कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा,
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File. No.: GEN/ADJ/COMM/409/2026-Adjn-O/o Pr Commr-Cus-Mundra
Show Cause Notice No.: 31/2026-27/COMM/N.S./Adjn/MCH

SHOW CAUSE NOTICE

An investigation in the case related to undervaluation was initiated against M/s Surv Distributor, M/s NYE Trading Company and M/s VS Trading in importation of L-Threonine 98.5%, L-Lysine Monohydrochloride 98.5% and L-Lysine Sulphate 70.0% feed grades falling under Customs Tariff Heading (herein after referred as CTH) 29224100 (animal feed supplement not for human/medicinal use) through Mundra port (INMUN1). In case of imports made by M/s Surv Distributor, M/s NYE Trading Company and M/s VS Trading at Mundra port (INMUN1), average value of imported goods is 0.4741 USD, 0.5059 USD and 0.3811USD (hereinafter referred as United States Dollar) per Kg when the supplier or shipper of goods is M/s Dedicated Impex FZE (United Arab Emirates), whereas in case of imports of similar goods by 04 different importers namely M/s Uttara Impex Private Limited, M/s Provimi Animal Nutrition India Pvt. Ltd, M/s CPF (India) Pvt. Ltd., & M/s S M Enterprises, India, at Nhava Sheva, Chennai and Kolkata ports (INNSA1, INMAA1, INCCU1), average price of imported goods is 1.33 USD Per Kgs.

2. The details of all three importers importing undervalued goods through Mundra port (INMUN1) are tabulated below;

Table-1

Sl. No.	GSTIN	Principal place of Business (PPoB) as per GSTIN	Trade Name	Legal Name	Address of Proprietor
1.	03BBEPY1705J 1ZP	Vill: Nabha Sahib, Zirakpur Mohali SAS Nagar Punjab – 140603	NYE Trading Company	Neeraj Yadav	Alwar Rajasthan
2. (i)	03AIRPU3781H 2ZQ	AKS Colony-1, Zirakpur, SAS Nagar, Punjab – 140603	Uppal Distributor	Saksham Uppal	Zirakpur, Mohali Punjab
(ii)	06AIRPU3781H 1ZL	Panipat Haryana	Surv Distributor	-do-	

(iii)	03AIRPU3781H 3ZP	Zirakpur, Mohali SAS Nagar Punjab – 140603	Surv Trading Company	-do-	
(iv)	03AIRPU3781H 1ZR	AKS Colony-1, Zirakpur, SAS Nagar, Punjab – 140603	Surv Distributor	-do-	
3.	06GJNPS0274Q 1ZA	Kurukshetra Haryana	VS Trading Co.	Satpal	Kurukshetra Haryana

3. Analysis of import data revealed that there exists a marked difference in value of the goods, having similar description and characteristics imported during the same period of time at different ports. This required further investigation leading to searches conducted at residential and office premises of proprietors of the firms under investigation. Details of all such premises are mentioned below:

Table-2

Sl No.	**Nameof the Firm/Name of the Person**	**Address of premises**	**Panchnama/Visit Note Date**	**Result of the Search**	**RUD No.**
01.	M/s Surv Distributor,	SCF 124, AKS Complex, Pabhat, Patiala Road, Zirakpur, Punjab-140603	02.08.2024	Panchnama drawn	**RUD-1**
02.	M/s Uppal Distributor	AKS Colony-1, Village Pabhat,, Patiala Road, Zirakpur, SAS Nagar, Punjab - 140603			
03.	M/s Surv Trading Company	Ground Floor, SCF 17, Hollywood Heights, Zirakpur, Mohali, SAS Nagar, Punjab – 140603			
04.	M/s SurvDistributor	AKS Colony-1, Village Pabhat,, Patiala Road, Zirakpur, SAS Nagar, Punjab - 140603			

05.	M/s Surv Distributor	Village Jattal, Jattal Road, Panipat, Haryana-132106	02.08.2024	Premises found to be rented to Shri Saksham Uppal Proprietor of M/s Surv Distributor	**RUD-2**
06.	M/s VS Trading	Village- Shekhpur Chamu, Tehsil Ismailabad, Distt. Kurukshetra, Haryana-136129	02.08.2024	Premises could not be traced	**RUD-3**
07.	M/s NYE Trading Company	Village- Nabha Sahib, Zirakpur, Highground Road, Near Trishla City, SAS Nagar, Punjab-140603	02.08.2024	Search authorisation could not be executed	**RUD-4**
08.	M/s VS Trading	649, Ramgarh, Panchkula, Haryana-134118	02.08.2024	Search authorisation could not be executed	**RUD-5**
09.	Proprietor of M/s Surv Distributor	House No. 969, Sector-41A, Sector-36, Chandigarh, 160036	02.08.2024	Premises found locked	**RUD-6**

The premises of M/s Surv Distributor, SCF 124, AKS Complex, Pabhat Road, Zirakpur, Punjab was searched by DRI Officers on 02.08.2024 and the documents were resumed under Panchnama dated 02.08.2024 **(RUD-1)**. Shri Saksham Uppal, Proprietor of firms M/s Surv Distributor, M/s Surv Trading and M/s Uppal Distributor was not present during the search, therefore the search was conducted in presence of Shri Satish Kumar, Manager of firms M/s Surv Distributor, M/s Surv Trading and M/s Uppal Distributor. The documents resumed from the premises M/s Surv Distributor, SCF 124, AKS Complex, Pabhat Road, Zirakpur, Punjab were scrutinized. It emerged that supplier or shipper of imported goods to M/s Surv Distributor is M/s Dedicated Impex FZE (United Arab Emirates). The stamp with engraving “For DEDICATED IMPEX COMPANY Director” was also resumed during the search.

4. SUMMONS ISSUED AND VOLUNTARY STATEMENTS RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT 1962:

a) During the course of the investigation, statements of Authorized representative/proprietors of the firms and associated persons (Customs House Agents) were recorded under section 108 of the Customs act 1962; details of which are tabulated below:-

Table-3

S. No	Name of the person	Date of Statement	RUDNo
1	Satish Kumar, Manager of firms M/s Surv Distributor, M/s Surv Trading and M/s Uppal Distributor (Proprietor of all three firms is Shri Saksham Uppal)	02.08.2024	**RUD-7**
2	Shri Saksham Uppal Proprietor of firms M/s Surv Distributor, M/s Surv Trading and M/s Uppal Distributor	13.08.2024	**RUD-8**
3	Shri Kuldeep Indrajeet Singh of M/s International Passage Cargo Services Pvt Ltd managing import clearances at Mundra port (INMUN1) for M/s Surv Distributor and M/s VS Trading	20.09.2024	**RUD-9**
4	Satish Kumar, Manager of firm M/s Surv Distributor (Proprietor of firm is Shri Saksham Uppal)	19.02.2025	**RUD-10**
5	Satish Kumar, Manager of firm M/s Surv Distributor (Proprietor of firm is Shri Saksham Uppal)	04.09.2025	**RUD-11**

Relevant portions of the statements are appended below:

a) The statement dated 02.08.2024 of Shri Satish Kumar (**RUD-7**) is summarized as below:

- he stated that he is working as a manager in the firms/Companies namely M/s Surv Distributor, M/s Surv Trading and M/s Uppal Distributor. He is looking after the work of receiving the goods, sales and purchase. His mobile no. is 9041115576. The purchase part of M/s Surv Distributor, M/s Surv Trading and M/s Uppal Distributor is dealt by the Proprietor of the companies i.e. Shri Saksham Uppal.
- he was asked to state about the import of the commodity by the firm M/s Surv Distributor for which he stated that the import of the commodity by M/s Surv distributor is dealt by Shri Saksham Uppal, the Proprietor of the company, the details of which may be asked from Shri Saksham Uppal.
- he was asked to state in details about the sale and the company / firm to whom they sold their goods, against which he submitted the details for sale and the relevant invoices.
- he was questioned about the supplier that is M/s Dedicated Impex and country of origin of imported goods for which he stated that as per his knowledge the Proprietor of M/s Dedicated Impex is Shri Nitin Nath Mittal and the country of origin of imported goods is China. He stated that further detail may be asked from Saksham Uppal.
- he was asked to state in details about M/s NYE Trading Company and M/s

VS Trading Company, against which he stated that both of the companies are their clients from whom they are purchasing the goods (Imported) and details about the companies are not known to him. The business dealings from the above companies are being done by Shri Saksham Uppal. As per his knowledge M/s VS Trading is running from the premises of Shri Saksham Uppal, Ismailabad, Haryana on rent basis and he could not provide details about M/s NYE Trading company and stated that these may have relations with M/s Dedicated Impex.

- he was asked about M/s CREB Nutritious against which he stated that the CREB Nutrition is the partnership firm and the partners are Shri Saksham Uppal and Saroj Kumari. He is also looking after the sale and purchase of this company. The company is importing feed supplements (Poultry) and selling to the other company.
- he stated that he did not know the details of Shri Nitin Nath Mittal of M/s Dedicated Impex.
- he was asked about the E-way Bill etc. in view of sale by M/s Surv Distributor, M/s Surv Trading and M/s Uppal Distributor for which he stated that the E-way bill etc. are generated by their office as per procedure.
- he was questioned that from the import by value of the goods (L-Theornine) and sale of goods it has been seen that the value of per kg imported goods and sale of per kg imported goods has more difference i.e. purchase is at Rs. 80 approx. and sale approx. isat Rs.150. He was asked to comment on this for which he stated that details and valuation in this regard may be asked from Shri Saksham Uppal.
- he informed that the mobile Nos. of Shri Saksham Uppal are 9872866795, 7419958901 and his addressis H. NO. 969, Sector-41/A, Chandigarh. He also added that initially M/s Surv Trading was registered at the address SCF 17, Hollywood Heights, Zirakpur but the said company has been transferred to the address at AKS colony 1, Zirakpur, SAS Nagar Punjab and at this addresstheir three companies i.e. M/s Surv Distributor, M/s Surv Trading Company and M/s Uppal Distributor are situated.

b) The statement dated 13.08.2024 of Shri Saksham Uppal **(RUD-8)** is summarized as below:

- he stated that he is proprietor of M/s Surv Distributor and have three GST numbers in the names of the firms M/s Surv Trading Company, M/s Uppal Distributors and M/s Surv Distributors. M/s Surv Distributors is importer of animal feed supplements and M/s Surv Trading Company is local trading company for animal feed supplements. Turnover of M/s Surv Distributor for F.Y.2023-2024 is 17-18 Cr.
- in reply to question about the import from Mundra & Nhava Sheva ports and name of CHA (Customs House Agent), he stated that import from Mundra port for products like Lysine HCL, Lysine Sulphate, L Threonine etc. started from January 2024and total number of Bill of Entries from Mundra Port is approx. 34. Import through Nhava Sheva, Chennai and

Kolkata ports was started from April 2024 and total number of Bill of Entries from Nhava Sheva, Chennai and Kolkata ports is approximately 10. The CHA is M/s International Passage & Cargo (firm name) and concerned person is Kuldeep Singh.

- in reply to question about the name and addresses of CHA, he stated that name of CHA is Kuldeep Singh, his contact No is 9833648727, name of the firm is M/s SHN Import Advisors LLP and address is DDA flat Dwarka Flat No 106 near Police Station, Delhi.
- he was asked to state about the supplier i.e. M/s Dedicated Impex & Country of Origin of imported goods for which he stated that M/s Dedicated Impex is a trader in Dubai, whose Proprietor is Shri Nitin Nath Mittal and they have a website for tools also. The goods imported by him from M/s Dedicated Impex are of China origin.
- he was asked to give detailed address & contact of Shri Nitin Nath Mittal and how had he met Shri Mittal and what is his relation with Shri Mittal, for which he stated that he met Nitin Nath Mittal in December 2023 in Delhi and in March 2024 in Chandigarh and the address of Nitin Nath Mittal is D-189, Industrial focal point, Patiala, Punjab and contact numbers are 09592228222, +971556721577. He stated that he had no direct or indirect relation with Nitin Nath Mittal and have only Business relations.
- he was shown the data of import from Mundra port for the period 17/01/2024 to 28/03/2024 and data of import from Nhava Sheva, Chennai and Kolkata ports for the period 5/01/2024 to 4/4/2024 and asked to clarify the rate of import for which he stated that he had seen the data for the period from 17/01/2024 to 28/03/2024 imported through Mundra port and seen the data for the period 5/01/2024 to 4/4/2024 imported from Nhava Sheva port. He said from the import data it clear that he had imported L Threonine 98.5% feed grade 25 kg per bag @ 0.4275 USD per kg through Mundra port from supplier M/s Dedicated Impex FZE (United Arab Emirates) and the same i.e. L Threonine 98.5% feed grade 25 kg per bag imported from China through supplier ECO Nutrition Hongkong @ 1.537 per Kg. He agreed that the value of goods per Kg was undervalued by him with help of Shri Nitin Nath Mittal of M/s Dedicated Impex FZE (United Arab Emirates). He stated that the actual price per kg is 1.335 USD which was fixed by the actual shipper i.e. ECO Nutrition.
- he was asked about how he paid to the supplier i.e. M/s Dedicated Impex FZE (United Arab Emirates) against the goods imported, for which he stated that as per the discussion with Shri Nitin Nath Mittal of M/s Dedicated Impex FZE (United Arab Emirates) the value which is reflected in the invoice is being paid to M/s Dedicated Impex FZE (United Arab Emirates) through banking channel as per the procedure and difference amount is paid through cash to Shri Nitin Nath Mittal. He stated that Shri Nitin Nath Mittal has a unit in Patiala, Punjab in the name of M/s Dedicated Impex Company and deals with import/export of goods from China. He stated that firm M/s Dedicated Impex Company is situated at D-189, Focal Point, Sirhind Road, Patiala, Punjab-147001, where he used to pay the cash amount to Shri

Mittal.

- he was shown one of the photographs and a seal/stamp, he recognized that the photograph is of Shri Nitin Nath Mittal of M/s Dedicated Impex FZE (United Arab Emirates)who is supplier of the imported goods and the seal/stamp maybe left in his office by the team of Shri Nitin Nath Mittal.
- he agreed that he had evaded the customs duty by under valuation of the imported goods. He undertook that the differential duty will be deposited within 7-10 days.

c) The statement dated 20.09.2024 of Shri Kuldeep Indrajeet Singh (**RUD-9**) is summarized as below:

- he stated that he is working in the firm "International Passage Cargo Services Pvt. Ltd." the Director of which are Amit Kumar Singh and Sandeep Kumar Singh with turnover approx. above 50 Lakhs. He is G-Card Holder and manages sales for client importer exporter Co-ordination.
- he stated that he has made clearance from Mundra Port for M/s Surv Distributors and M/s VS Trading. He has carried import part after customs clearance was made by Shri Himanshu Noegi. He didn't know M/s NYE Trading. He said that the Proprietor of M/s Surv Distributor is Shri Saksham Uppal and the Proprietor of M/s VS Trading is Shri Satpal.
- he was asked from whom he got order for import clearance from Mundra Port for which he stated that he got order from Shri Himanshu Noegi of M/s SHN Import Advisory LLP, B-106, DDA Flats Type A Pocket-3 Bindapur, Dwaraka, Near Police Station Delhi 110059. Shri Himanshu Noegi was making contact with him for custom clearance of the imported goods from Mundra Port for M/s Surv Distributors and M/s VS Trading. He stated that he met Shri Saksham Uppal through Shri Himanshu Noegi but he never met Shri Satpal of M/s VS Trading.
- he submitted two copies of BOE No. 9671935 dt. 15/01/2024 and BOE No- 9906548 dt. 31/01/24 (L-Threonine) of M/s Surv Distributor and KYC of M/s Surv Distributor.
- he stated that the payment for Customs clearance of the parties that is M/s Surv Distributor and M/s VS Trading are received from Mr. Himanshu Noegi of M/s SHN Import Advisors LLP, Delhi through banking mode and no payments were received for such clearance from M/s Surv Distributor and M/s VS Trading directly.
- he stated that after out of charge he used to inform Shri Himanshu Neogi, who arrange the carriers that is truck /trailers of M/s. Yaduvanshi Logistics and then the imported goods are carried by the transporter as per direction from Shri Himanshu Neogi.

d) The statement dated 19.02.2025of Shri Satish Kumar, authorized signatory of Shri Saksham Uppal of M/s Surv Distributor is (**RUD-10**) is summarized as below:

- he stated that he is manager at firm M/s Surv Distributor which is engaged in trading of animal/poultry feeds. The firm procure animal/poultry feeds through imports and distributes them locally in domestic market.

- he stated that M/s Dedicated Impex are seller of imported goods and M/s Surv Distributor is purchaser of the same from M/s Dedicated Impex.
- he stated that he will provide calculation sheet for pending dues within 15 days.

e) The statement dated 04.09.2025 of Shri Satish Kumar, authorized signatory of Shri Saksham Uppal of M/s Surv Distributor is (**RUD-11**) is summarized as below:

- he stated that he did not know Neeraj Yadav (M/s NYE Trading) and Satpal (M/s VS Trading).
- he was asked to provide bank account statement of Shri Saksham Uppal and his all companies namely M/s Uppal Distributor, M/s Surv Distributor, M/s Surv Trading Company etc. maintained for the period F.Y. 2023-24, 2024-25 for which he stated that he will provide the said details within a week's time.

Further, summons as tabulated below were also issued but the person to whom summon were issued did not appear in compliance to summon;

Table 4

S. No	**Nameof theperson**	**Date on which person at Column (2) required to tender statement against the Summon issued**	**Whether compliance was done by the person against whom Summon issued**
(1)	**(2)**	**(3)**	**(4)**
1	Shri Satpal Company (IEC/PAN Number GJNPS0274Q) (M/s VS Trading Village- Shekhpur Chamu, Tehsil Ismailabad, Distt. Kurukshetra, Haryana-136129	30.08.2024, 18.11.2025 and 02.12.2025 **(RUD Nos. 12, 13 and 14)**	No
2	Shri Neeraj Yadav (Firm Name NYE Trading Company) (IEC/PAN No. BBEPY1705J) Village-Nabha Sahib, Zirakpur, Highground Road, Near Trishla City, S.A.S Nagar, Punjab-140603	29.08.2024, 21.11.2024 and 20.11.2025 **(RUD Nos. 15, 16 and 17)**	No
3.	Shri Nitin Nath Mittal (Firm name M/s Dedicated Impex Company) (IEC Number 3012014632) D-189, Industrial Focal Patiala,	20.11.2024, 02.12.2024 and 18.11.2025 **(RUD Nos. 18, 19 and 20)**	Letter dt. 30.11.2024 in compliance to Summon (**RUD 21**)

	Punjab-147003		
4.	Shri Jitendra Kumar of Shri Balaji Logistics (CHA) S-35/5, Phase-III, DLF, Gurugram, Haryana-122002	16.10.2024	Letter dt. 18.10.2024 in compliance to Summon (**RUD 22**)

5. EVIDENCES OF UNDERVALUATION: -

During the course of investigation,import data for the period January 2024 to March 2024 of commodities classified under CTH 29224100 (i.e. L-Threonine 98.5% feed grade, L-Lysine Monohydrochloride 98.5% feed grade and L-Lysine Sulphate 70.0% feed grade) was analysed and it was gathered that all the three importers i.e. M/s Surv Distributor, M/s NYE Trading Company and M/s VS Trading, while importing goods through Mundra port (INMUN1) have declared lower values on Bill of Entries (herein after referred as BEs) when supplier is M/s Dedicated Impex FZE (United Arab Emirates). In case of imports made by M/s Surv Distributor, M/s NYE Trading Company and M/s VS Trading at Mundra port (INMUN1), average unit price of imported goods is 0.474USD (United states Dollar), 0.5059USD and 0.3811USD per kilogram respectively, when the supplier or shipper of goods is M/s Dedicated Impex FZE (United Arab Emirates).Whereas in case of imports of similar goods by other importers and during the same period i.e. M/s Uttara Impex Private Limited, M/s Provimi Animal Nutrition India Pvt. Ltd, M/s CPF (India) Pvt. Ltd., & M/s S M Enterprises, India at other ports Nhava Sheva, Chennai and Kolkata ports (INNSA1, INMAA1, INCCU1), lowest unit price of imported goods is 1.19 USD (United states Dollar) per kilogram. Therefore, it is construed that the value for similar commodities classified under CTH 29224100 (i.e. L-Threonine 98.5% feed grade, L-Lysine Monohydrochloride 98.5% feed grade and L-Lysine Sulphate 70.0% feed grade) during same period of import i.e. January 2024 to March 2024 at different ports are different. Hence, it is ample clear that the value declared by the Importer appears grossly low in comparison to the contemporaneous data of the similar goods imported from other port. Thus, there appears a reasonable doubt regarding the truth and accuracy of the value declared by Noticee, therefore under Rule 12 (1) of Customs Valuation Rules 2007 the declared value of the imported goods appears liable to be rejected. Consequently, the unit price for the goods imported by M/s Surv Distributor, M/s NYE Trading Company, M/s VS Trading by the way of undervaluation are to be re-determined in accordance with Customs Valuation (Determination of Value of Imported Goods) Rules, 2007(hereinafter referred as CVR 2007) read with Section 14 of the Customs Act, 1962. As per Rule 12 explanation (1): where the declared value is rejected, the value shall be re-determined proceeding sequentially in accordance with Rule 4 to 9. As there were no contemporaneous import data found w.r.t. identical goods, there were no scope for determination of value under Rule 4 of CVR 2007. Rule 5 of the CVR 2007 provides for the determination of the transaction value of the imported goods by comparing the declared transaction value of the 'similar goods' imported by other importer(s) at or around the same time. Against this backdrop, it is considered to examine the re-determination of value of the imported goods under Rule 5 of CVR, 2007 read with Section 14 of the Customs Act, 1962. Accordingly, during the same period, unit price per kg of the similar goods of different importers importing goods from China and declared the same before the Customs have been taken into consideration for re-determination of unit price/kg of the similar goods imported by M/s Surv Distributor, M/s NYE Trading Company & M/s V S Trading. The lowest unit price of the similar goods imported by different importers are tabulated below.

Table 5

PERIOD - JANUARY 2024 TO MARCH 2024					
S.NO.	**Name/Address of the Importer**	**IEC Code**	**Goods Imported**	**CTH**	**Unit Price (USD)**
1	UTTARA IMPEX PRIVATE LIMITEDUTTARA HOUSE,2,WELLES LEY RD, CAMP,PUNE MAHARASHTRA-411001	3109003155	L-lysine monohydrochloride 98.5% feed grade (not for humanuse in poultry feed only), l-lysine sulphate 70% (feed grade)(not for human/medicinal use, for use in poultry feed/animal feed only)	29224100	1.19
2	PROVIMI ANIMAL NUTRITION INDIA PRIVATE LIMITED, IS40 KHB INDUSTRIAL AREA , YELAHANKA NEW TOWN, BENGALU RUURBAN , KARNATAKA-560064	0788002350	L-lysine mono hydrochloride 98.5% feed grade (animal feed supplement,not for human/medicinal use)	29224100	1.22

3	CPF (INDIA) PVT. LTD. 40, 2nd STREET Ist FLOOR F2 SPARTAN , NAGAR MOGAPPAIR EAST , CHENNAI , THIRUVALLUR , TAMIL NADU-600037	0497012138	L-lysine mono hydrochloride 98.5% feed grade (animal feed supplement,not for human/medicinal use)	29224100	1.43
4	S M ENTERPRISE328 1A 3,MAHARAJA NANDKUMAR ROAD ,SOUTHKOLKATA, WEST BENGAL-700036	0299007146	L-lysine mono hydrochloride 98.5% feed grade (animal feed supplement,not for human/medicinal use), l-threonine 98% feed grade (poultry feed additives/suppliment) not for medicinal / human use	29224100	1.26

Since Rule 5 specifically provides that the provision of clauses (b) and (c) rule 4 (1), 4 (2) and 4 (3) shall apply mutattis mutandis to similar goods and since Rule 4 (3) specifically provides that "in applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of imported goods". In the instance case, the lowest declared value of the similar product imported at the same time by different importers is 1.19 USD.

Shri Nitin Nath Mittal of M/s Dedicated Impex FZE (United Arab Emirates) is also proprietor of another firm situated in India viz. M/s Dedicated Impex Company (IEC Number 3012014632) D-189, Industrial Focal Patiala, Punjab-147003.This is also confirmed from statement dated 13.08.2024 of Shri Saksham Uppal of M/s Surv Distributor **(RUD 8)**.

From the above table , it is explicitly clear that the unit price (assessable values per unit quantity)of imported goods by importers M/s Surv Distributor, M/s NYE Trading Company and M/s VS Trading while importing goods from Mundra port (INMUN1) are lesser in comparison to the unit price (assessable values per unit quantity) of similar goods imported by M/s Uttara Impex Private Limited, M/s Provimi Animal Nutrition India Pvt. Ltd, M/s CPF (India) Pvt. Ltd., & M/s S M Enterprises, Indiafrom Nhava Sheva, Chennai and Kolkata ports (INNSA1, INMAA1, INCCU1). The BEs in respect of M/s Surv Distributor, M/s NYE Trading Company and M/s VS Trading are annexed as **RUD 23, RUD- 24, & RUD-25** respectively and sample BEs (along with Bill of Lading and Commercial Invoices as per e-sanchit in ICES) in respect of M/s Uttara Impex Private Limited, M/s Provimi Animal Nutrition India Pvt. Ltd, M/s CPF (India) Pvt. Ltd., & M/s S M Enterprises, India are annexed as **RUD- 26.**

6. <u>Legal Provisions related to Valuation of Goods, recovery of duty, penal liabilities under Customs Act, 1962 applicable in this case :-</u>

i)**Section 14 of Customs Act, 1962:-** *(1) For the purposes of the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, the value of the imported goods and export goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation.*

ii) Rule 3. Determination of the method of valuation. -

(1) Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10;

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(4) if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through rule 4 to 9.

iii) Rule 4 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007-

(1)(a) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued;

Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(b) In applying this rule, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the value of imported goods.

(c) Where no sale referred to in clause (b) of sub-rule (1), is found, the transaction value of identical goods sold at a different commercial level or in different quantities or both, adjusted to take account of the difference attributable to commercial level or to the quantity or both, shall be used, provided that such adjustments shall be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustments, whether such adjustment leads to an increase or decrease in the value.

(2) Where the costs and charges referred to in sub-rule (2) of rule 10 of these rules are included in the transaction value of identical goods, an adjustment shall be made, if there are significant differences in such costs and charges between the goods being valued and the identical goods in question arising from differences in distances and means of transport.

(3) In applying this rule, if more than one transaction value of identical goods is

found, the lowest such value shall be used to determine the value of imported goods.

iv) Rule 5 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007*:-(1) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued:*
Provided *that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.*

v) Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 - Rejection of declared value :-
(1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.

vi) SECTION 28. Recovery of duties not levied or not paid or short-levied or short- paid or erroneously refunded. –
(1) --------------------

(2) --------------------

(3) ---------------------

(4) Where any duty has not been [levied or not paid or has been short-levied or short-paid] or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of, -

(a) collusion; or

(b) any wilful mis-statement; or

(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been [so levied or not paid] or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

vii) Section 46. Entry of goods on importation

(1) The importer of any goods, other than goods intended for transit or transhipment, shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing [in such form and manner as may be prescribed]:
(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 bill of entry shall ensure the following, namely:-
(a) the accuracy and completeness of the information given therein;
(b) the authenticity and validity of any document supporting it;
(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.]

viii) SECTION 114A of the Customs Act, 1962 *stipulates that "Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under [sub-section (8) of section 28] shall also be liable to pay a penalty equal to the duty or interest so determined."*

(v) Section 114AA of the Customs Act, 1962*, stipulates that where "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 particular, 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."*

(vi)Section 117:- Penalties for contravention, etc., not expressly mentioned. -
Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding four lakh rupees.

7. SUMMARY OF INVESTIGATION:-

(i) As discussed in foregoing paras, it has been clearly emerged that during the same period of import i.e. January 2024 to March 2024, BEs presented to Customs Department at port Mundra(INMUN1) by importers M/s Surv Distributor, M/s NYE Trading Company and M/s VS Trading were of lesser assessable values per unit quantity of imported goods falling under CTH 29224100 in comparison to assessable values per unit quantity of similar goods falling under CTH 29224100 imported at Nhava Sheva, Chennai and Kolkata ports(INNSA1, INMAA1, INCCU1) by M/s Uttara Impex Private Limited, M/s Provimi Animal Nutrition India Pvt. Ltd, M/s CPF (India) Pvt. Ltd., & M/s S M Enterprises, India and therefore appears a reasonable doubt on the truth and accuracy of transaction value.

(ii) The transaction values mentioned in BEs of M/s Surv Distributor, M/s NYE Trading Company and M/s VS Trading appeared not to be correct transaction value of the imported goods; that transaction value of imported goods mentioned in BEs of M/s Uttara Impex Private Limited, M/s Provimi Animal Nutrition India Pvt. Ltd, M/s CPF (India) Pvt. Ltd., &M/s S M Enterprises, India appears to be the correct transaction value.

(iii) Shri Saksham Uppal, Prop of M/s Surv Distributor in his statement has agreed that he undervalued the value of goods per Kg with help of Shri Nitin Nath Mittal of M/s Dedicated Impex FZE (United Arab Emirates). He further stated that the actual price per kg is 1.335 USD.

(iv) In view of the above, declared value in BEs of imported goods under CTH 29224100 by M/s Surv Distributor, M/s VS Trading and M/s NYE Trading through Mundra port appears liable to be rejected in terms of Rule 12 of CVR 2007 read with Section 14 of the Customs Act, 1962 and further liable to be re-determined as per Rule 4-9 of CVR, 2007. As data with respect to the identical goods were not available, hence the value of the goods appeared not to be determined on Rule 4 of CVR, 2007. Further on seeing the contemporaneous data it was found that similar goods were imported by various importer at different port. Hence the same was taken for consideration for re-determination of the valuation of the impugned goods as per Rule 5 of CVR, 2017. As the different importers during the period January 2024 to March 2024 have imported similar goods on the transaction value higher than the transaction values declared by M/s Surv distributor, M/s VS Trading and M/S NYE Trading in terms of Unit price therefore, as per the Rule 5 of CVR 2007 read with Section 14 of the Customs Act, 1962, the lowest of them, has been taken into consideration for calculation of the differential assessable value of the goods and accordingly outstanding duty liability has been computed.

(v) In the present case, it is evident that the actual facts were known to Shri Saksham Uppal, Shri Satpal and Shri Neeraj Yadav who were emerged to be the actual beneficiaries while importing the impugned goods imported/supplied by the firm namely M/s Dedicated Impex, FZE, of Shri Nitin Nath Mittal. Shri Saksham Uppal, Shri Satpal and Shri Neeraj Yadav had knowingly and deliberately indulged in suppression of facts and willfully mis-declared/mis-stated the material facts in contravention of the provisions of Section 46(4) of the Customs Act, 1962. In terms of Section 46(4) of Customs Act, 1962 the importer was required to make a declaration as to truth of the contents of the BEs submitted for assessment of Customs duty. Since there has been mis-declaration and willful mis-statement about actual value of the goods, provisions of Section 28(4) of the Customs Act, 1962 appears applicable for recovery of duty in this case.

(vi) From the forgoing paras, it appears that the contents declared in the BEs under Section 46(4) of the Customs Act 1962, by importers M/s Surv Distributor, M/s VS Trading and M/s NYE Trading, while importing through Mundra port for the impugned goods, during the period January 2024 to March 2024, and cleared for home consumption, were not correct. That the transaction values declared by the said importers at the time of filing of the BEs are not true transaction value as much as the same had been vitiated by the said importers by under-invoicing.

(vii) The instant case appears to fall squarely within the ambit of Section 28(4) of Customs Act, 1962, and the differential duty appears liable to be demanded as per the extended period clause contained therein, and accordingly, the importers viz. M/s Surv Distributor, M/s VS Trading and M/s NYE Trading Company also appears liable for penalty under Section 114 A of Section Act, 1962.

(viii) While filing the BEs and producing the documents before Customs, Shri Saksham Uppal, Shri Satpal and Shri Neeraj Yadav have intentionally declared lesser assessable value. This act appears to have made Shri Saksham Uppal, Shri Satpal and Shri Neeraj Yadav liable for penalty under Section 114AA of the Customs Act, 1962.

(ix) The fact that Shri Nitin Nath Mittal Proprietor of firm M/s Dedicated Impex Company has knowingly helped in undervaluing the goods imported for M/s Surv Distributor as confirmed by aforesaid statement dt. 13.08.2025 **(RUD 8)** of Shri Saksham Uppal of M/s Surv Distributor. Shri Nitin Nath Mittal Proprietor of firm M/s Dedicated Impex Company (having branch at United Arab Emirates viz. M/s Dedicated Impex FZE) has knowingly or intentionally furnished letter/document dt. 30.11.2024 **(RUD 21)** which is false or incorrect in as much as he submitted that he has not made any import for M/s Surv Distributor, whereas in BEs, supplier name is entered as M/s Dedicated Impex FZE **(RUD 23)** and therefore such an act appears to have rendered Shri Nitin Nath Mittal liable for penalty under Section 114AA of the Customs Act, 1962.

(x) Further, Shri Satpal, Prop of M/s VS Trading and Shri Neeraj Yadav, Prop of M/s NYE Trading Company had never complied to the summons issued by the department on various occasions. Thus, Shri Satpal and Shri Neeraj Yadav both have rendered themselves liable for penalty under Section 117 of the Customs Act, 1962.

8. ROLE OF KEY PERSONS AND FINDINGS:

(i) **Role of Shri Saksham Uppal Proprietor of firms M/s Surv Distributor, M/s Surv Trading and M/s Uppal Distributor:-**Shri Saksham Uppal proprietor of the firm M/s Surv Distributor has imported goods i.e. L-Threonine 98.5%, L-Lysine Monohydrochloride 98.5% and L-Lysine Sulphate 70.0% feed gradesat under-valued prices. Shri Saksham Uppal vide his letter dated 03.09.2025 (**RUD 27)** has submitted that he has done import through M/s Dedicated Impex FZE (United Arab Emirates). He has further admitted in his voluntary statement recorded under section 108 of the Customs Act, 1962 **(RUD 8)** that he has undervalued the goods imported with the help of Shri Nitin Nath Mittal of M/s Dedicated Impex FZE, United Arab Emirates, (supplier) by suppressing the values to be declared before the Customs authorities. He accepted that the actual price per kilogram of imported goods is 1.335 USD. He accepted that he has evaded the customs duty by under valuation of the imported goods. He undertook that the differential duty will be deposited within 7-10 days. Further, during the course of investigation voluntary deposit have been made by Shri Saksham Uppal amounting to Rs. 10 Lakhs vide Challan No. 213590007 dated 19.02.2025 to partially pay differential duty liability arising due to under-valuation during the importation of impugned goods and same was communicated through his letter dated 03.09.2025. He accepted that stamp found during search on 02.08.2024 at the premises of M/s Surv Distributor, SCF 124, AKS Complex, Pabhat Road, Zirakpur, Punjab was of Shri Nitin Nath Mittal of M/s Dedicated Impex Company. Although, in their voluntary statement recorded under section 108 of the Customs Act, 1962 both Shri Saksham Uppal and his authorized representative Shri Satish Kumar have submitted that they will pay duty so short paid along with calculation sheet but they neither paid the differential duty nor submitted the calculation of the same. Therefore, in order to hood wink the Customs department and with an aim to evade customs duty on the imported goods, Shri Saksham Uppal in support of Shri Nitin Nath Mittal had very meticulously planned the unscrupulous scheme to defraud the government by not declaring the correct value of the imported goods and consequently paid lesser Customs duty on import of the goods. Thus, Shri Sakham Uppal appears to have violated the provisions of Section 46(4) of the customs act in as much as he has undervalued the value of the goods imported by him and given a false declaration in the bills of entry mentioned in **Annexure II**.

(ii) **Role of Shri Satpal Proprietor of firm M/s VS Trading, Village-Shekhpur Chamu, Tehsil Ismailabad, Distt. Kurukshetra, Haryana (IEC/PAN NumberGJNPS0274Q): -**Shri Satpal also made import of similar/identical goods of CTH 29224100 through M/s Dedicated Impex

FZE, United Arab Emirates and has undervalued the same. He has also not appeared on dates 30.08.2024, 18.11.2025 and 02.12.2025 for tendering statement as required through summons issued under Section 108 of the Customs Act, 1962. In the documents uploaded (i.e. Commercial Invoice and Bill of lading) attached along with the BEs the mobile number +**91-9988955969** has been mentioned and the said mobile number belongs to Shri Saksham Uppal (Proprietor of firm M/s Surv Distributor) and Shri Neeraj Yadav (Prop. of M/s NYE Trading Company) as per their Know Your Client (hereinafter referred as KYC) furnished by respective CHAs. Thus, it is evident that in order to hood wink the Customs department and intending to evade customs duty on the imported goods, Shri Satpal the proprietor of M/s VS Trading in connivance with Shri Saksham Uppal and Shri Neeraj Yadav had very meticulously planned the unscrupulous scheme to defraud the government by not declaring the correct value of the imported goods and consequently paid lesser Customs duty on import of the goods. Thus, Shri Satpal, Prop. of M/s VS Trading appears to have violated the provisions of Section 46(4) of the Customs Act, 1962 in as much as he has undervalued the value of the goods imported by him and given a false declaration in the bills of entry mentioned in **Annexure III**.

(iii) **Role of Shri Neeraj Yadav Proprietor of firm M/s NYE Trading Company, Village- Nabha Sahib, Zirakpur, Highground Road, Near Trishla City, S.A.S Nagar, Punjab (IEC/PAN No. BBEPY1705J): -**Shri Neeraj Yadav also made import of similar/identical goods of CTH 29224100 through M/s Dedicated Impex FZE, United Arab Emirates and has undervalued the goods imported. He has also not appeared on dates 29.08.2024, 21.11.2024 and 20.11.2025 for tendering statement as required through summons issued under Section 108 of the Customs Act, 1962.Shri Balaji Logistics (CHA), Gurugram, Haryana vide letter dt. 18.10.2024 **(RUD-22)**has submitted that they had made clearance from Mundra Port for M/s NYE Trading Company and in KYC, Shri Neeraj Yadav has filled the Mobile Number 9988955969 which is the also the mobile number of Shri Saksham Uppal as mentioned in KYC form furnished by Shri Saksham Uppal (**RUD-27**).It is therefore evident that both Shri Neeraj Yadav, Proprietor of firm M/s NYE Trading Company and Shri Saksham Uppal, Proprietor of firm M/s Surv Distributor have colluded in lowering the assessable value of goods imported through supplier Shri Nitin Nath Mittal M/s Dedicated Impex FZE, United Arab Emirate, as they have used same mobile number while filing KYC form and this same mobile number also reflects in their BEs.Shri Neeraj Yadav, Prop of M/s NYE Trading Company in connivance with Shri Saksham Uppal had very meticulously planned the unscrupulous scheme to defraud the government by not declaring the correct value of the imported goods and consequently paid lesser Customs duty on import of the goods. Thus, Shri Neeraj Yadav, Prop of M/s NYE Trading Company, appears to have violated the provisions of Section 46(4) of the

Customs Act, 1962 in as much as he has undervalued the value of the goods imported by him and given a false declaration in the BEs mentioned in **Annexure IV**.

(iv) **Role of Shri Nitin Nath Mittal,Proprietor of firm M/s Dedicated Impex Company, D-189, Industrial Focal Patiala, Punjab (IEC Number 3012014632):-**Shri Nitin Nath Mittal vide his letter dated 30.11.2024 annexed as **RUD 21** has falsely stated that M/s Dedicated Impex Company, GSTIN 03AUJPM4063C1Z0/IEC 03012014632 has not made any import or sale to M/s Surv Distributor, however his submission is incorrect inasmuch as M/s Dedicated Impex Company, IEC Number 03012014632has made import as supplier for M/s Surv Distributor, M/s VS Trading and M/s NYE Trading Company. The facts that Shri Nitin Nath Mittal Proprietor of firm M/s Dedicated Impex Company, Patiala also owns the firm M/s Dedicated Impex FZE, United Arab Emirates who has undervalued the goods imported for M/s Surv Distributor is also confirmed by aforesaid statement of Shri Saksham Uppal dtd. 13.08.2025 (**RUD 8**) of M/s Surv Distributor, and also in BEs supplier name is entered as M/s Dedicated Impex FZE, United Arab Emirates. Therefore, Shri Nitin Nath Mittal, Prop. of M/s Dedicated Impex Company, Punjab has colluded with M/s Surv Distributor, M/s VS Trading and M/s NYE Trading Co. in importing the impugned goods at price much lesser than the actual price. Thus, Shri Nitin Nath Mittal also played a major role in negotiating with M/s Surv Distributor, M/s VS Trading and M/s NYE Trading Company through his UAE based firm i.e. M/s Dedicated Impex, FZE in executing the plan to defraud the government by not declaring the correct value of the imported goods and consequently paid lesser Customs duty on import of the goods.

9. <u>Rejection of Declared Value and Re-determination</u>

a. *Rule 3 of the Customs Valuation (Determination of Price of Imported Goods) Rules,2007 (hereinafter referred to as "the CVR, 2007") provides the method of valuation. Rule 3(1) of the CVRs, 2007 provides that "Subject to Rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of Rule 10". Rule 3(4) ibid states that "if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through Rule 4 to 9 of CVR, 2007". Whereas, it appears that, various evidences has been found during investigation as such the declared value of the goods appears too low in comparison to the contemporaneous import data of the similar goods. Further the undervaluation has also been accepted by one of the Noticees Shri Saksham Uppal proprietor of M/s Surv Distributor and supplier being same in respect of import by all other Noticees in the instant case, which raises a reasonable doubt regarding the truth and accuracy of the* *declared value of the goods imported by Noticees in the current investigation. Therefore, the declared value of the imported goods appears liable to be rejected under Rule 12 (1) of Customs Valuation Rules 2007.*

b. *Further as per Rule 12 explanation (1): where the declared value is rejected, the value shall be re-determined proceeding sequentially in accordance with Rule 4 to 9. As there were no contemporaneous import data found w.r.t. identical goods, there were no scope for determination of value under Rule 4 of CVR 2007.* Rule 5 of the CVR 2007 provides for the determination of the transaction value of the imported goods by comparing the declared transaction value of the 'similar goods' imported by other importer(s) at or around the same time. Against this backdrop, it is considered to re-determine the transaction value of the imported goods under Rule 5 of CVR, 2007 read with Section 14 of the Customs Act, 1962. Accordingly, during the same period, unit price per kg of the similar goods of different importers importing goods from China and declared the same before the Customs have been taken into consideration for re-determination of unit price/kg of the similar goods imported by M/s Surv Distributor, M/s NYE Trading Company & M/s V S Trading. The lowest unit price of the different importers are tabulated in Table 6.

Table 6

PERIOD - JANUARY 2024 TO MARCH 2024					
S.NO.	**Name/Address of the Importer**	**IEC Code**	**Goods Imported**	**CTH**	**Unit Price (USD)**
1	**UTTARA IMPEX PRIVATE LIMITEDUTTARA HOUSE,2,WELLESLEY RD, CAMP,PUNE MAHARASHTRA- 411001**	**3109003155**	**L-lysine monohydrochloride 98.5% feed grade (not for human use in poultry feed only), l-lysine sulphate 70% (feed grade)(not for human/medicinal use, for use in poultry feed/animal feed only)**	**29224100**	**1.19**
2	**PROVIMI ANIMAL NUTRITION INDIA PRIVATE LIMITED, IS40 KHB INDUSTRIAL AREA , YELAHANKA NEW TOWN, BENGALURUURBAN , KARNATAKA-560064**	**0788002350**	**L-lysine mono hydrochloride 98.5% feed grade (animal feed supplement, not for human/medicinal use)**	**29224100**	**1.22**

3	**CPF (INDIA) PVT. LTD. 40, 2nd STREET Ist FLOOR F2 SPARTAN , NAGAR MOGAPPAIR EAST , CHENNAI , THIRUVALLUR , TAMIL NADU-600037**	**04970 12138**	**L-lysine mono hydrochloride 98.5% feed grade (animal feed supplement, not for human/medicinal use)**	**2922410 0**	**1.43**
4	**S M ENTERPRISE328 1A 3,MAHARAJA NANDKUMAR ROAD ,SOUTHKOLKATA, WEST BENGAL-700036**	**02990 07146**	**L-lysine mono hydrochloride 98.5% feed grade (animal feed supplement, not for human/medicinal use), l-threonine 98% feed grade (poultry feed additives/supplement) not for medicinal / human use**	**2922410 0**	**1.26**

c. Since Rule 5 specifically provides that the provision of clauses (b) and (c) rule 4 (1), 4 (2) and 4 (3) shall apply mutattis mutandis to similar goods and since Rule 4 (3) specifically provides that "in applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of imported goods". Since the lowest declared value mentioned in the above table i.e. 1.19 USD (data for contemporaneous Import), it appears that the same is most appropriate for re-determination of assessable value under Rules 5 in current investigation.

10. **Calculation of Differential Duty:**

- As the value of goods declared by the importers appears to be rejected under Rule 12 of CVR, 2007 on the basis of investigation. The valuation of goods imported by M/s Surv Distributor, M/s VS Trading and M/s NYE Trading Company appears to be re-determined at 1.19 USD per kilogram that is lowest value of the goods imported by M/s Uttara Impex Private Limited, M/s Provimi Animal Nutrition India Pvt. Ltd, M/s CPF (India) Pvt. Ltd., & M/s S M Enterprises, India, details of which is annexed as **Annexure-I (RUD 28)**. There is total eighteen BEs of M/s Uttara Impex Private Limited, M/s Provimi Animal Nutrition India Pvt. Ltd, M/s CPF (India) Pvt. Ltd., & M/s S M Enterprises, India which are taken under consideration.
- L-Threonine 98.5% feed grade, L-Lysine Monohydrochloride 98.5% feed grade and L-Lysine Sulphate 70.0% feed grade (CTH 29224100) are treated as similar goods which are imported by M/s Uttara Impex Private Limited, M/s Provimi Animal Nutrition India Pvt. Ltd, M/s CPF (India) Pvt. Ltd., &

M/s S M Enterprises, India and three firms under investigation.

- The period for which differential duty is calculated is January 2024 to March 2024, in which imports were made by three firms under investigation and M/s Uttara Impex Private Limited, M/s Provimi Animal Nutrition India Pvt. Ltd, M/s CPF (India) Pvt. Ltd., & M/s S M Enterprises, India.
- There is common supplier for three firms under investigation viz. M/s Dedicated Impex FZE, United Arab Emirates and all three firms have imported goods at Mundra Port (INMUN1).
- M/s Uttara Impex Private Limited, M/s Provimi Animal Nutrition India Pvt. Ltd, M/s CPF (India) Pvt. Ltd., & M/s S M Enterprises, India have imported goods at Nhava Sheva, Chennai and Kolkata ports (INNSA1, INMAA1, INCCU1).
- There appears undervaluation in thirteen BEs of M/s Surv Distributor details of which is annexed as **Annexure-II (RUD29)**.
- There appears undervaluation in nine BEs of M/s VS Trading details of which is annexed as **Annexure-III (RUD 30)**.
- There appears undervaluation in two BEs of M/s NYE Trading Company details of which is annexed as **Annexure-IV (RUD 31)**.
- **Annexure-II, III and IV i.e. (RUD 29, 30 and 31)** are prepared wherein assessable values are determined in terms of CVR 2007 for calculation of differential assessable value and differential duty.
- The c differential duty with respect to all three firms under investigation are tabulated below and detailed calculations are also attached as RUD 29, 30 and 31.

A. Calculation of Differential Duty for M/s Surv Distributor (January 2024 to March 2024):

<u>Table 7</u>

Sr No.	BE No/Date	Item Description/CTH	Qty in Kgs	Unit price/Kg in USD as declared	Total Duty paid by the party (in Rs.)	Lowest Unit price per Kg in USD among 04 importers importing similar goods	Assessable Value re-determined under Customs Valuation rules (in Rs)	Duty Payable on re-determined asssessable value (in Rs.)	Diff. Total Duty (in Rs)
1	2	3	4	5	7	8	9	10	11
1	9671935 /15.01.2024	L-LYSINE MONOHYDROCHLORIDE 98.5% FEED GRADE 25 KG PER BAG (ANIMAL FEED SUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR PO	52500	0.43775	537012	1.19	5263518.75	1459837	922825
2	9696536 /17.01.2024	L-LYSINE MONOHYDROCHLORIDE 98.5% FEED GRADE 25 KG PER BAG (ANIMAL FEED SUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR PO	81000	0.43775	828532	1.19	8120857.5	2252320	1423788
3	9715638 /18.01.24	L-LYSINE MONOHYDROCHLORIDE 98.5% FEED GRADE 25 KG PER BAG (ANIMAL FEED SUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR PO	27000	0.43775	276177	1.19	2706952.5	750773	474596
4	9728949 /19.01.24	L-LYSINE MONOHYDROCHLORIDE 98.5% FEED GRADE 25 KG PER BAG (ANIMAL FEED SUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR PO	27000	0.43775	275686	1.19	2702133	749437	473751
5	9906548 /31.01.2024	L- THREONINE 98.5 % FEED GRADE 25 KG PER BAG (ANIMAL FEED SUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR POULTRY FEED SU	27000	0.43775	275686	1.19	2702133	749437	473751
6	9988214 /05.02.24	L-LYSINE SULPHATE 70% FEED GRADE 25 KG PER BAG (ANIMAL FEEDSUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR	54000	0.32445	407934	1.19	5394627	1496199	1088265

7	2011274 /06.02.2 4	L-LYSINE MONOHYDROCHLORIDE 98.5% FEED GRADE 25 KG PER BAG (ANIMAL FEED SUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR PO	27000	0.42745	268719	1.19	2697313.5	748100	479381
8	2120385 /13.02.2 4	L-LYSINE MONOHYDROCHLORIDE 98.5% FEED GRADE 25 KG PER BAG (ANIMAL FEED SUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR PO	81000	0.42745	806157	1.19	8091940.5	2244300	1438143
9	2114528 /13.02.2 4	L- THREONINE 98.5 % FEED GRADE 25 KG PER BAG (ANIMAL FEED SUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR POULTRY FEED SU	54000	0.42745	537437	1.19	5394627	1496199	958762
10	2204378 /19.02.2 4	L- THREONINE 98.5 % FEED GRADE 25 KG PER BAG (ANIMAL FEED SUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR POULTRY FEED SU	54000	0.824	103540 7	1.19	5391414	1495309	459902
11	2417409 /04.03.2 4	L-LYSINE MONOHYDROCHLORIDE 98.5% FEED GRADE 25 KG PER BAG (ANIMAL FEED SUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR PO	81000	0.515	970694	1.19	8087121	2242963	1272269
12	2417396 /04.03.2 4	L-LYSINE MONOHYDROCHLORIDE 98.5% FEED GRADE 25 KG PER BAG (ANIMAL FEED SUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR PO	54000	0.515	647129	1.19	5391414	1495308	848180
13	2784428 /28.03.2 4	L-LYSINE MONOHYDROCHLORIDE 98.5% FEED GRADE 25 KG PER BAG (ANIMAL FEED SUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR PO	54000	0.515	647900	1.19	5397840	1497090	849191
	Total				**75,14, 470/-**		**6,73,41,892/ -**	**1,86,77,2 74/-**	**1,11,62,80 4**

B. Calculation of Differential Duty for M/s VS Trading (January 2024 to March 2024):-

<u>Table 8</u>

Sr No.	BE No/Date	Item Description/CTH	Qty in Kgs	Unit price/Kg in USD as declared	Total Duty paid by the party (in Rs)	Lowest Unit price per Kg in USD among 04 importers importing similar goods	Assessable Value re-determined under Customs Valuation rules (in Rs)	Duty Payable o0n re-determined assessable value (in Rs)	Diff. Total Duty (in Rs)
1	2	3	4	5	7	8	10	11	12
1	9910608/31-01-2024	L- THREONINE 98.5 % FEED GRADE 25 KG PER BAG (ANIMAL FEED SUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR POULTRY FEED SU	27000	0.43775	275686	1.19	2702133	749436.6	473751
2	9979503/ 05-02-2024	L-LYSINE SULPHATE 70% FEED GRADE 25 KG PER BAG (ANIMAL FEEDSUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR POULTRY FEED	54000	0.32445	407934	1.19	5394627	1496200	1088265
3	2104821/12.02.24	L-LYSINE SULPHATE 70% FEED GRADE 25 KG PER BAG (ANIMAL FEEDSUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR POULTRY FEED	54000	0.32445	407934	1.19	5394627	1496200	1088265
4	2149715/15.02.24	L-LYSINE MONOHYDROCHLORIDE 98.5% FEED GRADE 25 KG PER BAG (ANIMAL FEED SUPPLIMENT NOT FOR HUMAN	81000	0.42745	806157	1.19	8091941	2244300	1438143

		/MEDICINAL USE) FOR PO							
5	2216608/20 -02-2024	L- THREONINE 98.5 % FEED GRADE 25 KG PER BAG (ANIMAL FEED SUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR POULTRY FEED SU	27000	0.824	5177 04	1.19	2695707	747654. 3	229951
6	2399068/ 02-03-2024	L-LYSINE MONOHYDROCHL ORIDE 98.5% FEED GRADE 25 KG PER BAG (ANIMAL FEED SUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR PO	27000	0.515	3235 65	1.19	2695707	747654. 3	424090
7	2400055/ 02-03-2024	L-LYSINE MONOHYDROCHL ORIDE 98.5% FEED GRADE 25 KG PER BAG (ANIMAL FEED SUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR PO	27000	0.515	3235 65	1.19	2695707	747654. 3	424090
8	2500604/09 -03-2024	L-LYSINE MONOHYDROCHL ORIDE 98.5% FEED GRADE 25 KG PER BAG (ANIMAL FEED SUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR PO	81000	0.515	9689 58	1.19	8072663	223895 3	126999 4
9	2811528/ 30-03-2024	L-LYSINE MONOHYDROCHL ORIDE 98.5% FEED GRADE 25 KG PER BAG (ANIMAL FEED SUPPLIMENT NOT FOR HUMAN /MEDICINAL USE) FOR PO	54000	0.67	8429 00	1.19	5397840	149709 1	654191
	Total				**48,7 4,403**		**4,31,40, 951**	**1,19,65, 143**	**70,90,7 40**

C. Calculation for Differential Duty for M/s NYE Trading Company (January 2024 to March 2024):-

Table 9

BE No/Date	Item Description/CTH	Qty in Kgs	Unit price/Kg in USD as declared	Total Duty paid by the party	Lowest Unit price per Kg in USD among 04 importers importing similar goods	Assessable Value re-determined under Customs Valuation rules	Duty Payable o0n re-determined assessable value	Diff. Total Duty
2	3	4	5	7	8	10	11	12
9978076 / 05-02-2024	L THREONINE 98.5% FEED GRADE 25KG PER BAG WITHOUT PALLETS (ANIMAL	54000	0.43775	550388	1.19	5394627	1496200	945812
9978106 /05.02.24	L-LYSINE SULPHATE 70% FEEDGRADE 25KG PER BAG WITHOUT PALLETS(AN IMAL FEED SUPPLEME NT ONLY, NOT FOR HUMAN / MEDICAL	81000	0.32445	611902	1.19	8091941	2244300	1632398
				11,62,290		**1,34,86,568/-**	**37,40,500**	**25,78,210**

11. SHOW CAUSE

i) Therefore, M/s Surv Distributor, 969, Sector 41 A, Chandigarh, M/s VS Trading, Village-Shekhpur Chamu, Tehsil Ismailabad, Distt. Kurukshetra, Haryana-136129 and M/s NYE Trading Company, Village-Nabha Sahib, Zirakpur, Highground Road, Near Trishla City, S.A.S Nagar, Punjab-140603 are hereby called upon to Show Cause to the **Principal Commissioner/ Commissioner of Customs, Customs House, 5B, User Port Building, Mundra** within 30 days of receipt of this notice issued as to why: -

a) the declared value of imported goods amounting to **Rs. 2,70,93,816/-,** *(Rupees Two Crore Seventy Lakh Ninety Three Thousand Eight Hundred and Sixteen Only)* **Rs. 1,75,74,913/-** *(Rupees One Crore Seventy Five Lakh Seventy Four Thousand Nine Hundred and Thirteen Only)* **and Rs. 41,90,696/-** (*Rupees Forty One Lakh Ninety Thousand Six Hundred and Ninety Six Only)* in respect of M/s Surv Distributor, M/s VS Trading and M/s NYE Trading Company respectively **(detailed in Annexure-II, III and IV i.e. RUD 29, 30 and 31 respectively)** should not be rejected under Rule 12 of Customs Valuation (Determination of value of imported goods) Rule, 2007.

b) the assessable value of imported goods should not be re-determined under Rule 5 of the Customs Valuation (Determination of value of imported goods) Rule, 2007 read with Section 14 of the Customs Act, 1962 as **Rs. 6,73,41,892/-** *(Rupees Six Crore Seventy Three Lakh Forty One Thousand Eight Hundred Ninety Two Only)***, Rs. 4,31,40,951/-** *(Rupees Four Crore Thirty One Lakh Forty Thousand Nine Hundred and Fifty One Only)* **and Rs. 1,34,86,568/**- (*Rupees One Crore Thirty Four Lakh Eighty Six Thousand Five Hundred and Sixty Eight Only)* in respect of M/s Surv Distributor, M/s VS Trading and M/s NYE Trading Company respectively **(detailed in Annexure-II, III and IV i.e. RUD 29, 30 and 31 respectively)**;

c) the differential duty as detailed in Annexure-II total amounting to **Rs. 1,11,62,804/-** *(Rupees One Crore Eleven Lakh Sixty Two Thousand Eight Hundred and Four Only)* arising out of the mis-declaration of value should not be demanded under Section 28(4) of the Customs Act, 1962 alongwith interest under Section 28AA of the Customs Act, 1962 from M/s Surv Distributor, 969, Sector 41 A, Chandigarh.

d) the differential duty as detailed in Annexure -III total amounting to **Rs.70,90,740/-** *(Rupees Seventy Lakh Ninety Thousand Seven Hundred and Forty Only)* arising out of the mis-declaration of value should not be demanded under Section 28(4) of the Customs Act, 1962 alongwith interest under Section 28AA of the Customs Act, 1962 from from M/s VS Trading, Village-Shekhpur Chamu, Tehsil Ismailabad, Distt. Kurukshetra, Haryana-136129.

e) the differential duty as detailed in Annexure-IV total amounting to **Rs. 25,78,210/-** *(Rupees Twenty Five Lakh Seventy Eight Thousand Two Hundred and Ten Only)*arising out of the mis-declaration of value should not be demanded under Section 28(4) of the Customs Act, 1962, along with interest under Section 28AA of the Customs Act, 1962 from M/s NYE Trading Company, Village-Nabha Sahib, Zirakpur, Highground Road, Near Trishla City, S.A.S Nagar, Punjab-140603.

f) amount of Customs duty to the tune of **Rs. 10,000,00/-** *(Rupees Ten Lakh Only)*deposited vide Challan No. 213590007 dated 19.02.2025, should not be appropriated and adjusted towards the duty/interest/other adjudication levies on M/s Surv Distributor, 969, Sector 41 A, Chandigarh.

g) penalty should not be imposed upon M/s Surv Distributor, 969, Sector 41 A, Chandigarh, M/s VS Trading, Village-Shekhpur Chamu, Tehsil Ismailabad, Distt. Kurukshetra, Haryana-136129 and M/s NYE Trading Company, Village-Nabha Sahib, Zirakpur, Highground Road, Near Trishla City, S.A.S Nagar, Punjab-140603 through their proprietors Shri Saksham Uppal, Shri Satpal and Shri Neeraj Yadav respectively under **Section 114A and Section 114AAof Customs Act 1962** for an act of omission and commission of their firms.

ii) Therefore, Shri Satpal Prop. of M/s VS Trading, Village-Shekhpur Chamu, Tehsil Ismailabad, Distt Kurukshetra, Haryana-136129 is hereby called upon to Show Cause to the Principal Commissioner/ Commissioner of Customs, Customs House, Mundra within 30 days of receipt of this notice issued as to why:

a) Penalty should not be imposed under Section 117 of the Customs Act 1962 for non-compliance and contravention of the provision of the Customs Act, 1962.

iii) Therefore, Shri Neeraj Yadav, Prop. of M/s NYE Trading, Village Nabha Sahib, Zirakpur, Highground Road, Near Trishla City, S.A.S. Nagar, Punjab-140603 ishereby called upon to Show Cause to the Principal Commissioner/ Commissioner of Customs, Customs House, Mundra within 30 days of receipt of this notice issued as to why:

a) Penalty should not be imposed under Section 117 of the Customs Act 1962 for non-compliance and contravention of the provision of the Customs Act, 1962.

12. Their written replies should be accompanied by documentary evidences, if any, in support of their contentions. In case copies are submitted, the originals thereof should also be submitted to the adjudicating authority for authentication.

13. They should clearly state in their written reply to this notice as to whether they desire to be heard in person before the case is adjudicated. If no reply to this notice is received within thirty (30) days from the date of receipt of the notice or if they do not appear before the adjudicating authority for personal hearing while the case is posted for hearing, the case will be decided on the basis of available records without any further reference to them.

14. This notice is issued without any prejudice to any other action that may be taken against them in terms of the Customs Act or any other law in force in the Union of India. The Department reserves its right to amend, modify or supplement this notice at any time on the basis of further evidence prior to the adjudication of the case.

Digitally signed by
Nitin Saini
Date: 29-07-2026
13:30:37

i) List of Relied Upon Documents;
ii) Relied Upon Documents;

(Nitin Saini)
Commissioner of Customs,
Customs House, Mundra

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

File No.: GEN/ADJ/COMM/409/2026-Adjn-O/o Pr Commr-Cus-Mundra
SCN No. 31/2026-27/COMM/N.S./Adjn/MCH

To Noticee(s):-

1. Shri Saksham Uppal (S/o Suresh Uppal) M/s Surv Distributor, 969, Sector 41A, Chandigarh.
2. Shri Neeraj Yadav (Firm Name M/s NYE Trading Company) (IEC/PAN No. BBEPY1705J) Village- Nabha Sahib, Zirakpur, High Ground Road, Near Trishla City, S.A.S Nagar, Punjab-140603.
3. Shri Satpal Company (Firm Name M/s VS Trading (IEC/PAN Number GJNPS0274Q) Village- Shekhpur Chamu, Tehsil Ismailabad, Distt. Kurukshetra, Haryana-136129
4. Shri Nitin Nath Mittal (Firm Name M/s Dedicated Impex Company) (IEC Number 3012014632) D-189, Industrial Focal Patiala, Punjab-147003

Copy to:

(1) The Joint Director General, DRI Zonal Unit, Lucknow.
(2) The Deputy Commissioner (EDI), Customs House, Mundra with request to upload the Show Cause Notice in departmental official website.
(3) Guard File.

कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा,
सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- **370421**
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,
CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421
PHONE:02838-271426/271423 FAX:02838-271425
Email: adj-mundra@gov.in

File. No.: GEN/ADJ/COMM/409/2026-Adjn-O/o Pr Commr-Cus-Mundra
Show Cause Notice No.: 31/2026-27/COMM/N.S./Adjn/MCH

Addendum

Subject: Addendum to the Show Cause Notice No. 31/2026-27/COMM/N.S./Adjn/MCH dated 29.07.2026 in case of M/s Surv Distributor, M/s V S Trading, M/s NYE Trading Company and Shri Nitin Nath Mittal (Firm Name M/s Dedicated Impex Company)

A Show Cause Notice No. 31/2026-27/COMM/N.S./Adjn/MCH dated 29.07.2026 in case of M/s Surv Distributor, M/s V S Trading, M/s NYE Trading Company and Shri Nitin Nath Mittal (Firm Name M/s Dedicated Impex Company) was issued.

2. Kind reference is invited to para 7 (ix) of the aforesaid Show Cause Notice dated 29.07.2026 wherein it has been stated that:

"The fact that Shri Nitin Nath Mittal Proprietor of firm M/s Dedicated Impex Company has knowingly helped in undervaluing the goods imported for M/s Surv Distributor as confirmed by aforesaid statement dt. 13.08.2025 (RUD 8) of Shri Saksham Uppal of M/s Surv Distributor. Shri Nitin Nath Mittal Proprietor of firm M/s Dedicated Impex Company (having branch at United Arab Emirates viz. M/s Dedicated Impex FZE) has knowingly or intentionally furnished letter/document dt. 30.11.2024 (RUD 21) which is false or incorrect in as much as he submitted that he has not made any import for M/s Surv Distributor, whereas in BEs, supplier name is entered as M/s Dedicated Impex FZE (RUD 23) and therefore such an act appears to have rendered Shri Nitin Nath Mittal liable for penalty under Section 114AA of the Customs Act, 1962."

3. In light of above allegation, Shri Nitin Nath Mittal proprietor of firm M/s Dedicated Impex Company ought to have been given opportunity to show cause to the adjudicating authority as to why penalty should not be imposed on him under section 114AA of the Customs Act, 1962. However due to inadvertent omission, the said part was not included in the charging para 11 of the aforesaid Show Cause Notice.

4. To rectify the omission, in Para 11 of the aforesaid Show Cause Notice, after sub-para (iii), the following sub-para (iv) shall be added: -

iv) Shri Nitin Nath Mittal (Firm Name M/s Dedicated Impex Company) D-189, Industrial Focal Patiala, Punjab-147003 is hereby called upon to Show Cause to the Pr. Commissioner/Commissioner of Customs, Customs House, Mundra within 30 days of receipt of this Notice issued as to why penalty should not be imposed under Section 114AA of Customs Act, 1962.

Digitally signed by
Nitin Saini
Date: 06-08-2026
12:02:19

(Nitin Saini)
Commissioner of Customs,
Customs House, Mundra

By Speed Post/Regd. Post/E-mail/Hand Delivery
File No.: GEN/ADJ/COMM/409/2026-Adjn-O/o Pr Commr-Cus-Mundra
SCN No. 31/2026-27/COMM/N.S./Adjn/MCH

To Noticee(s):-

1. Shri Saksham Uppal (S/o Suresh Uppal) M/s Surv Distributor, 969, Sector 41A, Chandigarh.
2. Shri Neeraj Yadav (Firm Name M/s NYE Trading Company) (IEC/PAN No. BBEPY1705J) Village- Nabha Sahib, Zirakpur, High Ground Road, Near Trishla City, S.A.S Nagar, Punjab-140603.
3. Shri Satpal Company (Firm Name M/s VS Trading (IEC/PAN Number GJNPS0274Q) Village- Shekhpur Chamu, Tehsil Ismailabad, Distt. Kurukshetra, Haryana-136129
4. Shri Nitin Nath Mittal (Firm Name M/s Dedicated Impex Company) (IEC Number 3012014632) D-189, Industrial Focal Patiala, Punjab-147003

Copy to:

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(2) The Deputy Commissioner (EDI), Customs House, Mundra with request to upload the Show Cause Notice in departmental official website.
(3) Guard File.