



आयुक्त सीमाशुल्क (आयात-1) कार्यालय  
**OFFICE OF THE COMMISSIONER OF CUSTOMS, IMPORT-I**  
नवीन सीमाशुल्क भवन बल्लार्ड इस्टेट मुंबई- ४००००१  
**NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400001**

**DIN : 2024077700000022272D**

A	File No.	S/26-Misc-20/2023-24/Gr.IV
B	Order-in-Original No.	111/AC/RNP/Gr.IV/2024-25
C	Passed by	Ravindra Nath Pathak Assistant Commissioner of Customs, Import Group-IV, New Custom House, Mumbai Zone- I.
D	Date of Order	09.07.2024
E	Date of Issue	09.07.2024
F	Noticee / Party / Importer / Exporter	M/s <b>STAUFF INDIA PRIVATE LIMITED</b> (IEC- 3197033892)

1. This Order-in-Original is granted to the concerned free of charge.
2. Any person aggrieved by this Order-in-Original may file an appeal under Section 128 of the Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate inn Form C.A. 1 to :  
"THE COMMISSIONER OF CUSTOMS (APPEALS) OF concerned Jurisdiction"
3. Appeal shall be filed within sixty days from the date of communication of this order.
4. The appeal should bear Court Fee Stamp of Rs.5/- (Rupees five only) under Court Fee Act and it must be accompanied by –
  - i. A copy of the appeal, and
  - ii. This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs.5/- (Rupees Five only) as prescribed under Schedule-I, Item 6 of Court Fees Act, 1870.
5. An appeal against this order shall lie before the Commissioner (Appeals) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute or penalty, are in dispute or penalty, where penalty alone is in dispute.
6. Proof of payment of duty/interest/fine/penalty etc. should be attached with the appeal memo.
7. While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.

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**Sub:** Import of Miscellaneous items (Automotive Spares) by M/s. Stauff India Private Limited (IEC-3197033892) under Bill of Entry No. 4130005 dated 22.06.2024 thereby mis-declaring the value of invoices of the goods.

**BRIEF FACTS OF THE CASE:-**

1. M/s. Stauff India Private Limited (IEC-3197033892) (hereinafter referred to as “the importer”) filed Bill of Entry No. 4130005 dated 22.06.2024 seeking clearance of miscellaneous items (Automotive spares) originating from Denmark. In the said Bill of Entry, the importer has submitted 3 invoices as mentioned below:

**Table 1**

<b>Sr. No.</b>	<b>Invoice No.</b>	<b>Value declared (in EUR)</b>
<b>1.</b>	<b>93702611</b>	<b>118.42</b>
<b>2.</b>	<b>93702612</b>	<b>21,853.53</b>
<b>3.</b>	<b>93702613</b>	<b>4,659.62</b>

2. However, while scrutiny of the self assessment, it was observed that the value of each invoice was mentioned less in the checklist of the Bill of Entry. The value of invoices mentioned in the checklist is mentioned below:

**Table 2**

<b>Sr. No.</b>	<b>Invoice No.</b>	<b>Value declared (in EUR)</b>
<b>1.</b>	<b>93702611</b>	<b>106.12</b>
<b>2.</b>	<b>93702612</b>	<b>19597.02</b>
<b>3.</b>	<b>93702613</b>	<b>4,110.23</b>

3. As the value of the invoices mis-matched, a query as mentioned below was raised in the system on 22.06.2024 for the said Bill of Entry and the importer was asked to explain the observed discrepancy in value.

*“there are 3 invoices in this bill of entry and the value of all the invoices are:*

*1<sup>st</sup> invoice- EUR 118.42*

*2<sup>nd</sup> invoice- EUR 21853.53*

*3<sup>rd</sup> invoice-EUR 4659.62*

*However, the values mentioned in the checklist are*

*1<sup>st</sup> invoice- EUR 106.12*

*2<sup>nd</sup> invoice- EUR 19597.02*

*3<sup>rd</sup> invoice-EUR 4110.23*

*Please explain why the values are not matching.”*

4. The importer vide reply dated 24.06.2024 stated that; “Respected sir, all invoice material surcharge & energy surcharges included in Misc charges and actual unit price mention in products value if added invoice value and misc

*charges invoices value matched so good officers kindly assess the BOE value correctly mention as per invoice”*

5. On analysis of query, it was found that importer had not properly replied for the query and had not submitted any supporting documents, therefore, invoice value mentioned by the importer in the checklist cannot be accepted and is liable for rejection under rule 12 of the CVR, 2007.

**Observation -**

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

7. Since the declared value of the invoices in the checklist mis-matched with the values of the invoices uploaded in the supporting documents and not supported by the further documentary evidences, therefore, the value declared by the importer cannot be accepted for assessing the goods imported by them and the same has to be rejected in terms of Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rule, 2007 [the CVR, 2007]. As per Section 14 of the Customs Act, 1962 the transaction value of the goods in the case of imported goods shall include in addition to the price as aforesaid, any amount paid or payable for costs and services including commission and brokerage, engineering, design work, royalties and licence fees, costs of transportation to the place of importation, insurance, loading, unloading and handling charges to the extent and in the manner specified in the rules made in this behalf.

The relevant portion of the section 14, Section 17(4) and 17(5) of the Customs Act, 1962 is extracted here:

*Section 14. Valuation of goods.—*

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

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

Section 17(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.*

Section 17(5)-

*Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter & \*\*\* and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re-assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.*

**FINDINGS:**

8.1 I have carefully gone through the facts of the case, the documents available on record and proceed to decide the case accordingly.

8.2 The issues requiring amendment in the value of invoices of Bill of Entry No. 4130005 dated 22.06.2024. The value of the invoices should be same everywhere i.e. in e-Sanchit invoices as well as in checklist.

8.3 I find that M/s. Stauff India Private Limited (IEC-3197033892) (hereinafter referred to as "the importer") filed the Bill of Entry No. 4130005 dated 22.06.2024 seeking clearance(s) of goods originating from Denmark.

8.4 I find that there are 3 invoices in the Bill of Entry No. 4130005 dated 22.06.2024 and the value of each invoice was mentioned less in the checklist of the said Bill of Entry.

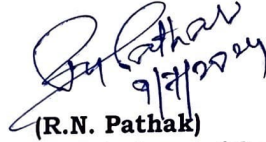
8.5 I find that the reply of the query raised to the importer to this effect was not proper and the importer had not submitted any supporting document. Therefore, invoice value mentioned by the importer in the checklist cannot be accepted and is liable for rejection under Rule 12 of the CVR,2007.

8.6 I find that valuation of the imported goods is governed by the provisions of Section 14(1) of the Customs Act, 1962.

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

**ORDER**

- i. I reject the declared value of invoices mentioned in the checklist of Bill of Entry No. 4130005 dated 22.06.2024 and re-determine the same as values of invoices uploaded in the e-sanchit. Further, I order to re-assess the said Bill of Entry accordingly.
- ii. This order is passed without prejudice to the any other action, which may be contemplated against the importer or any other person in terms of any provision of the Customs Act, 1962 and/or any other law for the time being in force.

  
(R.N. Pathak)

Assistant Commissioner of Customs,  
Import Group-IV,  
New Custom House, Mumbai

To:

**M/s STAUFF INDIA PRIVATE LIMITED**

Shed No 168, Grand Vishala, Industrial Estate, Nr Karnavati, Industrial  
Estate Odhav Vastral Ring Road Odhav, Gujarat, 382514

Copy to :-

1. Additional Commissioner of Customs, Import-1
2. Assistant Commissioner of Customs, Review Cell, Import-1
3. CHS – for Notice Board
4. Deputy Commissioner of Customs, EDI – for uploading in website
5. Guard File