

	<p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS: CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421. PHONE : 02838-271426/271163 FAX :02838-271425 E-mail id- adj-mundra@gov.in</p>	
A. File No.	:	CUS/APR/INV/278/2026-Gr-4
B. SCN No.	:	01/2026-27/ADC/ZDC/MCH
C. Issued by	:	Additional Commissioner of Customs, Customs House, AP&SEZ, Mundra.
D. Noticee(s)/ Importer	:	M/s. Gemcare Appliances Pvt Ltd (IEC: AAGCG9037Q) 210/1, 2, 3, 211, 285/1, 286, 287, 288/1, Village- Baska, Halol, Near Mango, Panchmahal, Halol-389350, Gujarat.
E. DIN	:	20260471MO0000666CD3

-

(Show Cause Notice under Section 124 of the Customs Act, 1962)

INTRODUCTION

M/s. Gemcare Appliances Pvt Ltd (IEC: AAGCG9037Q) having its registered address at 210/1, 2, 3, 211, 285/1, 286, 287, 288/1, Village-Baska, Halol, Near Mango, Panchmahal, Halol-389350, Gujarat (hereinafter referred to as 'importer' for the sake of brevity) has filed Bill of Entry No. 2740048 dated 18.06.2025, for import of "Refrigerator Component Back Body Panel, Side Body Panel (CTH 84189900)" through Customs Broker M/s. N. G. Joshi C & F Agents Pvt Ltd (CB Code AABCN3322LCH001) at Mundra Port.

2. INTELLIGENCE

2.1 Intelligence has been developed regarding possible mis-classification & mis-declaration in respect of consignment imported vide Bill of Entry No. 2740048 dated 18.06.2025 (**RUD-1**) filed by M/s. Gemcare Appliances Pvt Ltd, by declaring goods as '**Refrigerator Components Back Body Panel & Parts**' under **CTH 84189900** & declared assessable value of Rs. 1,08,96,327. The said Bill of Entry was filed under IGM No. 1140201 dated 03.06.2025 and Bill of Lading No. TSVcntao2505146 dated 20.05.2025. Whereas, on-going through the IGM No. 1140201 dated 03.06.2025 (**RUD-2**) and Bill of Lading No. TSVcntao2505146 dated 20.05.2025 (**RUD-3**), it was noticed that goods had been described as '**U Sheel for Refrigerator Cabinet EGI & HS Code: 72107000**'.

2.2 Accordingly, it appears that the importer has deliberately mis-declared & mis-classified in respect of goods covered under Bill of Entry No. 2740048 dated 18.06.2025 in order to evade Customs Duty i.e. BCD which is 15% under CTH: 72107000, while under CTH: 84189900 is 7.5%.

Further, there was strong possibility that the consignment may contain some restricted goods or goods wherein BIS compliance is mandatory.

2.3 The details of the cargo mentioned under the said **IGM No. 1140201 dated 03.06.2025** wherein the Consignee is shown as M/s. Gemcare Appliances Pvt Ltd, 210/1, 2, 3, 211, 285/1, 286, 287, 288/1, Village-Baska, Halol, Near Mango, Panchmahal, Halol-389350, Gujarat, are as under: -

Table-1

Name of the Importer and Consignee	M/s. Gemcare Appliances Pvt Ltd, 210/1, 2, 3, 211, 285/1, 286, 287, 288/1, Village-Baska, Halol, Near Mango, Panchmahal, Halol-389350, Gujarat
Port of Shipment	CNTAO (Qingdao Port, China)
Port of Discharge	INMUN1(Mundra Port, Gujarat, India)
Bill of Lading No.	TSVCNTAO2505146
Date of Bill of Lading	20.05.2025
Container No./Seal No.	BHCU3069663/SKY013592, BSIU2349088/SKY013597 SESU2330137/SKY013598, CRXU3321933/SKY013594 HDMU2473241/SKY013593, CRXU1596187/SKY013591
Description of Goods said to Contain	U Shell for Refrigerator Cabinet EGI in 150 Pkg
Gross Cargo Weight	165767 Kgs.

2.4. Whereas, the description & details of the goods as mentioned in Bill of Entry No. 2740048 dated 18.06.2025, Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025 as uploaded in ICEGATE by the Custom Broker M/s. N. G. Joshi C & F Agents Pvt Ltd on behalf of the importer, are as under:

Table-2

Bill of Entry No. & Date	Containers No.	CTH as declared in Bill of Entry No. 2740048 dated 18.06.2025	Description of Item in Bill of Entry 2740048 dated 18.06.2025	Weight declared in BE/BL (in Kgs)	Assessable Value declared in Bill of Entry (in Rs.)
2740048 dated 18.06.2025	BHCU3069663 BSIU2349088 CRXU1596187 CRXU3321933	84189900	Refrigerator Back Body Panel	165767	1,08,96,327

HDMU2473241				
SESU2330137				

3. **EXAMINATION OF GOODS:** -

3.1. Accordingly, in order to examine the cargo covered under Bill of Entry No. 2740048 dated 18.06.2025, a letter F. No. CUS/SIIB/ALT/409/2025-SIIB-O/o Pr Commr-Cus-Mundra dated 04.07.2025 (**RUD-4**) was sent to M/s. Gemcare Appliances Pvt Ltd to remain present during examination through self or their authorized representative on 10.07.2025, at CWC/Speedy CFS, Mundra, Further, acting upon the Intelligence developed by the SIIB Officials, examination of the goods contained in the Container Nos. (i) BHCU3069663, (ii) BSIU2349088, (iii) SESU2330137, (iv) CRXU3321933, (v) HDMU2473241 and (vi) CRXU1596187, was conducted by the officers of the SIIB, Customs House, Mundra under the Examination Report dated 11.07.2025 (**RUD-05**) drawn at CFS M/s. CWC/Speedy CFS, Adani Ports & SEZ, Mundra, in presence of Shri Sankesh Kumar Parmar, Assistant Manager (Operation) in the CFS i.e. M/s. CWC/Speedy CFS along with Shri Prakash Navnitray Bhatt, G Card Holder of M/s. N. G. Joshi C & F Agents Pvt Ltd, Shri Himanshu Deep, Senior General Manager, Purchase of the importer M/s. Gemcare Appliances Pvt Ltd. and two independent panchas.

3.2. During the course of examination, the container numbers and seal numbers were verified from the details as available in IGM No. 1140201 dated 03.06.2025 and Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025 and found to be matching. Further, condition of the seals was intact and no tempering signs were found. On opening of the gates of the containers, it was found that palletized goods were stuffed and each pallet was pasted with stickers having details like Contract No., Product Name, Colour, Size, Date, New Weight, Gross Weight, Quantity etc. On examination of the cargo, it was found that total number of packages was 150. The goods found during the said examination, are summarised as here below: -

Table-3

Container No.	Description of the Goods found during Examination (as per Visual Appearance)	Pkg s. / Pallets	Quantity of Pallets	Total No of Sheets	Net Weight as per details on stickers	Gross Weight as per details on stickers	Weight as per Weight Slip of CFS
HDMU2473241	Pre-Coated Metal Colour Steel Sheets	35	1500	5250	26435	26645	27435
		1	1530	1530	765	771	
		10	15000	15000	10255	10345	

BH CU 306 966 3	Pre-Coated Metal Colour Steel Sheets	1	18000	18000	1225	1234	27440
		1	10264	10264	690	699	
	Pre-Coated Metal Colour Steel Sheets	13	15000	19500	14510	14601	
	Pre-Coated Metal Colour Steel Sheets	1	872	872	575	582	
SE SU 233 013 7	Pre-Coated Metal Colour Steel Sheets	3	1800	5400	3548	3569	27350
		16	1500	2400	15880	15992	
	Pre-Coated Metal Colour Steel Sheets	1	790	790	525	532	
	Pre-Coated Metal Colour Steel Sheets	9	1500	1350	6800	6854	
BSI U23 490 88	Pre-Coated Metal Colour Steel Sheets	4	1800	7200	5785	5817	27210
		6	1500	9000	7225	7273	
	Pre-Coated Metal Colour Steel Sheets	1	1825	1825	1455	1463	
		4	1500	6000	3000	3024	
	Pre-Coated Metal Colour Steel Sheets	1	1500	1500	1115	1122	
		1	1059	1059	785	792	
CR XU 159 618 7	Pre-Coated Metal Colour Steel Sheets	1	673	673	1624	1648	27730
		2	287	574	1888	1948	
	Pre-Coated Metal Colour Steel Sheets	3	600	1800	5852	5942	
	Pre-Coated Metal Colour Steel Sheets	2	547	1094	3560	3620	
CR XU 332 193 3	Pre-Coated Metal Colour Steel Sheets	2	340	680	2436	2486	28390
		8	500	4000	14328	14455	
	Pre-Coated Metal Colour Steel Sheets	1	430	430	1512	1535	
		6	460	2760	9602	9750	

3.3. Whereas, to ascertain the exact configuration of the goods, the CHA representative called a technical person having PMI Test Gun. Thereafter, sheet wise Positive Material Identification (PMI) was conducted with the help of PMI gun. During the PMI test proceeding, the test results are taken and reproduced below in tabulated form: -

Table-4

Container No.	Fe	Si	Al	Zn	Mn	S	Cr	Co	P	Mg
BHCU3069663	58.94	0.54	36.27	4.07	0.09	0.04	0.04	0.02	0	0
CRXU1596187	Fe	Si	Al	Zn	Ti	S	Mn	P	Co	Cr
	77.69	0.53	10.52	7.44	3.11	0.31	0.14	0.12	0.09	0.05
HDMU2473241	Fe	Si	Al	Zn	Co	Mn	S	Cr	P	Mg
	61.81	0.63	34.18	3.10	0.12	0.11	0.03	0.03	0.00	0.00
SESU2330137	Fe	Si	Al	Zn	Mn	Co	S	Cr	P	Mg
	57.07	0.57	37.10	5.10	0.09	0.05	0.05	0.04	0.00	0.00
BSIU2349088	Fe	Si	Al	Zn	Mn	Cr	Co	S	P	Mg
	58.29	0.53	37.04	3.93	0.09	0.05	0.05	0.03	0.00	0.00
CRXU3321933	Fe	Si	Al	Zn	Ti	S	P	Mn	Cu	Co
	82.09	0.53	7.69	6.96	1.79	0.62	0.09	0.09	0.07	0.04

4. INVESTIGATION CONDUCTED

4.1. The consignment imported by the importer vide Bill of Entry No. 2740048 dated 18.06.2025 (IGM No. 1140201 dated 03.06.2025 and Bill of Lading No. TSVNTAO2505146 dated 20.05.2025) & stuffed in Container Nos. (i) BHCU3069663, (ii) BSIU2349088, (iii) SESU2330137, (iv) CRXU3321933, (v) HDMU2473241 and (vi) CRXU1596187, were examined. The impugned goods declared as 'Refrigerator Components Back Body Penal & Parts' under CTH 84189900. The said Bill of Entry was filed in respect of aforementioned IGM and Bill of Lading.

Ongoing through the IGM No. 1140201 dated 03.06.2025 and Bill of Lading No. TSVNTAO2505146 dated 20.05.2025, it was noticed that goods had been described as 'U Sheel for Refrigerator Cabinet EGI & HS Code: 72107000'.

4.2. Further, Summons dated 15.07.2025 having DIN 20250771MO0000621054 (**RUD-06**) was issued to the importer/consignee, M/s. Gemcare Appliances Pvt Ltd, 210/1, 2, 3, 211, 285/1, 286, 287, 288/1, Village-Baska, Halol, Near Mango, Panchmahal, Halol-389350, Gujarat, under Section 108 of the Customs Act, 1962, to remain present on 15.07.2025, and to produce all relevant details/documents in respect of the said consignment imported under Bill of Entry No. 2740048 dated 18.06.2025. In response to the Summons dated 15.07.2025, Shri Himanshu Deep, Senior General Manager in M/s. Gemcare Appliances Pvt Ltd, Halol, appeared on 15.07.2025 for recording of statement and to produce relevant documents. Accordingly, statement of Shri Himanshu Deep, Senior General Manager in M/s. Gemcare Appliances Pvt Ltd, Halol recorded on 15.07.2025 (**RUD-07**) wherein he *inter alia* stated that:-

- *M/s. Gemcare Appliances Pvt Ltd, 210/1, 2, 3, 211, 285/1, 286, 287, 288/1, Village-Baska, Halol, Near Mango, Panchmahal, Halol-389350, Gujarat is engaged in manufacture of consumer durable & home appliances product i.e. refrigerators, washing machine, deep freezer, visicool freezer etc.*
- *Vide the Bill of Entry No. 2740048 dated 18.06.2025, M/s. Gemcare Appliances Pvt Ltd, 210/1, 2, 3, 211, 285/1, 286, 287, 288/1, Village-Baska, Halol, Near Mango, Panchmahal, Halol-389350, Gujarat has imported "refrigerator components back body pannel & refrigerator components back body side pannel" classifying them under CTH: 84189900.*
- *Consignment has been imported vide IGM No. 1140201 dated 03.06.2025 (MAWB No TSVCNTAO2505146 dated 20.05.2025). CBR M/s N.G. Joshi C&F Agents Pvt Ltd has filed the said Bill of Entry on behalf of M/s Gemcare Appliances Pvt Ltd, 210/1, 2, 3, 211, 285/1, 286, 287, 288/1, Village-Baska, Halol, Near Mango, Panchmahal, Halol-389350, Gujarat.*
- *The Examination Report dated 11.07.2025 has been perused.*
- *IGM Number 1140201 dated 03.06.2025 (BL Number TSVCNTAO2505146 dated 20.05.2025) has been filed by the shipping line in r/o consignment imported by them. Goods description as per IGM filed is "U Shell for Refrigerator Cabinet EGI HS Code: 72107000."*
- *Goods declared in IGM No. 1140201 dated 03.06.2025 (BL Number TSVCNTAO2505146 dated 20.05.2025) is "U Shell for Refrigerator Cabinet EGI HS Code: 72107000," but in Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025 as uploaded by CBR on behalf of importer, the same have been declared as "Refrigerator Components Back Body (EGI) HS Code: 84189900". As regards the said mis-match in goods description between IGM filed by the Shipping Line & related Bill of Lading uploaded by CBR on behalf of Importer, he stated that Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025 has been edited by M/s Gemcare Appliances Pvt Ltd, 210/1, 2, 3, 211, 285/1, 286, 287, 288/1, Village-Baska, Halol, Near Mango, Panchmahal, Halol-389350, Gujarat with the right description prevail to user for goods description wherein goods description has been edited from U Shell for Refrigerator Cabinet EGI HS Code: 72107000 to Refrigerator Components Back Body (EGI) HS Code: 84189900.*
- *Further, as regards the nature of the goods imported vide the abovementioned Bill of Entry, he stated that the said goods are cut-to-size pre-coated iron sheet which are soft in nature due to zero carbon percentage. Further, it is stated that they have placed the purchase order to the supplier for supplying such cut-to-size pre-coated iron sheet as pre-finished sizeable part and as such being used for direct fitment on the refrigerator body. They are placing order of such cut-to-size pre-coated iron sheet as per our requirement for use in the different sizes and models of refrigerators they are going to manufacture.*
- *As regards the question that "whether the said pre-coated iron sheets imported under the said Bill of Entry No. 2740048 dated 18.06.2025 are specifically shaped or bent or punched or pre-drilled and whether the same are imported along with other components which can be used for*

manufacturing or assembling of refrigerator or otherwise?”, he stated that they have imported only cut-to-size Pre-coated iron sheets as per our requirement for manufacturing of refrigerator of various sizes. He also agreed that the said cut-to-size pre-coated iron sheets are not shaped or bent or punched or pre-drilled and also confirmed that they have not imported any other components of refrigerator along with this consignment.

- *As regards the question that “how the cut-to-size pre-coated iron sheets are being used in the manufacture of refrigerator?”, he stated that they purchase and import such pre-coated iron sheets in cut-to-size pieces as per our requirement for different type and capacity of refrigerators. After import thereof, “the back panel” are as such being used/ fixed on the back side of the refrigerator whereas “the side panel” are being used to cover top as well as both the sides of a refrigerator after bending/shaping the same as shown in hard copy of power point presentation of “U Shell & back Panel Fixing” attached with this statement.*
- *He also stated that cut-to-size pre-coated iron sheet imported for a particular type of i.e. capacity & model of refrigerator cannot be used in any other refrigerator.”*

4.3. Whereas, based on the statement recorded of Shri Himanshu Deep (Senior General Manager, M/s. Gemcare Appliances Pvt Ltd) on 15.07.2025, it appears the importer intentionally altered the goods' classification. This description deviates from the original details provided in IGM No. 1140201 dated 03.06.2025 and Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025, both documents provided by the Shipping Line M/s. Transvision Shipping Pvt Ltd. The importer appears to have wilfully attempted to import prohibited goods that lack the mandatory BIS certification required for the items declared under Bill of Entry No. 2740048 dated 18.06.2025 which is liable to be confiscated under Section 111(d) and 111(m) of the Customs Act, 1962.

4.4. Further, Summons dated 25.07.2025 having DIN 20250771MO00003303FB (**RUD-08**) was issued to CBR M/s. N. G. Joshi C & F Agents Pvt Ltd, under Section 108 of the Customs Act, 1962, to remain present on 08.08.2025, and to produce all relevant details/documents in respect of the said consignment imported under Bill of Entry No. 2740048 dated 18.06.2025. In response to Summons dated 25.07.2025, Shri Prakash N. Bhatt, G Card Holder and Authorised Representative of CBR M/s. N. G. Joshi C & F Agents Pvt Ltd, appeared on 08.08.2025 for recording of statement and to produce relevant documents. Accordingly, statement of Shri Prakash N. Bhatt, G Card Holder and Authorised Representative of CBR M/s. N. G. Joshi C & F Agents Pvt Ltd recorded on 08.08.2025 (**RUD-09**) wherein he *interalia* stated that:-

- *The Examination Report dated 11.07.2025 alongwith Bill of Entry No. 2740048 dated 18.06.2025 and IGM No. 1140201 dated 03.06.2025 have been perused.*
- *Goods declared in IGM No. 1140201 dated 03.06.2025 (BL Number TSVCNTAO2505146 dated 20.05.2025) is “U Shell for Refrigerator Cabinet*

EGI HS Code: 72107000,” but in Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025 as uploaded by CBR on behalf of importer, the same have been declared as “Refrigerator Components Back Body (EGI) HS Code: 84189900”. As regards the said mis-match in goods description between IGM filed by the Shipping Line & related Bill of Lading uploaded by CBR on behalf of Importer, he stated that they had no idea about IGM description as “U Shell for Refrigerator Cabinet EGI HS Code: 72107000.”. They were provided the copy of Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025 which had description as “Refrigerator Components Back Body (EGI) HS Code: 84189900” & the said BL was sent to them through email from M/s Timescan Logistics (India) Limited which is forwarder. They have not received any documents/communications from the importer directly.

- As regards the question that “Shri Himanshu Deep, Sr General Manager & authorized representative M/s Gemcare Appliances Pvt Ltd, Near Mango Orchard, Village Baska, Tehsil: Halol, Panchmahals, Gujarat-389350 in his statement dated 15.07.2025 admitted that Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025 has been edited by M/s Gemcare Appliances Pvt Ltd, Near Mango Orchard, Village Baska, Tehsil: Halol, Panchmahals, Gujarat-389350 with the right description prevail to user for goods description wherein goods description has been edited from U Shell for Refrigerator Cabinet EGI HS Code: 72107000 to Refrigerator Components Back Body (EGI) HS Code: 84189900.”, he stated that they were not aware of this fact.
- As regards the question that “On going through the email dated 18.06.2025 received by you from M/s Timescan Logistics (India) Limited, it has been found BL Copy attached is having description of items U Shell for Refrigerator Cabinet EGI HS Code: 72107000 as well as Refrigerator Components Back Body (EGI) HS Code: 84189900. Further, vide the above email, they have also shared a copy of BE No. 9465502 dated 12.04.2025 filed by CBR: M/s Bhavya Shipping on behalf of importer M/s Gemcare Appliances Pvt Ltd, wherein goods have been declared as U Shell for Refrigerator Cabinet EGI under CTH: 72107000. These goods were also supplied by the same supplier M/s Zhong WU (Fujian) Cross Border E-Commerce Co, Ltd, China. In the said email, the forwarder has also provided you images of the products, which appears to Metal Sheets.” he stated that they have filed BE i.e. BE No. 2740048 dated 18.06.2025 on the basis of Commercial Invoice & Packaging List only & they have not gone through the BE No. 9465502 dated 12.04.2025 filed by M/s Bhavya Shipping on behalf of M/s Gemcare Appliance Pvt Ltd and also they have not gone through the Copy of Bill of Lading provided by the forwarder.
- As regards the question that “Have they filed any BE for this importer M/s. Gemcare Appliances Pvt Ltd for goods description Refrigerator Components Back Body (EGI) HS Code: 84189900 and wherein supplier is M/s Zhong WU (Fujian) Cross Border E-Commerce Co, Ltd, China?” he stated that yes, one consignment having total four containers has been imported by M/s. Gemcare Appliances Pvt Ltd & they have filed Bill of Entry No. 2762292 dated 19.06.2025 & the consignment has been released and delivered to the importer.

4.5. Whereas, based on the statement recorded of Shri Prakash N. Bhatt, G Card Holder and Authorised Representative of CB M/s. N. G. Joshi C & F Agents Pvt Ltd recorded on 08.08.2025, it appears that a significant discrepancy was found between the goods description in the Import General Manifest (IGM) and the Bill of Lading (BL) filed for Bill of Entry No. 2740048; specifically, the IGM declares the cargo as “U Shell for Refrigerator Cabinet EGI” (HS Code: 72107000), whereas the BL uploaded by the Customs Broker (CBR) describes it as “Refrigerator Components Back Body (EGI)” (HS Code: 84189900). Further, while the authorized representative of the importer, M/s Gemcare Appliances Pvt Ltd, admitted in a statement dated 15.07.2025 to editing the BL description to reflect the latter, the CBR maintained they were unaware of this alteration, claiming the Bill of Entry was filed based solely on the Commercial Invoice and Packing List received via a freight forwarder. Despite evidence from the forwarder’s email containing both descriptions and references to a prior shipment of identical goods classified under HS Code 72107000, the CBR stated they did not review the forwarder’s BL copy or the importer’s previous filing history.

4.6. Further, Summons dated 01.10.2025 having DIN 20250171MO0000333403B (**RUD-10**) was issued to Freight Forwarder M/s. Timescan Logistics (India) Ltd, under Section 108 of the Customs Act, 1962, to remain present on 09.10.2025, and to produce all relevant details/documents in respect to the said consignment imported under Bill of Entry No. 2740048 dated 18.06.2025. In response of Summons dated 01.10.2025, Shri Ajit Kumar Singh, General Manager-Commercial at Freight Forwarder M/s. Timescan Logistics (India) Ltd, appeared on 09.10.2025 for recording of statement and to produce relevant documents. Accordingly, statement of Shri Ajit Kumar Singh, General Manager-Commercial at Freight Forwarder M/s. Timescan Logistics (India) Ltd recorded on 09.10.2025 (**RUD-11**) wherein he *inter-alia* stated that: -

- *The Examination Report dated 11.07.2025 alongwith Bill of Entry No. 2740048 dated 18.06.2025 and IGM No. 1140201 dated 03.06.2025 have been perused.*
- *As regards the question that “Goods declared in IGM No. 1140201 dated 03.06.2025 (BL Number TSVCNTAO2505146 dated 20.05.2025) is “U Shell for Refrigerator Cabinet EGI HS Code: 72107000,” but in Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025 as uploaded by CBR on behalf of them, have been declared as “Refrigerator Components Back Body (EGI) HS Code: 84189900”. Please explain about this mis-match in goods description between IGM filed by the Shipping Line & related Bill of Lading uploaded by CBR on behalf of M/s Gemcare Appliances Pvt Ltd, Near Mango Orchard, Village Baska, Tehsil: Halol, Panchmahals, Gujarat-389350.”, he stated that they had no idea about IGM description as “U Shell for Refrigerator Cabinet EGI HS Code: 72107000,”. they were provided the copy of Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025 which had description as “Refrigerator Components Back Body (EGI) HS Code: 84189900”. The said BL was sent to them through WhatsApp by M/s. Gemcare Appliances*

Pvt Ltd, Near Mango Orchard, Village Baska, Tehsil: Halol, Panchmahals, Gujarat-389350. The following documents were forwarded to us by M/s. Gemcare Appliances Pvt Ltd through WhatsApp No. 7678681809 on 18.06.2025.

Sr. No.	Document Description
1	Mill Test Certificate provided by the manufacturer of imported goods.
2	Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025
3	Previous Bill of Entry No. 9465502 dated 12.04.2025 for reference
4	Pictures of commodity being imported under Bill of Entry No. 2740048 dated 18.06.2025.
5	Commercial Invoice No. ZW-ZSLC-25005-B dated 16.05.2025
6	Packing List dated 16.05.2025
7	Electricity Bill of M/s. Gemcare Appliances Pvt Ltd
8	GST Certificate of M/s. Gemcare Appliances Pvt Ltd (GSTIN 24AAGCG9037Q1Z0)
9	IEC AAGCG9037Q (M/s. Gemcare Appliances Pvt Ltd)

- As regards the question that “In statement dated 15.07.2025 of Shri Himanshu Deep, Sr General Manager & authorized representative M/s Gemcare Appliances Pvt Ltd, Near Mango Orchard, Village Baska, Tehsil: Halol, Panchmahals, Gujarat-389350 wherein he has admitted that Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025 has been edited by M/s. Gemcare Appliances Pvt Ltd, Near Mango Orchard, Village Baska, Tehsil: Halol, Panchmahals, Gujarat-389350 with the right description prevail to user for goods description wherein goods description has been edited from U Shell for Refrigerator Cabinet EGI HS Code: 72107000 to Refrigerator Components Back Body (EGI) HS Code: 84189900. Are they aware of the same or the importer/Forwarder has informed this fact to them.”, he stated that no, they were not aware of this fact. They are not forwarder in this shipment so there is no mechanism to check the documents. If they are forwarder, Master Bill of Lading is issued between their counterpart and M/s. Timescan Logistics (India) Limited alongwith house bill of lading between shipper and consignee and both Bill of Ladings will be shared to them their counterpart.
- As regards the question that “In statement dated 08.08.2025 of Shri Prakash N. Bhatt, Samatta resides at 10B, Prisha Park, Baaroi Road, Mundra, Kachchh, Gujarat-370421, G-Card holder (Card No. G/MNDR1/20233606) & authorized representative of CBR: M/s N.G. Joshi C&F Agents Pvt Ltd wherein he has stated that BL was sent to them alongwith other documents through email by M/s. Timescan Logistics (India) Limited which is forwarder. Please offer your comments on the same.” he stated that yes, M/s. Timescan Logistics (India) Limited has sent all documents listed in the answer of question no. 05 of his statement dated

09.10.2025, through e-mail ID: ajit@timescan.in on 18.06.2025. These documents were sent to them through WhatsApp No. 7678681809 on 18.06.2025 by M/s. Gemcare Appliances Pvt Ltd, Near Mango Orchard, Village Baska, Tehsil: Halol, Panchmahals, Gujarat. Further, they have sent these documents to M/s. Octopus Cargo Care, Mundra at email ID docsmun@octopuscargocare.com on 18.06.2025 for clearance of consignment imported under Bill of Entry No. 2740048 dated 18.06.2025. He further stated that M/s. Gemcare Appliances Pvt Ltd is their old client and they have approached them for business. Therefore, they gave cargo covered Bill of Entry No. 2740048 dated 18.06.2025 for clearance. Then after, they approached to M/s. Octopus Cargo Care, Mundra for clearance the said cargo. M/s. Octopus Cargo Care, Mundra registered as CHA M/s N.G. Joshi C&F Agents Pvt Ltd who filed Bill of Entry No. 2740048 dated 18.06.2025 on behalf of M/s. Gemcare Appliances Pvt Ltd. In fact, they have not acted as Forwarder in this case, they simply mediated between M/s. Octopus Cargo Care and M/s. Gemcare Appliances Pvt Ltd.

- As regards the question that "Have they filed any BE for the importer M/s Gemcare Appliances Pvt Ltd for goods description Refrigerator Components Back Body (EGI) HS Code: 84189900 and wherein supplier is M/s Zhong WU (Fujian) Cross Border E-Commerce Co, Ltd, China?", he stated that yes, one consignment having total four containers has been imported by M/s. Gemcare Appliances Pvt Ltd & they have filed Bill of Entry No. 2762292 dated 19.06.2025 & the consignment has been released and delivered to the importer. The said consignment is imported under Bill of Lading No. TAOMUN051401 dated 14.05.2025. He further stated that they have not acted as Forwarder in this case also, they simply mediated between M/s. Octopus Cargo Care and M/s. Gemcare Appliances Pvt Ltd.

4.7. Whereas, based on the statement of Shri Ajit Kumar Singh, General Manager-Commercial at Freight Forwarder M/s. Timescan Logistics (India) Ltd recorded on 09.10.2025, it appears that the discrepancies involving Bill of Entry No. 2740048 dated 18.06.2025 reveals a deliberate mismatch in goods description, where the original IGM/Bill of Lading description of "U Shell for Refrigerator Cabinet EGI" (HS Code: 72107000) was edited by the importer, M/s. Gemcare Appliances Pvt Ltd, to "Refrigerator Components Back Body (EGI)" (HS Code: 84189900). While the authorized representative of the Freight Forwarder M/s. Timescan Logistics (India) Ltd claimed no prior knowledge of this manipulation, stating they acted merely as a mediator between the importer and Custom Broker M/s. Octopus Cargo Care, records confirm that the edited documents were received via WhatsApp and email from both the importer and M/s. Timescan Logistics (India) Limited. Furthermore, it was admitted that a previous consignment under Bill of Entry No. 2762292 dated 19.06.2025 was successfully cleared using the same altered description for the same supplier, M/s. Zhong WU (Fujian) Cross Border E-Commerce Co. Ltd.

4.8. Further, Shipping Line M/s. Transvision Shipping Pvt Ltd has been asked vide email dated 03.11.2025 through email ID siibmundra-a@gov.in

(RUD-12) to provide documents regarding cargo details and authentic copy of Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025. In response of email dated 03.11.2025, Shipping Line M/s. Transvision Shipping Pvt Ltd, submitted the copy of Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025 and cargo declaration details vide email dated 04.11.2025 through email ID igm.nsa@transvisionshipping.com **(RUD-13)**. Ongoing through the documents provided by M/s. Transvision Shipping Pvt Ltd, it is observed that vide Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025, they declared the cargo as "U-Shell for Refrigerator Cabinet EGI (HS Code 72107000). It appears that the importer intentionally altered the goods' classification. This description deviates from the original details provided in IGM No. 1140201 dated 03.06.2025 and Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025, both documents provided by the Shipping Line M/s. Transvision Shipping Pvt Ltd. The importer appears to have wilfully attempted to import prohibited goods that lack the mandatory BIS certification required for the items declared under Bill of Entry No. 2740048 dated 18.06.2025 which is liable to be confiscated under Section 111(d) and 111(m) of the Customs Act, 1962.

4.9. Further, the importer M/s. Gemcare Appliances Pvt Ltd, 210/1, 2, 3, 211, 285/1, 286, 287, 288/1, Village-Baska, Halol, Near Mango, Panchmahal, Halol-389350 has been asked vide letter F. No. CUS/SIIB/ALT/409/2025-SIIB-O/o Pr Commr-Cus-Mundra dated 16.12.2025 **(RUD-14)**, to produce BIS License/Certificate applicable in respect of cargo imported under Bill of Entry No. 2740048 dated 18.06.2025. In response of aforesaid letter dated 16.12.2025, M/s. Gemcare Appliances Pvt Ltd vide email dated 17.12.2025 through email ID import@gem.net.in **(RUD-15)** has informed that they are under process to release this shipment through Advance Licence and they have applied for Advance License already. This process is taking some time.

4.9.1. In view of the above reply dated 17.12.2025 submitted through email dated 17.12.2025 through email ID import@gem.net.in, it appears that the importer does not have valid BIS Certificate applicable in respect of cargo imported under Bill of Entry No. 2740048 dated 18.06.2025, therefore, the importer intentionally altered the goods' classification. This description deviates from the original details provided in IGM No. 1140201 dated 03.06.2025 and Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025, both documents provided by the Shipping Line M/s. Transvision Shipping Pvt Ltd. The importer appears to have wilfully attempted to import prohibited goods that lack the mandatory BIS certification required for the items declared under Bill of Entry No. 2740048 dated 18.06.2025 which is liable to be confiscated under Section 111(d) and 111(m) of the Customs Act, 1962.

5. RELEVANT LEGAL PROVISIONS:

The relevant legal provisions, in so far as they relate to the facts and circumstances of the subject imports, are as under: -

5.1. Section 2(23) defines the terms "import":

"import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

5.2. Section 111: Confiscation of improperly imported goods, etc. -

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

...

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

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

5.3. 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,

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, to a penalty not exceeding the duty sought to be evaded on such goods or five thousand rupees, whichever is the greater;

(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;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest.

5.4. 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.

6. OUTCOME OF THE INVESTIGATION: -

6.1. On the basis of the investigation, it is transpired that M/s. Gemcare Appliances Pvt Ltd has filed Bill of Entry No. 2740048 dated 18.06.2025, through Customs Broker M/s. N. G. Joshi C & F Agents Pvt Ltd (CB Code AABCN3322LCH001) at Mundra Port declaring goods as '**Refrigerator Components Back Body Penal & Parts**' under **CTH 84189900**. The said Bill of Entry was filed in respect of IGM No. 1140201 dated 03.06.2025 and Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025.

6.2. The consignment imported by the importer vide Bill of Entry No. 2740048 dated 18.06.2025 (IGM No. 1140201 dated 03.06.2025 and Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025) & stuffed in Container Nos. (i) BHCU3069663, (ii) BSIU2349088, (iii) SESU2330137, (iv) CRXU3321933, (v) HDMU2473241 and (vi) CRXU1596187, were examined. The importer in respect of consignment imported vide Bill of Entry No. 2740048 dated 18.06.2025 declared goods as 'Refrigerator Components Back Body Penal & Parts' under CTH 84189900. The said Bill of Entry was filed in respect of IGM No. 1140201 dated 03.06.2025 and Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025. Ongoing through the IGM No. 1140201 dated 03.06.2025 and Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025, it was noticed that goods had been described as 'U Sheel for Refrigerator Cabinet EGI & HS Code: 72107000'.

6.3. Further, Shipping Line M/s. Transvision Shipping Pvt Ltd has been asked vide email dated 03.11.2025 through email ID siibmundra-a@gov.in to provide documents regarding cargo details and authentic copy of Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025. In response of email dated 03.11.2025, Shipping Line M/s. Transvision Shipping Pvt Ltd, submitted the copy of Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025 and cargo declaration details vide email dated 04.11.2025 through email ID igm.nsa@transvisionshipping.com. Ongoing through the documents provided by M/s. Transvision Shipping Pvt Ltd, it is observed that vide Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025, they declared the cargo as "U-Shell for Refrigerator Cabinet EGI (HS Code 72107000). It appears that the importer intentionally altered the goods' classification. This description deviates from the original details provided in IGM No. 1140201 dated 03.06.2025 and Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025, both documents provided by the Shipping Line M/s. Transvision Shipping Pvt Ltd. The importer appears to have wilfully attempted to import prohibited goods that lack the mandatory BIS certification required for the items declared under Bill of Entry No. 2740048 dated 18.06.2025.

6.4 In view of the above reply dated 17.12.2025 submitted through email dated 17.12.2025 through email ID import@gem.net.in, it appears that the importer does not have valid BIS Certificate applicable in respect of cargo imported under Bill of Entry No. 2740048 dated 18.06.2025, therefore, the importer intentionally altered the goods' classification. This description

deviates from the original details provided in IGM No. 1140201 dated 03.06.2025 and Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025, both documents provided by the Shipping Line M/s. Transvision Shipping Pvt Ltd. The importer appears to have wilfully attempted to import prohibited goods that lack the mandatory BIS certification required for the items declared under Bill of Entry No. 2740048 dated 18.06.2025 which is liable to be confiscated under Section 111(d) and 111(m) of the Customs Act, 1962.

6.5 During investigation, based on the investigative statements recorded of the importer M/s. Gemcare Appliances Pvt Ltd, Customs Broker M/s. N. G. Joshi C & F Agents Pvt Ltd and Freight Forwarder M/s. Timescan Logistics (India) Ltd on 15.07.2025, 08.08.2025 and 09.10.2025 respectively. It appears that the importer i.e. M/s. Gemcare Appliances Pvt Ltd, willfully mis-declared and altered the description of goods under Bill of Entry No. 2740048 dated 18.06.2025 to bypass mandatory BIS certification requirements. Specifically, the original cargo described in the IGM and Bill of Lading as "U Shell for Refrigerator Cabinet EGI" (HS Code:72107000) was intentionally edited to "Refrigerator Components Back Body (EGI)" (HS Code:84189900) to facilitate the entry of prohibited goods. Consequently, as the importer lacks a valid BIS certificate for the actual goods imported under Bill of Entry No. 2740048 dated 18.06.2025, the consignment is liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962, for the deliberate suppression of facts and misclassification of imported cargo. The omission and commission on the part of the importer namely M/s. Gemcare Appliances Pvt Ltd willfully mis-declared and altered the description of goods under Bill of Entry No. 2740048 dated 18.06.2025 to bypass mandatory BIS certification requirements, have rendered themselves liable to penalty under Section 112(a)(i) of the Customs Act, 1962. Further, they knowingly and intentionally provided the credentials of his firm for importing goods and also made cause to file false declaration in the improper importation of the goods liable for confiscation, which makes them liable for penalty under Section 114AA of the Customs Act, 1962.

7. Now, therefore, M/s. Gemcare Appliances Pvt Ltd, 210/1, 2, 3, 211, 285/1, 286, 287, 288/1, Village-Baska, Halol, Near Mango, Panchmahal, Halol-389350, are hereby called upon to show cause to the Additional Commissioner of Customs (Import), Customs House, Mundra having his office situated at 1st Floor, Custom House, Port User Building, Mundra, within thirty days from the receipt of this notice as to why:

- i. The declared classification of the goods i.e. "CTH 84189900: Refrigerator Components Back Body (EGI)" in the Bill of Entry No. 2740048 dated 18.06.2025 should not be rejected and should not to be re-classified under "CTH 72107000 U Shell for Refrigerator Cabinet EGI" as per above discussion;
- ii. Total 165767 Kgs. goods "U Shell for Refrigerator Cabinet EGI" (HS Code:72107000)" having value of Rs. 1,08,96,327 (Rupees One Crore Eight Lakh Ninety-Six Thousand Three Hundred and Twenty-Seven only) imported under Bill of Entry No. 2740048 dated 18.06.2025, willfully mis-declared and altered the description of goods under Bill of Entry No. 2740048 dated 18.06.2025 to bypass

mandatory BIS certification requirements, liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962, should not be confiscated;

- iii. Penalty should not be imposed upon them under the provisions of Section 112(a) of the Customs Act, 1962; and
- iv. Penalty should not be imposed upon them under the provisions of Section 114AA of the Customs Act, 1962.

8. Noticees are required to submit a written reply to the Adjudicating Authority within 30 days from the date of receipt of this notice. In their written reply, the noticees may also indicate as to whether they would like to be heard in person. In case, no reply is received within the time limit stipulated above or any further time which may be granted and/or if nobody appears for personal hearing when the case is posted for the same, the case will be decided ex-parte on the basis of evidence on record and without any further reference to the noticee.

9 . All the relied upon documents as enlisted in '**Annexure-R**' to this notice are enclosed.

10 . This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case, under the provisions of the Customs Act, 1962 or any other Allied Acts for the time being in force. The department reserves its right to issue addendum/ corrigendum to show cause notice or to make any additions, deletions amendments or supplements to this notice, if any, at a later stage. The department also reserves its right to issue separate Notice/s for other Noticees, offences etc. related to the above case, if warranted.

Digitally signed by
Dipakbhai Zala
Date: 16-04-2026
12:47:12

Dipak Zala,
Additional Commissioner of Customs,
Custom House, Mundra.

By Speed Post/Regd. Post/E-mail/Hand Delivery

To,

M/s. Gemcare Appliances Pvt Ltd,
210/1, 2, 3, 211, 285/1, 286, 287, 288/1,
Village-Baska, Halol, Near Mango,
Panchmahal, Halol-389350.

Copy to;

- i. The Additional Commissioner (SIIB), Customs House, Mundra.
- ii. The DC/AC, EDI, Mundra Customs.

iii. Guard file/Notice Board/ Office Copy.

ANNEXURE-R

Relied Upon Documents:

Sr. No.	Description of the document	Remarks
1.	Copy of Bill of Entry No. 2740048 dated 18.06.2025	RUD-01
2.	Copy of IGM No. 1140201 dated 03.06.2025	RUD-02
3.	Copy of Bill of Lading No. TSVCNTAO2505146 dated 20.05.2025	RUD-03
4.	Copy of letter F. No. CUS/SIIB/ALT/409/2025-SIIB-O/o Pr Commr-Cus-Mundra dated 04.07.2025 sent to M/s. Gemcare Appliances Pvt Ltd, 210/1, 2, 3, 211, 285/1, 286, 287, 288/1, Village-Baska, Halol, Near Mango, Panchmahal, Halol-389350, Gujarat.	RUD-04
5.	Copy of Examination Report dated 11.07.2025	RUD-05
6.	Copy of Summons dated 15.07.2025 having DIN 20250771MO0000621054 issued to the importer/consignee, M/s. Gemcare Appliances Pvt Ltd, 210/1, 2, 3, 211, 285/1, 286, 287, 288/1, Village-Baska, Halol, Near Mango, Panchmahal, Halol-389350, Gujarat	RUD-06
7.	Copy of statement of Shri Himanshu Deep, Senior General Manager in M/s. Gemcare Appliances Pvt Ltd, Halol recorded on 15.07.2025	RUD-07
8.	Copy of Summons dated 25.07.2025 having DIN 20250771MO00003303FB issued to CBR M/s. N. G. Joshi C & F Agents Pvt Ltd.	RUD-08
9.	Copy of statement of Shri Prakash N. Bhatt, G Card Holder and Authorised Representative of CBR M/s. N. G. Joshi C & F Agents Pvt Ltd recorded on 08.08.2025	RUD-09
10.	Copy of Summons dated 01.10.2025 having DIN 20250171MO0000333403B issued to Freight Forwarder M/s. Timescan Logistics (India) Ltd.	RUD-10
11.	Copy of statement of Shri Ajit Kumar Singh, General Manager-Commercial at Freight Forwarder M/s. Timescan Logistics (India) Ltd recorded on 09.10.2025	RUD-11
12.	Copy of email dated 03.11.2025 sent through email ID siibmundra-a@gov.in to Shipping Line M/s. Transvision Shipping Pvt Ltd.	RUD-12
13.	Copy of reply of Shipping Line M/s. Transvision Shipping Pvt Ltd, submitted vide email dated 04.11.2025 through email ID igm.nsa@transvisionshipping.com	RUD-13
14.	Copy of letter F. No. CUS/SIIB/ALT/409/2025-SIIB-O/o Pr Commr-Cus-Mundra dated 16.12.2025 sent to the importer/consignee, M/s. Gemcare Appliances Pvt Ltd, 210/1, 2, 3, 211, 285/1, 286, 287, 288/1, Village-Baska, Halol, Near	RUD-14

	Mango, Panchmahal, Halol-389350, Gujarat	
15.	Copy of reply submitted by M/s. Gemcare Appliances Pvt Ltd vide email dated 17.12.2025 through email ID import@gem.net.in	RUD-15

	<p>सीमा शुल्क के प्रधान आयुक्त का कार्यालय सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOMS HOUSE, MUNDRA, KUTCH, GUJARAT <u>Email- Group4-mundra@gov.in</u></p>	
---	---	---

DIN: 20260471MO000012171D

Date: 17.04.2026

CORRIGENDUM TO SHOW CAUSE NOTICE

Subject: Show Cause Notice No. 01/2026-27/ADC/ZDC/MCH dated 16.04.2026 issued by the Additional Commissioner of Customs, Custom House, Mundra in case of M/s. Gemcare Appliances Pvt Ltd (IEC: AAGCG9037Q) -reg.

In exercise of powers conferred upon me under Section 154 of the Customs Act, 1962, due to typographical oversight occurring in the Show Cause Notice No. 01/2026-27/ADC/ZDC/MCH in case of M/s. Gemcare Appliances Pvt Ltd (IEC: AAGCG9037Q), the following shall be substituted:

In the said SCN, SCN No-

“01/2026-27/ADC/ZDC/MCH.”.

may be read as

“21/2026-27/ADC/ZDC/MCH”.

The aforesaid Show Cause Notice stands corrected to this extent only and the remaining portion of the same would remain unchanged.

**Digitally signed by
Dipakbhai Zala
Date: 17/04/2026
16:23:32
Additional Commissioner of Customs,
Custom House, Mundra.**

To,

M/s. Gemcare Appliances Pvt Ltd,
210/1, 2, 3, 211, 285/1, 286, 287, 288/1,
Village-Baska, Halol, Near Mango,
Panchmahal, Halol-389350, Gujarat.

Copy to:-

1. The DC/AC, RRA/TRC/EDI, Mundra.
2. Notice Board/Guard File.