



DIN : 20260371MN000000DA98

F. No.: GEN/ADJ/COMM/420/2024-TECH

SHOW CAUSE NOTICE

M/s. Sahajanand Medical Technologies Ltd. (Formerly M/s Sahajanand Medical Technologies Pvt. Ltd.) hereinafter referred to as "SMTL-SEZ", for the sake of brevity (GSTIN: 24AAFCS7694L2ZN), Plot No. 32 to 35 & 52 to 54, Surat Special Economic Zone, Sachin, Surat – 394 230, Gujarat are engaged in the manufacture of goods, namely, Coronary Stents, Catheters and various types of Medical & Surgical devices / systems falling under Chapter 90 of the First Schedule to the Customs Tariff Act, 1975, as per LOA No. SSEZ/1/17/2009-10/933 dated 05.12.2009, amended from time to time.

2 . SMTL-SEZ are filing Bills of Entry for Home Consumption on behalf of their related Domestic Tariff Area units namely M/s. Sahajanand Medical Technologies Ltd. hereinafter referred to as "SMTL-DTA", for the sake of brevity) (GSTIN: 24AAFCS7694L1ZO) Sahajanand Estate, Wakharia Wadi, Near Dabholi Char Rasta, Ved Road, Surat, Gujarat – 395 004 having its additional place of business premises at 1st Floor, Plot No. 6511/10, Road No. 65/C, Sachin G.I.D.C., Sachin, Surat, Gujarat – 394 230 in terms of proviso to Sub Rule 1 of Rule 48 of the Special Economic Zones Rules, 2006 (herein after referred to as the "SEZ Rules, 2006") and clearing goods as per Rule 47(1) of the SEZ Rules, 2006.

3.1 Customs Receipt Audit (CRA) Objection Details: - During scrutiny of records of SMTL-SEZ (for the period from January, 2018 to March, 2022), the Customs Receipt Audit (CRA) have noticed that SMTL-SEZ had cleared various types of "PTCA Dilatation Catheters" (CTH 90183920) to SMTL-DTA warehouse/depot/unit in DTA on payment of appropriate duty of customs at a uniform price of Rs. 1200 per unit, for their further sale to end consumers. CRA in their audit, test checked three cases to co-relate this price (related party transaction) with the final price charged by the SMTL-DTA from its end consumer and it has been noticed that the SMTL-DTA had charged Rs. 3500

per unit (Invoice No. IN0193420135 dated 08.02.2020), Rs. 3125 per unit (Invoice No. IN0203407913 dated 02.11.2020) and Rs. 2925 per unit (Invoice No. IN0213420101 dated 10.01.2022) in these three sample cases. These three invoices are enclosed as **RUD-1** to this SCN). Thus, the price difference in case of 'unrelated buyers' was at least 143.75% [viz., Rs. 2925 over Rs. 1200), which makes it apparent that the relationship had influenced the sale price between SMTL-SEZ and their related persons. Accordingly, the price of Rs. 1200 per unit was required to be rejected in terms of Custom Act / Valuation Rules and relevant provisions.

3.2 Accordingly, A Show Cause Notice F. No. GEN/ADJ/COMM/416/2022-TECH (DIN 20221271MN0000007E05) dated 26/12/2022 was issued by the Commissioner, Customs, Ahmedabad for the period from January-2018 to March-2022 to M/s. Sahajanand Medical Technologies Ltd, which was further confirmed by the adjudication authority vide Order in Original No. AHM-CUSTM-000-PR.COM-22-23-24 dated 15.12.2023.

4. Further, M/s. SMTL-SEZ had cleared the same materials (for the period from **April, 2024 to March, 2025** on the undervalued price to their sister concern M/s Sahajanand Medical Technologies Limited, Sahajanand Estate, Wakharia Wadi, Near Dabholi Char Rasta, Ved road, Surat, Gujarat, 395004 having GSTIN No. [24AAFCS7694L1ZO](#) i.e. Rs.1400/- per unit for their further sale to end consumers.

5. RELEVANT LEGAL PROVISIONS

I.Special Economic Zones Act, 2005

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 (51 of 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.

II.SEZ Rules, 2006;

RULE 47. Sales in Domestic Tariff Area — (1) A Unit may sell goods and services including rejects or wastes or scraps or remnants or broken diamonds or by-products arising during the manufacturing process or in connection therewith, in the Domestic Tariff Area on payment of customs duties under section 30, subject to the following conditions, namely, -

- a.
- (b)

(2)

(3)

(4) Valuation and assessment of the goods cleared into Domestic Tariff Area shall be made in accordance with Customs Act and rules made there under.

(5) Refund, Demand, Adjudication, Review and Appeal with regard to matters relating to authorized operations under Special Economic Zones Act, 2005, transactions, and goods and services related thereto, shall be made by the Jurisdictional Customs and Central Excise Authorities in accordance with the relevant provisions contained in the Customs Act, 1962, the Central Excise Act, 1944, and the Finance Act, 1994 and the rules made there under or the notifications issued there under.

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 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.

(3)

III. Customs Act, 1962

Section 14. Valuation of Goods. -

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

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

Provided further that the rules made in this behalf may provide for, -

(i) the circumstances in which the buyer and the seller shall be

(ii) the manner of determination of value in respect of goods when there
 o is no sale, or the buyer and the seller are related, or price is not the
 o sole consideration for the sale or in any other case;

(iii) the manner of acceptance or rejection of value declared by the importer or exporter, as the case may be, where the proper officer has reason to doubt the truth or accuracy of such value, and determination of value for the purposes of this section:

(iv) the additional obligations of the importer in respect of any class of imported goods and the checks to be exercised, including the circumstances and manner of exercising thereof, as the Board may specify, where, the Board has reason to believe that the value of such goods may not be declared truthfully or accurately, having regard to the trend of declared value of such goods or any other relevant criteria.

Provided also that such price shall be calculated with reference to the rate of exchange as in force on the date on which a bill of entry is presented under section 46, or a shipping bill of export, as the case may be, is presented under section 50.

(2)

SECTION 28. Recovery of duties not levied or not paid or short-levied or short- paid or erroneously refunded. -

(1) Where any [duty has not been levied or not paid or short-levied or short-paid] or erroneously refunded, or any interest payable has not been paid, part-paid or erroneously refunded, for any reason other than the reasons of collusion or any willful mis-statement or suppression of facts,-

(a) the proper officer shall, within [two years] from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied [or paid] or which has been 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;

[Provided that before issuing notice, the proper officer shall hold pre-notice consultation with the person chargeable with duty or interest in such manner as may be prescribed ;]

(4) to (11)

Explanation 1. - For the purposes of this section, "relevant date" means,-

(a) in a case where duty is not levied or not paid or short-levied or short-paid, or interest is not charged, the date on which the proper officer makes an order for the clearance of goods;

- (b) in a case where duty is provisionally assessed under section 18, the date of adjustment of duty after the final assessment thereof or re-assessment, as the case may be;
- (c) in a case where duty or interest has been erroneously refunded, the date of refund;
- (d) in any other case, the date of payment of duty or interest.

Explanation 2 to 4.

SECTION 28AA. 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.

(3)

SECTION 111 - Confiscation of improperly imported goods,

etc.- The following goods brought from a place outside India shall be liable to confiscation

:-

(a) to (l)

(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.

(n) to (q) ...

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 (ii), 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 (i) 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 114A - 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 willful 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... ..

IV. Customs Valuation Determination of Value of Imported Goods) Rules, 2007

Rule 2. Definitions.- (1) In these rules, unless the context otherwise requires,-

... ..

(c) "goods of the same class or kind", means imported goods that are within a group or range of imported goods produced by a particular industry or industrial sector and includes identical goods or similar goods;

... ..

(f) "similar goods" means imported goods -

(i) which although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to

be commercially interchangeable with the goods being valued having regard to the quality, reputation and the existence of trade mark;

- (ii) produced in the country in which the goods being valued were produced; and
- (iii) produced by the same person who produced the goods being valued, or where no such goods are available, goods produced by a different person,

but shall not include imported goods where engineering, development work, art work, design work, plan or sketch undertaken in India were completed directly or indirectly by the buyer on these imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of these imported goods;

(g) "transaction value" means the value referred to in sub-section (1) of section 14 of the Customs Act, 1962;

(2) For the purpose of these rules, persons shall be deemed to be "related" only if –

- (i) they are officers or directors of one another's businesses;
- (ii) they are legally recognised partners in business;
- (iii) they are employer and employee;
- (iv) any person directly or indirectly owns, controls or holds five per cent or more of the outstanding voting stock or shares of both of them;
- (v) one of them directly or indirectly controls the other;
- (vi) both of them are directly or indirectly controlled by a third person;
- (vii) together they directly or indirectly control a third person; or (viii) they are members of the same family.

Explanation I. - The term "person" also includes legal persons.

Explanation II. - Persons who are associated in the business of one another in that one is the sole agent or sole distributor or sole concessionaire, howsoever described, of the other shall be deemed to be related for the purpose of these rules, if they fall within the criteria of this sub-rule.

Rule 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)
- (b)
- (c) 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.

Rule 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.

Rule 11. Declaration by the importer. -

(1) The importer or his agent shall furnish -

(a) a declaration disclosing full and accurate details relating to the value of imported goods; and

(b) any other statement, information or document including an invoice of the manufacturer or producer of the imported goods where the goods are imported from or through a person other than the manufacturer or producer, as considered necessary by the proper officer for determination of the value of imported goods under these rules.

(2) Nothing contained in these rules shall be construed as restricting or calling into question the right of the proper officer of customs to satisfy himself as to the truth or accuracy of any statement, information, document or declaration presented for valuation purposes.

(3) The provisions of the Customs Act, 1962 (52 of 1962) relating to confiscation, penalty and prosecution shall apply to cases where wrong declaration, information, statement or documents are furnished under these rules.

Rule 12. Rejection of declared value. -

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

(2) At the request of an importer, the proper officer, shall intimate the importer in writing the grounds for doubting the truth or accuracy of the value declared in relation to goods imported by such importer and provide a reasonable opportunity of being heard, before taking a final decision under sub-rule (1).

Explanation.-(1) For the removal of doubts, it is hereby declared that:-

(i) This rule by itself does not provide a method for determination of value, it provides a mechanism and procedure for rejection of declared value in cases where there is reasonable doubt that the declared value does not represent the transaction value; where the declared value is rejected, the value shall be determined by proceeding sequentially in accordance with rules 4 to 9.

(ii) The declared value shall be accepted where the proper officer is satisfied about the truth and accuracy of the declared value after the said enquiry in consultation with the importers.

(iii) The proper officer shall have the powers to raise doubts on the truth or accuracy of the declared value based on certain reasons which may include -

- (a) the significantly higher value at which identical or similar goods imported at or about the same time in comparable quantities in a comparable commercial transaction were assessed;
- (b) the sale involves an abnormal discount or abnormal reduction from the ordinary competitive price;
- (c) the sale involves special discounts limited to exclusive agents;
- (d) to (f)

6.1 M/s. SMTL-SEZ (GSTIN:24AAFCS7694L2ZN) and M/s. SMTL-DTA (GSTIN: 24AAFCS7694L1ZO), are related as Permanent Account Number PAN (issued by Income Tax Department) of both these units is the same and both of these are different units of same company. M/s.SMTL-SEZ (GSTIN:24AAFCS7694L2ZN) is related as confirmed by M/s. SMTL-SEZ vide its letter dated 19.10.2022 (**RUD-2**).

6.2 Rule 3 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (herein after referred to as the "Customs Valuation Rules, 2007") provides the method of valuation. Rule 3(1) of Customs Valuation Rules, 2007 provides that "subject to Rule 12, the value of imported goods shall be the transaction value". Rule 3(3)(a) of the Customs Valuation Rules, 2007 provides that 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. Rule 3(3)(b) of the Customs Valuation Rules, 2007 provides that 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. Rule 3(4) of the Customs Valuation Rules, 2007 states that if the value cannot be determined under the provisions of sub rule (1) of Rule 3, the value shall be determined by proceeding sequentially through Rule 4 to Rule 9 of the Customs Valuation Rules, 2007.

6.3 Consequent to CRA objection, this issue was taken up with M/s SMTL-SEZ. M/s SMTL-SEZ has submitted that they themselves are importing in Surat SEZ the identical goods from unrelated Party M/s. Natec Medical Limited, Mauritius regularly at a Unit price of Euro 15 for self-consumption for manufacturing Stents. They have derived the valuation in terms of Rule 8 of Customs Valuation Rules, 2007 and submitted Cost Accountant's Certificate deriving manufacturing cost as Rs 1088/- per unit, whereas they are clearing the said goods at higher price of Rs 1200/- per unit. Further, their unit is very big unit as compared to M/s Purple Medical Solutions Pvt. Ltd. and have capacity to produce 50,000 units per month. Considering such a high capacity, they have several benefits of scale which ultimately helps them in lowering down the manufacturing cost (procurement of bulk quantity of Raw Material at discounted rates, reduced Overhead Cost, etc.) in comparison to peer companies. The unit price of Rs 1200/- and Rs. 1225/- adopted by them considers manufacturing cost only and load of other costs viz. R & D, Clinical Trial, Logistics, Warehousing, Transportation, Marketing, Sales promotion, Administrative overhead etc. are not considered in SEZ as these are incurred outside SEZ and hence loaded into price of further sale from DTA unit.

6.4 Since the value declared by them before Customs is quite low than the selling prices to end user by their related concerns, and SMTL-SEZ have failed to demonstrate that their relationship had not influenced the price of their Goods i.e. various types of "PTCA Dilatation Catheters/Balloon Catheters" and also failed to demonstrate that price of their Goods i.e. various types of "PTCA Dilatation Catheters/Balloon Catheters" cleared in DTA to their related concern unit SMTL-DTA is closely approximate to the transaction Value of identical / similar goods, their reply is not acceptable and consequently, their transaction value, is also not acceptable in terms of Rule 3 of the Valuation Rules, the same is required to be rejected as provided under Rule 12 of the Customs Valuation Rules, 2007, and recourse is to be taken to the subsequent valuation rules. Accordingly, Rule 4 or Rule 5 is to be applied where the actual price of the

identical or similar goods are available.

6.5 In terms of Rule 4 of the Customs Valuation Rules, 2007, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued. In terms of Rule 5 of the Customs Valuation Rules, 2007, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued. As per sub rule (3) of the Rule 4 if more than one transaction value of identical / similar goods is found, the lowest value shall be used to determine the value of imported goods.

6.6 M/s. SMTL-SEZ has not cleared identical goods viz. "PTCA Dilatation Catheters/Balloon catheters" to any independent buyers in DTA during the period of this notice.

6.7 It is noticed that similar goods (PTCA pre/post-Dilatation Catheters) were cleared by another SEZ unit ('M/s Purple Medical Solutions Pvt. Ltd.' earlier known as 'M/s MIV Therapeutic India Pvt. Ltd.' Now M/s Purple Microport Cardiovascular Pvt. Ltd) in DTA at an average rate of Rs. 3178 per unit (Invoice No 019/19-20 dated 25.06.2019, 016/20-21 dated 24.06.2020, 004/20-21 dated 29.07.2020, and 74/2021 dated 25.10.2021 are enclosed as **RUD-3** to this SCN). The actual transaction value is therefore required to be computed by taking into account the prevailing price of the similar goods cleared into DTA by other SEZ, unit namely 'M/s Purple Medical Solutions Pvt. Ltd.' earlier known as 'M/s MIV Therapeutic India Pvt. Ltd.' (Now M/s Purple Microport Cardiovascular Pvt. Ltd).

6.8 Taking into consideration the goods cleared by 'M/s Purple Medical Solutions Pvt. Ltd.' (earlier known as 'M/s MIV Therapeutic India Pvt. Ltd.' & Now M/s. Purple Microport Cardiovascular Pvt. Ltd), it falls under the strict parameter of Rule 5 of the Customs Valuation Rules, 2007 for computation of the transaction value in respect of all consignments of referred goods cleared by SMTL-SEZ into DTA to their related concerns. SMTL-SEZ has declared lesser value for its DTA clearances in the invoices for Customs purposes and not declared the actual transaction value in order to escape and evade the customs duty liability. The said actual transaction value i.e. Rs 3178/- per unit appears reasonable and therefore is liable to be considered for computation of the assessable value in the instant case in terms of Section 14 of the Customs Act, 1962 read with Rule 5 of the Customs Valuation Rules, 2007 as discussed above.

7. By applying the rate of Rs.3178/- per unit, the actual assessable value comes to Rs.18,11,17,398/- in respect of DTA clearances to related concerns during the period from April-2024 to March-2025 by M/s. SMTL-SEZ. Considering the value of Rs.7,97,87,400/- declared at the time of DTA clearance before the Customs authorities in respect of the referred goods on which the duty was paid and the actual transaction value of Rs.7,97,87,400/-. Thereof, the differential value is Rs. 10,13,29,998/- for the said period, which was mis-declared to the department has been arrived at in the Annexure-A to this SCN and the differential duty of Rs.2,77,64,419/- for the said period appears liable to be recovered from SMTL-SEZ under Section 28 of the Customs Act, 1962.

8. The said act of mis-declaration of value in respect of the subject goods on the part of SMTL-SEZ as discussed in the foregoing paras constitute an offence of the nature described in Section 111(m) of the Customs Act, 1962 and thereby render the said goods viz. "PTCA Dilatation Catheters /Balloon Catheters" cleared in DTA to their related Concern unit SMTL-DTA valued at Rs. 18,11,17,398/- (re-determined value) liable for confiscation under Section 111(m) of the Customs Act, 1962. However, as the said goods are not available for confiscation, hence the fine in lieu of confiscation is liable to be imposed. The differential amount of Customs duty of **Rs. 2,77,64,419/-** as worked out in **Annexure-A** to this SCN is required to be recovered from SMTL-SEZ under the provisions of Section 28(1) of the Customs Act, 1962 along with interest at the prescribed rate on Customs duty evaded in terms of Section 28AA of Customs Act, 1962. The aforesaid act of mis-declaration and evasion of duty of **Rs. 2,77,64,419/-** on the part of SMTL-SEZ constitute an offence of the nature described under Section 114A and 112 of the Customs Act,1962 and thereby rendering them liable for penalty under Section 114A and 112 of the Customs Act, 1962.

9. It appears that M/s. Sahajanand Medical Technologies Ltd. (GSTIN:24AAFCS7694L1ZO) (SMTL-DTA), while clearing subject goods from their SEZ related concern into DTA in collusion with SMTL-SEZ had entered into mis-declaration of value in respect of the subject goods and constitute an offence of the nature described in Section 111(m) of the Customs Act, 1962 and thereby rendered the said goods viz. "PTCA Dilatation Catheters/Balloon Catheters" cleared in DTA by their related concern SMTL-SEZ liable for confiscation under Section 111(m) of the Customs Act, 1962. The aforesaid act of mis-declaration with an intent of evasion of duty on the part of M/s. Sahajanand Medical Technologies Ltd., DTA constitutes an offence of the nature described under Section 112 of the Customs Act, 1962 and thereby rendering

themselves liable for penalty under Section 112 of the Customs Act, 1962.

10. It further appears that M/s Sahajanand Medical Technologies Ltd., while presenting their case before the competent authority for Pre Notice Consultation granted as per the Pre-Notice Consultation Regulations, 2018, on 17.03.2026, wherein they apart from their Pre SCN consultation submission made on 13.03.2026 (**RUD 4**), denied all the allegations and averments made vide the subject pre-consultation notice as if they are all individually and specifically dealt with and traversed, save and except what has been admitted by them in their written submission dated 13.03.2026, argued on aspect of cost incurred on R&D as well as sales and marketing cost, in contrary to the goods transferred by the notice company vis-à-vis M/s Purple Medical Solutions Pvt. Ltd., who are informed to be relatively smaller unit in comparison to the noticee company, by virtue of the bigger set up they have the capacity to produce 50,000 units per month, considering the same the noticee company have several benefits of scale which ultimately helps them in lowering down their manufacturing cost, they have also submitted Costing Certificate (**RUD 5**) as their additional submission towards the said Pre-Notice Consultation in order to justify their cost.

But all such submission and averments made during Pre Notice Consultation does not appears tenable in the context of Sections and Rules charged on them in the notice for such mis-declared / mis-represented valuation of the said goods and hence seems lacking legal ratification for the argument so rendered.

11. Now, therefore, **M/s. Sahajanand Medical Technologies Ltd.** (GSTIN:24AAFCS7694L2ZN), located at Plot No. 32 to 35 & 52 to 54, Surat Special Economic Zone, Sachin, Surat-394230 are hereby required to show cause to the Commissioner of Customs, Ahmedabad, having his office at 1st Floor, Custom House, Near All India Radio, Navrangpura, Ahmedabad, Gujarat-380009, as to why:-

- (i) The value of **Rs. 7,97,87,400/- (Rupees Seven Crore Ninety Seven Lakh Eighty Seven Thousand Four Hundred Only)** declared by them in respect of their goods "PTCA Dilatation Catheters/Balloon Catheters" cleared in DTA to their related Concern unit SMTL-DTA during the period from April-2024 to March-2025 as per Annexure-A to SCN should not be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and re-determined as **Rs. 18,11,17,398/- (Rupees Eighteen Crore Eleven Lakh Seventeen Thousand Three Hundred Ninety Eight Only)** as mentioned in the said Annexure, under Section 14 of the Customs Act, 1962 read with Rule 3 & Rule 5 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 as applicable;
- (ii) The goods i.e. "PTCA Dilatation Catheters/Balloon Catheters" cleared in DTA to their related Concern unit SMTL-DTA totally valued at Rs. 18,11,17,398/- (Rupees Eighteen Crore Eleven Lakh Seventeen Thousand Three Hundred Ninety Eight Only) (re - determined value) as detailed in the Annexure - A to SCN should not be confiscated under Section 111(m) of the Customs Act, 1962. However, as the said goods are not

available for confiscation, why redemption fine in lieu of confiscation should not be imposed;

(iii) Differential Customs duty amounting to **Rs. 2,77,64,419/- (Rupees Two Crore Seventy Seven Lakh Sixty Four Thousand Four Hundred Nineteen only)**, as detailed in Annexure-A to SCN, evaded on the said goods, should not be demanded and recovered from them under Section 28 (1) of the Customs Act, 1962;

(iv) Interest should not be recovered from them on the said differential Customs duty as mentioned at (iii) above, under Section 28AA of the Customs Act, 1962;

(v) Penalty should not be imposed on them under Section 112 and 114A of the Customs Act, 1962.

12. M/s. Sahajanand Medical Technologies Ltd. (GSTIN: 24AAFCS7694L1ZO) Sahajanand Estate, Wakharia Wadi, Near Dabholi Char Rasta, Ved Road, Surat, Gujarat – 395 004 (SMTL-DTA) are required to show cause to the Commissioner of Customs, Ahmedabad, having his office at 1" Floor, Custom House, Near All India Radio, Navrangpura, Ahmedabad, Gujarat – 380 009, as to why penalty should not be imposed on them under Section 112 of the Customs Act, 1962.

13. The said M/s. Sahajanand Medical Technologies Ltd. (GSTIN:24AAFCS7694L2ZN), Plot No. 32 to 35 & 52 to 54, Surat Special Economic Zone, Sachin, Surat – 394230, M/s. Sahajanand Medical Technologies Ltd. (GSTIN: 24AAFCS7694LIZO) Sahajanand Estate, Wakharia Wadi, Near Dabholi Char Rasta, Ved Road, Surat, Gujarat - 395004 are further required to submit their written reply to this Notice within 30 days from the receipt of this Notice. They should also produce at the time of showing cause all the evidences upon which they intend to rely upon in support of their defence.

14. In case they want to be heard in person they should make a request in this regard in their written submissions. If no specific mention is made about this in their written submissions, it shall be presumed that they do not wish to be heard in person.

15. If no cause is shown within 30 days from the receipt of this Notice against the action proposed above, or if they do not appear before the adjudicating authority as and when the case is posted for hearing, the case will be decided ex-parte on the basis of facts and evidences available on record.

16. This Show Cause Notice is issued without prejudice to any other action that may be taken against aforesaid Noticees or any other person / party connected

with the case under the SEZ Act, 2005, SEZ Rules, 2006, Customs Act, 1962 or any other law for the time being in force.

17. Annexure-A along-with the documents as listed at **Annexure-B (RUD-1, RUD-2 & RUD-3) & Annexure-B1 (RUD-4 & RUD-5)** are relied upon and are enclosed with this show cause notice.

Encl: Annexure-A, B & B1.

Digitally signed by
Shiv Kumar Sharma
Date: 20-03-2026
15:30:43
(**Shiv Kumar Sharma**)
Principal Commissioner
Customs, Ahmedabad

To,

- 1. M/s. Sahajanand Medical Technologies Ltd.**
Plot No. 32 to 35 & 52 to 54,
Surat Special Economic Zone,
Sachin, Surat – 394 230.
- 2. M/s. Sahajanand Medical Technologies Ltd.**
Sahajanand Estate, Wakharia Wadi,
Near Dabholi Char Rasta, Ved Road,
Surat – 395 004.

Copy to:

1. The Specified Officer, Office of the Development Commissioner, Surat Special Economic Zone, Near Sachin Railway Station, Diamond Park, Sachin, Surat – 394 230.
2. The Superintendent (Systems), Customs Commissionerate, Ahmedabad, for uploading of the website.
3. Guard File.

QTY. IN NOS. & PRICE/VALUE IN INR RS.

S. No.	SEZ unit	Request ID	Request Submission Date	CTH No.	Item Description	Buyer Name	Qty.	Unit Price Applied	Ass. Val. Applied	Duty Amt Calculated	Applied duty rate	Ass. Value applicable (@ reference price of 3178 per unit)	Duty Amt applicable at 'applied duty rate'	Differential I Duty amount
1	SMTPL-SurSE	262401123596	02-Apr-24	90183920	WILMA SC PTCA DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	5	1400	7000	1918	27.40	15890	4354	2436
2	SMTPL-SurSE	262401123596	02-Apr-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	1489	1400	2084600	571180	27.40	4732042	1296580	725399
3	SMTPL-SurSE	262401204203	09-Apr-24	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	68	1400	95200	26085	27.40	216104	59212	33128
4	SMTPL-SurSE	262401204203	09-Apr-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	258	1400	361200	98969	27.40	819924	224659	125690
5	SMTPL-SurSE	262401508670	06-May-24	90183920	WILMA SC PTCA DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	29	1400	40600	11124	27.40	92162	25252	14128
6	SMTPL-SurSE	262401508670	06-May-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	191	1400	267400	73268	27.40	606998	166317	93050
7	SMTPL-SurSE	26240152696	09-May-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	2699	1400	3778600	1035336	27.40	8577422	2350214	1314877
8	SMTPL-SurSE	262401765301	27-May-24	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	647	1400	905800	248189	27.40	2056166	563389	315200
9	SMTPL-SurSE	262401765301	27-May-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	73	1400	102200	28003	27.40	231994	63566	35564
10	SMTPL-SurSE	262401883181	05-Jun-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	499	1400	698600	191416	27.40	1585822	434515	243099
11	SMTPL-SurSE	262401941745	10-Jun-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	861	1400	1205400	330280	27.40	2736258	749735	419455
12	SMTPL-SurSE	262401973912	12-Jun-24	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	700	1400	980000	268520	27.40	2224600	609540	341020
13	SMTPL-SurSE	262401973912	12-Jun-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	38	1400	53200	14577	27.40	120764	33089	18513
14	SMTPL-SurSE	262401973912	12-Jun-24	90183920	WILMA SC PTCA DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	648	1400	907200	248573	27.40	2059344	564260	315687
15	SMTPL-SurSE	262402005423	14-Jun-24	90183920	WILMA SC PTCA DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	14	1400	19600	5370	27.40	44492	12191	6820
16	SMTPL-SurSE	262402005423	14-Jun-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	14	1400	19600	5370	27.40	44492	12191	6820
17	SMTPL-SurSE	262402005423	14-Jun-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	658	1400	921200	252409	27.40	2091124	572968	320559
18	SMTPL-SurSE	262402005423	14-Jun-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	910	1400	1274000	349076	27.40	2891980	792403	443327
19	SMTPL-SurSE	262402091615	20-Jun-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	2282	1400	3194800	875375	27.40	7252196	1987102	1111727
20	SMTPL-SurSE	262402155971	25-Jun-24	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	18	1400	25200	6905	27.40	57204	15674	8769
21	SMTPL-SurSE	262402155971	25-Jun-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	34	1400	47600	13042	27.40	108052	29606	16564
22	SMTPL-SurSE	262402155971	25-Jun-24	90183920	WILMA SC PTCA DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	555	1400	777000	212898	27.40	1763790	483278	270380
23	SMTPL-SurSE	262402253551	03-Jul-24	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	7	1400	9800	2685	27.40	22246	6095	3410
24	SMTPL-SurSE	262402253551	03-Jul-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	71	1400	99400	27236	27.40	225638	61825	34589
25	SMTPL-SurSE	262402253551	03-Jul-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	449	1400	628600	172236	27.40	1426922	390977	218740
26	SMTPL-SurSE	26240223676	09-Jul-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	515	1400	721000	197554	27.40	1636670	448448	250894
27	SMTPL-SurSE	262402354325	11-Jul-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	675	1400	945000	258930	27.40	2145150	587771	328841
28	SMTPL-SurSE	262402454694	22-Jul-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	690	1400	966000	264684	27.40	2192820	600833	336149
29	SMTPL-SurSE	262402454694	22-Jul-24	90183920	WILMA SC PTCA DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	518	1400	725200	198705	27.40	1646204	451060	252355
30	SMTPL-SurSE	262402500942	25-Jul-24	90183920	WILMA SC PTCA DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	12	1400	16800	4603	27.40	38136	10449	5846
31	SMTPL-SurSE	262402500942	25-Jul-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	20	1400	28000	7672	27.40	63560	17415	9743
32	SMTPL-SurSE	262402500942	25-Jul-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	481	1400	673400	184512	27.40	1528618	418841	234330
33	SMTPL-SurSE	262402545882	29-Jul-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	566	1400	792400	217118	27.40	1798748	492857	275739
34	SMTPL-SurSE	FILED ON	02-Aug-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	103	1400	144200	39511	27.40	327334	89690	50179
35	SMTPL-SurSE	262402623442	06-Aug-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	603	1400	844200	231311	27.40	1916334	525076	293765
36	SMTPL-SurSE	2624026660166	09-Aug-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	663	1400	928200	254327	27.40	2107014	57322	32995
37	SMTPL-SurSE	262402705073	14-Aug-24	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	108	1400	151200	41429	27.40	343224	94043	52615
38	SMTPL-SurSE	262402705073	14-Aug-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	824	1400	1153600	316086	27.40	2618672	717516	401430
39	SMTPL-SurSE	262402742265	20-Aug-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	582	1400	814800	223255	27.40	1849596	506789	283334
40	SMTPL-SurSE	262402940483	12-Sep-24	90183920	WILMA SC PTCA DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	187	1400	261800	71793	27.40	594286	162834	91101
41	SMTPL-SurSE	262402940483	12-Sep-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	269	1400	376600	103188	27.40	854882	234238	131049
42	SMTPL-SurSE	262402940483	12-Sep-24	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	299	1400	418600	114696	27.40	960222	260361	145664
43	SMTPL-SurSE	262403048806	23-Sep-24	90183920	PIBIT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	479	1400	670600	183744	27.40	1522262	417100	233355
44	SMTPL-SurSE	262403157763	07-Oct-24	90183920	Cardiac Catheters (AS PER INVOICE AND PACKING LIST)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	150	1400	210000	57540	27.40	476700	130616	73076

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45	SMITPL-SurSE	262403168366	08-Oct-24	90183920	PIPT-SC PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	385	1400	539000	147686	27.40	1223530	335247	187561
46	SMITPL-SurSE	262403168366	08-Oct-24	90183920	WILMA SC PTCA DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	16	1400	22400	6138	27.40	50848	13932	7795
47	SMITPL-SurSE	262403168366	08-Oct-24	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	196	1400	274400	15186	27.40	622888	170671	95486
48	SMITPL-SurSE	262403213925	16-Oct-24	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	509	1400	712600	195252	27.40	1617602	443223	247971
49	SMITPL-SurSE	262403213925	16-Oct-24	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	272	1400	380800	104339	27.40	864416	236850	132511
50	SMITPL-SurSE	262403213925	16-Oct-24	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	1384	1400	1937600	580902	27.40	4398352	12051483	674246
51	SMITPL-SurSE	262403435195	18-Nov-24	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	40	1400	56000	15394	27.40	127120	34831	19487
52	SMITPL-SurSE	262403435195	18-Nov-24	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	664	1400	929600	254710	27.40	2110192	578193	323482
53	SMITPL-SurSE	262403466975	22-Nov-24	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	1043	1400	1460200	400095	27.40	3314654	908215	508210
54	SMITPL-SurSE	262403510644	28-Nov-24	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	2113	1400	2958200	810547	27.40	6715114	1839941	10209394
55	SMITPL-SurSE	262403594880	11-Dec-24	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	1308	1400	1831200	501749	27.40	4156824	1138970	637221
56	SMITPL-SurSE	262403594880	11-Dec-24	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	651	1400	911400	249724	27.40	2068878	566873	317149
57	SMITPL-SurSE	262403672171	24-Dec-24	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	260	1400	364000	99736	27.40	826280	226401	126665
58	SMITPL-SurSE	262403672171	24-Dec-24	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	2040	1400	2856000	782544	27.40	6483120	1776375	993831
59	SMITPL-SurSE	262403688702	26-Dec-24	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	237	1400	331800	90913	27.40	753186	206373	115460
60	SMITPL-SurSE	262403688702	26-Dec-24	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	89	1400	124600	34140	27.40	282842	77499	43358
61	SMITPL-SurSE	262403688702	26-Dec-24	90183920	WILMA SC PTCA DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	120	1400	168000	46032	27.40	381360	10449	58461
62	SMITPL-SurSE	262403688702	26-Dec-24	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	508	1400	711200	194869	27.40	1614424	442352	247483
63	SMITPL-SurSE	262403710866	30-Dec-24	90183920	WILMA SC PTCA DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	3091	1400	4327400	1185708	27.40	9823198	2691556	1505849
64	SMITPL-SurSE	262403710866	30-Dec-24	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	35	1400	49000	13426	27.40	111230	30477	17051
65	SMITPL-SurSE	262403710866	30-Dec-24	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	110	1400	154000	42196	27.40	349580	95785	53589
66	SMITPL-SurSE	262403710866	30-Dec-24	90183920	PIPT-SC PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	191	1400	267400	73268	27.40	606998	166317	98050
67	SMITPL-SurSE	262500027624	06-Jan-25	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	541	1400	757400	207528	27.40	1719298	471088	263560
68	SMITPL-SurSE	262500027624	06-Jan-25	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	987	1400	1381800	378613	27.40	3136686	859452	480839
69	SMITPL-SurSE	262500027624	06-Jan-25	90183920	WILMA SC PTCA DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	192	1400	268800	73651	27.40	610176	167188	93537
70	SMITPL-SurSE	262500027624	06-Jan-25	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	204	1400	285600	78254	27.40	648312	177637	99383
71	SMITPL-SurSE	262500057735	13-Jan-25	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LTD.	603	1400	844200	231311	27.40	1916334	525076	293765
72	SMITPL-SurSE	262500057735	13-Jan-25	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LTD.	971	1400	1359400	372476	27.40	3085838	845520	473044
73	SMITPL-SurSE	262500089180	17-Jan-25	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	14	1400	19600	5370	27.40	44492	12191	6820
74	SMITPL-SurSE	262500089180	17-Jan-25	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	50	1400	70000	19180	27.40	158900	43539	24359
75	SMITPL-SurSE	262500089180	17-Jan-25	90183920	WILMA SC PTCA DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	524	1400	733600	20106	27.40	1665272	456285	25278
76	SMITPL-SurSE	262500144616	27-Jan-25	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	45	1400	63000	17262	27.40	143010	39185	21923
77	SMITPL-SurSE	262500144616	27-Jan-25	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	436	1400	610400	167250	27.40	1385608	379657	212407
78	SMITPL-SurSE	262500144616	27-Jan-25	90183920	WILMA SC PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	574	1400	803600	220186	27.40	1824172	499823	279637
79	SMITPL-SurSE	262500155735	28-Jan-25	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	1091	1400	1527400	418508	27.40	3467198	950012	531505
80	SMITPL-SurSE	262500197993	04-Feb-25	90183920	PIPT-SC PTCA BALLOON DILATATION CATHETER	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	88	1400	123200	33757	27.40	279664	76628	42871
81	SMITPL-SurSE	262500197993	04-Feb-25	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	1042	1400	1458800	399711	27.40	3311476	907344	507633
82	SMITPL-SurSE	262500207465	06-Feb-25	90183920	PIPT-SC PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	6	1400	8400	2302	27.40	19068	5225	2923
83	SMITPL-SurSE	262500207465	06-Feb-25	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	24	1400	33600	9206	27.40	76272	20899	11692
84	SMITPL-SurSE	262500211665	06-Feb-25	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	199	1400	278600	76336	27.40	632422	173284	96947
85	SMITPL-SurSE	262500222246	10-Feb-25	90183920	PIPT-SC PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	526	1400	736400	201774	27.40	1671628	458026	256252
86	SMITPL-SurSE	262500222246	10-Feb-25	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	1478	1400	2069200	566961	27.40	4697084	1287001	720040
87	SMITPL-SurSE	262500246853	13-Feb-25	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	22	1400	30800	8439	27.40	69916	19157	10718
88	SMITPL-SurSE	262500246853	13-Feb-25	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	249	1400	348600	95516	27.40	791322	216822	121306
89	SMITPL-SurSE	262500261343	17-Feb-25	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	726	1400	1016400	278494	27.40	2307228	632180	353687
90	SMITPL-SurSE	262500261343	17-Feb-25	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	10	1400	14000	3836	27.40	31780	8708	4872
91	SMITPL-SurSE	262500261343	17-Feb-25	90183920	WILMA SC PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	182	1400	254800	69815	27.40	578396	158481	88665
92	SMITPL-SurSE	262500261343	17-Feb-25	90183920	PIPT-SC PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	208	1400	291200	79789	27.40	661024	181121	101332
93	SMITPL-SurSE	262500261343	17-Feb-25	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	498	1400	697200	191033	27.40	1582644	436444	242612
94	SMITPL-SurSE	262500315943	28-Feb-25	90183920	WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	151	1400	211400	57924	27.40	479878	131487	73563
95	SMITPL-SurSE	262500315943	28-Feb-25	90183920	WILMA SC PTCA DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	5	1400	7000	1918	27.40	15890	4354	2436
96	SMITPL-SurSE	262500315943	28-Feb-25	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	191	1400	267400	73268	27.40	606998	166317	98050
97	SMITPL-SurSE	262500315943	28-Feb-25	90183920	PIPT-SC PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	302	1400	422800	115847	27.40	959756	262973	147126
98	SMITPL-SurSE	262500315943	28-Feb-25	90183920	PIPT-NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER (AS PER INVOICE AND PACKING)	SAHAJANAND MEDICAL TECHNOLOGIES LIMITED	1251	1400	1751400	479884	27.40	3975678	1089336	609452

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ANNEXURE-B

List of Relied upon documents for Show Cause Notice issued to M/s. Sahajanand Medical Technologies Ltd. (Formerly M/s Sahajanand Medical Technologies Pvt. Ltd.) (GSTIN:24AAFCS7694L2ZN), Plot No. 32 to 35 & 52 to 54, Surat Special Economic Zone, Sachin, Surat-394230, Gujarat

Sr No	Description of documents	Remarks
1	Invoice No. IN0193420135 dated 08.02.2020, Invoice No. IN0203407913 dated 02.11.2020 and Invoice No. IN0213420101 dated 10.01.2022 issued by their related concern	Copies available with the Noticee
2	Noticee's reply letter dtd 19.10.2022	----DO----
3	Invoice No 019/19-20 dtd 25.06.2019, 016/20-21 dtd 24.06.2020, 004/20-21 dtd 29.07.2020, and 74/2021 dtd 25.10.2021 issued by M/s Purple Medical Solutions Pvt. Ltd.' earlier known as 'M/s MIV Therapeutic India Pvt. Ltd.' (Now M/s Purple Microport Cardiovascular Pvt Ltd)	Copies enclosed


18/06/22

Anurag Singh
Preventive Officer
Surat SEZ, Sachin, Surat.


18/06/22

Goutam Govinda
Appraiser
Surat SEZ, Sachin, Surat.



SMT
 Formerly known as SAHAJANAND MEDICAL TECHNOLOGIES LTD
 Corp Office: Sahajanand Estate, N: Dabholi Char Rasta, Ved Road, Surat, Gujarat-395004, INDIA
 Tel No: +91(261)6112800. Fax No: +91(261)6112801 Email: contact@sahmed.com Website: www.smtpl.com - CIN : U33119GJ2001PLC040121

Doc No : FOR-SCM-045
 Rev No : 01
 Eff. Date : 12 APR 2018

TAX INVOICE

Consignor : Sahajanand Medical Technologies Limited
 C255 & C257 Oshiwara Industrial Centre, Opp. Oshiwara Bus Depot,
 New Link Road, Goregaon West
 Mumbai-400104
 Maharashtra - India
 GSTIN No. : 27AAAFCS7694L1Z1
 DL No. : 20B: MH-MZ6-291533 & 21B: MH-MZ6-291534

Consignee : Billing Address
 ICHALKARANJI MEDICAL AND RESEARCH CENTRE -
 LTD
 69/1/A, Ring Rd, Tambe Mala, Ichalkaranji,
 Kolhapur-416115
 Maharashtra-India
 GSTIN No. : 27AABC10271K1ZN
 Cust. DL No. :

Consignee : Shipping Address
 ICHALKARANJI MEDICAL AND RESEARCH
 CENTRE -
 LTD
 69/1/A, Ring Rd, Tambe Mala, Ichalkaranji,
 Kolhapur-416115
 Maharashtra-India
 GSTIN No. : 27AABC10271K1ZN
 Cust. DL No. :

Invoice No : IN0193420135
Invoice Date: 08.02.2020
Ref No. :- 1800135607
Buyer order No & Date : DL08.02.2020
Docket No :

Type of goods : PTCA Balloon

Terms of Delivery
 1. Delivery: Immediate
 2. Delivery Terms: CIF - Costs Insurance and Freight
 3. Payment 90 Days Credit
 4. Interest will be recovered @ 24% p.a. on overdue unpaid bills.

IMPLANT DETAILS
 Patient Name : BALASO PATIL
 Date of Implant : 07.02.2020
 Dr. Name : DR. RAJIV KHARE

Scheme

Remarks
 DC131695

Pre carriage by By Road / Air	Place of Receipt by pre-carrier Mumbai	Vessel / Flight No.	Port of Loading Mumbai	Port of Discharge Kolhapur	Place of Supply Kolhapur	State of Supply Maharashtra	Country of origin of goods India	Country of Final Destination India	CGST		SGST		Total Amt		
									Rate	Rate	Rate	Rate			
										6.00 %	6.00 %	210.00	210.00	3,920.00	
										6.00 %	6.00 %	210.00	210.00	3,920.00	
Total													210.00	210.00	3,920.00

Description of Goods
 (Medical Life Saving Device Class-III)
 FGNW35000801-S19NWADGAG
 WILMA NC NON-COMPLIANT PTCA BALLOON DILATATION CATHETER 3.5 x 8 mm
 Serial No : S19NWADG350008036 Exp Date : 2022-07
 Sub DC No : 131695 DC Date : 28.12.2019 DC No: 5000312430

All the products shipped are STERILE:
 1. Consumer shall not be charged more than Rs. 30,080/- for DES and Rs. 8,261/- for BMS plus taxes as applicable, as per NPPA notification.
 2. Consumer shall not be charged Trade Margin & handling charges more than 8 % on invoice price.
Shipping Instructions :
 1. Avoid Exposure to direct sunlight or heaters.
 2. Keep the products in a clean, organized, cool and dry place
 3. Goods must be stored in controlled environment with temperature mentioned on product box.

AMOUNT (In Words) - THREE THOUSAND NINE HUNDRED TWENTY RUPEES ONLY

Beneficiary A/c Name : SAHAJANAND MEDICAL TECHNOLOGIES LIMITED
Bank Name : ICICI BANK LTD.
Bank Branch : SURAT ATHWALINES BRANCH
BANK A/C No.: 005231000015
NEFT / RTGS /IFCS CODE : ICIC00000052

Authorized Signatory

Signature valid

Digitally signed by DS SAHAJANAND MEDICAL TECHNOLOGIES LIMITED 1
 Date: 2022.02.08 16:00:00
 Reason: Location:



SAHAJANAND MEDICAL TECHNOLOGIES LIM"TD
merly known as SAHAJANAND MEDICAL TECHNOLOGIES VATE LIMITED)
Corp. Office: Sahajanand Estate, Nr. Dabhool Char Rasta, Ved Road, Surat, Gujarat-395004, INDIA
Tel No: +91(261)6112800. Fax No: +91(261)6112801 Email: contact@sahmed.com Website: www.smtpl.com - CIN : U33119GJ2001PLC040121

Doc No : FOR-SCM-045
Rev No : 01
Eff. Date : 12 APR 2018

TAX INVOICE

Consignor : Sahajanand Medical Technologies Limited
C255 & C257 Oshiwara Industrial Centre, Opp. Oshiwara Bus Depot,
New Link Road, Goregaon West,
Mumbai-400104
Maharashtra - India
GSTIN No. : 27AAFCST694L1Z1
DL No.: 20B: MH-MZ6-291533 & 21B: MH-MZ6-291534

Consignee : Billing Address
Symbiosis speciality clinics -
owned by Apex IR clinic
4th Floor, near Chabildas School, Dadar West, Dadar,
Mumbai-400028
Maharashtra-India
GSTIN No. :
Cust. DL No. :

Invoice No : IN0203407913
Invoice Date : 02.11.2020

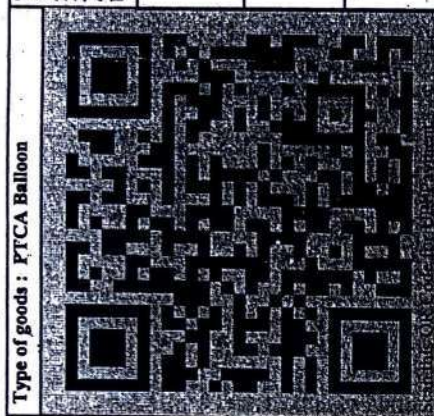
Ref No. : - 1800204327
Buyer order No & Date : ON MAIL Dt. 02.11.2020
Docket No :

Terms of Delivery
1. Delivery: Immediate
2. Delivery Terms: CIF - Costs Insurance and Freight
3. Payment 60 Days Credit
4. Interest will be recovered @ 24% p.a. on overdue unpaid bills.

IMPLANT DETAILS
Patient Name : NARAYAN PANDIAN
Date of Implant : 02.11.2020
Dr. Name : DR. ANKUR

Scheme

Remarks
DC NO-120222 & 109244



Type of goods : FTCA Balloon

Pre carriage by Road / Air	Place of Receipt by pre-carrier Mumbai	Vessel / Flight No.	Port of Loading Mumbai	Port of Discharge Mumbai	Qty	Rate(INR)	Discount	Taxable Value	CGST		SGST		Country of origin of goods India	Country of Final Destination India	Total Amt
									Rate	Amt	Rate	Amt			
					1	3,125.00	0.00	3,125.00	6.00%	187.50	6.00%	187.50			3,500.00
					1	3,125.00	0.00	3,125.00	6.00%	187.50	6.00%	187.50			3,500.00
					2		0.00	6,250.00		375.00		375.00			7,000.00
AMOUNT (in Words) - SEVEN THOUSAND RUPEES ONLY															

Description of Goods
(Medical Life Saving Devices Class-III)
FGNW27501501-S18NWAA005
WILMA NC NON-COMPLIANT FTCA BALLOON DILATATION CATHETER 2.75 x 15 mm
Serial No : S18NWA00B275015001 Exp Date : 2021-02
Sub DC No : 109244 DC Date : 14.06.2019 DC No:5000223353
FGSW25001301-S18SWADH04
Wilma SC FTCA DILATATION CATHETER 2.5 x 13 mm
Serial No : S18SWADHB250013055 Exp Date : 2021-12
Sub DC No : 120222 DC Date : 26.10.2020 DC No:50009420733
Total

All the products shipped are STERILE
1. Consumer shall not be charged more than Rs. 30,647/- for DES and Rs. 8,417/- for BMS ,plus taxes as applicable , as per NPPA notification.
2. Consumer shall not be charged Trade Margin & handling charges more than 8 % on invoice price.

Shipping instructions :
1. Avoid Exposure to direct sunlight or heaters.
2. Keep the products in a clean, organized, cool and dry place
3. Goods must be stored in controlled environment with temperature mentioned on product box.

Beneficiary A/c. Name : SAHAJANAND-MEDICAL TECHNOLOGIES LIMITED
Bank Name : STANDARD CHARTERED BANK
Bank Branch : ORIENTAL BLDG., 364 DR. D. N. RAOD, FORT, MUMBAI 400 001.
Bank A/C No.: 022105075678
NEFT / RTGS /IFCS CODE : SCBL0036085

Authorized Signatory

Signature valid

Digitally signed by DS SAHAJANAND MEDICAL TECHNOLOGIES LIMITED 1
Date: 2022.03.15
Location:

This file is signed using Digital Signature.

Page 1 of 1



Consignor : Sahajanand Medical Technologies Limited
 C255 & C257 Oshiwara Industrial Centre, Opp. Oshiwara Bus Depot,
 New Link Road, Goregaon West
 Mumbai-400104
 Maharashtra - India
 GSTIN No. : 27A AFCST694L1Z1
 DL No.: 20B: MH-MZ6-291533 & 21B: MH-MZ6-291534

Consignee : Billing Address
 BOSTON IVY HEALTHCARE SOLUTIONS PRIVATE -
 LIMITED - Mumbai
 C Wing, 17/18/19 And 21, Technopolis Knowledge Park Mahakali Cave
 Road,
 Opp. Holy Family High Audheri (East)
 Mumbai-400069
 Maharashtra-India
 GSTIN No. : 27A AFCB524JZM
 Cust. DL No. : FORM 20B : MH-TZ7-360213, FORM 21B :
 MH-TZ7-360214

SAHAJANAND MEDICAL TECHNOLOGIES LTD
 Formerly known as SAHAJANAND MEDICAL TECHNOLOGIES PRIVATE LIMITED
 Corp Office: Sahajanand Estate, Nr. Dabholl Char Rasta, Yed Road, Surat, Gujarat-395004, INDIA
 Tel No: +91(261)6112800. Fax No: +91(261)6112801 Email: contact@sahamed.com Website: www.smtpil.com - CIN : U33119GJ2001PLC040121

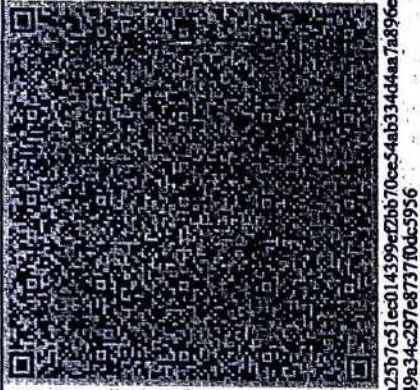
TAX INVOICE

Invoice No : IN0213420101
 Invoice Date : 10.01.2022

Ref No : - 1800381983
 Buyer order No & Date : on Mail Dt: 10.01.2022
 Docket No :

Consignee : Shipping Address
 Fithesh Hospital LLP -
 4th Floor, Diamond Plaza, Nr. Chabildas School, Chabildas
 Road,
 Dadar (W)
 Mumbai-400025
 Maharashtra-India
 GSTIN No. :
 Cust. DL No. :

Type of goods : PTCA Balloon



a25b7c51ec014399e2b670cc54b334d44a7a896e
 49a34c297e8737f0c3956

Terms of Delivery
 1. Delivery: Immediate
 2. Delivery Terms: CIF - Costs Insurance and Freight
 3. Payment 90 Days Credit
 4. Interest will be recovered @ 24% p.a. on overdue unpaid bills.

IMPLANT DETAILS
 Patient Name : RADHA KRISHNA JADHAV
 Date of Implant : 14.02.2021
 Dr. Name : SAURABH GOEL

Scheme

Remarks

Pre carriage by By Road / Air	Place of Receipt by pre-carrier Mumbai	Vessel / Flight No.	Port of Loading Mumbai	Port of Discharge Mumbai	Place of Supply Mumbai	State Of Supply Maharashtra	Country Of origin of goods India	Country of Final Destination India	CGST		SGST		Total Amt
									Rate	Amnt	Rate	Amnt	
									6.00 %	175.50	6.00 %	175.50	3,276.00
									6.00 %	175.50	6.00 %	175.50	3,276.00
									0.00 %	351.00	0.00 %	351.00	6,552.00
Total													

AMOUNT (In Words) - SIX THOUSAND FIVE HUNDRED FIFTY-TWO RUPEES ONLY

All the products shipped are STERILE
 1. Consumer shall not be charged more than Rs. 30,811/- for DES and Rs. 8,462/- for BMS plus taxes as applicable, as per NPA notification.
 2. Consumer shall not be charged Trade Margin & handling charges more than 8 % on invoice price.

Shipping Instructions :
 1. Avoid Exposure to direct sunlight or heaters.
 2. Keep the products in a clean, organized, cool and dry place.
 3. Goods must be stored in controlled environment with temperature mentioned on product box.

Beneficiary A/c. Name : SAHAJANAND MEDICAL TECHNOLOGIES LIMITED
 Bank Name : STANDARD CHARTERED BANK
 Bank Branch : ORIENTAL BLDG., 364 DR. D. N. RAOD, FORT, MUMBAI 400 001.
 Bank A/C No. : 022105075678
 NEFT / RTGS / IFCS CODE : SCBL0036085

Authorized Signatory

Signature valid

Digitally signed by DS SAHAJANAND MEDICAL TECHNOLOGIES LIMITED 1
 Date: 2022.03.14
 Reason:
 Location:

Date: 19.10.2022

To,
The Specified Officer,
Surat Special Economic Zone, GIDC Road No. 4,
Sachin, Surat - 394 230.

Subject: Short levy of duty due to undervaluation of goods cleared in DTA to related party- reg.

Dear Sir,

With reference to your letter No. F.No.SSEZ/Cus./CERA Audit/127/21-22/1773 Dtd.22.09.2022, we would like to inform you that supply from our sister concern unit to end user involves multiple stages. Hence, clearance figure and price per unit is very voluminous, which is not feasible to submit.

Please refer to your letter F.No.SSEZ/Cus./CERA Audit/127/21-22/1952 Dtd.14.10.2022, we are submitting herewith copies of invoices.

Further, it is to inform you that M/s Vascular Concepts Limited is related to us and we also like to inform that similar goods are not sold/cleared into DTA by us to any independent buyers during the period from January 2018 to March 2022.

Thanking You,
For Sahajanand Medical Technologies Limited


Authorized Signatory



INWARD DAK	
Sr.No.	Date
391	19/10/2022

Regd./Corp. Office:

Sahajanand Medical Technologies Limited, Sahajanand Estate, Wakharia Wadi, Near Dabholi Char Rasta, Ved Road, Surat - 395004 (Guj) INDIA
Ph.: +91 261 6112800 Fax: +91 261 6112801 E-mail: contact@sahmed.com • Web: www.smtpl.com • CIN: U33119GJ2001PLC040121



MIV
THERAPEUTICS (INDIA) PVT. LTD.

MIV THERAPEUTICS (INDIA) PVT. LTD.

INVOICE

Exporter :- MIV THERAPEUTICS(INDIA) PVT. LTD.		Invoice No. & Date 019/19-20	I.E.C. NO. 5203008591
Address: 136-B, Surat Special Economic Zone, G.I.D.C, Sachin, Surat-394 230, Gujarat, INDIA.		Date 25/06/2019	
Tel No.: +91-261-239 7066		Purchase Order No. PMSPL/PO/019/19-20	
Fax No.: +91-261-239 8016		Cin No: - U33112GJ2006PTC048811	
GSTIN: 24AACCB9552B1Z0			



Consignee :-	Ship To:	Buyer (If other than consignee) NA
Bill To:- Purple Medical Solution Pvt. Ltd. D. VYAPARA BHAVAN, SHOP NO.-134, K.P. VALLOM ROAD, KADAVANTHARA, COCHIN-682020 TIN: 32AAECP3664L1Z9	Purple Medical Solution Pvt. Ltd. D. D. VYAPARA BHAVAN, SHOP NO.-134, K.P. VALLOM ROAD, KADAVANTHARA, COCHIN- 682020 GSTIN: 32AAECP3664L1Z9	

Terms of Delivery and Payment

1. The value Declared is CIF Value.
2. Payment : 120 Days after delivery.
AD Code: 6360061-6010008
Bank Name: Axis Bank Ltd.Thane Branch,
Dhiraj Baug,Near Hari Niwas Circle,LBS
Marg, Thane West - 400602.

Mode of Transport By Road	Place of Loading SEZ, Sachin
Place of Discharge Sachin, Surat	Final Destination Cochin

Material No.	SPQ	Description of Goods	Quantity	Rate (INR)	Amount (INR)
DirectX & ZoomX	NA	DirectX PTCA Pre Dilatation Catheter (HS Code 90183990)	42	3178.00	133476.00
	NA	ZoomX PTCA Pre Dilatation Catheter (HS Code 90183990)	69	3178.00	219282.00
Total Quantity			111		352758.00

Remark (if any) Products are Sterile Accessory of Medical Device (Activity-Mfg.)

Total Amount	352758
Basic Duty (7.5%)	26457
SWS (10%)	2646
Total	381861
Total IGST @12%	45823

Amount for Packing Material: 2768

Total 1 Box = 66 x 29 x 29 cm(1 box) Date 25/06/2019

Net Weight: 11 kg Gross Weight: 14 kg For, MIV THERAPEUTICS (INDIA) PVT. LTD.

Subject to Surat Jurisdiction

We declare that this invoice shows the actual price of the goods Described and that all particulars are true and correct.

(Signature)
(Authorized Signatory)



MIV
THERAPEUTICS (INDIA) PVT. LTD.

MIV THERAPEUTICS (INDIA) PVT. LTD.

INVOICE

Exporter :- MIV THERAPEUTICS(INDIA) PVT. LTD.		Invoice No. & Date 016/20-21	I.E.C. NO. 5203008591
Address: 136-B, Surat Special Economic Zone, G.I.D.C, Sachin, Surat-394 230, Gujarat, INDIA.		Date 24/06/2020	
Tel No.: +91-261-239 7066		Purchase Order No. PMSPL/PO/016/20-21	
Fax No.: +91-261-239 8016		Cin No: - U33112GJ2006PTC048811	
GSTIN: 24AACCB9552B1Z0			



Consignee :-	Ship To:-	Buyer (If other than consignee) NA
Bill To:- Purple Medical Solution Pvt. Ltd. D. VYAPARA BHAVAN, SHOP NO.-134, K.P. VALLOM ROAD, KADAVANTHARA, COCHIN-682020 TIN: 32AAECP3664L1Z9	Ship To:- Purple Medical Solution Pvt. Ltd. D. D. VYAPARA BHAVAN, SHOP NO.-134, K.P. VALLOM ROAD, KADAVANTHARA, COCHIN-682020 GSTIN: 32AAECP3664L1Z9	Terms of Delivery and Payment

Mode of Transport By Road	Place of Loading SEZ, Sachin	1. The value Declared is CIF Value. 2. Payment : 120 Days after delivery. AD Code: 6360061-6010008 Bank Name: Axis Bank Ltd.Thane Branch, Dhiraj Baug,Near Hari Niwas Circle,LBS Marg, Thane West - 400602.
Place of Discharge Sachin, Surat	Final Destination Cochin	

Material Code and No	HS Code	Description of Goods	Quantity	Rate (INR)	Amount (INR)
Zoomex & DirectX	NA	Zoomex PTCA Post Dilatation Catheter (HS Code 90183990)	9	3178.00	28602.00
	NA	DirectX PTCA Post Dilatation Catheter (HS Code 90183990)	24	3178.00	76272.00
	Total Quantity		33		104874.00

Mark (if any) Products are Sterile Accessory of Medical Device (Activity-Mfg.)

Total Amount	104874
Basic Duty (7.5%)	7866
Health Cess (5%)	5244
SWS (10%)	1311
Total	119294
Total IGST @12%	14315

Amount (INR) Total Invoice Value	104874
Total 1 Box = 66 x 28 x 28 cm(1 box)	Date 24/06/2020
Net Weight: 5 kg	Gross Weight: 8 kg
Subject to Surat Jurisdiction	For, MIV THERAPEUTICS (INDIA) PVT. LTD.
We declare that this invoice shows the actual price of the goods Described and that all particulars are true and correct.	
	(Authorized Signatory)

F04/MK-SOP004/01-02-2015



PURPLE MEDICAL SOLUTIONS PRIVATE LIMITED

INVOICE

Exporter :-

PURPLE MEDICAL SOLUTIONS PRIVATE LIMITED
 (formerly known as MIV Therapeutics (India) Pvt. Ltd.)
 Address: 136-B, Surat Special Economic Zone,
 G.I.D.C, Sachin, Surat-394 230
 Gujarat, INDIA.
 Tel No.: +91-9099919641
 GSTIN: 24AAECP3664L2Z5

Invoice No. & Date

004/20-21
 Date 29/07/2020

I.E.CODE
 NO.
 0308088352

Purchase Order No.
 PMSPL/PO/004/20-21

Cin No: - U85100MH2007PTC173490

Bill To:-

Purple Medical Solution Pvt. Ltd.
 Office 615/616, Avior,
 Nirmal Galaxy, LBS Road,
 Mulund West, Mumbai 400 080
 GSTIN: 27AAECP3664L1Z0

Ship To:

Purple Medical Solution Pvt. Ltd.
 Office 615/616, Avior,
 Nirmal Galaxy, LBS Road,
 Mulund West, Mumbai 400 080
 GSTIN: 27AAECP3664L1Z0

Buyer (If other than consignee)
 NA

Terms of Delivery and Payment

- The value Declared is CIF Value.
 - Payment : 120 Days after delivery.
- AD Code:** 6360061
Bank Name: Axis Bank Ltd.Thane Branch,
 Dhiraj Baug,Near Hari Niwas Circle,LBS
 Marg, Thane West - 400602.

Mode of Transport
 By Road

Place of Loading

SEZ, Sachin

Place of Discharge
 Sachin, Surat

Final Destination
 Mumbai

Mark and No.

Qty

Description of Goods

Unit

Rate

Amount (INR)

DirectX

NA

DirectX PTCA Post Dilatation
 Catheter (HS Code 90183990)

10

3178.00

31780.00

Total Quantity

10

31780.00

Remark (if any) Products are Sterile Accessory of Medical Device

(Activity-Mfg.)

Total Amount

31780

Basic Duty (7.5%)

2384

Health Cess (5%)

1589

SWS (10%)

397

Total

36150

Total IGST @12%

4338

Total 1 Box =35 x 29 x 29 cm (1 box)

Date 29/07/2020

Net Weight: 2 kg

Gross Weight: 3 kg

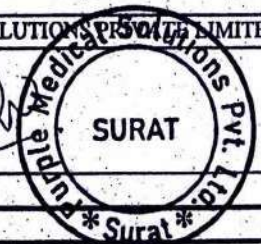
For, PURPLE MEDICAL SOLUTIONS PRIVATE LIMITED

Subject to Surat Jurisdiction

We declare that this invoice shows the actual price of the goods Described and that all particulars are true and correct.

(Authorized Signatory)

F04/MK-SOP004/01-02-2015



PURPLE MICROPORT CARDIOVASCULAR PRIVATE LIMITED

INVOICE

Exporter :-		
PURPLE MICROPORT CARDIOVASCULAR PRIVATE LIMITED (formerly known as Purple Medical Solutions Private Limited) Address: 136-B, Surat Special Economic Zone, G.I.D.C, Sachin, Surat-394 230 Gujarat, INDIA. Tel No.: +91-9099919641 GSTIN: 24AAECP3664L2Z5	Invoice No. & Date	I.E.CODE NO.
	GUJ-74-2021	0308088352
	Date 25/10/2021	
	Purchase Order No.	
	PMSPL/PO/074/20-21	
	Cin No: - U85100MH2007PTC173490	

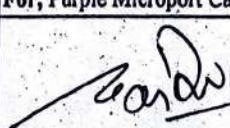
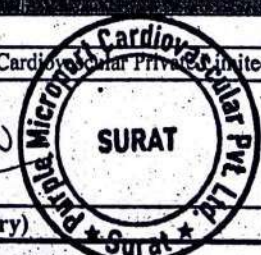
Bill To:-	Ship To:	Buyer (If other than consignee)
Purple Microport Cardiovascular Pvt. Ltd. D. VYAPARA BHAVAN IInd FLOOR, 28/613-154K P VALLON ROAD, KADAVANTHARA, COCHIN, KERALA, INDIA-682020 GSTIN: 32AAECP3664L1Z9	Purple Microport Cardiovascular Pvt. Ltd. D. D. VYAPARA BHAVAN IInd FLOOR, 28/613-154K P VALLON ROAD, KADAVANTHARA, COCHIN, KERALA, INDIA-682020 GSTIN: 32AAECP3664L1Z9	NA Terms of Delivery and Payment 1. The value Declared is CIF Value. 2. Payment : 120 Days after delivery.

Mode of Transport	Place of Loading
By Road	SEZ, Sachin
Place of Discharge	Final Destination
Sachin, Surat	Cochin

Particulars	Size	Description of Goods	Quantity	Rate	Amount
ZoomeX	NA	ZoomeX PTCA Post Dilatation Catheter (HS Code 90183990)	34	3178.00	108052.00
Total Quantity			34		108052.00

Remark (if any) Products are Sterile Accessory of Medical Device (Activity-Mfg.)

Total Amount	108052
Basic Duty (7.5%)	8104
Health Cess (5%)	5403
SWS (10%)	1351
Total	122909
Total IGST @12%	14749


Total 1 Box =66 x 28 x 28cm (1box)	Date 25/10/2021
Net Weight: 4 kg	Gross Weight: 7 kg
Subject to Surat Jurisdiction	For, Purple Microport Cardiovascular Private Limited
We declare that this invoice shows the actual price of the goods Described and that all particulars are true and correct.	 (Authorized Signatory)
	


ANNEXURE – B1

List of Relied Upon Documents for Show Cause Notice issued to M/s SAHAJANAND MEDICAL TECHNOLOGIES LIMITED, (Formerly M/s Sahajanand Medical Technologies Pvt. Ltd.) (GSTIN: 24AAFCS7694L2ZN) PLOT NO 33 TO 35 AND 52 TO 54, SURAT SPECIAL ECONOMIC ZONE, SACHIN GIDC, Surat, Surat, Gujarat, 394230.

SR. NO.	DESCRIPTION OF DOCUMENTS	REMARKS
4.	PRE NOTICE CONSULATION ON 17.03.2026 AND SUBMISSION MADE ON 13.03.2026.	COPIES AVAILABLE WITH THE NOTICEE
5.	COSTING CERTIFICATE SUBMITTED ON 17.03.2026.	COPIES AVAILABLE WITH THE NOTICEE


(Vikramkr. Sarda)
Inspr.


(V.P. Mishra)
Supdt.


(KIKANI S. S.)
ASSISTANT COMMISSIONER,
CUSTOMS (TECHNICAL),
CUSTOM HOUSE
NAVRANGPURA,
AHMEDABAD.

M/s. Sahajanand Medical Technologies Ltd
Plot No. 33 to 35 & 52 to 54,
Surat Special Economic Zone,
Sachin, Surat – 394230.

To,
The Commissioner of Customs,
1st Floor, Custom House,
Nr. All India Radio,
Navrangpura, Ahmedabad-380009.

Sir,

Ref: F. No. GEN/ADJ/COMM/420/2024-TECH dated 16.03.2026

Sub: Pre scn consultation submission.

- 1 By the aforementioned ref, the Assistant Commissioner (Tech) of Customs, Ahmedabad has proposed as under:

“Show Cause Notice is proposed to be issued for demand of customs duty of Rs.2,77,64,419/- under Section 28(1) of the Customs Act, 1962 owing to short levy of duty due to undervaluation of goods cleared from SEZ, along with interest under Section 28AA of the Customs Act, 1962, for imposing Penalty under Section 112 and 114AA of the Customs Act, 1962 and for confiscation of the impugned goods under Section 111(m) of the Customs Act, 1962.”

- 2 At the very outset, the noticee deny all the allegations and averments made vide the subject pre-consultation notice as if they all are individually and specifically dealt with and traversed, save and except what has been admitted by us herein below.

3.1 Regarding without following the Custom Valuations Rules, demand of differential custom duty:

- 3.1.1 The noticee is engaged in manufacturing and sales of stents, mainly coronary stents and other equipment required to implant stands in the body.

Being a medical device manufacturer/implants pharmaceutical product, the noticee has a team to research on the product before development and commercial manufacturing. The research and development team of the noticee is working from the DTA office located in Surat.

Once the R&D is done, and product is approved for manufacturing, the manufacturing is carried on in the SEZ unit of the Company located in Sachin SEZ. The SEZ unit is engaged in manufacturing as well as export of goods and sale to the DTA in India through its warehouse located in DTA. For sales to DTA, the goods are sold to the warehouse in DTA and then further distributed to other warehouse as well as customers.

The noticee is filing Bills of Entry for Home Consumption on behalf of their related Domestic Tariff Area units namely "SMTL-DTA" & M/s Vascular Concepts Ltd in terms of proviso to Sub Rule 1 of Rule 48 of the Special Economic Zones Rules, 2006 (herein after referred to as the "SEZ Rules, 2006") and clearing goods as per Rule 47(1) of the SEZ Rules, 2006.

3.1.3 Further, the noticee wants to rely on Circular No. 38/2007-Cus, dated 9-10-2007 wherein the rule-2 & 6 is produced as under:

"2. new Valuation Rules for imported goods are given below for proper application of the Valuation Rules, i.e., Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 :-

(i) Transaction Value has been defined to mean the value referred to in sub-section (1) of section 14 of the Customs Act, 1962.

(ii) **A 'proviso' has been added to Rules 4(1)(a) and 5(1) concerning identical goods and similar goods respectively, to the effect that the value of the goods provisionally assessed under Section 18 of the Customs Act, 1962, shall not be the basis for determining the value of any other goods.**

.....

(vi) An 'Explanation' has been added to Rule 12 (erstwhile Rule 10A), which relates to rejection of declared value, to bring more clarity and objectivity in exercising the

authority for rejection of declared value. The Explanation clarifies that this rule as such does not provide a method for determination of value, and that it merely provides a mechanism and procedure for rejection of declared value in certain cases. It also clarifies that where the proper officer is satisfied after consultation with the importer, the declared value shall be accepted. This Explanation also gives certain illustrative reasons which could form the basis for having doubt about the truth or accuracy of the declared value.

From the above valuation rules, it is clear that as per Sr. No.2 of Valuation Rules, the valuation is applicable as the same valuation applicable for identical goods. In the present case, the noticee had also exported the same identical goods at the same clearance value. The noticee wants to submit that the above mentioned valuation rules are applicable in sequence. The noticee wants to state that in the present case, the rule no.2 is applicable for valuation of clearance value.

Whereas the department has followed the Rule no.6 Customs Valuation (Determination of Value of Imported Goods) Rules, wherein the mechanism given for rejection of declared value and thereby the department has rejected the valuation of the goods of the noticee contending that the noticee has cleared the goods with low valuation price.

3.2 Regarding on the basis of third party clearance value and bill of entry, determination of clearance value & differential demand of duty is justifiable or not:

3.2.1 The department has determined the value of clearance of goods on the basis of third party's valuation.

The proposed SCN to levy customs duty on the goods transferred by the noticee by considering the value of goods sold by Purple Microport Cardiovascular Private Limited ('Purple'), which is another unit located in Sachin SEZ to its own DTA unit.

In order to, apply Rule 4 it is pertinent to highlight the definition of 'Identical Goods'.

Rule 2(d): "identical goods" means imported goods -

(i) which are same in all respects, including physical characteristics, quality and reputation as the goods being valued except for minor differences in appearance that do not affect the value of the goods;

(ii) produced in the country in which the goods being valued were produced; and

(iii) produced by the same person who produced the goods, or where no such goods are available, goods produced by a different person,

but shall not include imported goods where engineering, development work, art work, design work, plan or sketch undertaken in India were completed directly or indirectly by the buyer on these imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of these imported goods;

It is pertinent from the definition above that the goods for which the buyer incurs a certain cost are not identical with goods wherein no cost has been incurred by the buyer. In present case, the DTA unit (the buyer) has incurred the cost of R&D as well as sales and marketing cost. Accordingly, the goods transferred by noticee as well as Purple are not identical goods.

If the goods cleared by the noticee and by M/s Purple Microport Cardiovascular Private Limited are not identical goods then merely on the basis of valuation of M/s Purple Microport Cardiovascular Private Limited, the demand of differential custom duty is not justifiable.

3.3 Regarding if noticee liable for the differential custom duty wherein IGST amount is included, then IGST is allowable as a credit to DTA unit. So it has been revenue neutral.

Whereby duty demanded has a portion of basic custom duty plus IGST, whereas IGST has been allowable as a credit to the DTA unit of the noticee, which has been further used for the providing of the domestic & export supply, so it has been revenue neutral situation in that respect.

3.4 Regarding the recovery of interest:

The noticee say and submit that as the alleged confiscation of the goods is invalid, unjustified and without authority of law and also the re-valuation of the subject goods under reference is not sustainable in law as aforesaid, rendering the consequential demand of duty raised against then also untenable in law, they are not liable for payment of any interest under Section 28AA of the Act as ordered vide the impugned order.

3.5 Regarding the confiscation and redemption fine thereon:

The first point agitated by the noticee is the goods held liable for confiscation. The noticee is relying upon the submission as stated in para 3.1 to 3.4 supra and the act of the noticee is bonafide. Further noticee wants to draw attention towards the fact that, there was no such malafide intention of the noticee to evade custom duty. Thus, the noticee wants to state that in the present case, the confiscation of goods is not justifiable in the interest of justice. So far as the alleged seizure of the goods is concerned, the same is absolutely unjustified & invalid as explained in detail hereinabove.

3.6 Regarding the invocation of extended period of limitation invokable:

Against which noticee wants to state that notice has produce relevant certificate to the custom authority at the time of the clearance of imported goods, which has been allowed for the clearance after due verification by the custom officer, Nothing has been suppressed by the noticee. So notice issued for the period January-2018 to February-2022 issued as on 26.12.2022. So the extended period of limitation has not been invokable.

When each fact has been in knowledge of the department then extended period has not been invokable.

3.7 Regarding whether noticee liable for the penalty u/s. 112 and 114A of the custom act, 1962:

Noticee is hereby draw attention towards he fact & submission mention in paras supra, Noticee has worked in bonafide. It is undisputed fact that, there were no collusion with the

KHANDHAR & ASSOCIATES

CHARTERED ACCOUNTANTS

311, 3rd Floor, Dhiraj Avenue, Opp.Chhadawad Police Chowky,
Ambawadi, Ahmedabad-380006

Vipul B. Khandhar, C.A.

Ph.No. (079)-26469500-9600

Ashish B. Khandhar, C.A.

e mail :-vipul.khandhar@gmail.com

LETTER OF AUTHORITY

I, Harsh Gala, Authorised Signatory ~~Proprietor/Partner/Direeter~~ of M/s. Sahajanand Medical Technologies Limited; Plot No.33 to 35 & 52 to 54, Surat Special Economic Zone, Sachin, Surat - 394230 hereby authorize Mr. Vipul Khandhar, F.C.A. & Mr. Ashish Khandhar, F.C.A and Ms. Rachana Khandhar, F.C.A partner's of Khandhar & Associates, Chartered Accountants under the provisions of:

1. Section 35 Q of the Central Excise Act, 1944,
2. Section 146 A of the Custom Act, 1962,
3. Section 83 of the Service tax Act, 1994,

to attend on our behalf before any Excise, Custom and Service tax authority and before the Appellate Tribunal constituted under CESTAT rules 1982 and to represent in connection with our assessment, appeal, revision, reference, rectification and / or other proceedings under any of the aforesaid Acts, and onwards and to produce accounts and documents and to receive on our behalf any notice or documents issued in connection with the said proceedings and to take all necessary steps in the said proceedings. His explanations and statements will be binding upon us.

Date : 16.03.2026

For, M/s. Sahajanand Medical Technologies Ltd



Harsh Gala

[Authorized Signatory]

ACCEPTANCE

I/We, **Vipul Khandhar, F.C.A. & Ashish Khandhar, F.C.A**, and **Ms. Rachana Khandhar F.C.A.** partner's of **Khandhar & Associates, Chartered Accountants** do hereby declare that, being Chartered Accountant, I/We are qualified under the aforesaid provisions to appear on behalf of the above Assesses.

Date : 16.03.2026

**For, Khandhar & Associates,
Chartered Accountants**

Vipul Khandhar
[Vipul Khandhar]

R. M. Khandhar
[Rachana Khandhar]
Partner

Ashish Khandhar
[Ashish Khandhar]
Partner

SAHAJANAND MEDICAL TECHNOLOGIES LIMITED

PLOT NO 33 TO 35 AND 52 TO 54, SURAT SPECIAL ECONOMIC ZONE, SACHIN, Surat, Gujarat, 394230

Cost of Goods Manufactured and its deemed assessable value for Captive Consumptions for the year 2024-25

Product : PTCA Catheters (CTH 90183920)

Sr	Particulars	Rs./Unit
1	MATERIAL COST	774.52
2	DIRECT WAGES	157.53
3	QC COST	22.98
4	R&M	18.97
5	POWER & FUEL	18.94
6	OTHER MFG OH	39.79
7	DEPRECIATION	48.78
	SUB TOTAL [1 TO 7]	1,081.50
8	PACKING COST	12.85
	COST OF GOODS MFGD.	1,094.35
9	ADD: MARGIN @ 10.%	109.43
	DEEMED ASS. VALUE	1,203.78

For, Sahajanand Medical Technologies Limited



Jatin Tikiwala

AVP - Finance and Accounts

CERTIFICATE

We have verified above data on test check basis with reference to the books of accounts and other records with basis for key assumptions applied in workings of above referred cost computations. Based on the information and explanations given to us and on the basis of generally accepted cost accounting principles and practices followed by industry, we certify that the above cost data reflect true and fair view of the cost of production as per CAS-4 issued by the Institute of Cost Accountants of India. This certificate is issued to the company for the valuation of goods.

For, Dalwadi & Associates,
Cost Accountants
FRN : 000338



Place : Ahmedabad

Date : 20th November, 2025

UDIN : 2530680A2VAUZF739Q

CMA Malhar Dalwadi

Partner

M- 30680

403, Ashirwad Complex, B/h. Sardar Patel Seva Samaj

Nr. Mithakhali Six Roads, Ahmedabad - 380006