

 <p>सीमा शुल्क एवं केन्द्रीय उत्पाद शुल्क CUSTOM AND CENTRAL EXCISE मात्र सरकार GOVERNMENT OF INDIA देशसेवायां करसंवय</p>	<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>	 <p>75 Azadi Ka Amrit Mahotsav</p>
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A. File No.	:	GEN.ADJ/ADC/2086/2025-Adjn-O/o Pr. Commr-Cus-Mundra
B. SCN No.	:	133/2025-26/ADC/ZDC/MCH
C. Passed by	:	Dipak Zala, Additional Commissioner of Customs, Customs House, AP&SEZ, Mundra.
D. Notice(s)/Importer	:	M/s. GA International (IEC:0513000771)
E. DIN	:	20251271MO000000F5E5

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

Whereas it appears that:

1.1. M/s. GA International, located on the Ground and Second Floor, 31, Rani Jhansi Road, Blue Dart Delhi-110055, and holding IEC No. 0513000771 [hereinafter referred to as noticee or importer for the sake of brevity] is engaged in the import of fabrics through Mundra SEZ.

1.2. The Directorate of Revenue Intelligence, Ahmedabad Zonal Unit (hereinafter referred to as "DRI" for the sake of brevity) received an intelligence that some importers are mis-declaring the nature and composition of imported synthetic fabrics at Mundra SEZ and wrongfully claiming their classification under CTI 59039090 and 59031090 with import goods declared as "Polyester Fabric with PA Coating and Polyester Fabric with PVC Backing" respectively. The said mis-declaration was intended to evade the applicable anti-dumping duty and/or other customs duties.

1.3. Based on the above intelligence, the following import consignment of one M/s GA International was intercepted, and the officers of DRI examined the goods:

Table "1"

SEZ BE No. & Date	Bill of Lading No.	Container No.	Description of goods as per BE
7838097 dated 17.01.2025	YSQ2412335	GCXU6004808	Polyester Fabric with PA Coating Polyester Fabric with

		PVC Backing
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1.4. The above consignment was imported from China with import goods declared as "**Polyester Fabric with PA Coating/ Polyester Fabric with PVC Backing**" under CTI 59039090 / 59031090, attracting BCD @ 20% and no Anti-Dumping Duty.

2. Examination of Goods:

2.1. Consequently, physical examination of the goods mentioned under the above BE No. 7838097 dated 17.01.2025 filed at Mundra SEZ was conducted under Panchnama dated 29.01.2025 (**RUD-1**).

2.2. During the examination of goods, copies of documents such as Bill of Entry, Bill of Lading, Packing List, Invoice, etc., were obtained. Based on such documents, the following details are found:

Table - "2"

S. N.	Particulars	Details
1.	Name of Importer	M/s GA INTERNATIONAL, Ground and Second Floor, 31, Rani Jhansi Raod, Blue Dart Delhi-110055 (IEC: 0513000771)
2.	Bill of Entry No. & Date	7838097 dated 17.01.2025
3.	Bill of Lading No.	YSQ2412335 dated 24.12.2024
4.	Name of Exporter	M/s Hong Kong Lifetony International Trade Co. Limited.
5.	PAN No.	0513000771
6.	GST No.	07AERPA9879G1ZV
7.	Email ID	Sandf_ag@ yahoo.com
8.	Sales Invoice No.	RAG039 dated 12.12.2024
9.	Description of goods	Polyester Fabric with PA Coating/ Polyester Fabric with PVC Backing
10.	Declared CTI	59039090 / 59031090
11.	Total Roll	1331
12.	Quantity of Goods declared	48210/15390 SQM
13.	Unit Price USD/SQM	0.12/0.14
14.	Total Price	5785.20/2154.60 USD
15.	Country of consignment	China

2.3. During the examination, it was observed that goods stuffed in the said container were fabric rolls wrapped in plastic sheets. All the imported goods under the said container were de-stuffed, and a systematic examination of the goods was conducted. During the examination, nine types of fabrics were found. Subsequently, total rolls of each type were

counted separately, and a random check of the length & width of a few rolls of each type of fabric was undertaken. The same are mentioned as under:

Table - “3”

No. of types of goods	Total No. of Rolls	Length of each roll	Width of each roll
Type - 1	976	60 Mtr	1.54 Mtr
Type - 2	272	50 Mtr	1.54 Mtr
Type - 3	11	60 Mtr	1.54 Mtr
Type - 4	12	45 Mtr	1.5 Mtr
Type - 5	12	55 Mtr	1.5 Mtr
Type - 6	14	45 Mtr	1.5 Mtr
Type - 7	15	45 Mtr	1.5 Mtr
Type - 8	13	45 Mtr	1.5 Mtr
Type - 9	6	50 Mtr	1.5 Mtr

2.4. Further, representative samples of each type of imported fabrics were drawn under the said Panchnama dated 29.01.2025 for laboratory testing and analysis to ascertain their exact identity. The samples were duly sealed and forwarded to the CRCL Vadodara vide Test Memo's No. 25/G A INTERNATIONAL/7838097, 26/G A INTERNATIONAL/7838097, 27/G A INTERNATIONAL /7838097, 28/G A INTERNATIONAL/7838097, 29/G A INTERNATIONAL/7838097, 30/G A INTERNATIONAL/7838097, 31/G A INTERNATIONAL/7838097, 32/G A INTERNATIONAL/ 7838097, 33/G A INTERNATIONAL/7838097 **(RUD-2)** for testing.

3. Sample Test Reports

3.1. In respect of Type-1 Fabric under Test Memo No. 25/G A INTERNATIONAL/7838097, CRCL Vadodara vide their Test Report No. RCL/DRI/AH/IMP/6413/10.02.2025 dated 24.02.2025 reported that “*the sample is in the form of one side coated dyed(green) woven fabric having both side selvedge. Fabric is made of polyester filament yarn and coating material is composed of polymeric material based on polyurethane (PU).*” The image of the report received from CRCL Vadodara is extracted below for reference:

3.2. In respect of Type-2 Fabric under Test Memo No. 26/G A INTERNATIONAL/7838097, CRCL Vadodara vide their Test Report No. RCL/DRI/AH/IMP/6414/10.02.2025 dated 21.02.2025 reported that “*The sample is in the form of cut piece of dyed woven fabric having coating on one side. The base fabric is made of Polyester filament Yarn and coating material is composed of Polymeric material based on Polyvinyl Chloride*

(PVC)." The image of the report received from CRCL Vadodara is extracted below for reference:

3.3. In respect of Type-3 Fabric under Test Memo No. 27/G A INTERNATIONAL/7838097, CRCL Vadodara vide their Test Report No. RCL/DRI/AH/IMP/6415/10.02.2025 dated 28.02.2025 reported that "*the sample is in the form of cut piece of printed woven fabric. It is composed of polyester filament yarn on both sides, coated with polymeric material based on polyamide.*" The image of the report received from CRCL Vadodara is appended below for reference:

3.4. In respect of Type -4 Fabric under Test Memo No. 28/G A INTERNATIONAL/7838097, CRCL Vadodara vide their Test Report No. RCL/DRI/AH/IMP/6416/10.02.2025 dated 28.02.2025 reported that "*The sample is in the form of cut piece of printed woven fabric. It is composed of polyester filament yarn on both sides, coated with polymeric material based on polyamide.*" The image of report received from CRCL Vadodara is appended below for reference:

3.5. In respect of Type -5 Fabric under Test Memo No. 29/G A INTERNATIONAL/7838097, CRCL Vadodara vide their Test Report No. RCL/DRI/AH/IMP/6417/10.02.2025 dated 28.02.2025 reported that "*The sample is in the form of cut piece of printed woven fabric. It is composed of polyester filament yarn on both sides, coated with polymeric material based on polyamide.*" The image of report received from CRCL Vadodara is appended below for reference:

3.6. In respect of Type -6 Fabric under Test Memo No. 30/G A INTERNATIONAL/7838097, CRCL Vadodara vide their Test Report No. RCL/DRI/AH/IMP/6418/10.02.2025 dated 26.02.2025 reported that "*The sample is in the form of cut piece of white colored knitted fabric having two layers of coating on one side of fabric. The base knitted fabric is made of polymeric material based on polyurethane which is further laminated with*

polymeric material based on PVC" The image of report received from CRCL Vadodara is appended below for reference:

3.7. In respect of Type -7 Fabric under Test Memo No. 31/G A INTERNATIONAL/7838097, CRCL Vadodara vide their Test Report No. RCL/DRI/AH/IMP/6419/10.02.2025 dated 26.02.2025 reported that "*The sample is in the form of cut piece of dyed woven fabric having designed coating on one side. The base material is made of polyester filament yarn and coating is made of polymeric material based on Polyvinyl Chloride (PVC)*" The image of report received from CRCL Vadodara is appended below for reference:

3.8 In respect of Type -8 Fabric under Test Memo No. 32/G A INTERNATIONAL/7838097, CRCL Vadodara vide their Test Report No. RCL/DRI/AH/IMP/6420/10.02.2025 dated 26.02.2025 reported that "*The sample is in the form of cut piece of dyed woven fabric having designed coating on one side. The base material is made of polyester filament yarn and coating is made of polymeric material based on Polyvinyl Chloride (PVC)*" The image of report received from CRCL Vadodara is appended below for reference:

3.9 In respect of Type -9 Fabric under Test Memo No. 33/G A INTERNATIONAL/7838097, CRCL Vadodara vide their Test Report No. RCL/DRI/AH/IMP/6421/10.02.2025 dated 03.03.2025 reported that "*The sample is in the form of cut piece of printed woven fabric. It is composed of polyester filament yarns on both sides. It is composed of polyester filament yarns on both sides, coated with polymeric material based on polyamide.*" The image of report received from CRCL Vadodara is appended below for reference:

3.10. The details of goods found as per the test reports of CRCL Vadodara and Panchnama is as under.

Table – “4”

Particulars	No. of type of the goods	Total No. of Rolls	Length of each roll	Width of each roll	Total Quantities in SQM	Type of fabric as per the test report
	A	B	C	D	E=B*C*D	F

AS PER PANCHANAMA	Type-1	976	60 Mtr	1.54 Mtr	90182.4	PU Coated Fabric
	Type-2	272	50 Mtr	1.54 Mtr	20944	PVC Coated
	Type-3	11	60 Mtr	1.54 Mtr	1016.4	PA Coated
	Type-4	12	45 Mtr	1.5 Mtr	810	PA Coated
	Type-5	12	55 Mtr	1.5 Mtr	990	PA Coated
	Type-6	14	45 Mtr	1.5 Mtr	945	PU Coated
	Type-7	15	45 Mtr	1.5 Mtr	1012.5	PVC Coated
	Type-8	13	45 Mtr	1.5 Mtr	877.5	PVC Coated
	Type-9	6	50 Mtr	1.5 Mtr	450	PA Coated
	Total	1331			117228	

Based on the foregoing facts, it is evident that the goods declared as "Polyester Fabric with PA Coating/Polyester Fabric with PVC Backing" under CTI 59039090 / 59031090 vide Bill of Entry No. 7838097 dated 17.01.2025 were mis declared, with the intent to conceal the import of PU coated fabric under the guise of PA coated/PVC Coated fabric. The discrepancy between the goods declared and the actual goods found during the panchnama proceedings, as further substantiated by the test report issued by CRCL Vadodara, is as follows:

Table – “5”

Declared Description of goods in B. E	No of Rolls declared in B.E	Quantity of goods declared in B.E in Sq Mtr	No of Rolls found as per panchnama & Test Reports	Quantity of goods found during panchnama in SQM
Polyester Fabric with PA Coating	1030	48210	41 (Type 3, Type 4, Type 5, Type 9 fabric)	3266.4
Polyester Fabric with PVC Backing	301	15390	300 (Type 2, Type 7, Type 8 fabric)	22834
PU Coated Fabric	0	0	990 (Type 1 & Type 6 fabric)	91127.4
	1331	63600		117228

From the above, it is apparent that the goods declared as "Polyester Fabric with PA Coating" and "Polyester Fabric with PVC Backing" have been mis-declared both in terms of their nature and quantity. The actual quantity of goods imported exceeds the quantity declared in the Bill of Entry.

Furthermore, as per the test reports, it is evident that PU coated fabric was imported under the guise of "Polyester Fabric with PA Coating" and "Polyester Fabric with PVC Backing." This misdeclaration with respect to both the nature and quantity of the imported goods constitutes a contravention of customs regulations. Therefore, the goods in question are liable to confiscation under Section 111 of the Customs Act, 1962.

3.11 By mis-declaring the nature of the imported goods, the importer has evaded customs duty amounting to ₹50,69,239/- (Rupees Fifty Lakhs Sixty Nine Thousand Two Hundred and Thirty Nine only), comprising Basic Customs Duty of ₹13,17,222/- (Rupees Thirteen Lakhs seventeen Thousand Two Hundred and Twenty Two only), Social Welfare Surcharge (SWS) of ₹1,31,722/- (Rupees One Lakh Thirty-One Thousand Seven Hundred Twenty Two only), Anti-Dumping Duty of ₹23,71,507/- (Rupees Twenty Three Lakhs Seventy One Thousand Five Hundred and Seven only), and Integrated Goods and Services Tax (IGST) of ₹12,48,788/- (Rupees Twelve Lakhs Forty Eight Thousand Seven Hundred and Eighty Eight only). The detailed calculation indicating the above quantum of evasion is brought out in the subsequent part of this Investigation Report. Furthermore, the importer has imported goods falling under CTI 59032090, attracting Anti-Dumping Duty of 0.46 USD/Meter when imported from China, thereby violating the prescribed import conditions and attracting penal consequences under the relevant provisions of the Customs Act, 1962.

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 Entry No. 7838097 dated 17.01.2025 were placed under Seizure vide Seizure Memo F. No. DRI/AZU/CI-1/Misc-1/2025 (**RUD-3**), as they were found to be liable for confiscation under Section 111 of the Customs Act, 1962. The details of the seized goods are as follows:

Table – “6”

No. of types of goods	Total No. of Rolls	Length of each roll	Width of each roll	Type of fabric as per the test report
Type – 1	976	60 Mtr	1.54 Mtr	PU Coated Fabric
Type – 2	272	50 Mtr	1.54 Mtr	PVC Coated
Type – 3	11	60 Mtr	1.54 Mtr	PA Coated
Type – 4	12	45 Mtr	1.5 Mtr	PA Coated
Type – 5	12	55 Mtr	1.5 Mtr	PA Coated
Type – 6	14	45 Mtr	1.5 Mtr	PU Coated
Type – 7	15	45 Mtr	1.5 Mtr	PVC Coated

Type - 8	13	45 Mtr	1.5 Mtr	PVC Coated
Type - 9	6	50 Mtr	1.5 Mtr	PA Coated

4.2. Vide the above Seizure Memo dated 13.03.2025; M/s GA International 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. However, no such option has been availed by M/s GA International.

4.3 In accordance with the provisions of Section 110(2) of the Customs Act, 1962, where goods are seized under sub-section (1) and no notice under clause (a) of Section 124 is issued within six months from the date of seizure, the goods are required to be returned to the person from whose possession they were seized; however, the proviso to the said section empowers the Principal Commissioner or Commissioner of Customs to extend this period by a further six months, provided reasons are recorded in writing and the concerned person is informed before the expiry of the initial period—accordingly, in the present case, the competent authority has granted extension up to 28.01.2026 and the same was duly communicated to the importer, M/s. GA International, vide letter dated 25.07.2025. **(RUD-4)**

5. Statements Recorded

5.1. Consequent to the Summons (CBIC-DIN-202503DDZ1000000F70F) dated 24.03.2025, a statement of **Shri Sandeep Aggarwal, Proprietor of M/s GA International** (IEC: 0513000771) **(RUD-5)** was recorded under Section 108 of the Customs Act, 1962, wherein, he inter-alia stated that M/s GA International is engaged in the business of trading of fabric; they import the goods as per the requirement of the customers and subsequently sell the same into the domestic market. During the statement, a copy of the panchanama dated 29.01.2025 **(Refer RUD 1)** & copies of CRCL's test reports were confronted. Shri Sandeep Aggarwal admitted that, considering CRCL's test reports, goods imported were Polyurethane-coated fabric, Polyester fabric with PVC backing and Polyester fabric with PA coating, which are grossly mis declared in terms of quantity and classification and are other than the declarations made under import Bill of Entry No. 7838097 dated 17.01.2025. He further confirmed that polyurethane-coated fabric would fall under CTI 59032090, attracting Anti-Dumping Duty of 0.46 USD/Meter when imported from China. He inter alia admitted that the above said Bill of Entry No. 7838097 dated 17.01.2025 has been grossly mis-declared and further assured that he would discharge all his liabilities of Customs duty and/or ADD along with applicable interest and penalty. However, the importer has not voluntarily paid any differential duty till date.

5.2 Summons (CBIC-DIN-202509DDZ1000000BEA1) dated 08.09.2025 was issued to Shri Sandeep Aggarwal for recording of statement on 15.09.2025. **Shri Sandeep Aggarwal** presented himself for the recording

of statement on 15.09.2025(**RUD-6**) and during the statement, Shri Sandeep Aggarwal stated that:

- i. M/s. GA International, is engaged in business of trading of PA Coated fabric/PVC coated fabric and that fabric is imported as per the requirement of their customers.
- ii. He himself handles the business operations of M/s. GA International and all operations such as import, buying of goods and selling of goods are handled by him.
- iii. He totally agrees with the contents of panchnama dated 29.01.2025.
- iv. He had started import in GA International in the year 2020 and imported around 70-80 containers vide various bills of entry at Mundra SEZ and Dadri ICD. He visits China 3-4 times every year to place new orders and to check the quality of products.
- v. He places orders on phone and WhatsApp.
- vi. They have majorly placed orders for purchase of PVC Coated fabric and PA Coated fabric. He had confirmed from his supplier regarding finding PU coated fabric in one of the imported containers to which he has assured to have not sent any PU Coated fabric.
- vii. He totally agrees with the contents of panchnama dated 29.01.2025.
- viii. He has perused the test reports in respect of testing of samples 1 A, 2 A, 3 A, 4 A, 5 A, 6 A, 7A, 8 A and 9 A.
- ix. Test report shows that samples 1 A and 6 A are fabrics which are PU-coated which is rightly classifiable under CTI 59032090 which attract anti-dumping duty as per the notification no. 14/2022 dated 20.05.2022. He has imported PVC Coated fabric and PA Coated Fabric however the test report shows fabric to be PU Coated fabric, he contacted his supplier for verifying the same, to which his supplier confirmed to have sent PVC coated fabric and also stated to have used the same chemicals to be used in manufacturing of PVC Coated Fabric.
- x. Test reports shows that samples 2A, 7 A & 8A are “Dyed Woven Fabric having designed coating on one side. The base fabric is made of PFY and coating is composed of polymeric material based on Polyvinylchloride (PVC)”, which is classifiable under CTI 59031090. He has classified under the same CTI in Bill of entry.
- xi. Test report shows samples 3A, 4 A, 5 A and 9 A to be ‘Printed woven fabric, Polyester filament yarn on both sides, coated with polymeric material based on polyamide” and agreed that goods are rightly classifiable under CTI 59039090. He has declared the correct CTI in Bill of Entry No. 7838097 dated 17.01.2025.
- xii. He has perused the Customs Valuation Rules and Annexure-A which is regarding valuation of goods of all types of fabrics found during panchnama. He stated that the valuation appears to be fair and as per the Valuation Rules.
- xiii. He has perused the Annexure-B containing duty calculation of all the samples and in the token of having seen and understood the same, he has put his dated signature on the same.

6. Re-classification of Goods:

6.1. Based on the CRCL's Test Report, and an analysis of the Customs Tariff Act, 1975, it is evident that the declared description of imported goods as “Polyester Fabric with PA Coating/ Polyester Fabric with PVC Backing” and its claimed classification under CTI 59039090 / 59031090 in

the subject BE are correct, however the importer has also imported PU Coated fabric, which was not declared in the said bill of entry.

6.2. Based on the nature, composition, etc. as reported vide CRCL Test reports and Explanatory Notes of the Chapters 59, these goods merit classification as per details mentioned below:

Table – “7”

Types of Fabric as per Panchanama	Representative Sample sent to CRCL	Actual Description of Goods as per Test Report	Declared Classification	Determined Classification
Type – 1	Sample 1A	Dyed Woven Fabric having coating on side. The base fabric is made of PFY and coating is composed of polymeric material based on Polyurethane (PU)	59039090 / 59031090	59032090
Type – 2	Sample 2A	Dyed Woven fabric having Coating on One Side. The base Fabric is made of polyester filament coating material is composed of Polymeric material based on PVC, thickness 0.41 mm, GSM = 425.71 and Polyester = 41.40%	59039090 / 59031090	59031090
Type – 3	Sample 3A	Printed woven fabric, it is composed of polyester filament yarn on both sides, coated with polymeric material based on	59039090 / 59031090	59039090

		polyamide, GSM (as such) = Thickness (as such) = 0.27 mm, Composition of polyester woven fabric =93.89		
Type - 4	Sample 4A	Printed woven fabric, it is composed of polyester filament yarn on both sides, coated with polymeric material based on polyamide, GSM (as such) = 298.41, Thickness (as such) = 0.32 mm, Composition of polyester woven fabric =89.37	59039090 / 59031090	59039090
Type - 5	Sample 5A	Printed woven fabric, it is composed of polyester filament yarn on both sides, coated with polymeric material based on polyamide, GSM (as such) = 325.68, Thickness (as such) = 0.33 mm, Composition of polyester woven fabric =86.06	59039090 / 59031090	59039090
Type - 6	Sample 6A	White coloured Knitted Fabric having two layers of coating on one side of fabric. The base Knitted fabric is made of polyester filament yarns. One layer	59039090 / 59031090	59032090

		<p>of coating is made of polymeric material based on polyurethane which is further laminated with polymeric material based on PVC, GSM (as such) =479.32, Thickness (as such) = 0.67 mm, % Polyester woven fabric %= 25.59, Coating Material based on polyurethane =42.61, Coating material based on polyvinylchloride (PVC)</p>		
Type - 7	Sample 7A	<p>Dyed Woven Fabric having designed coating on side. The base fabric is made of PFY and coating is composed of polymeric material based on Polyvinylchloride (PVC), SM (as such) =603.91, Thickness (as such) = 0.70 mm, % Composition= Polyester woven fabric = 17.45, coating material based on PVC</p>	59039090 / 59031090	
Type - 8	Sample 8A	<p>Dyed Woven Fabric having designed coating on side. The base fabric is made of PFY and coating is composed of</p>	59039090 / 59031090	

		polymeric material based on Polyvinylchloride (PVC), GSM (as such) =590.17, Thickness (as such) = 0.73 mm, % Composition Polyester woven fabric= 19.90.		
Type - 9	Sample 9A	Printed woven fabric, Polyester filament yarn on both sides, coated with polymeric material based on polyamide, GSM (as such) =309.02, Thickness (as such) = 0.37mm, % composition Polyester woven fabric=80.7, coated material based on polyamide.	59039090 / 59031090	

6.2.1. Classification of Type-1 & Type-6 Fabrics

CRCL, Vadodara, vide their test report has stated that the imported fabrics shown as Type-1 & Type-6 in the above table were "Polyurethane (PU) Coated Fabrics". The report specified that the coating is composed of polymeric material based on Polyurethane (PU). The correct classification for "Polyurethane Coated Fabrics" is Customs Tariff Item 59032090, which specifically covers "Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.". As per Chapter Note 2 to Chapter 59 and Explanatory Notes to the HSN, the correct classification of polyurethane-coated fabric is under CTI 59032090.

Furthermore, "Polyurethane (PU) Coated Fabric" originating from China PR is subject to Anti-Dumping Duty (ADD) as per Notification No. 14/2022-Customs (ADD) dated 20.05.2022, which imposes ADD at the rate of 0.46 USD per meter. From the said facts, it is evident that the Importer deliberately misclassified the goods under CTI 59039090 / 59031090, without declaring the PU coating, to evade the applicable Anti-Dumping

duty.

6.2.2. Classification of Type-2, Type-7 & Type-8 Fabric

CRCL, Vadodara, vide their test report stated that the imported fabrics shown as Type-2, Type-7 & Type-8, in the above table were " Dyed Woven Fabric having designed coating on side. The base fabric is made of PFY and coating is composed of polymeric material based on Polyvinylchloride (PVC)". The report specified that the coating is composed of Polyvinylchloride (PVC). The correct classification for "Polyvinyl Chloride Coated Fabrics" is Customs Tariff Item 59031090, which specifically covers "Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.". As per Chapter Note 2 to Chapter 59 and Explanatory Notes to the HSN, the correct classification of polyvinyl Chloride coated fabric is under CTI 59031090.

6.2.3. Classification of Type-3, Type-4, Type-5 & Type-9 Fabric

CRCL, Vadodara, vide their test report stated that the imported fabrics shown as Type-3, Type-4, Type-5 & Type-9 Fabric, in the above table were " Printed woven fabric, Polyester filament yarn on both sides, coated with polymeric material based on polyamide". The report specified that the coating is composed of polyamide. The correct classification for "Polyamide Coated Fabrics" is Customs Tariff Item 59039090, which specifically covers "Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.". As per Chapter Note 2 to Chapter 59 and Explanatory Notes to the HSN, the correct classification of PA coated fabric is under CTI 59039090.

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

7.1. On scrutiny of the invoice and Bill of Entry No. 7838097 dated 17.01.2025, it was observed that quantities of goods declared in the above Bill of Entry are found to be lesser than actual quantities ascertained during examination under panchnama dated 29.01.2025 (**Refer RUD-1**). The comparison of the quantities of goods declared and the actual quantity of goods found is tabulated as follows:

Table – “8”

Particulars	No. of type of the goods	Total No. of Rolls	Length of each roll	Width of each roll	Total Quantities in SQM
	A	B	C	D	E=B*C*D

AS PER PANCHANAMA	Type -1	976	60 Mtr	1.54 Mtr	90182.4
	Type-2	272	50 Mtr	1.54 Mtr	20944
	Type-3	11	60 Mtr	1.54 Mtr	1016.4
	Type-4	12	45 Mtr	1.5 Mtr	810
	Type-5	12	55 Mtr	1.5 Mtr	990
	Type-6	14	45 Mtr	1.5 Mtr	945
	Type-7	15	45 Mtr	1.5 Mtr	1012.5
	Type-8	13	45 Mtr	1.5 Mtr	877.5
	Type-9	6	50 Mtr	1.5 Mtr	450
	Total	1331			117228
AS PER BE					63600
DIFF. IN QNT					53628

7.2. 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 Price 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.

7.3. From the foregoing, it is apparent that, in the present case, the fabrics actually found upon examination comprise PU Coated Fabric, Polyester Fabric with PA Coating, and Polyester Fabric with PVC Backing. However, the importer has declared only Polyester Fabric with PA Coating and Polyester Fabric with PVC Backing in the Bill of Entry, in line with the descriptions mentioned in the supplier's invoice. Furthermore, the quantity of Polyester Fabric with PA Coating and Polyester Fabric with PVC Backing 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 fabrics, but also under-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 declared goods i.e. Polyester Fabric with PA Coating is 0.12 USD/SQM and that of Polyester Fabric with PVC Backing is 0.14 USD/SQM, which is significantly lower than the prevailing international price for similar goods (fabrics found in actual) as per the contemporaneous imports of similar goods. The declared transaction value in the BE is made for Polyester Fabric with PA Coating/ Polyester Fabric

with PVC Backing (CTI 59039090 / 59031090); however, actual goods were found to be PU Coated Fabrics, PVC Coated and PA Coated fabrics. 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.

7.4. Further, Shri Sandeep Aggarwal, Proprietor of M/s GA International, the importer of the impugned goods, although admitting that test report suggesting the goods to be PU Coated (CTI 59032090) which is different from the goods declared in the B.E, did not provide any documents evidencing the true Transaction Value of the imported goods.

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. To arrive at the value of the goods under Rule 4, the import data of PU Coated (CTI 59032090), Polyester Fabric with PA Coating (CTI 59039090) and Polyester Fabric with PVC Backing (59031090) imported at or about the same time as the impugned goods, obtained from the ICES, was examined. However, in the absence of the Brand or other details of the impugned goods, identical goods for comparison could not be obtained.

7.7. It was, however, found that there have been several contemporaneous imports of impugned goods of Chinese origin and in comparable quantities during the relevant period. Further, Rule 5 of the CVR, 2007 stipulates that, subject to the provisions of Rule 3, the value of imported goods shall be the Transaction Value of similar goods sold for export to India and imported at or about the same time as the goods being valued. It, therefore, appeared that in terms of Rule 5 of the CVR 2007, the value of the impugned goods was liable to be re-determined at the lowest value at which such contemporaneous imports of similar goods were noticed. However, in the subject case, the details of contemporary imports (Jan 2025 in this case) of seaports and ICDs were taken into consideration, wherein similar goods as per description, imported from China were found. Same supplier data was found in respect of goods with description "Polyester Fabric with PA Coating (CTI 59039090)/ Polyester Fabric with PVC Backing (59031090)" and same has been considered for the purpose of valuation. However, in respect of description of goods "PU Coated Fabric" same supplier data was not found and also similar quantity of the goods was not found, hence weighted average of the bills was taken into consideration. Details of such imports of similar goods are enclosed as Annexure A (**RUD-7**) to notice.

7.8. Therefore, in terms of the provisions of Rule 5 of the CVR, 2007,

value of PU Coated (CTI 59032090), Polyester Fabric with PA Coating (CTI 59039090) and Polyester Fabric with PVC Backing (59031090) imported under the Bill of Entry no. 7838097 dated 17.01.2025, was re-determined by considering the contemporaneous imports of similar goods.

7.9 In his statement dated 15.09.2025, the importer stated that he had perused Annexure-A regarding the valuation of all types of fabrics imported via the said container and had understood the Customs Valuation Rules. He further affirmed that the valuation appeared to have been carried out in accordance with the said Rules.

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

8.1. Revised Quantification under Rule 4 & Rule 5

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

Table-9

	Sam ple 1	Sam ple 2	Sam ple 3	Sam ple 4	Sam ple 5	Sam ple 6	Sam ple 7	Sam ple 8	Sam ple 9	To ta l	Duty Paid in B. E	Dut y Di ffere nce
Ass. Value	6671 941	439 143	177 50	141 45	172 89	699 14	212 30	183 99	785 9	7277669		
BCD	1334 388	878 29	355 0	282 9	345 8	139 83	424 6	368 0	157 2	1455534	131 138 311	722 2
SWS	1334 39	878 3	355 355	283 346		139 8	425 368	368 157		145553	138 31	131 722
Anti-Dumping Duty	2346 265		0	0	0	252 42		0	0	2371507		237 150 7
Ass. Value (for IGST)	1048 6033	535 755	216 55	172 57	210 92	110 536	259 00	224 47	958 7	11250262		
IGST	1258 324	642 91	259 9	207 1	253 1	132 64	310 8	269 4	115 0	1350031	124 101 244	878 8 8
Total Duty	5072 416	160 902	650 4	518 3	633 5	538 87	777 9	674 1	287 9	5322625	253 386	506 923 9

The detailed duty calculation is enclosed as Annexure-B (**RUD-8**)

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 causing loss to 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.]

10. From the foregoing investigation, it appeared that

10.1. In terms of Section 17 of the Customs Act, 1962, an importer entering any imported goods under Section 46 is required to self-assess the duty leviable on such goods. However, in the present case, the importer, M/s GA International, has failed to correctly assess the duty leviable on PU coated fabrics, PVC coated fabric, and PA coated fabric—each classifiable under distinct Customs Tariff Items (CTIs). The importer has resorted to mis-declaration with respect to quantity and composition, and has concealed PU coated fabric, thereby evading the applicable anti-dumping duty as well as other customs duties.

10.2. The importer, by declaring the goods as “Polyester Fabric with PA Coating/Polyester Fabric with PVC Backing” and classifying them under

CTI 59039090 / 59031090, has knowingly and deliberately misrepresented the true nature of the imported fabrics; with the intent to conceal the import of PU coated fabric under the guise of PA coated fabric and PVC backing fabric. Furthermore, the quantity of Polyester Fabric with PA Coating and Polyester Fabric with PVC Backing found in actual are different from the quantity declared in Bill of Entry. This mis-declaration of goods in the Bill of Entry is a contravention of Section 46 of the Customs Act, 1962. The consequent willful misclassification of fabrics under CTI 59039090 / 59031090 was not merely an error but a conscious act to avoid the higher rate of Basic Customs Duty applicable to the actual imported fabrics and, crucially, to also evade the Anti-Dumping Duty imposed vide Notification No. 14/2022-Customs (ADD) dated 20.05.2022 on PU Coated Fabrics originating from China. Also, 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, including ADD, indicates a clear mens-reas 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/ADD/other taxes, which appear to be liable for recovery from the importer.

10.3. By mis declaring both the quantity and description of the goods with the intent to conceal the import of PU coated fabric and misclassifying the PU Coated fabric as Polyester Fabric with PA Coating / Polyester Fabric with PVC Backing and also by mis declaring the quantity and value of Polyester Fabric with PA Coating / Polyester Fabric with PVC Backing, importer had tried 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(m) of the Customs Act, 1962,

10.4 M/s GA INTERNATIONAL imported fabrics from China by intentionally mis-declaring the quantity and description of the goods with declared description Polyester Fabric with PA Coating / Polyester Fabric with PVC Backing with an intent to conceal PU coated fabric. Such acts of omission and commission appeared to have rendered the goods liable for confiscation under 111(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 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.

In the instant case, M/s GA International imported fabrics from China by intentionally mis-declaring the description of the goods as "Polyester Fabric with PA Coating / Polyester Fabric with PVC Backing" has also resorted to mis-declaration of facts with intent to evade applicable duty of Customs, as discussed in foregoing paras. This act of mis-declaration has led imported goods liable for confiscation under Section 111(m) and hence, the importer is liable for penalty under Section 112(a) & (b) of the Customs Act, 1962.

10.6. Shri Sandeep Aggarwal, Proprietor of M/s GA International (IEC: 0513000771) appears to have indulged in presenting documents falsifying the identity of the goods, before the Customs authorities for import of the goods. Thus, importer 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, importer has rendered himself liable to penalty under the Section 114AA of the Customs Act 1962.

11. Now, therefore, M/s. GA INTERNATIONAL, having its address at Ground and Second Floor, 31, Rani Jhansi Road, Blue Dart Delhi-110055, and holding (IEC No. 0513000771), 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 vide Bill of Entry No. 7838097 dated 17.01.2025 —namely PU Coated Fabrics imported by way of concealment (total quantity 91,127.4 SQM (comprising 990 rolls)), “Polyester Fabric with PA Coating / Polyester Fabric with PVC Backing” (total quantity 26100 SQM (comprising 341 rolls)), which were found to have been mis-declared in terms of quantity & value and were seized vide Seizure Memo dated 13.03.2025, should not be reassessed under section 17 of the Customs Act, 1962 by re-classifying the same under the correct CTI: 59032090(PU coated fabric)/ 59039090 (PA coated fabric)/59031090(PVC coated fabric) instead of the declared Customs Tariff Heading 59039090 / 59031090, and the applicable duties as detailed in Annexure B should not be demanded accordingly.
- ii. The declared assessable value of Rs. 6,91,557/- (Six lakh Ninety-one thousand Five hundred and fifty-seven only) should not be rejected and goods be re-assessed at ₹ 72,77,669/- (Rupees Seventy-Two Lakh Seventy-Seven Thousand Six Hundred and Sixty-Nine only), as per the provisions laid down in the Rule 5 of the Customs Valuation Rules 2007. The same is covered under para 7 as above, and is detailed in Annexures A of the notice.
- iii. The differential duty amounting to Rs. 50,69,239 (Fifty lakh Sixty-Nine thousand Two Hundred and Thirty-Nine), as detailed in Annexure B and arrived at after re-determination of value as given in Annexure A and reclassification of goods based on test reports, should not be demanded from the importer.
- iv. The seized goods, i.e., PU Coated Fabrics, PA Coated fabric and PVC Coated fabric (total quantity 1,17,228 SQM (comprising 1331 rolls)) with re-determined value of ₹ 72,77,669/- (Rupees Seventy-Two Lakh Seventy-Seven Thousand Six Hundred and Sixty-Nine only), seized vide Seizure Memo dated 13.03.2025, should not be confiscated under Section 111(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;
- vi. Penalty should not be imposed on Shri Sandeep Aggarwal, Proprietor of M/s. GA International under Section 114AA of the Customs Act, 1962.

12. Noticees are required to submit a written reply to the Adjudicating Authority within 30 days from the date of receipt of this notice. In their written reply, the noticees may also indicate 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 and/or if nobody appears 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. 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.

Dipak Zala,

Additional Commissioner of
Customs,

Custom House, Mundra.

GEN.ADJ/ADC/2086/2025-Adjn-O/o Pr. Commr-Cus-Mundra

To,

M/s. GA INTERNATIONAL,
Ground and Second Floor, 31, Rani Jhansi Road,
Blue Dart, Delhi-110055

Copy to:

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

Annexure-R
Relied Upon Documents:

Sr no.	Document	Page no.
RUD-1	Copy of Panchanama dated 29.01.2025.	1-3
RUD-2	Copy of Test Reports	4-12
RUD-3	Copy of Seizure Memo F. No. DRI/AZU/CI-1/Misc-1/2025 dated 13.03.2025	13
RUD-4	Copy of Letter dated 25.07.2025 informing M/s GA International regarding Extension of time period for issuance of SCN.	14
RUD-	Statement of Shri Sandeep Aggarwal, Proprietor of M/s GA	15-

5	International recorded on 04.04.2025	18
RUD-	Statement of Shri Sandeep Aggarwal, Proprietor of M/s GA	19-
6	International recorded on 15.09.2025	26
RUD-	Details of imports of similar goods as Annexure A	27-
7		29
RUD-	Detailed duty calculation as Annexure-B	30-
8		35