



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद
सीमा शुल्क भवन, आल इंडीया रेडीओ के बाजू में, नवरंगपुरा, अहमदाबाद 38 00 09
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OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOMS HOUSE, NEAR ALL
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DIN-20260271MN0000222BC1

F.No. VIII/10-06/Pr.Commr./O&A/2025-26

Date: 02.02.2026

Show Cause Notice

M/s. Zen Exim Pvt. Ltd. (IEC No. 0801004845), 2nd Floor, Shakti 404, S. G. Highway, Opp. New Gurudwara, Thaltej, Ahmedabad, Gujarat 380054 (hereinafter referred as "the Importer" for the sake of brevity), had declared and cleared goods vide Bills of Entry, as detailed in Annexures –B and C and consolidated in Annexure-A to this Notice (hereinafter referred to as 'impugned goods') at Ahmedabad Air Cargo (INAMD4) through its authorized Customs Brokers, by classifying them under the Customs Tariff Item 85176290 of the First Schedule to the Customs Tariff Act, 1975 and by availing the benefits of Sr No. 20 of Notification No. 57/2017-Cus dated 30.06.2017.

2. The Serial No. 20 of Notification No.57/2017-Customs dated 30.06.2017 was inserted vide Notification No.22/2018-Customs dated 02.02.2018. The same was further amended vide Notification No.75/2018-Customs dated 11.10.2018 and Notification No.02/2019-Customs dated 29.01.2019. Serial No.20 of Notification No.57/2017-Customs dated 30.06.2017 after amendment vide Notification No.02/2019-Customs dated 29.01.2019, reads as under:

Sr. No.	Chapter or Heading or Sub-heading or tariff item	Description of goods	Standard rate	Condition No.
"20	8517 62 90 or 8517 69 90	All goods other than following goods, namely: - a. Wrist wearable devices (commonly known as smart watches) b. Optical transport equipment c. Combination of one or more of Packet Optical d. Transport Product or Switch (POTP or POTS) Optical Transport Network (OTN) products e. IP Radios f. Soft switches and Voice over Internet Protocol (VoIP) equipment, namely, VoIP phones, media gateways, gateway controllers and session border controllers	10%	-

		g. Carrier Ethernet Switch, Packet Transport Node (PTN) products, Multiprotocol Label Switching Transport Profile (MPLS-TP) products h. Multiple Input/Multiple Output (MIMO) and Long Term Evolution (LTE) products		
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3. It is clear from the above that the Basic Customs Duty @ 10% at Sr. No. 20 is chargeable to all items other than the following:-

Wrist wearable devices (commonly known as smart watches), Optical transport equipment, Combination of one or more of Packet Optical Transport Product or Switch (POTP or POTS), Optical Transport Network (OTN) products, IP Radios , Soft switches and Voice over Internet Protocol (VoIP) equipment, namely, VoIP phones, media gateways, gateway controllers and session border controllers, Carrier Ethernet Switch, PacketTransport Node (PTN) products Multi-protocol Label Switching Transport Profile (MPLS-TP) products and Multiple Input/Multiple Output (MIMO) and Long Term Evolution (LTE) products.

3.1 The details of goods cleared by the Importer by availing the Notification No. 57/2017-Cus dated 30.06.2017 (Sr. No. 20), as amended are tabulated below:

BE Number and dated	CTH Assessed	Item Description	BCD Notification Number and Sr. No. availed	Total Assessable Value	Duty paid @30.98
As Detailed in Annexure "A"	85176290	Network Gateway	Noti. No. 057/2017 Sr. No. 20	60,73,30,936.34	18,81,51,125.30
		Ethernet Switches		6,79,85,397.52	2,10,61,875.90
Total				67,53,16,333.86	20,92,13,001.20

4. Whereas during post clearance audit, it has been observed that the Importer wrongly availed the benefit of concessional rate of duty under Sr.No.20 of Notification No.57/2017-Cus dated 30.06.2017 as amended as the impugned goods do not seem to be eligible for the benefit of Notification No.57/2017-Cus. (Sr No.20)as the impugned goods seem to be coming under the category of excluded goods as specified under Sr.No.20 of the said Notification and therefore liable for assessment at merit rate of Duty i.e. 20% Basic Customs Duty.

5. Definitions and characteristics:

5.1 Carrier Ethernet Switch

5.1.1 Carrier Ethernet Switches are network devices designed to provide high-speed, reliable, and scalable Ethernet connectivity for service providers. These switches enable the delivery of Carrier Ethernet services, which offer efficient transport of Ethernet traffic with guaranteed Quality of Service (QoS) and service-level agreements (SLAs). The following are the key aspects:

- a) **Ethernet Transport:** Carrier Ethernet Switches support Ethernet as the transport technology for delivering services. They offer a variety of Ethernet interfaces, such as 10/100/1000 Mbps and 10 Gbps, to connect customer premises equipment (CPE), aggregation networks, and core networks.
- b) **QoS and SLA:** Carrier Ethernet Switches provide mechanisms to enforce QoS and SLAs for different types of traffic. They support traffic classification, priority queuing, traffic shaping, and policing to ensure that critical or time-sensitive data (e.g., voice or video) is given higher priority and guaranteed bandwidth.
- c) **VLAN and VLAN Tagging:** Carrier Ethernet Switches support Virtual LAN (VLAN) technology, which enables the segmentation and isolation of traffic within a network. They allow the configuration of multiple VLANs, VLAN tagging, and VLAN-based services, ensuring secure and efficient traffic separation.
- d) **Protection and Redundancy:** Carrier Ethernet Switches often incorporate redundancy mechanisms to ensure high availability and fault tolerance. Features like link aggregation (LACP), Spanning Tree Protocol (STP), and Rapid Spanning Tree Protocol (RSTP) provide link redundancy and automatic failover in case of link or equipment failures.

5.1.2. Carrier ethernet is an application of ethernet technology that allows network providers to offer ethernet services to their customers and to use ethernet technology. It enables internet access and communication among local area networks (LANs) of business, academic, private and government organizations. The services and standards of carrier ethernet have been defined by the Metro Ethernet Forum (MEF). Carrier Ethernet 2.0 (CE 2.0) is the specification defined by the Metro Ethernet Forum (MEF) for offering carrier class standardized Ethernet products and services.

5.1.3. The TEC (Telecommunication Engineering Centre) Generic Requirements No. GR/CEN-01/01.OCT.2009 describes the generic requirements for the 'Provider Backbone Bridge/Provider Backbone Bridge-Traffic Engineering (PBB/PBB-TE) based Carrier Ethernet Network (CEN)', for deployment in the Access Network domain of the Indian Telecommunications network. It specifies the following details-

- CEN is expected to operate at Layer-1 through Layer-2 of the seven-layer OSI model. The basic function of CEN Switch is to aggregate the customer traffic

from multiples of Ethernet/GigE ports towards the WAN side. The WAN side would allow support for carrier class protection, OAM (Operations, Administration, and Maintenance) and scalability similar to the existing SDH/SONET network as well as support for point-to-point, point-to-multipoint and multipoint-to-multipoint traffic.

- The Access layer shall collect the customer traffic with or without VLAN tag as per IEEE 802.1Q, aggregate and switch the same and shall hand over the 802.1ad traffic to the Metro Ethernet Aggregation Switch. Metro Ethernet Aggregation Switch shall hand over the aggregated traffic to backbone MPLS core network through multiples of GigE or 10 GE interfaces.
- The CEN Switch in the Access domain is expected to collect the customer traffic from lower capacity Digital Subscriber Line Access Multiplexers (DSLAM), lower capacity PON OLTs, 3G backhaul, WiMax BS backhaul, any other access technologies, enterprise services like Ethernet E-Line & E-LAN services and 29 aggregate the traffic and hand over the same to the next higher Metro Ethernet network layer or IP-MPLS core network.
- The CEN shall have advanced functionality like ability to create Ethernet Layer 2 VPNs such as E-LAN, E-Tree and E-Line to isolate customer traffic into their own logical virtual network.
- An OLT offers PON interfaces towards ONT and service interfaces towards access network. The OLTs are subscriber-aware Layer-3 devices that hand over the aggregated traffic to Edge CEN Switch over Ethernet/GigE interfaces. The access ring then aggregates the traffic from the various DSLAMs and OLTs in the city and hands it over to the Edge Aggregation ring.
- CEN Switch must support IGMP (Internet Group Management Protocol) snooping functionality, thus allowing for the automatic update of Ethernet Multicast tables based on the communication from the Set-top-boxes to the Multicast servers.
- The Edge CEN proposed in this GR is expected to be located at the customer premise and multiple services like E-Line, E-Tree and E-LAN are expected to be provided using PBB-TE tunnels protected through IEEE 802.1Qay. It shall provide complete transparency of MAC and C-VLAN towards the customer and provide an exclusive tunnel to the enterprise customer. This shall be completely transparent to the IP traffic between the multiple enterprise offices. Also, it requires the support of broadcast/multicast storm control and ACLs to provide the requisite security mechanism.

5.2 Packet Transport Node (PTN) Products:

5.2.1 Packet Transport Node (PTN) Products are network devices designed to transport packet-based traffic, such as IP and Ethernet, over a wide area network (WAN). PTN products provide efficient packet transport and enable the

convergence of multiple services onto a single packet-based infrastructure. The following are the key aspects of PTN products:

a) Packet Transport Technologies: PTN products support various packet transport technologies, including IP, Ethernet, MPLS, and MPLS-TP. They provide the necessary interfaces and protocols to encapsulate and transport packet-based traffic across different network segments.

b) Service Aggregation: PTN products offer service aggregation capabilities, allowing multiple services from different customers or locations to be consolidated and transported over a common network infrastructure. They enable efficient bandwidth utilization and cost-effective transport of diverse traffic types.

c) Traffic Engineering: PTN products support traffic engineering mechanisms to optimize the routing and resource allocation within the network. They provide traffic management features like traffic shaping, traffic prioritization, and traffic engineering protocols to ensure efficient utilization of network resources and meet service-level requirements.

d) Synchronization: PTN products often incorporate synchronization features to ensure accurate clock synchronization across the network. This is crucial for applications that require precise timing, such as mobile backhaul networks or financial trading systems. Synchronization mechanisms like SyncE (Synchronous Ethernet) and IEEE 1588 Precision Time Protocol (PTP) are commonly supported.

5.3 Multiprotocol Label Switching Transport Profile (MPLS-TP) Products

5.3.1 Multiprotocol Label Switching Transport Profile (MPLS-TP) Products are network devices specifically designed to transport packet-based traffic using MPLS-TP technology. MPLS-TP extends MPLS technology to provide enhanced packet transport capabilities suitable for carrier-grade transport networks. The following are the key aspects:

a) MPLS-TP Technology: MPLS-TP extends MPLS technology with specific enhancements for packet transport. It provides features like enhanced OAM (Operations, Administration, and Maintenance).

b) Fault management, and linear protection switching, which are crucial for carrier-grade transport networks.

c) Traffic Engineering and Quality of Service: MPLS-TP products support traffic engineering and QoS mechanisms to ensure efficient and reliable packet transport. They enable the creation of Label Switched Paths (LSPs) with specific QoS parameters, ensuring that traffic is transported according to predefined service requirements.

d) Operations, Administration, and Maintenance (OAM): MPLS-TP products include robust OAM capabilities for monitoring, fault detection, and fault isolation within the network. These features enable proactive network management, rapid fault identification, and efficient troubleshooting.

e) Protection and Resiliency: MPLS-TP products incorporate protection mechanisms to ensure network resilience and minimize service disruption. They support various protection schemes, such as linear protection, ring protection, and protection switching, to provide fast and reliable protection in the event of link or node failures.

6. Further, it is found from the Bills of Entry, as detailed in Annexures – B and C and consolidated in Annexure-A to this Notice, that there are broadly two types of category of goods which were imported and cleared by classifying under Customs Tariff Item 85176290 claiming undue benefit of Sr. No. 20 of the Notification No. 57/2017-Customs dated 30.06.2017, in these Bills of Entry. Details of two categories are as under:

Sr. No.	General Description of Product
1	Ethernet Switch
2	Network Traffic Gateway

7. The data sheet, catalogue and end use of the products were thoroughly studied and it appears that the impugned items imported are:-

7.1.1 **Item No. 1 of the Table mentioned in the Para 6 above:** Ethernet Switches of different models viz. ICX 7150, ICX7750, ICX 7250, ICX 7650, ICX7450, CCS, DCS etc. features of the some models are as under:

ICX7450; *RUCKUS ICX 7450 delivers unprecedented scale-out density with enterprise-class availability. With SDN support, a service module for IPsec VPN, and 40 GbE ports for uplinks all in a stackable design, these switches enable services to be added anywhere in the network. The ICX 7450 is an ideal network solution for campus networks requiring 1 GbE access or small aggregation deployments with upgradeable 1GbE, 10 GbE or 40 GbE uplink modules. The switch also makes a suitable data center Top-of-Rack (ToR) solution, providing a ToR access-layer that can be upgraded to run on 10GbE/40GbE in the future with minimum costs and changes to cabling.*

The modular design of the switch enables deployment of additional services such as high-performance IPsec encryption to meet increasing compliance and data security requirements.

- *Up to 3 uplink modules with 4 x 1 GbE, 4 x 10 GbE, or 1 x 40 GbE ports*
- *40 GbE standards-based stacking links – no proprietary cables needed*
- *PoE/PoE+/PoH (95W) to power video surveillance, VDI terminals, and HD displays*
- *Expansion slots accept modules with different uplink speeds and services*
- *Site-to-site IPsec VPN service module eliminates dedicated encryption devices*

- Programmable hardware technology, enabling more features to be added to IPsec VPN deployments
- Suite B algorithms and support for 128-bit and 256-bit AES
- 10 Gbps throughput per service module
- Up to 12 switches per stack
- Up to 10km between stacked switches
- Stacking connectivity through open standard SFP+ or QSFP+ ports – no special cables needed
- Stack level ISSU for continuous operations
- Works seamlessly with RUCKUS Wi-Fi access points
- RUCKUS SmartZone and RUCKUS Cloud support delivers unified wired & wireless management

ICX7750; RUCKUS ICX 7750 delivers chassis performance in the network's aggregation and core switching operations. The switch's premier speed and reliability in a flexible scale-out design enables a small deployment to add capacity as needs grow and deliver mission critical application services with complete confidence.

The ICX 7750 provides the capabilities of a chassis with the flexibility and cost-effectiveness of a stackable switch. The switch delivers faster network response time via wire-speed, non-blocking performance across all ports to support latency-sensitive applications such as real-time voice or video streaming and Virtual Desktop Infrastructure. Up to 12 ICX 7750 switches can be stacked together to provide terabytes of aggregated stacking bandwidth with full redundancy, eliminating inter-switch bottlenecks.

- Industry-leading 10/40 Gbps Ethernet port density and flexibility
- Up to 32x40 GbE or 96x10 GbE ports per unit
- Up to 5.76 Tbps of aggregated stacking bandwidth with full redundancy
- Up to 10km between stacked switches
- 6 full-duplex 40 Gbps stacking ports per switch
- Software updates without downtime with In-Service Software Upgrades (ISSU)
- Instantaneous hitless failover
- Redundant power supplies with hot-swappable, and load-sharing capabilities
- Flexible distributed chassis stacking architecture
- Start small and add capacity via stacking as needs grow
- 1U form factor saves rack space and power in wiring closets
- Works seamlessly with RUCKUS Wi-Fi access points
- With RUCKUS SmartZone support delivers unified wired & wireless management

7.1.2 Application: Carrier Ethernet Switches are widely used in enterprise networks to provide high-speed, reliable connectivity for mission-critical applications. They are commonly used to connect servers, storage devices, and other network devices in data centers and corporate headquarters. Carrier Ethernet Switches are also used to connect remote offices and branch locations to the corporate network. They support technologies such as Virtual Private LAN Service (VPLS), which allows multiple remote locations to be connected to a single virtual LAN. This provides a secure, private network for organizations that need to share sensitive data between different locations. These are also used in

service provider networks to provide high-speed, reliable connectivity for a variety of services. They are commonly used to connect customer premises equipment (CPE) to the service provider network, and to provide connectivity between different points of presence (PoPs) in the network. Carrier Ethernet Switches are becoming increasingly important in cloud networks, where they are used to provide high-speed, low-latency connectivity between different cloud services and data centers. They support technologies such as Virtual Extensible LAN (VXLAN) and Network Virtualization using Generic Routing Encapsulation (NVGRE), which allow network administrators to create virtual networks that span multiple physical data centers. Carrier Ethernet Switches are also used to provide connectivity between cloud services and on-premises data centers. They support technologies such as Data Center Bridging (DCB) and Fiber Channel over Ethernet (FCoE), which allow network administrators to extend storage area networks (SANs) over Ethernet networks.

7.1.3 In view of the above, it appears that all the models of Ethernet Switches (stackable access switch) imported by the Importer declaring as other than carrier ethernet switch, fall in the exclusion list i.e. para(g) of Sr.No.20 of Notification No.57/2017-Customs dated 30.06.2017, as amended and therefore do not appear to be eligible for the benefit of concessional rate of Customs Duty of 10% as per Sr.No.20 of Notification No.57/2017-Customs dated 30.06.2017, as amended. It therefore attracts merit BCD @ 20% under Customs Tariff Item 85176290, as detailed in Annexure 'B' to this Notice and it appears that the Importer has short paid Customs Duty amounting to Rs. 88,24,505/- (Rupees Eighty-Eight Lakh Twenty Four Thousand Five Hundred Five Only) which is recoverable from the Importer

7.2 **Item No. 2 of Table mentioned in Para 6 above:** Wired Networking Access Gateway of different models viz. F5 BIG I4600, I7600, LTM I 2600, LTM I 7800, AWF I 5800 etc. feature of the some models are as under:

F5 BIG ASM:

F5's next-generation, cloud-ready Application Delivery Controller (ADC) platform provides DevOps-like agility with the scale, security depth, and investment protection needed for both established and emerging apps. The new F5® BIG-IP® iSeries appliances deliver quick and easy programmability, ecosystem-friendly orchestration, and record breaking, software-defined hardware performance. As a result, customers can accelerate private clouds and secure critical data at scale while lowering total cost of ownership (TCO) and future proofing their application infrastructure.

Reduce TCO and the infrastructure footprint by consolidating app and security services on to a unified, high-performance platform. Deliver the SSL capacity required to protect critical data—including offload of elliptical curve cryptography (ECC) processing to hardware— enabling forward secrecy scaling. Simplify operations and improve customer confidence with the fastest way to an SSL Labs A+ rating.

Deliver the most effective protection with integrated, one-pass, full stack (L3-L7) security, including an ICSA Certified firewall, high-capacity distributed denial-of-service (DDoS) mitigation, contextual access management, and more. In cloud or container environments, save time with a simple, out-of-the-box native integration with leading private cloud, interconnects, and container environments.

The iSeries' software-defined hardware includes unique F5 TurboFlex™ FPGA technology that enables on-demand optimized performance for specific use cases such as DDoS protection or UDP traffic processing. Eliminate forklift upgrades and extend the lifecycle of app delivery hardware with software-upgradeable performance.

Ensure your critical infrastructure is built on reliable, carrier-grade hardware with hot-swappable components, redundant power supplies and fans, and always-on management integrated with a full baseboard management controller (BMC) with IPMI support.

7.2.1 In view of the above features of Network Gateway (Application Delivery Controller) that allows data prioritization for simplified integration, reduced commissioning time and optimized performance, it appears that the impugned items fall in the exclusion list i.e. para(f) of Sr.No.20 of Notification No. 57/2017-Customs dated 30.06.2017, as amended, as they are Gateway /Gateway Controllers and therefore do not appear to be eligible for benefit of 10% Basic Custom Duty under Sr. No. 20 of Notification No. 57/2017-Customs dated 30.06.2017, as amended. Therefore, it attracts merit BCD @ 20% under the Customs Tariff Item 85176290, as detailed in Annexure 'C' to this Notice and it appears that the Importer has short paid duty amounting to Rs. 7,88,31,555/- (Rupees Seven Crore, Eighty-Eight Lakh, Thirty-One Thousand, Five Hundred and Fifty Five Only) which is recoverable from the Importer.

8. Section 46 of the Customs Act, 1962 provides for filing of Bill of Entry upon importation of goods, which casts a responsibility on the Noticee to declare truthfully, all contents in the Bill of Entry. Relevant portion of Section 46 (4) is reproduced below:-

“(4) The Noticee 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]”.

8.1 As per Section 28 (1) of the Customs Act, 1962 “Where any duty has not been levied or not paid or has been 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 any wilful mis-statement or suppression of facts—

(a) the proper officer shall, within two year 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.”

8.2 Section 28 (AA) of Customs Act, 1962 provides interest on delayed payment of Duty and reads as under:

“[Section 28AA. Interest on delayed payment of duty. -

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of [section 28](#), shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of [section 28](#) and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

.....”

8.3 Section 111 of the Customs Act, 1962 deals with the Confiscation of improperly imported goods etc. Section 111(m) of the Customs Act, 1962 reads as under:

“Section 111. Confiscation of improperly imported goods, etc. -

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

(a) -----

(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](#);

.....”

8.4 Section 112 of the Customs Act, 1962 deals with the Penalty for improper importation of goods etc. Section 112 reads as under:

“SECTION 112. Penalty for improper importation of goods, etc.-

Any person, -

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

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty ¹ [not exceeding the value of the goods or five thousand rupees], whichever is the greater;

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

.....”

8.5 Section 114AA of the Customs Act, 1962 deals with penalty for use of false and incorrect material and reads as under:

“Section 114AA. Penalty for use of false and incorrect material. -

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material 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.”

9. With the introduction of the Self-Assessment Scheme, the onus is on the Importer to comply with the various laws, determine his tax liability correctly and discharge the same. The Importer is required to declare the correct description, value, classification, Notification number, if any, on the imported goods. Self-assessment is supported by Sections 17, 18 and 46 of the Customs Act, 1962. As per Section 46 of the Customs Act, 1962, the Importer was required to file a Bill of Entry in the proforma prescribed under Bill of Entry (Form) Regulations, 1976 or Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018, before the proper Officer in respect of the goods imported by them. In terms of the said provisions, the Importer, while presenting the 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, relating to the imported goods. As a part of self-assessment by the Importer, it was the duty of the Importer to declare classification, description and nature of goods, exemption Notification etc. correctly in the Bill of Entry and other documents viz. invoices, packing list etc. But despite knowing the fact that they were not eligible to avail the benefit of Sr.No.20 of Notification No.57/2017-Customs dated 30.06.2017 as amended, the Importer deliberately and wrongly availed the benefit of the same by suppressing the fact that the impugned goods fall under the exclusion list as specified at Sr.No.20 of Notification No.57/2017-Customs dated 30.06.2017, from the Department. In view of the above, it appears that the Importer has violated the provisions of Section 12 of the Customs Act, 1962 by

not paying the duty at applicable rate under the Customs Act, 1962 by way of wrongly availing the concessional rate of Duty benefit under Sr.No. 20 of Notification No. 57/2017-Cus as amended which resulted in short payment of Customs Duty.

9.1 This has resulted in short payment of Customs Duty against 55 Bills of Entry, as mentioned in Annexure-B and C and consolidated in Annexure 'A' to this Show Cause Notice, by availing benefit of concessional rate of duty of 10% BCD as per Sr. No. 20 of Notification No. 57/2017-Customs dated 30.06.2017, as amended, at Port of ACC Ahmedabad (INAMD4), which was otherwise not admissible for the goods imported against aforesaid Bills of Entry. Therefore, total Customs Duty of Rs.8,76,56,059/- (Rupees Eight Crore, Seventy Six Lakh, Fifty Six Thousand and Fifty Nine Only) short paid by the Importer in respect of the Bills of Entry, as mentioned in Annexure-B and C and consolidated in Annexure 'A' to this Show Cause Notice and as mentioned in brief in the Table below, is required to be recovered from the Importer in terms of Section 28(1) of the Customs Act, 1962:

BE Number and dated	CTH Assessed	Item Description	BCD Notification Number and Sr. No. availed	Total Assessable Value Assessed	Duty paid @30.98 (BCD @10% SWS@10% IGST@18%)	Duty payable @43.96 (BCD 20% SWS@10% IGST@18%)	Differential duty
As Detailed in Annexure "A"	85176290	Network Gateway	Noti. No. 057/2017 Sr. No. 20	607330936	188151125	266982679	78831554
		Ethernet Switches		67985397	21061876	29886381	8824505
Total				675316334	209213001	296869060	87656059

9.2 It also appears that the short paid/short levied Duty, on goods (as mentioned in Annexure-B and C and consolidated in Annexure 'A'), arising from correct levy of BCD @20% and denial of benefit of Sr.No.20 of Notification No.57/2017-Customs dated 30.06.2017 as amended, amounts to Rs.8,76,56,059/- and is liable to be demanded and recovered from the Importer under Section 28(1) of the Customs Act, 1962, along-with applicable interest thereon in terms of the provisions of Section 28AA of the Customs Act, 1962.

9.3 The Importer appears to have wrongly availed benefit of 10% BCD under Serial no. 20 of Notification No. 057/2017-Customs dated 30.06.2017, as amended (as discussed in the earlier paras) and short paid the Customs duty to

the tune of Rs.8,76,56,059/-Hence, the goods imported under 55 Bills of Entries with declared assessable value of Rs. 67,53,16,334/- (Rupees Sixty Seven Crore, Fifty Three Lakh, Sixteen Thousand, Three Hundred and Thirty Four only), as mentioned in Annexure-B and C and consolidated in Annexure 'A' to this Show Cause Notice, which were self-assessed and cleared, appear liable for confiscation under the provisions of Section 111(m) of the Customs Act,1962. However, the goods so cleared, are not physically available for confiscation.

9.4 Therefore, it appears that the said act on the part of the Importer has resulted in wrong utilization of benefit of Sr.No.20 of Notification No.57/2017-Customs dated 30.06.2017, as amended, made the aforementioned imported goods liable for confiscation under Section 111(m) of the Customs Act, 1962 and this act on the part of the Importer renders themselves liable for penalty under Section 112 (a)(ii) of the Customs Act, 1962.

9.6 Further, the Importer has knowingly and intentionally made false declaration in their Bills of Entry regarding availment of benefit of concessional rate of Customs Duty as per Sr.No.20 of Notification No.57/2017-Customs dated 30.06.2017, as amended, for which they were not eligible which resulted in short payment of Customs Duty for which they appear to be liable to penalty under Section 114AA of the Customs Act, 1962.

10.Whereas as per the Pre-Notice Consultation Regulations, 2018, M/s. Zen Exim Pvt. Ltd. was informed vide letter dated 22.01.2026 in writing, the intention to issue the notice specifying the grounds on which Show Cause Notice proposed to be issued in terms of the provisions of Section 28(1) of the Customs Act, 1962. The said importer vide their letter dated 23.01.2026 submitted their written submission wherein they interalia stated as under:

10.1 That both clauses (f) and (g) of Sl. No. 20 of Notification No. 57/2017-Cus contains a number of goods and in pre consultation letter it is not it is not mentioned as to which products mentioned in Sl. No. (f) and (g) applies to the goods imported and cleared by them after assessment and payment of duty and why is the benefit of concessional rate of duty is not available to Ethernet Switches and Network Gateway and how the impugned goods are covered by these exclusion clauses (f) and (g); that the Pre-Notice Consultation letter suffers from the vice of vagueness as it does not specify the reasons for denying the benefit of the concessional rate of duty; that it is settled law that the Importer must be given the reasons for denying of benefit of Notification; that for want of reasons for disallowing the benefit of concessional rate of duty under serial No. 20 of Notification No. 57/2017-Cus and Pre-Notice Consultation being vague, it is not possible for them to submit their reply to the Pre-Notice Consultation letter; that in respect of both products, Chartered Engineer has given Certificate that those goods were not covered by items specified in Clauses (f) and (g) of Sl. No. 20 of Notification; that in respect of Ethernet Switches, the quasi-judicial authority in Ahmedabad Customs has extended the benefit of Sl. No. 20 to them and the appeal and filed by the Department has been rejected by the Hon' ble

Commissioner (Appeals) and no appeal against the said Order-in-Appeal has been filed by the Department and hence it attained finality and enclosed the copy thereof and further submitted that Ruling of Advance Ruling wherein benefit of exemption has been extended to Ethernet Switches; that all the assessments have attained finality as no appeal against any of these assessments were filed by the Department which has been settled by the Hon'ble Supreme Court in I.T.C. Ltd Vs Commissioner 2019 (368) EL. T. 216 (SC).

10.2 Further, in the said Pre-consultation letter dated 22.01.2026 the said importer was extended Personal Hearing on 28.01.2026 in virtual mode. In virtual hearing held on 28.01.2026, Shri V.K. Agarwal, Advocate reiterated the contents of their submission dated 23.01.2026.

11. After careful consideration of the issue involved and written submission dated 23.01.2026 filed by the importer on issuance of Pre-Consultation Letter dated 22.01.2026 and virtual hearing for Pre- Notice Consultation held on 28.01.2026, I find that the Show Cause Notice No. VIII/10-34/Commr/O&A/2022-23 dated 01.02.2023 already been issued under Section 28 (4) of the Customs Act, 1962 on the same issue to the said noticee M/S. Zen Exim Pvt. Ltd. has been adjudicated vide Order In Original No. AHM-CUSTOM-000-PR.COMMR-34-2025-26 dated 20.11.2025 and same has been accepted by CCO, Customs Ahmedabad as informed vide F.No. CCCO/REV/OIO/1416/2025-REV-O/o CC-CUS-ZONE- Ahmedabad dated 23.01.2026.

12. Now, therefore, M/S. Zen Exim Pvt. Ltd. (IEC No. 0801004845), 2nd Floor, Shakti 404, S. G. Highway ,Opp. New Gurudwara, Thaltej, Ahmedabad, Gujarat 380054, is hereby called upon to show cause to the Principal Commissioner of Customs, Ahmedabad having his Office at 1st Floor, Customs House, Near Akashwani Bhavan, Navrangpura, Ahmedabad-380009, within 30 days from the receipt of this Notice as to why :-

- (i) The incorrect claim of Sr.No.20 of Notification No.57/2017-Customs dated 30.06.2017, as amended, for impugned goods, as mentioned in Annexures – B and C and consolidated in Annexure 'A' to this Notice, should not be denied and the said goods should not be assessed at merit rate of Basic Customs Duty;
- (ii) Total Customs Duty amounting to Rs.8,76,56,059/-(Rupees Eight Crore, Seventy Six Lakh, Fifty Six Thousand and Fifty Nine Only), short paid on the impugned goods imported vide the Bills of Entry, as mentioned in Annexures – B and C and consolidated in Annexure 'A' to this Notice, should not be demanded and recovered from them under Section 28(1) of the Customs Act, 1962 along with the applicable interest thereon as per Section 28AA of the Customs Act, 1962;

- (iii) All the goods imported vide the Bills of Entry, as mentioned in Annexures – B and C and consolidated in Annexure ‘A’ to this Notice, valued at Rs. 67,53,16,334/- (Rupees Sixty Seven Crore, Fifty Three Lakh, Sixteen Thousand, Three Hundred and Thirty Four only), which were self-assessed and have already been cleared, should not be held liable to confiscation under Section 111 (m) of the Customs Act, 1962. Since the same are not physically available for confiscation why fine in lieu of confiscation should not be imposed upon them under Section 125 of the Customs Act, 1962;
- (iv) Penalty should not be imposed upon them under Section 112 (a)(ii) of the Customs Act, 1962 for the reasons discussed in paras supra and
- (v) Penalty should not be imposed upon them under Section 114AA of the Customs Act, 1962 for the reasons discussed in paras supra.

13. The Importer is required to file a reply within thirty days from the receipt of this Notice. They are also directed to produce, at the time of showing cause, all the evidences upon which they intent to rely in support of their defense. 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.

14. They are further advised to indicate in their written submissions as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written submission, it would be presumed that they do not desire to be heard in person and the case would be liable to be adjudicated on the basis of material evidences available on records.

15. The documents relied upon in the present Show Cause Notice are as listed at Annexure-D attached to this Show Cause Notice.

16. This Notice is issued without prejudice to any other action that may be taken against them under the provisions of the Customs Act, 1962 or under any other law for the time being in force. 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.

Encls: Annexures ‘A’, ‘B’, ‘C’ & ‘D’

Digitally signed by
Shiv Kumar Sharma
Date: 02-02-2026
17:50:21
(Shiv Kumar Sharma)
Principal Commissioner

DIN-20260271MN0000222BC1

F.No. VIII/10-06/Pr.Commr./O&A/2025-26

Date: 02.02.2026

To,
M/s. Zen Exim Pvt. Ltd,
2nd Floor, Shakti 404,
S. G. Highway ,Opp. New Gurudwara,
Thaltej, Ahmedabad, Gujarat 380054.

Copy to:

1. The Deputy Commissioner of Customs, Air Cargo Complex, Ahmedabad.
2. The Superintendent of Customs, Systems, Ahmedabad in PDF format for uploading on the Official website of Customs Commissionerate, Ahmedabad.
3. Guard File.

ZEN EXIM PVT.LTD. (IEC 0801004845)

ANNEXURE-A

BE No	BE Date	Inv	Inv	Item Desc	Unit price	Inv Cur	Assess Val	Duty paid @30.98	Duty applicable @ 43.96	Duty difference
2017790	2/7/2024	1	1	ENT.CLA.ETH.SWI(OTH.TI	120.6	USD	2161628.1	669672.4	950251.71	280579.31
2017790	2/7/2024	2	1	ENT.CLA.ETH.SWI(OTH.TI	90	USD	24197.13	7496.3	10637.06	3140.76
2017790	2/7/2024	3	1	ENT.CLA.ETH.SWI(OTH.TI	174	USD	1559383.32	483096.9	685504.91	202408.01
2017790	2/7/2024	4	1	ENT.CLA.ETH.SWI(OTH.TI	106	USD	189993.87	58860.1	83521.31	24661.21
2017790	2/7/2024	4	2	ENT.CLA.ETH.SWI(OTH.TI	146	USD	261689.67	81071.5	115038.78	33967.28
2017790	2/7/2024	4	3	ENT.CLA.ETH.SWI(OTH.TI	205	USD	385813.03	119524.8	169603.41	50078.61
2017790	2/7/2024	4	4	ENT.CLA.ETH.SWI(OTH.TI	329	USD	619182.86	191822.8	272192.79	80369.99
2083685	2/10/2024	1	1	WIR.NETW.ADC PLATFOR	28435.24	USD	4816119.81	1492033.9	2117166.27	625132.37
2093952	2/10/2024	1	1	WIR.NETW.ADC PLATFOR	9478.41	USD	1611009.94	499090.9	708199.97	209109.07
2093952	2/10/2024	1	2	WIR.NETW.ADC PLATFOR	7609.32	USD	3233319.23	1001682.3	1421367.13	419684.83
2093952	2/10/2024	1	6	WIR.NETW.ADC PLATFOR	9478.41	USD	1611009.94	499090.9	708199.97	209109.07
2093952	2/10/2024	1	7	WIR.NETW.ADC PLATFOR	7609.32	USD	3233319.23	1001682.3	1421367.13	419684.83
2102052	2/12/2024	1	1	WIR.NETW.ADC PLATFOR	11759.85	USD	2007629.97	621963.8	882554.13	260590.33
2102107	2/12/2024	1	1	WIR.NETW.ADC PLATFOR	11468.35	USD	1945064.93	602581.1	855050.54	252469.44
2102107	2/12/2024	1	4	WIR.NETW.ADC PLATFOR	11468.35	USD	1945064.93	602581.1	855050.54	252469.44
2303272	2/26/2024	1	1	WIRED NETWORKING AD	62284.37	USD	83692698.54	25927998.1	36791310.28	10863312.12
2303272	2/26/2024	1	2	WIRED NETWORKING AD	35500.92	USD	2981454.05	923654.4	1310647.20	386992.80
2317519	2/27/2024	1	1	WIRED NETWORKING AD	11759.85	USD	2006097.01	621488.9	881880.25	260391.35
2366050	2/29/2024	1	1	WIR.NETW.ADC PLATFOR	6852.56	USD	1744214.03	540357.5	766756.49	226398.99
2366050	2/29/2024	1	4	WIR.NETW.ADC PLATFOR	6852.56	USD	1162809.35	360238.3	511170.99	150932.69
2400458	3/2/2024	4	1	ENT.CLA.ETH.SWI(OTH.TI	5525	USD	939402.38	291026.8	412961.29	121934.49
2397996	3/2/2024	1	1	WIR.NETW.ADC PLATFOR	11759.85	USD	2005494.82	621302.3	881615.52	260313.22
2433594	3/5/2024	1	1	WIR.NETW.ADC PLATFOR	11759.86	USD	2005496.51	621302.9	881616.27	260313.37
2433829	3/5/2024	1	1	WIR.NETW.ADC PLATFOR	42054.36	USD	7093605.51	2197599.1	3118348.98	920749.88
2597785	3/16/2024	2	5	ENT.CLA.ETH.SWI(OTH.TI	701.8	USD	119460.54	37008.9	52514.85	15505.95
2628640	3/18/2024	1	1	WIR.NETW.ADC PLATFOR	9283.9	USD	1590359.88	492693.5	699122.20	206428.70
2638779	3/19/2024	1	1	WIR.NETW.ADC PLATFOR	12779.57	USD	2153489.38	667151	946673.93	279522.93
2638779	3/19/2024	1	2	WIR.NETW.ADC PLATFOR	16408.54	USD	16590049.57	5139597.4	7292985.79	2153388.39
2638779	3/19/2024	1	3	WIR.NETW.ADC PLATFOR	20984.18	USD	3536050.8	1095468.6	1554447.93	458979.33
2689840	3/22/2024	1	1	WIR.NETW.ADC PLATFOR	7279.22	USD	1256946.13	389401.9	552553.52	163151.62
2689894	3/22/2024	1	1	WIRED NETWORKING AD	8372.7	USD	728275.52	225619.9	320149.92	94530.02
2696033	3/22/2024	1	1	WIRE.NETW.ADC PLATFO	24567.59	USD	4134522.09	1280874.9	1817535.91	536661.01
2696033	3/22/2024	2	1	WIRE.NETW.ADC PLATFO	24567.59	USD	4134522.09	1280874.9	1817535.91	536661.01
2706754	3/23/2024	1	8	WIRED NETWORKING SW	3448.85	USD	587036.33	181863.9	258061.17	76197.27
2794477	3/29/2024	4	1	ENT.CLA.ETH.SWI(OTH.TI	8140	USD	4151280.32	1286066.6	1824902.83	538836.23
2839609	4/2/2024	1	1	WIR.NETW.ADC PLATFOR	42054.36	USD	7101350.29	2199998.3	3121753.59	921755.29
2889660	4/5/2024	1	1	ENT.CLA.ETH.SWI(OTH.TI	97	USD	52897.45	16387.6	23253.72	6866.12
3034305	4/15/2024	1	1	WIRE.NETW.ADC PLATFO	10572.35	USD	1818128.69	563256.3	799249.37	235993.07
3175810	4/24/2024	1	1	WIR.NETW.ADC PLATFOR	48184.7	USD	8170751.54	2531298.9	3591862.38	1060563.48
3415950	5/10/2024	1	1	ENT.CLA.ETH.SWI(OTH.TI	5525	USD	960679.11	297618.4	422314.54	124696.14
3647936	5/24/2024	1	1	WIR.NETW.ADC PLATFOR	50609.7	USD	8567606.34	2654244.5	3766319.75	1112075.25
3647936	5/24/2024	1	3	WIR.NETW.ADC PLATFOR	50609.7	USD	8567606.34	2654244.5	3766319.75	1112075.25
3647936	5/24/2024	2	1	WIR.NETW.ADC PLATFOR	16025	USD	2712837.49	840437	1192563.36	352126.36
3797617	6/3/2024	1	1	WIR.NETW.ADC PLATFOR	33861.44	USD	5734056.07	1776410.6	2520691.05	744280.45
3797617	6/3/2024	1	4	WIR.NETW.ADC PLATFOR	33861.44	USD	5734056.07	1776410.6	2520691.05	744280.45
3797617	6/3/2024	1	7	WIRE.NETW.ADC PLATFO	27307.46	USD	18496851.5	5730324.5	8131215.92	2400891.42
3864066	6/6/2024	1	1	WIRE.NETW.ADC PLATFO	69201.58	USD	35074633.93	10866121.6	15418809.08	4552687.48
3864066	6/6/2024	1	2	WIR.NETW.ADC PLATFOR	39923.5	USD	6745039.38	2089613.2	2965119.31	875506.11
3864066	6/6/2024	1	5	WIRE.NETW.ADC PLATFO	69201.58	USD	35074633.93	10866121.6	15418809.08	4552687.48
3864066	6/6/2024	1	6	WIR.NETW.ADC PLATFOR	39923.5	USD	6745039.38	2089613.2	2965119.31	875506.11
3926016	6/10/2024	1	1	WIRED NETWORKING AD	23787.46	USD	4041465.71	1252046.2	1776628.33	524582.13
3926016	6/10/2024	2	1	WIRED NETWORKING AD	17170	USD	2917165.86	903738	1282386.11	378648.11
3997868	6/14/2024	1	1	ENT.CLA.ETH.SWI(OTH.TI	326	USD	2837695.92	879118.2	1247451.13	368332.93
3997868	6/14/2024	2	1	ENT.CLA.ETH.SWI(OTH.TI	964	USD	419561.18	129980	184439.09	54459.09
3997868	6/14/2024	2	2	ENT.ETH.SWI(OTH.THAN	809	USD	352100.61	109080.8	154783.43	45702.63
4397144	7/8/2024	1	1	ENT.CLA.ETH.SWI(OTH.TI	165	USD	7127554.67	2208116.4	3133273.03	925156.63

(AJAY KUMAR SHARMA)
Inspector

Appraiser

A. C.

4973246	8/9/2024	1	1	24 PORT POE ENTERPRISE	98	USD	41454	12842.4	18223.18	5380.78
5000349	8/11/2024	1	1	ENT.CLA.ETH.SWI(OTH.T	964	USD	843422.13	261292.1	370768.37	109476.27
5000770	8/11/2024	2	1	ENT.CLA.ETH.SWI(OTH.T	240	USD	388514.37	120361.7	170790.92	50429.22
5056784	8/14/2024	1	1	WIR.NETW.ADC PLATFOR	9386.71	USD	6395079.07	1981195.5	2811276.76	830081.26
5180361	8/22/2024	1	4	WIRED NETW.ADC PLATF	39577.03	USD	26942268.88	8346714.9	11843821.40	3497106.50
5180361	8/22/2024	1	5	WIRED NETW. ADC PLATF	28890.76	USD	9833767.52	3046501.3	4322924.20	1276422.90
5180361	8/22/2024	1	9	WIRED NETW.ADC PLATF	39577.03	USD	26942268.88	8346714.9	11843821.40	3497106.50
5180361	8/22/2024	1	10	WIRED NETW. ADC PLATF	28890.76	USD	9833767.52	3046501.3	4322924.20	1276422.90
5508623	9/9/2024	1	1	ENTERPRISE CLASS ETHER	297	USD	647316.65	200538.8	284560.40	84021.60
5508623	9/9/2024	2	1	ENTERPRISE CLASS ETHER	508	USD	2214389.61	686017.9	973445.67	287427.77
5664552	9/18/2024	1	1	WIR.NETW.ADC PLATFOR	40215.55	USD	3429892.21	1062580.6	1507780.62	445200.02
5664552	9/18/2024	1	3	WIR.NETW.ADC PLATFOR	40215.55	USD	6859784.43	2125161.1	3015561.24	890400.14
6136264	10/15/2024	1	1	WIR.NETW.ADC PLATFOR	56526.89	USD	28841720.91	8935165.1	12678820.51	3743655.41
6149854	10/16/2024	1	1	WIRED NETW. ADC PLATF	17185.67	USD	2937375.65	909999.1	1291270.34	381271.24
6149854	10/16/2024	2	1	WIRED NETW. ADC PLATF	17185.67	USD	2937375.64	909999.1	1291270.33	381271.23
6320181	10/25/2024	1	1	WIR.NETW.ADC PLATFOR	37781.45	USD	6445404.73	1996786.4	2833399.92	836613.52
6320181	10/25/2024	1	3	WIR.NETW.ADC PLATFOR	37781.45	USD	6445404.73	1996786.4	2833399.92	836613.52
6320317	10/25/2024	1	1	WIR.NETW.ADC PLATFOR	7124.07	USD	1225729.57	379731.1	538830.72	159099.62
6320317	10/25/2024	1	2	WIR.NETW.ADC PLATFOR	7124.07	USD	1225729.57	379731.1	538830.72	159099.62
6711232	11/16/2024	1	1	WIR.NETW.ADC PLATFOR	50609.7	USD	8677287.18	2688223.6	3814535.44	1126311.84
6711426	11/16/2024	1	1	WIR.NETW.ADC PLATFOR	16025	USD	1409145.7	436553.4	619460.45	182907.05
6711553	11/16/2024	1	3	WIR.NETW.ADC PLATFOR	28520.7	USD	9774171.8	3028038.4	4296725.92	1268687.52
6712447	11/16/2024	1	1	WIRE.NETW.ADC PLATFO	34953.49	USD	6000468.17	1858945	2637805.81	778860.81
7025949	12/3/2024	1	1	ENT.CLA.ETH.SWI(OTH.T	227	USD	988025.18	306090.2	434335.87	128245.67
7025949	12/3/2024	2	1	ENT.CLA.ETH.SWI(OTH.T	1323	USD	2303360.91	713581.2	1012557.46	298976.26
7025949	12/3/2024	3	1	ENT.CLA.ETH.SWI(OTH.T	1023	USD	2226321.07	689714.3	978690.74	288976.44
7025949	12/3/2024	4	1	ENT.CLA.ETH.SWI(OTH.T	835	USD	726873.15	225185.3	319533.44	94348.14
7035152	12/4/2024	1	1	WIRED NETWORKING AD	4368.26	USD	374155.04	115913.3	164478.56	48565.26
7035152	12/4/2024	1	2	WIR.NETW.ADC PLATFOR	42478.44	USD	7276820.8	2254359.1	3198890.42	944531.32
7035152	12/4/2024	1	3	WIR.NETW.ADC PLATFOR	31555.14	USD	5405591.62	1674652.3	2376298.08	701645.78
7035152	12/4/2024	1	6	WIR.NETW.ADC PLATFOR	42478.44	USD	7276820.8	2254359.1	3198890.42	944531.32
7035152	12/4/2024	1	7	WIR.NETW.ADC PLATFOR	26457.6	USD	4532351.33	1404122.4	1992421.64	588299.24
7035152	12/4/2024	1	8	WIR.NETW.ADC PLATFOR	31555.14	USD	5405591.62	1674652.3	2376298.08	701645.78
7035152	12/4/2024	1	10	WIR.NETW.ADC PLATFOR	26457.6	USD	4532351.33	1404122.4	1992421.64	588299.24
7035213	12/4/2024	1	1	WIRED NETWORKING AD	52650.62	USD	27002499.55	8365374.4	11870298.80	3504924.40
7035213	12/4/2024	1	2	WIRED NETWORKING AD	78887.85	USD	13486192.15	4178022.3	5928530.07	1750507.77
7035213	12/4/2024	1	3	WIRED NETWORKING AD	127615	USD	43632581.6	13517373.8	19180882.87	5663509.07
7315012	12/18/2024	1	1	ENT.CLA.ETH.SWI(OTH.T	2529	USD	2210466.49	684802.5	971721.07	286918.57
7315012	12/18/2024	2	1	ENT.CLA.ETH.SWI(OTH.T	358	USD	1564545.28	484696.2	687774.11	203077.91
7315012	12/18/2024	3	1	ENT.CLA.ETH.SWI(OTH.T	1105	USD	965822.65	299211.9	424575.64	125363.74
7315012	12/18/2024	4	1	ENT.CLA.ETH.SWI(OTH.T	1353	USD	1182586.46	366365.3	519865.01	153499.71
7315012	12/18/2024	4	2	ENT.CLA.ETH.SWI(OTH.T	1218	USD	1064590.03	329810	467993.78	138183.78
7315012	12/18/2024	4	3	ENT.CLA.ETH.SWI(OTH.T	1808	USD	1580278.14	489570.2	694690.27	205120.07
7315012	12/18/2024	5	1	ENT.CLA.ETH.SWI(OTH.T	716	USD	3129090.56	969392.3	1375548.21	406155.91
7476326	12/27/2024	6	1	ENT.CLA.ETH.SWI(OTH.T	476.74	USD	41806.32	12951.6	18378.06	5426.46
7487734	12/27/2024	3	11	ENTERPRISE CLASS ETHER	475.2	USD	41795.86	12948.4	18373.46	5425.06
7487734	12/27/2024	3	12	ENTERPRISE CLASS ETHER	683.1	USD	120163.09	37226.5	52823.69	15597.19
7487734	12/27/2024	3	13	ENTERPRISE CLASS ETHER	1305.2	USD	1377574.61	426772.6	605581.80	178809.20
7487734	12/27/2024	3	14	ENTERPRISE CLASS ETHER	3748.75	USD	659436.97	204293.6	289888.49	85594.89
7546538	12/31/2024	1	1	ENT.CLA.ETH.SWI(OTH.T	485	USD	4215584.24	1305987.9	1853170.83	547182.93
7546538	12/31/2024	1	2	ENT.CLA.ETH.SWI(OTH.T	1183	USD	10282548.76	3185533.6	4520208.43	1334674.83
7546538	12/31/2024	3	1	ENT.CLA.ETH.SWI(OTH.T	1821	USD	1582799.77	490351.4	695798.78	205447.38
7546538	12/31/2024	3	2	ENT.CLA.ETH.SWI(OTH.T	1769	USD	1537601.76	476349	675929.73	199580.73
7546538	12/31/2024	4	1	ENT.CLA.ETH.SWI(OTH.T	1769	USD	1537601.75	476349	675929.73	199580.73
7546538	12/31/2024	5	1	ENT.CLA.ETH.SWI(OTH.T	378	USD	821387.03	254465.7	361081.74	106616.04
7651147	1/7/2025	1	1	ENT.CLA.ETH.SWI(OTH.T	5312.5	USD	940484.19	291361.9	413436.85	122074.95
7716043	1/10/2025	1	1	WIR.NETW.ADC PLATFOR	13489.24	USD	4711050.16	1459483.3	2070977.65	611494.35
7716043	1/10/2025	2	1	WIR.NETW.ADC PLATFOR	8070.1	USD	1409221.2	436576.7	619493.64	182916.94
7716043	1/10/2025	2	5	WIR.NETW.ADC PLATFOR	8070.1	USD	1409221.2	436576.7	619493.64	182916.94
				TOTAL			675316334	209213001	296869060	87656059

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ZEN EXIM PVT.LTD. (IEC 0801004845)

ANNEXURE-B

BE No	BE Date	Inv	Item Desc	Unit pr	Inv Cu	Assess Val	Duty paid @30.98	Duty applicable @ 43.96	Duty difference
2017790	2/7/2024	1	ENT.CLA.ETH.SWI(OTH.	120.6	USD	2161628.1	669672.4	950251.7	280579.3
2017790	2/7/2024	2	ENT.CLA.ETH.SWI(OTH.	90	USD	24197.13	7496.3	10637.1	3140.8
2017790	2/7/2024	3	ENT.CLA.ETH.SWI(OTH.	174	USD	1559383.32	483096.9	685504.9	202408.0
2017790	2/7/2024	4	ENT.CLA.ETH.SWI(OTH.	106	USD	189993.87	58860.1	83521.3	24661.2
2017790	2/7/2024	4	ENT.CLA.ETH.SWI(OTH.	146	USD	261689.67	81071.5	115038.8	33967.3
2017790	2/7/2024	4	ENT.CLA.ETH.SWI(OTH.	205	USD	385813.03	119524.8	169603.4	50078.6
2017790	2/7/2024	4	ENT.CLA.ETH.SWI(OTH.	329	USD	619182.86	191822.8	272192.8	80370.0
2400458	3/2/2024	4	ENT.CLA.ETH.SWI(OTH.	5525	USD	939402.38	291026.8	412961.3	121934.5
2597785	3/16/2024	2	ENT.CLA.ETH.SWI(OTH.	701.8	USD	119460.54	37008.9	52514.9	15506.0
2706754	3/23/2024	1	WIRED NETWORKING S	3449	USD	587036.33	181863.9	258061.2	76197.3
2794477	3/29/2024	4	ENT.CLA.ETH.SWI(OTH.	8140	USD	4151280.32	1286067	1824902.8	538836.2
2889660	4/5/2024	1	ENT.CLA.ETH.SWI(OTH.	97	USD	52897.45	16387.6	23253.7	6866.1
3415950	5/10/2024	1	ENT.CLA.ETH.SWI(OTH.	5525	USD	960679.11	297618.4	422314.5	124696.1
3997868	6/14/2024	1	ENT.CLA.ETH.SWI(OTH.	326	USD	2837695.92	879118.2	1247451.1	368332.9
3997868	6/14/2024	2	ENT.CLA.ETH.SWI(OTH.	964	USD	419561.18	129980	184439.1	54459.1
3997868	6/14/2024	2	ENT.ETH.SWI(OTH.THA	809	USD	352100.61	109080.8	154783.4	45702.6
4397144	7/8/2024	1	ENT.CLA.ETH.SWI(OTH.	165	USD	7127554.67	2208116	3133273.0	925156.6
4973246	8/9/2024	1	24 PORT POE ENTERPRI	98	USD	41454	12842.4	18223.2	5380.8
5000349	8/11/2024	1	ENT.CLA.ETH.SWI(OTH.	964	USD	843422.13	261292.1	370768.4	109476.3
5000770	8/11/2024	2	ENT.CLA.ETH.SWI(OTH.	240	USD	388514.37	120361.7	170790.9	50429.2
5508623	9/9/2024	1	ENTERPRISE CLASS ETH	297	USD	647316.65	200538.8	284560.4	84021.6
5508623	9/9/2024	2	ENTERPRISE CLASS ETH	508	USD	2214389.61	686017.9	973445.7	287427.8
7025949	12/3/2024	1	ENT.CLA.ETH.SWI(OTH.	227	USD	988025.18	306090.2	434335.9	128245.7
7025949	12/3/2024	2	ENT.CLA.ETH.SWI(OTH.	1323	USD	2303360.91	713581.2	1012557.5	298976.3
7025949	12/3/2024	3	ENT.CLA.ETH.SWI(OTH.	1023	USD	2226321.07	689714.3	978690.7	288976.4
7025949	12/3/2024	4	ENT.CLA.ETH.SWI(OTH.	835	USD	726873.15	225185.3	319533.4	94348.1
7315012	12/18/2024	1	ENT.CLA.ETH.SWI(OTH.	2529	USD	2210466.49	684802.5	971721.1	286918.6
7315012	12/18/2024	2	ENT.CLA.ETH.SWI(OTH.	358	USD	1564545.28	484696.2	687774.1	203077.9
7315012	12/18/2024	3	ENT.CLA.ETH.SWI(OTH.	1105	USD	965822.65	29211.9	424575.6	125363.7
7315012	12/18/2024	4	ENT.CLA.ETH.SWI(OTH.	1353	USD	1182586.46	366365.3	519865.0	153499.7
7315012	12/18/2024	4	ENT.CLA.ETH.SWI(OTH.	1218	USD	1064590.03	329810	467993.8	138183.8
7315012	12/18/2024	4	ENT.CLA.ETH.SWI(OTH.	1808	USD	1580278.14	489570.2	694690.3	205120.1
7315012	12/18/2024	5	ENT.CLA.ETH.SWI(OTH.	716	USD	3129090.56	969392.3	1375548.2	406155.9
7476326	12/27/2024	6	ENT.CLA.ETH.SWI(OTH.	476.7	USD	41806.32	12951.6	18378.1	5426.5
7487734	12/27/2024	3	ENTERPRISE CLASS ETH	475.2	USD	41795.86	12948.4	18373.5	5425.1
7487734	12/27/2024	3	ENTERPRISE CLASS ETH	683.1	USD	120163.09	37226.5	52823.7	15597.2
7487734	12/27/2024	3	ENTERPRISE CLASS ETH	1305	USD	1377574.61	426772.6	605581.8	178809.2
7487734	12/27/2024	3	ENTERPRISE CLASS ETH	3749	USD	659436.97	204293.6	289888.5	85594.9
7546538	12/31/2024	1	ENT.CLA.ETH.SWI(OTH.	485	USD	4215584.24	1305988	1853170.8	547182.9
7546538	12/31/2024	1	ENT.CLA.ETH.SWI(OTH.	1183	USD	10282548.76	3185534	4520208.4	1334674.8
7546538	12/31/2024	3	ENT.CLA.ETH.SWI(OTH.	1821	USD	1582799.77	490351.4	695798.8	205447.4
7546538	12/31/2024	3	ENT.CLA.ETH.SWI(OTH.	1769	USD	1537601.76	476349	675929.7	199580.7
7546538	12/31/2024	4	ENT.CLA.ETH.SWI(OTH.	1769	USD	1537601.75	476349	675929.7	199580.7
7546538	12/31/2024	5	ENT.CLA.ETH.SWI(OTH.	378	USD	821387.03	254465.7	361081.7	106616.0
7651147	1/7/2025	1	ENT.CLA.ETH.SWI(OTH.	5313	USD	940484.19	291361.9	413436.8	122074.9
			TOTAL			67985397.52	21061876	29886380.7	8824504.85

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ZEN EXIM PVT.LTD. (IEC 0801004845)

ANNEXURE-C

BE No	BE Date	Inv	Iter	Item Desc	Unit price	Inv Cur	Assess Val	Duty paid @30.98	Duty applicable @ 43.96	Duty difference
2083685	2/10/2024	1	1	WIR.NETW.ADC PLATFOR						
2093952	2/10/2024	1	1	WIR.NETW.ADC PLATFOR	28435.24	USD	4816119.81	1492033.9	2117166.3	625132.4
2093952	2/10/2024	1	2	WIR.NETW.ADC PLATFOR	9478.41	USD	1611009.94	499090.9	708200.0	209109.1
2093952	2/10/2024	1	6	WIR.NETW.ADC PLATFOR	7609.32	USD	3233319.23	1001682.3	1421367.1	419684.8
2093952	2/10/2024	1	7	WIR.NETW.ADC PLATFOR	9478.41	USD	1611009.94	499090.9	708200.0	209109.1
2102052	2/12/2024	1	1	WIR.NETW.ADC PLATFOR	7609.32	USD	3233319.23	1001682.3	1421367.1	419684.8
2102107	2/12/2024	1	1	WIR.NETW.ADC PLATFOR	11759.85	USD	2007629.97	621963.8	882554.1	260590.3
2102107	2/12/2024	1	4	WIR.NETW.ADC PLATFOR	11468.35	USD	1945064.93	602581.1	855050.5	252469.4
2303272	2/26/2024	1	1	WIRED NETWORKING AD	11468.35	USD	1945064.93	602581.1	855050.5	252469.4
2303272	2/26/2024	1	2	WIRED NETWORKING AD	62284.37	USD	83692698.54	25927998.1	36791310.3	10863312.2
2317519	2/27/2024	1	1	WIRED NETWORKING AD	35500.92	USD	2981454.05	923654.4	1310647.2	386992.8
2366050	2/29/2024	1	1	WIRED NETWORKING AD	11759.85	USD	2006097.01	621488.9	881880.2	260391.3
2366050	2/29/2024	1	4	WIR.NETW.ADC PLATFOR	6852.56	USD	1744214.03	540357.5	766756.5	226399.0
2397996	3/2/2024	1	1	WIR.NETW.ADC PLATFOR	6852.56	USD	1162809.35	360238.3	511171.0	150932.7
2433594	3/5/2024	1	1	WIR.NETW.ADC PLATFOR	11759.85	USD	2005494.82	621302.3	881615.5	260313.2
2433829	3/5/2024	1	1	WIR.NETW.ADC PLATFOR	11759.86	USD	2005496.51	621302.9	881616.3	260313.4
2628640	3/18/2024	1	1	WIR.NETW.ADC PLATFOR	42054.36	USD	7093605.51	2197599.1	3118349.0	920749.9
2638779	3/19/2024	1	1	WIR.NETW.ADC PLATFOR	9283.9	USD	1590359.88	492693.5	699122.2	206428.7
2638779	3/19/2024	1	2	WIR.NETW.ADC PLATFOR	12779.57	USD	2153489.38	667151	946673.9	279522.9
2638779	3/19/2024	1	3	WIR.NETW.ADC PLATFOR	16408.54	USD	16590049.57	5139597.4	7292985.8	2153388.4
2689840	3/22/2024	1	1	WIR.NETW.ADC PLATFOR	20984.18	USD	3536050.8	1095468.6	1554447.9	458979.3
2689894	3/22/2024	1	1	WIRED NETWORKING AD	7279.22	USD	1256946.13	389401.9	552553.5	163151.6
2696033	3/22/2024	1	1	WIRED NETWORKING AD	8372.7	USD	728275.52	225619.9	320149.9	94530.0
2696033	3/22/2024	2	1	WIRE.NETW.ADC PLATFO	24567.59	USD	4134522.09	1280874.9	1817535.9	536661.0
2839609	4/2/2024	1	1	WIRE.NETW.ADC PLATFO	24567.59	USD	4134522.09	1280874.9	1817535.9	536661.0
3034305	4/15/2024	1	1	WIRE.NETW.ADC PLATFO	42054.36	USD	7101350.29	2199998.3	3121753.6	921755.3
3175810	4/24/2024	1	1	WIR.NETW.ADC PLATFOR	10572.35	USD	1818128.69	563256.3	799249.4	235993.1
3647936	5/24/2024	1	1	WIR.NETW.ADC PLATFOR	48184.7	USD	8170751.54	2531298.9	3591862.4	1060563.5
3647936	5/24/2024	1	3	WIR.NETW.ADC PLATFOR	50609.7	USD	8567606.34	2654244.5	3766319.7	1112075.2
3647936	5/24/2024	2	1	WIR.NETW.ADC PLATFOR	50609.7	USD	8567606.34	2654244.5	3766319.7	1112075.2
3797617	6/3/2024	1	1	WIR.NETW.ADC PLATFOR	16025	USD	2712837.49	840437	1192563.4	352126.4
3797617	6/3/2024	1	4	WIR.NETW.ADC PLATFOR	33861.44	USD	5734056.07	1776410.6	2520691.0	744280.4
3797617	6/3/2024	1	7	WIRE.NETW.ADC PLATFO	33861.44	USD	5734056.07	1776410.6	2520691.0	744280.4
3864066	6/6/2024	1	1	WIRE.NETW.ADC PLATFO	27307.46	USD	18496851.5	5730324.5	8131215.9	2400891.4
3864066	6/6/2024	1	2	WIRE.NETW.ADC PLATFO	69201.58	USD	35074633.93	10866121.6	15418809.1	4552687.5
3864066	6/6/2024	1	5	WIRE.NETW.ADC PLATFO	39923.5	USD	6745039.38	2089613.2	2965119.3	875506.1
3864066	6/6/2024	1	6	WIRE.NETW.ADC PLATFO	69201.58	USD	35074633.93	10866121.6	15418809.1	4552687.5
3926016	6/10/2024	1	1	WIRED NETWORKING AD	39923.5	USD	6745039.38	2089613.2	2965119.3	875506.1
3926016	6/10/2024	2	1	WIRED NETWORKING AD	23787.46	USD	4041465.71	1252046.2	1776628.3	524582.1
5056784	8/14/2024	1	1	WIR.NETW.ADC PLATFOR	17170	USD	2917165.86	903738	1282386.1	378648.1
5180361	8/22/2024	1	4	WIRED NETW. ADC PLATF	9386.71	USD	6395079.07	1981195.5	2811276.8	830081.3
5180361	8/22/2024	1	5	WIRED NETW. ADC PLATF	39577.03	USD	26942268.88	8346714.9	11843821.4	3497106.5
5180361	8/22/2024	1	9	WIRED NETW. ADC PLATF	28890.76	USD	9833767.52	3046501.3	4322924.2	1276422.9
5180361	8/22/2024	1	10	WIRED NETW. ADC PLATF	39577.03	USD	26942268.88	8346714.9	11843821.4	3497106.5
5664552	9/18/2024	1	1	WIR.NETW.ADC PLATFOR	28890.76	USD	9833767.52	3046501.3	4322924.2	1276422.9
5664552	9/18/2024	1	3	WIR.NETW.ADC PLATFOR	40215.55	USD	3429892.21	1062580.6	1507780.6	445200.0
6136264	10/15/2024	1	1	WIR.NETW.ADC PLATFOR	40215.55	USD	6859784.43	2125161.1	3015561.2	890400.1
6149854	10/16/2024	1	1	WIRED NETW. ADC PLATF	56526.89	USD	28841720.91	8935165.1	12678820.5	3743655.4
6149854	10/16/2024	2	1	WIRED NETW. ADC PLATF	17185.67	USD	2937375.65	909999.1	1291270.3	381271.2
6320181	10/25/2024	1	1	WIR.NETW.ADC PLATFOR	17185.67	USD	2937375.64	909999.1	1291270.3	381271.2
6320181	10/25/2024	1	3	WIR.NETW.ADC PLATFOR	37781.45	USD	6445404.73	1996786.4	2833399.9	836613.5
6320181	10/25/2024	1	3	WIR.NETW.ADC PLATFOR	37781.45	USD	6445404.73	1996786.4	2833399.9	836613.5
6320317	10/25/2024	1	1	WIR.NETW.ADC PLATFOR	7124.07	USD	1225729.57	379731.1	538830.7	159099.6
6320317	10/25/2024	1	2	WIR.NETW.ADC PLATFOR	7124.07	USD	1225729.57	379731.1	538830.7	159099.6
6711232	11/16/2024	1	1	WIR.NETW.ADC PLATFOR	50609.7	USD	8677287.18	2688223.6	3814535.4	1126311.8
6711426	11/16/2024	1	1	WIR.NETW.ADC PLATFOR	16025	USD	1409145.7	436553.4	619460.4	182907.0
6711553	11/16/2024	1	3	WIR.NETW.ADC PLATFOR	28520.7	USD	9774171.8	3028038.4	4296725.9	1268687.5
6712447	11/16/2024	1	1	WIRE.NETW.ADC PLATFO	34953.49	USD	6000468.17	1858945	2637805.8	778860.8
7035152	12/4/2024	1	1	WIRED NETWORKING AD	4368.26	USD	374155.04	115913.3	164478.6	48565.3
7035152	12/4/2024	1	2	WIR.NETW.ADC PLATFOR	42478.44	USD	7276820.8	2254359.1	3198890.4	944531.3
7035152	12/4/2024	1	3	WIR.NETW.ADC PLATFOR	31555.14	USD	5405591.62	1674652.3	2376298.1	701645.8
7035152	12/4/2024	1	6	WIR.NETW.ADC PLATFOR	42478.44	USD	7276820.8	2254359.1	3198890.4	944531.3
7035152	12/4/2024	1	7	WIR.NETW.ADC PLATFOR	26457.6	USD	4532351.33	1404122.4	1992421.6	588299.2
7035152	12/4/2024	1	8	WIR.NETW.ADC PLATFOR	31555.14	USD	5405591.62	1674652.3	2376298.1	701645.8
7035152	12/4/2024	1	10	WIR.NETW.ADC PLATFOR	26457.6	USD	4532351.33	1404122.4	1992421.6	588299.2

7035213	12/4/2024	1	1	WIRED NETWORKING AD	52650.62	USD	27002499.55	8365374.4	11870298.8	3504924.4
7035213	12/4/2024	1	2	WIRED NETWORKING AD	78887.85	USD	13486192.15	4178022.3	5928530.1	1750507.8
7035213	12/4/2024	1	3	WIRED NETWORKING AD	127615	USD	43632581.6	13517373.8	19180882.9	5663509.1
7716043	1/10/2025	1	1	WIR.NETW.ADC PLATFOR	13489.24	USD	4711050.16	1459483.3	2070977.7	611494.4
7716043	1/10/2025	2	1	WIR.NETW.ADC PLATFOR	8070.1	USD	1409221.2	436576.7	619493.6	182916.9
7716043	1/10/2025	2	5	WIR.NETW.ADC PLATFOR	8070.1	USD	1409221.2	436576.7	619493.6	182916.9
				TOTAL			607330936	188151125	266982680	78831554

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M/s ZEN EXIM PVT.LTD. (IEC 0801004845)				
ANNEXURE-D (Summary)				
ITEM	Assess Val in Rs.	Duty paid @30.98	Duty applicable @ 43.96	Duty difference
Gateway	607330936.3	188151125.3	266982679.6	78831554.31
Switch	67985398	21061876	29886381	8824505
Total	675316334	209213001	296869060	87656059



ANNEXURE-D

List of documents relied upon for the purpose of issuance of Show Cause Notice to M/s. ZEN Exim Pvt Ltd, 2nd Floor, Shakti 404, S. G. Highway, Opp. New Gurudwara, Thaltej, Ahmedabad, Gujarat 380054.

Sr No.	Name of documents	Remarks
1.	Annexure-A, B & C	Copy enclosed
2.	Bills of Entry mentioned in Annexure-A, B and C	Available with the importer