



F.No. GEN/ADJ/COMM/73/2026-Adjn-O/o Commr-Cus-Kandla  
Date -10-02-2026

## **Show Cause Notice issued under Section 28(4) of the Customs Act, 1962.**

Intelligence gathered by the Directorate of Revenue Intelligence (hereinafter also referred to as “the DRI”) indicated that M/s Laxmi Impex, Shed No. 80, Sector-I, Kandla Special Economic Zone, Gandhidham, Kutch, Gujarat - 370230 (IEC No. AAHFL7506P), a manufacturing and trading unit in Kandla Special Economic Zone (KASEZ) (hereinafter also referred to as “SEZ unit) has been engaged in evasion of customs duty in collusion with its buyers/importers through DTA clearances of ‘Rock Salt’ originating from Pakistan. The unit was found to be importing ‘Rock Salt’ with the country of origin correctly declared as Pakistan in the Bills of Entry for Home Consumption, where the applicable basic customs duty is 200%. However, at the time of DTA clearances, its buyers/importers mis-declared the country of origin as ‘India’ /Afghanistan and thereby paid only 5% basic customs duty, resulting in substantial evasion of duty.

2. Further inquiry in the matter revealed that, the following 11 Bills of Entry (as per **Table-1**) were filed for clearance of “Rock Salt” under CTH ‘2501 0020’ from KASEZ into Domestic Tariff Area (DTA) by three importers namely M/s Voltrix INC (IEC: 2415901342), M/s Interglobe Enterprises (IEC: CBCPS1017G) and M/s F.N. Impex (IEC: AHQPN6698A), after procuring the said Rock Salt from M/s Laxmi Impex.

**TABLE-1**

SI No.	BOE TYPE	DESTINATION	BILL of ENTRY No. (THOKA NO.)	BILL of ENTRY DATE	CTH NO.	ITEM DESCRIPTION	QUANTITY (in MTS)	BUYER NAME
1	Home Consumption	DTA Unit	2004561	3-May-21	25010020	ROCK SALT	100	VOLTRIX INC
2	Home Consumption	DTA Unit	2003991	13-Apr-21	25010020	ROCK SALT	42	INTERGLOBE ENTERPRISE
3	Home Consumption	DTA Unit	2004080	15-Apr-21	25010020	ROCK SALT	45	INTERGLOBE ENTERPRISE
4	Home Consumption	DTA Unit	2004081	15-Apr-21	25010020	ROCK SALT	45	INTERGLOBE ENTERPRISE
5	Home Consumption	DTA Unit	2010006	30-Sep-21	25010020	ROCK SALT	50	F.N.IMPEX

6	Home Consumption	DTA Unit	2013478	27-Dec-21	25010020	ROCK SALT	50	F.N.IMPEX
7	Home Consumption	DTA Unit	2010005	30-Sep-21	25010020	ROCK SALT	270	VOLTRIX INC
8	Home Consumption	DTA Unit	2008691	27-Aug-21	25010020	ROCK SALT	123.7	VOLTRIX INC
9	Home Consumption	DTA Unit	2006541	3-Jul-21	25010020	ROCK SALT	191	VOLTRIX INC
10	Home Consumption	DTA Unit	2004791	11-May-21	25010020	ROCK SALT	8	VOLTRIX INC
11	Home Consumption	DTA Unit	2004503	30-Apr-21	25010020	ROCK SALT	40	VOLTRIX INC

3. **Statement of concerned persons:** During the investigation, statement of Shri Zala Narendrasinh Manubha, Partner of M/s Laxmi Impex has been recorded under Section 108 of the Customs Act, 1962 –

**3.1** Statement of Shri Zala Narendrasinh Manubha, Partner of M/s Laxmi Impex was recorded on 15.10.2024 (**RUD No. 1**), wherein he inter alia, stated that-

- i. M/s Laxmi Impex was established in year 2005. He took over as partner in year 2021. He was holding almost 100% stake in the firm M/s Laxmi Impex. LOA of M/s Laxmi Impex has been renewed recently in September, 2024.
- ii. M/s Laxmi Impex is mainly involved in imports of Rock Salt, Areca Nuts, Urea, etc. They are not involved in export of any type of item. They are clearing the manufactured items in DTA. They have done some intra zone sales also.
- iii. In the premises of M/s Laxmi Impex, they have installed crusher, washery, conveyor belt, grinder, packing unit, etc. and it is not functioning at present and all the imports, clearances and manufacturing are at halt.
- iv. He stated that M/s Laxmi Impex is involved in manufacturing of 'Rock Salt'. They have imported 'Rock salt lumps' and they are involved in washing, crushing, grinding, drying and packing in 25/50 kgs bags. On going through these activities, they are producing 'Edible Rock Salt sizing lumps and powder' which they are clearing in DTA and these goods cleared in DTA are being classified under CTH 25010020.
- v. On being asked goods (Rock Salt) while being imported into SEZ are declared of Pakistan Origin i.e. CTH 98060000 but changing of origin of goods has taken place while clearance into DTA, he stated that they believe that they have manufactured this product (Rock Salt) in SEZ and accordingly they have classified the same under CTH 25010020.
- vi. When questioned about relevant circular/instruction/section/rules under SEZ Act or Rules which states that duties levied on

manufactured goods are different and Section 30 of the SEZ Act, 2005 is not applicable on the same, he could not provide any such circular/instruction/section/rules.

**3.2** Statement of Shri Zala Narendrasinh Manubha, Partner of M/s Laxmi Impex was again recorded on 29.10.2025 (**RUD No. 2**), wherein he inter alia, stated that-

- i. On being asked about the details of import and export related data, wherein it has been found that M/s Laxmi Impex has imported 'Rock Salt' under CTH 98060000 while as per DTA clearance, there is almost no clearance in CTH 98060000 but DTA clearances are found under CTH 25010020, he stated that M/s Laxmi Impex is involved in manufacturing of 'Rock Salt' and they have imported 'Rock salt lumps' and they are involved in washing, crushing, grinding, drying and packing in 25/50 kgs bags. He stated that on going through these activities, they are producing 'Edible Rock Salt sizing lumps and powder' which are cleared into DTA and these goods cleared in DTA are being classified under CTH 25010020. He stated that when goods are cleared in 'Powder/Suji' form which were also imported in 'Powder/Suji' form, they have filed Bills of Entry for DTA clearances under chapter 9806 0000 and paid full applicable 200% BCD on those cleared goods. In case of goods imported as 'Rock Salt - Lumps', they have processed them and manufactured the same as 'Rock Salt Powder' and cleared under 25010020 and paid 5% BCD on those goods.
- ii. On being shown the Section 2 (r) of the Special Economic Zone Act, 2005 which reads as:

*(r) "manufacture" means to make, produce, fabricate, assemble, process or bring into existence, by hand or by machine, a new product having a distinctive name, character or use and shall include processes such as refrigeration, cutting, polishing, blending, repair, remaking, re-engineering and includes agriculture, aquaculture, animal husbandry, floriculture, horticulture, pisciculture, poultry, sericulture, viticulture and mining;*

Also, he was shown definition of Manufacture as per Section 2 of CGST ACT, 2017 which reads as:

*"manufacture" means processing of raw material or inputs in any manner that results in emergence of a new product having a distinct name, character and use and the term "manufacturer" shall be construed accordingly;*

Also, he was shown definition of Manufacture as per Foreign Trade

Policy, 2023 which reads as:

*“Manufacture” means to make, produce, fabricate, assemble, process or bring into existence, by hand or by machine, a new product having a distinctive name, character or use and shall include processes such as refrigeration, re-packing, polishing, labeling, Re-conditioning repair, remaking, refurbishing, testing, calibration, re-engineering.*

As per these definitions, the activity of changing ‘Rock Salt – Lumps’ to ‘Rock Salt – Powder’ does not amount to manufacture as no new product is emerging. On being questioned regarding the same, he stated that it was their belief that after grinding, washing and screening, the product emerged as a new product and it was having characteristics other than the original product. Hence, they classified the same as 25010020.

- iii. On being asked regarding relevant instructions, circular and applicable sections as per SEZ Act, 2005 and other rules thereunder which confirm that origin of goods can be changed after converting ‘Rock Salt – Lumps’ to ‘Rock Salt – Powder’, he failed to provide any instructions, circular and applicable sections as per SEZ Act, 2005.
- iv. On being shown the Section 30 of the Special Economic Zone Act, 2005 which reads as

*30. Domestic clearance by Units— Subject to the conditions specified in the rules made by the Central Government in this behalf,—*  
*(a) any goods removed from a Special Economic Zone to the Domestic Tariff Area shall be chargeable to duties of customs including anti-dumping, countervailing and safeguard duties under the Customs Tariff Act, 1975 (51 of 1975), where applicable, as leviable on such goods when imported;*

As per Section 30, he was asked that he was required to pay applicable basic customs duties (BCD) @200% on ‘Rock Salt’ while clearance in DTA as BCD@200% was applicable while importing ‘Rock Salt’ from Pakistan. In reply, he stated that he had classified goods cleared into DTA and paid duties as per his understanding. It was his understanding that goods have been manufactured in India hence, applicable duties @ 5% BCD has been paid on Rock salt classified under CTH 25010020.

- v. On being shown the agreement ASEAN India Free Trade agreement (Rule 3 - Wholly Produced or Obtained Products) which states that a goods is only wholly originated if it is *‘extracted or taken from the Party’s soil, waters, seabed or beneath the seabed;’* which confirms that even in cases of exports from SEZ, the country of origin remains the same if the actual country of Origin is ‘Pakistan’, then making exports even after processing activities on ‘Rock Salt’, the origin remains the same i.e. Pakistan. On being asked regarding the same, he stated that he had never exported ‘Rock Salt’ so he had no idea

about the same.

**3.3** Statement of Shri Imran Shaikh, Proprietor of M/s Interglobe Enterprises (IEC: CBCPS1017G) (One of the Importers who had filed DTA Bills of Entry) was recorded on 06.01.2026 (**RUD No. 3**), wherein he inter alia, stated that:

- i. On being asked about any agreement/contract of M/s Interglobe Enterprises with M/s Laxmi Impex, KASEZ Gandhidham, he was unable to provide any such agreement/ contract.
- ii. On being asked, he stated that Shri Zala Narendrasinh Manubha had personally contacted him regarding the sale of Rock Salt.
- iii. On being asked to peruse the statement of Shri Zala Narendrasinh Manubha dated 15.10.2024, wherein it was mentioned that all imports of 'Rock Salt' by M/s Laxmi Impex, KASEZ, Gandhidham into SEZ were of Pakistan origin under CTH 98060000, he acknowledged the statement by affixing his dated signature. He further stated that he was not aware that the Rock Salt was of Pakistan origin and had purchased the goods solely on the basis of their appearance, color, and prevailing market price.
- iv. On being asked to peruse the 03 DTA Bills of Entry for Home Consumption along with its corresponding purchase invoices (issued by M/s Laxmi Impex) no. LI/01, dated 12.04.2021, LI/02, dated 13.04.2021, LI/03, dated 13.04.2021 (**RUD No. colly 4**), he put his dated signature on DTA Bill of Entry along with their invoices and stated that he was unable to recall the purchases. He further assured that he would check the records and revert.
- v. On being shown the Section 30 of the Special Economic Zone Act, 2005 which reads as

*30. Domestic clearance by Units— Subject to the conditions specified in the rules made by the Central Government in this behalf,—*

*(a) any goods removed from a Special Economic Zone to the Domestic Tariff Area shall be chargeable to duties of customs including anti-dumping, countervailing and safeguard duties under the Customs Tariff Act, 1975 (51 of 1975), where applicable, as leviable on such goods when imported;*

As per Section 30, he was asked that he was required to pay applicable basic customs duties (BCD) @200% on 'Rock Salt' while clearance in DTA as BCD@200% was applicable while importing 'Rock Salt' from Pakistan. In reply, he clarified that the goods were purchased as per invoices raised by M/s Laxmi Impex, KASEZ, Gandhidham, and that he had no knowledge of the goods being of Pakistan origin. He further stated that it appears M/s Laxmi Impex may have manipulated the invoices by declaring CTH 25010020, and added that had he been aware that the Rock Salt was of Pakistan origin, he would never have purchased the same.

**3.4** M/s F.N. Impex (IEC: AHQPN6698A) had filed Two DTA Bills of Entry

(corresponding purchase Invoice No. LI/026 dated 27.12.2021 issued by M/s Laxmi Impex corresponding to Bill of Entry Number 2013478 dated 27.12.2021 and Bill of Entry No. 2010006 dated 30.09.2021), **(RUD No. 5)** in the said matter. Statement of Shri Yakub Juned Nathani, Authorized representative of M/s F.N. Impex was recorded on 22.01.2026 **(RUD No. 6)**, wherein he inter alia, stated that:

- i. On being asked, he stated that the firm F.N. Impex is a warehousing firm at KASEZ, primarily engaged in warehousing of Dates, Dry Dates, and Rock Salt. He further stated that in the year 2020–21, a Letter of Intent (LOI) was received in the name of his nephew, Late Shri Feeroz Javed Nathani. However, in the year 2022, after the demise of his nephew, the LOI of the firm was transferred to the mother of Shri Feeroz Javed Nathani.
- ii. On being asked about any agreement/contract between M /s F.N. Impex with M/s Laxmi Impex, KASEZ Gandhidham, he was unable to provide any such agreement/ contract.
- iii. On being asked, he stated that Shri Zala Narendrasinh Manubha had personally contacted his nephew Late Shri Feeroz Javed Nathani regarding the sale of Rock Salt.
- iv. On being asked to peruse the statement of Shri Zala Narendrasinh Manubha dated 15.10.2024, wherein it was mentioned that all imports of Rock Salt by M/s Laxmi Impex, KASEZ, Gandhidham into SEZ were of Pakistan origin under CTH 98060000, he acknowledged the statement by affixing his dated signature. He further stated that, as per the invoices issued to them by M/s Laxmi Impex, the Rock Salt was shown to be of Afghanistan origin, and that his nephew also had no knowledge of the goods being of Pakistan origin.

*30. Domestic clearance by Units— Subject to the conditions specified in the rules made by the Central Government in this behalf,—*

*(a) any goods removed from a Special Economic Zone to the Domestic Tariff Area shall be chargeable to duties of customs including anti-dumping, countervailing and safeguard duties under the Customs Tariff Act, 1975 (51 of 1975), where applicable, as leviable on such goods when imported;*

As per Section 30, he was asked that he was required to pay applicable basic customs duties (BCD) @200% on 'Rock Salt' while clearance in DTA as BCD@200% was applicable while importing 'Rock Salt' from Pakistan. In reply, he clarified that the goods were purchased as per invoices raised by M/s Laxmi Impex, KASEZ, Gandhidham, and assured that his nephew also had no knowledge of the goods being of Pakistan origin. He further stated that it appears M/s Laxmi Impex may have manipulated the invoices by declaring CTH 25010020, and added that had he been aware that the Rock Salt was of Pakistan origin, their firm would never have purchased the same.

### **3.5 Non-appearance against Summons issued to Partner of**

**M/s Voltrix INC (IEC: 2415901342), (The importer had filed 06 DTA Bills of Entry (corresponding purchase invoices issued by M/s Laxmi Impex in respect of 3 such Bills of entries are LI/05, dated 03.05.2021, LI/009, dated 02.07.2021 & LI/019, dated 27.08.2021) (RUD No. colly 7):**

The partner of M/s Voltrix INC was issued Summons dated 17.12.2025 for appearance on 20.12.2025, Summons dated 27.12.2025 for appearance on 05.01.2026 and Summons dated 09.01.2026 for appearance on 17.01.2026 (**RUD No. colly 8**). However, despite of issuance of these summonses no one appeared against any of these Summons. It is further pertinent to mention that one of the partners, Shri Zala Narendrasinh Manubha, is common to both M/s Laxmi Impex and M/s Voltrix INC.

#### **4. Documentary Evidences collected during investigation:**

**4.1** Vide e-mail and letter dated 19.12.2023, DC (Customs), KASEZ provided LOP and Project Report of M/s Laxmi Impex (**RUD No. 9**). On examination of the project report, it was observed that in all cases whether raw or finished, the Rock Salt was classified under the same CTH 25010020. The report further indicates that only Sortex Machine, Mixture Machine, Testing Equipment, and Packing Machines were being used. The Flowchart indicates the following:

- (1) Receipt of Raw Material
- (2) Material Cleaning – Sortex
- (3) Grinding and Mixing
- (4) Quality Testing
- (5) Packing in Plastic/Paper Bags and Packed Bags.

However, it is observed that the brief manufacturing process described corresponds only to spices. The machine details mentioned in the manufacturing process do not reflect any specific manufacturing activity for salt.

**4.2** M/s Laxmi Impex vide letter dated 28.10.2025, submitted details of clearances of 'Rock Salt' imported from Pakistan and cleared into the Domestic Tariff Area (DTA) (**RUD No. 10**). As per the submission, out of the total quantity of 1865.610 MT of Rock Salt, 839.825 MT remains pending for clearance. On going through the said details, vis-à-vis, the data retrieved from SEZ Online Portal, it is observed that **except for one Bill of Entry, all 'Z-type' Bills of Entry filed by M/s Laxmi Impex for import of 'Rock Salt' were declared under CTH 98060000 with Country of Origin declared as Pakistan.** However, one 'Z-type' Bill of Entry bearing Thoka/Noting No. 1012025 dated 07.09.2021 (**RUD No. 11**) was filed by M/s Laxmi Impex for import of only 50 MTS of Rock Salt under CTH 25010020 declaring the Country of Origin as Afghanistan.

**4.3** Further, it was observed that the 'T' Types Bills of entries, filed for clearance of Rock Salt into DTA were filed either under CTH 25010020 or

CTH 98060000. Further scrutiny of SEZ Online records reveal that 100 MTS (50 MTS declared in each DTA Bill of Entry) of Rock Salt declared as of Afghanistan origin was subsequently cleared into the Domestic Tariff Area under CTH 25010020 vide two 'T-type' Bills of Entry No. 2013478 dated 27.12.2021 and No. 2010006 dated 30.09.2021, filed by one DTA Importer namely, M/s F.N. Impex, on the basis of invoices issued by M/s Laxmi Impex. It has been further observed from the data on SEZ portal that in both the aforementioned 'T-type' Bills of Entries, the same 'Z Type' Bill of entry bearing Thoka/Noting No. 1012025 dated 07.09.2021 of M/s Laxmi Impex was uploaded as a supporting document. Thus, it emerged that the quantity of Rock Salt cleared into DTA as of Afghanistan origin thus exceeds the quantity actually imported under the said origin by 50 MTS. Further, since except for the aforesaid single Bill of Entry declaring Afghanistan origin, all 'Z-type' Bills of Entry filed by M/s Laxmi Impex were under CTH 98060000, the filing of 'T-type' Bills of Entry under CTH 25010020 by DTA importers clearly establishes deliberate mis-declaration of classification and country of origin with the intent to evade applicable Basic Customs Duty @ 200%.

#### **5. Extension under Section 28BB (1) of the Customs Act, 1962:**

Since the investigation in the matter could not be completed under the mandated time limit under Section 28BB of the Customs Act, 1962, therefore, an extension was granted by the competent authority u/s 28BB(1) up to 14.02.2026.

#### **6. Determination of Differential Duty: Import of goods from Pakistan cleared in DTA by mis-declaring COO:**

**6.1** As per the conditions laid down under the legal provisions of Special Economic Zone Act and Rules made thereunder in respect of removal of goods in the Domestic Tariff Area, it is provided that a unit may sell goods and services in the Domestic Tariff area on payment of Customs duties under Section 30 of the SEZ Act, 2005 read with Rule 47 of SEZ Rules, 2006, as applicable to the import of similar goods into India, under the provisions of the Foreign Trade Policy. The Section 30 of SEZ Act, 2005 provides for levy of Customs Duty equivalent to the import duty on the goods cleared from SEZ To DTA.

Section 30 of the SEZ Act, 2005 reads as under:

*30. Subject to the conditions specified in the rules made by the Central Government in this behalf:-*

*(a) any goods removed from a Special Economic Zone to the Domestic Tariff Area shall be chargeable to duties of customs including anti-dumping, countervailing and safeguard duties under the Customs Tariff Act, 1975, where applicable, as leviable on such goods when imported;*

As apparent from the facts discussed in foregoing paras, M/s Laxmi Impex, through three importers, namely M/s Voltrix INC (IEC: 2415901342), M/s Interglobe Enterprises (IEC: CBCPS1017G) and M/s F.N. Impex (IEC: AHQPN6698A) have cleared 'Rock Salt' imported under CTH '9806 0000'

and removed as such by changing the CTH to '2501 0020' without payment of applicable duty leviable on CTH 9806 0000, from Kandla SEZ to Domestic Tariff Area (DTA). Therefore, M/s Voltrix INC, M/s Interglobe Enterprises and M/s F.N. Impex along with M/s Laxmi Impex have violated the provisions Customs Tariff Act, 1975, Section 12 and various other provisions of Customs Act, 1962 read with of Section 30 of the SEZ Act, 2005 and Rule 47 of SEZ Rules, 2006.

**6.2** M/s Laxmi Impex has imported 'Rock Salt' under CTH 98060000 as per details mentioned in **Annexure A** wherein the applicable BCD is 200% *ad valorem*. Subsequently, during clearance into DTA, it has been observed that DTA clearance were deliberately effected in the name of three importers, namely M/s Voltrix INC, M/s Interglobe Enterprises and M/s F.N. Impex with the intent of the misclassifying the imported goods. In all such DTA Bills of Entry, the 'Rock Salt' has been classified under CTH 25010020 wherein BCD applicable is 5% *ad valorem*. The details of such DTA clearances pertaining to aforesaid importers are mentioned in **Annexure B**. The details have been prepared taking into account details submitted by M/s Laxmi Impex and details as per SEZ Online – NSDL data.

**6.3** As the three aforementioned importers, namely M/s Voltrix INC, M/s Interglobe Enterprises and M/s F.N. Impex have deliberately evaded the Customs Duty by suppressing material facts, extended period of demand of duty as laid down under Section 28(4) of the Customs Act, 1962 is clearly attracted in the instant case. The quantum of Customs Duty evaded by the aforesaid importers namely M/s Voltrix INC, M/s Interglobe Enterprises and M/s F.N. Impex in the above discussed manner is required to be demanded and recovered from them. The calculation of the applicable Customs Duty and differential Duty is as per the **details mentioned in Annexure B and summarized in Table A below:**

**Table-A**

Name of the Importer	B/E No. /Noting No.	Declared Assessable Value (Rs.)	BCD Payable @200% (Rs.)	SWS payable @10% (Rs.)	IGST Payable @18% (Rs.)	Total Customs Duty payable (Rs.)	Total Customs Duty paid (Rs.)	Differential Duty payable (Rs.)
M/s Voltrix INC	As per Annexure B	2812400/-	5624800/-	562480/-	1619942/-	7807222/-	154682/-	7652540/-
M/s Interglobe Enterprises		422400/-	844800/-	84480/-	243302.4/-	1172582/-	23232/-	1149350/-

M/s F.N. I mpex	300000/-	6000 00/-	6000 0/-	1728 00/-	832800/-	16500/-	816300/-
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**6.4** Thus, the differential Customs duty totally amounting to **Rs. 96,18,190/ - (Rupees Ninety Six Lakhs, Eighteen Thousand, One Hundred Ninety Only)** is liable to be demanded and recovered from the aforesaid importers under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28 AA of the Customs Act, 1962.

## **7. Brief of Investigation conducted and liability of goods for confiscation-**

**7.1** Investigation was initiated based on intelligence gathered by the Directorate of Revenue Intelligence which revealed that M/s Laxmi Impex, a manufacturing unit in KASEZ, has been indulged in the evasion of Customs duty through its importers by way of DTA clearances of 'Rock Salt' originating from Pakistan without paying applicable customs duties. The said unit was found to be importing 'Rock Salt' declaring country of origin as Pakistan in 'Bill of Entry for Home Consumption' where applicable basic customs duties is 200% However, at the time of DTA clearances effected through their importers, the goods were mis-declared with the country of origin as India, thereby attracting only 5% BCD. The Government of India vide Notification No. 05/2019- Customs dated 16th Feb, 2019 has fixed 200 % Basic Customs Duty on all goods originating in or exported from the Islamic Republic of Pakistan and a new tariff head 9806 0000 has been added in the First Schedule to the Customs Tariff Act. The investigation has further established that while importing Rock Salt into KASEZ from Pakistan, the declared CTH was 98060000 and the country of origin was correctly declared as Pakistan. However, while clearing the same goods into DTA, the importers deliberately declared CTH as 25010020 and mis-declared the country of origin as India, thereby contravening the provisions of the Customs Tariff Act and fraudulently availing a concessional rate of duty

**7.2** During the course of investigation, it has been observed that no manufacturing activity was undertaken in respect of Rock Salt imported from Pakistan. The goods were cleared into the Domestic Tariff Area (DTA) in the same form as imported, without undergoing any process that altered their essential character. It is evident that the imported Rock Salt was cleared as such, without any transformation, as both the imported material and the goods cleared into the DTA remained Rock Salt. This is further corroborated by the details recorded in the DTA Bills of Entry, wherein the Customs Tariff Heading (CTH) is indicated as 25010020 and the Unit of Measurement is specified as 'Loose/Bulk', clearly suggesting that the goods were cleared in lump form, without any crushing or processing activity.

**7.3** Statements of Shri Zala Narendrasinh Manubha, Partner of M/s

Laxmi Impex recorded on 15.10.2024 & 29.10.2025 and further statement of two DTA importers M/s Interglobe Enterprises and M/s F.N. Impex, wherein it came to notice that Shri Zala Narendrasinh Manubha was handling all the Imports & also manipulating the invoices of DTA Clearances in his firm. It is also observed that his acts of deliberate mis-declaration, manipulation of commercial documents and abetment enabled the improper clearance of goods and rendered them liable to confiscation. By such conscious acts and omissions, he has knowingly concerned himself with using and causing to be used false and incorrect material particulars in documents and abetted the commission of offences under the Customs Act, 1962 and SEZ Act, 2005. On going through the project report submitted by the said unit holder for granting of LOA, it was noticed that the said unit had not submitted any such details of manufacturing activity on Rock Salt. It appears that goods imported have been removed as such. Further, as mentioned in foregoing paras and facts as stated by the unit holder, the activities being performed by the said unit does not amount to manufacture as per Section 2(r) of the SEZ Act, 2005 as the goods imported was 'Rock Salt' in crushed form while manufactured goods (final product) was also 'Rock Salt'. The Section 2(r) of the SEZ Act, 2005 reads as under:

*“manufacture” means to make, produce, fabricate, assemble, process or bring into existence, by hand or by machine, a new product having a distinctive name, character or use and shall include processes such as refrigeration, cutting, polishing, blending, repair, remaking, re-engineering and includes agriculture, aquaculture, animal husbandry, floriculture, horticulture, pisciculture, poultry, sericulture, viticulture and mining;*

In the given process, the new product brought into existence after activities performed must have a distinctive name, character or use, which has not happened in subject case as raw material and final product are same i.e. 'Rock Salt' in crushed form. Thus, it is evident that Shri Zala Narendrasinh Manubha was involved in mis-declaration of country of origin by only showing the activities of re-crushing of imported rock salt as manufacturing activity.

**7.4** However, it is also pertinent to mention that the crushing and re-packing activities under consideration do not amount to manufacture. Nonetheless, even if the importer treats them as manufacturing, the country of origin will remain as 'Pakistan' and the applicable duties i.e. BCD@200% remain the same as DTA clearances from SEZ are regulated as per Section 30 of the SEZ Act, 2005 which clearly says that “any goods removed from a Special Economic Zone to the Domestic Tariff Area shall be chargeable to duties of customs including antidumping, countervailing and safeguard duties under the Customs Tariff Act, 1975, where applicable, as leviable on such goods when imported”

**7.5** Further during the course of investigation, it has been established that the DTA clearances of the import made by M/s Laxmi Impex, as detailed in **Annexure B** were effected by three importers namely M/s

Voltrix INC, M/s Interglobe Enterprises and M/s F.N. Impex. It is further revealed that in his statement, Shri Zala Narendrasinh Manubha did not disclose his partnership in M/s Voltrix INC. The said fact about partnership is evident from the copy of amended partnership deed dated 18.02.2020 (**RUD-12**), obtained during investigation, as per which Shri Zala Narendrasinh Manubha is one of the three partners in the said firm. Moreover, from the statements of other two importers i.e. M/s Interglobe Enterprises and M/s F.N. Impex, it has been ascertained that Shri Zala Narendrasinh Manubha has been actively manipulating invoices and deliberately altering the classification of goods from 98060000 to 25010020 at the time of DTA clearances. By doing so, he facilitated his buyers/importers in mis-declaring the country of origin as India, thereby contravening the provisions of the Customs Tariff Act and fraudulently availing a lower rate of duty @ 5% in place of the applicable 200% BCD.

**7.6** Further, during the course of investigation, from the data retrieved from the SEZ Online Portal, it is observed that except for one Bill of Entry, all 'Z-type' Bills of Entry filed by M/s Laxmi Impex for import of Rock Salt were declared under CTH 98060000 with Country of Origin as Pakistan. However, one Bill of Entry bearing Thoka/Noting No. 1012025 dated 07.09.2021 was filed by M/s Laxmi Impex for import of only 50 MTS of Rock Salt under CTH 25010020 declaring the Country of Origin as Afghanistan. Further scrutiny of SEZ Online records reveals that 100 MTs (50 MTS declared in each DTA Bill of Entry) of Rock Salt declared as of Afghanistan origin was subsequently cleared into the Domestic Tariff Area under CTH 25010020 vide two 'T-type' Bills of Entry No. 2013478 dated 27.12.2021 and No. 2010006 dated 30.09.2021, filed by M/s F.N. Impex on the basis of invoices issued by M/s Laxmi Impex. The quantity of Rock Salt cleared into DTA as of Afghanistan origin thus exceeds the quantity actually imported under the said origin by 50 MTS. This establishes that Rock Salt of Pakistan origin, originally imported under CTH 98060000, was deliberately mis-declared as of Afghanistan origin through issuance of false invoices, with the clear intent to evade applicable Basic Customs Duty @ 200%. The said acts of mis-declaration, falsification of documents, and suppression of material facts clearly demonstrate wilful misstatement and intent to evade duty, on the part of M/s Laxmi Impex and M/s F.N. Impex.

**7.7** Further, since except for the aforesaid single Bill of Entry declaring Afghanistan origin, all 'Z-type' Bills of Entry filed by M/s Laxmi Impex were under CTH 98060000, the filing of 'T-type' Bills of Entry under CTH 25010020 by the above mentioned DTA importers clearly establishes deliberate mis-declaration of classification and country of origin with the intent to evade applicable Basic Customs Duty @ 200%.

**7.8** The investigation has conclusively established that M/s Laxmi Impex, a KASEZ unit with its buyers/importers namely M/s Voltrix INC, M/s Interglobe Enterprises and M/s F.N. Impex, deliberately mis-declared the country of origin of imported Rock Salt. This fraudulent mis-declaration has resulted in substantial evasion of Customs duty to the tune of **Rs. 96,18,190/- (Rupees Ninety-Six Lakhs, Eighteen Thousand,**

**One Hundred Ninety Only**). Accordingly, the said duty as detailed in **Table A** is liable to be demanded and recovered from the aforesaid importers under the provisions of Section 28(4) of the Customs Act, 1962. The Rock Salt imported under CTH 9806 0000 and cleared under CTH 2501 0020, valued at **Rs. 35,34,800/- (Rupees Thirty-Five Lakhs, Thirty-Four Thousand, Eight Hundred Only)**, is further liable for confiscation under Section 111(m) of the Customs Act, 1962 due to mis-declaration at the time of clearance into DTA.

## **8. Relevant Legal Provisions:**

**8.1** As per Notification No. 05/2019-Cus dated 16.02.2019, all the goods originated in Islamic Republic of Pakistan or exported from Islamic Republic of Pakistan, were attracting Basic Customs Duty @200%. Investigation revealed that to evade 200% customs duty, M/s Laxmi Impex and its three buyers/importers had mis-declared the COO as 'India' and paid the Basic Customs duty at the rate of 5% with respect to goods originated in or exported from Pakistan. M/s Laxmi Impex along with its buyers/importers hatched the conspiracy of manipulating the country of origin of 'Rock Salt' cleared into DTA.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

Notification No.05/2019-Customs

New Delhi, the 16<sup>th</sup> February, 2019

G.S.R. ....(E). – WHEREAS, the Central Government is satisfied that the import duty leviable on all goods originating in or exported from the Islamic Republic of Pakistan, falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), should be increased and that circumstances exist which render it necessary to take immediate action.

NOW, therefore, in exercise of the powers conferred by sub-section (1) of section 8A of the Customs Tariff Act, the Central Government, hereby directs that the First Schedule to the Customs Tariff Act, shall be amended in the following manner, namely:-

In the First Schedule to the Customs Tariff Act, in Section XXI, in Chapter 98, after tariff item 9805 90 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"9806 00 00	All goods originating in or exported from the Islamic Republic of Pakistan	-	200 %	"-".

[F.No.354/40/2019 -TRU]

(Gaurav Singh)  
Deputy Secretary to the Government of India

## **Notification No. 05/2019-Cus dated 16.02.2019-**

### **8.2 Relevant provisions of the Customs Act, 1962:**

#### **8.2.1 Section 28 of the Customs Act, 1962 : Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded -**

.....

(4) Where any duty has not been <sup>10</sup>levied or not paid or has been

*short-levied or short-paid] or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,-*

- (a) collusion; or*
- (b) any wilful mis-statement; or*
- (c) suppression of facts,*

*by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been <sup>11</sup>[so levied or not paid] or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.*

**8.2.2 Section 28AA of the Customs Act, 1962 : Interest on delayed payment of duty. -**

*(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.*

*(2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.*

**8.2.3 Section 112 of the Customs Act, 1962: 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, 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.*

#### **8.2.4 Section 114AA of the Customs Act, 1962 : 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.*

#### **8.2.5 Section 114A of the Customs Act, 1962 : Penalty for short-levy or non-levy of duty in certain cases –**

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

*Provided that where such duty or interest, as the case may be, 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 the communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent of the duty or interest, as the case may be, so determined.*

### **8.3 Relevant provisions of the Special Economic Zones Act, 2005:**

#### **8.3.1 Section 2 - Definitions:**

*In this Act, unless the context otherwise requires:*

.....

*(r) "manufacture" means to make, produce, fabricate, assemble, process or bring into existence, by hand or by machine, a new product having a distinctive name, character or use and shall include processes such as refrigeration, cutting, polishing, blending, repair, remaking, re-engineering and includes agriculture, aquaculture, animal husbandry, floriculture, horticulture, pisciculture, poultry, sericulture, viticulture and mining;*

#### **8.3.2 Section 30 - Domestic clearance by Units :**

*Subject to the conditions specified in the rules made by the Central Government in this behalf :-*

*(a) any goods removed from a Special Economic Zone to the Domestic Tariff Area shall be chargeable to duties of customs including anti-dumping, countervailing and safeguard duties under the Customs Tariff Act, 1975, where applicable, as leviable on such goods when imported; and*

*(b) the rate of duty and tariff valuation, if any, applicable to goods removed from a Special Economic Zone shall be at the rate and tariff valuation in force as on the date of such removal, and where such date is not ascertainable, on the date of payment of duty.*

### **8.4 Relevant provisions of the Special Economic Zones Rules, 2006 :**

#### **8.4.1 Rule 48. Procedure for Sale in Domestic Tariff Area.-**

*(1) Domestic Tariff Area buyer shall file Bill of Entry for home consumption giving therein complete description of the goods and/or services namely, make and model number and serial number and specification along with invoice and packing list with the Authorised Officers:*

*Provided that the Bill of Entry for home consumption may also be filed by a Unit on the basis of authorization from a Domestic Tariff Area buyer.*

*(2) Valuation of the goods and/or services cleared into Domestic Tariff Area shall be determined in accordance with provisions of Customs Act and rules made thereunder as applicable to goods when*

*imported into India:*

**9. Role and Culpability of various persons indulged in the evasions of custom duties by mis-declaring the country of origin in DTA sale of Rock Salt:**

**9.1 M/s VOLTRIX INC (IEC: 2415901342), SURVEY NO. 77/5, PLOT NO. 11, GAURAV PARK, JAMNAGAR - RAJKOT HIGHWAY, Khijadiya, Jamnagar, Gujarat, 361120:**

The importer, M/s. Voltrix INC, mis-declared the country of origin in the DTA sale of Rock Salt, thereby evading applicable customs duty. Investigation has established that the importer knowingly and deliberately altered the country of origin from Pakistan to India, in collusion with M/s. Laxmi Impex, KASEZ, with the intent to evade duty. Through this fraudulent modus operandi, the importer evaded differential customs duty amounting to **Rs. 76,52,540/- (Rupees Seventy-Six Lakhs, Fifty-Two Thousand, Five Hundred Forty Only)**, by means of fraud, collusion, suppression of facts, and willful misstatement. Recovery of this duty is mandated under Section 28(4) of the Customs Act, 1962, along with applicable interest under Section 28AA of the Act.

Furthermore, the importer intentionally filed DTA Bills of Entry under incorrect CTH 25010020 instead of the applicable 98060000. Consequently, the goods declared as 'Rock Salt' under CTH 2501 0020 in the DTA Bills of Entry are liable for confiscation under **Section 111(m) of the Customs Act, 1962.**

By these acts of omission and commission, M/s. Voltrix INC, being knowingly concerned in mis-declaration, has rendered itself liable to penalty under **Section 114A and Section 114AA of the Customs Act, 1962.**

Further, M/s Voltrix INC has failed to comply to the summons issued to them, and thus made themselves liable for penalty under **Section 117** of the Customs Act, 1962.

**9.2 M/s Interglobe Enterprises (IEC: CBCPS1017G) ( Proprietor Shri IMRAN SHAIKH):**

The importer M/s. Interglobe Enterprises, mis-declared the country of origin in the DTA sale of Rock Salt, thereby evading applicable customs duty. Investigation has established that the importer knowingly and deliberately altered the country of origin from Pakistan to India, in collusion with M/s. Laxmi Impex, KASEZ, with the intent to evade duty. Through this fraudulent modus operandi, the importer evaded differential customs duty amounting to **Rs. 11,49,350/- (Rupees Eleven Lakhs, Fourty-Nine Thousand, Three Hundred Fifty Only)**, by means of fraud, collusion, suppression of facts, and willful misstatement. Recovery of this duty is mandated under Section 28(4) of the Customs Act, 1962, along with applicable interest under Section 28AA of the Act.

Furthermore, the importer intentionally filed DTA Bills of Entry under incorrect CTH 25010020 instead of the applicable 98060000. Consequently, the goods declared as 'Rock Salt' under CTH 2501 0020 in the DTA Bills of Entry are liable for confiscation under **Section 111(m) of the Customs Act, 1962.**

By these acts of omission and commission, M/s Interglobe Enterprises, being knowingly concerned in mis-declaration, has rendered itself liable to penalty under **Section 114A and Section 114AA of the Customs Act, 1962.**

**9.3 M/s F.N. Impex (IEC: AHQPN6698A), House no.4, Plot no.21, Sector no.2, Gandhidham, Kachchh, Gujarat, 370201:**

The importer M/s. F.N. Impex, mis-declared the country of origin in the DTA sale of Rock Salt, thereby evading applicable customs duty. Investigation has established that the importer knowingly and deliberately altered the country of origin from Pakistan to Afghanistan, in collusion with M/s. Laxmi Impex, KASEZ, with the intent to evade duty. Through this fraudulent modus operandi, the importer evaded differential customs duty amounting to **Rs. 8,16,300/- (Rupees Eight Lakhs, Sixteen Thousand, Three Hundred Only)**, by means of fraud, collusion, suppression of facts, and willful misstatement. Recovery of this duty is mandated under Section 28(4) of the Customs Act, 1962, along with applicable interest under Section 28AA of the Act.

Furthermore, the importer intentionally filed DTA Bills of Entry under incorrect CTH 25010020 instead of the applicable 98060000. Consequently, the goods declared as 'Rock Salt' under CTH 2501 0020 in the DTA Bills of Entry are liable for confiscation under **Section 111(m) of the Customs Act, 1962.**

By these acts of omission and commission, M/s F.N. Impex, being knowingly concerned in mis-declaration, has rendered itself liable to penalty under **Section 114A and Section 114AA of the Customs Act, 1962**

**9.4 M/s. Laxmi Impex, Shed No. 80, Sector-I, Kandla Special Economic Zone, Gandhidham, Kutch, Gujarat - 370230:**

The SEZ unit M/s. Laxmi Impex was found to be importing 'Rock Salt' with the country of origin correctly declared as Pakistan in the Bills of Entry for Home Consumption, where the applicable basic customs duty is 200%.

During investigation, it was observed that no manufacturing activity was undertaken in respect of the Rock Salt imported from Pakistan. The goods were cleared into the Domestic Tariff Area (DTA) by its buyers/importers in the same form as imported, without undergoing any process that altered their essential character. It is evident that the imported Rock Salt was cleared as such, without any transformation, as both the imported material and the goods cleared into the DTA remained

Rock Salt.

This fact is further corroborated by the details recorded in the DTA Bills of Entry, wherein the Customs Tariff Heading (CTH) is indicated as 25010020 and the Unit of Measurement is specified as 'Loose/Bulk', clearly showing that the goods were cleared in lump form, without any crushing or processing activity.

The investigation also revealed that the unit holder knowingly and deliberately declared CTH 25010020 instead of the applicable 98060000 in all invoices by which the said Rock Salt was sold to the DTA importers. By such acts of omission and commission, M/s. Laxmi Impex, being knowingly concerned in mis-declaration, has rendered itself liable to penalty under **Section 112(a), Section 112(b), and Section 114AA of the Customs Act, 1962.**

**9.5 Shri Zala Narendrasinh Manubha, Partner of M/s Laxmi Impex, Shed No. 80, Sector-I, Kandla Special Economic Zone, Gandhidham, Kutch, Gujarat – 370230 :**

Shri Zala Narendrasinh Manubha, Partner of M/s. Laxmi Impex, KASEZ, was responsible for overseeing the overall operations of the company. Statements recorded from two importers corroborate that he manipulated documents during the clearance of Rock Salt and mis-declared the country of origin in DTA sales, thereby enabling buyers/importers to evade applicable customs duty. The investigation further revealed that Shri Zala Narendrasinh Manubha himself is a partner in one of the three importers, namely M/s. Voltrix INC. Notably, in both of his statements, he failed to disclose this fact. Evidence shows that he deliberately changed the Customs Tariff Heading (CTH) from 98060000 to 25010020, thereby benefiting himself and the other two importers by evading customs duty. It is clear from the investigation that, without any legal basis, the CTH of Rock Salt imported from Pakistan was altered at the time of clearance into the Domestic Tariff Area (DTA). Shri Zala Narendrasinh Manubha knowingly and deliberately mis-declared the country of origin of the goods in DTA sales, changing it from Pakistan to India/Afghanistan, with the intent to evade applicable customs duty. By way of fraud, collusion, suppression of facts, and willful misstatement, he intentionally filed DTA Bills of Entry under incorrect CTH 25010020 instead of the applicable 98060000. Accordingly, the acts of omission and commission on the part of Shri Zala Narendrasinh Manubha, being knowingly concerned in mis-declaration, render him liable to penalty under **Section 112(a), Section 112(b), and Section 114AA** of the Customs Act, 1962.

**10. Now, therefore,**

**10.1 M/s VOLTRIX INC (IEC: 2415901342), SURVEY NO. 77/5, PLOT NO. 11, GAURAV PARK, JAMNAGAR - RAJKOT HIGHWAY, Khijadiya, Jamnagar, Gujarat, 361120,** is hereby called upon to show cause in writing to the Commissioner of Customs, Custom House Kandla having his office at Office of the Commissioner of Customs, Custom House, Near

Balaji Temple, Kandla-370210 within 30 (thirty) days from the date of receipt of the notice as to why:-

(i) The **732.7 MT** import goods 'Rock Salt' valued at **Rs. 28,12,400/- (Rupees Twenty-Eight Lakhs, Twelve Thousand, Four Hundred Only)** as covered under said 06 DTA Bills of Entry mentioned in **Annexure B**, should not be re- classified under CTH 98060000 of Customs Tariff Act,1975 and the declared classification of the import goods 'Rock Salt' under CTH 25010020 should not be rejected.

(ii) The differential customs duty totally amounting to **Rs. 76,52,540/- (Rupees Seventy-Six Lakhs, Fifty-Two Thousand, Five Hundred Forty Only)**, on the import of **732.7 MT 'Rock Salt'** covered under said 06 DTA Bills of Entry mentioned in **Annexure B**, should not be demanded and recovered from them in terms of Section 28 (4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962.

(iii) The **732.7 MT** import goods 'Rock Salt' valued at **Rs. 28,12,400/- (Rupees Twenty-Eight Lakhs, Twelve Thousand, Four Hundred Only)** as covered under said 06 DTA Bills of Entry mentioned in **Annexure B**, should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.

(iv) Penalty should not be imposed upon them under 114A, 114AA and 117 of the Customs Act, 1962, separately for the wrongly cleared goods in DTA.

**10.2 M/s Interglobe Enterprises (IEC: CBCPS1017G) 1104 L B S RD, 6-D DAMODAR PARK, OPP ASHOK SILK MILL, GHATKOPAR, MUMBAI, Mumbai Suburban, Maharashtra, 400086 ( Proprietor Shri IMRAN SHAIKH)**, is hereby called upon to show cause in writing to the Commissioner of Customs, Custom House Kandla having his office at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210 within 30 (thirty) days from the date of receipt of the notice as to why:-

(i) The **132 MT** import goods 'Rock Salt' valued at **Rs. 4,22,400/- (Rupees Four Lakhs, Twenty-Two Thousand, Four Hundred Only)** as covered under said 3 DTA Bills of Entry mentioned in **Annexure B**, should not be re- classified under CTH 98060000 of Customs Tariff Act,1975 and the declared classification of the import goods 'Rock Salt' under CTH 25010020 should not be rejected.

(ii) The differential customs duty totally amounting to **Rs. 11,49,350/- (Rupees Eleven Lakhs, Forty-Nine Thousand, Three Hundred Fifty Only)** on the import of **132 MT 'Rock Salt'** covered under said 3 DTA Bills of Entry mentioned in **Annexure B**, should not be demanded and recovered from them in terms of Section 28 (4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962.

**(iii)** The **132 MT** import goods 'Rock Salt' valued at **Rs. 4,22,400/- (Rupees Four Lakhs, Twenty-Two Thousand, Four Hundred Only)** as covered under said 3 DTA Bills of Entry mentioned in **Annexure B**, should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.

**(iv)** Penalty should not be imposed upon them under 114A and 114AA of the Customs Act, 1962, separately for the wrongly cleared goods in DTA.

**10.3 M/s F.N. Impex, (IEC: AHQPN6698A)\_House no.4, Plot no.21, Sector no.2, Gandhidham, Kachchh, Gujarat, 370201**, is hereby called upon to show cause in writing to the Commissioner of Customs, Custom House Kandla having his office at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210 within 30 (thirty) days from the date of receipt of the notice as to why: -

**(i)** The **50 MT** import goods 'Rock Salt' valued at **Rs. 3,00,000/- (Rupees Three Lakhs Only)** as covered under said 01 DTA Bills of Entry mentioned in **Annexure B**, should not be re- classified under CTH 98060000 of Customs Tariff Act,1975 and the declared classification of the import goods 'Rock Salt' under CTH 25010020 should not be rejected.

**(ii)** The differential customs duty totally amounting to **Rs. 8,16,300/- (Rupees Eight Lakhs, Sixteen Thousand, Three Hundred Only)**, on the import of **50 MT 'Rock Salt'** covered under said 01 DTA Bill of Entry mentioned in **Annexure B**, should not be demanded and recovered from them in terms of Section 28 (4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962.

**(iii)** The **50 MT** import goods 'Rock Salt' valued at **Rs. 3,00,000/- (Rupees Three Lakhs Only)** as covered under said 01 DTA Bills of Entry mentioned in **Annexure B**, should not be held liable for confiscation under Section **111(m)** of the Customs Act, 1962.

**(iv)** Penalty should not be imposed upon them under **114A and 114AA** of the Customs Act, 1962, separately for the wrongly cleared goods in DTA.

**10.4** Now, therefore **M/s Laxmi Impex, Shed No. 80, Sector-I, Kandla Special Economic Zone, Gandhidham, Kutch, Gujarat - 370230** is hereby called upon to show cause in writing to the Commissioner of Customs, Custom House Kandla having his office at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210 within 30 (thirty) days from the date of receipt of the notice as to why penalty should not be imposed on them under **Section 112(a), Section 112(b) and Section 114AA** of the Customs Act, 1962

**10.5** Now, therefore **Shri Zala Narendrasinh Manubha, Partner of M/s Laxmi Impex, Shed No. 80, Sector-I, Kandla Special Economic Zone, Gandhidham, Kutch, Gujarat - 370230** is hereby called upon to show cause in writing to the Commissioner of Customs, Custom House Kandla having his office at Office of the Commissioner of Customs, Custom House,

Near Balaji Temple, Kandla-370210 within 30 (thirty) days from the date of receipt of the notice as to why penalty should not be imposed on them under **Section 112(a), Section 112(b), and Section 114AA** of the Customs Act, 1962.

**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.

**12.** 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.

**13.** 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.

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

**Encl: - Annexure-A, B & R.**

**(Nitin Saini)**  
**Commissioner,**  
**Custom House, Kandla.**

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

**List of Noticees:**

1. M/s VOLTRIX INC (IEC: 2415901342), SURVEY NO. 77/5, PLOT NO. 11, GAURAV PARK, JAMNAGAR - RAJKOT HIGHWAY, Khijadiya, Jamnagar, Gujarat, 361120 (Email : swagatinc@gmail.com, zala.narendrasinh@gmail.com )
2. M/s Interglobe Enterprises (IEC: CBCPS1017G), 1104 L B S RD, 6-D DAMODAR PARK, OPP ASHOK SILK MILL, GHATKOPAR, MUMBAI, Mumbai Suburban, Maharashtra, 400086 (Email : interglobeenterprises786@gmail.com )
3. M/s F.N. Impex, (IEC: AHQPN6698A) House no.4, Plot no.21, Sector no.2, Gandhidham, Kachchh, Gujarat, 370201 (Email: fnimpex50@gmail.com )

4. M/s Laxmi Impex, Shed No. 80, Sector-I, Kandla Special Economic Zone, Gandhidham, Kutch, Gujarat – 370230. (E-mail: impexlaxmi0125@gmail.com, narendrasinh.zala@laxmikasez.in, zala.narendrasinh)
5. Shri Zala Narendrasinh Manubha, Partner of M/s Laxmi Impex, Shed No. 80, Sector-I, Kandla Special Economic Zone, Gandhidham, Kutch, Gujarat – 370230. (E-mail: impexlaxmi0125@gmail.com, narendrasinh.zala@laxmikasez.in, zala.narendrasinh@gmail.com)

**Copy to:**

1. The Additional Director General, DRI, Ahmedabad Zonal Unit
2. The Deputy Commissioner of Customs (Kandla Special Economic Zone), Gandhidham (Kutch) – 370 230
3. Guard File.

**Annexure-R- List of Relied upon Documents**

**Investigation in respect of M/s Laxmi Impex, Shed No. 80, Sector-I, Kandla Special Economic Zone, Gandhidham, Kutch, Gujarat - 370230 (IEC No. AAHFL7506P)**

<b>RUD No.</b>	<b>Details of the RUD</b>	<b>No. of Pages</b>
<b>RUD NO. 1</b>	Statement of Shri Zala Narendrasinh Manubha, Partner of M/s Laxmi Impex recorded on 15.10.2024 u/s 108 of the Customs Act, 1962	1-2
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