

	<p>प्रधान आयुक्त का कार्यालय सीमा शुल्क सदन, मुंद्रा पार्ट एवं विशेष आर्थिक क्षेत्र, मुंद्रा OFFICE OF PRINCIPAL COMMISSIONER OF CUSTOMS Custom House, MP&SEZ, Mundra (Kachchh)-370421 Phone No.02838-271463; FAX-02838- 271169/271475</p>
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DIN : 20250371MO000000F246

Date : 04-03-2025

Name of Exporter	M/s Capto Industry
Address of Exporter	209, Reliable Trade Center, 80 Station Road Ratlam Madhya Pradesh-457001.
IEC No.	AASFC3819M
Name of CB	M/s Kashish Impex
Shipping Bill No. & Date	9840496 dated 13.05.2024
Description of Goods	HE400VG TURBOCHARGER D13 MACK MP8 JE-284 2-15A (CTH -84148030)
CFS Name	Seabird CFS Mundra

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

M/s. Capto Industry (IEC- AASFC3819M), 209, Reliable Trade Center, 80 Station Road Ratlam Madhya Pradesh-457001 had filed following Shipping bill for export of "HE400VG TURBOCHARGER D13 MACK MP8 JE-284 2-15A" through their CHA- M/s. Kashish Impex; for declaring the goods under Chapter 84148030.

The details of the Shipping bill are as under:-

TABLE-A

Shipping bill No. & Date	Description of Goods	Weight (in Kgs)	Quantity (in nos.)	Declared FOB Value (in Rs.)	IGST Amount @28% (in Rs.)
9840496 dated 13.05.2024	HE400VG TURBOCHARGER D13 MACK MP8 JE-284 2-15A	240	30	32,65,343/-	916563/-

2. Issue in Brief:

Whereas, M/s Capto Industry (hereinafter referred to as 'exporter' for the sake of

brevity) had filed a Shipping bill No. 9840496 dated 13.05.2024 for the export of "HE400VG TURBOCHARGER D13 MACK MP8 JE-284 2-15A" under CTH-84148030 and the same was put on hold for SIIB examination on the basis of NCTC Alert. The NCTC had identified the said shipping bill to be a risky consignment in relation to supply chain manipulation and also informed that it appears, the goods are being presented for export with intent to claim undue export incentives and ITC-IGST refunds.

3. Investigation:

3.1 Whereas, the examination of goods pertaining to Shipping bill no. 9840496 dated 13.05.2024 (**RUD-1**) was carried out on 20.05.2024, in Seabird CFS Mundra in the presence of Shri Mahendra Modha, Dy. Manager Operations of Seabird CFS, and Shri Mahesh Bhatt, G-card (G/MNDR1/20249430) holder of CHA M/s. Kashish Impex. During the examination, it was observed that there were 15 boxes available in warehouse. Further on opening of the said boxes, it was found that in each box, two devices (turbo charger as per declaration in shipping bill) were available. The size of all devices was same. The total quantity/unit of the devices were found same as declared in the said shipping bill and no concealment of any other goods was found during the examination.

3 . 2 Whereas, the exporter, i.e M/s Capto Industry, has declared the value of each turbocharger 1321 USD in the said shipping bill, thus the value of whole consignment was 39630 USD which appeared to be very high. Therefore, to ascertain the correct value of the cargo, the opinion of empanelled Chartered Engineer was sought. The Chartered Engineer Shri Varun Chandok submitted valuation report ref. no. VC/CFS/MUNDRA/E/CI/@TKHGYF53*/9840496/VI/10/2024-25 dated 10.06.2024 (**RUD-2**). The relevant portion of the same are reproduced hereunder:

" (3) Market survey was conducted with dealers of automobile vehicles and others for suggestive estimated value and end use. Though best efforts are carried out to get the suggestive estimated value in writing but dealers were reluctant to provide in writing. However, after verbal discussions and after browsing information from internet w.r.t. specifications, suggestive estimated value of each turbocharger as found is approx. 300 USD."

3.3 Whereas, during the course of investigation, Summons dated 13.06.2024, 05.07.2024 and 12.07.2024 (**RUD-3**) were issued to the exporter i.e, M/s. Capto Industry to produce all the relevant documents pertaining to the shipping bill no. 9840496 dated 13.05.2024 and to tender statement. But the exporter neither appeared to tender statement nor produced any documents. However, a letter dated 19.07.2024 (**RUD-4**) was received from the exporter, wherein they have inter-alia stated that the Chartered Engineer M/s. Varun Chandok & Associates may have based valuation on a different type of material typically used in

general four wheelers, rather than recognizing the specialized nature of their consignment. Their Turbochargers are specifically designed for heavy and hydraulic-operated vehicles such as weight lifting cranes and industrial conveyors, which significantly differ in value from the materials referenced in CE report. To substantiate the value of their shipment, they have submitted their domestic purchase invoices, a detailed cost sheet, and online catalog showing prices from various turbocharger suppliers, which closely align with the declared export value. They further stated that the overseas buyer has cancelled the order and they requested to re-evaluate the valuation of their consignment and facilitate the Back to Town of their goods.

3.4 Whereas, a letter dated 13.08.2024 (**RUD-5**) was received from the exporter, wherein, they again requested for permission of Back to Town for the Goods, due to cancellation of their Export order by buyer. They also requested to adjudicate the matter and waive the Personal Hearing and Show Cause Notice on the subject matter.

3.5 Whereas, the opinion of the Chartered Engineer M/s. Varun Chandok & Associates was sought on the letter dated 19.07.2024 of exporter. The Chartered Engineer M/s. Varun Chandok & Associates vide letter dated 28.01.2025 (**RUD-6**) inter-alia submitted that:

*“the details as mentioned in exporter letter as well as on invoice, i.e. “**HE400VG TURBOCHARGER D13 MACK MP8 JE-284 2-15A**” was not found on goods during examination. Exporter has admitted in their letter that they are exporting **HE400VG** Turbocharger. However, in contradiction to the model or details as submitted by exporter, they (the Chartered Engineer) found number mentioned as “**5435 101 4809**” on the product and no make was found. Moreover, there was significant difference in weight of product as mentioned by exporter and product being exported. According to type of packaging, detailed verbal market survey held with dealers of same trade and browsing information w.r.t. details found on product produced for examination, suggestive valuation was already submitted.”*

In view of the above, the exporter has declared FOB value of the goods as Rs. 32,65,343/- in the said shipping bill, however, as per CE report, the correct value of the goods appears to be Rs 7,43,400/. Therefore, it appears that the exporter has highly overvalued the goods with an intention to claim undue benefit of IGST refund. Thus, by the act of omission and commission at the level of exporter, it appears that, these goods are liable for confiscation under section 113 (i) and (ja) of the Customs Act, 1962.

4.1 Whereas, a letter dated 05.08.2024 (**RUD-7**) was received from M/s Seabird Marine Services (Gujarat) Pvt. Ltd vide which they informed that the cargo/ goods pertaining to shipping bill no. 9840496 dated 13.05.2024 was mistakenly stuffed into the wrong

container on 21.07.2024 due to its similar size and packaging and cargo lying nearby the other cargo. The said container was sailed on 27.07.2024. Accordingly, a letter dated 08.09.2024 (**RUD-8**) was issued to M/s Seabird Marine Services (Gujarat) Pvt. Ltd asking them to bring back the above said cargo immediately to the Mundra Port/ Original destination.

4.2 Whereas, a letter dated 05.12.2024 (**RUD-9**) was received from M/s Seabird Marine Services (Gujarat) Pvt. Ltd vide which they informed that they have successfully recalled the cargo from the designated country. Accordingly, the opinion of empanelled Chartered Engineer Shri Varun Chandok was sought to establish the identity of the goods. The Chartered Engineer Shri Varun Chandok vide letter ref. no. VC/CFS/MUNDRA/E/CI/@TKHGYF53*/9840496/VI/10/II/2024-25 dated 10.12.2024 (**RUD-10**) certified that these are same goods as covered under invoice no. C103 dated 24.04.2024, issued by M/s Capto industry, 209, Reliable Trade Center, 80, Station Road, Ratlam, Madhya Pradesh-457001 as examined on 10.06.2024.

4.3 Whereas, Summons dated 02.01.2025 (**RUD-11**) was issued to the CFS, i.e. M/s Seabird Marine Services Gujarat Pvt Ltd, to produce the documents and to tender statement. In response, a statement of Shri Bondi Kesav Rao, DGM Operations of M/s Seabird Marine Services Gujarat Pvt Ltd was recorded on 10.01.2025 (**RUD-12**), wherein, he, inter-alia stated that:-

- *He stated that he looks after operation management of CFS activities and the CFS is appointed as a custodian for customs and looking after handling of import and export goods as per HCCAR.*
- *He explained the procedure for handling of cargo meant for export and stated that Subject to submission of export shipping bill by the CHA along with carting request, they make the entry into the system and allow issue gate in pass for the requested carting. Then, the vehicle is allowed in the CFS and the goods are offloaded at the dedicated warehouse space. Offloading of the goods carried out under the supervision of the CFS surveyor and CFS supervisor and a tally sheet is prepared for the receipt of the goods. After receiving stuffing request from the CHA, they place empty container at the warehouse and stuff the cargo in the container. Prior to stuffing, they check shipping bill number, quantity and cargo and LEO (Let export order) and allow stuffing. The CLP (Container Load Plan) for the shipping bill is issued for stuffing completion. After sealing the container, on receipt of export loaded container movement request from the CHA, the loaded container is moved from CFS to Port. Prior to movement seal numbers are verified with the CLP and allow gate out.*
- *He perused the shipping bill no. 9840496 dated 13.05.2024 and stated that they had not received any stuffing request from the concerned CHA for the said shipping bill.*
- *On being enquired about the removal of goods pertaining to shipping bill no. 9840496 dated 13.05.2024 without receiving stuffing request from CHA, he stated that they identified a discrepancy for the concerned Shipping Bill during the physical inventory carried out on dated 01.08.2024 and the cargo was not found in the*

warehouse. With the help of CCTV surveillance system, they had identified the storage location and traced the cargo from its arrival to its last storage location inside the warehouse. It was found that the cargo was mistakenly stuffed into the another container stuffing from the same warehouse location. The container number was CSLU2057008 (20 feet) belonging to CHA M/s Velji P Sons and the exporter was M/s Ravi Technoforge Pvt Ltd. Due to the similar packing, size and cargo kept adjoining to the cargo of M/s Ravi Technoforge, the forklift machine operator made the mistake and stuffed the pallet cargo mentioned in the Shipping Bill no. 9840496 dated 13.05.2024 of M/s Capto Industry along with cargo of M/s Ravi Technoforge Pvt Ltd in container no. CSLU2057008 (20 feet) belonging to CHA M/s Velji P Sons. They immediately enquired about the status of the loaded container at the port and learned that it was already sailed from the port.

- He stated that they had informed about the mistake happened by them to the Customs by letter dated 05.08.2024. Simultaneously, they had informed the concerned CHA, exporter and forwarding agent about the matter through e-mail.
- He stated that they had also made recall request on the letter dated 05.08.2024. In reply, they received a direction in the form of letter dated 08.09.2024 from the Mundra Customs to recall the cargo immediately from the original destination. At present, the cargo is received back and available in the CFS warehouse.
- He stated that it was a bonafide mistake. This mistake was first in the history of M/s Seabird Marine Services Gujarat Pvt Ltd. Therefore, this time, they may be forgiven.

In view of the above, it appears that the goods were removed by the CFS without getting stuffing permission from the CHA and without having no objection certificate from the Customs for the release of goods. However, the CFS realised their mistake and intimated the same to Customs, concerned CHA, exporter and forwarding agent. Further, the goods have also been brought back and its identity has also been established by the Chartered Engineer, who certified that the goods are same as examined on 10.06.2024 and as covered under invoice no. C103 dated 24.04.2024, issued by M/s Capto industry. Accordingly, a letter dated **(RUD-13)** has been issued to AG Section, Customs House, Mundra, to intimate the incident of removing the goods by the CFS without getting stuffing permission from the CHA and without having no objection certificate from the Customs for the release of goods.

5. Rejection of declared Value & Redetermination of Assessable value:

5.1 Whereas, as per NCTC Alert no. 106/EXP/2024-25, the red flags mentioned that as the commodity being exported is risky, there is high possibility of overvaluation to avail undue export benefits and during examination, the goods attempted to be exported vide shipping bill no. 9840496 dated 13.05.2024, appeared to be highly overvalued. Further, the exporter had mentioned the description of the goods as "**HE400VG TURBOCHARGER D13 MACK MP8 JE-284 2-15A**", however during examination, the said description was not found on the goods and only the number "**5435 101 4809**" was mentioned on the goods.

Therefore, the opinion of empanelled Chartered Engineer was sought and as per

valuation report submitted by the Chartered Engineer, the assessable value declared by the exporter appears to be found overvalued. Therefore, the value of item declared by the exporter in the said shipping bill did not appear to be the true transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the provisions of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 (hereinafter referred to as "CVRs, 2007" for sake of brevity) and therefore, the same appears liable to be rejected in terms of Rule 8 of CVR, 2007.

5.2 The Rule 3 of the CVRs, 2007 provides the method of valuation. Rule 3(1) of the CVRs, 2007 provides that "Subject to Rule 8, the value of export goods shall be the transaction value. Rule 3(3) ibid states that "if the value cannot be determined under the provisions of sub-rule (1) and sub-rule (2), the value shall be determined by proceeding sequentially through rules 4 to 6 of CVRs, 2007". Whereas, the explanation has been provided with CVRs, 2007, wherein it is mentioned that "*the proper officer shall have the powers to raise doubts on the declared value based on certain reasons which may include the mis-declaration of goods in parameters such as description, quality, quantity, year of manufacture or production*". Whereas, in the present case, it appears that, the exporter has highly overvalued the subject goods, i.e. Turbo Charger, with an intention to claim undue benefit of IGST refund. Accordingly, there is reasonable doubt regarding the truth and accuracy of the declared value, and hence is liable to be rejected in terms of Rule 8 of the CVR, 2007. In view of the same, the goods attempted to be exported appear liable for confiscation under section 113 of the Customs Act, 1962.

5.3 Whereas, to ascertain the correct value of the goods, the opinion of empanelled Chartered Engineer was sought. The CE Varun Chandok has submitted his report ref. no. VC/CFS/MUNDRA/E/CI/@TKHGYF53*/9840496/VI/10/2024-25 dated 10.06.2024 for Shipping Bill No. 9840496 dated 13.05.2024. As per the Chartered Engineer report, the suggested estimated value of the goods is 300 USD of each Turbo Charger, Therefore, the value of whole consignment comes to 9000 USD (30 Turbo Chargers * 300 USD). Accordingly, the total assessable value of goods, i.e. Turbo Charger, comes to the tune of Rs. 7,43,400/-.

5.4 Therefore, the value provided by the Chartered Engineer may be considered as the assessable value of these goods. Therefore, the assessable value of the goods declared by the exporter is required to be rejected under Rule 8 of the CVR, 2007. Accordingly, the assessable value of the goods attempted to be exported appears liable to be re-determined under Rule 6 of the CVR, 2007 at **Rs. 7,43,400/-** instead of total assessable value of **Rs. 32,65,343/-** as declared in the said shipping bill.

5.5 The exporter had declared the IGST amount of Rs. 9,16,563/- in the said shipping bill for the export of goods. As, the value provided by the Chartered Engineer may be considered the assessable value of these goods and the same appears to be re-determined at Rs. 7,43,400/- instead of Rs. 32,65,343/- as declared by the exporter. Accordingly, the IGST amount also appears liable to be re-determined at Rs. 2,10,419/-, as detailed below:

TABLE-B

Shipping bill No. & Date	Description of Goods	Freight (in Rs.)	Insurance (in Rs.)	Re-determined FOB Value (in Rs.)	Re-determined CIF Value (in Rs.)	Re-determined IGST Amount @28% (in Rs.)
9840496 dated 13.05. 2024	HE400VG TURBOCHARGED ER D13 MAC K MP8 JE-2842-15A	3469/-	4626/-	7,43,400/-	7,51,495/-	2,10,419/-

From the above, it appears that the IGST amount to be payable comes to Rs. 2,10,419/- only instead of Rs. 9,16,563/-, as declared by the exporter in the said shipping bill. Therefore, the exporter has overvalued the goods with an intention to claim undue benefit of IGST refund, as the value provided by the Chartered Engineer, i.e. Rs. 7,43,400/-, is very less than the value i.e. Rs. 32,65,343/-, declared by the exporter. Thus, by the act of omission and commission at the level of exporter, it appears that, these goods, i.e. "Turbo Charger", found liable for confiscation under section 113(i) and 113(ja) of the Customs Act, 1962.

6. RELEVANT LEGAL PROVISIONS:

(A) RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:

Section 2(22): "goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;

Section 2(18): "Export", with its grammatical variations and cognate expressions, means taking out of India to a place outside India;

Section 2(19): "Exported goods", means any goods which are to be taken out of India to a place outside India;

Section 2(20): "Exporter", in relation to any goods at any time between their entry for export and the time when they are exported, includes [any owner, beneficial owner] or any person holding himself out to be the exporter;

Section 2(39): "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under Section 111 or section 113.

Section 11H: “illegal Export” means the export of any goods in contravention of the provisions of this Act or any other law for the time being in force.

Section 50. Entry goods for exportation:

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(2) The exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.

(3) the exporter who presents a shipping bill or bill of export under this section 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.

Section 113. Confiscation of goods attempted to be improperly exported, etc. - The following export goods shall be liable to confiscation:-

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(i) any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77;

(ja) any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;

Section 114. Penalty for attempt to export goods improperly, etc. -

Any person 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 113, or abets the doing or omission of such an act, shall be liable, -

(iii) in the case of any other goods, to a penalty not exceeding the value of the goods, as declared by the exporter or the value as determined under this Act, whichever is the greater.

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.

Section 117. Penalties for contravention, etc., not expressly mentioned.

- Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding [one lakh rupees] [Substituted by Act 18 of 2008, Section 70, for "ten thousand rupees"].

7. SUMMARY OF INVESTIGATION:

7.1 Whereas, M/s Capto Industry, had filed Shipping bill no. 9840496 dated 13.05.2024 through their CHA M/s Kashish Impex (CHA Code AABPM9092RCH001) for export of goods viz. ‘Turbo Charger’.

7.2 Whereas, on the basis of the examination report and investigation carried out in this regard, it appears that the exporter has overvalued the goods, i.e. “Turbo Charger” under CTH – 84148030, as discussed at para-supra with an intention to claim undue benefit of IGST refund. However, as per CE report ref. no. VC/CFS/MUNDRA/E/CI/@TKHGYF53*/9840496/VI/10/2024-25 dated 10.06.2024, the total assessable value of goods comes to the tune of **Rs. 7,43,400/-** instead of assessable value of **Rs. 32,65,343/-** as declared in the said shipping bill. Accordingly, it appears that the IGST amount to be payable comes at **Rs. 2,10,419/-** only instead of **Rs. 9,16,563/-**, as declared in the said shipping bill. Whereas, accordingly, it appears that, the exporter has failed to declare true and correct value of the goods exported vide the said shipping bill and hence, the goods are liable for confiscation under section 113(i) and 113(ja) of the Customs Act, 1962.

7.3 Whereas, it appears that the exporter has overvalued the impugned goods under CTH-84148030 and the assessable value of Rs. 32,65,343/- & IGST of Rs. 9,16,563/- have been declared in the said shipping bill. However, the correct assessable value of goods and IGST payable appears to be Rs. 7,43,400/- & Rs. 2,10,419/- respectively instead of assessable value of Rs. 32,65,343/- & IGST payable of Rs. 9,16,563/- as self-assessed by the exporter in the said shipping bill. Thus, by these act of omission and commission at the level of exporter, it appears that, the exporter has contravened the provisions of Section 50 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 Shipping bill and also failed to assess their assessable value correctly and hence are liable for penalty under

section 114(iii) of the Customs Act, 1962.

The relevant portion of said provisions is as under:

Section 17. Assessment of duty. –

(1) An exporter entering any exported 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.

Section 50. Entry of goods for exportation. –

(1) The exporter of any goods shall make entry thereof by presenting electronically on the customs automated system to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export in such form and manner as maybe prescribed:

7.4 It appears that the exporter has knowingly submitted false and incorrect declaration in the invoice and shipping bill no. 9840496 dated 13.05.2024 submitted before Customs authorities with an intention to claim undue benefit of IGST refund. The exporter has thereby rendered themselves liable for penalty under Section 114 AA of the Customs Act, 1962.

8. Now, therefore, M/s. Capto Industry (IEC- AASFC3819M), 209, Reliable Trade Center, 80 Station Road Ratlam Madhya Pradesh-457001 (the exporter) are called upon to show cause to the Additional 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 assessable value of the goods, i.e. **Rs. 32,65,343/-**, attempted to be exported should not be rejected and re-determined at **Rs. 7,43,400/-**, (Rupees Seven Lakh, Forty three thousand and four hundred only), as discussed at para-supra, under Rule 6 of the CVR, 2007 read with Section 14 of the Customs Act, 1962.
- (ii) The mis-declared goods attempted to be exported vide Shipping Bill No. 9840496 dated 13.05.2024 having declared FOB value of Rs 32,65,343/- should not be confiscated under Section 113(i) and 113(ja) of the Customs Act, 1962.
- (iii) The IGST refund claim of Rs. 9,16,563/- should not be rejected and re-determined at Rs. 2,10,419/-, as discussed at para-supra, under the provisions of the Customs Act, 1962.
- (iv) Penalty should not be imposed upon the exporter under the provisions of Section 114(iii) and Section 114 AA 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 wherever not earlier supplied are enclosed herewith or would be made available for inspection on demand being made in writing within 30 days from the date of the receipt of this 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.

MUKESH KUMARI
ADDITIONAL COMMISSIONER
ADC/JC-I-O/o Pr Commissioner-Customs-Mundra

F. No. CUS/ASS/49/2025-EA

Date : 04-03-2025

To,

M/s. Capto Industry (IEC- AASFC3819M),
209, Reliable Trade Center,
80 Station Road, Ratlam,
Madhya Pradesh-457001