

	<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>	
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DIN :- 20250371MO0000718965

**SHOW CAUSE NOTICE
(ISSUED UNDER SECTION 124 OF CUSTOMS ACT, 1962)**

Whereas it appears that:-

Intelligence gathered by the Directorate of Revenue Intelligence (DRI), Gandhidham Regional Unit suggested that M/s. Nirmala Impex (IEC: COPPS3657L), having address as Shop No. 3, Ground Floor, Plot No. 106, Sai Nakshtra, Sector No. 8, Ulave, Navi Mumbai, Raigad, Maharashtra - 410206 (hereinafter referred to as “M/s Nirmala Impex/the Importer”), is indulged in duty evasion through mis-declaration of goods including undervaluation.

2. Investigation Summary:

2.1 Acting on the intelligence, investigation was initiated by DRI with respect to the following live consignments pending for clearance at Mundra Custom House as mentioned in Table A below:

TABLE-A

Sl. No	Bill of Entry No.	Bill of Entry Date	Bill of Lading No. and date	Container No.	IGM No. and Date
1	5511138	09.09.2024	NGB/MUN/24/04482 dated 19.08.2024	CAXU9355833	2387351 dated 05-09-2024
2	5474525	07.09.2024	KMTCNBO8189018 dated 13.08.2024	BMOU6377436	2386886 dated 31-08-2024
3	5655599	17.09.2024	EPIRCHNNIN003686 dated 26.08.2024	ESDU4027779	2387942 dated 12-09-2024
4	6349002	26.10.2024	NGBCB24031496 dated 30.08.2024	TGBU8076137	2388381 dated 18-09-2024
5	6349017	26.10.2024	A92EX17512 dated 01.09.2024	IAAU1965297	2388486 dated 19-09-2024

The goods contained in container Nos. mentioned against given Bill of Entry at Sr. No. 1 to 3 were examined under panchnama dated 07.10.2024 drawn at Container Freight Station of M/s Saurashtra Freight Pvt. Ltd., Mundra (**RUD No. 1**). Later, after examination of goods contained under aforesaid 3 containers, Bills of Entry mentioned at Sr. No. 4 & 5 of **Table-A** were filed by the importer on 26.10.2024 i.e. after more than 1

month of arrival of containers at Mundra port. The goods contained in container Nos. mentioned against given Bills of Entry at Sr. No. 4 & 5 were examined under panchnama dated 09.11.2024 drawn at Container Freight Station of M/s Saurashtra Freight Pvt. Ltd., Mundra (**RUD No. 2**).

TABLE-B

Sl. No	Bill of Entry No.	Bill of Entry Date	CTH declared in BE	CTH declared in IGM	CTH declared in BL supplied by Custom Broker during panchnama	Shipping Line	CTH declared in BL supplied by Shipping Line
1	5511138	09-09-2024	52082290	59039090	52082290	UNIFEEDER FZCO	59039090
2	5474525	07-09-2024	52082290	59039090	52082290	KOREA MARINE TRANSPORT CO., LTD.	59039090
3	5655599	17-09-2024	52082290	59039090	52082290	EMIRATES SHIPPING LINE DMCEST	59039090
4	6349002	26-10-2024	54075290	59039090	59039090	REGIONAL CONTAINER LINES	59039090
5	6349017	26-10-2024	54076190	59039090	59039090	IAL INTERNATIONAL SHIPPING AGENCY CO.,LTD.	59039090

During investigation, it was noticed that different CTH were declared by the respective shipping lines while filing of IGM in respect of import consignments as mentioned in Table-B above and accordingly the copies of Bills of Lading were called for and it was found that corresponding Bills of Lading contains the CTH as “59039090” (**RUD No. 3**) and same CTH was declared while filing of IGM. However, during the examination of the import consignments the concerned Custom Broker i.e. M/s. SRV Shipping have produced copies of Bills of Lading containing the different CTH declared as “52082290” (**RUD No. 4**) and same CTH was declared while filing corresponding Bills of Entry in respect of Bill of Entry at Sr. No. 1 to 3 of table above. Moreover, it is also noticed that the importer in connivance with Custom Broker had deliberately changed the CTH (filed in CTH 54075290 & 54076190) in corresponding Bills of Entry mentioned at Sr. No. 4 & 5 of table above against the CTH (59039090) mentioned in the corresponding Bills of Lading and what is declared while filing of IGM. During the panchnama proceedings, representative samples were drawn from each container for laboratory testing of fabric.

2 . 2 The representative samples so drawn under panchnama dated 07.10.2024 and 09.11.2024 were forwarded to Custom House Laboratory,

Custom House Kandla for necessary testing therefore in respect of nature, characteristics, GSM, etc. of the fabric.

2 . 3 The test reports were received from Custom House Laboratory, Custom House Kandla for samples forwarded vide Test Memo No. 428/2024, 429/2024, 430/2024, 431/2024 and 432/2024 all dated 22.10.2024 and 441/2024, 442/2024, 443/2024, 444/2024 and 445/2024 all dated 13.11.2024. All the test reports were received vide letter dated 10.12.2024 issued by Custom House Laboratory, Kandla (**RUD No. 5**).

2 . 4 On going through the test report received from Custom House Laboratory, Custom House Kandla it came to notice that goods imported vide Bills of Entry mentioned at Sr. No. 1 to 3 of Table-A were mis-declared in terms of description, CTH, quantity, etc. with intention to evade applicable customs duties. From the Test Reports received from Custom House Laboratory, Custom House Kandla, it appears that the declared description and classification in corresponding Bills of Entry filed for the subject goods is liable to be rejected. Further, it was also noticed that goods imported vide Bills of Entry mentioned at Sr. No. 4 & 5 of Table-A were mis-declared in terms of quantity. Also, as mentioned above, CTH in these 2 Bills of Entry were deliberately changed against the CTH mentioned in corresponding Bills of Lading in connivance of the Customs Broker/CHA i.e. M/s. SRV Shipping. There was reason to believe that the subject goods imported vide 05 (five) Bills of Entry mentioned in Table-A were liable for confiscation as per provisions of Section 111 of Customs Act, 1962. In view of the above facts, the subject imported goods were placed under seizure as per the provisions of Section 110(1) of the Customs Act, 1962 vide Seizure Memo dated 15.01.2025 (**RUD No. 6**). The same has been summarized in Table below:

Table C

Sl. No	BE No.	BE Date	CTH Declared in BL	CTH Declared in BE	Goods Declared in BE	Goods Actually found in Test Reports	CTH Ascertained as per Test Reports
1	5511138	09.09.2024	52082290/ 59039090	52082290	Cotton Woven Undyed Fabric	Woven Dyed Fabrics, composed of Nylon filament yarns	54074290
2	5474525	07.09.2024	52082290/ 59039090	52082290	Cotton Woven Undyed Fabric	Woven Dyed Texturised Fabrics, composed of Polyester Filaments Yarns	54075290
					Cotton	Woven Dyed Fabrics,	

3	5655599	17.09.2024	52082290/ 59039090	52082290	Woven Undyed Fabric	composed of Polyester Filaments Yarns	54076190
4	6349002	26.10.2024	59039090	54075290	TEXTURISED POLYESTER FABRICS WIDTH 60	As declared in BE	54075290
5	6349017	26.10.2024	59039090	54076190	100% NON TEXTURISED FABRICS WIDTH 60" (TAFFETA PLAIN)/ (TAFFETA EMBOSS)/ (TAFFETA)	As declared in BE	54076190

2.5 In view of the test report received from Custom House Laboratory, Kandla it came to notice that goods covered under Bills of Entry No. 5551138 dated 09.09.2024, 5474525 dated 07.09.2024 and 5655599 dated 17.09.2024 were mis-declared in terms of description, CTH quantity, etc. including value by the importer with intention to evade applicable customs duties. Moreover, it was observed that the goods were mis-declared in the Bills of Lading/IGM Entries and forged Bills of Lading were submitted before Customs during assessment as well as during examination of the import goods by DRI in respect of the Bills of Entry No. 5551138 dated 09.09.2024, 5474525 dated 07.09.2024 and 5655599 dated 17.09.2024. It was also noticed that the importer has filed Bills of Entry No. 6349002 and 6349017 both dated 26.10.2024 after initiation of enquiry by DRI and after a long delay since arrival of the goods at Mundra Port. Even then these goods were mis-declared in terms of quantity and value in the Bills of Entry. It appears that the importer had got changed the CTH in Bills of Entry 6349002 and 6349017 both dated 26.10.2024 against the CTH mentioned in the corresponding Bills of Lading in view of DRI enquiry.

2.6 Further during the investigation, summons (**RUD No.7**) were issued to the persons mentioned in the below Table C1 for tendering their statements and produce /explain the documents. However the importer failed to appear against the entire below mentioned summons :

Table-C1

Sr. No.	Name of the person/importer to whom summon issued	Summon issued date	Date of appearance as per summon issued
1.	Proprietor of M/s Nirmala Impex	26.12.2024	03.01.2025
	Proprietor of M/s Nirmala Impex	08.01.2025	13.01.2025
	Proprietor of M/s Nirmala Impex	17.01.2025	24.01.2025
	Proprietor of M/s Nirmala Impex	13.02.2025	17.02.2025

2.	Partner of M/s. SRV Shipping	17.01.2025	29.01.2025
	Partner of M/s. SRV Shipping	13.02.2025	18.02.2025
	Partner of M/s. SRV Shipping	27.02.2025	05.03.2025
	Partner of M/s. SRV Shipping	12.03.2025	12.03.2025

2.6.2 Statement of Shri Krishna Nand Shahi alias Shri Krishna Shahi of M/s. SRL Shipping was recorded on 21.09.2024 (**RUD No. 8 colly**) under section 108 of the Customs Act where he interalia stated as follows:

- He is working as Customs Forwarder in Mundra and is the Director of the forwarding firm M/s. SRL Shipping India Pvt. Ltd and the company was established in the year 2020.
- Apart from him there is one more Director of the company M/s. SRL Shipping India Pvt. Ltd and his name is Shri Dharendra Shukla alias Sonu Shukla.
- Incase of the imports by firms for which customs forwarding work is taken up by Shri Dharendra Shukla, Shri Krishna Shahi used to look after customs clearance work in docks.

2.6.2 Statement of Shri Sanatan Jha, Son of Shri Rajendra Jha, Authorised Representative of Custom Broker firm M/s. SRV Shipping was recorded on 12.03.2025 (**RUD No. 8 colly**) under section 108 of the Customs Act where he inter-alia stated as follows :

- He had joined M/s. SRV Shipping in the year 2017 as partner cum manager and used to look after the day to day activities related to customs and field work on behalf of M/s. SRV Shipping and later in 2023, he discontinued the said partnership and started a proprietorship firm namely M/s. S J Logistics (Forwarder) but continued to use the license of M/s. SRV Shipping on rental charges of Rs. 1000-1500 per container basis.
- He came in contact with Shri Krishna Shahi (Mob. No. 7666339214) from M/s. SRL Shipping, Mumbai during May-2023 regarding the customs work. Thereafter, the staff of M/s. SRL Shipping used to send all the related documents of import consignments in respect of importer M/s. Nirmala Impex through mail id – import.srl@gmail.com to official mail id - sjlogisticsgdm@gmail.com of his firm M/s. S J Logistics, Gandhidham which he used to forward to official mail id – srvshipping@gmail.com of M/s. SRV Shipping for further documentation and Bills of Entry filing.
- He used to receive agency charges of Rs. 2000-2500/- per container for handling the documentation work in relation to import consignments of M/s Nirmala Impex and till date he had handled customs clearance work related to 22 import consignment of M/s. Nirmala Impex. Further he stated that the work related to examination, getting out of charge from customs as well as handling

loading/unloading and logistics of the import consignment was handled by Shri Krishna Shahi himself alongwith his associates.

- M/s. S J Logistics have received all the KYC related documents, commercial invoice, packing list, Bills of Lading, COO, AZO test reports, draft checklist for reference and accordingly he had forwarded these documents to M/s. SRV Shipping for further necessary documentation and preparation of the final draft checklist and thereafter, he had sent them back for approval of the importer/forwarder through revert mail and after receiving the approved checklist only, M/s. SRV Shipping filed the respective Bills of Entry for the said importer.
- He had uploaded and filed the Bills of Entry on the basis of the copies of Bill of Lading that was supplied to him by M/s. SRL Shipping and on perusing the copies of two different sets of Bills of Lading for the import consignment related to M/s. Nirmala Impex, one set of copy of Bill of Lading supplied by authorized representatives of the Custom Broker -M/s. SRV Shipping during examination of goods by DRI and also uploaded by the Custom Broker on e-sanchit on ICEGATE portal and the other set of copy of Bill of Lading supplied by concerned shipping lines, he stated that it appears that the shipping line has amended the BL on the request of the shipper or importer, however, he was not aware about such amendment done.
- M/s. SJ Logistics used to receive complete set of documents through courier in which M/s. SRV Shipping was authorised consignment wise by the respective importer to take the Delivery Order on behalf of them from the concerned shipping lines.
- On perusing the Bill of Lading No. NGB/MUN/24/04482 dated 19.08.2024 pertaining to M/s. Unifeeder FZCO Shipping Line which was duly signed by authorized signatory of Custom Broker -M/s. SRV Shipping and importer M/s. Nirmala Impex wherein CTH is mentioned as "59039090" however, different CTH is declared as "52082290" in the concerned Bill of Entry No. 5511138 dated 09.09.2024, he stated that the field staff used to check the Bill of Lading No. only and they never verify CTH and other details and after compilation of the necessary set of documents they endorse them and submit it to the concerned shipping lines to take DO. Also, he stated that the Custom Broker used to verify the IGM details like BL no., BL date, IGM date, Gross Weight, Total Packages etc. which were necessary for filing the Bill of Entry, however the column "Desc of Goods" which covers Description of Goods, CTH, GST No. and contact details of the importer as uploaded by the concerned shipping lines are made available on ICEGATE portal, the Custom Broker rarely verifies the CTH details from the ICEGATE portal and files Bill of Entry on the basis of Bill of Lading, Commercial Invoice, Packing List and approved checklist as provided by the importer/forwarder.

2.7 The records indicate that the importer actively engaged with the authorities and via correspondence dated October 15, 2024 (received via

email on October 22, 2024) and November 28, 2024 (**RUD No. 9**), requested the issuance of an NOC for warehousing under Section 49 of the Customs Act, 1962. These requests were approved, with letters issued to Customs House Mundra on October 24, 2024, and November 29, 2024, respectively. Notably, the correspondence dated October 15, 2024, was received from the email address **nirmalaimpex7@gmail.com** on October 22, 2024. Despite this engagement, the importer deliberately disregarded the summons issued under Section 108 of the Customs Act, 1962, and failed to appear before the competent authority, reflecting a willful non-compliance with legal obligations.

3. Seizure:

In view of the test report received from Custom House Laboratory, Kandla it came to notice that goods covered under Bills of Entry No. 5551138 dated 09.09.2024, 5474525 dated 07.09.2024 and 5655599 dated 17.09.2024 were mis-declared in terms of description, CTH quantity, etc. including value by the importer with intention to evade applicable customs duties. Further, it was also noticed that goods imported vide Bills of Entry 6349002 and 6349017 both dated 26.10.2024 were mis-declared in terms of quantity and value. Also, as mentioned above, CTH in Bills of Entry 6349002 and 6349017 both dated 26.10.2024 were deliberately changed against the CTH mentioned in the corresponding Bills of Lading. There was reason to believe that the subject goods imported vide all 05 Bill of Entry No. 5551138 dated 09.09.2024, 5474525 dated 07.09.2024, 5655599 dated 17.09.2024, 6349002 dated 26.10.2024 and 6349017 dated 26.10.2024 (**RUD No. 10**), were liable for confiscation as per provisions of Section 111 of Customs Act, 1962. Accordingly, the subject imported goods were placed under seizure as per the provisions of Section 110(1) of the Customs Act, 1962 vide Seizure Memo dated 15.01.2025.

4. Rejection of Description and CTH of the imported goods:

On going through the detailed Test Reports related to the subject import consignments of M/s. Nirmala Impex received from Custom House Laboratory, Custom House Kandla, it is revealed that the subject goods not only mis-declared in respect of description of the goods but also mis-declared in respect of classification thereof. The declared classification and actual classification of the subject import consignment is mentioned under Table-C for Bills of Entry No. 5551138 dated 09.09.2024, 5474525 dated 07.09.2024 and 5655599 dated 17.09.2024. Since the subject import consignments were found in gross mis-declaration, same falls under the category of offending goods and therefore liable to be confiscated under the provisions of Section 111(m) and 111(f) of the Customs Act, 1962.

Moreover, in case of Bills of Entry 6349002 and 6349017 both dated 26.10.2024, which were filed by importer after initiation of investigation by DRI, CTH in Bills of Entry were deliberately changed against the CTH mentioned in the corresponding Bills of Lading. The

description of goods was found as declared in Bills of Entry, however there was variation in quantity declared and that found during examination. Since the subject import consignments were also found in gross mis-declaration, same falls under the category of offending goods and therefore liable to be confiscated under the provisions of Section 111(m) and 111(f) of the Customs Act, 1962.

5 . Rejection of Assessable Value of the imported goods and re-determination of assessable value:

5.1. For the Bills of Entry mentioned at Sr. No. 1 to 3 in Table C, the actual goods covered under the import consignments of M/s Nirmala Impex was different from the declared one. For the Bills of Entry as mentioned in at Sr. No. 4 & 5 in Table C, the goods were different from those mentioned in the Bills of Lading/IGM and also differed in quantity. Hence the value declared in the Bills of Entry cannot be considered as true assessable value when the nature of goods declared in the Bills of Entry and Bills of Lading are itself wrong. Hence the declared value of the consignment is liable to be rejected as per Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

5.2. In view of the above, the value declared by the importer in the corresponding Bill of Entry and invoices did not appear to be the true transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the provisions of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and thus the same appear liable to be rejected in terms of Rule 12 of CVR, 2007. The value is required to be re-determined by sequentially proceeding in terms of **Rules 4 to 9 of CVR, 2007**. The relevant Rules of CVR, 2007 are reproduced hereunder: -

3. Determination of the method of valuation. -

(1) Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10;

(2) Value of imported goods under sub-rule (1) shall be accepted:

Provided that -

(a) there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which -

(i) are imposed or required by law or by the public authorities in India; or

(ii) limit the geographical area in which the goods may be resold; or

i. do not substantially affect the value of the goods;

(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined in respect of the goods being valued;

(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of rule 10 of these rules; and

(d) the buyer and seller are not related, or where the buyer and seller are related, that transaction value is acceptable for customs purposes under the provisions of sub-rule (3) below.

(3) (a) Where the buyer and seller are related, the transaction value shall be accepted provided that the examination of the circumstances of the sale of the imported goods indicate that the relationship did not influence the price.

(b) In a sale between related persons, the transaction value shall be accepted, whenever the importer demonstrates that the declared value of the goods being valued, closely approximates to one of the following values ascertained at or about the same time.

(i) the transaction value of identical goods, or of similar goods, in sales to unrelated buyers in India;

(ii) the deductive value for identical goods or similar goods;

(iii) the computed value for identical goods or similar goods:

Provided that in applying the values used for comparison, due account shall be taken of demonstrated difference in commercial levels, quantity levels, adjustments in accordance with the provisions of rule 10 and cost incurred by the seller in sales in which he and the buyer are not related;

(c) substitute values shall not be established under the provisions of clause (b) of this sub-rule.

(4) if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through rule 4 to 9.

4. Transaction value of identical goods. -

(1)(a) Subject to the provisions of rule 3, 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;

Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(b) In applying this rule, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the value of imported goods.

(c) Where no sale referred to in clause (b) of sub-rule (1), is found, the transaction value of identical goods sold at a different commercial level or in different quantities or both, adjusted to take account of the difference attributable to commercial level or to the quantity or both, shall be used, provided that such adjustments shall be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustments, whether such adjustment leads to an increase or decrease in the value.

(2) Where the costs and charges referred to in sub-rule (2) of rule 10 of these rules are included in the transaction value of identical goods, an adjustment shall be made, if there are significant differences in such costs and charges between the goods being valued and the identical goods in question arising from differences in distances and means of transport.

(3) In applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of imported goods.

Rule 5 (Transaction value of similar goods).-

(1) 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:

Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(2) The provisions of clauses (b) and (c) of sub-rule (1), sub-rule (2) and sub-rule (3), of rule 4 shall, mutatis mutandis, also apply in respect of similar goods.

Further, as per Rule 6 of the CVR, 2007, if the value cannot be determined under Rule 3, 4 & 5, then the value shall be determined under Rule 7 of CVR, 2007.

Rule 7 of the CVR, 2007, stipulates that:-

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions : -

(i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;

(ii) the usual costs of transport and insurance and associated costs incurred within India;

(iii) the customs duties and other taxes payable in India by reason of importation

or sale of the goods.

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.

(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

5.3. Since data of import of identical goods is not available hence value of the goods cannot be determined using Rule 4. Subsequently Rule 5 of Customs Valuation Rules 2007 is to be applied to arrive at the correct value of the subject consignment.

5.4. The subject import consignments have been imported from China by M/s Nirmala Impex. As appeared from contemporary data of import of the said fabrics, it is noticed that some importers have imported similar type of fabric having similar thickness, description, nature etc. during the month of October, 2024 vide Bills of Entry filed at Indian ports/ICD as **detailed in the Annexure A to this notice** with one such example as Bill of Entry No. 6236786 dated 21.10.2024 filed at INPPG6. On going through the details available, relevant unit price has been taken and considering the quantity found during examination of goods covered under all 05 Bills of Entry No. 5551138 dated 09.09.2024, 5474525 dated 07.09.2024, 5655599 dated 17.09.2024, 6349002 dated 26.10.2024 and 6349017 dated 26.10.2024, an **Annexure-A** has been prepared which shows the amount of duty intended to be evaded through mis-declaration. The said Annexure-A contains declared value and new ascertained value on the basis of contemporary imports. Therefore, it appears that the importer M/s. Nirmala Impex have deliberately mis-declared the assessable value as Rs. 1,73,89,105/- on which declared total customs duty comes to Rs. 1,08,53,378/- whereas considering the valuation based on contemporary imports, the appropriate assessable value comes to Rs. 6,10,02,333/- on which total customs duties comes to Rs. 2,98,43,027/-.

5.6. As mentioned above, the transaction value of **Rs. 1,73,89,105/-** declared by the importer while filing the 05 Bills of Entry No. 5551138 dated 09.09.2024, 5474525 dated 07.09.2024, 5655599 dated 17.09.2024, 6349002 dated 26.10.2024 and 6349017 dated 26.10.2024 is liable to be rejected under Rule 12 of Customs Valuation Rules 2007 as there has been significant mis-declaration in respect of description, classification and value thereof. Since the declare value of the subject goods is liable to be rejected under Rule 12 of the Customs Valuation (Determination of value of imported goods) Rules, 2007, therefore the same

is required to be re-determined under Section 14 of the Customs Act, 1962 under Rule 5 Customs Valuation (Determination of value of imported goods) Rules, 2007 as **Rs. 6,10,02,333/-**. The re-determined new value for individual Bill of Entry considering quantity and rate is also mentioned in **Annexure-A** to this Notice.

6. Liability of imported goods for confiscation

It appears that M/s. Nirmala Impex indulged in the evasion of Customs Duty by way of mis-declaration of description, classification, value, etc. of the import goods with deliberate intention of evasion of Customs duty. It is revealed that M/s. Nirmala Impex not only mis-declared the description and classification of the goods but also indulged into gross undervaluation thereof. On the basis of facts discussed above, it appears that against 05 (Five) Bills of Entry, the assessable value of the same has been declared as Rs. 1,73,89,105/-. Whereas, the appropriate assessable value of the subject import consignments comes to Rs. 6,10,02,333/-. During investigation, the appropriate value of the subject import consignments of M/s. Nirmala Impex covered under total 05 (Five) Bills of Entry comes to Rs. 6,10,02,333/-. Therefore, the declared assessable value of the goods as Rs. 1,73,89,105/- cannot be considered the actual transaction value for the subject import consignments. The same appeared to have grossly been mis-declared with clear intention of evasion of appropriate Customs duty applicable thereon.

It is apparent from the above that the importer has mis-declared the description, CTH and value in the import documents. Hence, it appears that the goods covered under 05 (five) Bills of Entry are actually classifiable under CTH mentioned in **Column No. (18) of Annexure-A** instead of declared CTH as mentioned in **Column No. (8) and Column No. (10) of Annexure-A** having declared total assessable value **Rs. 1,73,89,105/-** and re-determined total amount as **Rs. 6,10,02,333/-** are liable for confiscation under Section 111(m) and 111(f) of the Customs Act, 1962.

7. Presentation of False documents/ declarations/entries to Customs

7.1 During the course of investigation, the concerned shipping lines M/s. Unifeeder FZCO, submitted the copy of Bill of Lading NGB/MUN/24/04482 dated 19.08.2024 wherein declared CTH is mentioned as "59039090" and description was mentioned as "Fabrics", which was duly signed by M/s. Nirmala Impex and M/s. SRV Shipping; however same Bill of Lading but with different CTH declared as "52082290" which was digitally signed on 09.09.2024 by Shri Rajesh Kumar Jain, partner of M/s. SRV Shipping and same was submitted to Customs and uploaded in systems while filing of Bill of Entry No. 5511138 dated 09.09.2024 for assessment as well as during examination of the import goods by DRI. Further, M/s. KOREA MARINE TRANSPORT CO., LTD, M/s. EMIRATES SHIPPING LINE DMCEST, M/s. REGIONAL CONTAINER LINES and M/s. IAL INTERNATIONAL SHIPPING AGENCY

CO., LTD. also submitted the copy of Bills of Lading No. KMTCNBO8189018 dated 13.08.2024, EPIRCHNNIN003686 dated 26.08.2024, NGBCB24031496 dated 30.08.2024 and A92EX17512 dated 01.09.2024 respectively wherein declared CTH is mentioned as "59039090" and description was mentioned as "Fabrics", however same Bill of Lading with different CTH declared as "52082290" was submitted before Customs during assessment as well as during examination of the import goods by DRI.

7.2 From the above facts and evidences, it is revealed that two types of Bills of Lading with different CTH declaration as "**52082290/59039090**" and description as "Fabrics" were available in respect of import consignments of M/s. Nirmala Impex. From the above, it appears that both the importer and customs broker were involved in forging the Bills of Lading by not declaring the correct CTH and mis-declaring the CTH having low customs duty implications in order to evade applicable custom duties.

7.3 After initiation of enquiry by DRI, it is observed that the custom broker, M/s SRV Shipping (Customs Broker, CB Code: ADLFS0369JCH001), had intentionally and deliberately changed the CTH in Bills of Entry No. 6349002 and 6349017 both dated 26.10.2024 against that declared in Bills of Lading which shows that they were very much aware about the mis-declaration in previous other 03 Bills of Entry No. 5551138 dated 09.09.2024, 5474525 dated 07.09.2024 and 5655599 dated 17.09.2024.

7.4 From the above, it appears that both the importer and customs broker were involved in forging the Bills of Lading by not declaring the correct CTH and mis-declaring the CTH having low customs duty implications in order to evade applicable custom duties and it is only after initiation of enquiry by DRI, they restrained themselves from submitting the forged Bills of Lading and moreover, filed the Bills of Entry with correct CTH (54075290/54076190) which is different from CTH (59039090) declared on copy of Bills of Lading/IGM details.

8. Relevant Legal provision

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

.....

(f) any dutiable or prohibited goods required to be mentioned under the regulations in an 1 [arrival manifest or import manifest] or import report which are not so mentioned;

.....

(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;

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, harboring, 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, 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;

(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.

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.

9. Roles of various persons:

9.1 Role of M/s. Nirmala Impex :

From the investigation carried out as narrated in foregoing paras, it is revealed that the importer M/s. Nirmala Impex, Shop No. 3, Ground Floor, Plot No. 106, Sai Nakshtra, Sector No. 8, Ulave, Navi Mumbai, Raigad, Maharashtra - 410206 imported goods and mis-declared the same as "Cotton Woven Undyed Fabric/Texturised Polyester Fabric/100% Non-Texturised Fabrics" vide Bills of Entry mentioned in **Annexure-A** and mis-declared the description, classification and value in the import documents and thereby appears to have violated the provisions of Section 14 and Section 46 of the Customs Act, 1962. Hence, it appears that the goods mentioned in 5 Bills of Entry mentioned in Table B having total declared assessable value **Rs. 1,73,89,105/-** are liable for confiscation under Section 111(m) and 111(f) of the Customs Act, 1962. During investigation, the appropriate total value of the subject import consignment of M/s. Nirmala Impex covered under 05 Bills of Entry comes to **Rs. 6,10,02,333/-**. Therefore, the declared assessable value of the goods as **Rs. 1,73,89,105/-** cannot be considered as the actual transaction value for the subject import consignment. The same appeared to have grossly been mis-declared with clear intention of evasion of appropriate Customs duty applicable thereon. From the above, it also appears that the importer is liable for penal action under **Section 112 (a)** and **Section 112(b)** of the Customs Act, 1962.

Moreover, during the course of investigation, the shipping line M/s. Unifeeder FZCO submitted the copy of Bill of Lading No. NGB/MUN/24/04482 dated 19.08.2024 in respect of import consignment stuffed in container no. CAXU9355833 (1x40') wherein declared CTH is mentioned as "59039090" which was duly signed by M/s. Nirmala Impex and M/s. SRV Shipping. However, it is revealed that another Bill of Lading NGB/MUN/24/04482 dated 19.08.2024 but with different CTH declaration as "52082290" which was digitally signed on 09.09.2024 by Shri Rajesh Kumar Jain, partner of M/s. SRV Shipping and same was submitted to Customs and uploaded in systems while filing of Bill of Entry No. 5511138 dated 09.09.2024. Similarly, other concerned shipping lines have also submitted the corresponding Bills of Lading containing the CTH declared as "59039090" which are different from the Bills of Lading containing the CTH declared as "52082290" submitted and duly signed by the authorised representative of the Custom Broker during examination of the goods by the DRI. From the above, it appears that both the importer and customs broker were involved in forging the Bills of Lading by not declaring the correct CTH and mis-declaring the CTH having low customs duty implications in order to evade applicable custom duties. Accordingly, M/s Nirmala Impex knowingly and intentionally made, signed or used and/or caused to be made/signed/used import documents and other

related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore, they are also be liable to penalty under **Section 114AA** of the Customs Act, 1962.

Also, as proprietor of M/s. Nirmala Impex during the course of investigation didn't joined the investigation proceedings and showed cleared disregard to the summons issued dated 26.12.2024, 08.01.2025, 17.01.2025 and 13.02.2025 by not appearing for recording his statement and explaining the documents. Thus, M/s. Nirmala Impex had made themselves liable to penalty under **Section 117** of the customs Act, 1962.

9.2 Role of M/s SRV Shipping (Customs Broker)

After initiation of enquiry, it is observed that the custom broker had intentionally and deliberately changed the CTH in Bills of Entry No. 6349002 and 6349017 both dated 26.10.2024 against that declared in the respective Bills of Lading which shows that they were very much aware about the mis-declaration in previous other 03 Bills of Entry No. 5551138 dated 09.09.2024, 5474525 dated 07.09.2024 and 5655599 dated 17.09.2024. The omission and commission on the part of M/s SRV Shipping (Customs Broker, CB Code: ADLFS0369JCH001) who were knowingly concerned in mis-declaration of the description, classification and value in the import documents have rendered themselves liable to penalty under **Section 112 (a)** and **Section 112(b)** of the Customs Act, 1962.

Moreover, during the course of investigation, the shipping line M/s. Unifeeder FZCO submitted the copy of Bill of Lading No. NGB/MUN/24/04482 dated 19.08.2024 in respect of import consignment stuffed in container no. CAXU9355833 (1x40') wherein declared CTH is mentioned as "59039090" which was duly signed by M/s. Nirmala Impex and M/s. SRV Shipping. However, it is revealed that another Bill of Lading NGB/MUN/24/04482 dated 19.08.2024 but with different CTH declaration as "52082290" which was digitally signed on 09.09.2024 by Shri Rajesh Kumar Jain, partner of M/s. SRV Shipping and same was submitted to Customs and uploaded in systems while filing of Bill of Entry No. 5511138 dated 09.09.2024. Similarly, other concerned shipping lines have also submitted the corresponding Bills of Lading containing the CTH declared as "59039090" which are different from the Bills of Lading containing the CTH declared as "52082290" submitted and duly signed by the authorised representative of the Custom Broker during examination of the goods by the DRI. From the above, it appears that both the importer and customs broker were involved in forging the Bills of Lading by not declaring the correct CTH and mis-declaring the CTH having low customs duty implications in order to evade applicable custom duties. Accordingly, M/s SRV Shipping knowingly and intentionally made, signed or used and/or caused to be made/signed/used import documents and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore they are also be liable to penalty under **Section 114AA** of the Customs Act, 1962.

9.3 Role of Shri Krishna Nand Shahi alias Shri Krishna Shahi :

During the investigation, it is revealed that Shri Krishna Shahi (Mob. No. 7666339214) of M/s. SRL Shipping was an accomplice to the importer and the Custom Broker in providing the false information and documents to the Customs related to the Bills of entry from serial no. 1 to 3 of the Table-C above. Further, during the course of investigation it is revealed that M/s. SRL Shipping used to send all the related documents of import consignments in respect of importer M/s. Nirmala Impex through mail id – import.srl@gmail.com to official mail id – sjlogisticsgdm@gmail.com who in turn used to forward to official mail id – srvshipping@gmail.com of M/s. SRV Shipping for further documentation and filing of the Bills of Entry.

Further, it is also revealed that M/s. SJ Logistics used to send a draft checklist for reference to M/s. SRV Shipping, who after preparation of the final draft checklist used to send it back to the M/s. SJ Logistics for approval and only after receiving the approved Checklist from the forwarder/importer through M/s. SJ Logistics, M/s. SRV Shipping used to file the respective Bill of Entry for the said importer thus clearly shows that Shri Krishna Shahi/M/s. SRL Shipping was fully aware about the mis-declaration of the consignments and yet assisted the importer in resultant concealment and mis-declaration in order to evade the applicable customs duty. Also, it was revealed that Shri Krishna Shahi was actively involved in handling the work related to examination, getting out of charge from customs as well as handling loading/unloading and logistics of the import consignment. It was Shri Krishna Shahi who provided forged Bills of lading for filing these Bills of Entry.

The omission and commission on the part of Shri Krishna Shahi, who was knowingly concerned in mis-declaration of the description, classification and value in the import documents have rendered themselves liable to penalty under **Section 112 (a) and Section 112(b)** of the Customs Act, 1962.

Also, Shri Krishna Shahi, knowingly and intentionally made, signed or used and/or caused to be made/signed/used import documents and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore Shri Krishna Shahi, is also liable to penalty under **Section 114AA** of the Customs Act, 1962.

9.4 Role of Shri Dharendra Shukla alias Sonu Shukla :

During the investigation, it is revealed that Shri Dharendra Shukla is one of the directors of the firm M/s. SRL Shipping who along with Shri Krishna Shahi was an accomplice to the importer and the Custom Broker in providing the false information and documents to the Customs related to the Bills of entry from serial no. 1 to 3 of the Table-C above. Further,

during the course of investigation it is revealed that M/s. SRL Shipping used to send all the related documents of import consignments in respect of importer M/s. Nirmala Impex through mail id – import.srl@gmail.com to official mail id - sjlogisticsgdm@gmail.com who in turn used to forward to official mail id – srvshipping@gmail.com of M/s. SRV Shipping for further documentation and filing of the Bills of Entry.

Further, it is also revealed that M/s. SJ Logistics used to send a draft checklist for reference to M/s. SRV Shipping, who after preparation of the final draft checklist used to send it back to the M/s. SJ Logistics for approval and only after receiving the approved Checklist from the forwarder/importer through M/s. SJ Logistics, M/s. SRV Shipping used to file the respective Bill of Entry for the said importer thus clearly shows that Shri Dharendra Shukla/M/s. SRL Shipping was fully aware about the mis-declaration of the consignments and yet assisted the importer in resultant concealment and mis-declaration in order to evade the applicable customs duty. Also, it was revealed that firms for which the customs forwarding work related to import cargo was taken up by Shri Dharendra Shukla, Shri Krishna Shahi used to look after the customs clearance work in docks, thus shows that both Shri Dharendra Shukla and Shri Krishna Nand Shahi were actively involved in getting the cargo cleared with incorrect declaration so as to evade the customs duty applicable. It was Shri Dharendra Shukla of M/s. SRL Shipping who provided forged Bills of lading for filing these Bills of Entry.

The omission and commission on the part of Shri Dharendra Shukla, who was knowingly concerned in mis-declaration of the description, classification and value in the import documents have rendered themselves liable to penalty under **Section 112 (a) and Section 112(b)** of the Customs Act, 1962.

Also, Shri Dharendra Shukla, knowingly and intentionally made, signed or used and/or caused to be made/signed/used import documents and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore Shri Dharendra Shukla, is also liable to penalty under **Section 114AA** of the Customs Act, 1962.

9.5 Role of Shri Sanatan Jha :

During the course of investigation, it was revealed by Shri Sanatan Jha that M/s. SRL Shipping used to send all the related documents of import consignments in respect of importer M/s. Nirmala Impex through mail id – import.srl@gmail.com to mail id - sjlogisticsgdm@gmail.com who in turn used to forward to mail id – srvshipping@gmail.com of M/s. SRV Shipping for further documentation and filing of the Bills of Entry in the name of M/s Nirmala Impex. Also, it was revealed that Shri Krishna Nand Shahi was actively involved in handling the work related to examination, getting out of charge from customs as well as handling loading/unloading and logistics of the import consignment. Shri Sanatan Jha had previously worked with M/s SRV

Shipping (Customs Broker) and was very well aware of the Customs procedure. He was also aware that no other person except the authorized employees of Customs Broker is allowed to handle examination and clearance of imported cargo. Despite knowing the same, the same was being handled by unauthorized persons. Shri Sanatan Jha had not provided any supportive claim i.e. e-mail correspondences etc. evidencing that he used to get approval of importer before filing of Bill of Entry.

The omission and commission on the part of Shri Sanatan Jha, who was knowingly concerned in mis-declaration of the description and classification in the import documents have rendered himself liable to penalty under **Section 112 (a)** and **Section 112 (b)** of the Customs Act, 1962. Also, Shri Sanatan Jha, knowingly and intentionally made, signed or used and/or caused to be made/signed/used import documents and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore Shri Sanatan Jha, is also liable to penalty under **Section 114AA** of the Customs Act, 1962. For not providing the supportive evidence of his claim regarding correspondence on e-mails from import.srl@gmail.com to srvshipping@gmail.com, Shri Sanatan Jha is also liable to penalty under **Section 117** of the Customs Act, 1962.

10 Now, therefore,

10.1 M / s Nirmala Impex (IEC: COPPS3657L), (Proprietor Shri Prabhakar Yovana Sannap) having address as Shop No. 3, Ground Floor, Plot No. 106, Sai Nakshtra, Sector No. 8, Ulave, Navi Mumbai, Raigad, Maharashtra - 410206 are hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why:-

- i. the declared description of import goods declared as “Cotton Woven Undyed Fabric” under CTH ‘52082290’ in Bills of Entry No. 5551138 dated 09.09.2024, 5474525 dated 07.09.2024, 5655599 dated 17.09.2024 should not be rejected and re-determined/re-assessed as per Column No. (10) of Annexure-A and re-classified under CTH ‘54074290/54075290/54076190’ as per Column No. (18) of Annexure-A having declared assessable value **Rs. 53,36,737/-** (CIF).
- ii. Since the goods mentioned in subject import consignment covered under Bill of Entry No. 5551138 dated 09.09.2024, 5474525 dated 07.09.2024, 5655599 dated 17.09.2024 found mis-declared in respect of description, classification and value thereof, therefore the declared assessable value **Rs. 53,36,737/-** (CIF) should not be rejected and re-determined as **Rs. 4,85,89,680/-** under Customs

Valuation (Determination of Value of Imported Goods) Rules, 2007.

- iii. the goods covered under Bill of Entry No. 5551138 dated 09.09.2024, 5474525 dated 07.09.2024, 5655599 dated 17.09.2024 having declared assessable value **Rs. 53,36,737/-** (CIF) should not be confiscated under Section 111(m) and 111 (f) of the Customs Act, 1962.
- iv. Since the quantity found mis-declared, the total value declared in Bills of Entry No. 6349022 and 6349017 both dated 26.10.2024 as Rs. **1,20,52,368/-** should not be rejected and re-determined/re-assessed as Rs. **1,24,12,653/-**.
- v. the goods covered under Bills of Entry No. 6349022 and 6349017 both dated 26.10.2024 having total declared assessable value of **Rs. 1,20,52,368/-** (CIF) should not be confiscated under Section 111(m) and 111 (f) of the Customs Act, 1962.
- vi. penalty should not be imposed on the importer under **Section 112 (a), Section 112(b), Section 114AA** and **Section 117** of the Customs Act, 1962 considering forging of Bills of Lading and/or mis-declaration in all 05 (five) Bills of Entry mentioned in **Annexure-A** to this Notice.

10.2 M/s SRV Shipping (Customs Broker), Bunglow No. 42, Navratan Drems, Behind Club Holiday Resorts, Meghpar Borichi, Kachchh, Gujarat - 370110 are hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat - 370421 within 30 (thirty) days from the date of receipt of the notice, as to why Penalty should not be imposed on him under **Section 112 (a), Section 112(b) & Section 114AA** of the Customs Act, 1962 considering forging of Bills of Lading and/or mis-declaration in all 05 (five) Bills of Entry mentioned in **Annexure-A** to this Notice.

10.3 Shri Krishna Nand Shahi alias Shri Krishna Shahi is hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat - 370421 within 30 (thirty) days from the date of receipt of the notice, as to why Penalty should not be imposed on him under **Section 112 (a), Section 112(b) & Section 114AA** of the Customs Act, 1962 considering forging of Bills of Lading and/or mis-declaration in all 05 (five) Bills of Entry mentioned in **Annexure-A** to this Notice.

10.4 Shri Dharendra Shukla alias Sonu Shukla is hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat - 370421 within 30 (thirty) days from the date of receipt of the notice, as to why Penalty should not be imposed on him

under **Section 112 (a), Section 112(b) & Section 114AA** of the Customs Act, 1962 considering forging of Bills of Lading and/or mis-declaration in all 05 (five) Bills of Entry mentioned in **Annexure-A** to this Notice.

10.5 Shri Sanatan Jha is hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why Penalty should not be imposed on him under **Section 112 (a), Section 112(b), Section 114AA and Section 117** of the Customs Act, 1962 considering forging of Bills of Lading and/or mis-declaration in all 05 (five) Bills of Entry mentioned in **Annexure-A** to this Notice.

11. The noticee are hereby required to produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense. They are further required to indicate in their written explanation as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written explanation, it will be presumed that they do not desire a personal hearing. If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice or if they do not appear before the adjudicating authority when the case is posted for hearing, the case would be liable to be adjudicated on the basis of evidences on records.

12. 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.

13. The documents as listed at Annexure-R are relied upon and scanned copies of all relied upon documents is enclosed with this show cause notice.

AMIT KUMAR MISHRA

ADDITIONAL

COMMISSIONER

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

List of Noticees

1. M/s. Nirmala Impex, (IEC: COPPS3657L), Shop No. 3, Ground Floor, Plot No. 106, Sai Nakshtra, Sector No. 8, Ulave, Navi Mumbai, Raigad, Maharashtra - 410206 (**email id: nirmalaimpex7@gmail.com**)

2. M/s SRV Shipping (Customs Broker), Bungalow No. 42, Navratan Dremas, Behind Club Holiday Resorts, Meghpar Borichi, Kachchh, Gujarat – 370110.
3. Shri Krishna Nand Shahi alias Shri Krishna Shahi having address as Pappu Arcade, Room No. 47, Baroi Road, Mundra – 370421 (**email : krishnanandshahi@gmail.com**)
4. Shri Dharendra Shukla alias Sonu Shukla having address as Flat No. 303, 3rd Floor, Sal Kutir CHS Ltd., Plot No. 184, Sector-17, Ulwe, Panvel, Raigarh, Maharashtra-410206 (**dhirendrakshukla7379@gmail.com**).
5. Shri Sanatan Jha having address as House No. 21, Bageshree Township-06, LS No. 476/1, Varsamedi, Anjar, Kutch, Gujarat-370110 (**email : sjlogisticsgdm@gmail.com, sanatanjha87@gmail.com**)

Copy to:

1. The Additional Director General, DRI, Ahmedabad
2. The Additional Director, Directorate of Revenue Intelligence, Regional Unit, Gandhidham (Kutch).
3. Guard File.