

 <p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 <b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:</b> <b>CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.</b> PHONE : 02838-271426/271163 FAX :02838-271425 E-mail id- adj-mundra@gov.in</p>	
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<b>A. File No.</b>	<b>:</b>	<b>GEN.ADJ/ADC/131/2026-Adjn-O/o Pr. Commr-Cus-Mundra</b>
<b>B. SCN No.</b>	<b>:</b>	<b>181/2025-26/ADC/ZDC/MCH dated 27.01.2026</b>
<b>C. Passed by</b>	<b>:</b>	<b>Dipak Zala, Additional Commissioner of Customs, Customs House, AP&amp;SEZ, Mundra.</b>
<b>D. Notice(s)/Importer:</b>	<b>:</b>	<b>M/s. KK Classic India Private Limited (IEC: AAICK1934G)</b>
<b>E. DIN</b>	<b>:</b>	<b>20260171MO0000444D8E</b>

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

**WHEREAS IT APPEARS THAT: -**

Specific intelligence gathered by the Directorate of Revenue Intelligence (hereinafter referred to as 'DRI') indicated that **M/s KK Classic India Private Limited (IEC: AAICK1934G)**(hereinafter also referred to as the "Importer") having address as 8<sup>th</sup> Floor, Unit No Epo-08-09, Emerald PLAZA, Emerald Hills Golf Course, Badshahpur, Sector 65, Gurugram, Haryana, 122101 indulged into illegal import of goods at highly inflated prices in order to route money out of India. The said firm has imported a consignment of "Readymade Garments Shawls (for 3rd Country Export)" in Container No. WHLU5445685 and Warehousing Bill of Entry No. 8103035 dated 31.01.2025 at Mundra Port.

1.1 Acting on the intelligence, officers of the Directorate of Revenue Intelligence (DRI), RU, Gandhidham, intercepted a consignment containing goods declared as "Readymade Garments Shawls" which was imported by M/s KK Classic India Pvt. Ltd from Thailand to Mundra for the purpose of re-export to third country.

2. Acting upon intelligence the import consignments covered under

Warehousing Bill of Entry No. 8103035 dated 31.01.2025 (**RUD No.-01**) was intercepted officers of the Directorate of Revenue Intelligence (DRI), RU, Gandhidham, containing goods declared as "Readymade Garments Shawls" which was imported by M/s KK Classic India Pvt. Ltd from Thailand to Mundra for the purpose of re-export to third country. The subject import consignment arrived at Mundra Port under Warehousing Bill of Entry No. 8103035 dated 31.01.2025 was put on hold by DRI for examination thereof.

**2.1** The details of the import consignment are as follows:

**Table-I**

Bill of Lading No.	CSSJEATKD2025399-1 TO CSSJEATKD2025399-9
Bill of Entry No.	8103035 dated 31.01.2025
Supplier	YAGI TSUSHO CO. LTD., CHONBURI, THAILAND
Importer & IEC	M/s. KK CLASSIC INDIA PVT. LTD. (GST No.-06AAICK1934G1ZN)
Declared description of the goods	Readymade Garments Shawls, Total -46 Boxes , HSN code - 62142010, Value- Rs. 38,17,07,040 (Rupees Thirty Eight Crore Seventeen Lakhs seven thousand Forty only )
Weight	10790 KGS.

**3.** Acting upon the intelligence, the containers covered under the Warehousing Bill of Entry No. 8103035 Dt 31.01.2025 (Container No. WHLU5445685) filed by the importer **M/s KK Classic India Private Limited** at Mundra Custom House lying at CFS of M/s Seabird Marine Services Pvt Ltd, Mundra was put on hold for examination of the goods by the officers of DRI. The goods covered under the Warehousing Bill of Entry No. 8103035 Dt 31.01.2025 were examined by the officers of DRI on 05.02.2025 and accordingly a Panchnama dated 05.02.2025 (**RUD No. 2**) was drawn at the CFS of M/s Seabird Marine Services Pvt Ltd, Mundra in respect of the same.

**4.** Whereas, the details of the cargo found during the examination on 05.02.2025 as below:

**Table-II**

Container No.	Sr. No.	Goods appear to be	Average No. of Packing in each carton box	No of pieces in packing	Total No of pieces in one box	Total No. of carton boxes	Total No. of pieces
WHLU5445685)	1	Large size	20	12	240		<b>99,600</b>

		women's stole/ scarf			415	
	2	Small size women's stole/ scarf	24	1	24	<b>9,960</b>
	<b>Total pieces</b>					<b>1,09,560</b>

5. Whereas, in order to find out exact description and value of the imported goods, a Govt. approved Valuer/Chartered Engineer inspected the imported goods on 05.02.2025. The Govt. approved valuer/Chartered Engineer submitted his report vide letter dated 06.02.2025 (**RUD No. 3**). Brief details of the report are as under: -

S. r.	Co nta ino r N o.	BL No. and date/BE No. & date	Description of goods and HS code declared in the IGM & Bill of Lading	Goods found during examination	Declared value of the goods (in Rs.)	Total assessable value as per valuation report dated 06.02.2025 (in Rs.)
1	WH LU 54 45 68 5	Warehousing Bill of Entry No. 8103035 dated 31.01.2025	Readymade Garments Shawls H.S. Code 62142010	Women's Stole/Scarf in two different sizes	38,17,07,040/-	32,37,000/-
Total					<b>38,17,07,040/-</b>	32,37,000/-

6. In view of the above, the importer has declared the value of the subject goods as Rs. 38,17,07,040/- (**Rupees Thirty-Eight Crore Seventeen Lakhs Seven Thousand Forty only**) whereas the assessable value of the goods as per valuation report of Govt. approved valuer/Chartered Engineer comes as Rs. 32,37,000/- (**Rupees Thirty-Two Lakh Thirty-Seven Thousand only**). Thus, it appears that the imported goods having total quantity of 1,09,560 Pcs. of the above consignment appears to have been mis-declared in respect of value thereof.

7. **Searches conducted-**

During investigation, Searches/visits had been conducted by DRI officers –

Table-III

Sr. No.	Name of firm	Place	Dated
01	M/s KRM Tyres	Plot No. 5A, Phase-1, EPIP Jharmajri, Baddi, H.P-173205, India	06.02.2025 vide drawn Panchnama <b>(RUD No.- 04 )</b>
02	M/s KK Classic India pvt. Ltd.	Office no. 809, 8 <sup>th</sup> Floor, Emerald Plaza, Emerald Hills Golf Course, Badhahpur, Sector-65, Gurugram, Haryana-122101	06.02.2025 vide drawn Panchnama <b>(RUD No.- 05 )</b>
03	M/s Inext Logistics	Khasra no.- 82, Sector-28, Bamnoli, Dwarka, New Delhi-110077	07.02.2025 vide drawn Panchnama <b>(RUD No. 06)</b>

#### **8. Statement of related persons-**

During the investigation, the statements of the following persons have been recorded under the Customs Act, 1962, -

##### **8.1 Statement of Shri Sandeep Jain, Son of Shree Surinder Pal Jain, Partner of M/s KRM Tyres, was recorded on 06.02.2025 (RUD No.-07), wherein he interalia, stated that-**

He was a Partner and owner of M/s KRM Tyres, which had been started in 2007. All operations and day-to-day functioning of the firm were looked after by him. Although the company had been closed for the past one year however they were doing trading and selling of tyres. The email ID *sandeep@krmtires.com* was used by him for official communication with various individuals and firms.

An email dated 27/01/25 at 7:03 AM had been sent by him, wherein BL copies received from M/s KK Classic regarding their shipment (expected to arrive on 31/01/25) were forwarded by him to Mr. Rohit Seth (Export Head of M/s Inext Logistics ).

On being asked he stated that CHA firm M/s Inext Logistics had been known to him for approximately 9–10 years, having acted as forwarding agents

for KRM Tyres' export shipments. Communication had taken place with various staff including Mr. Amar Khurana (MD) and Mr. Rohit Seth (GM). Contact with M/s KK Classics India pvt. Ltd. had been established through Mr. Kuldeep Rana and Mr. Sanjeev Sharma, old acquaintances of him. Mr. Anshul Chauhan, their relative, had sought assistance with customs clearance and bonded warehousing for a shipment intended for re-export. Guidance was provided by him in that regard.

Further he stated that it had been clearly understood from the email exchanges that he merely acted as a mediator, facilitating documentation between M/s Inext Logistics and M/s KK Classics India pvt. Ltd.. Checklist and KYC details shared by M/s Inext were forwarded by him to Mr. Anshul Chauhan (Email: indiakkclassic@gmail.com). His assistance was purely based on goodwill and his 20 years of experience in import-export matters, extended as a favor to Mr. Kuldeep and Mr. Sanjeev who had once supported him during a personal crisis caused by a fire incident.

**8.2. Statement of Shri Sanjeev Kumar Sharma, Son of Shree Mangat Ram Sharma, Proprietor of M/s ANI's Kitchen, was recorded on 06.02.2025 (RUD No.-08)**, wherein he inter alia, stated that- M/s. ANI's Kitchen was a proprietorship firm in his name, established in 2022, and engaged primarily in supplying food to educational institutions and industrial units. Shri Kuldeep Singh Rana, a friend from Village Kishanpura, Distt. Solan (HP), had introduced him to Shri Sandeep Jain during 2021-22. Shri Sandeep Jain was identified as a partner of M/s. KRM Tyres and was known to be handling import and export activities for a long time.

On being asked he stated that upon a request made by his friend Shri Sanjeev Chauhan alias Pinku Chauhan, it was conveyed that his nephew Shri Anshul Chauhan was engaged in handling import and export work at various Indian ports and required assistance through Mundra Port. Accordingly, he contacted Shri Sandeep Jain, who then shared the details of CHA – M/s. Inext Logistics and Supply Chain Pvt. Ltd.

Further he stated that he met Shri Anshul Chauhan 2-3 times, during which he explained his business activities involving imports and re-exports through his firm, M/s. KK Classic India Pvt. Ltd., Gurugram, and claimed to have strong contacts with overseas buyers and suppliers.

On being asked about the firms associated with Shri Anshul Chauhan, Shri Sanjeev Chauhan alias Pinku Chauhan had shared names including K K Classic, Stripes, Indo Carrier Agency, Radhe Keshav Textech, and Priyal Overseas Pvt. Ltd. It was also stated that import consignments at Mundra Port could arrive in the name of any of these entities.

On 25.01.2025, a draft Bill of Lading was shared, bearing Shipment Reference No. CSSJEATKD2025399-1, involving 01 x 40' container (No. WHLU5445685) with 46 boxes of readymade garments/shawls under CTH 62142010. The shipment was sent by M/s. Yagi Tsusho Co. Ltd., Thailand, loaded at Jebel Ali, U.A.E., and imported by M/s. KK Classic India Pvt. Ltd., Gurugram, with arrival expected at Mundra Port.

**8.3. Statement of Shri Rohit Seth, Son of Late Shree S N Seth, Export Head of M/s Inext Logistics, was recorded on 07.02.2025 (RUD No.-09),** wherein he inter alia, stated that- M/s INEXT Logistics is a CHA Proprietorship Firm, and Shri Amardeep Singh (alias Amar Khurana,) was the Proprietor. M/s INEXT Logistics and Supply Chain Pvt. Ltd. was its sister concern, engaged in IATA (Air Cargo), warehousing, and freight forwarding services. Both companies operated jointly. The responsibility of handling Ocean Export Freight and Customs Clearance of Export shipments was assigned to him.

On being asked he stated that Mr. Sandeep Jain, a long-standing corporate client of their company and known to his MD (Shri Amardeep Singh), had introduced M/s KK Classics India Pvt. Ltd. All shipment-related coordination was carried out by Mr. Jain through his email ID: sandeep@krmtires.com. It was understood that Mr. Anshul Chauhan was the owner of the said company, with the registered address at Unit No. EPO-08-09, 8th Floor, Emaar Golf Course Extn. Road, Sector 65, Gurugram. All required documents and communication for the first shipment were provided by Mr. Sandeep Jain. The checklist for the consignment was also approved by him.

Further he stated that Mr. Sandeep Jain had informed that the shipment was a simple warehousing import, intended for re-export, and requested filing of BOE accordingly. The Bill of Lading was shared by him for verification. Documents, including the KYC and Invoice, were verified before proceeding with checklist preparation and BOE filing based on the approved documents.

**8.4. Statement of Shri Kuldip Singh, Son of Shree Pritam Singh, Partner of M/s Baba Technoplast, was recorded on 25.02.2025 (RUD No.-10),** wherein he interalia, stated that- M/s Baba Technoplast was taken over by him in 2014, and currently, the firm was being run in partnership with his son. All work related to M/s Baba Technoplast, Baddi, Himachal Pradesh, has been looked after by him. Neither M/s KK Classic India Pvt. Ltd. nor anyone from that company has been known to him.

On being asked he stated that Shri Sandeep Jain has been known to him since 2010, having been acquainted during construction work at his company, M/s KRM Tyres. Shri Anshul Chauhan has not been directly known to him. My

friend, Shri Sanjeev Sharma (known since 2003), had introduced him to Shri Sanjeev Chauhan (also known as Pinku Chauhan) about a year ago. It was informed that Shri Anshul Chauhan is the nephew of Shri Sanjeev Chauhan. No knowledge regarding Shri Aman and Shri Jaiprakash. No information has been possessed about the import consignment of M/s KK Classic India Pvt. Ltd. vide Bill of Entry No. 8103035 dated 31.01.2025.

Further he stated that a few days ago, it was told by Shri Sanjeev Sharma that his friend Shri Sanjeev Chauhan's nephew, Shri Anshul Chauhan, owns a company intending to import goods, apply their logo/sticker, and re-export them. It was mentioned that a warehouse was needed and help was sought. This matter was conveyed to Shri Sandeep Jain by me, and it was replied that Shri Amar Khurana and his company, with whom he had worked for years, might assist. No further developments were known to him thereafter.

**8.5. Statement of Shri Sanjeev Chauhan alias Pinku Chauhan, was recorded on 20.06.2025 (RUD No.-11)**, wherein he interalia, stated that- he was not financially well, with limited income from his apple orchards. All his savings had been spent on his mother's treatment after she suffered a back injury and she passed away a year ago. No import/export firm had been registered in his or his family's name.

On being asked he stated that the firm M/s KK Classic India Pvt. Ltd. was known to him only through his nephew Shri Anshul Chauhan, who informed him that Shri Anshul worked there and said the firm was planning to import shawls. He was requested to assist, and Shri Anshul Chauhan was introduced by him to Sh. Sanjeev Sharma in Nalagarh, who further introduced him to Sh. Kuldeep Singh and Sh. Sandeep Jain.

Further he stated that Information about the firm was received in November or December 2024. Directors named Jaiprakash and Aman were not known to him. No knowledge was held by him about the consignment under Bill of Entry No. 8103035 dated 31.01.2025. No documents, payments, or approvals were made or seen by him. No details about suppliers or imports were known.

**9.** During investigation various summonses were issued to the following persons by DRI Gandhidham. However, following persons had not turned up for statement. The details and Summons issued to following persons are given as under;

Table-IV

Sr. No.	Name of the person/entity	Date of Summons	Sent through

1	Shri Aman	(12.02.2025, 03.03.2025, 04.04.2025, 01.05.2025, 22.05.2025, 16.06.2025) <b>RUD No. 12</b>	By Post and by email
2	Shri Jai Prakash	(12.02.2025, 03.03.2025, 04.04.2025, 01.05.2025, 22.05.2025, 16.06.2025) <b>RUD No. 13</b>	By Post and by email
3	Shri Anshul Chauhan,	(12.02.2025, 03.03.2025, 04.04.2025, 01.05.2025, 22.05.2025) <b>RUD No.14</b>	By Post and by email

## 10. Sampling and Test Reports-

Samples were drawn by DRI officers in the presence of the representative of CHA M/s Inext Logistics, under the Panchnama dated 27.02.2025. Subsequently, the samples were submitted to CRCL Kandla for testing under Test Memo Nos. 652/2025 and 653/2025, dated 07.03.2025. (**RUD No.15**).

In reference of said Test Memo the CRCL Kandla has sent the test reports with following results-

*“It is composed of polyester filament yarn (Textured) on one side and blended spun yarn of Polyester and cotton on other side.*

*% Composition- Polyester- 92.35% and cotton -Balance”*

## 11. Mis-declaration and confiscation of the import goods

The test report clearly and specifically indicates that the subject goods differ from the declared description. While the importers had declared the goods as 'Readymade Garments,' the report reveals that the material composition is 92.35% polyester and remaining being cotton. Consequently, the principal constituent of the fabric is polyester, and fabrics containing 92.35% polyester are considered synthetic in nature and generally have **low market value**. The total declared value of the import consignments having quantity of 1,09,560 pieces was **Rs. 38,17,07,040/- (Rs. Thirty Eight Crores seventeen lakh seven thousand forty only)**. The test reports further indicate that the product primarily consists of polyester with a small proportion of cotton. Accordingly, the reports clearly established that the imported goods are different from those declared. Based on the Chartered Engineer's valuation report and the CRCL Kandla test report, the consignment appears to have been grossly mis-declared in terms of description, value thereof. As a result, the goods are liable to confiscation under the provisions of Section 111 of the Customs Act, 1962.

Consequently, the consignment was placed under seizure vide Seizure Memo dated 24.02.2025. (**RUD No.16** )

**12.** From the above, it is evident that the value of the subject goods was grossly mis-declared. Accordingly, the value declared by the importer in the corresponding Warehouse Bills of Entry and invoices did not appear to be the true transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the provisions of the Customs Valuation (determination of Value of Imported Goods) Rules, 2007 and thus the same appear liable to be rejected in terms of Rule 12 of CVR, 2007. The value is required to be re-determined by sequentially proceeding in terms of Rules 4 to 9 of CVR, 2007. The relevant Rules of CVR, 2007 are reproduced hereunder:-

**12.1 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;*

(2) *Value of imported goods under sub-rule (1) shall be accepted:*

*Provided that -*

*(a) there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which -*

- (i) are imposed or required by law or by the public authorities in India; or*
- (ii) limit the geographical area in which the goods may be resold; or*

*i. do not substantially affect the value of the goods;*

*(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined in respect of the goods being valued;*

*(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of rule 10 of these rules; and*

*(d) the buyer and seller are not related, or where the buyer and seller are related, that transaction value is acceptable for customs purposes under the provisions of sub-rule (3) below.*

*(3) (a) Where the buyer and seller are related, the transaction value shall be accepted provided that the examination of the circumstances of the sale of the imported goods indicate that the relationship did not influence the price.*

*(b) In a sale between related persons, the transaction value shall be accepted, whenever the importer demonstrates that the declared value of the goods being valued, closely approximates to one of the following values ascertained at or about the same time.*

(i) the transaction value of identical goods, or of similar goods, in sales to unrelated buyers in India;

(ii) the deductive value for identical goods or similar goods;

(iii) the computed value for identical goods or similar goods:

Provided that in applying the values used for comparison, due account shall be taken of demonstrated difference in commercial levels, quantity levels, adjustments in accordance with the provisions of rule 10 and cost incurred by the seller in sales in which he and the buyer are not related;

(c) substitute values shall not be established under the provisions of clause (b) of this sub-rule.

(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.

#### **4. Transaction value of identical goods. -**

(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.

#### **Rule 5 (Transaction value of similar goods).-**

(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.*

*(2) The provisions of clauses (b) and (c) of sub-rule (1), sub-rule (2) and sub-rule (3), of rule 4 shall, mutatis mutandis, also apply in respect of similar goods.*

*Further, as per Rule 6 of the CVR, 2007, if the value cannot be determined under Rule 3, 4 & 5, then the value shall be determined under Rule 7 of CVR, 2007.*

***Rule 7 of the CVR, 2007, stipulates that:-***

*(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions :-*

- (i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;*
- (ii) the usual costs of transport and insurance and associated costs incurred within India;*
- (iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.*

*(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.*

*(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.*

*(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).*

***Rule 8 of the CVR, 2007, stipulates that:-***

*Subject to the provisions of rule 3, the value of imported goods shall be based on a computed value, which shall consist of the sum of:-*

- (a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;*
- (b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to India;*
- (c) the cost or value of all other expenses under sub-rule (2) of rule 10.*

***Rule 9 of the CVR, 2007, stipulates that:-***

*(1) Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India;*

*Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.*

*(2) No value shall be determined under the provisions of" this rule on the basis of –*

- (i) the selling price in India of the goods produced in India;*
- (ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;*
- (iii) the price of the goods on the domestic market of the country of exportation;*
- (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;*
- (v) the price of the goods for the export to a country other than India;*
- (vi) minimum customs values; or*
- (vii) arbitrary or fictitious values.*

**1 2 . 2** As such the declared value appears to be not acceptable as transaction value and merits rejection in terms of Section 14 of Customs Act, 1962 read with Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. The value is required to be re-determined by sequentially proceeding in terms of Rules 4 to 9 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

**12.3** Efforts were made to find out the correct assessable value of the imported goods. It was observed that the imported goods were found in different variety, description, specification and quality, so, it was not possible to find and compare the same with other goods having identical/similar description, brand, make, model, quantity etc.. As the import data extracted with respect to contemporaneous imports was general in nature and contemporaneous data for imports of identical/similar goods was not available/found, therefore, the value could not be determined under Rules 4 and 5 of CVR, 2007.

**12.4** As per Rule 6 ibid, if the value cannot be determined under Rules 3, 4 and 5 same shall be determined under the provisions of Rule 7 or when same cannot be determined under that rule then under Rule 8.

**12.5** As the imported goods were found to be non-standard, the sale price of identical or similar goods was not available in the domestic market as the goods are miscellaneous in nature and found in different variety, description, specification, model, brand, make, sizes and quality, therefore, determination of transaction value under Rule 7 of CVR, 2007 was not possible.

**12.6** As substantial data related to the cost or value of materials and fabrication or other processing employed in producing the imported goods required to compute the value under Rule 8 is also not available. Therefore, valuation of the impugned goods could not be ascertained under Rule 8 of CVR, 2007.

Hence the value is to be determined in terms of **Rule 9 of CVR, 2007** of said rules.

**12.7** The Chartered Engineer in its report provided as under-

REG NO: AM187438 - 4  
REG DATE: 31-05-2019

CE/MUN/DRI-013/2024-25

06.02.2025

**TO WHOM SO EVER IT MAY CONCERN**

Pursuant to the examination order released for the consignment and I hereby certify that I have carried out an inspection of the items as per the details given below

**PRIMARY PARTICULARS OF CONSIGNMENT:**

<b>IMPORTER</b>	M/S. KK CLASSIC INDIA PRIVATE LIMITED UNIT NO EPO-08-09, 8 <sup>TH</sup> FLOOR, EMERALD PLAZA, EMERALD HILLS, GOLF COURSE EXTN.ROAD, SECTOR 65, GURGRAM, HARYANA, 122101
<b>INSPECTION DATE</b>	05.02.2025
<b>INSPECTION PLACE</b>	SEABIRD CFS, MUNDRA
<b>CONTAINER NO</b>	WHLU5445685
<b>MODE OF INSPECTION</b>	PHYSICAL AND VISUAL

**OBSERVATION AND VALUATION:**

- (i) The cargo consists of various new items which were mentioned in the annexure.
- (ii) As per the current market details gathered and the valuation performed by the best of my knowledge, the evaluated value of each item was mentioned in the below annexure

**ANNEXURE**

S.no	Item Description	Qty	UOM	Evaluated FOB Value in INR	
				Unit Price	Total Price
1	LARGE SIZE WOMEN'S STOLE/SCARF	99,600	PCS	30	29,88,000
2	SMALL SIZE WOMEN'S STOLE/SCARF	9,960	PCS	25	2,49,000
		<b>TOTAL</b>		32,37,000	



Email: ce.tusharzankat@gmail.com  
Mob: +91 999 859 3338

Address: Office No. 114, First Floor, Honeycomb CFS, Mundra -370421

**12.8.** As mentioned above, the transaction value declared by the importer in the subject case is liable to be rejected under Rule 12 of Customs Valuation Rules 2007 as there has been observed significant mis-declaration of goods in parameters such as description, nature, use of the product etc. and re-determined in terms of rule 7 of CVR rules, 2007 as per Section 14 of the Customs Act, 1962.

In absence of credible data of import of similar goods and other constraints the value of these goods cannot be determined in terms of Rule 4, 5, 6, 7, 8 of Customs Valuation Rules 2007. Hence the value is to be determined in terms of Rule 9 of said rules. Therefore, the value as provided by the Chartered Engineer may be considered as the basis for arriving at appropriate assessable value of the subject goods. In this way, the total appropriate value of the subject goods is required to be considered as Rs.

**32,37,000/- (Rs. Thirty two Lakhs thirty seven thousand only).**

**12.9** Therefore, from the above, it appears that total 1,09,560 pieces of declared goods as 'Readymade Garments' having declared Value of Rs. 38,17,07,040/- (Rs. Thirty Eight Crores seventeen lakh seven thousand forty only) was grossly mis-declared in terms of description, classification, and value thereof. The importer has declared an exaggerated value of the goods, which indicates a malafide intention to route illicit funds through the import/export channel. In view of the foregoing, the goods appear to be liable for confiscation under the provisions of the Customs Act, 1962, and specifically liable for confiscation under Section 111(m) of the said Act.

**13. Seizure:**

— During the course of investigation, it was observed that the importer does not appear to be engaged in any genuine business activity. Based on the statements recorded from connected individuals, it emerged that the firm was involved in transferring money out of India by importing low-quality 'women's stoles/scarves' falsely declared as 'Readymade Garments – Shawls', at highly inflated prices from Thailand. The modus operandi appears to involve the import of grossly overvalued goods in collusion with foreign suppliers, with the intent to remit funds abroad as filing Warehouse Bills of Entry. The goods would then be exported from the Warehouses to Thailand but there would be no inflow of money.

Thus, it appears that the goods imported by M/s KK Classic India Pvt. Ltd. under Warehousing Bill of Entry No. 8103035 dated 31.01.2025, filed at Mundra Customs House, were mis-declared in the documents submitted to Customs. Accordingly, as there existed a reasonable belief that the said goods were liable to confiscation under the provisions of Section 111 (m) of the Customs Act, 1962, the goods were placed under seizure under Section 110 of the said Act, vide Seizure Memo dated **24.02.2025**.

**14. Role and culpability on the importer/person/firm involved:-**

**14.1. Role and culpability of M/s KK Classic India pvt. Ltd.**

**M/s KK Classic India Pvt. Ltd.**, holding IEC No. AAICK1934G and having its registered office at *8th Floor, Unit No. EPO-08-09, Emerald Plaza, Emerald Hills Golf Course, Badshahpur, Sector 65, Gurugram, Haryana – 122101*, appears to be involved in serious violations of the Customs Act. Based on investigations and the interrogation of associated individuals, it has emerged that the firm was engaged in gross mis-declaration of imported goods. Specifically, the company is suspected of transferring money out of India by

importing low-quality women's stoles/scarves while falsely declaring them as high-value "Readymade Garments (Shawls)" from Thailand at highly inflated prices.

As per Section **112(a)** of the Customs Act, 1962, any importer or person who, in relation to any goods, commits or omits to do any act which renders such goods liable to confiscation under Section 111, or who abets such an act or omission, is liable to a penalty. Furthermore, as per Section **112(b)** of the Act, any person who acquires possession of, or is in any way concerned with carrying, removing, depositing, harboring, keeping, concealing, selling, purchasing, or otherwise dealing with goods that he knows or has reason to believe are liable to confiscation under Section 111, is also liable to penalty. In the present case, **M/s KK Classic India Pvt. Ltd.** mis-declared the value of the imported goods. This deliberate mis-declaration renders the imported goods liable to confiscation under Section 111(m) .

As per the valuation report submitted by the Chartered Engineer and the test report issued by CRCL, Kandla, the imported consignment was found to be grossly mis-declared and is therefore liable for confiscation under the provisions of Section 111(m) of the Customs Act, 1962. The investigation further revealed that the importer, M/s. KK Classic India Pvt. Ltd., had knowingly and deliberately imported the mis-declared goods in collusion with the overseas suppliers/consignors. Accordingly, M/s. KK Classic India Pvt. Ltd. was actively involved in the purchase, sale, and handling of goods that are liable to confiscation under Section 111(m) of the Customs Act, 1962

Further, it appears that M/s. KK Classic India Pvt. Ltd submitted incorrect documents/details before Customs authorities at the time of import and warehousing of the same. They have also forwarded incorrect documents for filing of import documents for these consignments with false declarations. Thus, M/s. KK Classic India Pvt. Ltd has knowingly and intentionally made/signed/used and/or caused to be made/signed/used the import documents and other related documents which were false or incorrect in material particular such as description, value etc., with mala-fide intention, and it appears that M/s. KK Classic India Pvt. Ltd is also liable to penalty under Section **114AA** of the Customs Act, 1962.

Various summonses have been issued by post to their directors at the registered address of the firm, however, summonses had returned undelivered with remarks "कोईजानकारीनही". Later, letter was written to CGST Gurugram Commissionerate to serve summonses to the directors of M/s KK Classic India Pvt Ltd and verify the existence of Principal Place of Business. Vide their email

dated 04/11/2025, it was informed that the Principal Place of Business was non – existent. Hence they have rendered themselves liable to penalty under **Section 117** of the Customs Act, 1962.

#### **14.2. ROLE AND CULPABILITY OF SHRI AMAN AND SHRI JAIPRAKSH DIRECTORS OF IMPORTER FIRM M/S. KK CLASSIC INDIA PVT. LTD.: -**

During the course of investigation, it was revealed that Shri Aman and Shri Jaipraksh were the Directors of M/s KK Classic India Pvt. Ltd.. Multiple summons were issued to both individuals, however, the same were returned undelivered. Furthermore, despite the summons being sent through their officially declared email IDs, no response was received. This indicates a deliberate attempt on their part to evade the investigation by not responding to the summons and failing to appear for the recording of their statements.

It is evident that Shri Aman and Shri Jaipraksh have willfully defied the investigation process. As Directors of M/s KK Classic India Pvt. Ltd., they permitted the use of the company's name and Importer Exporter Code (IEC) for the importation of goods whose declared value was grossly exaggerated, suggesting an attempt to channel illicit funds through trade mis-invoicing. Being Directors of the importer company, they cannot Shed the responsibility entrusted to him for import by his company, it appears that they have actively involved in the entire fraud.

The acts of commission and omission on the part of Shri Aman and Shri Jaipraksh have rendered the imported goods comprising 1,09,560 pieces of goods declared as "Readymade Garments Shawls" with a declared value of **Rs. 38,17,07,040/- (Rupees Thirty-Eight Crores Seventeen Lakhs Seven Thousand Forty only)** liable for confiscation under Section 111(m) of the Customs Act, 1962. Consequently, thereby rendered themselves, separately, liable for penalty under Section **112(a), 112(b) and 117** of the Customs Act, 1962.

Further, it appears that Shri Aman and Shri Jaipraksh have submitted incorrect documents related to M/s KK Classic India Pvt. Ltd. to the Customs authorities. As directors, they are responsible for filing Customs documents on behalf of M/s KK Classic India Pvt. Ltd. for the importer. The submitted documents were found to contain incorrect material particular as description, value etc.. It appears that they have knowingly and intentionally made, signed, used, or caused to be made, signed, or used import and related documents that were false or incorrect in material particulars such as description and value, with mala fide intention. Consequently, Shri Aman and Shri Jaipraksh are also separately liable to penalties under Section **114AA** of the Customs Act, 1962.

#### **14.3. ROLE AND CULPABILITY OF SHRI ANSHUL CHAUHAN, UTTAR**

## PRADESH

Investigation revealed that the goods purportedly imported by M/s KK Classic India Pvt. Ltd. actually belonged to Shri Anshul Chauhan. Based on the statements of various persons as discussed above, it appears that the firm was involved in transferring money out of India by importing low-quality "women's stoles/scarves" while declaring the goods as "Readymade Garments Shawls" at highly inflated prices from Thailand. Also, Shri Anshul Chauhan appears to have acted as the mastermind behind this modus.

During the recorded statements of concerned individuals, it was submitted that the import/export activities related to M/s KK Classic India Pvt. Ltd. were overseen by Shri Anshul Chauhan of Saharanpur, Uttar Pradesh. This indicates that Shri Anshul Chauhan was knowingly and deliberately involved in the conspiracy to misdeclare the description, valuation, and other particulars of the subject goods covered under Bills of Entry No. 8103035 dated 31.01.2025. Shri Anshul Chauhan utilized the name of M/s KK Classic India Pvt. Ltd. and their IEC number for importing goods with grossly exaggerated values to facilitate illicit money transfers.

Thus, Shri Anshul Chauhan actively abetted the misdeclaration and violation of the provisions of the Customs Act, 1962. His actions rendered the subject goods comprising 1,09,560 pieces declared as "Readymade Garments Shawls" with a declared value of Rs. 38,17,07,040/- (Rupees Thirty-Eight Crores Seventeen Lakhs Seven Thousand Forty only) liable for confiscation under Section 111(m) of the Customs Act, 1962. He was knowingly and deliberately dealing with the subject goods which were liable to confiscation under Section 111(m) of Customs Act, 1962. By these acts of commission and omission on his part, Shri Anshul Chauhan has rendered himself liable to penalty under **Section 112 (a) and 112(b)** of the Customs Act, 1962. He had knowingly and intentionally made/signed/used the import document which were false or incorrect in material particulars for the purposes of transferring money out of India by importing cheap quality of "women's stoles/scarves", therefore he is also liable to penalty under **Section 114AA** of the Customs Act, 1962.

The key person, Shri Anshul Chauhan, failed to appear for recording his statement despite multiple summons issued under Section 108 of the Customs Act, 1962. Summons dated 12.02.2025, 03.03.2025 (issued at two different addresses), 04.04.2025, 01.05.2025 (issued at two different addresses), and 22.05.2025 were served upon Shri Anshul Chauhan for this purpose, yet he did not comply. By deliberately manipulating the import documents related to the subject goods, Shri Anshul Chauhan misled both the Customs authorities and the ongoing investigation. Such willful acts of omission and commission on his

part were intended to obstruct the investigation and are in clear violation of the provisions of Section 108 of the Customs Act, 1962. Consequently, Shri Anshul Chauhan is also liable to penalty under **Section 117** of the Customs Act, 1962.

#### **14.4. ROLE AND CULPABILITY OF SHRI SANDEEP JAIN, PARTNER OF M/S KRM TYRES-**

The investigation revealed that the goods claimed to have been imported by M/s KK Classic India Pvt. Ltd. were also actively handled by Shri Sandeep Jain. Shri Sandeep Jain is also a partner of M/s KRM Tyres, Baddi, Himachal Pradesh. According to his statement, M/s KRM Tyres was performing well in the past but has been incurring significant losses in recent years.

Further inquiry and statements confirm that Shri Sandeep Jain was actively involved in managing the import/export activities of M/s KK Classic India Pvt. Ltd. and was fully aware of all importation-related operations conducted by the company.

Based on the statements of various individuals as discussed above, it appears that, in an effort to rescue his struggling company M/s KRM Tyres from losses, Shri Sandeep Jain, along with other individuals, joined M/s KK Classic India Pvt. Ltd. engaged in a scheme to transfer money out of India by importing low-quality “women’s stoles/scarves” while declaring the goods as “Readymade Garments Shawls” at highly inflated prices from Thailand. Shri Sandeep Jain played a significant role in orchestrating this conspiracy.

As per the statement of the authorized person of M/s Inext Logistics (CHA), the checklist related to Bill of Entry No. 8103035 dated 31.01.2025 was sent by him to the email of Shri Sandeep Jain for approval. Subsequently, the approved checklist was sent by Shri Sandeep Jain back to the CHA, M/s Inext Logistics. It appears that Shri Sandeep Jain used the name of the company M/s KK Classic India Pvt. Ltd. and their IEC number for the purpose of importing goods whose declared value was deliberately inflated to facilitate the routing of illicit funds.

Thus, Shri Sandeep Jain actively abetted the mis-declaration and violated the provisions of the Customs Act, 1962. His actions rendered the subject goods—comprising 1,09,560 pieces declared as “Readymade Garments Shawls” with a declared value of **Rs. 38,17,07,040/- (Rupees Thirty-Eight Crores Seventeen Lakh Seven Thousand Forty only)**—liable for confiscation under Section 111(m) of the Customs Act, 1962.

He was knowingly and deliberately involved with the subject goods, which were liable to confiscation under Section 111(m) of the Customs Act, 1962. By these acts of commission and omission, Shri Sandeep Jain has rendered himself liable to penalties under Sections **112(a) and 112(b)** of the Customs Act, 1962. Furthermore, he knowingly and intentionally prepared/signed/ used import documents that were false or incorrect in

material particulars to facilitate the transfer of money out of India through the importation of low-quality "women's stoles/scarves." Consequently, he is also liable to penalty under Section **114AA** of the Customs Act, 1962.

#### **14.5. ROLE OF CHA I.E M/S INEXT LOGISTICS, NEW DELHI**

M/s Inext Logistics filed Bill of Entry No. 8103035 dated 31.01.2025 on behalf of the importer, M/s KK Classic India Pvt. Ltd., for the clearance of the subject goods. During the statement given by Shri Rohit Seth, Export Head of M/s Inext Logistics, he stated that he filed the Bill of Entry for clearance process for M/s KK Classic India Pvt. Ltd. However, he also confirmed that their firm never physically visited the offices or premises of the said importer.

Further, Shri Rohit Seth mentioned that their company has well known Shri Sandeep Jain and being old customer of my firm related to import/export their company relied entirely on Shri Sandeep Jain, Partner of M/s KRM Tyres, and all documents were received from him. It appears that acting on this trust, M/s Inext Logistics proceeded with filing the Bill of Entry No. 8103035 dated 31.01.2025. Shri Rohit Seth also stated that the business was obtained through Mr. Sandeep Jain, who provided all necessary documents and managed the follow-up for the shipment on behalf of M/s KK Classic India Pvt. Ltd.

Shri Rohit Seth added that he had verified the KYC of M/s KK Classic India Pvt. Ltd. through an online system. However, it appears that he never physically visited the firm's address nor verified KYC properly.

The gravity of these actions underscores the critical need for stringent oversight and robust compliance measures within customs administrations to prevent fraudulent activities and uphold fiscal responsibility. Manipulation of information in this manner undermines the transparency and fairness of the entire importation process, jeopardizing the credibility of customs declarations and the sanctity of lawful trade.

As a Customs House Agent, the responsibility extends beyond merely processing the provided documents; it includes ensuring the accuracy and consistency of the information presented. Failing to seek clarification on discrepancies in product descriptions, especially when tied to the invoices, packing list, undermines the agent's role in maintaining the integrity of customs declarations. Apparently, they knowingly had not fulfilled their statutory obligation to verify the same and to intimate the same to the Department. They, therefore had failed to ensure the genuineness of the particulars, details in the Bills of Entry being filed by them. They deliberately did not care to ask the importer in this respect and also did not bring the variation to the notice of the concerned Customs officer, for which they were legally abide by being a licensed Customs Broker and designated entity under

the relevant rules under Customs Act, 1962.

From the above discussion, it is evident that M/s Inext Logistics was knowingly and deliberately involved in the conspiracy related to misclassification and misdeclaration, with the intent to facilitate the importation of goods whose value was deliberately exaggerated for the purpose of routing illicit funds. Accordingly, M/s Inext Logistics actively participated in the conspiracy and contravened the provisions of the Customs Act, 1962. By abetting the smuggling of the goods covered under Bill of Entry No. 8103035 dated 31.01.2025, through deliberate misdeclaration of particulars in the Bill of Entry, they suppressed the true description and actual value of the goods. Such acts render the goods liable for confiscation under Section 111(m) of the Customs Act, 1962.

Thus, M/s. Inext Logistics is liable to penalty under **Section 112 (a)** of The Customs Act, 1962. On the basis of documents supplied by the importer having doubtful/incorrect material particulars, there were reason to believe on the part of M/s. Inext Logistics that the subject goods were liable to confiscation, even then they remained concerned in dealing with the subject goods with respect to its clearance from Customs, which liable for confiscation under Section 111(m) and therefore the Customs Broker M/s. I Next Logistics have rendered themselves also liable to Penalty under **Section 112(b)** of Customs Act, 1962.

As per Regulation 10(d) of CBLR, 2018, a Customs Broker shall advise his client to comply with the provisions of the Act and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be. Whereas, in terms of Regulation 10(e) of CBLR, 2018, a Customs Broker shall exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage. However, M/s. I Next Logistics failed to point out the fault in submission of import documents as discussed supra and thereby also failed to advise their client to comply with the provisions of the Act and further failed to bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be. From the facts and evidences discussed above, it appears that M/s. Inext Logistics also failed to comply with the Regulation 10 (d) and 10(e) of CBLR, 2018. For which, separate action may be contemplated against the Customs Broker M/s. Inext Logistics under CBLR, 2018.

#### **14.6. ROLE OF SHRI SANJEEV SHARMA, SHRI KULDEEP SINGH RANA AND SHRI SANJEEV CHAUHAN**

During the course of the investigation, it was revealed that Shri Sanjeev Sharma, Shri Kuldeep Singh Rana, and Shri Sanjeev Chauhan were known associates of the importer, M/s KK Classic India Pvt. Ltd., and its key individual, Shri Anshul Chauhan. It was found that these individuals had direct interactions with Shri Anshul Chauhan, the mastermind behind the company's operations, and were involved in a conspiracy to facilitate the import of goods at highly inflated values with the objective of routing illicit funds.

Statements recorded from the individuals involved indicate that they were fully aware of the importation activities carried out by M/s KK Classic India Pvt. Ltd., and knowingly participated in the fraudulent scheme. The investigation further established that Shri Anshul Chauhan is the nephew of Shri Sanjeev Chauhan, who was well aware of and complicit in Anshul Chauhan's activities. Together, the uncle-nephew duo orchestrated the conspiracy and subsequently involved Shri Sanjeev Sharma, Shri Kuldeep Singh, Shri Sandeep Jain, and others.

The modus operandi involved the use of M/s KK Classic India Pvt. Ltd.'s name and its Importer Exporter Code (IEC) to facilitate the import of overvalued goods, thereby serving as a vehicle for laundering illicit money.

Thus, Shri Sanjeev Sharma, Shri Kuldeep Singh, and Shri Sanjeev Chauhan actively abetted the mis-declaration and violated the provisions of the Customs Act, 1962. Their actions rendered the subject goods having quantity 1,09,560 pieces, declared as "Readymade Garments Shawls," and valued at **Rs. 38,17,07,040/- (Rupees Thirty-Eight Crores Seventeen Lakhs Seven Thousand and Forty only)** liable for confiscation under Section 111(m) of the Customs Act, 1962.

It has been established that the aforementioned individuals knowingly and deliberately dealt with these goods despite being aware of their liability for confiscation under Section 111(m) of the Act. Through their acts of commission and omission, Shri Sanjeev Sharma, Shri Kuldeep Singh, and Shri Sanjeev Chauhan have individually rendered themselves liable for penalties under Sections **112(a) and 112(b)** of the Customs Act, 1962. They knowingly and intentionally made, signed, and used import documents that were false or materially incorrect, with the intent to transfer money out of India by importing low-quality "women's stoles/scarves" at inflated values. Therefore, they are also individually liable to penalty under Section **114AA** of the Customs Act, 1962.

**1 5 . Now therefore, M/s KK Classic India Private Limited (IEC: AAICK1934G) having address as- 8<sup>th</sup> Floor, Unit No Epo-08-09, Emerald PLAZA, Emerald Hills Golf Course, Badshahpur, Sector 65, Gurugram, Haryana, 122101 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 declared value of **Rs. 38,17,07,040/- (Rupees Thirty Eight Crores seventeen lakh seven thousand forty only)** should not be rejected under Rule 12 of the Customs Valuation (Determination of the method of valuation) Rules 2007 and re-determined as **Rs. 32,37,000/- (Rs. Thirty Two Lakhs Thirty Seven thousand only)** under Rule 9 of customs Valuation (Determination of value of imported goods) Rules, 2007.
- ii. The total quantity 1,09,560 pieces of goods Readymade shawls having declared value of **Rs. 38,17,07,040/- (Rupees Thirty Eight Crores seventeen lakh seven thousand and forty only)** covered under warehouse Bill of Entry no. 8103035 dated 31.01.2025 should not be confiscated under Section 111(m) of the Customs Act, 1962.
- iii. Penalty should not be imposed on the importer under **Section 112 (a), Section 112(b) , Section 114AA and Section 117** of the Customs Act, 1962;

**15.1** Now therefore, the following persons/companies/firms/concerns as appearing in Column 2 of the following Table, may be individually and separately 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 penalty should not be imposed on each of them individually under below mentioned penal provisions, separately, of the Customs Act, 1962 (as appearing at Column 3 to 6 of the Table):-

**Table-V**

<b>S. No.</b>	<b>Name</b>	<b>Penal provisions under Customs Act, 1962</b>			
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1	Shri Aman, Director of M/s KK Classic India pvt. Ltd.	112(a)	112(b)	114AA	117
2	Shri Jaiprakash, Director of M/s KK Classic India pvt. Ltd.	112(a)	112(b)	114AA	117
3	Shri Anshul Chauhan,	112(a)	112(b)	114AA	117
4	Shri Sandeep Jain	112(a)	112(b)	114AA	.....
5	M/s Inext Logistics	112(a)	112(b)	...	....
6	Shri Sanjeev Sharma	112(a)	112(b)	114AA	....

7	Shri Sanjeev Chauhan	112(a)	112(b)	114AA	.....
8	Shri Kuldeep Singh Rana	112(a)	112(b)	114AA	.....

**16.** 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.

**17.** All the relied upon documents as enlisted in '**Annexure-R**' to this notice are enclosed.

**18.** 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.

**Zala Dipakbhai Chimanbhai**  
**ADDITIONAL COMMISSIONER**  
**ADC/JC-III-O/o Pr Commissioner-customs-mundra**

**GEN-ADJ/ADC/131/2026-Adjn-O/o Pr. Commr-Cus-Mundra**

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

**To:-**

**List of Noticees:**

1. M/s KK Classic India Private Limited (IEC: AAICK1934G), D-259, 8th Floor, Unit No Epo-08-09, Emerald PLAZA, Emerald Hills Golf Course, Badshahpur,

Sector 65, Gurugram, Haryana, 122101. (email- [indiakkclassic@gmail.com](mailto:indiakkclassic@gmail.com))

2. Shri Aman, Director of M/s KK Classic India pvt. Ltd.  
Office Address- D-259, 8th Floor, Unit No Epo-08-09, Emerald PLAZA, Emerald Hills Golf Course, Badshahpur, Sector 65, Gurugram, Haryana, 122101 (Email- [indiakkclassic@gmail.com](mailto:indiakkclassic@gmail.com) ), ( [aman000412@gmail.com](mailto:aman000412@gmail.com) )
3. Shri Jaiprakash, Director of M/s KK Classic India pvt. Ltd.  
Office Address- D-259, 8th Floor, Unit No Epo-08-09, Emerald PLAZA, Emerald Hills Golf Course, Badshahpur, Sector 65, Gurugram, Haryana, 122101 (Email- [indiakkclassic@gmail.com](mailto:indiakkclassic@gmail.com) ), ( [jaiprakash0412@gmail.com](mailto:jaiprakash0412@gmail.com) )
4. Shri Anshul Chauhan,  
Address-House No. 1043/207 D, Aali Ki Chungi, Gali No. 10, Shaharanpur, UP-247001
5. Shri Sandeep Jain,  
Address- M/s KRM Tyres, Plot No. 05A, EPIP Phase -1, Jharmajri, Baddi, Solan, Himachal Pradesh-173205(Email-[sandeep@krmyires.com](mailto:sandeep@krmyires.com))
6. Shri Sanjeev Sharma,  
Address- M/sANI's Kitchen, Ward No. 1, Keshav Nagar, Ropar Road, Nalagarh, Distt. Solan, Himachal Pradesh-174101([email-sanjeevtinka72@gmail.com](mailto:email-sanjeevtinka72@gmail.com))
7. Shri Sanjeev Chauhan alias Pinku Chauhan  
Address- MaaAmbicaBhavan, Near AshianaRegency,Chhota Shimla, Shimla Urban T, Himachal Pradesh-171002 (**Email-[pinkukki@gmail.com](mailto:pinkukki@gmail.com)**)
8. Shri Kuldeep Singh Rana,  
Address- M/s Baba Technoplast, Bag Bania, PO-Manpura, Tehsil- Baddi, Solan, Himachal Pradesh-174101(**Email-[info@btplast.in](mailto:info@btplast.in)**)
9. M/s Inext Logistics,  
Address- Khasra No. 82,sector-28,Bamnoli, Dwarka, New Delhi-110077 (Email-[info@inext360.com](mailto:info@inext360.com))

Copy to:

1. The Additional Director General, DRI, Ahmedabad
2. The Additional Director, DRI, Regional Unit, Gandhidham (Kutch).
3. The Assistant Commissioner, EDI, Customs Mundra (For uploading on Mundra Customs Website).
4. The Assistant Commissioner, AG, Customs Mundra ( to initiate action under CBLR rules, 2018)

**Annexure-R**  
**Relied Upon Documents:**

Sr no.	Document	No. of Page
<b>RUD-1</b>	Warehousing Bill of Entry No. 8103035 dated 31.01.2025	26
<b>RUD-2</b>	Panchnama dated 05.02.2025.	04
<b>RUD-3</b>	Valuation Report submitted by the Govt. approved Valuer/Chartered Engineer vide letter dated 06.02.2025.	03
<b>RUD-4</b>	Panchnama dated 06.02.2025 drawn at the premises of M/s KRM Tyres.	03
<b>RUD-5</b>	Panchnama dated 06.02.2025 drawn at the premises of M/s KK Classic India Pvt. Ltd.	02
<b>RUD-6</b>	Panchnama dated 07.02.2025 drawn at the premises of M/s Inext Logistics.	03
<b>RUD-7</b>	Statement of Shri Sandeep Jain, Partner of M/s KRM Tyres, recorded on 06.02.2025	06
<b>RUD-8</b>	Statement of Shri Sanjeev Kumar Sharma, Properitor of M/s ANI's Kitchen, recorded on 06.02.2025.	03
<b>RUD-9</b>	Statement of Shri Rohit Seth, Export Head of M/s Inext Logistics, recorded on 07.02.2025.	05
<b>RUD-10</b>	Statement of Shri Kuldip Singh, Partner of M/s Baba Technoplast, recorded on 25.02.2025.	02
<b>RUD-11</b>	Statement of Shri Sanjeev Chauhan alias Pinku Chauhan, recorded on 20.06.2025.	04
<b>RUD-12</b>	Copy of Summons dated 12.02.2025, 03.03.2025, 04.04.2025, 01.05.2025, 22.05.2025 and 16.06.2025 issued to Shri Aman.	06
<b>RUD-13</b>	Copy of Summons dated 12.02.2025, 03.03.2025, 04.04.2025, 01.05.2025, 22.05.2025 and 16.06.2025 issued to Shri Jai Prakash.	06
<b>RUD-14</b>	Copy of Summons dated 12.02.2025, 03.03.2025, 04.04.2025, 01.05.2025 and 22.05.2025 issued to Shri Anshul Chauhan.	05
<b>RUD-15</b>	Test Memo Nos. 652/2025 and 653/2025, both dated 07.03.2025	02
<b>RUD-</b>	Seizure Memo dated 24.02.2025.	02

