

	<p>कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 <b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421</b> <b>PHONE:02838-271426/271423 FAX:02838-271425</b> <b>Email: adj-mundra@gov.in, commr-cusmundra@nic.in</b></p>	
<b>DIN: 20250271MO0000838628</b>		<b>Date: 05.02.2025</b>

### Show Cause Notice

M/s. Reliance Syngas Limited (IEC- AALCR4138A), Village Padana/Kanalus, Taluka - Lalpur, Jamnagar - 361280 had filed following Bill of entry for import of "TRIPLE FILTER ELEMENTS (60X2450MM)" through their CHA- M/s. Om Namah Shivay Logistics International Pvt Ltd; for declaring the goods under Chapter 84219900.

The details of the Bill of entry are as under:-

**TABLE-A**

Bill of entry No. & Date	Description of Goods	Weight (in Kgs)	Declared Assessable Value (in Rs.)	BCD@7.5% Amount (in Rs.)	SWS Amount (in Rs.)	IGST Amount @18% (in Rs.)
4461634 dated 02.02.2023	Triple Filter Elements (60X2450MM)	20969	176335943/-	13225196/-	1322520/-	34359059/-

## **2. Issue in Brief:**

M/s Reliance Syngas Limited (hereinafter referred to as 'importer' for the sake of brevity) has filed a Bill of entry No. 4461634 dated 02.02.2023 (**RUD-1**) for the import of "TRIPLE FILTER ELEMENTS (60X2450MM)" under CTH-84219900 and the same were put on hold for SIIB examination as it had been identified to be a risky consignment in relation to potential mis-declaration / misclassification.

## **3. Investigation:**

**3.1** During examination, it was noticed that the Containers were stuffed with Jumbo wooden boxes and the said boxes were de-stuffed. On opening the boxes, it was found that the goods were wrapped in plastic film packaging of grey Colour. On opening the package, the goods appeared to be some Machinery Parts (03 Cylindrical Shape elements banded together). The quantity of goods was found same as declared in the Bill of Entry. However, it could not be ascertained merely by seeing that the

goods were Triple Filter Elements or not. Therefore, the technical opinion of Empanelled Chartered Engineer was sought.

**3.2** Whereas, a letter dated 20.02.2023 (**RUD-2**) was received from the importer, wherein they inter-alia mentioned that *"these are specially designed Filters & cost is also very high. The gas carries corrosive components like Hydrogen Sulphide, Hydrogen Cyanide and water so there's a high potential for sulfidation which is a form of rapid corrosion. When sulphides form, they block the filter medium whilst simultaneously reducing the tensile strength of the metal through loss of mass."* However, these imported items are not independent filter rather spare for Char Filtration Equipment and a Triple Filter element which has been designed for the specific purpose of gasification plant. These items will not fall under the condition of MOC for deciding the classification of imported product as per the CBEC CIR. 24/13-CUS DT. 27.06.13, Even the cost of the filter is Rs. 16.03 Crore." They also sent the material composition for Triple Filter Element along with above said letter, wherein element material of the said goods are mentioned as Iron-aluminium intermetallic compound sintered metal powder.

**3.3** Whereas, the Empanelled Chartered Engineer Shri Tushar Zankat has submitted his report vide report no. CE/TZ/MUN/585/2022-23 dated 22.02.2023 (**RUD-3**), the relevant portion of the same are reproduced hereunder:

*"The consignment consists of new triple filter elements which was packed in a carton boxes.*

#### **TECHNICAL DETAILS:**

##### **(a) DETAILED APPLICATION OF THE ITEM:**

*Char filter element is the spare of the Char filtration equipment, which can be used for filtering process in the gasification process. Gasification is a process by which carbonaceous materials are thermally converted through high temperature reaction with a controlled oxygen content to produce syngas. Syngas produced through gasification process will undergo filtration process by metallic filter elements as the syngas produced with char particulates. A periodic back pulse removes the Char deposited on the filter surface and then collected in the conical section of the char filter vessel and then ejected from the char filter ejector. After the ejection, the filtered char is recycled back to the Gasifier reactor. These filter vessels have of cluster of filter elements. Each cluster further divided into groups of three filter elements called as triple element filter.*

##### **(b) ELEMENT MATERIAL:**



*As per our inspection and gathered details, it was identified that the element material is made of Iron-aluminium intermetallic compound sintered metal powder.*

**VALUATION:**

*Based on the market details gathered from various sources and as per our knowledge, we hereby providing our opinion that the price 5,406.44 USD per each triple filter element declared in the invoice seems fair and reasonable.*

In view of the above, it appears that the constituent material of the imported goods, i.e. Triple Filter Elements, are Iron-aluminium intermetallic compound sintered metal powder. Further, the value of the imported goods appears to be correctly declared as per said CE report.

**3.4** NOC (no objection certificate) for release of the consignment pertaining to the said bill of entry no. 4461634 dated 02.02.2023 was issued vide F. No. S/15-135/Reliance Syngas/SIIB-G/CHM/22-23 dated 24.02.2023 **(RUD-4)** .

**3.5** A letter dated 01.03.2023 **(RUD-5)** has been received from the Additional Director General, NCTC-DGARM, Mumbai , wherein they have inter-alia mentioned that:

*"5. NCTC analysis indicates the following:*

- As per Circular No. 24/2013-Customs dated 27.06.2013, it appears that Board examined the matter and referred to World Customs Organization's Harmonized Commodity Description and Coding System Explanatory Notes. This clarification was necessary to ensure that the classification of Filter elements is consistent and accurate under the Customs Tariff Act, 1975. As per Para 3 of the circular, it has been clarified that the filter elements made of different materials are to be classified as per their constituent materials.*
- As per the images found on the internet of filter element, the importer has imported the same type of goods in the said B/E.*
- Furthermore, as per the definition of filter element, given at [www.lawinsider.com](http://www.lawinsider.com) as mentioned above, the imported goods in this consignment are filter elements. Hence, the imported goods are elements of filter (not filter itself), and accordingly not classifiable under 8421.*
- The classification of elements should be based on its constituent material; for example, if made of paper then possibly under Headings 4812 or 4823, if made of textile material then possibly under Heading 59.11, if made of*

*Fiber glass then possibly under Heading 70.19, if made of metal then possibly under Heading 73.26.*

**3.6** Circular No. 24/2013-Customs dated 27.06.2013 (**RUD-6**) was issued by the Central Board of Excise & Customs, Department of Revenue, regarding Classification of Elements of Filters of Heading 8421 - reg. The relevant portions of the said circular are reproduced hereunder:

*"2. Heading 8421 of the Customs Tariff applies to, "Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases". The scope of parts of articles covered by the said Heading 8421 is explained in the World Customs Organization's Harmonized Commodity Description and Coding System Explanatory Notes. These Explanatory Notes present an internationally accepted view of the scope of each Heading of the Customs Tariff. In this context, the Explanatory Note to Heading 84.21 provides that:*

*"Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), the heading covers parts for the above-mentioned types of filters and purifiers. Such parts include, inter alia:*

*Leaves for intermittent vacuum filters; chassis, frames and plates for filter presses; rotary drums for liquid or gas filters; baffles and perforated plates, for gas filters.*

*It should be noted, however, that filter blocks of paper pulp fall in heading 48.12 and that many other filtering elements (ceramics, textiles, felts, etc.) are classified according to their constituent material."*

*3. Thus, it emerges that elements of Filters are to be classified as per their constituent material. For instance, elements (of Filters) that are made up of paper would be classified in Headings 4812 or 4823; if made up of textile material for technical use then in Heading 59.11; if made up of glass then in Heading 70.19; etc. Filters by themselves would be classified under Heading 84.21."*

**3.7** During the course of investigation, Summons dated 26.04.2023 (**RUD-7**) and 20.06.2023 (**RUD-8**) were issued to the importer, i.e. M/s. Reliance Syngas Limited, to produce the documents pertaining to the bill of entry no. 4461634 dated 02.02.2023 and to give statement but, no one appeared for statement. However, a letter RIL/TFE/Summons/RSL/23-24/11-01 dated 19.07.2023 (**RUD-9**) was received from the importer, wherein, they have inter-alia mentioned that:

- *The Triple Element Filter are made of Iron-aluminium intermetallic compound sintered metal powder.*
- *The Triple Filter Element imported by them vide BE no. 4461634 dated 02.02.2023 are specifically designed parts of Char Filtration Equipment which can be directly fitted into the equipment and does not have any independent function.*



- *It is specifically designed to separate Char from the Syngas which is produced during gasification process.*
- *Since, this product is a very specialized and high precision item, it is suitable only for the specific purpose. As per the note 2(b) of the Section Notes of section XVI which covers chapter 84 and 85, parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading are to be classified with the machines of that kind.*
- *The product triple filter element is an essential part of the Char filtration equipment and can be used solely or principally and only as part of this equipment for filtering the synthetic gas or syngas, classifiable under heading 842139.*
- *They further stated that the imported item i.e. Triple Element Filter is correctly classifiable under CTH 84219900.*

**3.8** Whereas, another Summons dated 10.05.2024 (**RUD-10**) was issued to the importer, i.e. M/s. Reliance Syngas Limited, to provide clarification regarding classification of goods imported vide bill of entry no. 4461634 dated 02.02.2023 and to tender statement but, no one appeared for statement. However, a letter RIL/TFE/Summons/RSL/23-24/11-01 dated 16.05.2024 (**RUD-11**) was received from the importer, vide which they informed that they have submitted their clarification vide their letter RIL/TFE/Summons/RSL/23-24/11-01 dated 19.07.2023 and sent the copy of the said letter.

**3.9** From the forgoing paras, it appears that the goods, i.e. Triple Filter Elements under CTH-84219900, have been imported under the bill of entry no. 4461634 dated 02.02.2023. The element material of the said goods are Iron-aluminium intermetallic compound sintered metal powder and the same have also been confirmed by the importer in their letter dated 20.02.2023 and 19.07.2023. Therefore, it appears that the imported goods are liable to be classified based on their constituent material, i.e. Iron-aluminium intermetallic compound sintered metal powder. Accordingly, it appears that the imported goods have been mis-classified to evade the applicable higher Customs duty and the same appears liable to be classifiable under Chapter 73 of the Customs Tariff. Thus, by the act of omission and commission at the level of importer, it appears that, these goods are liable for confiscation under section 111 (m) of the Customs Act, 1962.

#### **4. Classification of the goods to be imported:**

**4.1** The importer has classified the goods as "Triple Filter Elements (60X2450MM)" under Bill of entry No. 4461634 dated 02.02.2023 in CTH 84219900.

The import policy is free for the import of goods falling under CTH 84219900. The description of CTH 84219900 is as under:

Chapter Number	ITC-HS Codes	Description
84	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.
		-Parts
84	84219900	-- Other

**4.2** As per Circular No. 24/2013-Customs dated 27.06.2013, the filter blocks of paper pulp fall in heading 48.12 and that many other filtering elements (ceramics, textiles, felts, etc.) are classified according to their constituent material. Thus, it appears that elements of Filters are to be classified as per their constituent material. For instance, elements (of Filters) that are made up of paper would be classified in Headings 4812 or 4823; if made up of textile material for technical use then in Heading 59.11; if made up of glass then in Heading 70.19; etc. Filters by themselves would be classified under Heading 84.21."

The element material of imported goods, i.e. Triple Filter Elements (60X2450MM), under Bill of entry No. 4461634 dated 02.02.2023 is made of Iron-aluminium intermetallic compound sintered metal powder. Therefore, it appears that the importer has mis-classified the imported goods, as the constituent material of the said goods falls under Chapter 73 of the Customs Tariff. Therefore, the correct Classification of the goods is required to be ascertained.

**4.3** The World Customs Organization's Harmonized Commodity Description and Coding System has provided Explanatory Notes. These Explanatory Notes provide a commentary on the scope of each heading, giving a list of the main products included and excluded, together with technical descriptions of the goods concerned (their appearance, properties, method of production and uses) and practical guidance for their identification. In this context, the Explanatory Note to Heading 84.21 provides that:

*"Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), the heading covers parts for the above-mentioned types of filters and purifiers. Such parts include, inter alia:*

*Leaves for intermittent vacuum filters; chassis, frames and plates for filter presses; rotary drums for liquid or gas filters; baffles and perforated plates, for gas filters.*

*It should be noted, however, that filter blocks of paper pulp fall in heading 48.12 and that many other filtering elements (ceramics, textiles, felts, etc.) are classified according to their constituent material."*



Therefore, it appears that the imported goods are liable to be classified based on their constituent material, i.e. Iron-aluminium intermetallic compound sintered metal powder and the same appears liable to be classifiable under Chapter 73 of the Customs Tariff.

**4.4** The heading 7326 of the Import Tariff covers "other articles of iron or steel". The said Heading covers goods classifiable under the following sub-headings at the single dash (-) level:

- i. Forged or stamped, but not further worked;
- ii. Articles of iron or steel wire;
- iii. Other;

All the subheading from (i) to (ii) above has been ruled out as their composition/specifications do not meet the goods description found during examination and therefore, the merit subheading of the impugned goods appear to be under (iii), i.e. "Other". The relevant Tariff item at the triple dash (---) level:

- (i) *Belt lacing of steel;*
- (ii) *Belt fasteners for machinery belts;*
- (iii) *Drain covers, plates, and frames for sewages, water or similar system;*
- (iv) *Enamelled iron ware;*
- (v) *Grinding media balls and cylpebs;*
- (vi) *Manufactures of stainless steel;*
- (vii) *Articles of clad metal;*
- (viii) *Parts of ships, floating structure and vessels (excluding hull, propellers and paddle-wheels);*
- (ix) *Other;*

The sub-headings from (i) to (viii) above have been ruled out, as their composition/specifications do not meet the goods description found during examination and therefore, the merit subheading of the impugned goods appear to be under (ix), i.e. "(ix) Other". The relevant Tariff item at the four dash (----) level:

- (i) *Shanks;*
- (ii) *Other;*

The sub-heading (i) has been ruled out, as their composition/specifications do not meet the goods description found during examination. Therefore, the merit subheading of the impugned goods appear to be under 73269099, i.e. "Other". Accordingly impugned goods "Triple Filter Elements (60X2450MM)" are appropriately classifiable under the heading 73269099, wherein the applicable rate of duty is 10% (BCD) + 1.0% (SWS) + 18% (IGST) per Kg.

**4.5** In view of the above, it appears that, the importer has mis-classified the imported goods classified under CTH-84219900 instead of correct CTH-73269099 as

detailed above with an intention to evade payment of the applicable higher customs duty. Consequently, the imported goods are found liable to be re-classified as discussed at para-supra and are also appear liable to be re-assessed. Accordingly, the goods appear to be liable for confiscation under Section 111 (m) of the Customs Act, 1962.

## 5. Short payment of duty:-

**5.1** In view of the foregoing paras, the goods imported by the importer under bill of entry no. 4461634 dated 02.02.2023 are Triple Filter Elements (60X2450MM) which falls under CTH- 73269099 of the First Schedule of Import Tariff, wherein the applicable rate of duty is 10% BCD, 1 % SWS and 18 % IGST per Kg.

**5.2** Whereas, the technical opinion of Empanelled Chartered Engineer was sought in respect of goods imported under said bill of entry. The Chartered Engineer Shri Tushar Zankat submitted his report no. CE/TZ/MUN/585/2022-23 dated 22.02.2023, vide which he also provided valuation of the goods along with technical details. He submitted that based on the market details gathered from various sources and as per their knowledge, the price 5,406.44 USD per each triple filter element declared in the invoice seems fair and reasonable. Therefore, the assessable value of **Rs.17,63,35,943/-** appears to be correctly declared by the importer.

**5.3** The importer has classified the impugned goods under CTH-84219900, wherein the applicable rate of duty is 7.5% (BCD) + 0.75% (SWS) + 18% (IGST) per Kg and therefore, the importer has self-assessed the duty of **Rs. 4,89,06,774/-** in the said BE. However, the goods appears to be classifiable under CTH- 73269099 as discussed at para- supra, wherein the applicable rate of duty is 10% BCD + 1 % SWS + 18 % IGST per Kg. Therefore, it appears that the importer was liable to pay the duty (BCD + SWS + IGST) of **Rs. 5,46,28,875/-** on the import of declared goods i.e. Triple Filter Elements (60X2450MM) as detailed below:

**TABLE-B**

Bill of Entry no. & date	Assessable Value (in Rs.)	Tax Paid (in Rs.)			Tax Payable (in Rs.)		
		BCD @7.5%	SWS @ 0.75%	IGST @18%	BCD @10%	SWS @ 1%	IGST @18%
4461634 dated 02.02.2023	176335943	13225196	1322520	34359058	17633594	1763359	35231921

In continuation of Table-B

Bill of Entry no. & date	Assessable Value (in Rs.)	Tax Short Paid (in Rs.)			
		BCD	SWS	IGST	Total
4461634 dated 02.02.2023	176335943	4408399	440840	872863	57,22,101/-



Thus, the total duty on these declared imported goods comes to tune of **Rs. 5,46,28,875/-** instead of **Rs. 4,89,06,774/-** as self-assessed by the importer in the said BE, thus there appears non/short levy of Customs duty amounting to **Rs. 57,22,101/-** [ **Rs. 5,46,28,875/-** (minus) **Rs. 4,89,06,774/-**]. Thus, by the act of omission and commission at the level of importer, it appears that, these goods are liable for confiscation under section 111 (m) of the Customs Act, 1962.

## **6. Relevant Legal Provisions of Customs Act, 1962:**

### **6.1. Section 2(25) of Customs act, 1962 defined the terms "Imported Goods":**

*"imported goods" means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;"*

### **6.2. Section 17. Assessment of duty. –**

*(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.*

*(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.*

### **6.3. Section 46: Entry of goods on importation.-**

*"(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting 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; and*

*(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."*

**6.4. Section 28(1) of the Customs Act, 1962**

**[Recovery of [duties not levied or not paid or short-levied or short- paid] or erroneously refunded.**

**1)** Where any duty has not been levied or not paid or short-levied or short-paid or erroneously refunded, or any interest payable has not been paid, part-paid or erroneously refunded, for any reason other than the reasons of collusion or nay willful mis-statement or suppression of facts-

**a)** The proper officer shall, within two years from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied or paid or which has been 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.

**6.5. Section 111 of Customs act, 1962: Confiscation of improperly imported goods etc.-**

*The following goods brought from a place outside India shall be liable to confiscation: -*

----

*(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54;*

----

----

**6.6. Section 112 of the Customs Act, 1962; Penalty for improper importation of goods etc.-**

*Any person,-*



- a) *who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or,*

-----  
shall be liable, -

- (ii) *in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent of the duty sought to be evaded or five thousand rupees, whichever is higher;*
- -----

**6.7. Section 117 of Customs Act, 1962. 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 ten thousand rupees.*

**7. SUMMARY OF INVESTIGATION:**

**7.1** Whereas, M/s Reliance Syngas Limited, had filed Bill of Entry No. 4461634 dated 02.02.2023 for import of goods viz. Triple Filter Elements (60X2450MM).

**7.2** Whereas, on the basis of the examination report and investigation carried out in this regard, the importer has mis-classified the goods i.e. "Triple Filter Elements" under CTH - 84219900 as discussed at para-supra. However, as per Explanatory Notes to Heading 84.21 of the World Customs Organization's Harmonized Commodity Description and Coding System, the goods appears liable to be classifiable according to their constituent material. In the instant case, the constituent material of the imported goods are Iron-aluminium intermetallic compound sintered metal powder. Accordingly, it appears that the same are liable to be classified under Chapter 73 of the Customs Tariff. Accordingly, it appears that, the importer has failed to declare true and correct CTH of the goods imported vide the said BE and hence, the cargo is liable for confiscation under section 111 (m) of the Customs Act, 1962.

**7.3** Whereas, the importer has classified the impugned goods under CTH- 84219900, wherein the applicable rate of duty is 7.5% (BCD) + 0.75% (SWS) + 18% (IGST) per Kg. However, the goods appears to be classifiable under CTH- 73269099 as discussed at para- supra, wherein the applicable rate of duty is 10% BCD + 1 % SWS + 18 % IGST per Kg. Therefore, it appears that the importer was liable to pay the

duty (BCD + SWS + IGST) of Rs. 5,46,28,875/- Rs. 5,46,28,875/- as discussed at para-supra instead of Rs. 4,89,06,774/- as self-assessed by the importer in the said BE, thus there appears non/short levy of Customs duty amounting to Rs. 57,22,101/- [ Rs. 5,46,28,875/- (minus) Rs. 4,89,06,774/-]. The same appears to be recoverable under section 28 (1) of the Customs Act, 1962. Thus, by these act of omission and commission at the level of importer, it appears that, the importer has contravened the provisions of Section 46 and Section 17 of the Customs Act, 1962, in as much as, they failed to make correct and true declaration and information to the Customs Officer in the form of Bill of Entry and also failed to assess their duty liability correctly, hence rendered the goods liable for confiscation under Section 111 (m) of the Customs Act, 1962. Further, it also appears that they are liable for penalty under section 112(a)(ii) and section 117 of the Customs Act, 1962.

8. Now, therefore, M/s. Reliance Syngas Limited (IEC- AALCR4138A), Branch 38, Mega Mall, Surendra nagar, Gujarat (the importer) is hereby called upon to show cause to the Principal Commissioner of Customs, Mundra having his office at 5B, Port User Building, Mundra, within 30 days of the receipt of this Notice as to why:

- i) the classification of the goods in CTH 84219900 covered under impugned Bill of entry bearing no. 4461634 dated 02.02.2023 should not be rejected and re-classified in CTH 73269099.
- ii) The mis-declared goods covered under impugned Bill of entry attempted to be imported as mentioned at (i) above, should not be confiscated under **Section 111(m)** of the Customs Act, 1962.
- iii) The Short paid duty of **Rs. 57,22,101/-**, (*Rupees Fifty Seven Lakh Twenty Two Thousand One Hundred and One Only*) as discussed at para supra, should not be recovered under the provisions of **Section 28(1)** of the Customs Act, 1962.
- iv) Interest on the short payment of duty, as mentioned at (iii) above, should not be recovered under the provisions of Section 28AA of the Customs Act, 1962.
- v) Penalty should not be imposed upon the importer under the provisions of Sections 112 (a) (ii) of the Customs Act, 1962.
- vi) Penalty should not be imposed upon the importer under the provisions of Sections 117 of the Customs Act, 1962.

9. The above Noticee are further required to state specifically in their written reply as to whether they wish to be heard in person before the case is adjudicated. If no specific mention is made about this in their written submissions, it shall be



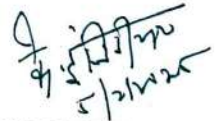
presumed that they do not wish to be heard in person. They should produce at the time of showing cause, all the evidences upon which they intend to rely in support of their defense.

**10.** They are further required to note that their reply should reach within 30 (thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this Show Cause Notice or if they do not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

**11.** This Show Cause Notice is issued without prejudice to any other action that may be taken against them, under this Act or any other law for the time being in force, or against any other Company, person(s), goods and conveyances whether named in this Notice or not.

**12.** The documents relied upon for the purpose of this Notice are attached to this Notice as Annexure-A and the copies thereof are also enclosed with this Show Cause Notice.

**13.** The Department reserves its right to amend, modify or supplement the Notice at any time on the basis of evidences available/evidences gathered later on, prior to the adjudication of the case.



**(K. ENGINEER)**

Principal Commissioner,  
Custom House, Mundra

To,  
M/s. Reliance Syngas Limited (IEC- AALCR4138A),  
Branch 38, Mega Mall,  
Surendranagar, Gujarat.

Copy to,

1. The Additional Commissioner of Customs (SIIB), Customs House Mundra
2. The Deputy Commissioner of Customs, EDI, Section, Customs House Mundra
3. Notice Board
4. Guard File