

 सत्यमेव जयते	<p align="center">सीमा शुल्क आयुक्त का कार्यालय, (एनएस-III), OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-III), जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा, JAWAHARLAL NEHRU CUSTOMS HOUSE, NHAVA SHEVA, तालुका उरण, जिला रायगढ, महाराष्ट्र- 400 707 TALUKA URAN, DIST. RAIGAD, MAHARASHTRA-400 707</p> <p align="center">E-mail : group3.jnch@gov.in</p>	 आज़ादी का अमृत महोत्सव
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F. No. S/26-Misc.-433(73)/2023-24/Gr. 3 JNCH

Date of Order: .03.2024

F.No. S/10-Adj-243/23-24 / Gr. III JNCH

Date of Issue: .03.2024

Order Passed by:

Smt. Mamta Saini,

Additional Commissioner of Customs, NS-III,

Appraising Group 3, JNCH, Nhava Sheva

O-IN-O No. 1899 (1)/2023-24/ADC/NS-III/JNCH /Gr. 3

DIN : 202403780000942742

Name of Party/Noticee : M/s. Kash International Trade Co. (IEC: 0516960768)

**मूल आदेश**

- यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।
- इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की संसूचना की तारीख से साठ दिनों के भीतर सीमाशुल्क आयुक्त (अपील, जवाहरलाल नेहरू सीमाशुल्क भवन, शेवा, ता. उरण, जिला - रायगढ़, महाराष्ट्र- 400707) को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क (अपील (नियमावली, 1982 के अनुसार फॉर्म सी.ए.-1 संलग्नक में की जानी चाहिए। अपील पर न्यायालय फीस के रूप में 2.00 रुपये मात्र का स्टांप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रति लगायी जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है तो इस पर न्यायालय फीस के रूप में 2.00 रुपये का स्टांप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1870 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।
- इस निर्णय या आदेश के विरुद्ध अपील करने वाला व्यक्ति अपील अनिर्णीत रहने तक, शुल्क या शास्ति के संबंध में विवाद होने पर माँगे गये शुल्क के 7.5% का, अथवा केवल शास्ति के संबंध में विवाद होने पर शास्ति का भुगतान करेगा।

ORDER-IN-ORIGINAL

- This copy is granted free of charge for the use of the person to whom it is issued.
- An appeal against this order lies with the Commissioner of Customs (Appeals), Jawaharlal Nehru Custom House, Sheva, Taluka: Uran, Dist.: Raigad, Maharashtra – 400 707 under section 128 (1) of the Customs Act, 1962 within sixty days from the date of communication of this order. The appeal should be filed in duplicate in Form CA-1 appended to the Customs (Appeals) Rules, 1982. The appeal should bear a Court Fee stamp of Rs.2.00 only and should be accompanied by this order or a copy thereof. If a copy of this order is enclosed, it should also bear a Court Fee Stamp of Rs. 2.00 only as prescribed under Schedule 1, Item 6 of the Court Fees Act, 1870, as amended.
- Any person desirous of appealing against this decision or order shall, pending the appeal, make payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

BRIEF FACTS OF THE CASE

1. M/s. Kash International Trade Co. (IEC: 0516960768), hereinafter referred to as 'the importer', having their address at A-27B, 3rd Floor, Vishwakarma Colony, Mehrauli Badarpur Road, Delhi South, Delhi - 110044, filed Bill of Entry No. 2823097 dated 11.10.2022 for clearance of goods contained in Container No. PCIU8674977, through their authorized Customs Broker M/s. Cargo Concepts (Bombay) Pvt. Ltd. (CB PAN: AABCC5421HCH001). The description declared was Men's Casual Shoes, the quantity declared was 13404 pairs, having declared assessable value of Rs.15,64,630/-. The said container was put on hold by in order to check whether the importer has mis-declared the goods in terms of description, quantity and value. Thereafter, the goods were examined by the officers of SIIB (I) under Panchnama dated 13.10.2022 at CFS M/s. Allcargo Logistics Limited. Representative Samples of the goods were drawn for further examination.

2. The total Assessable Value declared in the Bill of Entry was Rs. 15,64,630/- (Rupees Fifteen Lakh Sixty Four Thousand Six Hundred Thirty only) and the total duty declared for the said Bill of Entry was Rs. 8,62,425/- (Rupees Eight Lakh Sixty Two Thousand Four Hundred Twenty Five Only).

3. During the course of examination, the goods were found to be shoes of various brands such as 'Nike', 'Adidas', 'Puma', 'Asics', 'Onitsuka', 'Converse', 'Nike/Air Jordan', 'New Balance' & 'Airstyle' of various sizes and types. The importer has declared 13404 pairs of 'Men's Casual Shoes', whereas a total of 13468 pairs of shoes were found during examination. Therefore, it appeared that the goods were grossly mis-declared in respect of description and quantity. The details of the goods found are as per Table-A below.

Table-A		
Sr. No.	Name	Quantity Found during examination
1	Nike Brand Shoes	4608
2	Adidas Brand Shoes	2124
3	Puma Brand Shoes	972
4	Asics Brand Shoes	468
5	Onitsuka Tiger Brand Shoes	1116
6	Converse Brand Shoes	396
7	Nike/ Air Jordan Brand Shoes	330
8	Adidas Brand Shoes	234
9	New Balance Brand Shoes	720
10	Nike Brand Shoes	280
11	Shoes without brand marking	468
12	Air Style marked Shoes	1752
	Total	13468

4. The shoes found during the examination as per above mentioned Table included shoes of various brands i.e. 'Nike', 'Adidas', 'Puma', 'Asics', 'Onitsuka', 'Converse', 'Nike/Air Jordan', 'New Balance' & 'Air Style'. Importation of such branded items requires verification of Intellectual Property Rights of various right holders. Accordingly, the matter was referred to IPR

Cell, JNCH, vide letter dated 26.10.2022, to verify whether brands namely 'Nike', 'Adidas', 'Puma', 'Asics', 'Onitsuka', 'Converse', 'Nike/Air Jordan', 'New Balance' & 'Air Style' are registered under Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007 or not. The IPR Cell, JNCH, vide letter dated 21.11.2022, informed that 'Nike', 'Adidas', 'Puma', 'Asics', 'Onitsuka', 'Converse', 'Nike/Air Jordan' are registered with Customs under IPR (Imported Goods) Enforcement Rules, 2007; the brand 'New Balance' and 'Air Style' are not registered with Customs under IPR (Imported Goods) Enforcement Rules, 2007. It was further informed vide the said letter that the right holders of these brands joined the proceedings and submitted inspection report stating that the goods are counterfeit and requested for valuation of these items for submission of Bond/Bank Guarantee. Accordingly, vide letter dated 08.12.2022, valuation of the said goods was forwarded to the IPR Cell, JNCH, for submission of Bonds/Bank Guarantees by the concerned right holders. The Deputy Commissioner of Customs, IPR Cell, SIIB(I), JNCH, vide letter dated 23.01.2024, informed that all the concerned right holders have submitted the duly executed Bonds and Bank Guarantees.

5. The importer, vide letter dated 14.10.2022, requested to grant permission to store the goods in warehouse under section 49 of Customs Act, 1962, as the consignment was incurring heavy demurrage and detention charges. The Deputy Commissioner of Customs, SIIB (I), JNCH, vide letter dated 21.10.2022, granted the permission to shift the goods to bonded warehouse. The importer, vide letter dated 13.02.2024, sought extension of keeping the goods in warehouse. The Commissioner of Customs, NS-III, extended the period of storage in warehouse under section 49 on imposition of penalty of Rs.65,000/- on the importer under section 117 of Customs Act, 1962.

6. **Seizure:** Since, the goods were found to be mis-declared in terms of description and quantity and in infringement of Intellectual Property Rights, the goods appeared to be liable for confiscation under Section 111(d), (l) & (m) of the Customs Act, 1962. Thus, there was a reason to believe that the said goods covered under Bill of Entry No. 2823097 dated 11.10.2022 are liable for confiscation under Section 111(d), (l) & (m) of the Customs Act, 1962. Therefore, the said goods were placed under seizure as per Section 110 of Customs Act, 1962 vide Seizure Memo No. 111/2022-23 dated 21.11.2022 issued with DIN 20221178NX0000116691. The Seizure Memo was sent to the importer on registered address of IEC through speed post (EM035727244IN). However, the same was returned with remarks "Addressee left without instructions".

7. The importer was summoned vide CBIC DIN-20221178NX000000B70F dated 21.11.2022 for recording his statement. Summons was posted vide speed post no. EM086756925IN on the registered address of IEC. However, the same was returned with remarks "Addressee left without instructions". On being informed through Customs Broker, the importer appeared for statement on 30.11.2022 even after non delivery of summons. Thereafter, statement of Shri Rajeev Kumar, Proprietor and IEC Holder of M/s. Kash International Trade Co. was recorded on 30.11.2022 under Section 108 of Customs Act, 1962 in respect of Bill of Entry 2823097 dated 11.10.2022, wherein he, inter-alia, stated that:

- i. He was proprietor, IEC holder of M/s. Kash International Trade Co. The firm Kash International Trade Co. was started in 2015, in his name and he started import business. He started importing consignment in 2015 and since then he had been doing this business continuously. Before that, he was doing job as a commission agent.
 - ii. He was aware that he appeared before Customs to give submissions and documents in connection with a case of mis-declaration of goods imported by M/s. Kash International Trade Co. vide Bill of Entry No. 2823097 dated 11.10.2022.
 - iii. The said IEC No. 0516960768 pertains to M/s. Kash International Trade Co. and it was in his name i.e. Rajeev Kumar.
 - iv. He was handling all the business of the firm M/s. Kash International Trade Co. which includes trading of multiple products such as shoes, garments, etc..
 - v. He had seen copy of Bill of Entry No. 2823097 dated 11.10.2022, and put his dated signature on the same, in token of having seen the same. The said bill of entry was in the name of M/s. Kash International Trade Co..
 - vi. On being asked about the number of imports he had made in the name of M/s. Kash International Trade Co, he stated that to the best of his knowledge, they had made around 10 to 15 shipments in the name of M/s. Kash International Trade Co. since 2015 from different ports. In Nhava Sheva port, this is his first import.
 - vii. In the Bill of Entry No. 2823097 dated 11.10.2022, the goods were declared as Men's Casual Shoes. However, during examination the goods were found to be mis-declared. On being asked to comment on this, he stated that he ordered the shoes for the said consignment over telephone whatsapp no. The supplier showed him the various brand shoes and accordingly, he placed the order.
 - viii. On being asked whether he had any purchase order for importing the said consignment, he stated that he ordered the said consignment over whatsapp and did not generate the purchase order.
 - ix. On being shown the copy of the report forwarded by the IPR Cell which stated that the shoes imported vide B/E No. 2823097 dated 11.10.2022 were counterfeit, he stated that he agreed that the shoes found were counterfeit. But, he ordered only for Men's Casual various brands shoes (original). However, the supplier packed counterfeit goods alongwith unbranded shoes.
 - x. On being asked whether he knows that importing the counterfeit goods is an infringement of IPR Rules, he stated that he knew the IPR Rules and he agreed that importing counterfeit shoes is an infringement of IPR Rules.
 - xi. On being asked how many imports he had made from China based supplier M/s. Yiwu Zhuanmei Import and Export Co., he stated that from that supplier, this was his first import. Before that, he used to import from different suppliers.
 - xii. On being asked about the details of payment made to the supplier and mode of payment after the import goods received, he stated that the payment had not been made for the current consignment. Usually they do payments through J & K Bank from account number 0319010100004080.
8. Statement of Shri Ram Ashish Singh, Representative & 'G' Card holder (Kardex No./Card No. S-4251) of Customs Broker M/s. Cargo Concepts (Bombay) Pvt. Ltd. (11/917) was recorded

in respect of Bill of Entry No. 2823097 dated 11.10.2022, under Section 108 of the Customs Act, 1962, on 27.02.2023, wherein he, inter-alia, stated that:

- i. Their Customs Broker M/s. Cargo Concepts (Bombay) Pvt. Ltd. (11/917) is registered at Mumbai. He looks after filing of import documents since 2016.
- ii. There are seven employees who had Customs Pass in their CB Firm at present in Mumbai.
- iii. He confirmed that he is the G-Card holder vide Card No. S-4251 of Customs Broker M/s. Cargo Concepts (Bombay) Pvt. Ltd. (11/917).
- iv. He looks after the import clearance in M/s. Cargo Concepts (Bombay) Pvt. Ltd. (11/917). He had been working with that firm since last seven years.
- v. On being asked how did they know the importer M/s. Kash International Trade Co. (IEC No. 0516960768) and since how long they had been clearing their consignments, he stated that they had been filing the import documents of M/s. Kash International Trade Co. at Mundra Port since last 5-6 years. First time the importer contacted them through telecommunication. In Nhava Sheva, this was the first consignment they had filed for M/s. Kash International Trade Co..
- vi. On being asked how did they verify the KYC details of M/s. Kash International Trade Co. (IEC No. 0516960768), he stated that they received the copies of KYC documents such as Aadhaar Card, IEC, GST and PAN card through mail. However, they did not verify the documents and address of the importer M/s. Kash International Trade Co.
- vii. They had been authorized by the importer M/s. Kash International Trade Co. (IEC No. 0516960768) to file Bill of Entry No. 2823097 dated 11.10.2022 on their behalf.
- viii. Mr. Rajeev Kumar, Proprietor of M/s. Kash International Trade Co. (IEC No. 0516960768) had provided the documents for the import clearance of the said consignment by hand.
- ix. On being asked how did they receive the original copy of import documents such as Invoice, B/L, Packing List etc., he stated that he received copy of these import documents by hand from Mr. Rajeev Kumar, the proprietor of M/s. Kash International Trade Co. (IEC No. 0516960768).
- x. On being asked whether they know that the goods imported vide Bill of Entry No. 2823097 dated 11.10.2022 were counterfeit shoes/ prohibited goods, he stated that they filed Bill of Entry No. 2823097 dated 11.10.2022 on the basis of import documents given to them by the importer. In the import documents, only 'Men's Casual Shoes' was mentioned. So, they filed the documents accordingly.
- xi. On being asked about the kind of goods imported by the importer M/s. Kash International Trade Co. (IEC No. 0516960768) at Mundra Port, he stated that in the past, the importer had imported the goods such as leggings from Mundra Port.

8.1 Summons and Seizure Memo were not delivered on the registered address of the IEC which indicated that the address was not genuine. The importer could not have been traced, had the Customs Broker not intimated the importer about the issuance of summons. During the statement, the Customs Broker has admitted that they did not verify the address. In view of above and from the statement of the Customs Broker, it appeared that they have not verified the KYC properly. In the instant case, he aided/abetted the importer by not verifying the KYC and has not

exercised due diligence while filing the Bill of Entry. Thus, the Customs Broker rendered himself liable for penal action under Customs Act, 1962.

8.2 The obligations to be fulfilled by the Customs Brokers are defined in provisions of Customs Brokers Licensing Regulations, 2018. The relevant provisions are reproduced below:

Regulation 10:

(d) advise his client to comply with the provisions of the Act, other allied Acts and the Rules and Regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;

(e) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;

(n) verify correctness of Importer Exporter Code (IEC) Number, Goods and Services Tax Identification Number (GSTIN), identify his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information.

8.3 In the instant case, the Customs Broker M/s. Cargo Concepts (Bombay) Pvt. Ltd. (AABCC5421HCH001) failed to verify the KYC details of the importer, and thus, violated the provisions of Regulations 10(d), 10(e) and 10(n) of CBLR, 2018.

9. Re-determination of Value & Duty: From the data available in open source, it appeared that the goods have been mis-declared in respect of value too. Therefore, their declared values are liable to be rejected in terms of Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (CVR, 2007). The value of the imported goods needs to be re-determined in accordance with Rule 4 to 9 of the CVR, 2007. Now, Rule 4 and Rule 5 of CVR, 2007 stipulate valuation based on the contemporaneous import data of identical and similar goods respectively. However, due to the nature of the goods, the concrete data of the goods was not found. So, the valuation could not be done under Rule 4 & 5 of CVR, 2007. Further, the greatest aggregate quantity of the similar/identical goods for sale was not available in domestic market; therefore Rule 7 cannot be made applicable. Since the production cost and other expenses/profits etc. in relation to the impugned goods were not known, the value of the same could not be ascertained as per Rule 8 of CVR 2007. As the value of the said goods could not be determined under Rule 3 to 8 of CVR 2007, the value of the goods needs to be re-determined under Rule 9 of CVR 2007. The interpretative notes of Rule 9 stipulate that the methods of valuation to be employed under Rule 9 may be those laid down in Rules 3 to 8, inclusive, but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of Rule 9. Therefore, the deductive method under Rule 7 of CVR, 2007 after being flexibly interpreted under Rule 9 *ibid* is used for the valuation purpose. The market survey was carried out in the presence of authorised representative of the Customs Broker. The price quoted by the shopkeeper *vide* their estimates were containing the component such as wholesale profit margin (approx. 10 %), importer's profit (approx. 10 %), commission agent's profit (approx. 5%), transportation expenses and other miscellaneous expenses (approx. 20 %), Customs Duty (BCD

@ 35%, SWS @ 10%, IGST @ 12%), (Effective rate of duty, 55.12% in this case). The total deduction of aforesaid components is calculated as illustrated in Table-B below and comes approximately 55.60% of the average selling price.

Table-B

Selling price	After deducting wholesale profit (10 %)	After deducting Importer's profit (10 %)	After deducting transport charges, handling & misc. charges (20 %)	effective rate of duty (BCD@35%, SWS@10%, IGST@12%)	After deducting effective rate of duty	Effective Deduction in %
100	90.91	82.64	68.87	55.12	44.40	55.60

The same was deducted from the average market price to arrive at the unit price of the impugned goods using deductive methods of Rule 7 of the CVR, 2007 read with Rule 9. Therefore, the prices have been arrived as described in **Annexure-A** and **Annexure-B**. The items mentioned at Sr. No. 9, 11 & 12 of **Table-A** above were not counterfeit shoes. The total Assessable Value in respect of these unbranded shoes mentioned in **Annexure-A** is re-determined to Rs. **5,97,393/-** and the total re-determined duty of items mentioned in **Annexure-A** works out to Rs. **3,29,283/-**. Further, the goods mentioned in **Annexure-B** were found as branded counterfeit shoes which infringe IPR Enforcement Rules, 2007. Based upon above, assessable value of these branded counterfeit shoes as detailed in **Annexure-B** was re-determined to **Rs. 34,06,143/-** (Rupees Thirty Four Lakh Six Thousand One Hundred Forty Three only).

10. Relevant provisions of law applicable:-

10.1 Section 46(4) of the Customs Act, 1962 reads as under:

"The importer while presenting a bill of entry shall at the foot thereof make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods".

10.2 Section 111(d) of the Customs Act, 1962 reads as under:

"any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force"

(iii)Section 112 of the Customs Act, 1962 reads as under:

"Penalty for improper importation of goods, etc- Any person, -

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or

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

shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty 5[not exceeding the value of the goods or five thousand rupees], whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of Section 114A, to a penalty not exceeding ten per cent of the duty sought to be evaded or five thousand rupees, whichever is higher:

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

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under Section 77 (in either case hereafter in this Section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees], whichever is the greater;]”.

10.3 SECTION 114A of the Customs Act,1962 read as follows:

“Penalty for short-levy or non-levy of duty in certain cases. - Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under 22[sub-section (8) of section 28] shall also be liable to pay a penalty equal to the duty or interest so determined:.]

23[Provided that where such duty or interest, as the case may be, as determined under 22[sub-section (8) of section 28], and the interest payable thereon under section 24[28AA], is paid within thirty days from the date of the communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent of the duty or interest, as the case may be, so determined:

Provided further that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso :

Provided also that where the duty or interest determined to be payable is reduced or increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, for the purposes of this section, the duty or interest as reduced or increased, as the case may be, shall be taken into account:

Provided also that in case where the duty or interest determined to be payable is increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, the benefit of reduced penalty under the first proviso shall be available if the amount of the duty or the interest so increased, along with the interest payable thereon under section 25[28AA], and twenty-five percent of the consequential increase in penalty have also been paid within thirty days of the communication of the order by which such increase in the duty or interest takes effect :

Provided also that where any penalty has been levied under this section, no penalty shall be levied under section 112 or section 114.

Explanation. - For the removal of doubts, it is hereby declared that -

(i) the provisions of this section shall also apply to cases in which the order determining the duty or interest under sub-section (8) of section 28 relates to notices issued prior to the date* on which the Finance Act, 2000 receives the assent of the President;

(ii) any amount paid to the credit of the Central Government prior to the date of communication of the order referred to in the first proviso or the fourth proviso shall be adjusted against the total amount due from such person.]

10.4 Section 114AA of the Customs Act, 1962 reads as follows:

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

10.5 SECTION 119: Confiscation of goods used for concealing smuggled goods.

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

Explanation: In this section, “goods do not include a conveyance used as a means of transport.

10.6 SECTION 124. Issue of show cause notice before confiscation of goods, etc.

No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person –

(a) is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;

(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter:

Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.

Provided further that notwithstanding issue of notice under this Section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.

11. From the above investigation, it appeared that:-

- i. The importer M/s. Kash International Trade Co. has indulged in mis-declaration of description, value and quantity of goods imported vide Bill of Entry No. 2823097 dated 11.10.2022. Therefore, the goods imported (as detailed in Annexure-A), appeared liable for confiscation under the provisions of Section 111(m) and Section 119 of the Customs Act, 1962. The goods imported (as detailed in Annexure-B), appeared liable for confiscation under the provisions of Section 111(d), (l) & (m) of the Customs Act, 1962. Consequent to the said mis-declaration in respect of goods as detailed in Annexure-A, the assessable value of items is re-determined to Rs. 5,97,393/- and the total re-determined duty of items mentioned in Annexure-A works out to Rs. 3,29,283/-. The assessable value of the goods, as detailed in Annexure-B, is re-determined to Rs. 34,06,143/-. The same appeared liable for confiscation under the provisions of Section 111(d), (l) and (m) of the Customs Act, 1962. The said goods (as detailed in Annexure-B) have been imported in violation of Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007 and are not eligible to be released for home consumption. Therefore, duty calculation in respect of these goods has not been made.
- ii. By the acts of omission & commission on the part of the importer as mentioned above, the importer has rendered himself liable for penal action under Section 112(a) of the Customs Act, 1962.
- iii. From the statement of Mr. Rajeev Kumar, proprietor of M/s. Kash International Trade Co., it appeared that he knew that the imported goods having logo of various brands, were

counterfeit goods and were imported in violation of IPR (Imported Goods) Enforcement Rules, 2007. Thus, the importer has, knowingly and intentionally, made the false declaration in the Bill of Entry by declaring the goods as unbranded shoes. Hence, he rendered himself liable for penal action under Section 114AA of the Customs Act, 1962.

- iv. By the acts of omission & commission on the part of the Customs Broker M/s. Cargo Concepts (Bombay) Pvt. Ltd. (AABCC5421HCH001), as mentioned above, the Customs Broker has rendered himself liable for penal action under Section 112(a) of the Customs Act, 1962. Since the Customs Broker failed to verify the KYC details of the importer, he violated the provisions of Regulations 10(d), 10(e) and 10(n) of Customs Brokers Licensing Regulations, 2018.

SHOW CAUSE NOTICE AND PERSONAL HEARING

12. At the request of the importer M/s. Kash International Trade Co., grounds on which it is proposed to confiscate the goods or to impose penalty, have been orally explained to the importer. The importer has admitted the case of the Department and vide letter dated 19.05.2023, requested for waiver of written Show Cause Notice and Personal Hearing for the said consignment. Similarly, the grounds on which the penalty is proposed, have been orally explained to the Customs Broker M/s. Cargo Concepts (Bombay) Pvt. Ltd.. The Customs Broker vide letter dated 19.05.2023, requested for waiver of written Show Cause Notice and Personal Hearing. Therefore, I proceed to decide the case on the basis of documents available on records.

DISCUSSION AND FINDINGS

13. I observe that the importer M/s. Kash International Trade Co vide Bill of Entry No. 2823097 dated 11.10.2022 had imported 13404 pairs of shoes declaring them as 'Men's Casual Shoes', having declared assessable value of Rs.15,64,630/-.

13.1. I find that on examination, the goods were found to be of various brands and further mis-declared in terms of quantity, as detailed below.

Sr. No.	Name	Quantity Declared	Quantity Found
1	Nike Brand Shoes	0	4608
2	Adidas Brand Shoes	0	2124
3	Puma Brand Shoes	0	972
4	Asics Brand Shoes	0	468
5	Onitsuka Tiger Brand Shoes	0	1116
6	Converse Brand Shoes	0	396
7	Nike/ Air Jordan Brand Shoes	0	330
8	Adidas Brand Shoes	0	234
9	New Balance Brand Shoes	0	720
10	Nike Brand Shoes	0	280
11	Shoes without brand marking	13404	468
12	Air Style marked Shoes	0	1752
	Total	13468	13468

14. I find that the investigating agency has not disputed the classification of the goods as declared by the CB along with the description of the goods. I agree with the stand of the investigating agency.

15. I observe that brands viz. 'Nike', 'Adidas', 'Puma', 'Asics', 'Onitsuka', 'Converse', 'Nike/Air Jordan' are registered with Customs under Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007 whereas the brands viz. 'New Balance' and 'Air Style' are not registered with Customs under IPR (Imported Goods) Enforcement Rules, 2007.

I further observe that the right holders of the registered brands joined the proceedings and submitted inspection report stating that the imported goods are counterfeit.

Hence, I hold that the goods detailed at Sr. No. 1,2,3,4,5,6,7,8 & 10 have been found to be mis-declared in respect of description, brand and quantity, and cannot be allowed released for home consumption.

16. With regard to valuation, I find that Rule 3 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (in short 'CVR, 2007') provides the method of valuation. Under the provisions of Rule 3(1) of the CVR, 2007 "*subject to Rule 12, the value of the imported goods shall be the transaction value adjusted in accordance with the provisions of Rule 10*". Further, Rule 3 (4) *ibid* states that "*if the value can't be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through Rule 4 to 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007*".

16.1 I find that investigation revealed that the value as declared in the Bill of Entry does not contain true transaction value due to mis-declaration, which resulted into change in value and effective customs duty thereof. Moreover, the Importer failed to explain the evidence representing the true transaction value of the impugned goods. Therefore, the declared assessable value is liable to be rejected under Rule 12 of the CVR, 2007 and has to be re-determined/ascertained in accordance with Rule 4 to 9 of the CVR, 2007 sequentially.

16.2. As per Rule 4 of the CVR, 2007, "*the value of imported goods shall be the transaction Value of identical goods sold for export to India and imported at or about the same time as the goods being valued, subject to certain conditions and parameters*". In order to arrive at the value of the goods under Rule 4, the import data of goods imported at or about the same time as the impugned goods, obtained from the ICES, was examined. However, details of the identical impugned goods are not available; hence the value could not be ascertained under Rule 4 of the CVR, 2007.

16.3 Rule 5 of the CVR, 2007 stipulates that, "*subject to the provisions of rule 3, the value of imported goods shall be the Transaction Value of similar goods sold for export to India and imported at or about the same time as the goods being valued*". As the value of the imported item depends upon quality, size, and specification and since the same was not available in the NIDB and hence the comparison was not possible to determine the value under Rule 5 of CVR,2007.

16.4. Proceeding sequentially for fixing the transaction value of the goods, it is stipulated under Rule 6 of CVR 2007 that "*If the value cannot be determined under the provisions of Rules 3, 4*

and 5; the value shall be determined under the provisions of Rule 7, or, when the value cannot be determined under that Rule, under Rule 8.”

Rule 7 provides for ‘deductive value’ i.e. the value is to be determined on the basis of valuation of identical goods or similar imported goods sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, subject to deductions stipulated under the said Rule. However, for the reasons detailed above, their values cannot be determined as per the said Rule 7 of the CVR, 2007. Likewise for application of Rule 8 (computed value) of the said Rules, the cost of production or processing involved in the imported goods are not available. In absence of requisite data, the value cannot be determined by taking recourse to these rules either. As the provisions of Rule 4 to 8 of the CVR, 2007, are not applicable in the instant case, the value of the imported goods is required to be determined under the provisions of Rule 9 of the CVR, 2007. Rule 9 of the said Rules reads as under:

Rule 9 : “Residual method – (1) Subject to the provisions of rule 3, where the value of the imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India:”

Therefore, the assessable value of the imported goods is required to be re-determined under Rule 9 of the CVR, 2007.

18.6 To determine the value under Rule 9 of the CVR, 2007, I find that the market Survey in respect of the imported goods was conducted. Accordingly, the total assessable value was re-determined as Rs. 40,03,536/- under Rule 9 of the CVR, 2007, as detailed in Annexure-A attached to this order.

19. I find that the redetermined value of the goods that cannot be released for home consumption (i.e. goods at Sr. No. 1,2,3,4,5,6,7,8 & 10) amounts to Rs. 34,06,143/-. Further, I find that the re-determined value of the remaining goods amounts to Rs. 5,97,393/-. I also find that these goods can be released for home consumption and the duty in respect of these goods amounts to Rs. 3,29,283/-.

Table D1

Sr. No.	Name	Quantity Declared	Quantity Found
1	Nike Brand Shoes	0	4608
2	Adidas Brand Shoes	0	2124
3	Puma Brand Shoes	0	972
4	Asics Brand Shoes	0	468
5	Onitsuka Tiger Brand Shoes	0	1116
6	Converse Brand Shoes	0	396
7	Nike/ Air Jordan Brand Shoes	0	330
8	Adidas Brand Shoes	0	234
9	New Balance Brand Shoes	0	720
10	Nike Brand Shoes	0	280
11	Shoes without brand marking	13404	468
12	Air Style marked Shoes	0	1752
	Total	13404	13468

20. To decide the issue of confiscation of the impugned goods in the present case, it will be appropriate to go through the relevant legal provisions. These sections are reproduced as under:-

SECTION 111. Confiscation of improperly imported goods, etc.-The following goods brought from a place outside India shall be liable to confiscation:

.....

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, are liable to confiscation.

.....

(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54:

20.1 From the above discussions and legal provisions, I find that the goods, as mentioned at Sr. No. 1,2,3,4,5,6,7,8 &10 of the Table above, having re-determined value of Rs 34,06,143/- were found to be imported in violation of Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007, and also mis-declared in terms of description and quantity and hence the same are liable for confiscation under section 111(d), 111(l) and 111(m) of the Customs Act, 1962.

20.2 Further, I find that the goods, as mentioned in Table above at Sr. No. 9,11 &12, having re-determined value of Rs. 5,97,393/- were found to be mis-declared in terms of value and hence the same are liable for confiscation under section 111(m) of the Customs Act, 1962.

21.3 I find that Section 125 of the Customs Act, 1962 makes a clear distinction between prohibited goods and other goods. In the case of other goods, section 125 of the Act makes it mandatory to release the goods against redemption fine. Whereas there is no such compulsion when it comes to prohibited goods. Thus, in terms of section 125 of the Act, the importer/owner of the goods does not have the absolute right of release of the prohibited goods on payment of fine in lieu of confiscation. I find that The Hon'ble Customs, Excise & Services Tax Appellate Tribunal, Delhi ("CESTAT") in the matter of M/s. Ferryman Trading Company Vs. Commissioner of Customs (Appeals) [FINAL ORDER No. 51910/2021 dated October 28, 2021], held that the confiscating officer under section 125 of the Customs Act, 1962 has the absolute discretion to either impose fine in lieu of confiscation or to order the absolute confiscation.

22.4 In the present case, there is restriction on the import of the goods as mentioned at Sr. No. 1,2,3,4,5,6,7,8 &10 of the Table above, in respect of provisions under the Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007. Hence, the goods are not freely importable and cannot be allowed for home consumption.

22.5. For disposal of these counterfeit goods, I refer to Rule 11 of Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007 which is reproduced below.

Rule 11 :- Disposal of infringing goods. -

(1). *Where upon determination by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, it is found that the goods detained or seized have infringed intellectual property rights, and have been confiscated under section 111 (d) of the Customs Act, 1962 and no legal proceedings are pending in relation to such determination, the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, shall, destroy the goods under official supervision or dispose them outside the normal channels of commerce after obtaining "no objection" or concurrence of the right holder or his authorized representative:*

Provided that if the right holder or his authorized representative does not oppose or react to the mode of disposal as proposed by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, within twenty working days after having been informed, or within such extended period as may have been granted by the Commissioner at the request of the right holder, not exceeding another twenty working days, he shall be deemed to have concurred with the mode of disposal as proposed by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be:

Provided further that the costs toward destruction, demurrage and detention charges incurred till the time of destruction or disposal, as the case may be, shall be borne by the right holder.

(2) *There shall not be allowed the re-exportation of the goods infringing intellectual property rights in an unaltered state.*

(3) *The Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may on his own, or at the request of the right holder, retain samples of goods infringing intellectual property rights prior to their destruction or disposal and provide the same to the right holder or importer if such samples are needed as evidence in pending or future litigations."*

22.6. I find that IPR Cell, vide letter dated 21.11.2022, informed that the goods of brand 'Nike', 'Adidas', 'Puma', 'Asics', 'Onitsuka', 'Converse', 'Nike/Air Jordan' are counterfeit and the right holders of the said brands have submitted requisite Bonds and & Bank Guarantees as per the Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007. In the light of this fact and Rule 11(2) of Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007, I hold that the said counterfeit goods are liable for destruction.

23. Further, I find that the other goods detailed in the Table above at Sr. No. 9,11 &12 can be released for home consumption on payment of redemption fine as per the provisions contained in Section 125 of the Customs Act, 1962.

24. Now, I move to the next issue i.e. imposition of penalty. I find that it is a fact that consequent upon amendment to the Section 17 of the Customs Act, 1962 vide Finance Act, 2011; 'Self-Assessment' has been introduced in Customs. Section 17 of the Customs Act, effective from 08.04.2011, provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry, in the electronic form. Provisions of the Section 46 of the Customs Act, 1962 makes it mandatory for the importer to make proper & correct entry for the imported goods by presenting a Bill of Entry electronically to the proper officer. Thus, under self-assessment, it is the importer who has to ensure that they declare the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while

presenting the Bill of Entry. Thus, with the introduction of self-assessment by amendments to Section 17, since 8th April, 2011, it is the added and enhanced responsibility of the importer to declare the correct description, value, quantity, notification, etc and to correctly classify, determine and pay the duty applicable in respect of the imported goods.

25. The provisions of Section 46(4) & (4A) of the Customs Act, 1962 are reproduced below:-

46(4) The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed

46(4A) The importer who presents a bill of entry shall ensure the following, namely:—

- (a) the accuracy and completeness of the information given therein;*
- (b) the authenticity and validity of any document supporting it; and*
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.*

26.. From the above, I find that the importer was required to comply with the provisions of Section 46 of the Customs Act, 1962 which mandates that the importer while filing the Bill of Entry shall make true and correct declarations. I find that in the present case, the importer failed to do so and thus violated Sub-Section (4) and 4(A) of Section 46 of the Customs Act, 1962 as the goods were found mis-declared.

27. I find that penal action has to be imposable under Section 112 of the Customs Act, 1962. The said sections are reproduced as under: -

SECTION 112. Penalty for improper importation of goods, etc. — Any person, -

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

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

-
- (i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty [not exceeding the value of the goods or five thousand rupees], whichever is the greater;*
 - (ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:*

SECTION 114AA. Penalty for use of false and incorrect material. - If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of

any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

28. In the instant case, it is undisputed fact that the importer has mis-declared the quantity and value of the goods with intention to evade customs duty in the present case. Taking all the issues relating to subject import into account and in view of my above findings, I find that the importer have, by their acts of commission and omission, as discussed above, rendered the goods liable to confiscation under section 111(d), 111 (l) & 111(m) of the Customs Act, 1962. Therefore, I hold that the importer is liable to penalty under section 112(a) of the Customs Act, 1962.

29. Since there was a conscious attempt to mis-declare the goods in terms of description, quantity, value and in violation of IPR (Imported Goods) Enforcement Rules, it cannot be accepted that the importer was not aware that the goods were counterfeit. I hold that the importer has knowingly and intentionally made the mis-declaration in the Bill of Entry. Hence, the importer is liable to penalty under section 114AA of the Customs Act, 1962.

30. As regards imposition of penalty on the Custom Broker, I find that the Customs Broker M/s. Cargo Concepts (Bombay) Pvt. Ltd. (AABCC5421HCH001) failed to verify the KYC details of the importer and thus violated the provisions of Regulations 10(d), 10(e) and 10(n) of Customs Brokers Licensing Regulations, 2018. Therefore, I hold that the Customs Broker is liable for penal action under Section 112(a) of the Customs Act, 1962.

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

ORDER

- (i) I reject the declared value of the goods imported vide Bill of Entry No. 2823097 dated 11.10.2022 i.e. Rs. 15,64,630/- under Rule 12 of the CVR, 2007 and order to re-determine the same at Rs. 40,03,536/- under Rule 9 of the CVR, 2007. I further order to re-assess the Bill of Entry accordingly as detailed in Annexure-A attached to this order.
- (ii) I order to confiscate the goods, declared in the Table D1 at Sr. No. 1,2,3,4,5,6,7,8 & 10 having re-determined assessable value of Rs. 34,06,143/- under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962. These goods cannot be released for home consumption. I order for destruction of these goods in terms of Rule 11(1) of Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007. The cost of destruction will be borne by the respective IPR holders.
- (iii) I order to confiscate all other goods i.e. declared at Sr. No. 9,11 & 12 of the Table D1 having re-determined assessable value of Rs. 5,97,393/- under Section 111(m) of the Customs Act, 1962. However, I give an option to the importer to redeem the same for home consumption on payment of Rs. 70,000/- as redemption fine under Section 125 of the Customs Act, 1962.
- (iv) I impose Penalty of Rs. 3,50,000/- on the importer M/s. Kash International Trade Co. (IEC: 0516960768) under Section 112(a) of Customs Act, 1962.
- (v) I impose Penalty of Rs 3,50,000/- on the importer M/s. Kash International Trade Co. (IEC: 0516960768) under Section 114AA of Customs Act, 1962.

- (vi) I impose Penalty of Rs. 50,000/- on the Customs Broker M/s. Cargo Concepts (Bombay) Pvt. Ltd. (AABCC5421HCH001) under Section 112(a) of Customs Act, 1962.

32. This order is issued without prejudice to any other action that may be taken in respect of the goods in question and/or against the persons concerned or any other person, if found involved, under the provisions of the Customs Act, 1962, and/or any other law for the time being in force in India.

Mamta Saini
21/3/2024

(Mamta Saini)

Addl. Commissioner of Customs
Appraising Group 3, NS-III, JNCH

To

1. M/s. Kash International Trade Co.,
A-27B, 3rd Floor, Vishwakarma Colony,
Mehrauli Badarpur Road, Delhi South,
Delhi - 110044.
2. M/s. Cargo Concepts (Bombay) Pvt. Ltd.
Shop No. 1, Monarch Plaza,
Ground Floor, Sector 11, Plot No. 56,
CBD Belapur, Navi Mumbai.
PIN - 400 614.

Copy to:

1. The Deputy Commissioner of Customs, CAC, JNCH.
2. The Deputy Commissioner of Customs, CRAC (I), JNCH
3. The Deputy Commissioner of Customs, SIIB (I), JNCH
4. The Deputy Commissioner of Customs, Disposal Section, JNCH
5. The Deputy Commissioner of Customs (I), Allcargo Logistics Limited CFS
6. Customs Broker Section, NCH, Mumbai for necessary action against the Customs Broker.
7. Office Copy.


ANNEXURE-A

Importer: M/s. Kash International Trade Co.

IEC: 0516960768

Bill of Entry No. 2823097 dated 11.10.2022

Sl. No.	Description	UQC	Qty. found	Wholesale Price per Unit at Shop No. 1 (in Rs.)	Wholesale Price per Unit at Shop No. 2 (in Rs.)	Wholesale Price per Unit at Shop No. 3 (in Rs.)	Average Wholesale Price (in Rs.)	Value by deduction (in Rs.)	Declared Price per Unit (in Rs.)	Reassessed Value (in Rs.)	BCD in %	SWS in %	IGST in %	Effective Rate of Duty (in %)	Duty on Reassessed Value (in Rs.)
1	New Balance Brand Shoes	Pairs	720	470	480	450	466.67	207.20	116.73	149184.00	35	10	12	55.12	82230.22
2	Shoes without brand marking	Pairs	468	400	430	400	410.00	182.04	116.73	85194.72	35	10	12	55.12	46959.33
3	Air Style marked shoes	Pairs	1752	470	480	450	466.67	207.20	116.73	363014.40	35	10	12	55.12	200093.54
	Total		2940							597393.12					329283.09


PRADEEP K. SHARMA
 Customs Appraiser
 Indian Customs Mumbai


ANNEXURE-B

Importer: M/s. Kash International Trade Co.

IEC: 0516960768

Bill of Entry No. 2823097 dated 11.10.2022

Sl. No.	Description	UQC	Qty. found	Wholesale Price per Unit at Shop No. 1 (in Rs.)	Wholesale Price per Unit at Shop No. 2 (in Rs.)	Wholesale Price per Unit at Shop No. 3 (in Rs.)	Average Wholesale Price (in Rs.)	Value by deduction (in Rs.)	Declared Price per Unit (in Rs.)	Reassessed Value (in Rs.)
1	Nike Brand Men's Shoes	Pairs	4888	700	720	750	723.33	321.16	116.729	1569829.80
2	Adidas Brand Men's Shoes	Pairs	2358	700	720	750	723.33	321.16	116.729	757295.24
3	Puma Brand Men's Shoes	Pairs	972	750	720	750	740.00	328.56	116.729	319360.30
4	Asics Brand Men's Shoes	Pairs	468	800	780	820	800.00	355.20	116.729	166233.60
5	Onitsuka Tiger Brand Men's Shoes	Pairs	1116	800	780	820	800.00	355.20	116.729	396403.20
6	Converse Brand Men's Shoes	Pairs	396	470	500	450	473.33	210.16	116.729	83223.36
7	Nike / Air Jordan Brand Men's Shoes	Pairs	330	750	800	780	776.67	344.84	116.729	113797.20
	Total		10528							3406142.70


PRADEEP K. SHARMA
 Customs Appraiser
 Indian Customs Mumbai

