

	<p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS: CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421. PHONE : 02838-271426/271163 FAX :02838-271425 E-mail id- adj-mundra@gov.in</p>	
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A. File No.	:	GEN/ADJ/ADC/727/2026-Adjn-O/o Pr. Commr-Cus-Mundra
B. SCN No.	:	37/2026-27/ADC/ZDC/MCH
C. Passed by	:	Dipak Zala, Additional Commissioner of Customs, Customs House, AP&SEZ, Mundra.
D. Noticess(s)/Importer	:	M/s. S K Knitfab (IEC: CIVPD2608E)
E. DIN	:	20260571MO000000EAAA

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

Whereas it appears that:

1.1. M/s. S K Knitfab, (IEC: CIVPD2608E), situated at: 1, Jain Hosiery Complex, Ram Nagar, Noorwala Branch Post Office, Noorwala Village, Ludhiana, Ludhiana, Punjab, 141007, [hereinafter referred to as M/s S K Knitfab or importer for the sake of brevity] is engaged in the import of fabrics through Mundra SEZ.

1.2. Intelligence was received that M/s. S K Knitfab is evading MIP (Minimum Import Price) applicable on import of Cut Pile Fabric under CTI- 60019200 by resorting to under- declaration of quantity of fabric on which the MIP is applicable. According to the intelligence, the under- declaration of MIP applicable fabric quantity was combined with excess declaration of other fabric imported in the same consignments but on which MIP was not applicable.

1.3. Based on the above intelligence, the following import consignments of M/s. S K Knitfab (IEC: CIVPD2608E) were intercepted:

Table "1"

SEZ Entry No. & date	Bill No. &	BE Type	Container No.	Description of goods as per B/E	Declared CTH	Declared Quantity (KGs)
5742504 dated 17.11.2025		Z	MEDU4774986	POLYSTER KNITTED CUT PILE FABRICS MIX COLOUR MIX LOT MIX SIZE	60019200	3947.8
				POLYSTER KNITTED LONG PILE FABRICS MIX COLOUR MIX LOT MIX SIZE	60011090	13033.2

1.4. The above consignments were imported from China with declared description tabulated above at Table-1. Further, as per the declaration, the duty rate applicable on import of these goods from SEZ to DTA was as per normal tariff rate.

2. Examination of Goods

2.1. The consignments imported by M/s. S K Knitfab through Mundra port under the above-mentioned Bills of entries were examined under panchnama dated 22.11.2025 at warehouse of M/s Shoolin Trade Link LLP, Plot No. 11, Block -B, Sector-12S, Light engineering Zone, In east of JNK, APSEZ, Mundra-370421. During the examination, it was observed that goods stuffed in the said containers were fabric rolls. All the imported goods under the said container were de-stuffed, and a systematic examination of the goods was conducted.

2.2 The goods Imported by M/s S K Knitfab and examined under Panchnama dated 22.11.2025 (**RUD-1**) were as under:

Table- "2"

S. No.	BE No.	BE DATE	CONTAINER NUMBER	Net weight of the goods
1	5742504	17-11-2025	MEDU4774986	17400 Kgs.

2.3 Examination of goods imported under the above mentioned BEs/Containers revealed the goods to be stuffed in the respective containers as detailed below:

Table- "2A"

BE No. with Container No.	Net weight of the container (in KGs)	Total No. of Rolls found	Type of Goods	No. of Rolls found	Weight of the goods (in KGs) ascertained.
5742504 dated 17.11.2025 MEDU4774986	17400	700	Polyester Knitted Cut Pile Fabrics**	588	13520
			Polyester Knitted Long Pile Fabrics**	112	3880

** = Description of goods declared in BE

2.4. Further, representative samples of imported fabrics were drawn under the Panchnama for laboratory testing and analysis to ascertain their exact identity. One set of samples was drawn from each type of Fabric, based on the visual characteristics of the imported Fabric. The samples were duly sealed and forwarded to the CRCL Vadodara vide Test Memo's as below:-

Table- "4"

Sr. No.	Bill of Entry No.	Container No.	Test Memo No.
1	5742504 dated 17.11.2025	MEDU4774986	25 & 26

3. Sample Test Reports

3.1 CRCL Vadodara submitted Test Reports vide their various letters and emails wherein the goods imported under the respective Bill of Entries are Tested/reported as detailed below:

Table- "5"

Sr No	SEZ Bill of Entry No. & date	Test Memo No./Test Report	Description of Goods as per Test Reports	CTI determined as per Test reports	Quantity ascertained during the examination under panchnama
1	5742504 dated 17.11.2025	25	Polyester Knitted Cut Pile Fabric	60019200	13520 Kgs.
		26	Polyester Knitted Cut Pile Fabric	60019200	3880 Kgs.

3.2 Further, goods imported with declared description Polyester Long Pile Fabrics and classified under CTI: 60011090 in Bill of Entries at Sr. Nos. 1/ Test Memo No. 25

& 26 in the table above were tested and reported by CRCL Vadodara to be "Polyester Knitted Cut Pile Fabric" (**RUD-2**). These fabrics fall under CTI: 60019200 attracting MIP under DGFT notification no. 49/2024-25 dated 04 January, 2025 (**RUD-3**). An image of a sample test report is extracted herein below:-

Mukesh Kumar,
Intelligence Officer
DRI, Zonal Unit, Ahmedabad

Lab No : RCL/DRI, AH/IMP/4615/11.12.2025
T.M No : 25/SKK/5742504/CP/Sample-1
B.E. No : 5742504/17.11.2025

Test Report

The sample is in the form of cut piece of self-designed, dyed, knitted fabric having cut piles on one side. The fabric is made of Polyester filament yarns and spandex.

Composition (as such):

Polyester = 91.4 %

Spandex= balance

GSM (as such)- 215.2

Q. No. 4, 10, 16 & 17 could not ascertained here.
Sealed remnant returned herewith.

Posh
5/1/2026
Rajiv Kumar
Asst. Ex. Officer
Zonal Examiner



MD
05.01.26
मुहम्मद हबीबुल्लाह / Md. Habibullah
Asst. Ex. Officer
Zonal Examiner

Despatch No. 1628
06.01.26
C.Ex. & Cus. Lab., Vadodra

constitutes a contravention of Customs Act, 1962 and consequently the goods in question are rendered liable for confiscation under sub-section (l) & (m) of Section 111 of the Customs Act, 1962.

3.5 The past import records and the profile of the importer when seen along with the profile of the SEZ unit where the goods were imported, it is evident that post assessment and out of charge of Z-type Bill of Entry, the importer intended to clear in DTA by filing T-type Bill of Entry.

3.6 In view of the above, by mis-declaring the nature of the imported goods, the importer has attempted to evade customs duty amounting to ₹ 8,53,256/- (Rupees Eight Lakh Fifty Three Thousand Two Hundred and Fifty Six Only), comprising Basic Customs Duty of ₹ 6,36,359/- (Rupees Six Lakh Thirty Six Thousand Three Hundred and Fifty Nine Only), Social Welfare Surcharge (SWS) of ₹ 63,635/- (Rupees Sixty Three Thousand Six Hundred and Thirty Five Only) and Integrated Goods and Services Tax (IGST) of ₹ 1,53,256/- (Rupees One Lakh Fifty Three Thousand Two Hundred and Fifty Six only). The detailed calculation indicating the above quantum of evasion is brought out in the subsequent part of this Investigation Report. **(RUD-4 Valuation, Classification and assessment sheet in detail is attached to the IR as Annexure-A).**

4. Seizure of Goods

4.1. The above ascertained mis-declaration and misclassification appeared to be a deliberate attempt to evade applicable duties. Accordingly, the imported goods covered under Bill of Entries as detailed in Table below were placed under Seizure vide Seizure Memo F. No. DRI/AZU/CI-02/ENQ-12(INT-56/25)/2026 dated 01.04.2026 **(RUD-5)**, as they were found to be liable for confiscation under sub-section (l) & (m) of Section 111 of the Customs Act, 1962. The details of the seized goods are as follows:

Table- "6"

Sr No	SEZ Bill of Entry No. & date	Test Memo No./Test Report	Description of Goods as per Test Reports	CTI determined as per Test reports	Quantity ascertained during the examination under panchnama
1	5742504	25	Polyester Knitted Cut Pile	60019200	13520 Kgs.

	dated		Fabric		
	17.11.2025	26	Polyester Knitted Cut Pile Fabric	60019200	3880 Kgs.

****Test Reports are attached for ready reference as RUD-2.**

Table- "6A"

Sr No.	SEZ BE No. and Date	Total No. of Rolls found during panchnama	Gross weight found during panchnama (In KGs)
1	5742504 dated 17.11.2025	700	17400

4.2. Vide the above Seizure Memo dated 01.04.2026, M/s S K Knitfab was also given an option to approach the Jurisdictional Customs Authority for provisional release of the seized goods under the provisions of Section 110A of the Customs Act, 1962.

5. Statements Recorded

5.1. Consequent to the Summons (CBIC-DIN-202603DDZ1000082398F) dated 17.03.2026, a statement of Shri Suwansh Dhall, Proprietor of M/s S K Knitfab, (GSTIN:- 03CIVPD2608E1ZK) (**RUD-6**) was recorded on 19.03.2026 under Section 108 of the Customs Act, 1962, wherein, he inter-alia stated that he looks after sales, purchase and overall operation of the firm; that he is business man and does not know much about the classification of fabrics as per Customs Act but has knowledge of fabrics as per market requirement; that imported goods were classified as per the Customs Tariff under the guidance of CHA and their staff; that he accepts the proposed re-classification and re-valuation of imported fabric; that he agrees for the re-valuation of imported fabric; that M/s S K Knitfab is a trading firm engaged in import and trading of Pile fabric along with other fabrics; that he agrees with the Test Reports of CRCL Vadodara and acknowledges the receipt of copies of Test Report as below:-

Table- "7"

SEZ Bill of Entry No. & date	Container No.	Description of goods as per B/E	CTI	Quantity	Quantity of goods	Test memo Number	Goods as per Test report
5742504 dated 17.11.20	MSD U854	Polyester Knitted Cut Pile Fabrics	60019200	3947 Kgs.	13520 Kgs.	25	Knitted Cut Pile Fabric

25	3107	mix Color Mix Lot Mix Size					
		Polyester Knitted Long Pile Fabrics Mix Color Mix Lot Mix Size	60011 090	13033 Kgs.	3880 Kgs.	26	Knitted Cut Pile Fabric

6. Re-classification of Goods:

6.1. Based on the CRCL's Test Report, and corresponding entries in the Customs Tariff Act, 1975, it is evident that the declared description and CTI of imported goods in the respective BEs are incorrect. Hence, the imported goods merit classification as mentioned below:

Table – “8”

Sr. No.	SEZ Bill of Entry No. & date	Container No.	Description of goods as per B/E	Declared CTI	Goods as per Test report	Ascertained CTI
1	5742504 dated 17.11.2025	MSDU8 543107	Polyester Knitted Cut Pile Fabrics mix Color Mix Lot Mix Size	60019200	Knitted Cut Pile Fabric	60019200
			Polyester Knitted Long Pile Fabrics Mix Color Mix Lot Mix Size	60011090	Knitted Cut Pile Fabric	60019200

6.2 Classification of Polyester Knitted Cut Pile Fabrics

6.2.1 CRCL, Vadodara, vide their test report has stated that the imported fabrics shown as Polyester Knitted Long Pile Fabrics in the above table were "Polyester Knitted Cut Pile Fabrics". The correct classification for " Polyester Knitted Cut Pile Fabrics " is Customs Tariff Item 60019200, which specifically covers Pile fabrics', including "Other" fabrics and terry fabrics, knitted or crocheted—of man-made fibers". Moreover, the importer has already classified the identical item imported under the Bill of Entry under investigation under CTI:- 60019200.

7. Undervaluation and revised valuation as per Customs Valuation Rules:

7.1. Investigation has brought out that quantities of goods declared in the above Bills of Entries were lesser than actual quantities ascertained during examination under respective panchnama **(Refer RUD-1)**. The comparison of the quantities of goods declared and the actual quantity of goods found is attached as Annexure -A **(RUD-4)**.

7.2 Further, the importer had mis-declared the description of goods or import of actual quantity of goods as detailed below:-

Table-“9”

Sr. No.	SEZ Bill of Entry No. & date	Container No.	Description of goods as per B/E	Declared CTI	Quantity as per BE (KGs.)	Actual Quantity of goods (KGs.)	Goods as per Test report	Ascertained CTI
1	5742504 dated 17.11.2025	MSDU 8543107	Polyester Knitted Cut Pile Fabrics mix Color Mix Lot Mix Size	60019200	3947	12966.3	Knitted Cut Pile Fabric	60019200
			Polyester Knitted Long Pile Fabrics Mix Color Mix Lot Mix Size	60011090	13033	3745.5	Knitted Cut Pile Fabric	60019200

7.3 Valuation of goods for assessment to Customs duties is governed by the provisions of Section 14 of the Customs Act, 1962, which provides that the value of imported goods shall be the transaction value of such goods, when sold for export to India for delivery at the time and place of importation, 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. Further, the Customs Valuation Rules (Determination of value of imported goods) 2007 (hereinafter referred to as the 'CVR, 2007'), having been framed under the provisions of Section 14, provide for the determination of value in a variety of situations. More specifically, Rule 3 of the CVR, 2007 provides that, subject to Rule 12, the value of the goods shall be the Transaction Value adjusted in accordance with Rule 10.

7.4. From the foregoing, it is apparent that, in the present case, the fabrics actually found upon examination have been mis-declared in the respective Bill of Entries. The importer has declared description of goods in the Bill of Entry, in line with the descriptions mentioned in the supplier's invoice. Furthermore, the quantity Fabric discovered during the examination does not correspond with the quantity declared in the Bill of Entry. Accordingly, the value declared to the Customs in the respective Bill of Entry appeared not to represent the true Transaction Value of the goods imported. Moreover, the importer has not only grossly misclassified the types of fabric, but also mis-declared the quantities of fabrics, creating reasonable doubt on the truth or accuracy of the declared value of imported fabrics. It is further observed that the CIF value of the actual imported goods viz. Cut Pile Fabrics has been kept significantly low as compared to the similar goods imported and declared in the same Bill of Entry by declaring the imported goods as Long Pile Fabrics as detailed in the table *ibid*. Hence, the said transactional value declared in the Bill of Entry appears to have failed the test of acceptability under Rule 3(2) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, which mandates that the declared price must reflect the actual price paid or payable. Accordingly, the declared value is liable to be rejected under Rule 12 read with Rule 3(2) due to the absence of genuine, valid commercial documentation.

7.5. Rule 3 (4) of the CVR 2007 prescribes that, "If the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through rules 4 to 9 of CVR 2007.

7.6. As per Rule 4 of the CVR, 2007, the value of imported goods shall be the Transaction Value of identical goods sold for export to India and imported at or about the same time as the goods being valued, subject to certain conditions and parameters. The importer had imported identical goods and declared import price @3.5 \$ per Kgs. in the same Bill of Entry as detailed in the Table *ibid*. Therefore, in terms of Rule 4 of the CVR, 2007 import price may be considered @3.5 \$ per Kgs.

7.7. Therefore, in terms of the provisions of Rule 4 of the CVR, 2007, value of goods imported under above said Bill of Entries was re-determined by considering the import price of identical goods i.e. @3.5 \$ per Kgs.

7.8. In his statement dated 19.03.2026, Proprietor of M/s S K Knitfab stated that he agreed to the proposed re-valuation as per the import of identical goods. He also agreed to consequential payment of the proposed differential duty & taxes.

8. Revised Quantification of Assessable Value and duties/taxes thereon

8.1. Revised Quantification under Rule 4

Considering the above, liabilities in respect of the imported goods have been quantified, as below:

Table – “10”

Sr. No.	SEZ Bill of Entry No., date & Container No.	Description of goods as per B/E	Goods as per Test report	CTI	Total Duty Assessed in BE	Total Applicable Duty	Differential Duty
1	5742504 dated 17.11.25 MSDU85 43107	Polyester Knitted Cut Pile Fabrics mix Color Mix Lot Mix Size	Knitted Cut Pile Fabric	60019 200	3,47,499	11,41,336	7,93,837
		Polyester Knitted Long Pile Fabrics Mix Color Mix Lot Mix Size	Knitted Cut Pile Fabric	60019 200	2,70,272	3,29,691	59,419
		Total:-			6,17,771	14,71,027	8,53,256

The detailed duty calculation is enclosed as Annexure-A (**RUD-4**)

8.2. This undervaluation, in tandem with misclassification and concealment of PU coating, clearly points to the fraudulent intent of the importer to evade Basic Customs Duties, including Anti-Dumping Duty, thereby intending to cause loss to the Government Revenue.

9. Legal Provisions

9.1. Section 17 of the Customs Act, 1962

17. Assessment of duty. — (1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

.....

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

9.2. Section 46 of the Customs Act, 1962:

46. Entry of goods on importation. — (1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting 4[electronically] 5[on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing 6[in such form and manner as may be prescribed]:

9.3. Section 110 of the Customs Act, 1962

110. Seizure of goods, documents and things.—(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods: Provided that where it is not practicable to seize any such goods, the proper officer may serve on the owner of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.

9.4. Section 111 of the Customs Act, 1962

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

.....

(m) any goods which do not correspond in respect of value or in any other particular] with the entry made under this Act or in the case of baggage with the declaration made under section 77 3[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;

9.5. Section 112 of the Customs Act, 1962

112. Penalty for improper importation of goods, etc. — Any person, —
(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or
(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable, —

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

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher: Provided that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;]

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty 3[not exceeding the difference between the declared value and the value thereof or five thousand rupees], whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty 4[not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty 5[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.

9.6. **Section 114AA of the Customs Act, 1962**

114AA. Penalty for use of false and incorrect material. —If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.]

9.7. **Section 124 of the Customs Act, 1962**

124. Issue of show cause notice before confiscation of goods, etc.—No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person—

(a) is given a notice in writing with the prior approval of the officer of Customs not below the rank of 2[an Assistant Commissioner of Customs], informing] him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;

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

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

Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned, be oral. 3 [Provided further that notwithstanding the issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.]

9.8. Section 125 of the Customs Act, 1962

125. Option to pay fine in lieu of confiscation.—(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods 4[or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit:

Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, the provisions of this section shall not apply:

Provided further that], without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.]

(3) Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.

Explanation.—For removal of doubts, it is hereby declared that in cases where an order under sub-section (1) has been passed before the date on which the Finance Bill, 2018 receives the assent of the President and no appeal is pending against such order as on that date, the option under said sub-section may be exercised within a period of one hundred and twenty days from the date on which such assent is received.]

9.9 Section 30 of SEZ Act, 2005

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 antidumping, countervailing and

safeguard duties under the Customs Tariff Act, 1975, where applicable, as leviable on such goods when imported; and

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

9.10 Rule 28 of SEZ Rules, 2006

28. (1) A Unit or Developer may import goods directly into the Special Economic Zone or through any other:

(a) ports or airports;

(b) land customs stations;

(c) inland container depots;

(d) foreign post offices;

(e) authorized couriers; or

(f) through personal baggage of passengers authorized by the Special Economic Zone Unit; or

(g) Via Satellite data communication such as internet or any other telecommunication link.

(2) Goods imported through ports or airports, land customs stations, or inland container depots shall be allowed to be transferred in full cargo load or less than container load cargo by direct transfer from such port or airport or Inland container Depot or land customs station to the Special Economic Zone.

(3) The import of Information Technology enabled services, including software, shall also be allowed through data communication link, internet, e-mail or any other electronic mode.

(4) The Unit or Developer may also procure goods required for the authorized operations, without payment of duty, from International Exhibitions held in India or from bonded warehouses set up under the Foreign Trade Policy and under the Customs Act in the Domestic Tariff Area;

(5) The goods imported by the Unit or Developer shall be allowed to be transferred from the port or airport to the Special Economic Zone without examination by the Customs Authorities at the port or airport, as the case may be:

Provided that the goods may be examined with the prior permission of the Assistant or Deputy Commissioner of Customs in writing in case there is specific adverse information or intelligence:

(6) The goods imported by a Developer or Unit shall be transshipped by the carrier or its agent directly to the Special Economic Zone.

(7) Where import cargo destination is other than the Special Economic Zone, delivery shall be allowed at the destination port or airport on the strength of Bill of Entry assessed by Special Economic Zone Customs without any Transshipment Bond:

Provided that in case of high value goods imported through the airport, the goods may be transferred to the Custodian who shall transfer the same to a designated Customs Area located inside the Processing Area designated by the Specified Officer for further delivery to the Unit or Developer:

Provided further that the high value cargo imported through the airport may also be transferred under the Customs escort at the option of the Unit or the Developer

9.11 Rule 29 of SEZ Rules, 2006

29. (1) Direct delivery shall be permitted at the place of import for clearance of goods imported by Units and Developer from ports or airports or land customs stations or inland container depots as is being done in the case of import of perishable or lifesaving drugs.

(2) The Unit or Developer, hereinafter referred to as the Special Economic Zone Importer, shall follow the following procedure for imports, namely:-

(a) the Special Economic Zone Importer shall file Bill of Entry for home consumption in quintuplicate giving therein, description with specially stamped endorsement as "Special Economic Zone Cargo" along with Bill of Lading or Airway Bill and invoice and packing list with the Authorized Officer who shall register and assign a running annual serial number and assess the Bill of Entry, on the basis of transaction value, which shall not require any counter signature of the Specified Officer:

9.12 S.O. 2666(E) dated 05.08.2016.—

In exercise of the powers conferred by sub-section (2) of section 21 and second proviso to section 22 of the Special Economic Zones Act, 2005 (28 of 2005) (hereinafter referred as the Act), the Central Government hereby authorises the Additional Proprietor General, Proprietor ate of Revenue Intelligence for offences under the Customs Act, 1962 (52 of 1962) and the Additional Proprietor General, Proprietor ate General of Central Excise Intelligence for offences under the Central Excise Act, 1944 (1 of 1944) and the Finance Act, 1994 (32 of 1994) to be the enforcement officer(s) in respect of any notified offence or offences committed or likely to be committed in a Special Economic Zone. The enforcement officer(s), for the reasons to be recorded in writing, may carry out the investigation, inspection, search or seizure in the Special Economic Zone or Unit and shall intimate the details of any action initiated under sub-section (3) of section 21 of the

Act to the Joint Secretary in charge of Special Economic Zones Division in the Department of Commerce immediately and in any case not later than seven days of initiation of any action.

10. From the foregoing investigation, it emerges that

10.1. Consequent upon the amendment to Section 17 of the Customs Act, 1962 vide Finance Act, 2011, 'Self-Assessment' has been introduced in Customs. Section 17 of the Customs Act, effective from 8.4.2011, provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry in electronic form. Section 46 of the Customs Act, 1962, makes it mandatory for the importer to make an entry for the imported goods by presenting a Bill of Entry electronically to the proper officer. As per Regulation 4 of the Bill of Entry (Electronic Declaration) Regulation, 2011 (issued under Section 157 read with Section 46 of the Customs Act, 1962) the Bill of Entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic declaration (which is defined as particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System) in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through the service center, a Bill of Entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration. Thus, under self-assessment, it is the importer who must ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while presenting the Bill of Entry. Thus, with the introduction of self-assessment by amendments to Section 17, since 8th April, 2011, it is the added and enhanced responsibility of the importer to declare the correct description, value, notification, etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods.

10.2. The Importer, by mis-declaring the goods and mis-classifying them as detailed in the Table *ibid.* knowingly and deliberately misrepresented the true nature and classification of the imported Fabrics. This mis-declaration of goods in the Bill of Entry is a contravention of Section 46 of the Customs Act, 1962. The willful misclassification of fabrics under respective CTI was not merely an error but a conscious act to avoid the higher rate of Basic Customs Duty applicable to the actual imported fabrics. This demonstrates an intent to evade legally applicable duties. The pattern of mis-declaration and misclassification across the said consignment, coupled with the

substantial duty difference, indicates a clear mens rea and an active intention on the part of the Importer to defraud the revenue. The importer, as an experienced entity in the import trade, is expected to exercise due diligence in ascertaining the correct description and classification of their imports. The willful act of the importer has resulted in short/non-levy of applicable customs duties/other taxes.

10.3. By mis-declaring both the quantity and description of the goods with the intent to conceal the import of actual fabric and misclassifying them, importer intended to evade applicable customs duty. This act of the importer is contrary to the provisions of the Customs Act-1962 and has made the imported goods liable for confiscation under Section 111(l) and (m) of the Customs Act, 1962,

10.4 M/s S K Knitfab imported fabrics from China by intentionally mis-declaring the quantity and description of the goods. Such acts of omission and commission to have rendered the goods liable for confiscation under 111(l) and (m) of the Customs Act 1962. Hence, this has made importer liable for penalty under Section 112(a) & (b) of the Customs Act, 1962. These actions of the Importer amount to deliberate mis-statement and suppression of facts with intent to evade duty, making them liable for penalty under Section 112(a) & (b) of the Customs Act, 1962, for doing any act which renders the goods liable to confiscation.

10.5. In view of the foregoing facts and evidences on record, it is observed that M/s S K Knitfab is a Proprietary concern of Shri Suwansh Dhall who is the key person handling purchase (Import) of goods from China. As categorically stated, in his voluntary statements dated 19.03.2026, it is evident that Shri Suwansh Dhall, being the importer and Proprietor of the affairs of M/s S K Knitfab, has submitted incorrect and false declarations to Customs authorities at the time of import, having full knowledge that the imported goods were other than what was declared in the respective Bill of Entries. Shri Suwansh Dhall Proprietor of M/s S K Knitfab (IEC: CIVPD2608E) appears to have indulged in presenting documents falsifying the identity of the goods, before the Customs authorities for import of the goods. Thus, Shri Suwansh Dhall has knowingly and intentionally made a declaration under the Bill of Entry filed under Section 46 of the Customs Act 1962, which is false and incorrect. Hence, Shri Suwansh Dhall has rendered himself liable to penalty under the Section 114AA of the Customs Act 1962.

10.6 Further, the goods imported earlier by M/s S K Knitfab had been imported through SEZ and subsequently cleared in DTA which clearly indicate the modus of clearance of imported goods in DTA through SEZ route. The same had also been recorded in the statement dated 19.03.2026 of Shri Suwansh Dhall where answering to Q.15 he has stated that the goods imported as detailed in Annexure was imported for further supply for the home consumption on filing of T type Bill of Entry; that all the goods were ought to be supplied in local market on payment of applicable duty and taxes. The statement of importer and modus of clearances of earlier imported consignments clearly indicate the intention of importer for subsequent clearance of goods in DTA through the SEZ route.

11. The imports in the present matter were made from the Mundra SEZ by filing Z Type Bill of Entries with the intent to further clear the same for home consumption. Hence, the case falls under the jurisdiction of Mundra Customs. The present IR is for confiscation & re-assessment of the filed SEZ Bills of Entry (Z-type). Since the goods are currently lying in the warehouse, the matter comes under the purview of the Additional Commissioner of Customs (Import), Custom House Mundra, as per the provisions of Section 122 of the Customs Act, 1962.

12. Now, therefore, M/s S K Knitfab (IEC: CIVPD2608E), having its address at 1, Jain Hosiery Compex, Ram Nagar, Noorwala Branch Post Office, Noorwala Village, Ludhiana, Ludhiana, Punjab, 141007, are hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why:-

- (i)** The goods imported (as detailed in Annexure-A attached to the IR) which were found to have been mis-declared in terms of quantity & value and were seized vide Seizure Memo dated 01.04.2026, should not be reassessed under section 17 of the Customs Act, 1962 by re-classifying the same under the correct CTI (as detailed in Annexure-A) instead of the declared Customs Tariff Heading, and the applicable duties as detailed in Annexure-A should not be re-assessed accordingly.
- (ii)** The declared assessable value of ₹ 28,69,708/-(Rupees Twenty Eight Lakh Sixty Nine Thousand Seven Hundred and Eight only) should not be rejected

and goods be re-assessed at ₹ 52,34,971/- (Rupees Fifty Two Lakh Thirty Four Thousand Nine Hundred and Seventy One only), in terms of the Rule 4 of the Customs Valuation Rules 2007 and as detailed under Para 8 of the Investigation Report. The same is also enclosed as Annexures- A to the Investigation Report.

- (iii) The differential duty amounting to ₹ 8,53,256 (Rupees Eight Lakh Fifty Three Thousand Two Hundred and Fifty Six only), as detailed in Annexure-A and arrived at after re-determination of value as given in Annexure-A and reclassification of goods based on test reports, should not be re-assessed in respect of the Z types BE filed by them.
- (iv) The seized goods, as detailed in Seizure Memo dated 01.04.2026 with re-determined value of ₹ 52,34,971/- (Rupees Fifty Two Lakh Thirty Four Thousand Nine Hundred and Seventy One only), should not be confiscated under Section 111(l) & (m) of the Customs Act, 1962.
- (v) Penalty should not be imposed on them under Section 112 (a) and (b) of the Customs Act, 1962;

12.2 Now therefore, Shri Suwansh Dhall, Proprietor of M/s S K Knitfab is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Mundra, having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why penalty under Section 114AA of the Customs Act, 1962 should not be imposed upon him for submission of incorrect/false declarations to the Customs at the time of import, knowing fully that the items under import were “Polyester Knitted Cut Pile Fabrics”, by intentionally mis-declaring the description of the goods as “Polyester Knitted Long Pile Fabrics” and also submitted forged and fabricated import documents to the Customs authority to suppress their description and true value so as to avoid payment of appropriate/leviable Duty.

13. All the relied upon documents as enlisted in ‘**Annexure-R**’ to this notice are enclosed.

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

Encl: Annexure-'R'

**Digitally signed by
Dipakbhai Zala
Date: 05-05-2026
19:10:07**

(DIPAK ZALA)

Additional Commissioner of Customs,

Mundra Customs

F.No. GEN/ADJ/ADC/727/2026-Adjn-O/o Pr. Commr-Cus-Mundra

To,

- i)** M/s. S K Knitfab, (IEC: CIVPD2608E),
1, Jain Hosiery Compex, Ram Nagar,
Noorwala Branch Post Office, Noorwala Village,
Ludhiana, Punjab, 141007
- ii)** Shri Suwansh Dhall, Proprietor of M/s S K Knitfab
1, Jain Hosiery Compex, Ram Nagar,
Noorwala Branch Post Office, Noorwala Village,
Ludhiana, Punjab, 141007

Copy to:-

1. The Additional Director General, DRI, Ahmedabad Zonal Unit
2. The Assistant Commissioner, EDI, Customs Mundra (For uploading on official website).

Annexure-‘R’**List of RUDs:**

Sr No.	Document	Page no.
RUD-1	Copy of Panchnama dated 22.11.2025	01 to 05
RUD-2	Copy of Test Reports	01 to 04
RUD-3	DGFT notification no. 49/2024-25 dated 04 January, 2025	01 to 02
RUD-4	The detailed duty calculation is enclosed as Annexure-A	01
RUD-5	Copy of Seizure Memo F. No. DRI/AZU/CI-02/ENQ-12(INT-56/25)/2026 dated 01.04.2026	01 to 02
RUD-6	Copy of the Statement of Shri Suwansh Dhall, Proprietor of M/s S K Knitfab, dated 19.03.2026	01 to 06

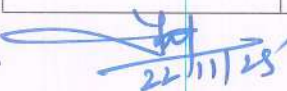
Panchnama dated 22.11.2025 drawn at M/s Shoolin Trade Link LLP, Plot No. 11, Block-B, Sector-12S, Light Engineering Zone, In east of JNK, APSEZ, Mundra-370421 for the examination of the goods imported vide BE No. 5742504 dated 17.11.2025 by M/s. S K KNITFAB (IEC: CIVPD2608E)

Sr. No.	Name & Address of Panchas/Witness (S/Shri)	DOB	Occupation
1.	Shri Sumit Kumar, S/o- Jabar Singh, Faijpur, PO – Johari Nagar, Dist – Manipuri, Uttarpradesh - 205121	02.03.1999	Service
2.	Shri Shravan Kumar Gupta, S/o – Yougesh Gupta, Joga Musahib, Bhanwarkol, Ghazipur, Uttar Pradesh – 233233.	10/04/1995	Service

On being called upon by a person who introduces himself as Shri Mukesh Kumar, Intelligence Officer, Directorate of Revenue Intelligence, Ahmedabad Zonal Unit (hereinafter referred to as DRI, AZU), Ahmedabad by showing his official Identity Card, we, the above-named panchas, present ourselves in the M/s Shoolin Trade Link LLP CFS of Mundra SEZ unit-, Plot No. 11, Block-B, Sector-12S, Light Engineering Zone, In east of JNK, APSEZ, Mundra-370421 at about 11:50 hrs on 22.11.2025.

Thereafter, the officer introduced other officer accompanying him as Shri Rakesh Kumar Bhashkar, Senior Intelligence Officers, DRI, Zonal Unit, Ahmedabad. He further informs we the Panchas that he has come to examine the cargo imported by **M/s. S K KNITFAB (IEC: CIVPD2608E)** under Bill of Entry No. **5742504 dated 17.11.2025**. The officer requested us to remain present during the examination proceeding as independent witnesses, to which we the above named panchas readily and voluntarily agree. The officer shows us the copy of Bill of Entry No. **5742504 dated 17.11.2025**. The other details of the Bill of Entry is as below:-

Name of the importer	Bill of Entry No. & date	Bill of Lading No.	Container No. and Seal No.
M/s. S K KNITFAB (IEC: CIVPD2608E)	5742504 dated 17.11.2025	MEDUKV186433 dated 03.11.2025	MEDU4774986 and FX43631595

*Mukesh Kumar
22/11/25*

(Shri Pranjal Singh)
Operational Manager
of M/s. Shoolin Trade Link LLP

*Siddharth Chand Kaushik
22/11/25*
(Siddharth Chand Kaushik)
Authorised person of M/s S K Knitfab

P1: *Sumit*
22/11/25

P2: *Shravan*
22/11/25

On entering into the SFS, one person comes forward and introduces himself as Shri Pranjal Singh, Operational Manager of M/s. Shoolin Trade Link LLP. The officer explain the purpose of their visit to Shri Pranjal Singh, Operational Manager of M/s. Shoolin Trade Link LLP. Thereafter, Shri Pranjal Singh, Operational Manager of M/s. Shoolin Trade Link LLP introduces the officer to the other person namely Shri Siddharth Chand Kaushik, the Authorised person of M/s S K Knitfab. Thereafter, Shri Siddharth Chand Kaushik, the Authorised person of M/s S K Knitfab, produces a copy of letter of authorization issued by M/s S K Knit Fab, 1 Jain Hosiery Complex, Ram Nagar Roorwala, Ludiana-14007.

Thereafter, the officer explains the purpose of their visit and request for examining the cargo being imported under Bill of Entry No. 5742504 dated 17.11.2025. Thereafter, Shri Siddharth Chand Kaushik, the Authorised person of M/s S K Knitfab, arranges the logistics for the examination of the said consignment.

Subsequently, on the request of the DRI officers, Shri Siddharth Chand Kaushik, Authorised Representative of the importer produces copy of Bill of Entry and Packing list. On perusal of the said Bill of Entry and packing list produced, goods declared to be imported is as below: -

SEZ Bill of Entry No. & date	Container No.	Description of goods as per B/E	CTH	Quantity
5742504 dated 17.11.2025	MEDU4774986	Polyster Knitted Cut Pile Fabrics mix Color Mix ot Mix Size	60019200	3947 Kgs.
		Polyster Knitted Long Pile Fabrics Mix Color Mix Lot Mix Size	60011090	13033 Kgs.
Total				17670 Kgs.

Then after, Shri Pranjal Singh leads the DRI officers and us to the open yard, where the container No MEDU4774986 is placed. The officers along with Shri Pranjal Singh inspect the container for any damage and tear or wear from outside of containers and find that the container is in sound

Munawwar
22/11/25

(Shri Pranjal Singh)
Operational Manager
of M/s. Shoolin Trade Link LLP

Siddharth
22/11/25

(Siddharth Chand Kaushik)
Authorised person of M/s S K Knitfab

P1: *Shri*
22/11/25

P2: *Shri*
22/11/25

and proper condition. The DRI officers along with we, the Panchas then verify the seal no. of the seal placed on the container and finds the seal placed on the container bears Sr. No. EMCWGH475 which is the same as it is mentioned in the Bill of Entry filed by the importer.

On request of the officer, Shri Pranjal Singh provides the copy of the computerised weighment slip containing the net weight of the goods in the container. As per the weighment slips, the net weight of the goods in the containers is as follows:-

B/E No. & Date	Container No.	weight of the goods including container
5742504 dated 17.11.2025	MEDU4774986	21240 kgs

On request of the officers of DRI, request Shri Pranjal Singh arranges to place the container in open yard near the warehouse for examination and arrange to cut the seal placed on the container. In compliance to the request of the DRI officers, the seals of the containers are cut with the help of seal cutter. Upon opening the gates of the container, it is found that the goods stuffed in the said containers are fabric rolls which are wrapped in plastic sheets.

Thereafter, the officer request to de-stuff the goods from the container and place in the open yard. Thereafter, labours de-stuff the goods from the container and place on the floor in front of the container. The DRI officers then systematically examine the said goods. The DRI officers along with us, the Panchas observe that the goods de-stuffed from the container are prima facie appear to be fabrics of two types. The DRI officers, in our presence, segregate the fabric rolls as per their appearance/fabric type and counts the each types of fabric rolls. Thereafter, the officer asks to stuff one type of fabrics from the de-stuffed fabrics in the same container and weight. Thereafter, Shri Pranjal Singh arrange the stuffing of goods **viz. Polyester Knitted Long Pile Fabrics Mix Color Mix Lot Mix Size** in the container and sends on the weighment machine for the weighment. Thereafter, Shri Pranjal Singh, produced the weighment slip showing weighment of **Polyester Knitted Long Pile Fabrics Mix Color Mix Lot Mix Size** weighing total 7720 Kgs. Including weight of container of 3840 Kgs. Therefore, the actual weight of **Polyester Knitted Long Pile Fabrics Mix Color Mix Lot Mix Size in the container is** 3880 kgs as against declared quantity of 13,033 Kgs.

Mulden
22/11/25

(Shri Pranjal Singh)
Operational Manager
of M/s. Shoolin Trade Link LLP

(Siddharth Chand Kaushik)
Authorised person of M/s S K Knitfab

P1: 22/11/25

P2: 22/11/25


The actual quantity of fabric stuffed in the Container No. MEDU4774986 is as below: -

Description of goods as per B/E	CTH	No. of Rolls (pieces)	Quantity
Polyster Knitted Cut Pile Fabrics mix Color Mix ot Mix Size	60019200	588	13520Kgs.
Polyster Knitted Long Pile Fabrics Mix Color Mix Lot Mix Size	60011090	112	3880 Kgs.
		700	17400 Kgs.

The officers then inform us, the panchas and Shri Siddharth Chand Kaushik, the Authorised person of M/s S K Knitfab that they are sampling the goods to ascertain the actual type of goods imported under the said Bill of Entry. Thereafter, the DRI officers, in presence of we the panchas, and Shri Siddharth Chand Kaushik, the Authorised person of M/s S K Knitfab, randomly draw three representative samples from each type of fabrics and marks as Sample-1, Sample-2 & Sample-3 in respect of each type of fabric sample. Thereafter, the officer paste the labels containing details such s Container number, BE No. Importer Name and IEC etc on each sample and seal the envelopes containing samples of fabrics in such a manner that the envelopes cannot be opened without tampering with the seal.

Thereafter, the officer asks Shri Siddharth Chand Kaushik, the Authorised person of M/s S K Knitfab to re-stuff all the goods in the container. Shri Siddharth Chand Kaushik, the Authorised person of M/s S K Knitfab arrange the labour and re-stuff all the goods in the same container and place Container Seal bearing No. **PMR009489 (Yellow Colour)** in such a manner that the Container can't be opened without tempering the seal.

Thereafter, the officers ask Shri Pranjal Singh, Operational Manager of M/s. Shoolin Trade Link LLP., to keep these goods in safe custody with instruction not to remove, the container/goods from the CFS or otherwise deal with the goods without the written permission of DRI, Ahmedabad Zonal Unit, Ahmedabad, for which he gives his assurance to keep the goods in his custody.


*Mucen Kumar
22/11/25*

(Shri Pranjal Singh)
Operational Manager
of M/s. Shoolin Trade Link LLP

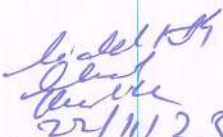
*Siddharth Chand Kaushik
22/11/25*
(Siddharth Chand Kaushik)
Authorised person of M/s S K Knitfab

P1: *Shri*
22/11/25

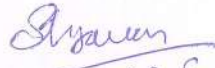
P2: *Shoolin*
22/11/25

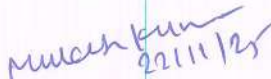
The panchnama that started at around 11:50 hrs on 22.11.2025 concluded at around 17:30 hrs. of the same day, i.e. 22.11.2025. Nothing is taken over except samples as mentioned above. No damage was caused to any property by the officers. We the above named Panchas remain present throughout the course of Panchnama proceeding. The above proceedings is typed on a laptop at CFS. No religious sentiments were harmed during the panchnama proceedings. The Panchnama proceedings concluded in a cordial manner. We, the Panchas read this Panchnama and found the same as per our say and version. The Panchnama is read out and made to understand in vernacular language to all the persons present during the panchnama. In token of vouching its correctness, we the Panchas put our dated signature on all the pages of this Panchnama.

Pancha-1 
22/11/25


22/11/25
(Sidhharth Chand Kaushik)
Authorised person of M/s S K Knitfab

Pancha-2


22/11/25


22/11/25

Mukesh Kumar
Intelligence Officer,
DRI, AZU, Ahmedabad


22/11/25

Shri Pranjal Singh,
Operational Manager of
M/s. Shoolin Trade Link
LLP., APSEZ, Mundra



राजस्व आसूचना निदेशालय

आंचलिक इकाई, अहमदाबाद

इकाई नं 15, मैग्नेट कॉर्पोरेट पार्क, सोला फ्लाईओवर केसमीप,

एस. जी. राजमार्ग, थलतेज, अहमदाबाद- 380054

(दूरभाष सं: 079-26884000; फ़ैक्स -079-29705078;

ई-मेल - driazu-ci2@gov.in)

फा.सं. **DRI/AZU/CI-2/INT-56/2025**

दिनांक: **09.12.2025**

TEST MEMO No. - 25/SKK/5742504/CP/Sample-1

To,
The Chemical Examiner,
CRCL, Vadodara.

Sir/Madam,

Sample, as described below, are forwarded herewith for the purposes of chemical analysis and report:

1	Name of Party/ Importer	M/s. S K KNITFAB (IEC: CIVPD2608E)
2	B/E number & date	5742504 dated 17.11.2025
3	Sample Drawn at	SEZ unit M/s Shoolin Trade Link LLP, Plot No. 11, Block-B, Sector-12S, Light Engineering Zone, In east of JNK, APSEZ, Mundra-370421.
4	Complete description of the sample	Sample No. 'S K KNITFAB/5742504/ MEDU4774986/ Cut Pile/Sample-1', drawn from the goods imported by M/s. S K Knitfab having declared goods description "Polyster Knitted Cut Pile Fabrics...", under panchnama proceedings dated 05.12.2025 at the SEZ unit M/s Shoolin Trade Link LLP, Plot No. 11, Block-B, Sector-12S, Light Engineering Zone, In east of JNK, APSEZ, Mundra-370421.
5	Nos. of packages	01 scaled package of sample.
6	Other information	Not applicable
7	The sample is to be tested for	<ol style="list-style-type: none">1. Nature and form of the sample received?2. Composition and percentage of various constituents in the sample?3. If elastomeric yarn is present, pls. specify, percentage of elastomeric yarn?4. Whether presence of High tenacity yarns of Nylon or Polyamide/ polyester/ viscose/ rayon?5. Weight in Grams per Square Metre (GSM)?6. Made of staple fibre yarn or filament yarn?7. Whether Bleached/ Unbleached / Dyed/ made of yarns of different colours?8. Whether Woven /knitted/crocheted/non-woven/ Bonded/other?9. Whether texturize or non-texturized?10. If Knitted, whether warp knitted or weft knitted?11. If woven, pls. specify, the type of weave like 2-twill/ 3-twill etc.12. Whether Bonded fabric? If Bonded, pls. verify the other points all layers!13. Type of Weave/ Type of Knit/ Type of Non-woven?14. Whether coated/ covered/ impregnated / laminated with other materials? If yes, pls. specify, type of coating!15. Whether pile fabric? If yes, pls. specify type of pile: long pile/ looped pile/ Chenille/ cut or uncut corduroy/ terry towel/ warp pile/ flocked fabric/ other?16. Type of fabric - Shirting, suiting or otherwise17. Whether the fabric is upholstery or otherwise?

DRI
RCL/AH/Imp 4615
Date: 11/12/25

2. It is requested to test the sample at the earliest, as the same is urgently required for the ongoing investigations, and handed over the test report along with the remnants sample to the officer.

Encl: 01 sealed Envelope as detailed above.

Mukesh Kumar
09/12/25

Mukesh Kumar,
Intelligence Officer
DRI, Zonal Unit, Ahmedabad

Lab No : RCL/DRI, AH/IMP/4615/11.12.2025

T.M No : 25/SKK/5742504/CP/Sample-1

B.E. No : 5742504/17.11.2025

Test Report

The sample is in the form of cut piece of self-designed, dyed, knitted fabric having cut piles on one side. The fabric is made of Polyester filament yarns and spandex.

Composition (as such):

Polyester = 91.4 %

Spandex = balance

GSM (as such)- 215.2

Q. No. 4, 10, 16 & 17 could not be ascertained here.

Sealed remnant returned herewith.

Receiver
5/1/2026
राजकिशोर / RAJKISHOR
सहायक रासायन परीक्षक
Assistant Chemical Examiner



Muhammad Habiburrahman / Md. Habibullah
रासायन परीक्षक (ग्रे-II) / Chemical Examiner, Gr.-II
केन्द्रीय उत्पाद एवं सीमा शुल्क प्रयोगशाला
Central Excise & Customs Laboratory
वडोदरा / Vadodara

Muhammad Habiburrahman
05.01.26

Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade
Vanijya Bhawan

Notification No. 49/2024-25
New Delhi, Dated: 4 January, 2025

Subject: Amendment in Import Policy and Import Policy Condition of Synthetic Knitted Fabrics Covered under Chapter 60 of the ITC (HS), 2022– reg.

S.O.: In exercise of powers conferred by Section 3 and Section 5 of FT (D&R) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2023, as amended from time to time, and in partial modification to Notification No. 77/2023 dated 16.03.2024 and Notification No. 33/2024-25 dated 01.10.2024 the Central Government hereby extends the condition of Minimum Import Price (MIP) on the following 13 ITC (HS) codes of Synthetic Knitted Fabrics from 01.01.2025 to 31.03.2025 as under:

ITC(HS) Code	Item Description	Revised Import Policy	Policy condition
60063100	-Of synthetic fibres : -- Unbleached or bleached	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60063200	-Of synthetic fibres : -- Dyed	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60063300	-Of synthetic fibres : -- Of yarns of different colours	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60063400	-Of synthetic fibres : -- Printed	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60069000	-- Other	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60019200	- Other : -- Of man-made fibres	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram

60041000	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 percent or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60049000	- Other	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60053600	- Of synthetic fibres : -- Other, unbleached or bleached	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60053790	--- Other	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60053900	- Of synthetic fibres : -- Other, printed	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60062200	- Of cotton : -- Dyed	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60064200	- Of artificial fibres: - Dyed	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram

2. Minimum Import Price (MIP) condition on above items shall not be applicable for imports by Advance Authorisation holders, Export Oriented Units (EOUs) and units in the SEZ subject to the condition that the imported inputs are not sold into Domestic Tariff Area (DTA).

Effect of the Notification :

Import of Synthetic Knitted Fabrics under ITC(HS) 60063100, 60063200, 60063300, 60063400, 60069000, 60019200, 60041000, 60049000, 60053600, 60053790, 60062200 and 60064200 is "Restricted". However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram. Further, inputs imported by Advance Authorisation holders, EOUs and SEZ shall be exempted from MIP condition.

This is issued with the approval of Minister of Commerce & Industry.

Am.
4.1.2025

(Santosh Kumar Sarangi)
Director General of Foreign Trade &
Ex- officio Addl. Secretary to the Government of India
E-mail: dgft@nic.in

M/S K Knitfab													Annexure-A: M/S K Knitfab															
Sl. No.	SEZ Bill of Entry No. & date	Container No.	Description of goods as per B/E	CTH	Declared Quantity in Kgs.	Actual Quantity of goods (Gross Weight)	Treat memo Number	Goods as per Treat report	No. of Rolls	Qty in SQM/Kg (Net.)	CTH	Rate Per Kg/SQM. In USD (\$)	Rate Per Kg/SQM. In INR (₹)	Assessable Value	Applicable BCD	Applicable BCD (Amount in Rs.)	1 Dollar	SWS Not. No. (11/2018)	SWS Payable (Amount in Rs.)	IGST Ass Value	IGST @5%	Total Applicable Duty Value in BE	Assessable Value in BE	BCD Assesed in BE	SWS Assesed in BE	IGST Assesed in BE	Total Duty Assesed in BE	Differential
1	5742904 dated 17.11.2025	MEDU4774988	Polyester Knitted Cut Pile Fabrics mix Color Mix of Mix Size	60019200	3947 Kgs.	13500 Kgs.	25	Knitted Cut Pile Fabric	568	12966.3	60019200	3.5	40.61.693.48	11,73,277.88	20%	2,34,656	10%	81,234	49,55,266	2,47,763	1,41,336	12,36,646	2,47,380	24,733	75,436	3,47,299	7,93,837	
Total													52,24,971.35	20%	2,34,656	10%	23,466	14,31,388	71,570	3,29,691	16,33,060	1,63,305	16,331	90,635	2,70,272	59,419		
16711.8													10,46,994.27				1,04,699.43	63,86,655.05	3,19,333.25	14,71,025.95	28,89,708.00	4,10,636.00	41,064.00	1,66,071.00	6,17,771.00	8,53,255.95		

Total DUTY, BCD	6,36,339
Total DUTY SWS	63,635
Differential IGST	1,53,262
Total Customs Duties (Liability)	8,53,256



**DIRECTORATE OF REVENUE INTELLIGENCE
ZONAL UNIT, AHMEDABAD**

Unit No. 15, Magnet Corporate Park, Near Sola Flyover,
S. G. Highway, Thaltej, Ahmedabad - 380054
e-mails- driazu@nic.in / driazu-ci2@nic.in)

BY SPEED POST/EMAIL

F. No. DRI/AZU/CI-2/ENQ-12(INT-56/25)/2026

Date: 01/04/2026

DIN: 202604DDZ1000000E1B7

Seizure Memo

[Under Section 110(1) of the Customs Act, 1962]

Whereas I, Mukesh Kumar, working as Intelligence Officer, DRI, Zonal Unit, Ahmedabad have reason to believe that the goods imported vide following Bill of Entry Nos. filled at Mundra SEZ by M/s. S K Knitfab (IEC - CIVPD2608E), situated at 1, Jain Hosiery Complex, Ram Nagar, Noorwala Branch Post Office, Noorwala Village, Ludhiana, Punjab, 141007 (hereinafter referred as M/s S K Knitfab), is mis-declared/mis-classified.

Table - I

Sr No.	SEZ Bill of Entry No. & date	Description of goods as declared in B/E	CTH declared	Quantity declared (Net)
1	5742504 dated 17.11.2025	Polyster Knitted Cut Pile Fabrics mix Color Mix ot Mix Size	60019200	3947 Kgs.
		Polyster Knitted Long Pile Fabrics Mix Color Mix Lot Mix Size	60011090	13033 Kgs.

2. The above consignment imported by M/s. S K Knitfab through Mundra port under the above-mentioned Bill of Entry was examined under panchnama dated 22.11.2025 at warehouse of M/s Shoolin Trade Link LLP, Plot No. 11, Block-B, Sector-12S, Light Engineering Zone, In east of JNK, APSEZ, Mundra-370421 and representative samples were drawn to ascertain the actual goods being imported under the said Bill of Entry. Further, Samples were sent to CRCL, Vadodara for testing. During the examination, imported goods were found to be in excess/short of the declared quantity, as detailed in foregoing para.

3. CRCL Vadodara submitted Test Reports wherein the goods imported under the respective Bill of Entries are Tested/reported to be as detailed below: -

Table -II

Sr No.	SEZ Bill of Entry No. & date	Test Memo No./Test Report	Description of Goods as per Test Reports	CTH to be classified as per Test reports	Gross weight ascertained (In KGs)
1	5742504 dated 17.11.2025	25	Self-designed, dyed, Knitted Fabric having cut pile on one side	60019200	13520 KG
		26	Dyed, Knitted Fabric having cut pile on one side	60019200	3880 KG

****Test Reports are attached for ready reference and report in detail.**

4. In view of the Examination of goods imported under the said Bill of Entry as detailed in foregoing paras and test report of representative samples, I have a reason to believe that M/s. S K Knitfab, situated at 1, Jain Hosiery Complex, Ram Nagar, Noorwala Branch Post Office, Noorwala Village, Ludhiana, Punjab, 141007 has mis-declared the actual quantity

of goods, description and CTH. Therefore, the goods imported under the said Bill of Entry are liable for confiscation under Section 111 of Customs Act, 1962.

5. In view of the above, goods as detailed below are placed under seizure under the provisions of Section 110 of the Customs Act, 1962 on a reasonable belief that the said goods are liable for confiscation under the provisions of Section 111 of the Customs Act, 1962: -

Table - III

Sr No.	SEZ BE No. and Date	Total No. of Rolls found during panchnama	Gross weight found during panchnama (In KGs)
1	5742504 dated 17.11.2025	700	17400

6. Further, the custody of the said seized goods pertaining to BE No. 5742504 dated 17.11.2025 had already been given to the Operation Manager M/s Shoolin Trade Link LLP during panchnama proceedings dated 22.11.2025 under Supratnama dated 22.11.2025.

7. The Operation Manager of M/s Shoolin Trade Link LLP CFS is hereby directed not to remove, part with or otherwise deal with the said goods in any manner except with the prior permission in writing from the Directorate of Revenue Intelligence, Zonal unit, Ahmedabad.

8. M/s S K Knitfab may approach jurisdictional Customs Authority for provisional release of the seized goods under the provisions of Section 110A of the Customs Act, 1962.

Encl: As above.

Mukesh Kumar
01/09/26

(Mukesh Kumar)

Intelligence Officer,
Directorate of Revenue Intelligence,
Zonal Unit, Ahmedabad.

BY SPEED POST AD

To,

1. The Operation Manager of M/s Shoolin Trade Link LLP, Plot No. 11, Block-B, Sector-12S, Light Engineering Zone, In east of JNK, APSEZ, Mundra-370421.
2. M/s. S K Knitfab (IEC - CIVPD2608E), situated at 1, Jain Hosiery Complex, Ram Nagar, Noorwala Branch Post Office, Noorwala Village, Ludhiana, Punjab, 141007.

Copy to,

1. The Commissioner, Mundra Customs Commissionerate, Mundra for kind information and necessary action under the provisions of Customs Act, 1962.
2. The Specified Officer, Mundra SEZ, Mundra for kind information.

Statement of Shri Suwansh Dhall, Aged 31 years, Proprietor of M/s S K Knitfab, (GSTIN:- 03CIVPD2608E1ZK), 1, Jain Hosiery Compex, Ram Nagar, Noorwala Branch Post Office, Noorwala Village, Ludhiana, Ludhiana, Punjab, 141007 residing at S/o Madan Mohan, 26, Barewal Road, Modhi Inclave, Ludhiana, Punjab-141001 recorded under Section 108 of the Custom Act, 1962 before Sr. Intelligence Officer, DRI, AZU on 19.03.2026.

I, Suwansh Dhall, Aged 31 years hereby present myself before you with reference to the summons dated 17.03.2026 bearing CBIC DIN No. 202603DDZ1000082398F for recording my statement in the office of the DRI, AZU Ahmedabad on 20.03.2026 in the capacity of the Proprietor of the firm.

Before recording this statement, I have been explained about provisions of Section 108, of the Custom Act, 1962. I have been given to understand that I have to state true, correct complete facts only in my statement. If at any stage, this statement of mine is found false or misleading, I shall be liable for penal action under Bhartiya Nyay Sanhita, 2023 or any other law for the time being in force. I have also been explained that my statement can be used as evidence against me or any other person or firm or company etc. in the any court of law or in any other judicial and quasi-judicial proceedings. Having understood my responsibilities, I give my voluntary statement as below. I have been given to understand that my statement is being recorded in connection with enquiry initiated against M/s S K Knitfab, (GSTIN:- 03CIVPD2608E1ZK), 1, Jain Hosiery Compex, Ram Nagar, Noorwala Branch Post Office, Noorwala Village, Ludhiana, Ludhiana, Punjab, 141007.

I can read, write and understand English and Hindi languages. This statement of mine is being recorded on computer, in English, for sake of convenience and as per my saying.

On being asked I state that my mobile No. is 7009712878 and firm email id is suwanshdh1155@gmail.com. My Aadhar Card No. is 240826864420. I am producing copy of my Aadhar Card as my identity proof.

My further statement is being recorded in question answer form as under;

Q.1. Please provide a brief introduction of your firm, including the date on which you obtained the IEC and commenced import activities.

Ans. I state that M/s S K Knitfab, (GSTIN:- 03CIVPD2608E1ZK), 1, Jain Hosiery Compex, Ram Nagar, Noorwala Branch Post Office, Noorwala Village, Ludhiana, Ludhiana, Punjab, 141007 is my proprietorship firm where I look after the entire activity of the firm including sales, purchase, import etc. I state that IEC was taken in the year 2022 and started import.

Q-2. Who places orders with overseas suppliers, and what is the mode of communication for placing such orders?

Ans. I state that I deal with the foreign suppliers and the mode of communication is phone calls/Email. I some time visit China to place order. Once order is placed, the supplier ensure loading of goods and forwarding of documents of supply viz. Invoices, Packing list, BL etc.

Q-3. How do you select the SEZ CFS for storage of goods at Mundra Port? Who is the person co-ordinate with the respective SEZ CFS at Mundra? How do you pay the liabilities to the CFS and what are the charges for the storage of goods at Mundra SEZ CFS?

1

Before Me,


20/03/2026

(Rakesh Kumar Bhashkar)
Sr. Intelligence Officer,
DRI, AZU, Ahmedabad

Suwansh Dhall

20-03-2026

(Suwansh Dhall)
M/s S K Knitfab,
(GSTIN:- 03CIVPD2608E1ZK)

Ans: I state that I don't know much about the procedure of import and selection of CFS. There is a person namely Shri Dixit Kapoor, Chartered Accountant having Contact No. 8195008886 who co-ordinate with the SEZ CFS which is M/s Soolin Tradelink LLP in our case.

Q-4. Who is responsible for managing remittances and what are the terms of payment?

Ans: I being the Proprietor of the firm manage the remittances to the overseas suppliers. The payment to the overseas suppliers are made partially in advance and rest after receipt of the container at the port of import.

Q-5. Who decides the classification of goods being imported by M/s S K Knitfab, (GSTIN:- 03CIVPD2608E1ZK) at the time of filing the Bill of Entry, and on what basis is this determination made?

Ans: I state that I am business man and don't know much about the classification of fabrics as per Customs Act but having knowledge of fabrics as per market requirement. Therefore, imported goods are classified as per the Customs Tariff under the guidance of CHA and their staff members.

Q-6. Kindly provide the brief details of uses of Cut Pile fabric, knitted fabric, dyed woven fabric, PU coated fabric and any other Pile fabrics as imported by your firm.

Ans: I state that M/s S K Knitfab, (GSTIN:- 03CIVPD2608E1ZK) am a trading firm engaged in import and trading of Polyester Knitted Cut Pile Fabrics, Polyester Knitted Long Pile Fabrics etc. I further state Cut pile and knitted fabrics are used in Night Suit, sweatshirts etc. This is further to state that we supply entire goods of container to the ultimate buyers as we place order as per requirement of the market/buyers.

Q-7. Who handles dealings with domestic buyers, and how do you advertise your products?

Ans: I am responsible for all the activities of the company including sales and purchases. We are supplying goods within Ludhiana and Delhi NCR.

Q-8. Do you have purchase order of domestic buyers? Please provide copies of the same.

Ans: I state that our business dealings are done telephonically. Buyers don't place purchase orders in writing. Therefore, said document is not available with us.

Q-9. How do you come to know about the imported fabrics to be cut pile fabrics/Long pile fabrics etc?

Ans. We are trading in fabric since very long time. Therefore, we identify the fabrics by looking it from bare eyes and touching to them. However, the imported fabrics are cleared after Examination, Test Report, Assessment and payment of appropriate Duty and Taxes.

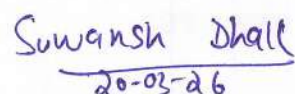
Q-10. Who arranges logistics for transportation?

Before Me,


20/03/2026

(Rakesh Kumar Bhashkar)
Sr. Intelligence Officer,
DRI, AZU, Ahmedabad

2


20-03-26

(Suwansh Dhall)
M/s S K Knitfab,
(GSTIN:- 03CIVPD2608E1ZK)

Ans: This is to state that Logistics & transportation up to our place of business from the place of supplier is provided by the supplier firm located in China. We don't arrange any logistic & transport facility.

Q-11. What types of goods have you imported till date?

Ans: I state that our firm has imported fabrics as declared in the respective Bill of Entries.

Q-12. Kindly peruse Panchanama dated 22.11.2025 drawn during the examination of live consignments being imported by M/s S K Knitfab, (GSTIN:- 03CIVPD2608E1ZK) covered under Bill of Entry No. 5742504 dated 17.11.2025 and offer your comments.

Ans. Having perused the said panchanama and put my dated signature on the panchanama in token of having perused. I do agree with the facts narrated in the panchanama. I have nothing to say in the matter.

Q-13. Kindly peruse Test Reports issued by the CRCL Laboratory Vadodara pertaining to the goods imported as below:-

SEZ Bill of Entry No. & date	Container No.	Description of goods as per B/E	CTH	Quantity	Quantity of goods	Test memo Number	Goods as per Test report
5742504 dated 17.11.2025	MSDU8 543107	Polyester Knitted Cut Pile Fabrics mix Color Mix of Mix Size	60019200	3947 Kgs.	13520 Kgs.	25	Knitted Cut Pile Fabric
		Polyester Knitted Long Pile Fabrics Mix Color Mix Lot Mix Size	60011090	13033 Kgs.	3880 Kgs.	26	Knitted Cut Pile Fabric

Do you agree with the Test Reports?

Ans: Perused the said Test Reports and put my dated signature on the face of the test reports as detailed above as a token of having perused the same. I do agree with the test facts reported in the Test Reports. This is further to state that I have been handed over one copy of above mentioned 02 Test Reports and I acknowledge the receipt of the said Test Reports.

Q-14. Goods sent for testing under Test Memo No. 26 was declared in the Bill of Entry as "Polyester Knitted Long Pile Fabrics Mix Color Mix Lot Mix Size". However, the said goods has been tested to be "Polyester Knitted Cut Pile Fabric". Do you agree with the facts reported in Test Memo No. 26 that the imported goods is Cut Pile Fabric? If yes, do you agree with the facts that the same is covered under MIP vide Notification No. 49/2024-25 dated 04.01.2025 of DGFT declaring MIP on the import of fabrics as mentioned in the Notification? Do you agree for the re-assessment and re-classification of goods declared as "Polyester Knitted Long Pile Fabrics Mix Color Mix Lot Mix Size" to "Polyester Knitted Cut Pile Fabric" and re-assessment accordingly?

Ans. I am law abiding citizen engaged in import of various types of fabrics. I accept the imported goods to be Polyester Knitted Cut Pile Fabric as reported in the Test Memo No.

Before Me,



(Rakesh Kumar Bhashkar)
Sr. Intelligence Officer,
DRI, AZU, Ahmedabad



20-03-2026

(Suwansh Dhall)
M/s S K Knitfab,
(GSTIN:- 03CIVPD2608E1ZK)

26. Further, I agree that **Polyester Knitted Cut Pile Fabric** is classifiable under CTH-60019200 and covered under the Notification No. 49/2024-25 dated 04.01.2025 of DGFT. I agree for the re-classification of imported goods and their re-assessment @3.5 USD per Kgs as declared for the similar product in the Bill of Entry.

Q.15. Kindly peruse Annexure-A showing re-classification and re-assessment of imported goods and quantification of differential duty of Customs on the mis-declaration/mis-classification/re-assessment of goods as detailed in Annexure-A to this statement and offer your comments.

Ans. Having perused the Annexure-A to this statement re-classifying and re-assessing the imported goods and put-my dated signature on the Annexure-A to the statement. I fully agree with the re-classification of goods and their re-assessment.

This is further to state that I am ready to pay the differential duty as quantified by the Customs Authority and ready to abide by Act of Customs. I also agree to follow the instruction of Customs officer under the provisions of the Customs Act. I once again state that the goods imported as detailed in Annexure-A to the statement is imported for further supply for the Home Consumption on filing of T Type Bill of Entry. All the goods are ought to be supplied in local market on payment of applicable duty and taxes. Therefore, I am ready to pay the differential duty of Customs, as per re-assessment of Bill of Entry, along with applicable Penalty and fine in order to get the goods released.

Q-16. Kindly peruse Visit Note dated 08.12.2025 drawn at your premises located at, 1, Jain Hosiery Compex, Ram Nagar, Noorwala Branch Post Office, Noorwala Village, Ludhiana, Ludhiana, Punjab, 141007 (the address mentioned in the IEC issued to you). During the visit of the team of DRI, Ludhiana, M/s S K Knitfab, (GSTIN:- 03CIVPD2608E1ZK) was not found operating at the said premises of Business. Please offer your comments.

Ans. Having perused the visit note dated 08.12.2025 drawn at our business premises as declared in IEC viz. 1, Jain Hosiery Compex, Ram Nagar, Noorwala Branch Post Office, Noorwala Village, Ludhiana, Ludhiana, Punjab, 141007 and put my dated signature on the face of the visit note in the token of having perused the same.

In this connection, this is to state that the said plot No. 1 is a very large plot. Wherein our premises is located in the street. The same is physically available at the declared place of business wherefrom we are operating our day to day activity of trading and accounting.

Q-17. Do you want to state anything else in this matter?

Ans. This is to state that I am a law abiding citizen always follow the rules and regulation of my country. This is further to submit that the goods imported is to be supplied to our buyers lying at the port of import. Therefore, I agree to abide by the Customs Act and Rules and ready to pay the differential duty within 07 days.

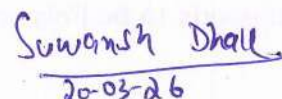
I state that I have working knowledge of computer and the statement of mine has been typed in the computer as per my say and request. I have gone through my

4

Before Me,



(Rakesh Kumar Bhashkar)
Sr. Intelligence Officer,
DRI, AZU, Ahmedabad




(Suwansh Dhall)
M/s S K Knitfab,
(GSTIN:- 03CIVPD2608E1ZK)

statement and confirm that it is true and correct and is as per my say. I state I have given this statement in my conscious state of mind. During the recording of my statement, I was not subjected to any coercion or threat of any kind or whatsoever, nor my religious feelings were hurt and in the token of the correctness and truthfulness of my statement, I put my dated signature on each pages of the statement. This statement contains page No. 1 to 5.

5

Before Me,


(Rakesh Kumar Bhashkar)
Sr. Intelligence Officer,
DRI, AZU, Ahmedabad

Suwansh Dhall
20-03-26
(Suwansh Dhall)
M/s S K Knitfab,
(GSTIN:- 03CIVPD2608E1ZK)

Annexure-A																										
M/s S K Knitfab																										
Sl. No.	SEZ Bill of Entry No. & date	Container No.	Description of goods as per BE	CTH	Declared Quantity in Kgs.	Actual Quantity of Goods (Gross Weight)	Test memo Number	Goods as per Test report	No. of Rolls	Qty in SQM/Kgs CTH (Net)	Rate Per KG/SQM. in USD (\$) @97.5	Assessable Value (in Rs)	Applicable BCD	1 Dollar BCD payable (Amount in Rs.)	SWS Not. No. 11/2018	SWS Payable (Amount in Rs.)	89.5	IGST Ass Value	IGST @5%	Total Applicable Duty	Assessable Value in BE	BCD Assessed in BE	SWS Assessed in BE	IGST Assessed	Total Duty Assessed in BE	Differential Duty
1	15742504 dated 17.11.2025	MSEDJ8543107	Polyester Knitted Cut Pile Fabric Mix Color Mix of Polyester Knitted Long Pile Fabrics Mix Color Mix. Lot Mix Size	60019200 60011090	3947 Kgs. 13033 Kgs.	13620 Kgs. 3080 Kgs.	25 28	Knitted Cut Pile Fabric Knitted Cut Pile Fabric	588 112	12866.3 3745.5	3.5 3.5	40,61,693.48 11,73,277.88	20% 20%	8,12,339 2,34,656	10% 10%	81,234 23,465	89.5	49,55,266 14,31,389	2.47,763 71,570	11,41,336 3,29,691	12,96,648 16,33,060	2,47,330 1,63,306	24,733 16,331	75,436 90,635	3,47,499 2,70,272	7,93,837 59,419
Total															1,04,692.43	63,95,655.05	3,19,332.25	14,71,076.95	28,69,798.00	4,10,636.00	41,064.00	1,66,071.00	6,17,771.00	8,53,255.95		

Total Diff. BCD	6,36,358
Total Diff SWS	63,635
Differential IGST	1,53,262
Total Customs Duties (Liability)	8,53,256

Swansh Dhall
20-03-26



राजस्व आसूचना निदेशालय

आंचलिक इकाई, अहमदाबाद

इकाई नं 15, मैग्रेट कॉर्पोरेट पार्क, सोला फ्लाईओवर केसमीप,

एस. जी. राजमार्ग, थलतेज, अहमदाबाद- 380054

(दूरभाष सं: 079-26884000; फ़ैक्स -079-29705078;

ई-मेल - driazu-ci2@gov.in)

फा.सं. **DRI/AZU/CI-2/INT-56/2025**

दिनांक: **09.12.2025**

TEST MEMO No. - 26/SKK/5742504/LP/Sample-1

To,
The Chemical Examiner,
CRCL, Vadodara.

Sir/Madam,

Sample, as described below, are forwarded herewith for the purposes of chemical analysis and report:

1	Name of Party/ Importer	M/s. S K KNITFAB (IEC: CIVPD2608E)
2	B/E number & date	5742504 dated 17.11.2025
3	Sample Drawn at	SEZ unit M/s Shoolin Trade Link LLP, Plot No. 11, Block-B, Sector-12S, Light Engineering Zone, In east of JNK, APSEZ, Mundra-370421.
4	Complete description of the sample	Sample No. 'S K KNITFAB/5742504/MEDU4774986 /Long Pile/Sample-1', drawn from the goods imported by M/s. S K Knitfab having declared goods description "Polyester Knitted Long Pile Fabrics...", under panchnama proceedings dated 05.12.2025 at the SEZ unit M/s Shoolin Trade Link LLP, Plot No. 11, Block-B, Sector-12S, Light Engineering Zone, In east of JNK, APSEZ, Mundra-370421.
5	Nos. of packages	01 sealed package of sample.
6	Other information	Not applicable
7	The sample is to be tested for	<ol style="list-style-type: none">1. Nature and form of the sample received?2. Composition and percentage of various constituents in the sample?3. If elastomeric yarn is present, pls. specify, percentage of elastomeric yarn?4. Whether presence of High tenacity yarns of Nylon or Polyamide/ polyester/ viscose/ rayon?5. Weight in Grams per Square Metre (GSM)?6. Made of staple fibre yarn or filament yarn?7. Whether Bleached/ Unbleached / Dyed/ made of yarns of different colours?8. Whether Woven /knitted/crocheted/non-woven/ Bonded/other?9. Whether texturize or non-texturized?10. If Knitted, whether warp knitted or weft knitted?11. If woven, pls. specify, the type of weave like 2-twill/ 3-twill etc.12. Whether Bonded fabric? If Bonded, pls. verify the other points all layers!13. Type of Weave/ Type of Knit/ Type of Non-woven?14. Whether coated/ covered/ impregnated / laminated with other materials? If yes, pls. specify, type of coating!15. Whether pile fabric? If yes, pls. specify type of pile: long pile/ looped pile/ Chenille/ cut or uncut corduroy/ terry towel/ warp pile/ flocked fabric/ other?16. Type of fabric - Shirting, suiting or otherwise17. Whether the fabric is upholstery or otherwise?

DRI
RCL/AH/Imp 4584
Date: 11/12/25

2. It is requested to test the sample at the earliest, as the same is urgently required for the ongoing investigations, and handed over the test report along with the remnants sample to the officer.

Encl: 01 sealed Envelope as detailed above.

Mukesh Kumar
09/12/25

Mukesh Kumar,
Intelligence Officer
DRI, Zonal Unit, Ahmedabad

Lab No : RCL/DRI, AH/IMP/4584/11.12.2025

T.M No : 26/SKK/5742504/LP/Sample-1

B.E. No : 5742504/17.11.2025

Test Report

The sample is in the form of cut piece of dyed, knitted fabric having cut piles on one side. It is made of Polyester filament yarns.

GSM (as such)- 278.9

Q. No. 4, 10, 16 & 17 could not be ascertained here.

Sealed remnant returned herewith.

Rajkishor
6/1/26
राजकिशोर
रिजिस्ट्रार
Assis. Chemical Examiner



Md. Habibullah
06.01.26

मुहम्मद हबीबुल्लाह / Md. Habibullah
रसायन परीक्षक श्रेणी-II / Chemical Examiner, Gr.-II
केन्द्रीय उत्पाद एवं सीमा शुल्क प्रयोगशाला
Central Excise & Customs Laboratory
वडोदरा / Vadodara