

	<p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 <b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:</b> <b>CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.</b> PHONE : 02838-271426/271163 FAX :02838-271425 E-mail id- adj-mundra@gov.in</p>	
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A. File No.	: <b>GEN/ADJ/ADC/2086/2025-Adjn-O/o Pr. Commr-Cus-Mundra</b>
B. SCN No.	: <b>180/2025-26/ADC/ZDC/MCH</b>
C. Issued by	: <b>Additional Commissioner of Customs, Custom House, AP&amp;SEZ, Mundra.</b>
D. Notice(s)/ Importer	: <b>M/s Chaitanya Coating Private Limited, (IEC-AAJCC6169L), Gut No. 3, Belacha Mala, Muaje Vitava, Behind Verroc Plant-5, Waluj, MIDC, Aurangabad – 431133.</b>
E. DIN	: <b>20260171MO0000777D65</b>

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

M/s Chaitanya Coating Private Limited, (IEC-AAJCC6169L), (hereinafter referred to as 'the Importer' or 'Chaitanya' for sake of brevity) having address at Gut No. 3, Belacha Mala, Muaje Vitava, Behind Verroc Plant-5, Waluj, MIDC, Aurangabad – 431133, had filed the following Home Consumption (H) Bills of Entry for import of goods declared as detailed in Table-A below:-

**Table-A**

BE No	BE Date	CTH	Item Desc	Qty in PCS	Declared Assess able Value
6656242	13-11-2024	73181500	Part of The Solar Tracker System 3/8" x 16 x 6.50" Long, Square Head Bolt, Grade 8, Magni, 0.96" OD, 2.50" Threaded BSQ3	1229.46	2,70,52,094
7361045	20-12-2024	73181500	Part of The Solar Tracker System Long, Square Head Bolt, Grade 8, Magni, 0.96" OD, 1.50" Threaded 3/8" x 16 x 5.50" BSQ38	720	1,42,16,500
7361045	20-12-2024	73181500	Part of The Solar Tracker System Long, Serrated Flange Hex Bolt, Grade 5, Magni, 0.65" OD BSF14-20x0.75-G5-MOD.65	2304	39,34,732
7361045	20-12-2024	73181500	Part of The Solar Tracker System Long, Carriage Bolt, Grade5, Magni 1/2" - 13 X 1.25" BCA12-13x1.25-G5-M	496.8	43,96,074

7361045	20-12-2024	73181500	Part of The Solar Tracker System Long, Square Head Bolt, Grade 8, Magni,0.96" OD, 1.50" Threaded 3/8" x 16 x 5.50" BSQ38	720	1,42,16,500
7361045	20-12-2024	73181500	Part of The Solar Tracker System Long, Carriage Bolt, Grade5, Magni 1/2" - 13 X 1.25" BCA12-13x1.25-G5-M	496.8	43,96,074
7361045	20-12-2024	73181500	Part of The Solar Tracker System Serrated Flange Nyloc Hex Nut, Grade 5, Magni,0.65" OD NSF14-20-G5-M-Y-OD.65	4752	65,71,788
7416172	23-12-2024	73181600	Part of The Solar Tracker System Serrated Flange Nyloc Hex Nut, Grade 5, Magni,0.65" OD 1/4" - 20 NSF14-20-G5-M-Y-OD.65	13608	1,87,34,032
7416172	23-12-2024	73181600	Part of The Solar Tracker System Serrated Flange Hex Nut, Grade 8, Magni 1/2" - 13 NSF12-13-G8-M	1056	49,55,462
7416172	23-12-2024	73181500	Part of The Solar Tracker System GC4281 BH12-13x1.25-G8-M BH12- 1/2"-13x 1.25" 13x1.25-G8-M	15.2	1,26,167
7416172	23-12-2024	73181600	Part of The Solar Tracker System Serrated Flange Nyloc Nut,Grade 8, Magni 3/8" - 16 NSF38-16-G8-M-Y	211.2	5,71,891
7416172	23-12-2024	73181600	Part of The Solar Tracker System Serrated Thick Flange Hex Nut, Grade 8 (.54" Tall),Magni 1/2" - 13 NSF12-13-G8-M- OD1.10	739.2	50,63,640
7416176	23-12-2024	73181500	Part of The Solar Tracker System Long, Square Head Bolt, Grade 8, Magni,0.96" OD, 1.50" Threaded 3/8" x 16 x 5.50" BSQ38	720	1,42,39,975
7416176	23-12-2024	73181600	Part of The Solar Tracker System Serrated Flange Hex Nut, Grade 8, Magni 1/2" - 13 NSF12-13-G8-M	739.2	34,90,349
7416176	23-12-2024	73181500	Part of The Solar Tracker System Long, Serrated Flange Hex Bolt, Grade 5,Magni, 0.65" OD 1/4" - 20 x 0.75 BSF14-20x0.75-	5299.2	90,64,827
7416180	23-12-2024	73181500	Part of The Solar Tracker System Long, Square Head Bolt, Grade 8, Magni,0.96" OD, 1.50" Threaded 3/8" x 16 x 5.50" BSQ38	1200	2,37,03,045
7416180	23-12-2024	73181500	Part of The Solar Tracker System Long, Flange Hex Bolt, Grade 8, Magni 1/2" - 13 x 1.00 BHF12-13x1.00-G8-M	907.2	91,93,831
7416182	23-12-2024	73181500	Part of The Solar Tracker System Long, Square Head Bolt, Grade 8, Magni,0.96" OD, 1.50" Threaded 3/8" x 16 x 5.50" BSQ38	2284.8	4,50,79,338
7416182	23-12-2024	73181500	Part of The Solar Tracker System Serrated Flange TEK Screw,Grade 5, Magni 3/8" - 12 x 1.00 STS38-12x1.00-G5-M	400	35,18,520
	23-12-		Part of The Solar Tracker System Long, Serrated Flange Hex Bolt, Grade 5,Magni,	41.815	71,356

7416182	2024	73181500	0.65" OD 1/4" - 20 x 0.75 BSF14-20x0.75-		
	23- 12-		Part of The Solar Tracker System Long, Serrated Hex Flange TEK Screw, Grade 5, Magni, 0.50"OD 1/4" - 20 x 0.75" STS14-14x	192	3,37,778
7416182	2024	73181500	Part of The Solar Tracker System GC4600FH-2008-SYS BSF14-20X0.75-G5-M-OD.65-S BSF14-20X0.75-G5-M-OD.65-S	96	2,90,151
7416182	28- 12-		PART OF THE SOLAR TRACKER SYSTEM BOLT Long, Carriage Bolt, Grade 5, Magni 1/2" - 13 X 1.25"	799200	70,56,009
7495901	2024	73181500	PART OF THE SOLAR TRACKER SYSTEM BOLT Long, Square Head Bolt, Grade 8, Magni, 0.96" OD, 1.50" Threaded 3/8" x 16 x 5.50"	48000	9,45,631
7495901	28- 12-		PART OF THE SOLAR TRACKER SYSTEM BOLT Long, Serrated FlangeHex Bolt, Grade 5, Magni, 0.65" OD 1/4" - 20 x 0.75"	1267200	21,59,226
7495901	28- 12-		PART OF THE SOLAR TRACKER SYSTEM NUTS Serrated Flange NylocHex Nut, Grade 5, Magni, 0.65" OD 1/4" - 20	1728000	23,84,356
7495901	28- 12-		PART OF THE SOLAR TRACKER SYSTEM NUTS Serrated Thick FlangeHex Nut, Grade 8 (.54" Tall), Magni 1/2" - 13	1075200	73,82,110
7495901	28- 12-		PART OF THE SOLAR TRACKER SYSTEM BOLT Long, Flange Hex Bolt, Grade 8, Magni 1/2" - 13 x 1.00"	993600	1,00,42,980
7495901	28- 12-		PART OF THE SOLAR TRACKER SYSTEM NUTS Serrated Flange NylocNut, Grade 8, Magni 3/8" - 16	5280000	1,43,29,913
7495901	28- 12-		PART OF THE SOLAR TRACKER SYSTEM BOLT GC4281 BH12-13x1.25-G8-M 1/2"-13x 1.25"	1108800	92,24,569
7495901	28- 12-		PART OF THE SOLAR TRACKER SYSTEM NUTS GC1355F-6.90-8 NSF12-13-G8-M-OD1.10-F.158-Y 1/2" - 13	468000	44,39,364
7496314	28- 12-		PART OF THE SOLAR TRACKER SYSTEM BOLTS 3/8"-16 X 5.5" LONG SQUARE HEAD BOLD, GRADE 8, MAGNI, 0.96" OD, 1.50" THREADED	2073600	3,94,25,600
7496314	28- 12-		PART OF THE SOLAR TRACKER SYSTEM BOLTS 1/2" - 13 X 1.25" LONG HEX BOLT, GRADE 8, MAGNI	237600	21,29,540
7496314	28- 12-		PART OF THE SOLAR TRACKER SYSTEM BOLTS 1/2" - 13 X 1.25" LONG HEX BOLT, GRADE 8, MAGNI	273600	22,73,110
7496314	28- 12-		PART OF THE SOLAR TRACKER SYSTEM BOLTS 1/2" - 13 X 1.00" LONG FLANGE HEX BOLT (NOT SERRATED), GRADE 8, MAGNI	4950	50,439
<b>Total</b>					<b>31,50,66,970</b>

**2.** It appears that the goods covered under the above-referred Bills of Entry are subject to the Bolts, Nuts and Fasteners (Quality Control) Order, 2024 (also referred to as "the QCO" or "the above-referred QCO" for sake of brevity). As per the said order, goods cannot be imported unless the manufacturer of the goods has valid licence from BIS for manufacture of the goods.

**3.** Docks Examination Section sent the file pertaining to Bill of Entry no. 7575551 dated 02-01-2025 to this section for detailed investigation with the following observations:-

- It appears that M/s. Chaitanya Coating Pvt. Ltd., Aurangabad, Maharashtra is a dummy/shell firm floated by M/s. Gamechange Solar Services India Private limited, Karnataka to avoid Mandatory BIS Compliance as per the Bolts, Nuts and Fasteners(Quality Control) Order, 2024 (also referred to as "The QCO" for sake of brevity) and to import goods for themselves.
- It also appears that Udyam registration no. UDYAM-MH-04-0043139 as Micro Enterprise by M/s. Chaitanya Coating Pvt. Ltd., Aurangabad, Maharashtra is purely and entirely of fake declaration and they are also not entitled for the benefits of Micro Enterprise as per the QCO.

**4.** Subsequently, the importer filed Bill of Entry no. 7768547 dated 13.01.2025, wherein goods have been declared as "PART OF THE SOLAR TRACKER SYSTEM NUTS", "PART OF THE SOLAR TRACKER SYSTEM BOLTS", "PART OF THE SOLAR TRACKER SYSTEM WASHERS" and "PART OF THE SOLAR TRACKER SYSTEM PIN". Since the goods in this Bill of Entry also included Nuts and Bolts and may have involved non-compliance of the QCO, consignment covered under BE no. 7768547 dated 13.01.2025 was put on hold for examination to rule out non-compliance of the QCO. Examination of the goods was carried out on 23.01.2025 and 24.01.2025 in the presence of the representative of the Custom Broker and Shri Abhijeet Babasaheb Aute, Director of M/s. Chaitanya Coating Pvt. Ltd. and prima-facie the goods were found to be as declared.

**5.** During the course of inquiry, statement of Shri Abhijeet Babasaheb Aute, Director of M/s. Chaitanya Coating Pvt. Ltd. (**RUD-1**), was also recorded on 22.01.2025, wherein, he inter-alia stated that:-

- The importer is engaged in Hot Forging, Heat Treatment and Zinc Dicromate Coating on all types of nuts and bolts;
- Business of the importer is carried out from Gut No. 3, Belacha Mala, Muaje Vitava, Behind Verroc Plant-5, Waluj, MIDC, Aurangabad – 431133 since May 2022, prior to that, the business was carried out from another rented premises in Aurangabad;

- The importer operated from the premises located at Gut No.46, Plot No.96, Ghanegao, Aurangabad – 431136 from 02.07.2021 02.06.2022. Due to lack of awareness in this regard, Chaitanya had not updated the same in IEC and GST registration;
- The importer had procured the goods as we had received orders for the same from M/s. Tapovan Autotech Private Limited (Tapovan);
- Payment terms are mutually agreed upon by the importer and Tapovan. Sometimes payments are received in advance and sometimes some credit is given;
- Markings and shipping address on the Wooden Boxes were mentioned as per the requirements of Tapovan and as per them the goods were to be shipped to Gamechange Solar Services India Private limited, Bangalore;
- The importer had received the order for the imported goods from Tapovan and Tapovan had informed that the goods can be procured from Zhejiang Sanlin Metals Products Co., Ltd. and Zhejiang Sanlin Metals Products Co., Ltd. Orders were placed through e-mail and whatsapp messaging. There is 60 days' credit in respect of goods imported vide Bills of Entry No. 7575551 dated 02-01-2025 and 7768547 dated 13-01-2025;
- The importer is registered as “micro enterprise” under the Micro, Small and Medium Enterprises Development Act, 2006 and is having Udyam Registration NO. UDYAM-MH-04-0043139. Further, as per the above referred QCO, date of implementation of the QCO is 1st February, 2025. Accordingly, in his opinion, the same is not applicable to Chaitanya till 1<sup>st</sup> February 2024.

**6.** The issue in the Bills of Entry no. Bills of Entry No. 7575551 dated 02-01-2025 and 7768547 dated 13.01.2025 was compliance of the Bolts, Nuts and Fasteners (Quality Control) Order, 2024 and the importer, being a “micro enterprise” had claimed the date of implementation for them to be 1<sup>st</sup> February 2025. Letter dated 06.02.2025 (**RUD-2**) was sent to the issuing authority of the QCO, i.e. Department for Promotion of Industry and Internal Trade (hereinafter referred to as the ‘DPIIT’ for sake of brevity), to seek clarification regarding applicability of the QCO. DPIIT, vide letter dated 12.02.2025 (**RUD-3**) clarified that the relaxation of 6 months and 3 months provided to Micro and Small enterprises under the QCO does not apply to imports and the same is meant for obtaining BIS licenses under the Conformity Assessment Rules of BIS. It has been further clarified that the restriction on imports under QCO is applicable to all enterprises including Micro and Small Enterprises from the date of implementation of QCO, which is 1st August 2024 for Bolts, Nuts and Fasteners QCO.

**7.** To seek the importer's view on the clarification received from DPIIT, Summons was issued to them and Statement of Shri Abhijeet Babasaheb Aute, Director of M/s. Chaitanya Coating Pvt. Ltd., was recorded on 04.03.2025 (**RUD-4**), wherein, he inter-alia stated that:-

- He had perused letter F.No.P-29026/1/2023-LEI dated 12.02.2025 received from Department for Promotion of Industry and Internal Trade (DPIIT) regarding applicability of the QCO and understood that as per clarification provided vide the said letter, goods covered under the Bolts, Nuts and Fasteners (Quality Control) Order, 2024, viz. Hexagon Bolts and nuts, Indicating Bolts, Screws, Fasteners etc. cannot be imported from 1<sup>st</sup> August 2024 if the manufacturer exporter of the goods is not having BIS licence for these goods;
- Chaitanya had imported Hexagon Bolts and Nuts vide the above referred Bills of Entry. Accordingly, the same are covered under the Bolts, Nuts and Fasteners (Quality Control) Order, 2024. They had imported the goods under the belief that being a micro enterprise, Chaitanya is eligible to import these goods till 1<sup>st</sup> February 2025;
- They had imported goods covered under the Bolts, Nuts and Fasteners (Quality Control) Order, 2024, prior to Bills of Entry No. 7575551 dated 02-01-2025 and 7768547 dated 13.01.2025. He also stated that the goods were Hexagon Bolts, Nuts and Screws and are covered under the Bolts, Nuts and Fasteners (Quality Control) Order, 2024 and were required to be imported from exporter with valid BIS license for these goods as per DPIIT's letter F.No.P-29026/1/2023-LEI dated 12.02.2025;

**8.1.** In view of the clarification received from DPIIT, it appeared that the goods pertaining to Bills of Entry Nos. 7575551 dated 02-01-2025 and 7768547 dated 13.01.2025 had been imported in contravention of the QCO and the importer agreed that the same had been imported in contravention of the above-referred QCO and requested for waiver of Show Cause Notice and Personal Hearing. Accordingly, Investigation Report in the matter was issued in respect of the live cargo covered under Bills of Entry Nos. 7575551 dated 02-01-2025 and 7768547 dated 13.01.2025 and the same had been adjudicated.

**8.1.** The importer had also imported the goods covered under the above-referred QCO prior to goods imported vide Bills of Entry Nos. 7575551 dated 02-01-2025 and 7768547 dated 13.01.2025. The goods imported earlier also required mandatory BIS Compliance/Certification as per import policy and the QCO issued by the DPIIT, Ministry of Commerce and

Industry, the goods cannot be imported without valid BIS licence. Shri Abhijeet Babasaheb Aute, Director of the importer, in his statement dated 04.03.2025 stated that they had imported goods covered under the Bolts, Nuts and Fasteners (Quality Control) Order, 2024, prior to Bills of Entry No. 7575551 dated 02-01-2025 and 7768547 dated 13.01.2025 also gave details of these Bills of Entry in his statement. As the goods were imported without valid BIS licence, the goods appear be "prohibited goods". Accordingly, the goods appear to be liable for confiscation under the provisions of Section 111(d) of the Customs Act 1962 as they had been imported in contravention of the above-referred QCO and the importer appears to be liable for penalty under Section 112 of the Customs Act, 1962.

## **9. LEGAL PROVISIONS**

The relevant provisions of law pertaining to the present matter are summarized as under:-

### **Relevant portion of the Bolts, Nuts and Fastners(Quality Control) Order, 2024**

"

.....

*2. Compulsory use of Standard Mark.- (1) Goods or articles specified in column (2) of the Table shall conform to the corresponding Indian Standard mentioned in column (3) of the Table and shall bear the Standard Mark under a licence from the Bureau as per Scheme-1 of Schedule-II to the Bureau of Indian Standards (Conformity Assessment) Regulations, 2018:*

*Provided that the micro enterprise and small enterprise, as defined under the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006) shall conform to such Indian Standards from the date specified in the corresponding entry under columns (6) and (7) of the Table respectively:*

**TABLE**

<b>Sl. No.</b>	<b>Goods or Article</b>	<b>Indian Standard</b>	<b>Title of Indian Standard</b>	<b>Date of implementation (other than Micro and Small Enterprise)s)</b>	<b>Date of Implementation for Micro Enterprises</b>	<b>Date of Implementation for Small Enterprises</b>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Bolts, Nuts and Fasteners	1363 (Part 1): 2019	Hexagon Head Bolts, Screws and Nuts of product Grade C Hexagon Head Bolts (Size Range M 5 to M 64)	Hexagon Head Bolts, Screws and Nuts of product Grade C Hexagon Head Bolts (Size Range M 5 to M 64)	1st August, 2024	1st February, 2025	1st November, 2024
	1363 (Part 2): 2019	Hexagon Head Screw (Size range M 5 to M 64)	Hexagon Head Screw (Size range M 5 to M 64)			

		rt 2): 201 8			
		136 3 (Pa rt 3): 201 8	Hexagon Head Bolts, Screws a nd Nuts of product Grade C - He xagon Nuts (Size Range M5 to M 64)		
		136 4 (Pa rt 1): 201 8	Hexagon Head Bolts, Screws a nd Nuts of product Grades A an d B - Hexagon Head Bolts (Size Range M 1.6 To M 64)		
		136 4 (Pa rt 2): 201 8	Hexagon Head Bolts, Screws a nd Nuts of Product Grades A an d B - Hexagon Head Screws (Si ze Range M 1.6 to M 64)		
		462 1:19 75	Indicating Bolts for use in publi c baths and lavatories		
		518 7:19 72	Flush Bolts		
		102 38:2 001	Fasteners - Threaded Steel Fast ener - Step Bolts for Steel Struct ures		
		124 27:2 001	Fasteners - Threaded Steel Fast eners - Hexagon Head Transmi ssion Tower Bolts		
		375 7:19 85	High Strength Structural Bolts		
		204 (Part 2): 1 992	Tower Bolts- Non-ferrous metals		
		204 (Part 1): 1 991	Tower Bolts- Ferrous metals		
		158 34:2 020	Stainless Steel Sliding Door Bolt s (aldrops) for use With Padlock s		
		268 1:19 93	Non-ferrous metal sliding door b olts (aldrops) for use with padlo cks		
		281: 200 9	Mild steel sliding door bolts for use with padlocks		
		753 4:19 85	Sliding locking bolts for use wit h padlocks		
		128 4:19 75	Wrought Aluminium Alloy Bolt a nd Screw Stock for General Eng ineering purposes		
		158 33:2 009	Stainless steel Tower Bolts		
		662 3:20	High Strength Structural Nuts		

### **BIS Act, 2016**

- "15. Prohibition to import, sell, exhibit, etc.  
(1) No person shall import, distribute, sell, store or exhibit for sale, any goods or article under sub-section (1) of section 14, except under certification from the Bureau."

### **Customs Act, 1962**

#### **Section 2(33) defined the terms "Prohibited Goods":**

*"prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;*

#### **Section 46 : Entry of goods on importation:**

*(4) The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed.*

*(4A) The importer who presents a BE shall ensure the following :*

- a. accuracy and completeness of the information given therein;
- b. the authenticity and validity of any document supporting it; and
- c. compliance with restriction or prohibition, if any, relating to the goods under this act or under any other law for the time being in force.

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

...

*(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*

#### **Section 112 : Penalty for improper importation of goods, etc**

*Any person,—*

*(a) who, in relation to any goods, does or omits to do any act which act or*

*omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or*

*(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, 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,*

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

*(ii) in the case of dutiable goods, other than prohibited goods, to a penalty not exceeding the duty sought to be evaded on such goods or five thousand rupees, whichever is the greater;*

*(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 219 [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 220 [not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest;*

*(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest.*

**10.** In view of the investigation carried out, it appears that the importer had imported goods covered under the QCO, as detailed in **Table-A** of this report, vide various Bills of Entry specified in the said Table, wherein the manufacturer/exporter of the goods was not having licence from BIS and accordingly, import of the said goods appears to be “prohibited goods” and the said goods appear to be liable for confiscation under Section 111(d) of the Customs Act, 1962 and it appears that the importer has rendered themselves for penalty under Section 112 of the Customs Act, 1962.

**11.** Now, therefore, in view of foregoing paras, M/s Chaitanya Coating Private Limited Gut No. 3, Belacha Mala, Muaje Vitava, Behind Verroc Plant-5, Waluj, MIDC, Aurangabad – 431133, are hereby called upon to show cause within thirty days from the date of receipt of this notice to the

Additional Commissioner of Customs, Customs House Mundra, First Floor, Port User Building, Custom House Mundra, Kutch, Gujarat-370421, as to why:-

- a. Goods imported, vide Bills of Entry, as detailed at Table-A above, valued at 31,50,66,970/-, though not available physically, should not be held liable for confiscation under Section 111 (d) of Customs Act, 1962;
- b. Penalty should not be imposed upon them under the provisions of Section 112 (a)(i) of the Customs Act, 1962 for the reasons discussed in para supras.

**12.** The above Noticee is required to submit their reply in writing to the Adjudicating Authority, as above, within 30 days from the date of receipt of this notice. In their written reply, the Noticee may also state as to whether they would like to be heard in person. In case, no reply is received within the time limit stipulated above or any further time which may be granted to them by the Adjudicating Authority and/or if they fail to appear for personal hearing, when the case is posted for the same, the case will be decided *ex parte* on the basis of evidence on record and without any further reference to the noticee.

**13.** This notice is issued without prejudice to any other action that may be taken in respect of the above goods and / or the persons / firms mentioned in the notice under the provisions of the Customs Act, 1962 and / or any other law for the time being in force, in the Republic of India.

**14.** The department reserves the right to add, amend, modify, delete any part or the portion of this notice any such addendum, amendment, modification, deletion, if made, shall be deemed to be part and parcel of this notice.

**15.** The list of documents relied upon for the issuance of this notice are attached as **ANNEXURE-I** to this notice. Copies of the same are being supplied, wherever not already available with the Noticee.

Dipak Zala,  
Additional Commissioner of Customs,  
Custom House, Mundra.

To,  
M/s Chaitanya Coating Private Limited, (IEC-AAJCC6169L)  
Gut No. 3, Belacha Mala, Muaje Vitava,  
Behind Verroc Plant-5, Waluj, MIDC,  
Aurangabad – 431133

Copy to:-

1. The DC/AC, (SIIB/EDI), Customs House, Mundra.

**Annexure-I**

**Relied Upon Documents:-**

<b>Sr. No.</b>	<b>Description of the document</b>	<b>Page No.</b>
1.	Shri Abhijeet Babasaheb Aute's statement dated 22.01.2025	1 to 4
2.	Letter dated 06.02.2025 sent to DPIIT, New Delhi	1
3.	Letter dated 12.02.2025 received from DPIIT	1
4.	Shri Abhijeet Babasaheb Aute's statement dated 04.03.2025	1 to 5