

 सत्यमेव जयते	Office of The Commissioner of Customs New Custom House, Near Balaji Temple New Kandla - 370210 Tel.-02836-271468-469 Fax- 02836-271467 E-mail: commr-cuskandla@nic.in	
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F.No. GEN/ADJ/ADC/404/2026-Adjn-O/o Commr-Cus-Kandla

Date :02-03-2026

DIN-20260371ML000000D576

Show Cause Notice

On the basis of NCTC Alert No. 282/EXP/2024-25 dated 05.08.2024, four consignments of Printed Wall Papers, covered under Shipping Bills No. 2851676, 2851687, 2851675 and 2851677, all dated 31.07.2024 (**RUD-1**), filed by M/s. Daksh Shipping Services Private Limited, Mundra (**here-in-after referred to as “Customs Broker”**) on behalf of M/s. Berzo Traders (OPC) Private Limited (IEC–AAMCB0805B) (**hereinafter referred to as “Exporter”**), having registered address at 3rd Floor, 309, Plot No. F-5, Best Sky, Netaji Subash Place, New Delhi–110034, were put on hold by SIIB, Custom House, Kandla for detailed examination.

Exporter / Shipping Bill particulars (as per records):

Name of Exporter	M/s. Berzo Traders
IEC of the Exporter	AAMCB0805B
GST of the Exporter	07AAMCB0805B1Z8
Address of the Exporter	3rd Floor, 309, Plot No. F-5, Best Sky, Netaji Subash Place, New Delhi-110034
Shipping Bill No.	2851676, 2851687, 2851675 & 2851677 all dated 31.07.2024
Description of the Goods	Printed Wall Papers
Consignee Name	Al Bayt Al Akhdar Foodstuff Trading LLC, UAE
Port of Final Destination	Jebel Ali, UAE

2. Accordingly, the container MAGU2370082, containing the above four consignments of Printed Wall Papers of the exporter M/s. Berzo Traders (OPC) Private Limited, was put on hold by SIIB for further examination. The details of the said four consignments, as declared in the Shipping Bills, are furnished in Table-I below.

TABLE-I

Sr. No.	SB No. & Date	Description	No. of Boxes	Qty. (Sq. Ft.)	Declared FOB (in Rs.)	Drawback Amount Involved (in Rs.)	RODTeP Amount Involved (in Rs.)	IGST paid (in Rs.)	Export Benefits Involved (in Rs.)
1	2851676 / 31.07.2024	Printed Wall paper	155	250263	6630969	79572	72941	1193574	1346087
	2851687 /	Printed Wall							

2	31.07.2024	paper	158	255107	6759316	81112	74352	1216677	1372141
3	2851675 / 31.07.2024	Printed Wall paper	155	250263	6630968	79572	72941	1193574	1346087
4	2851677 / 31.07.2024	Printed Wall paper	157	253492	6716524	80598	73882	1208974	1363454
TOTAL			625	1009125	26737777	320854	294116	4812799	5427769

Investigation:

3. The aforesaid container was opened by SIIB officers at KICT Terminal, Kandla on 07.08.2024 under panchnama dated 07.08.2024 (**RUD-2**). However, the examination could not be completed due to shortage of labour. Accordingly, the container was resealed with Customs seal No. 1200626 for detailed examination on a subsequent date. Thereafter, as per the Customs Broker's request letter dated 20.08.2024, the container was moved from KICT Terminal to M/s. A. V. Joshi, CFS, Gandhidham for detailed examination.

4. Prima facie, on examination of the subject consignments, the declared value appeared to be on the higher side. Accordingly, the declared transaction value appeared liable for rejection under Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and required re-determination by sequentially proceeding in terms of Rules 4 to 6 of the said Rules. In the instant case, the exporter is a trader (as per GST online portal); and in the facts of this case, the transaction value could not be reliably determined under Rules 4 and 5 for the reasons stated in below paragraphs. Accordingly, a Government-empanelled Chartered Engineer (Valuer) was engaged.

5. Detailed examination of the cargo was conducted at M/s. A. V. Joshi, CFS, Gandhidham, in the presence of Shri Hemant Balkrishna Joshi (authorised person of the exporter) and Shri Tushar Zankat (Chartered Engineer), under Panchnama dated 23.08.2024 (**RUD-3**). Shri Tushar Zankat is a Government-empanelled Chartered Engineer under P.N. No. 05/2021 dated 23.03.2021. The details of the examined cargo are summarised in Table-II below.

Table-II

S. No	SB No. & Date	Date	No. of Boxes	Rolls per Box	Number of rolls
1	2851676	31.07.2024	155	6	930
2	2851687	31.07.2024	158	6	948
3	2851675	31.07.2024	155	6	930
4	2851677	31.07.2024	157	6	942

6. Shri Tushar Zankat, Chartered Engineer (Government-approved Valuer), submitted his valuation report vide No. CE/TZ/KAN/SIIB/02/2024-25 dated 01.09.2024 (**RUD-4**) with, inter alia, the following observations:

- The cargo consists of printed and non-printed wallpapers, as mentioned in the annexure.
- On visual inspection, wallpapers were found to be of different prints, thickness, GSM and quality across consignments.
- Average sizes were calculated by measuring sample wallpaper rolls (width × length) from each consignment.
- Based on size/quality/print and market information, valuation was performed to the

best of professional knowledge, and item-wise evaluated value was provided in the annexure.

Annexure (as per Chartered Engineer Report)

Sr. No.	Shipping Bill No. & date	Item Description	Quantity (Sq. Feet)	Evaluated FOB Price in INR Value
1	2851676 / 31.07.2024	Printed wall paper	69406.27	485843.90
2	2851687 / 31.07.2024	Printed wall paper	88488.69	619420.83
3	2851675 / 31.07.2024	Printed wall paper	69406.27	485843.90
4	2851677 / 31.07.2024	Printed wall paper	70301.84	492112.86
TOTAL			297603.07	2083221.49

7. A comparative analysis was carried out with reference to Shipping Bills No. 2851676, 2851687, 2851675 and 2851677, all dated 31.07.2024, and the Government-approved Chartered Engineer report CE/TZ/KAN/SIIB/02/2024-25 dated 01.09.2024. The same is summarised in Table-III below.

TABLE-III

Sr. No.	S/B No. and date	Quantity (Sq. Feet) (As per S/B)	Quantity (Sq. Feet) (As per CE report)	Value (INR) (As per S/B)	Value (INR) (As per CE report)	Difference (Qty.)	Difference (Value)
1	2851676 / 31.07.2024	250263	69406.27	6630969	485843.90	180856.73	6145125.1
2	2851687 / 31.07.2024	255107	88488.69	6759316	619420.83	166618.31	6139895.2
3	2851675 / 31.07.2024	250263	69406.27	6630968	485843.90	180856.73	6145124.1
4	2851677 / 31.07.2024	253492	70301.84	6716524	492112.86	183190.16	6224411.1
TOTAL		1009125	297603.07	26737777	2083221.49	711521.93	24654556

Re-determination of Valuation

8. Accordingly, as per Rule 3(3) of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007, since the value of the impugned goods could not be determined under the provisions of sub-rule (1), the value was required to be re-determined by proceeding sequentially through Rules 4 to 6 of the said Rules.

9. Since the export goods were not standard goods, the export data in the Export Commodity Data Base (ECDB) could not be used for comparing transaction values of goods of like kind and quality as required under Rule 4. Further, the subject goods were not identified specifically with any brand, mark, style or other distinguishing specifications. Therefore, goods of like kind and quality exported could not be reliably identified for comparison. Accordingly, value could not be determined under Rule 4 of the said Rules.

10. The exporter did not produce cost of production details, manufacturing or processing details, correct transportation details, design/brand-related information, or amount towards profit, etc., required to arrive at computed value. In the absence of complete cost data, value could not be determined as per Rule 5 of the said Rules.

11. Since Rules 4 and 5 were not applicable in the instant case, the value was required to be determined under Rule 6 (Residual Method) of the said Rules. Rule 6 reads as under:

“RULE 6. Residual Method — Subject to the provisions of rule 3, where the value of the export goods cannot be determined under the provisions of rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general provisions of these rules; provided that local market price of the export goods may not be the only basis for determining the value of export goods.”

12. Accordingly, the assessable value of the impugned goods has been re-determined under Rule 6 (Residual Method) using reasonable means consistent with the principles and general provisions of the said Rules. For this purpose, the goods were subjected to detailed physical examination, including verification of dimensions, quality, thickness, GSM and print. Valuation was carried out by a Government-approved Chartered Engineer, who assessed the fair FOB value on the basis of actual measurable parameters of the goods, prevailing wholesale trade practices and comparable market indicators, and not merely on local market price.

13. The valuation report submitted by the Government-approved Chartered Engineer vide report No. CE/TZ/KAN/SIIB/02/2024-25 dated 01.09.2024 is based on physical measurement and professional assessment using reasonable and recognised valuation principles and therefore constitutes a reliable basis for determination of value under Rule 6.

14. Therefore, the total FOB value of the impugned goods has been re-determined as Rs.20,83,221/- for all four Shipping Bills under Rule 6, as against the declared FOB value of Rs.2,67,37,777/-. The fair value assessed by the Government-empowered Chartered Engineer is far less than the FOB value declared in the four Shipping Bills, namely:

- Rs.66,30,969/- under SB No. 2851676 dated 31.07.2024;
- Rs.67,59,316/- under SB No. 2851687 dated 31.07.2024;
- Rs.66,30,968/- under SB No. 2851675 dated 31.07.2024;
- Rs.67,16,524/- under SB No. 2851677 dated 31.07.2024;
- Total declared value amounting to Rs.2,67,37,777/-.

The said export was being made with payment of IGST amounting to Rs.48,12,799/- (Rs.11,93,574/- in case of SB No. 2851676; Rs.12,16,677/- in case of SB No. 2851687; Rs.11,93,574/- in case of SB No. 2851675; and Rs.12,08,974/- in case of SB No. 2851677). It appears that the exporter overvalued the export goods in order to claim export benefits amounting to Rs.54,27,769/- (IGST of Rs.48,12,799/-, Drawback of Rs.3,20,854/- and RoDTEP of Rs.2,94,116/-) against the four Shipping Bills mentioned above.

Seizure Memo and Supratnama:

15. From the above comparative data, it is observed that the exporter grossly mis-declared the dimensions and resultant square footage of the wallpaper rolls. On physical examination and measurement, the actual quantity works out to 297603.07 Sq. Ft. as against the declared quantity of 1009125 Sq. Ft., resulting in an excess declaration of 711522 Sq. Ft. Further, due to such inflated declaration of quantity, the FOB value was over-declared by Rs.2,46,54,556/ instead of its actual value, as per Chartered Engineer’s valuation report of Rs.20,83,221.49. Therefore, both quantity and value were mis-declared. Hence, the above export consignments of M/s Berzo Traders (OPC) Pvt. Ltd., New Delhi appeared

liable for confiscation under Section 113 of the Customs Act, 1962. Accordingly, in exercise of powers conferred under sub-section (1) of Section 110 of the Customs Act, 1962, the cargo covered under the above Shipping Bills was seized vide Seizure Memo dated 04.09.2024 (**RUD-05**) on the reasonable belief that the same are liable to confiscation under Section 113 of the Customs Act, 1962.

16. Custody of the goods was handed over to Shri Mahesh Kuksal, Manager Operations, M/s. AV Joshi & Company, CFS, Gandhidham, Kutch vide Supratnama dated 04.09.2024, and investigation in the matter was initiated. A letter dated 19.09.2024 was also written to AC (DBK/IGST), CH, Kandla to withhold export incentives of the exporter. In response, DC (DBK) vide letter dated 08.11.2024 informed that no disbursal of drawback has been done and the status of Shipping Bills in EDI shows “EGM NOT FILED & SCROLL NOT GENERATED.”

Verification of Existence of M/s. Berzo Traders (OPC) Pvt. Ltd.:

17. Further, in order to verify the genuineness of the exporter, as indicated in the NCTC alert, letters dated 27.08.2024, 14.10.2024, 16.12.2024, 27.01.2025, 17.04.2025, 27.05.2025, 08.07.2025 and 24.07.2025 were sent to the jurisdictional Additional Commissioner, CGST (Preventive), Delhi West Commissionerate requesting verification of the genuineness of M/s Berzo Traders (OPC) Private Limited (GSTN-07AAMCB0805B1Z8) and its supply chain, in respect of the goods, to examine the possibility of fraudulent claim of IGST refund on the strength of fake/floating invoices.

18. Further, letters dated 01.10.2024 and 17.12.2024 were also issued to the Additional Commissioner of Customs (Preventive), New Delhi requesting to carry out search at the registered premises of the Exporter situated at 3rd Floor, 309, Plot No. F-5, Best Sky, Netaji Subash Place, New Delhi-110034, in order to verify the existence of the exporter. In response to this office above referred letters, vide letter F. No. VIII(SB)10/Cus.Prev/Group-III/Misc/E-office/1541/2022-23/Pt.-II/930 dated 22.01.2025 (**RUD-6**) of the Additional Commissioner, Customs (Preventive), New Delhi, it was reported that the exporter was not found in existence at their registered address situated at 3rd Floor, 309, Plot No. F-5, Best Sky, Netaji Shubash Place, New Delhi-110034, accordingly, the search of the Exporter could not be conducted. They also provided copy of the Panchanama dated 17.01.2025 drawn at the mentioned premises of the Exporter.

19. Whereas, as the investigation could not be completed within due period of 6 months from the date of seizure, as stipulated in Customs Act, 1962, the competent authority granted extension for a period of 6 months for completion of investigation on 23.01.2025 and subsequently on 31.07.2025 for a further period of 6 months.

Summons & Statement:

20. Summons dated 28.08.2024 and 05.09.2024 were issued to the exporter and sent through Speed Post to their registered address; however, the same were returned undelivered with the remarks “Left Without Address” (**RUD-7**). The exporter neither approached Customs nor made any correspondence regarding the seized consignments. Thereafter, on obtaining the name of the Director from KYC documents submitted by the

Customs Broker during statement dated 02.01.2025, a third summons dated 07.01.2025 was issued to Ms. Ruchi Sharma, Director of the firm, to appear on 17.01.2025; however, she did not appear and the exporter's statement could not be recorded.

21. Summons dated 15.10.2024, 20.11.2024 and 23.12.2024 were issued to the Customs Broker M/s. Daksh Shipping Services Private Ltd. Statement of Shri Turk Faisal, F-card holder and Director of the Customs Broker firm, was recorded under Section 108 of the Customs Act, 1962. During statement dated 02.01.2025 (**RUD-8**), the Customs Broker agreed with the examination and CE report and admitted the mis-declaration of quantity and value of the cargo. In the said statement, the Customs Broker, inter alia, stated that: (i) they were authorised by the exporter vide letter dated 01.07.2024; (ii) Shipping Bills were filed on documents provided by the exporter; (iii) gate-in was arranged at M/s. A.V. Joshi CFS; (iv) they were not aware of mis-declaration; (v) their person and the field supervisor counted the boxes and found them tallying with invoice/shipping bill; (vi) measurement of rolls in square feet was not done by them as it was subject to Customs examination. For convenience, relevant portion of the statement is reproduced:-

Q. 4 This office has also issued Summons to the exporters M/s. Berzo Traders (OPC) Pvt. Ltd. and M/s. Arihant Traders and dispatched on their given addresses but returned undelivered by the postal authority as not traceable and till date exporters have also not approached this office in r/o their seized consignments. Please explain the reason for return of undelivered summons by the postal authorities.

Ans. I see the Reg. Post envelopes returned undelivered by the postal authorities and put my dated signature on it. I see the said returned envelopes and see that the postal authorities returned 02 envelopes, addressed to M/s. Berzo Traders (OPC) Pvt. Ltd., 3rd Floor, 309, Plot No. F-5, Best Sky Tower, Netaji Subash Palace, New Delhi", with remarks: "Left without address". Two envelopes, addressed to M/s. Arihant Traders, Shop No.4, Pradhan Colony, Nr. Shree Shyam Placement, Tapukara, Alwar (Raj.)-301707, are returned by the postal authorities with remarks: "ीमानजी इस फर्म का कई जगह पूछताछ करने पर भी पता नह चला". From the said remarks, it appears that the exporters are not available at the given addresses. We have not made any postal communication with the exporters and therefore we are not aware about this fact. We made only mail communication with the exporters on their mail IDs: info.berzotraders@gmail.com and arihanttraders@myyahoo.com.

Q. 5 Please peruse copy of the letter F. No. GEXCOM/AE/VRFN/OTH/ 1034/2024-Tech-CGST-Div-D-BHD-Commrte-Alwar dated 24.12.2024, issued by the Assistant Commissioner, CGST, Division-Tijara, Alwar (Raj.), submitting physical verification report of the Principal Place of Business of the exporter M/s. Arihant Traders (i.e. Shop No.4, Pradhan Colony, Near Shree Shyam Placement, Tapukara, Alwar, Rajasthan- 301707). Please state the contents of the said letter and offer your comments on it.

Ans. Under the above said letter dated 24.12.2024, the Assistant Commissioner, CGST, Division-Tijara, Alwar (Raj.) has submitted address verification report, of the exporter M/s. Arihant Traders, wherein it is reported that despite repeated attempts, address could not be traced and GST registration of the firm has been cancelled (effective from date of Registration). From the said verification report, I understand that given address of the exporter is not in existence and therefore registered post envelopes has also been returned undelivered by the postal authority.

Q. 6 Have you verify the genuineness of your both the exporters through KYC norms before filing of Shipping Bills on behalf of them? Please clarify and submit the KYC documents and other details of the exporters available with you.

Ans. It is not possible for us to verify genuineness of the exporters since they were from other states. However, before attending their work, we obtained copy of the KYC documents from the exporters (viz. Authority Letter, KYC Form, GST registration, PAN card, IEC, cancelled cheque and Bank Authorisation letter) and self-certified copy of the

same are submitted to you.

Q. 12 Have you or your authorized person verify the total number boxes / rolls and quantity of the cargo at the time of carting the cargo at M/s. A.V. Joshi, CFS, Gandhidham?

Ans. Our person along-with the field supervisor of the A.V. Joshi, CFS, counted only total number of Boxes / cartoons, which were found tallied with the number of boxes, declared in the Invoice and Shipping Bills. In the above-mentioned Shipping Bills and their respective invoices, of both the exporters, quantity is mentioned in the "Square Foot" but measurement of the wall paper on the rolls was not done by us as physical verification of the goods does not come under our purview since quantity and value of the cargo is always subject to the Customs Examination.

Q. 13 Please peruse the report dated 01.09.2024 furnished by Sh. Tushar Zankat, Customs empaneled / authorized CE. Do you agree with the said CE reports ?

Ans. During examination of the cargo, I was not present but our authorized person was present in presence of whom examination of the cargo by Customs under Panchnama dated 23.08.2024 and examination by Sh. Tushar Zankat, CE was done. I peruse the said Panchnama's dated 23.08.2024 and report issued by the Chartered Engineer's report dated 01.09.2024, issued in r/o the exporters M/s. Berzo Traders (OPC) Pvt. Ltd. & M/s. Arihant Traders, and agreed with the same.

Q.15 Please explain the difference of quantity and value of the above consignments with respect to the Shipping Bills and CE Reports.

Ans. I peruse both the CE Reports carefully and put my dated signature in token. Upon reviewing of the both CE reports and the Shipping Bills, I observe that there is much difference between quantity and value of the goods, declared in the Shipping Bills / Invoices and CE Report. As per CE reports, physical quantity and value of the cargo is much less than declared in the respective Shipping Bills and invoices thereof. Thus, quantity and value of the goods declared in the Shipping Bills / Invoices are appeared to be mis-declared by the exporters.

Conclusion of the Statement dated 02.01.2025:

22. In view of the above, it is clearly shown that the quantity and value of the cargo were mis-declared by the exporter in the subject four Shipping Bills. On physical verification, goods were found short in quantity and value as detailed in Table-III and discussed above. Thereby, the exporter appears to have deliberately mis-declared quantity and value in excess of the actual quantity and value with mala fide intent to claim undue IGST refund and drawback. Under Section 50 of the Customs Act, 1962, the exporter is legally obligated to make accurate and true declarations in the Shipping Bills; however, the exporter failed to do so. Further, upon verification, the exporter was not found in existence at the registered premises/address, indicating that the firm may be non-existent and created only on paper with mala fide intent to claim export incentives fraudulently. During the statement, the Customs Broker agreed with the CE report and acknowledged mis-declaration of quantity and value. It is also observed that the Customs Broker failed to verify the existence of the exporter as required under CBLR, 2018. The matter involves serious irregularities, including mis-declaration of quantity and value, a non-existent exporter, and an apparent attempt to fraudulently claim export incentives.

Findings

23. The exporter has violated the provisions of Rule 11 of the Foreign Trade (Regulations) Rules, 1993, in-as-much as correct declaration of value of goods was not made in the Shipping Bills filed with Customs.

24. Since the exporter did not make a truthful declaration in the said Shipping Bills, it appears that the exporter violated the conditions of Section 50(2) of the Customs Act, 1962. Accordingly, it appears that there was deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, with mala fide intent

to claim undue export benefits. The exporter declared FOB value of Rs.2,67,37,777/-, whereas the re-determined FOB value is Rs.20,83,221/- only; accordingly, higher Drawback, RoDTEP and other export incentives were claimed. Thus, it appears that the goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of the FT(D&R) Act, 1992 read with Rule 11 of the Foreign Trade (Regulations) Rules, 1993, as the exporter furnished wrong declaration to Customs authorities. Hence, the goods appear liable to confiscation under Section 113 of the Customs Act, 1962.

25. The description of goods found was not in consonance with the exporter's declaration in respect of value, as the exporter overvalued the goods on the basis of fake invoices, as they themselves were not found in existence at their declared palce while search was conducted by the Officers of Customs (Preventive), New Delhi. Hence, the declared value appears liable to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

26. The value of the impugned goods is therefore proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007, as detailed above.

27. Based on the Government-approved Valuer's valuation report vide No. CE/TZ/KAN/SIIB/02/2024-25 dated 01.09.2024, it appears that the goods declared by the exporter in the Shipping Bills were mis-declared in terms of value. During investigation, it was found that the value of items in the aforesaid Shipping Bills had been inflated and therefore required re-determination under Rule 6 of the CVR (Export) Rules, 2007. Thus, the goods appear to have been mis-declared with intent to avail undue export incentives by claiming excess Drawback and other export benefits, rendering the said goods liable to confiscation under Sections 113(i), 113(ia) and 113(ja) of the Customs Act, 1962. Accordingly, the exporter mis-declared the impugned goods in terms of value and attempted to defraud the Government, thereby attracting liability for confiscation under the said provisions.

28. It further appears that the exporter rendered itself liable to penalty under Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value. The exporter knowingly and intentionally caused to sign and used documents (such as invoices) to obtain undue advantage and to avail undue/excess export benefits (Drawback, RoDTEP and other benefits). Therefore, the exporter also appears liable to penalty under Section 114AA of the Customs Act, 1962 for intentional mis-declaration.

Regarding the export incentives:

29. In terms of Section 76 of the Customs Act, 1962, no drawback shall be allowed where the export value is not correctly declared or where the claim becomes inadmissible upon re-determination of value. As the re-determined value renders the drawback claim inadmissible, the drawback amounting to Rs.3,20,854/- is liable for rejection under Section 76(b) of the Customs Act, 1962.

30. RoDTEP benefit is granted subject to fulfilment of eligibility conditions prescribed under the Foreign Trade Policy and relevant notifications. The exporter inflated the FOB value in the Shipping Bills with intent to avail higher RoDTEP benefit, which is contrary to the objective and eligibility conditions prescribed under Para 4.01 of the Foreign Trade Policy 2023. Since the declaration made in the Shipping Bills is not true and correct, the

exporter failed to fulfil mandatory conditions prescribed under FTP and notifications. Since FOB value has been re-determined and the original declaration has been found incorrect, the exporter becomes ineligible for the claimed RoDTEP benefit of Rs. 2,94,116/-.

31. Now, therefore, M/s. Berzo Traders (OPC) Private Limited (IEC-AAMCB0805B) having GST Registration 07AAMCB0805B1Z8 located 3rd Floor, 309, Plot No. F-5, Best Sky, Netaji Subash Place, New Delhi-110034 are hereby called upon to show cause to the Additional Commissioner of Customs, Custom House Kandla having office at Custom House Kandla, Near Balaji Temple, Kandla, Kachchh, Gujarat as to why:

1. The declared FOB value of Rs.2,67,37,777/- in respect of the impugned export goods covered under Shipping Bill Nos. 2851676, 2851687, 2851675 and 2851677, all dated 31.07.2024, should not be rejected under Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962, and re-determined as Rs.20,83,221/- under Rule 6 (Residual Method) of the said Rules;
2. The said impugned export goods covered under the Shipping bill nos. 2851676, 2851687, 2851675 & 2851677 all dated 31.07.2024 as per Table-I of Para 2, having been misdeclared in terms of quantity and value, should not be held liable for confiscation under the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962;
3. Since the declared FOB value has been found incorrect and is proposed to be rejected and re-determined, the drawback amounting to Rs.3,20,854/- (in respect of Shipping Bill Nos. 2851676, 2851687, 2851675 and 2851677, all dated 31.07.2024) should not be rejected/disallowed under section 76 of the Customs Act, 1962 read with the Customs and Central Excise Duties Drawback Rules, 2017;
4. Since the declaration made in the Shipping Bills is not true and correct and the FOB value is proposed to be re-determined and further since the RoDTEP benefit is granted subject to fulfilment of eligibility conditions prescribed under Para 4.01 of the Foreign Trade Policy 2023 and the notifications issued thereunder, the claimed RoDTEP benefit of Rs.2,94,116/- (in respect of the aforesaid Shipping Bills) should not be rejected.
5. The Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962.

32. All the Noticees are further required to produce at the time of showing cause all evidences upon which they intend to rely in support of their defence. They are further advised to indicate in their written submission as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written submissions, it would be presumed that they do not desire to be heard in person. If no cause is shown by them against the action proposed to be taken within 30 days from the date of receipt of this Notice or if they do not appear before the adjudicating authority, when the case is posted for hearing, the case is liable to be decided Ex-Parte on the basis of material evidence available on record.

33. The documents/articles as listed at Annexure-R are relied upon and are enclosed with this show cause notice, and where not enclosed with this Notice will be made available for inspection on demand made in writing.

34. 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.

Additional Commissioner,
Customs House Kandla

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

To,

M/s. Berzo Traders (OPC) Private Limited
(IEC-AAMCB0805B)
GST Registration 07AAMCB0805B1Z8
3rd Floor, 309,
Plot No. F-5,
Best Sky, Netaji Subash Place,
New Delhi-110034

Copy to: -

1. The Additional Commissioner, SIIB, Custom House, Kandla.
2. The Superintendent (EDI), Custom House Kandla for uploading on the website
3. Guard File.

Annexure-R- List of Relied upon Documents

List of Show Cause Notice issued vide F.No. GEN/ADJ/ADC/404/2026-Adjn-O/o Commr-Cus-Kandla in respect of M/s. Berzo Traders (OPC) Private Limited (IEC-AAMCB0805B) having GST Registration 07AAMCB0805B1Z8 located 3rd Floor, 309, Plot No. F-5, Best Sky, Netaji Subash Place, New Delhi-110034

Sr. No.	Description of the document	Remarks
1	Shipping Bill No. 2851676, 2851687, 2851675 and 2851677, all dated 31.07.2024	RUD-01
2	Panchanama dated 07.08.2024	RUD-02
3	Panchnama dated 23.08.2024	RUD-03
4	CE Valuation report vide No. CE/TZ/KAN/SIIB/02/2024-25 dated 01.09.2024	RUD-04
5	Seizure Memo dated 04.09.2024	RUD-05
6	Verification Report New Delhi	RUD-06
7	Speep post - Left Without Address	RUD-07
8	Statement of Shri Turk Faisal, F-card holder and Director of the Customs Broker firm dated 02.01.2025	RUD-08