कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा,
सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421
**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,**
**CUSTOM HOUSE: MUNDRA, KUTCH MUNDRA PORT& SPL**
**ECONOMIC ZONE, MUNDRA-370421**
**Email: adj-mundra@gov.in**

F. No. GEN/ADJ/COMM/711/2025-Adjn-O/o Pr Commr-Cus-Mundra Date: As e-signed

To,
M/s. Sky Moon Impex (IEC: AOAPJ0245A),
Through its Proprietor, Shri Mayank Jain,
517, 5th Floor, Tower 10 B, Unity Group Phase 1,
Amaryllis Housing, New Rohtak Road,
Karol Bagh, Delhi – 110005.
[Email: elparcorporation@gmail.com]

**Subject: Show Cause Notice No. 38/2025-26/COMM/N.S/Adjn/MCH dated 28.11.2025 (DIN-20251171MO000000FD20) – Request for cross-examination – reg**

Gentlemen,

1. Kindly refer to the Show Cause Notice dated 28.11.2025 and your submission dated 11.07.2026, wherein, inter alia, you have requested for an opportunity to cross-examine the following persons, whose statements/reports have been referred to in the said Show Cause Notice:

   (i) Shri Tushar Zankat, Customs Empanelled Chartered Engineer;
   (ii) Shri Nathu Das Swamy, M/s. Salasar Transways;
   (iii) Shri Vikesh Uppal, Director, M/s. PHX Electronics Pvt. Ltd.; and
   (iv) Shri Rajiv Kumar, Director, M/s. Matchline Electro Pvt. Ltd.

2. The undersigned has carefully considered your above request. Having regard to the facts and circumstances of the instant case, it has been decided that the cross-examination of the above-mentioned persons is not warranted.

3. You are, therefore, requested to file your submission in the matter within 10 (ten) days of receipt of this letter, since the Order-in-Original is required to be issued on or before 27.11.2026 in terms of Section 28(9) of the Customs Act, 1962. It is further informed that the denial of cross-examination is merely an interlocutory step and the quasi-judicial proceedings shall be finalised only after due consideration of your submission, by way of a speaking Order-in-Original, wherein the reasons for not allowing the cross-examination shall be elaborately recorded.

4. This step/communication is in line with the ratio laid down by the Hon'ble High Court of Madras in Stalin Joseph S/o Sebastian v. Commissioner of Customs (Airport), Chennai [2021 (3) TMI 439 – Madras High Court = 2021 (377) E.L.T. 13 (Mad.)], against which the Special Leave Petition filed by the noticee was also dismissed by the Hon'ble Supreme Court [2022 (4) TMI 1641 – SC].

Digitally signed by
Nitin Saini
Date: 06-11-2026
14:31:25

(Nitin Saini)
Commissioner of Customs
Custom House, Mundra

Copy to:

(i) The Superintendent, EDI, Mundra Customs for uploading on the website of Gujarat customs (gujaratcustoms.gov.in)