2025** appear to be admissible.

**10.A.2 <u>Valuation of the Item No 4 of Annexure III:</u>**

- Upon scrutiny and analysis of the data relating to contemporaneous import of goods available in NIDB and ICES, it is seen that no data pertaining to identical goods, as defined under Rule 2(1)(d) of the CVR, 2007, is available-. As such, value of these goods cannot be determined under Rule 4 of the CVR, 2007.

- Subsequently, data pertaining to the contemporaneous import of <u>similar goods</u>has been retrieved from NIDB & ICES and some data regarding import of the similar goods have been found. The aforesaid data has been illustrated in the table below:

**TABLE 37**

| Sl. No | Bill of Entry No and Date | Description of the Goods | Country of Origin | Customs Location | CTH | Quantity | Unit Assessable Value in Rs. | Unit Assessable Value in $ | Exchange Rate |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 5364832 dated 01.09.2024 | Make Up Sponge /Empty Powder Puff (Made Of Rubber)(Qty. 83.33 Grs @ $1.133/Grs) | CN | INCCU1 | 40169990 | 118 Kgs | 67.889 | 0.800109 | 1USD = 84.85 INR |
| 2 | 5062992 dated 14.08.2024 | Make Up Sponge / Empty Powder Puff (Made Of Rubber) (6 Pcs Each Pkt) (Qty. 50 Grs @ $ 2.49/Grs) | CN | INCCU1 | 40169990 | 156 Kgs | 67.788 | 0.801282 | 1USD = 84.6 INR |
| 3 | 7621178 dated 04.01.2025 | Make Up Sponge /Empty Powder Puff (Made Of Rubber)(Qty. 833.33 Grs @ $1.13/GRS) | CN | INCCU1 | 40169990 | 1175 Kgs | 72.873 | 0.801419 | 1USD = 86.6 INR |

Accordingly, unit assessable value for the item no 4 i.e. 'Make up Sponge' of the instant Bill of Entry is found to be **$0.800109/Kgs** in compliance with the definition of 'Similar goods' as per CVR(Import), 2007. However, the declared value for the item no 4 is **$0.8673/Kgs**. Hence, the declared value appears to be reasonable.

**10.A.3 Valuation of the Item No 5 i.e. found as 'Strainer Basket' of Annexure III:**

- Upon scrutiny and analysis of the data relating to contemporaneous import of goods available in NIDB and ICES, it is seen that no data pertaining to identical goods, as defined under Rule 2(1)(d) of the CVR, 2007, is available-. As such, value of these goods cannot be determined under Rule 4 of the CVR, 2007.

- Subsequently, data pertaining to contemporaneous import of similar goods in the past 6 months has been retrieved from ICES. The aforesaid data has been illustrated in the table below:

**TABLE 38**

| Sl. No | Bill of Entry No and Date | Description of the Goods | Country of Origin | Customs Location | CTH | Quantity | Unit Assessable Value in Rs. | Unit Assessable Value in $ | Exchange Rate |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 8007918 dated 25.01.2025 | Iron Basket | CN | INC CU1 | 7323 9990 | 5000 Pcs | 10.57 | 0.12135 | 1USD = 87.1 INR |
| 2 | 6942655 dated 28.11.2024 | Iron Basket | CN | INC CU1 | 7323 9990 | 5000 Pcs | 10.357 | 0.1215 | 1USD = 85.35 INR |
| 3 | 5427158 dated 04.09.2024 | Basket Assorted | CN | INC CU1 | 7323 9990 | 4692 Pcs | 16.97 | 0.2 | 1USD = 84.85 INR |

Accordingly, unit assessable value for the item no 5 i.e. 'Strainer Basket' of the instant Bill of Entry is found to be **$0.12135/Pcs** in compliance with the definition of 'Similar goods' as per CVR(Import), 2007.

Accordingly, unit assessable value for the item no 5 i.e. 'Strainer Basket' of the instant Bill of Entry appears to **be $0.12135/Pcs.**

**10.A.4 <u>Valuation of the Item No 16 i.e. found as 'Table Tennis Practice Set (Toys)' and Valuation of the Undeclared item, mentioned at Sl. No A of Annexure III i.e. found as 'Archery Set (Toys)':</u>**

- Upon scrutiny and analysis of the data relating to contemporaneous import of goods available in NIDB and ICES, it is seen that no data pertaining to identical goods, as defined under Rule 2(1)(d) of the CVR, 2007, is available-. As such, value of these goods cannot be determined under Rule 4 of the CVR, 2007.

- Subsequently, data pertaining to contemporaneous import of similar goods in the past 6 months has been retrieved from NIDB. The aforesaid data has been illustrated in the table below:

**TABLE 39**

| Sl. No | Bill of Entry No and Date | Description of the Goods | Country of Origin | Customs Location | CTH | Quantity | Unit Assessable Value in Rs. | Unit Assessable Value in $ | Exchange Rate |
|---|---|---|---|---|---|---|---|---|---|
| **1** | 8053037 dated 28.01.2025 | F7266USE0 Ner Gelfire Hopper Orange (Age 14+) (Various Toys And Play Items) (Non Electronic) | CN | INNSA1 | 95030020 | 297 Nos | 125.61 | 1.4421 | 1USD = 87.1 INR |
| **2** | 8151114 dated 03.02.2025 | Adult Scooter (Model Code:8377410) (Item Code: 2160940) (Po Number:4521995628) (Coo:B25ma4w4uh3x1002) | CN | INCJJ6 | 95030020 | 600 Nos | 4712.81 | 54.11 | 1USD = 87.1 INR |

Accordingly, unit assessable value for the item no 10 i.e. **'Table Tennis Practice Set (Toys)' and Undeclared item**, mentioned at Sl. No A **i.e. found as 'Archery Set** (Toys)'of the instant Bill of Entry is found to be **$1.4421**/Pcs in compliance with the definition of 'Similar goods' as per CVR(Import), 2007.

**10.A.5 Valuation of the Item No 21 i.e. found as 'Vase of Three Pieces in One Set Made of Clay':**

Upon scrutiny and analysis of the data relating to contemporaneous import of goods available in NIDB and ICES, it is seen that no data pertaining to identical goods, as defined under Rule 2(1)(d) of the CVR, 2007, is available-. As such, value of these goods cannot be determined under Rule 4 of the CVR, 2007.

- Subsequently, data pertaining to contemporaneous import of similar goods in the past 6 months has been retrieved from NIDB. The aforesaid data has been illustrated in the table below:

**TABLE 40**

| Sl. No | Bill of Entry No and Date | Description of the Goods | Country of Origin | Customs Location | CTH | Quantity | Unit Assessable Value in Rs. | Unit Assessable Value in $ | Exchange Rate |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 5365366 dated 01.09.2024 | FLOWERPOT | CN | INMAA1 | 69120040 | 17 Nos | 762.8 | 8.99 | 1USD = 84.85 INR |

Accordingly, unit assessable value for the item no 21 i.e. 'Vase of Three Pieces in One Set Made of Clay' of the instant Bill of Entry is found to be **$8.99**/Nos in compliance with the definition of 'Similar goods' as per CVR(Import), 2007. However, the declared value of the impugned goods is **$10/Pcs**, hence, the declared value seems to be reasonable.

**10.A.6 <u>Valuation of the Undeclared item, mentioned at Sl. No B of Annexure III i.e. found as 'Plastic Body With Nozzle (Parts of Lighter)':</u>**

- Upon scrutiny and analysis of the data relating to contemporaneous import of goods available in NIDB and ICES, it is seen that no data pertaining to identical goods, as defined under Rule 2(1)(d) of the CVR, 2007, is available-. As such, value of these goods cannot be determined under Rule 4 of the CVR, 2007.

- Subsequently, data pertaining to contemporaneous import of similar goods in the past 6 months has been retrieved from ICES. The aforesaid data has been illustrated in the table below:

**TABLE 41**

| Sl. No | Bill of Entry No and Date | Description of the Goods | Country of Origin | Customs Location | CTH | Quantity | Unit Assessable Value in Rs. | Unit Assessable Value in $ | Exchange Rate |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 5719585 dated 21.09.2024 | Empty Plastic Lighter Body(Lighter Spare Parts) | CN | INCCU1 | 96139000 | 29,00,000 Pcs/19163.41 Kgs | 0.5076/ Pcs; 76.815/Kgs | $0.006/ pcs; $0.908/ kgs | 1USD = 84.6 INR |
| 2 | 8458462 dated 20.02.2025 | Plastic Tank ( Gas Tank Without Gas ( Model-Camplite Gt) Ct Ns 300 Parts Of Lighter | CN | INGHR6 | 96139000 | 3,00,000 Pcs | 1.19/ Pcs | $0.0136 /Pcs | 1USD =87.75 INR |

In the instant consignment only **5,20,000 Pieces** of the subject item is imported. Even though **$0.006 /Pcs**is the lowest value, it may be seen that the quantity of the said bill of entry is 29,00,000Pcs and is not comparable with that of instant consignment. Accordingly, unit assessable value for the undeclared item of the instant Bill of Entry may be considered to be**$0.0136/Pcsin compliance with the definition of 'Similar goods' as per CVR(Import), 2007.**

Accordingly, unit assessable value for the **undeclared item i.e. 'Plastic Body With Nozzle (Parts of Lighter)'** of the instant Bill of Entry appears to **be $0.0136 /Pcs.**

**10.A.7 <u>Valuation of the Undeclared item, mentioned at Sl. No C of Annexure III i.e. found as 'SAN Resin':</u>**

- Upon scrutiny and analysis of the data relating to contemporaneous import of goods available in NIDB and ICES, it is seen that no data pertaining to identical goods, as defined under Rule 2(1)(d) of the CVR, 2007, is available-. As such, value of these goods cannot be determined under Rule 4 of the CVR, 2007.
- Subsequently, data pertaining to contemporaneous import of <u>similar goods </u>in

the past 6 months has been retrieved from ICES. The aforesaid data has been illustrated in the table below:

**TABLE 42**

| Sl. No | Bill of Entry No and Date | Description of the Goods | Country of Origin | Customs Location | CTH | Quantity | Unit Assessable Value in Rs. | Unit Assessable Value in$ | Exchange Rate |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 7643570 dated 06.01.2025 | SAN | CN | INCCU1 | 39032000 | 17225 Kgs | 60.62 | 0.7 | 1USD = 86.6 INR |

**Accordingly, unit assessable value for the said undeclared item of the instant Bill of Entry appears to be $0.7 /Kgs.**

**10.A.8. <u>Valuation of the Undeclared item, mentioned at Sl. No D to J of Annexure III i.e. found as 'Parts of Lighter (Wind Cap, Pusher, Piezo etc)':</u>**

Upon scrutiny and analysis of the data relating to contemporaneous import of goods available in NIDB and ICES, it is seen that no data pertaining to identical goods, as defined under Rule 2(1)(d) of the CVR, 2007, is available-. As such, value of these goods cannot be determined under Rule 4 of the CVR, 2007.

Subsequently, data pertaining to contemporaneous import of <u>similar goods</u> in the past 6 months has been retrieved from ICES. The aforesaid data has been illustrated in the table below:

**TABLE 43**

| Sl. No | Bill of Entry No and Date | Description of the Goods | Country of Origin | Customs Location | CTH | Quantity | Unit Assessable Value in Rs. | Unit Assessable Value in $ | Exchange Rate |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 6227247 dated 19.10.2024 | Parts Of Lighter (Electron, Spacer, Nozzle, Spring, Lever, Fire Adjust Ring, Pusher, Wind Cover) | CN | INCCU1 | 96139000 | 11030 Kgs | 55.84 | 0.6575 | 1USD = 84.95 INR |
| 2 | 5673446 dated 18.09.2024 | Spare Parts | CN | INCCU1 | 96139000 | 1869 Kgs | 66.22 | 0.78 | 1USD = 84.9 INR |

Accordingly, **unit assessable value** for the said undeclared item of the instant Bill of Entry appears to be **$0.6575 /Kgs.**

**10.B. Valuation Aspects for the Bill of Entry No 8217266 dated 06.02.2025:**

The importer, **M/s Steel Syndicate (IEC:0203001095)** is unable to provide the proof bank remittance made towards the foreign supplier in respect of the consignment under **Bill of Entry No. 8217266 dated 06.02.2025. Hence,** as per the **Rule 12** of the **Customs Valuation (Determination of Value of Imported Goods) Rules, 2007**, the declared transaction value has been rejected.

**10.B.1<u>Valuation of the Item No 1, 2, 4 to 21 of Annexure IV:</u>**

- The unit assessable value of these goods appears liable to be re-determined under Sub-Rule (4) of Rule 3 of the CVR, 2007 by proceeding sequentially through Rule 4 to 9. In this connection, Sub-Rule (3) of Rule 4 of the CVR, 2007 regarding 'Transaction value of identical goods' stipulates that – '*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.*' Further, Sub-Rule (2) of Rule 5 of CVR, 2007 regarding 'Transaction value of similar goods' stipulates that – '*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.'*

- Upon scrutiny and analysis of the data relating to contemporaneous import of goods available in ICES and NIDB, it is seen that no data pertaining to identical goods, as defined under Rule 2(1)(d) of the CVR, 2007, is available. As such, value of these goods cannot be determined under Rule 4 of the CVR, 2007.

- Subsequently, data pertaining to contemporaneous import of similar goods was retrieved from ICES. Upon scrutiny, the declared unit value i.r.o the Item No **1, 2, 4 to 21** in the Bill of Entry No. **8217266 dated 06.02.2025** appears to be admissible.

**10.B.2 Valuation of the Item No 3 of Annexure IV:**

- Upon scrutiny and analysis of the data relating to contemporaneous import of goods available in NIDB and ICES, it is seen that no data pertaining to identical goods, as defined under Rule 2(1)(d) of the CVR, 2007, is available-. As such, value of these goods cannot be determined under Rule 4 of the CVR, 2007.

- Subsequently, data pertaining to the contemporaneous import of similar goodshas been retrieved from NIDB & ICES and some data regarding import of the similar goods have been found. The aforesaid data has been illustrated in the table below:

**TABLE 44**

| Sl. No | Bill of Entry No and Date | Description of the Goods | Country of Origin | Customs Location | CTH | Quantity | Unit Assessable Value in Rs. | Unit Assessable Value in $ | Exchange Rate |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 7601145 dated 03.01.2025 | Ruler | CN | INC CU1 | 3926 9099 | 2041.67 DOZ / 464 Kgs | 45.73 | 0.528 | 1USD = 86.6 INR |
| 2 | 7747785 dated 12.01.2025 | Stationery Plastic Ruler (145.84 GRS) | CN | INC CU1 | 3926 9099 | 453 Kgs | 69.28 | 0.80 | 1USD = 86.6 INR |
| 3 | 5738440 dated 21.09.2024 | Stencil Designer Ruler (Ordinary U/B) (Total Qty 104.17 Grsusd @ 2.50/- Grs) | CN | INC CU1 | 3926 9099 | 326 Kgs | 67.58 | 0.798865 | 1USD = 84.6 INR |

Accordingly, unit assessable value for the **item no 3** of the instant Bill of Entry may be considered to be**$0.528/Kgs** in compliance with the definition of **'Similar goods' as per CVR(Import), 2007.** It may please be noted that the above-mentioned consignment is also imported by the subject importer.

Accordingly, **unit assessable value** for the **item no 3** of the **Bill of Entry No 8217266 dated 06.02.2025** appears to **be $0.528/Kgs.**

**10.B.3 <u>Valuation of the Undeclared item i.e. found as 'Plastic Body With Nozzle (Parts of Lighter)' of Annexure IV:</u>**

- Upon scrutiny and analysis of the data relating to contemporaneous import of goods available in NIDB and ICES, it is seen that no data pertaining to identical goods, as defined under Rule 2(1)(d) of the CVR, 2007, is available-. As such, value of these goods cannot be determined under Rule 4 of the CVR, 2007.
- Subsequently, data pertaining to contemporaneous import of <u>similar goods</u> in the past 6 months has been retrieved from ICES. The aforesaid data has been illustrated in

the table below:

**TABLE 45**

| Sl. No | Bill of Entry No and Date | Description of the Goods | Country of Origin | Customs Location | CTH | Quantity | Unit Assessable Value in Rs. | Unit Assessable Value in $ | Exchange Rate |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 5719585 dated 21.09.2024 | Empty Plastic Lighter Body(Lighter Spare Parts) | CN | INCCU1 | 96139000 | 29,00,000 Pcs/19163.41 Kgs | 0.5076/Pcs; 76.815/Kgs | $0.006/ pcs; $0.908/ kgs | 1USD = 84.6 INR |
| 2 | 8458462 dated 20.02.2025 | Plastic Tank ( Gas Tank Without Gas ( Model-Camplite Gt) Ct Ns 300 Parts Of Lighter | CN | INGHR6 | 96139000 | 3,00,000 Pcs | 1.19/ Pcs | $0.0136 /Pcs | 1USD =87.75 INR |

**Accordingly, unit assessable value for the said undeclared item of the instant Bill of Entry appears to be $0.006 /Pcs.**

In the instant consignment only **5,20,000 Pieces**of the subject item is imported. Even though **$0.006 /Pes**is the lowest value, it may be seen that the quantity of the said bill of entry is 29,00,000Pcs and is not comparable with that of instant consignment. Accordingly, unit assessable value for the undeclared item of the instant Bill of Entry may be considered to **be$0.0136/Pcsin compliance with the definition of 'Similar goods' as per CVR(Import), 2007.**

Accordingly, unit assessable value for the **undeclared item i.e. 'Plastic Body With Nozzle (Parts of Lighter)'** of the instant Bill of Entry appears to **be $0.0136 /Pcs.**

**11. Duty calculation:**

**11.A. Duty Calculation for Bill of Entry No 8216946 dated 06.02.2025:**

As per the findings of the examination, subsequent testing and Classification and Valuation of the impugned Goods, as discussed in Para 4A, Para 9A and Para 10A of the ongoing investigation report, the duty of impugned items under **Bill of Entry8216946 dated 06.02.2025** is to be calculated.

In connection to this, the applicable duty on the impugned goods is calculated and enclosed herewith as **Annexure V.**

Therefore, the re-determined assessable value for the consignment appears to be **₹11,96,284.44/- (apprx.)** (Rupees Eleven Lakh Ninety Six Thousand Two Hundred Eighty Four and Forty Four Paisa Only) against the declared assessable value **₹10,12,363/- (apprx.)** (Rupees Ten Lakh Twelve Thousand Three Hundred Sixty Three Only).

Hence, the recalculated duty of the said consignment is **₹4,35,153.15/-(apprx.)** (Rupees Four Lakh Thirty Five Thousand One Hundred Fifty Three and Fifteen PaisaOnly) against the self-calculated duty **₹3,22,778/- (apprx.)** (Rupees Three Lakh Twenty Two Thousand Seven Hundred Seventy Eight Only).

**11.B. Duty Calculation for Bill of Entry No 8217266 dated 06.02.2025:**

As per the findings of the examination, subsequent testing and Classification and Valuation of the impugned Goods, as discussed in Para 4B, Para 9B and Para 10B of the ongoing investigation report, the duty of impugned items under **Bill of Entry 8217266 dated 06.02.2025**is to be calculated.

In connection to this, the applicable duty on the impugned goods is calculated and enclosed herewith as **Annexure VI.**

Therefore, the re-determined assessable value for the consignment appears to be **₹13,37,277.58/-** (Rupees Thirteen Lakh Thirty Seven Thousand Two Hundred Seventy Seven and Fifty Eight Paisa only) against the declared assessable value **₹9,09,411/-** (apprx.) (Rupees Nine Lakh Nine Thousand Four Hundred Eleven only).

Hence, the recalculated duty of the said consignment is **₹4,92,788.62/-** (Rupees Four Lakh Ninety Two Thousand Seven Hundred Eighty Eight and Sixty Two Paisa only) against the self-calculated duty ₹2,77,555/- (apprx.) (Rupees Two Lakh Seventy Seven Thousand Five Hundred Fifty Five).

**12.Import Policy:**

**12.AImport Policy for the Goods covered Under Bill of Entry 8216946 dated 06.02.2025**

Considering the re-determined descriptions of the Items, as mentioned in Column B of the **Table of Annexure V**, relevant portions of import policy of the impugned item laid down by the DGFT have been reproduced below:

**TABLE 46**

| Sl. No | Correct Item Description (As per Findings) | Customs Tariff Head (CTH) | Description as per CTH | Import Policy | Policy Condition | Notification No. | Notification Date |
|---|---|---|---|---|---|---|---|
| A | B | C | D | E | F | G | H |
| 1 | Pen | 96081019 | Other | Free | --------- | --------- | --------- |
| 2 | Duster | 96032900 | Other | Free | --------- | --------- | --------- |
| 3 | Voltage Tester for testing AC Voltage from 100V to 500 V | 82079090 | Other | Free | --------- | --------- | --------- |
| 4 | Make up Sponge | 39269099 | Other | Free | --------- | --------- | --------- |
| 5 | **Strainer Basket** | 73239990 | Other | Free | subject to compulsory registration under SIMS | **DGFT Notification No 33/2015-20** | **28.09.2020** |
| 6 | Belt | 42034090 | Other | Free | --------- | --------- | --------- |
| 7 | Buckle | 83089019 | Other | Free | --------- | --------- | --------- |
| 8 | Marker Pen | 96081099 | Other | Free | --------- | --------- | --------- |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 9 | Water Colour Pen (24 Pcs) | 32139000 | Others | Free | --------- | --------- | --------- |
| 10 | Water Colour Pen (12 Pcs) | 32139000 | Others | Free | --------- | --------- | --------- |
| 11 | Sponge Painting Set | 96091000 | Pencils and crayons, with leads encase in a sheath | Free | --------- | --------- | --------- |
| 12 | Writing Board | 96100000 | Slates And Boards, With Writing Or Drawing Surfaces, Whether Or Not Framed | Free | --------- | --------- | --------- |
| 13 | Storage Box (Plastic) (Empty) | 39269099 | Other | Free | --------- | --------- | --------- |
| 14 | Gliter | 96081019 | Other | Free | --------- | --------- | --------- |
| 15 | Artificial Flower (in CKD Condition) | 67021090 | Other | Free | --------- | --------- | --------- |
| 16 | **Table Tennis Practice Set** | 95030020 | Non electronic | Free | BIS Standard IS 9873 (part I-III) | | |
| 17 | Water Bottle (Other than Feeding Bottle) | 39269099 | Other | Free | --------- | --------- | --------- |
| 18 | Umbrella (Assorted Size &Design) | 66019900 | Other | Free | --------- | --------- | --------- |
| 19 | Basket (3 Pcs) (Empty) | 39269099 | Other | Free | --------- | --------- | --------- |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 20 | Basket (2 Pcs) (Empty) | 39269099 | Other | Free | ---------- | ---------- | ---------- |
| 21 | **Vase of Three Pieces in One Set Made of Clay** | 69120040 | Other | Free | ---------- | ---------- | ---------- |
| 22 | Metal Accessories | 83089031 | For garments, made ups, knitwear, plasticand leather goods | Free | ---------- | ---------- | ---------- |
| 23 | Rechargeable Torch | 85131010 | Torch | Free | ---------- | ---------- | ---------- |
| 24 | **Archery Set** | 95030020 | Non electronic | Free | BIS Standard IS 9873 (part I-III) | | |
| 25 | Plastic Body With Nozzle (Parts of Lighter) | 96139000 | **Parts** | Restricted | **However, import of Parts of pocket lighters, gas fuelled, non-refillable or refillable shall be 'Restricted'.** | **DGFT Notification No 36/2024-25** | **13.10.2024** |
| 26 | San Resin | 39032000 | Styrene-acrylonitrile (SAN) copolymers | Free | ---------- | ---------- | ---------- |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 27 | Parts of Lighter (Wind Cap, Pusher, Piezo, Level, Gasket, Adjust Ring, Ignite Spring) | 96139000 | **Parts** | Restricted | **However, import of Parts of pocket lighters, gas fuelled, non-refillable or refillable shall be 'Restricted'.** | **DGFT Notification No 36/2024-25** | **13.10.2024** |

In view of the foregoing, it appears that **import policy of item no 1 to 4, 6 to 15, 17 to 23 and 26** as mentioned in the Table 46 supra, **is Free**.

However, **import policy for the item no 5** i.e. '**Strainer Basket**' is **free subject to compulsory registration under Steel Import Monitoring System (SIMS)**as per the **DGFT Notification 33/2015-20 dated 28.09.2020.**

Again, import policy **for the item no 25 and 27** i.e. '**Parts of Lighter**'is **restricted** as per the **DGFT Notification No 36/2024-25 dated 13.10.2024.**

**Moreover, import policy for the item no 16 and 24** i.e. '**Table Tennis Practice Set**' and 'Archery Set' is **restricted** as per **Toys (Quality Control) Order dated 25.02.2020 as amended.**

valuation

**12.BImport Policy for the Goods covered Under Bill of Entry 8217266 dated 06.02.2025**

Considering the re-determined descriptions of the Items, as mentioned in Column B of the **Table of Annexure VI**, relevant portions of import policy of the impugned item laid down by the DGFT have been reproduced below:

**TABLE 47**

| Sl. No | Correct Item Description (As per Findings) | Customs Tariff Head (CTH) | Description as per CTH | Import Policy | Policy Condition | Notification No. | Notification Date |
|---|---|---|---|---|---|---|---|
| A | B | C | D | E | F | G | H |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1 | Screw Driver (Assorted Sizes) | 8205 4000 | Screwdrivers | Free | --------- | --------- | --------- |
| 2 | Water Sprayer | 842449 00 | Other | Free | --------- | --------- | --------- |
| 3 | Ruler | 392690 99 | | Free | --------- | --------- | --------- |
| 4 | Toothpick Wooden | 460199 00 | | Free | --------- | --------- | --------- |
| 5 | Duster | 960329 00 | Other | Free | --------- | --------- | --------- |
| 6 | Multifunctional LED Searchlight | 851310 10 | Torch | Free | --------- | --------- | --------- |
| 7 | Rechargeable LED Head Lamp | 851310 10 | Torch | Free | --------- | --------- | --------- |
| 8 | Rechargeable LED Torch | 851310 10 | Torch | Free | --------- | --------- | --------- |
| 9 | Multifunctional Portable Solar Light (Model - GD-C10) | 940550 00 | Non-electrical luminaires and lighting fittings | Free | --------- | --------- | --------- |
| 10 | Marker (12 Pcs) | 960810 99 | Other | Free | --------- | --------- | --------- |
| 11 | Pencil Pouch | 960899 10 | Pen holders, pencil holders and similar holders | Free | --------- | --------- | --------- |
| 12 | Pencil Box | 960899 90 | Other | Free | --------- | --------- | --------- |
| 13 | Plastic Storage Bag | 4202 2290 | Other | Free | --------- | --------- | --------- |
| 14 | Slider | 960711 90 | Other | Free | --------- | --------- | --------- |
| 15 | Button | 960621 00 | Of plastics, not covered with textile material | Free | --------- | --------- | --------- |
| 16 | Slider Metal Mould | 848010 00 | Moulding boxes for metal foundry | Free | --------- | --------- | --------- |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 17 | Slider Assembling Machine | 84639090 | Other | Free | --------- | --------- | --------- |
| 18 | Zipper Tape | 96071190 | Other | Free | --------- | --------- | --------- |
| 19 | PVC Mat (6 Pcs in One set) | 39269099 | Other | Free | --------- | --------- | --------- |
| 20 | Plastic Trampoline | 39269099 | Other | Free | --------- | --------- | --------- |
| 21 | Household items for the Blind People | 39269099 | Other | Free | --------- | --------- | --------- |
| 22 | PVC Beads | NOT FOUND | | | | | |
| 23 | Plastic Body With Nozzle (Parts of Lighter) | **96139000** | **Parts** | Restricted | **However, import of Parts of pocket lighters, gas fuelled, non-refillable or refillable shall be 'Restricted'.** | **DGFT Notification No 36/2024-25** | **13.10.2024** |

In view of the foregoing, it appears that **import policy of item no 1 to 21** as mentioned in the Table 47 supra, **is Free**.

However, **import policy for the item no 23** i.e. '*Plastic Body With Nozzle (Parts of Lighter)*' **is restricted** as per the **DGFT Notification No 36/2024-25 dated 13.10.2024.**

**13. Legal provisions:**

The relevant legal provisions in this regard are as under:

**13.1 Section 2(33) of Customs Act, 1962:**

**Section 2(33): "prohibited goods"** means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported, have been complied with;

**13.2 Section 11 of the Customs Act, 1962:**

**Section 11: Power to prohibit importation or exportation of goods**

*(1) If the Central Government is satisfied that it is necessary so to do for any of the purposes specified in sub-section (2), it may, by notification in the Official Gazette, prohibit either absolutely or subject to such conditions (to be fulfilled before or after clearance) as may be specified in the notification, the import or export of goods of any specified description.*

(2) The purposes referred to in sub-section (1) are the following: -

*(h)the maintenance of standards for the classification, grading or marketing of goods in international trade;*

*(k) the protection of human, animal or plant life or health;*

*(u) the prevention of the contravention of any law for the time being in force;*

**13.3 Section 17 of the Customs Act, 1962:**

**Section 17: Assessment of duty**

*(1) An importer entering any imported goods undersection 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.*

.........

*(4) Where it is found on verification, examination or testing of the goods or otherwise that the self- assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.*

**13.4 Section 46 of the Customs Act, 1962:**

**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 electronically 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:*

**13.5 Section 110 of the Customs Act, 1962:**

**Section 110: 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:*

***Provided*** *that where it is not practicable to seize any such goods, the proper officer may serve an order on the owner of the goods or beneficial owner or any person holding himself out to be importer, or any other person from whose custody such goods have been found, directing that such person shall not remove, part with, or otherwise deal with such goods except with the previous permission of such officer.*

**13.6 Section 110A of the Customs Act, 1962:**

**Section 110A: Provisional release of goods, documents and things seized 2 or bank account provisionally attached pending adjudication: -**

*Any goods, documents or things seized or bank account provisionally attached under* section 110, *may, pending the order of the adjudicating authority, be released to the owner 5 or the bank account holder on taking a bond from him in the proper form with such security and conditions as the adjudicating authority may require.*

**13.7 Section 111 of the Customs Act, 1962:**

**Section 111: Confiscation of improperly imported goods:**

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

**(i):** *Any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;*

**(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 section77;*

**(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 77in respect thereof, or in the case of goods under trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54;*

**13.8 Section 112 of the Customs Act, 1962:**

**Section 112: Penalty for improper importation of goods:**

*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,*

*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 section114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher :*

**13.9 Section 117 of the Customs Act, 1962:**
***Section 117: Penalties for contravention, etc., not expressly mentioned. -***

*Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding four lakh rupees.*

**13.10 Section 119 of the Customs Act, 1962:**
***Section 119: Confiscation of goods used for concealing smuggled goods. -***

*Any goods used for concealing smuggled goods shall also be liable to confiscation.*

***13.11 Section 125: Option to pay fine in lieu of confiscation -***

*(1)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 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 where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, no such fine shall be imposed:*

***Provided** further that, without prejudice to the provisions of the proviso to sub-section (2) of section115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.*

*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.*

*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 thereunder, such option shall become void, unless an appeal against such order is pending.*

**13.12Toys (Quality Control) Order dated 25.02.2020 as amended:**

The Department for Promotion of Industry and Internal Trade under Ministry of Commerce and Industry has issued the Toys (Quality Control) Order dated25.02.2020 and the Toys (Quality Control) Amendment Order dated 15.09.2020,which is applicable to (Toys) Product or material designed or clearly intended, whether or not exclusively, for use in play by children under 14 years of age or any other product as notified by the Central Government from time to time, enforcing mandatory BIS certification vide IS 9873 and IS 15644 for toys w.e.f. 01.01.2021. Relevant Excerpts from Toys (Quality Control) Order, 2020 have been produced below –

***Para 2, Application***- *In this order, unless the context otherwise requires-*

> *"(a) This Quality Control Order shall apply to (Toys) Product or material designed or clearly intended, whether or not exclusively, for use in play by children under 14 years of age or any other product as notified by the Central Government from time to time;*
>
> *(b) This order shall apply to Toys as they are initially received by the children and, in addition, this shall apply after a toy is subjected to reasonably foreseeable conditions of normal use and abuse unless specifically noted otherwise."*

**14. Gist of findings of the Investigation -**

**14.1 M/s Steel Syndicate (IEC:0203001095)** filed two EDI Bills of Entry bearing Nos. **8216946 and 8217266 both dated 06.02.2025**under Section 46 of the Customs Act, 1962 for clearance of goods for home on self-assessment basis under section 17(1) ibid.

**14.2** As per the declaration made in the Bill of Entry No **8216946 dated 06.02.2025**, Pen, Duster, Tester etc are being imported from China having declared assessable value **₹10,12,363/- (apprx.)** (Rupees Ten Lakh Twelve Thousand Three Hundred Sixty Three Only) and total self-assessed duty amount is **₹3,22,778/- (apprx.)** (Rupees Three Lakh Twenty Two Thousand Seven Hundred Seventy Eight Only).

**14.3** As per the declaration made in the Bill of Entry No **8217266 dated 06.02.2025**, Screw Driver (Assorted Sizes), Water Sprayer, Rechargeable Torch (No CFL), Pencil Pouch etc are being imported from China having declared assessable value **₹9,09,411/-** (apprx.) (Rupees Nine Lakh Nine Thousand Four Hundred Eleven only) and total self-assessed duty amount is **₹2,77,555/-** (apprx.) (Rupees Two Lakh Seventy Seven Thousand Five Hundred Fifty Five).

**14.4** A Specific intelligence was received in the SIIB (Port) that the subject consignment may contain mis-declared/ risky consignment. Accordingly, an **Alert Notice No.23/2025 dated 14.02.2025**was issued on the aforementioned consignment.

**14.5** In pursuance of the said Alert Notice, the consignments under aforementioned two Bills of Entry were examined on 100% basis by the Shed Officers in the presence of SIIB (Port) officers, the representative of the Customs Broker, at CFS-Phonex on 15.02.2025 under Panchnama.

**14.6** Upon examination of the consignment under Bill of Entry No 8216946 dated 06.02.2025, multiple undeclared items like Archery Set, Plastic Body With Nozzle (Parts of Lighter), Other Parts of Lighter (Wind Cap, Pusher etc), San Resin etc were found. Further, one item declared in the Bill of Entry at Sl. No 24 i.e. PVC Beads was not found. To ascertain the description and classification of San Resin, a representative sealed sample was sent to CRCL, Kolkata for testing vide **Manual Test Memo No 10/SIIB dated 21.03.2025**and upon testing, CRCL, Kolkata has confirmed that the sample is SAN Resin.

**14.7** Further, upon examination of the consignment under Bill of Entry No 8217266 dated06.02.2025, one undeclared item Plastic Body With Nozzle (Parts of Lighter) was found. Again one item declared in the Bill of Entry at Sl. No 22 i.e. PVC Beads was not found. As per DGFT Notification No. 36/2024-25 dated 13.10.2024 import of parts of pocket lighters, gas fuelled, refillable or non-refillable under CTH 96139000 is 'restricted'.

Therefore, the consignment covered under Bill of Entry Nos. **8216946 and 8217266, both dated 06.02.2025** were seized under Section 110(1) of the Customs Act, 1962 vide **Seizure Order dated 20.02.2025** issued under CBIC DIN 20250276000050925Cbased on the reason to believe that these goods are apparently liable to confiscation under Section 111(d) and 111(m) of the act *ibid.*

**14.8** In response to the Summons dated 20.02.2025, **Shri Shalabh Jalan,** Partner of M/s Steel Syndicate (IEC:0203001095) appeared before SIIB (Port) on 25.02.2025 and recorded his statement, as discussed in Para 7 above.

**14.9** Thereafter, the importer has submitted two letters received in the Sevottam under Receipt No 04528 and 04530 dated 26.03.2025 with a request to provisionally release the goods which are not restricted/ prohibited imported under the Bills of Entry No.8216946 and 8217266, both dated 06.02.2025under Section 110A of the Customs Act, 1962 and stated that they will submit the requisite Bank guarantee in this regard.

**14.10** Classification of the item imported vide Bills of Entry No. **8216946 and 8217266, both dated 06.02.2025** has been scrutinized vis-a-vis Customs Tariff Act, 1975 and the same is detailed in **Para 9 supra.**

**14.11** Upon scrutiny of the **classification** aspects for the **Bill of Entry No 8216946 dated 06.02.2025,** the classification of the **Item No 4, 5, 16 and 21** have been **re-determined**, as discussed in **Para 9.A supra.** However, Classification of the rest of the declared items have been found in order vis-à-vis declaration made in the instant Bill of Entry. Moreover, the classification of the undeclared items have been determined in **Para 9.A supra**.

**14.12** Upon scrutiny of the **classification** aspects for the **Bill of Entry No 8217266 dated 06.02.2025,** the classification of the **Item No 3** has been **re-determined,** as discussed in**Para 9.B supra.** However, Classification of the rest of the declared items have been found in order vis-à-vis declaration made in the instant Bill of Entry. Moreover, the classification of the undeclared item i.e. **'Plastic Body With Nozzle (Parts of Lighter)'** have been determined in **Para 9.B supra**.

**14.13** The valuation aspects of the impugned items under Bill of Entry Nos **8216946 and 8217266, both dated 06.02.2025** were scrutinized in adherence to 'Determination of the method of valuation' as laid down in the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (in short 'the CVR, 2007') read with Section 14 of the Customs Act, 1962 regarding 'Valuation of goods'. The valuation of the goods was redetermined as detailed in **Para 10 above**.

**14.14** Upon scrutiny of the **valuation aspects** for the **Bill of Entry No 8216946 dated 06.02.2025,** the declared unit assessable value for **item no 1 to 4, 6 to 15, 17 to 20, 22 to 23**

have been found admissible, wherein the unit assessable value for **item no 5, 16 and 21** were redetermined, as discussed in **Para 10.A** above. Further, **unit assessable value** for the **undeclared items**, found within the consignment, have been determined as discussed in **Para 10.A** above.

**14.15** Upon scrutiny of the **valuation aspects** for the **Bill of Entry No 8217266 dated 06.02.2025,** the declared unit assessable value for **item no 1 to 2, 4 to 21** have been found admissible, wherein the unit assessable value for **item no 3** was redetermined, as discussed in **Para 10.B** above. Further, **unit assessable value** for the **undeclared item**, found within the consignment, have been determined as discussed in **Para 10.B** above.

**14.16** Thereafter, **the assessable value and duty** of the instant consignments under Bill of Entry Nos **8216946 and 8217266, both dated 06.02.2025** was redetermined as mentioned in **Para 11 supra**.

**14.17** The **Total assessable value** of the goods imported vide **Bill of Entry No. 8216946dated 06.02.2025** has been recalculated as **₹11,96,284.44/- (apprx.) (Rupees Eleven Lakh Ninety Six Thousand Two Hundred Eighty Four and Forty Four Paisa Only)** against the declared assessable value **₹10,12,363/- (apprx.)** (Rupees Ten Lakh Twelve Thousand Three Hundred Sixty ThreeOnly)as discussed in preceding **Para 11.A supra. Thereafter, the duty** has been **recalculated as** is ₹4,35,153.15/-(apprx.) (Rupees Four Lakh Thirty Five Thousand One Hundred Fifty Three and Fifteen Paisa Only) against the self-calculated duty **₹3,22,778/- (apprx.)** (Rupees Three Lakh Twenty Two Thousand Seven Hundred Seventy Eight Only) as discussed in **Para 11.A above.**

**14.18** The **Total assessable value** of the goods imported vide **Bill of Entry No. 8217266 dated 06.02.2025** has been recalculated as **₹13,37,277.58/-** (Rupees Thirteen Lakh Thirty Seven Thousand Two Hundred Seventy Seven and Fifty Eight Paisa only) against the declared assessable value **₹9,09,411/-** (apprx.) (Rupees Nine Lakh Nine Thousand Four Hundred Eleven only), as discussed in preceding **Para 11.B supra. Thereafter, the duty** has been **recalculated as** is **₹4,92,788.62/-** (Rupees Four Lakh Ninety Two Thousand Seven Hundred Eighty Eight and Sixty Two Paisa only) against the self-calculated duty **₹2,77,555/-** (apprx.) (Rupees Two Lakh Seventy Seven Thousand Five Hundred Fifty Five), as discussed in **Para 11.B above.**

**14.19** Further, classification for item no 21 of the Bill of Entry No 8216946 dated 06.02.2025 have been re-determined, as mentioned in the Para 9.A, 10.A and 11.A supra. Hence, the item no 21 having total Assessable value ₹4,355.12/-(Rupees Four Thousand Three Hundred Fifty Five and Twelve Paisa Only) may be held liable to confiscation under Section 111(m) of the Customs Act, 1962 and the importer may be held liable to penal action under Section 112(a)(ii) ibid for rendering the impugned goods liable to confiscation under Section 111(m) ibid.

**14.20** Further, description, classification and valuation for **item no 5** of the Bill of Entry No **8216946 dated 06.02.2025** have been re-determined, as mentioned in the Para 9.A, 10.A and 11.A supra. As per the Import policy framed by the DGFT, the item can be imported subject to compulsory prior registration under **Steel Import Monitoring System (SIMS).** However, the importer didnot provide valid SIMS certificate. Hence, the item the imported goods are liable to be categorized as 'prohibited goods' in terms of Section 2(33) of the Customs Act, 1962.Accordingly, the item no 5having total Assessable value **₹52,580/-(Rupees Fifty Thousand Five Hundred Eighty Only)** may be held liable to confiscation under Section 111(d) and 111(m) of the Customs Act, 1962 and the importer may be held liable to penal action under Section 112(a)(i) and 112(a)(ii) *ibid* for rendering the impugned goods liable to confiscation under Section 111(d) and 111(m) *ibid.*

**14.21** Further, description, classification, valuation and duty calculation for item no 16 of the Bill of Entry No 8216946 dated 06.02.2025 have been re-determined, as mentioned in the Para 9.A, 10.A and 11.A supra. However, the goods declared at item no 16 i.e., Table Tennis Practice Set have neither been found to conform to the prescribed Indian Standard(s) under a valid BIS Licence nor have they been found to bear any Standard Mark thereon. As such, in absence of conformity to the prescribed Indian Standard(s) under a valid BIS Licence and non-bearing of any Standard Mark thereon appears to have rendered these goods liable to be classified as 'prohibited goods' in terms of combined reading of Sections 2(33), 11(1), 11(2) (h) & 11(2)(k) of the Customs Act, 1962 read with the Toys (Quality Control) Order dated 25.02.2020 as amended by the Toys (Quality Control) Amendment Order dated 15.09.2020 and Policy Condition 2 of Chapter 95 of the ITC(HS), 2022 Schedule I. Accordingly, the item no 16having total Assessable value **₹15,073.20/-(Rupees Fifteen Thousand Seventy Three and Twenty Paisa Only)** may be held liable to confiscation under Section 111(d) and

111(m) of the Customs Act, 1962 and the importer may be held liable to penal action under Section 112(a)(i) and 112(a)(ii) ibid for rendering the impugned goods liable to confiscation under Section 111(d) and 111(m) ibid.

**14.22** Further, upon examination and subsequent investigation for the consignment under Bill of Entry No **8216946 dated 06.02.2025**, it has been found that the importer has imported 'Archery Set', as detailed in item no 25 of the Annexure V, without declaring the item in the Bill of Entry. The description, classification, valuation and duty calculation of the item have been determined in the Para 9.A and 10.A and 11A supra. However, the aforementioned item have neither been found to conform to the prescribed Indian Standard(s) under a valid BIS Licence nor have they been found to bear any Standard Mark thereon. As such, in absence of conformity to the prescribed Indian Standard(s) under a valid BIS Licence and non-bearing of any Standard Mark thereon appears to have rendered these goods liable to be classified as 'prohibited goods' in terms of combined reading of Sections 2(33), 11(1), 11(2)(h) & 11(2)(k) of the Customs Act, 1962 read with the Toys (Quality Control) Order dated 25.02.2020 as amended by the Toys (Quality Control) Amendment Order dated 15.09.2020 and Policy Condition 2 of Chapter 95 of the ITC(HS), 2022 Schedule I. Accordingly, the item no 16having total Assessable value **₹7,536.60/-(Rupees Seven Thousand and Five Hundred Thirty Six and Sixty Paisa Only)** may be held liable to confiscation under Section 111(d) and 111(m) of the Customs Act, 1962 and the importer may be held liable to penal action under Section 112(a)(i) and 112(a)(ii) ibid for rendering the impugned goods liable to confiscation under Section 111(d) and 111(m) ibid.

**14.23** Further, upon examination and subsequent investigation for the consignment under Bill of Entry No 8216946 dated 06.02.2025, it has been found that the importer has imported 'Plastic Body With Nozzle (Parts of Lighter)', as detailed in **item no 26** of the Annexure V, without declaring the item in the Bill of Entry and without proper DGFT Authorisation. The import policy of 'parts of pocket lighters, gas fuelled, refillable or non-refillable' under CTH 96139000 is 'restricted' as per DGFT Notification No. 36/2024-25 dated 13.10.2024. The **unit assessable value** of the said item was determined as**$0.0136/Pcs.**The description, classification, valuation and duty calculation of the item have been determined in the Para 9.A, 10.A and 11.A supra. Since, the importer is unable to produce the DGFT Authorization for the said item, the said item is liable to be classified as 'prohibited goods' in terms of combined reading of Sections 2(33), 11(1), 11(2)(h) & 11(2)(k) of the Customs Act, 1962. Therefore, the said undeclared goods having assessable value **₹94,764.80/- (apprx.) (Rupees NinetyFourThousand Seven Hundred Sixty Four Only)** appear liable to confiscation under Section 111(d) and 111(m) of the Customs Act, 1962 and the importer appears liable to penal action under Section 112(a)(i) and 112(a)(ii) *ibid* for rendering these goods liable to confiscation under Section 111(d) and 111(m) *ibid.*

**14.24** Further, upon examination and testing and subsequent investigation for the consignment under Bill of Entry No **8216946 dated 06.02.2025**, it has been found that the importer has imported 'SAN Resin', as detailed in **item no 27** of the Annexure V, without declared the item in the Bill of Entry. The description, classification, valuation and duty calculation of the item have been determined in the Para 9.A, 10.A and 11.A supra.Therefore, the said item, having total Assessable value **₹60,970/- (apprx.) (Rupees Sixty Thousand Nine Hundred Seventy Only)** may be held liable to confiscation under Section 111(d) and 111(m) of the Customs Act, 1962 and the importer may be held liable to penal action under Section 112(a)(i) and 112(a)(ii) *ibid* for rendering the impugned goods liable to confiscation under Section 111(d) and 111(m) *ibid.*

**14.25** Further, upon examination and subsequent investigation for the consignment under Bill of Entry No 8216946 dated 06.02.2025,it has been found that the importer has imported'Parts of Lighter (Wind Cap, Pusher, Piezo, Level, Gasket, Adjust Ring, Ignite Spring)', as detailed in **item no 28** of the Annexure V, without declaring the item in the Bill of Entry and without proper DGFT Authorisation. The import policy of 'parts of pocket lighters, gas fuelled, refillable or non-refillable' under CTH 96139000 is 'restricted' as per DGFT Notification No. 36/2024-25 dated 13.10.2024. The **unit assessable value** of the said item was determined as**$0.6575/Kgs.**The description, classification, valuation and duty calculation of the item have been determined in the Para 9.A, 10.A and 11.A supra. Since, the importer is unable to produce the DGFT Authorization for the said item, the said item is liable to be classified as 'prohibited goods' in terms of combined reading of Sections 2(33), 11(1), 11(2)(h) & 11(2)(k) of the Customs Act, 1962. Therefore, the said undeclared itemhaving assessable value **₹3,12,455.57/- (apprx.) (Rupees Three Lakh TwelveThousand Four Hundred Fifty Five and Fifty Seven Paisa Only)** appear liable to confiscation under Section 111(d) and 111(m) of the Customs Act, 1962 and the importer appears liable to penal action under Section 112(a)(i) and 112(a)(ii) *ibid* for rendering these goods liable to confiscation under Section 111(d) and 111(m) *ibid.*

**14.26** Furthermore, since the declared goods of the Bill of Entry No **8216946 dated 06.02.2025**were used for concealing undeclared and/or prohibited and smuggled goods mentioned at **Para 14.22 to 14.26above**, whole instant consignment is also liable for confiscation under Section 119 of the Customs Act, 1962. For the said act, the importer appears liable to penal action under Section 117 *ibid.*

**14.27** Upon examination and subsequent investigation for the consignment under Bill of Entry No **8217266 dated 06.02.2025**, the **item no 3**, declared as 'Ruler' under CTH 83089099, was appeared to be classified under **CTH39269099. Further, valuation of the aforementioned item has been redetermined as $0.528/Kgs, as discussed in Para 10.B above.** Hence, the item no 3i.e.'Ruler'having assessable value **₹26,858.16/-(Rupees Twenty Six Thousand Eight Hundred Fifty Eight and Sixteen Only)** may be held liable to confiscation under Section 111(m) of the Customs Act, 1962 and the importer may be held liable to penal action under Section 112(a)(ii) *ibid* for rendering the impugned goods liable to confiscation under Section 111(m) *ibid.*

**14.28** Moreover, upon examination and subsequent investigation for the consignment under Bill of Entry No 8217266 dated 06.02.2025,it has been found that the importer has imported 'Plastic Body With Nozzle (Parts of Lighter)', as detailed in **item no 23** of the Annexure VI, without declaring the item in the Bill of Entry, without proper DGFT Authorisation. The import policy of 'parts of pocket lighters, gas fuelled, refillable or non-refillable' under CTH 96139000 is 'restricted' as per DGFT Notification No. 36/2024-25 dated 13.10.2024. The **unit assessable value** of the said item was determined as**$0.0136/Pcs.**The description, classification, valuation and duty calculation of the item have been determined in the Para 9.B, 10.B and 11.B supra. Since, the importer is unable to produce the DGFT Authorization for the said item, the said item is liable to be classified as 'prohibited goods' in terms of combined reading of Sections 2(33), 11(1), 11(2)(h) & 11(2)(k) of the Customs Act, 1962. Therefore, the said undeclared goods having assessable value **₹6,15,971.2/- (apprx.) (Rupees Six Lakh Fifteen ThousandNine Hundred Seventy One and Twenty Paisa**

**Only)** appear liable to confiscation under Section 111(d) and 111(m) of the Customs Act, 1962 and the importer appears liable to penal action under Section 112(a)(i) and 112(a)(ii) *ibid* for rendering these goods liable to confiscation under Section 111(d) and 111(m) *ibid*.

**14.29** Furthermore, since the declared goods of the Bill of Entry No **8217266 dated 06.02.2025** were used for concealing undeclared and/or prohibited and smuggled goods mentioned at **Para 13.27 and 13.28 above**, the whole instant consignment is also liable for confiscation under Section 119 of the Customs Act, 1962. For said act, the importer appears liable to penal action under Section 117 *ibid.*

**14.30** With the introduction of self-assessment under the Customs Act, 1962, more faith has been bestowed on the importer, as the practice of routine assessment, concurrent audit and examination has been dispensed with and the importers have been entrusted with the responsibility of assessing their own goods under Section 17 of the Customs Act, 1962. As a part of self-assessment by the importer, it was his duty to present correct facts in the Bill of Entry. However, contrary to this, the importer appears to have misdeclared the classification and valuation for four items and one item in Bill of Entry No 8216946 and 8217266, both dated 06.02.2025 respectively. Further, the importer concealed some prohibited/ restricted items within the consignment. Thereby, the importer incorrectly self-assessed the goods resulting into contravention of the relevant provisions contained in Sections 17(1), 46(4) and 46(4A) *ibid*.

**15.** In view of the findings of SIIB investigation, a Show Cause Notice bearing No. KOL/CUS/ADC/PORT/GR. VI/32/2025 dated 11.07.2025 was issued to the importer, M/s Steel Syndicate asking for their reply on the below mentioned points as to why:-

**For bill of entry No. 8216946 dated 06.02.2025**

**15.1** the description of the goods imported against the bill of entry No. 8216946 dated 06.02.2025 and found undeclared/ mis-declared should not be rejected and may be determined/ re-determined as per the description mentioned in Column B of the Annexure V (as discussed at Para14).

**15**.2 total declared assessable value of the goods imported vide Bill of Entry No. 8216946 dated 06.02.2025 amounting to ₹10,12,363/- (apprx.) (Rupees Ten Lakh Twelve Thousand Three Hundred Sixty Three Only) should not be rejected and re- determined as ₹11,96,284.44/- (apprx.) (Rupees Eleven Lakh Ninety Six Thousand Two Hundred Eighty Four and Forty Four Paisa Only) as discussed in preceding Para 11.A above.

**15.3** Total self-assessed duty of ₹ 3,22,778/- (apprx.) (Rupees Three Lakh Twenty Two Thousand Seven Hundred Seventy Eight Only), in respect of goods imported vide Bill of Entry No. 8216946 dated 06.02.2025 should not be rejected and re-determined as ₹4,35,153.15/-(apprx.) (Rupees Four Lakh Thirty Five Thousand One Hundred Fifty Three and Fifteen Paisa Only), as discussed in Para 11.A supra.

**15.4** Items 'Strainer basket', 'Table Tennis Practice Set', 'Archery Set', 'Plastic Body With Nozzle (Parts of Lighter)' and 'Parts of Lighter (Wind Cap, Pusher, Piezo, Level, Gasket, Adjust Ring, Ignite Spring)' as detailed at item no. 5, 16, 25, 26 and 28 of the Annexure V, found concealed/ mis-declared in the consignment and imported in contrary to the prohibition imposed by or under the Customs Act, 1962, as discussed at Para 14 above, should not be held liable for confiscation under Section 111(d) & 111 (m) of the Customs Act' 1962.

**15.5** Item 'Vase of Three Piece in One Set Made of Clay' and 'San Resin' as detailed in item no. 21 and 27 of the Annexure V, found mis-declared/concealed in the consignment should not be held liable for confiscation under Section 111 (m) of the Customs Act, 1962 as discussed at Para 14 above.

**15.6** Penalty should not be imposed on the Importer under Section 112(a) (i) and 112(a)(ii) of the act ibid for mis-declaration, concealment and import of Prohibited goods, as imposed by or under the Customs Act, 1962 as mentioned at Paras above.

**15.7** declared goods of the Bill of Entry No 8216946 dated 06.02.2025 which were used for concealing undeclared and/or prohibited and smuggled goods mentioned at Para 15.1 to 15.7 above, should not be held liable for confiscation under Section 119 of the Customs Act, 1962 and accordingly penalty should not be imposed on the importer under Section 117 of the act ibid.

**<u>For Bill of Entry No 8217266 dated 06.02.2025</u>**

**15.8** The description of the goods imported against the bill of entry No. 8217266 dated 06.02.2025 and found undeclared/ mis-declared should not be rejected and may be determined/ re-determined as per the description mentioned in Column B of the Annexure VI (as discussed at Para14).

**15.9** Total declared assessable value of the goods imported vide Bill of Entry No. **8217266 dated 06.02.2025** amounting to **₹9,09,411/-** (apprx.) (Rupees Nine Lakh Nine Thousand Four Hundred Eleven only ) should not be rejected and re- determined as **₹13,37,277.58/-** (Rupees Thirteen Lakh Thirty Seven Thousand Two Hundred Seventy Seven and Fifty Eight Paisa only) as discussed in preceding **Para 11.B above.**

**15.10** Total self-assessed duty of **₹2,77,555/-** (apprx.) (Rupees Two Lakh Seventy Seven Thousand Five Hundred Fifty Five), in respect of goods imported vide Bill of Entry No.

**8217266 dated 06.02.2025** should not be rejected and re-determined as **₹4,92,788.62/-** (Rupees Four Lakh Ninety Two Thousand Seven Hundred Eighty Eight and Sixty Two Paisa only),as discussed in **Para 11.B supra**

**15.11** Item 'Ruler' imported in the subject bill of entry –as detailed at item no. 3 in the Annexure VI, found mis-declared in the consignment should not be held liable for confiscation under Section 111 (m) of the Customs Act, 1962 as discussed at Para 14 above.

**15.12** Items 'Plastic Body With Nozzle (Parts of Lighter)' as detailed at item no. 23 of the Annexure VI, found concealed in the consignment and imported in contrary to the prohibition imposed by or under the Customs Act, 1962, as discussed at Para 14 above, should not be held liable for confiscation under Section 111(d) & 111 (m) of the Customs Act, 1962.

**15.13** Penalty should not be imposed on the Importer under Section 112(a)(i) and 112(a)(ii) of the act ibid for mis-declaration, concealment and import of Prohibited imposed by or under the Customs Act, 1962 as mentioned at Paras above

**15.14** the declared goods of the Bill of Entry No **8217266 dated 06.02.2025 which** were used for concealing undeclared and/or prohibited and smuggled goods mentioned at **Para 15.11 and 15.12 above**, whole instant consignment should not be held liable for confiscation under Section 119 of the Customs Act, 1962. For said act, the importer appears liable to penal action under Section 117 of the act *ibid.*

**Importer's response to the Show Cause Notice:**

The importer, **M/s Steel Syndicate**, has submitted a letter dated **15th July 2025**, addressed to the Additional Commissioner of Customs, Kolkata.

In this letter, the importer **waived the right to personal hearing**, accepted the examination findings recorded in the Show Cause Notice, and explained that the mis-declaration of the CTH for the item *"Strainer Basket"* was inadvertent. They have submitted a valid **SIMS Registration Certificate** (No. MOSSIMS140725171369) for the said item to regularise compliance under DGFT requirements.

The importer requested that the goods covered under the Bills of Entry be allowed for **release on payment of differential duty, fine, and penalty**, while the undeclared lighter spare parts, which were loaded by mistake by the shipper, may be handled separately as per law.

The importer specifically requested **leniency** in the adjudication and an **early disposal** of the case so that they can take delivery of the examined goods, excluding the restricted lighter parts.

**16. Discussion and Findings**

**16.1** I have carefully gone through the case records, the Show Cause Notice dated 11.07.2025, relied upon documents (RUDs), and other material on record.

**16.2** Prima Facie, I find that M/s Steel Syndicate (IEC: 0203001095) ( herein after referred to as 'the importer'), having address at '22, Biplabi Rash Behari Basu Road, Canning Street, Kolkata-700001' had filed two bills of entry No. 8216946 and 8217266 both dated 06.02.2025 for the import of various household and miscellaneous items valued at ₹10,12,363 & ₹9,09,411 respectively with total self-assessed duty upto ₹3,22,778 & ₹2,77,554 respectively.

**16.3** Upon scrutiny of all the relevant documents, I find that on specific intelligence, the subject consignments were examined by the shed officers in the presence of officers from the SIIB (Port), the representative of the Customs Broker at CFS Phoenix on 15.02.2025 under Panchnama. During the course of examination, items Archery Set, Plastic Body with Nozzle (Parts of Lighter), other parts of pocket lighters such as peizo, wind caps, pushers and San Resin were found in the containers and the same were not found to be declared in any of the import documents. Additionally, mis-declaration of CTH/description has also been noticed for some items and one declared item, PVC Beads, was not found in both the containers.

**16.4** I find that both the consignments were seized by the SIIB (Port) on 20.02.2025 on the grounds of mis-declaration and improper importation. Subsequently, the case was investigated and the facts were brought on the record.

Prima facie, I find that in the instant case, some goods were attempted to be imported by mis-declaration and concealment. Further, I find that the importer in his submission informed that the alleged mis-declaration and concealment in the subject consignment was done inadvertently by the Supplier due to miscommunication and lack of knowledge.

**16.5** Furthermore, I find that except for one missing item i.e., PVC Beads in both the consignments against which parts of lighter, Archery Set and San Resin were found, other items are for the most part as per declaration in terms of quantity. In addition to the undeclared items, I find that 4 items were found to be mis-declared in terms of CTH/ description. As regards to the other items, the same were found to be rightly classified with suitable declared value.

**16.6** The major discrepancies found during the examination are categorised as mis-declared and undeclared items and the same are tabulated as below:

Detailed analysis of the mis-declared items:

**Table A**

| Sl.No. | Item No. In B/e | Declared | | | Found/ Re-determined | | | Total Assessable Value (in ₹) | Import Policy/Restrictions |
|---|---|---|---|---|---|---|---|---|---|
| | | Description | Quantity | Unit Price (in ₹) | Description | Quantity | Unit Price (in ₹) | | |
| **Bill of Entry No. 8216946 dated 06.02.2025** | | | | | | | | | |
| 1 | 5 | **Strainer Basket** 39269099 | **5000 Pcs** | **8.71** | **Strainer Basket** 73239990 | **5000 Pcs** | 10.57 | 52850 | **DGFT Notification No 33/2015-2020 dated 13.10.2024** |
| 2 | 16 | Plastic Gift Set 39269099 | 120 Pcs | 21.775 | Table Tennis Practice Set 95030020 | 120 Pcs | 125.61 | 15073.2 | **Toys (Quality Control) Order dated 25.02.2020, as amended** |
| 3 | 21 | Vase 39269099 | 5 Pcs | 871 | Vase of Three Pieces in One set made of clay 69120040 | 5 Sets-56 kgs | 77.77 | 4355.12 | Free |
| **Bill of Entry No. 8217266 dated 06.02.2025** | | | | | | | | | |
| 4 | 3 | Ruler 83089099 | 584 Kgs | 10.45 | Ruler 39269099 | 584 Kgs | 45.99 | 26858.16 | Free |

Detailed analysis of the undeclared items:

**Table B**

| Sl. No. | Item Description | CTH | Quantity | Unit Price | Total Assessable Value | Import Policy |
|---|---|---|---|---|---|---|
| **Bill of Entry No. 8216946 dated 06.02.2025** | | | | | | |
| 1 | Archery Set | 95030020 | 60 Pcs | 125.61 | 7536.6 | **Toys (Quality** |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | | **Control) Order dated 25.02.2020, as amended** |
| 2 | Plastic Body With Nozzle (Parts of Lighter) | 96139000 | 80,000 Pcs | 1.18456 | 94764.8 | **DGFT Notification No 36/2024-25 dated 13.10.2024** |
| 3 | San Resin | 39032000 | 1000 Kgs | 60.97 | 60970 | Free |
| 4 | Parts of Lighter (Wind Cap, Pusher, Piezo, Level, Gasket, Adjust Ring, Ignite Spring) | 96139000 | 5456 Kgs | 57.26825 | 312455.57 | **DGFT Notification No 36/2024-25 dated 13.10.2024** |
| **Bill of Entry No. 8217266 dated 06.02.2025** | | | | | | |
| 5 | Plastic Body With Nozzle (Parts of Lighter) | 96139000 | 520000 Pcs | 1.18456 | 615971.2 | **DGFT Notification No 36/2024-25 dated 13.10.2024** |

Analysis of items imported in the subject consignment:

**For Bill of Entry No. 8216946 dated 06.02.2025**

**16.7** At the Outset, I find that this bill of entry was filed for the import of 24 items of assessable value ₹10,12,363.00. However, during examination, only 23 of the said declared items were found and additionally 4 undeclared items were found in the respective container bearing No. BMOU4373663 (40').

Detailed findings regarding the undeclared/misdeclared goods are as below:

**16.8 Strainer Basket**

The item, Strainer Basket, was declared at sl. No.5 under CTH 39269099 in the instant bill of entry and upon examination it was found the constituent material is not made of plastic and eventually it is found to be wrongly classified. Subsequently, the classification was re-determined under CTH 73239990 i.e., other household articles made of iron or steel or other metals on the basis of constituent material. The importer, after receipt of Show Cause Notice (SCN), submitted the requisite SIMS Registration Certificate No.

MOSSIMS140725171369 for the subject goods in compliance with DGFT Notification No. 33/2015-20 dated 28.09.2020 read with Notification No. 19/2015-2020 dated 07.07.2022 along with his reply to the instant SCN. In addition to this, I find that the value of item no. 5 i.e., 5000Pcs 'Strainer Basket' has been determined on the basis of constituent material and in compliance withCustoms Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962 and the same is found to be ₹52,850/- (the unit assessable value - $0.12135/Pc). Accordingly, the duty has been calculated to ₹19,364.24/-.

In the instant Show Cause Notice, I observe that the subject goods were proposed for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962 for their attempted importation of goods whose Import Policy is Restricted and for mis-declaration of the CTH respectively. However, as the Importer had submitted the requisite documents related to registration under Steel Import Monitoring System, I find that the proposed confiscation under section 111(d) of the Customs Act, 1962 is not relevant at this juncture. Here, I would like to stress that even though the importer is compliant in submitting the requisite documents for the import of subject item, it is an undeniable fact that the CTH of the subject goods was misdeclared rendering the subject goods liable for confiscation under section 111(m) if the act ibid. However, considering the fact that the subject goods are not restricted anymore, I find that the same are eligible to be redeemed against fine under Section 125 of the Customs Act, 1962. As regards to the penalty proposed on the Importer, I find that the same is leviable under Section 112a(ii) of the Customs Act, 1962 for his act of Omissions and Commissions rendering the subject goods liable for confiscation under Section 111(m) of the act ibid.

**16.9 Table Tennis Practice Set**

Upon scrutiny of the examination findings, I find that, during examination, the item declared as 'Plastic Gift Set' under CTH 39269099 at sl. No. 16 in the said bill of entry was found to be 'Table Tennis Practice Set'and more appropriately classifiable under CTH 95030020 as the same has essential characteristics of 'Toys'. As per the Import Policy issued by the DGFT, Import of Toys is regulated by the provisions of the Toys (Quality Control) Amendment Order, 2024 which mandates registration with BIS in this regard. In the absence of such compliance, I find that the goods are deemed to be 'prohibited' for failing to meet the applicable Indian Standards and which is in turn deemed as violation of the Customs Act, 1962 and hence the same are not eligible to be released and accordingly, I find that the charges alleged on the subject goods of absolute confiscation under Section 111(d) of the

Customs Act, 1962 in the subject Show Cause Notice is very appropriate. Further, the confiscated goods shall have to be handled as per the procedure laid down for such goods in compliance with Disposal Manual, 2019. In addition to this, the goods are found to be mis-declared, which rendered the subject goods liable for confiscation under Section 111(m) of the act ibid also. Here, it is pertinent to mention that the goods cannot be released considering the violation of Import Restrictions applicable for the goods and accordingly, I find that the Importer is liable for penalty this under Section 112(a)(i) of the Customs Act, 1962 for the commissions and omissions that had rendered the subject goods liable for confiscation under Section 111 of the act ibid. Furthmore, I find that the value was determined, considering the change of description of the goods, in compliance with Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962, to complete the valuation and found the same to be ₹ 125.6/ set which amounts to a total Assessable value of ₹15,073.2/-. Accordingly, the duty has been calculated to ₹6,451.33/-.

**16.10 Vase of Three Pieces in One set made of clay**

As regards to this item, I find that the classification of the same has been re-determined to CTH 69120040 considering the composition of the goods found during examination. I find that the item 'Vase' was declared at Sl. no. 21 of the impugned bill of entry under CTH 39269099 which related to items of Plastics. However, during examination it was found that the same was made of clay and accordingly, the CTH of the subject item has been modified. Further, considering the change in the basic composition of the goods and CTH, the value is ought to be determined and I find that the same was done following standard procedure, as discussed above, and the value was re-determined to be ₹77.7 /kg amounting to ₹4,355.12/- for all the 5 sets. Accordingly, the duty has been calculated to be ₹1,914.51/-.

During this process, I find mis-declaration of the goods is evident making the subject goods are liable for confiscation under Section 111(m) of the Customs Act, 1962, as proposed in the subject Show Cause Notice, and this in turn makes the importer liable for penalty under Section 112(a)(ii) of the Customs Act, 1962 for his commissions and omissions that had rendered the impugned goods i.e., Vase of Three Pieces in One set made of clay whose CTH is determined under 69120040 valued at ₹4,355.12/- liable for confiscation. Further, I find that the subject goods are Freely Importable, the same may be allowed to be released against redemption in compliance with Section 125 of the act ibid.

**16.11 SAN Resin**

I find that the item San Resin was not declared in the import documents, however, 1000 kgs of the said goods were found in the container during examination. I find that the description of subject item was ascertained after the issuance of Test Report by CRCL and subsequently, CTH was also determined to be 39032000. As the goods are imported undeclared, I find the necessity for determination of value and I also find that the same was done as per the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962 and also determined to be ₹60.97/kg amounting to a total assessable value of ₹60,970/- and duty leviable is calculated to be ₹16,910.03/-.

I find the import Policy of the subject goods is 'Free'. However, as discussed above, the subject goods are undeclared, eventually rendering the same liable for confiscation under Section 111(m) of the Customs Act, 1962. As discussed in the preceeding paras they may be allowed to be released against redemption fine leviable under Section 125 of the act ibid and the importer is liable for Penal action under Section 112(a)(ii) of the Customs Act, 1962 for commissions and omissions that had rendered the subject goods liable for confiscation under Section 111(m) of the act ibid.

**16.12 Archery Set**

I find that the item, Archery Set is one of the 3 items found undeclared during examination with Restricted Import Policy. Prima facie , I find the subject goods were categorized as 'Toys' during investigation considering the essential characteristics of the goods and subsequently, CTH was determined to be 95030020. As discussed above, the import of Toys is allowed only in compliance with the provisions of the Toys (Quality Control) Amendment Order, 2024 and the Importer had failed to produce the requisite document which made their import prohibited rendering the goods liable for absolute confiscation under Section 111(d) of the Customs Act, 1962. In addition to this, the goods are not declared in the instant Bill of Entry or any other import documents rendering the subject goods liable for confiscation under Section 111(m) of the act ibid. Here, it is pertinent to mention that the goods cannot be released considering the violation of Import Policyapplicable for the goods and accordingly, I find that the Importer is liable for penalty under Section 112(a)(i) of the Customs Act, 1962 for the commissions and omissions that had rendered the subject goods liable for confiscation under Section 111 of the act ibid.Further, I find that the value of the goods has been determined to be ₹125.61/Pc which amounts the total assessable value of 60 pcs of 'Archery Set' to be ₹7,536.60 and duty leviable is calculated to be ₹3,225.66/-.

**16.13 Plastic Body with Nozzle (Parts of Lighter)& Other Parts of Pocket Lighter**

As regards to the item 'Parts of lighter', I find that the same were imported undeclared and were found during examination in container in multiple packages.At the Outset, the import of Parts of lighter Further, I also find thatduring examination, the said Parts of lighters were categorised into two types i.e., Plastic Body with Nozzle (80,000 pieces) - the major outer body of the lighter and 'Other Parts of Pocket Lighter'(5,456 Kgs). Upon scrutiny of the examination report, I find that there were multiple types of items like Piezo, Pusher, wind cap etc and collectively they were rightly falling under the description of 'Other Parts of Pocket Lighter'. Accordingly, I find that the subject items were rightly classified under heading CTH 96139000 after detailed examination and analysis. In addition to this, I find that the valuation of both the items were discussed in detail and was determined specifically as per the observations made during examination. However, the import of 'Parts of lighter' is restricted in compliance with DGFT Notification No. 36/2024-25 dated 13.10.2024.

I find that Importer was questioned regarding his intent to import 'Restricted' goods by concealing, to which he replied that he used to import these parts earlier to the issuance of this notification and they have stopped importing them after the levy of restrictions. However, the subject consignment was sent by the supplier inadvertently due to miscommunication. Further, he also informed that when he had contacted the supplier regarding the goods imported in the subject containers, the supplier crosschecked at his end and informed that there was a mistake in another container also alongwith the subject 2 containers.

In view of the foregoing, I find that the two undeclared 'parts of lighter' i.e., 'Plastic Body with Nozzle (Parts of Lighter)' (80,000 pieces) and 'Other Parts of Pocket Lighter' (5,456 Kgs) valued at ₹94,764.80 and ₹3,12,455.50/- respectively and both classifiable under CTH 96139000 and which were found to be prohibited, shall be liable for absolute confiscation under Section 111(d) and 111(m) of the Customs Act, 1962.

Consequently, I find that the importer is liable for Penal action under Section 112(a) (i) of the Customs Act, 1962 for the acts of omissions and commissions that rendered the subject goods liable for confiscation.

**For Bill of Entry No. 8217266 dated 06.02.2025**

**16.14** I find that this bill of entry was filed for the import of 22 items of assessable value ₹9,09,411.00. However, during examination of the impugned container bearing No. CAAU9420955 (40'), one declared item i.e. PVC Beads was not found and one undeclared item was found. I find that, after examination and investigation, the undeclared item was established to be Parts of Lighter imported in the guise of PVC Beads and additionally mis-declaration along with undervaluation was observed for the item 'Ruler'.

**16.15 Ruler**

I find that the item 'Ruler' was mentioned at Sl.No.3 of the bill of entry under CTH 83089099 i.e., articles made of base metal. However, during examination it was found that the subject item is made up of Plastic and accordingly, I find that the classification of the item was rightly determined under CTH 39269099. Subsequently, I find that the value of 584 kgs of said item has also been determined at ₹45.99/Kg which amounts to the total assessable value of ₹26,858.16/- following Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962 Accordingly, the duty has been calculated to ₹10,063.76/-.

Considering the misdeclaration of CTH and under valuation, I find that the subject goods are liable for confiscation under Section 111(m) of the Customs Act, 1962. However, I find that the import policy of the subject goods is 'Free' as the goods are in compliance with the relevant provisions of the Foreign Trade Policy and the applicable Import Policy conditions. Accordingly, I find that the same may be allowed to be redeemed against Fine in lieu of confiscation leviable under Section 125 of the act ibid.

Further, as discussed above, the Import Policy of the subject goods is found to be 'Free' and I find the same are dutiable. Consequently, I find that the importer is liable for Penal action under Section 112(a)(ii) of the Customs Act, 1962 for commissions and omissions that had rendered the subject goods i.e., Ruler whose CTH is determined under 39269099 valued at ₹26,858.16/- liable for confiscation under Section 111(m) of the act ibid.

**16.16 Plastic Body with Nozzle (Parts of Lighter)**

As regards to this item, I find in the examination report that 5,20,000 Pcs/ 3430 kgs of 'Plastic Body with Nozzle (Parts of Lighter)' as detailed at Sl. No. 5 of Table B were found in the container instead of 3640 PVC beads, as declared. The classification, valuation and import Policy of the subject item has been discussed at Para 16.13. The total assessable value determined accordingly is ₹6,15,971.2/- (₹1.18456/Pc). Subsequently, the duty has been calculated as ₹2,70,78.93/-. Considering the mis-declaration and Prohibited nature of the goods, I find that the same are liable for absolute confiscation under Section 111(d) and 111 (m) of the Customs Act, 1962.

As the goods are 'Prohibited' in nature in compliance with DGFT's Notification No. 36/2024-25 dated 13.10.2024, I find that the Importer is liable for Penal action under Section 112(a)(i) of the Customs Act, 1962 for commissions and omissions that had rendered the subject goods liable for confiscation under Section 111 of the act ibid.

**16.17** In the view of above, the total assessable value of the consignment and the corresponding applicable duty have been re-calculated. The revised assessable value of the consignment covered under Bill of Entry No. 8217266 dated 06.02.2025 is determined to be ₹13,37,277.58/- as against the originally declared value of ₹9,09,411/-. Consequently, the total re-determined duty for the consignment is found to be ₹4,92,788.62/- instead of self-assessed duty of ₹2,77,555/-.

**16.18** In addition to the above charges, I find that it was proposed to confiscate the goods imported against both the bills of entry other than those as mentioned at Table A under Section 119 of the Customs Act, 1962. Despite the claim of the importer to be unaware of the import of undeclared goods as detailed at Table B, I find the fact that certain goods were imported undeclared is undeniable, which makes the allegation of concealment of smuggled goods appropriate. Here, definition of 'Smuggling' as per the Customs Act, 1962 is reproduced below:

(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.

The definition of 'smuggling'evidently provides the ground to levy the charges under Section 119 of the Customs Act, 1962 on the goods which were imported along with the misdeclared/undeclared goods in the subject container. However, I find that the subject goods are eligible for redemption against the payment of fine leviable under Section 125 of the Customs Act, 1962.

**16.19** Further, I find that this act of concealment is an undeniable case of violation of Sections 17(1), 46(4) and 46(4A) ibid of the Customs Act, 1962 which mandates the importer to ensure the veracity of the information submitted in the bill of entry and fixes the responsibility of providing truthful information to the department. For such contravention of provisions of this act, I find the importer is liable for penalty under Section 117 of the said act.

Irrespective of the above findings, the goods other than those mentioned at Table A& B are found to be rightly classified with appropriate valuation.

**16.20** Upon scrutiny of the Statement of the Importer dated 25.02.2025 recorded under Section 108 of the Customs Act, 1962 , I find that the Importer had agreed to the examination findings and submitted that prohibited goods imported in this consignment were sent by the supplier inadvertently due to miscommunication. Further, they had also agreed to extend their full co-operation to the department during the proceedings of the case and had timely submitted the documents called for by the SIIB.

Furthermore, the importer has submitted vide letter dated 15.07.2025 that they do not wish to avail a personal hearing and had requested early adjudication of the matter and also submitted Steel Import Monitoring System (SIMS) registration certificate along with the letter. They have also expressed readiness to pay the differential duty, redemption fine and penalty as assessed.

**16.21** While confiscation of the impugned goods is justified in terms of the provisions of Section 111 of the Customs Act, 1962, it is also a settled legal position that the redemption fine and penalty should be proportionate and commensurate with the facts of the case. In this regard, reliance is placed on the decision of the Hon'ble CESTAT in Navpad Enterprises vs. Commissioner of Customs, Cochin [2006 (202) E.L.T. 561 (Tri. - Bang.)], which was affirmed by the Hon'ble Kerala High Court in Commissioner of Customs vs. Navpad Enterprises [2007 (207) E.L.T. 485 (Ker.)]. In the said case, it was held that while confiscation cannot be disputed, the quantum of redemption fine and penalty must be reasonable and not excessive. Accordingly, guided by this principle, I find it appropriate to moderate the redemption fine and penalty in the present case to ensure fairness and equity.

**16.22** Now, with the introduction of self-assessment under the Customs Act, 1962 more faith has been bestowed on the importer, as the practice of routine assessment, concurrent audit and examination has been dispensed with and the importers have been entrusted with the responsibility of assessing their own goods under Section 17 of the Customs Act, 1962. As a part of self-assessment by the importer, it was his duty to present correct facts in the Bill of entry. However, contrary to this, I find that the importer mis-declared the classification and value of multiple items and failed to declare several goods in the bill of entry. Further, multiple items were attempted to be imported without DGFT Authorization. Thereby, the importer incorrectly self-assessed the goods resulting into contravention of the relevant provisions contained in Sections 17(1), 46(4) and 46(4A) ibid.

## ORDER

**17.** Accordingly, I pass the following order under the Customs Act, 1962:

**In respect of Bill of Entry No. 8216946 dated 06.02.2025:**

**17.01** I order the re-determination of the description and classification of item no. 16 i.e., '*Plastic Gift Set*' declared under CTH 39269099 to be '*Table Tennis Practice Set*' under 95030020; item no. 21 i.e., *'Vase'* declared under CTH 39269099 to be '*Vase of Three Pieces in One set made of clay*' under CTH 69120040. Further, I order redetermination of classification of item no. 5 i.e., 'Strainer Basket' declared under CTH 39269099 to CTH 73239990. Additionally, I order the determination of classification of undeclared goods found during examination of the subject consignment, namely Archery Set under CTH 95030020; Plastic Body with Nozzle & Parts of Lighter (Wind Cap, Pusher, Piezo, Level, Gasket, Adjust Ring, Ignite Spring) under CTH 96139000 and San Resin under CTH 39032000.

**17.02** I order confiscation of Item No. 5, namely *'Strainer Basket'* having re-determined assessable value of ₹52,580/-; Item No. 21, namely *'Vase of Three Piece in One Set Made of Clay'*, having a re-determined assessable value of ₹4,355.12/-; and the undeclared item, namely *'San Resin'*, with assessable value determined to be ₹60,970/-, which were found mis-declared/concealed in the subject consignment, under **Section 111(m)** of the Customs Act, 1962. However, I give the importer an option to redeem the goods on payment of Redemption Fine of **₹10,000/- (Rupees Ten Thousand only)** under **Section 125** of the Customs Act, 1962.

**17.03** I impose a penalty of **₹10,000/- (Rupees Ten Thousand only)** under **Section 112(a)(ii)** of the Customs Act, 1962 on the importer for commissions and omissions that had rendered the subject goods liable for confiscation under **Section 111(m)** of the act ibid.

**17.04** I order the absolute confiscation of Item No. 16, namely *'Table Tennis Practice Set'*, with a re-determined assessable value of ₹15,073.20, as well as the undeclared items, namely *'Archery Set'*, *'Plastic Body with Nozzle (Parts of Lighter)'*, and *'Parts of Lighter (Wind Cap, Pusher, Piezo, Level, Gasket, Adjust Ring, Ignite Spring)'*, having assessable values determined to be ₹7,536.60, ₹94,764.80 and ₹3,12,455.60 respectively, which were found concealed/mis-declared and imported in contravention with the provisions of the Customs Act, 1962 and/or other allied acts, under **Section 111(d) and 111(m)** of the Customs Act, 1962. Further, Special Disposal Cell shall take necessary action regarding disposal of the said goods as per Disposal Manual, 2019 and the charges accrued during this process shall be borne by the Importer.

**17.05** I impose a penalty of **₹75,000/- (Rupees Seventy Five Thousand only)** under **Section 112(a)(i)** for commissions and omissions that had rendered the subject goods liable for confiscation under Section 111(d) of the act ibid.

**17.06** I order confiscation of the declared goods, other than mis-declared and undeclared goods found during examination of the subject consignment, under **Section 119** of the Customs Act, 1962 for being used for concealment of smuggled goods. However, I give the importer an option to redeem the goods on payment of Redemption Fine of **₹70,000/- (Rupees Seventy Thousand only)** under **Section 125** of the Customs Act, 1962.

**17.07** Subsequently, I impose a penalty of **₹50,000/- (Rupees Fifty Thousand only)** on the importer under **Section 117** of the Customs Act, 1962 for commissions and omissions that had rendered the subject goods liable for confiscation under **Section 119** of the act *ibid.*

**17.08** I reject the total declared assessable value amounting to **₹10,12,363/- (Rupees Ten Lakh Twelve Thousand Three Hundred Sixty Three Only)** and re-determine the same as **₹11,96,284.44/- (Rupees Eleven Lakhs Ninety Six Thousand Two Hundred Eighty Four and Forty Four Paisa Only)**, as per CVR, 2007 read with **Section 14** of the Customs Act, 1962 as discussed above.

**17.09** I reject the total self-assessed duty amounting to **₹3,22,778/- (Rupees Three Lakhs Twenty Two Thousand Seven Hundred Seventy Eight Only)** and re-determine the same as

**₹4,35,153.15/- (Rupees Four Lakhs Thirty Five Thousand One Hundred Fifty Three and Fifteen Paisa Only)**, as discussed above.

**<u>In respect of Bill of Entry No. 8217266 dated 06.02.2025:</u>**

**17.10** I order the re-determination of the classification of item no. 3 i.e., Ruler declared under CTH 83089099 to CTH 39269099 and further order the classification of an undeclared item found during examination of the subject consignment, namely Plastic Body with Nozzle(Parts of lighter), under CTH 96139000.

**17.11** I order confiscation of item no. 3 i.e., 'Ruler' having re-determined assessable value of ₹26858.16/- under **Section 111(m)** of the Customs Act, 1962 for mis-declaration and undervaluation of the said goods. However, I give the importer an option to redeem the goods on payment of Redemption Fine of **₹5000/- (Rupees Five Thousand only)** under **Section 125** of the Customs Act, 1962.

**17.12** I impose a penalty of **₹5000/- (Rupees Five Thousand only)** under **Section 112(a)(ii)**of the Customs Act, 1962 for commissions and omissions that had rendered the subject goods liable for confiscation under Section 111(m) of the act ibid.

**17.13** I order absolute confiscation of the undeclared item 'Plastic Body With Nozzle (Parts of Lighter)' with **re-determined** value of ₹6,15,971.20/-, found concealed in the consignment and imported in violation of the Customs Act, 1962 under **Section 111(d) and 111(m) of the** Act. Further, Special Disposal Cell shall take necessary action regarding disposal of the said goods as per Disposal Manual, 2019 and the charges accrued during this process shall be borne by the Importer.

**17.14** I impose a penalty of **₹1,00,000/- (Rupees One Lakh only)** under **Section 112(a)(i)** of the Customs Act, 1962 for commissions and omissions that had rendered the subject goods liable for confiscation under Section 111(d) of the act *ibid.*

**17.15** I order confiscation of the declared goods, other than misdeclared and undeclared goods found during examination of the subject consignment, under **Section 119** of the Customs Act, 1962 for being used for concealment of smuggled goods. However, I give the importer an option to redeem the goods on payment of Redemption Fine of **₹ 70,000/- (Rupees Seventy Thousand only)** under **Section 125** of the Customs Act, 1962.

**17.16** I impose a penalty of **₹50,000/- (Rupees Fifty Thousand only)** on the importer under **Section 117** of the Customs Act, 1962 for commissions and omissions that had rendered the subject goods liable for confiscation under Section 119 of the act *ibid*.

**17.17** I reject the total declared assessable value amounting to **₹9,09,411/- (Rupees Nine Lakh Nine Thousand Four Hundred Eleven only)** and re-determine the same as **₹13,37,277.58/- (Rupees Thirteen Lakh Thirty Seven Thousand Two Hundred Seventy Seven and Fifty Eight Paisa only)**, as discussed supra.

**17.18** I reject the total self-assessed duty amounting to **₹2,77,555/- (Rupees Two Lakh Seventy Seven Thousand Five Hundred Fifty Five)** and re-determine the same as **₹4,92,788.62/- (Rupees Four Lakh Ninety Two Thousand Seven Hundred Eighty Eight and Sixty Two Paisa only)**, as discussed supra.

**17.19** This Order-in-Original is issued without prejudice to any other action that may be taken against the Noticee of the subject Show Cause Notice or any other person(s) concerned with this case under the Customs Act, 1962 or any other law for the time being in force in India.

Digitally signed by
Mohsina Tabassum
Date: 29-08-2025
15:43:55

Mohsina Tabassum

Additional Commissioner of Customs,
Appraising Group 6 (Port),
Custom House, Kolkata.

To,
M/s Steel Syndicate (IEC 02030010951)
Bipin Rash Behari Basu Road,
Canning Street, Kolkata- 700001

Copy To:

1. The Pr. Commissioner of Customs (Port), Kolkata
2. The Deputy/ Assistant Commissioner of Customs, Review Cell (Port), Custom House, Kolkata.
3. The Deputy/ Assistant Commissioner of Customs, Central Adjudication Cell (Port), Custom House, Kolkata.
4. The Deputy/ Assistant Commissioner of Customs, SIIB (Port), Custom House, Kolkata.
5. The Deputy/ Assistant Commissioner of Customs, EDI (Port), Custom House, Kolkata – for uploading of O-i-O on https://www.kolkatacustoms.gov.in.
6. The Deputy/ Assistant Commissioner of Customs, Disposal Cell (Port), Custom House, Kolkata.
7. The Deputy/ Assistant Commissioner of Customs, CFS - Phonex, New Santoshpur Station Road, Kolkata-700066
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