



सीमा शुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
नवीन सीमा शुल्क भवन, बालाजी मंदिर के निकट, कांडला
New Custom House, Near Balaji Temple, Kandla

F. No. GEN/ADJ/ADC/479/2024-Adjn-O/o Commr-Cus-Kandla
DIN-20260471ML0000555AB8

SHOW CAUSE NOTICE
(Under Section 124 of the Customs Act, 1962 read along with SEZ Act, 2005)

Name of Importer	:	M/s. Global India Co.
Address of Importer	:	C/7/05, Groma, Plot No 14C, Sec-19, Vashi, Navi Mumbai, Thane, Maharashtra-400703
IEC No.	:	0305081543
Bill of Entry No.	:	2013310 dated 19.11.2022
Description of Goods (as declared)	:	Fresh Kiwi

Whereas, information gathered by P&I Section, KASEZ indicates that M/s. The Variety Impex, KSEZ has imported certain goods declared as "Fresh Kiwi" on behalf of DTA Client viz., M/s. Global India Co. (IEC – 305081543), C/7/05, Groma, Plot No 14C, Sec-19, Vashi, Navi Mumbai, Thane, Maharashtra-400703 and by declaring the Country of Origin as Italy/Chile. Whereas, information indicates that the subject goods have been mis-declared in terms of Country of Origin. Whereas, information indicates that India has suspended import of fresh Kiwi Fruits from Iran and several DTA clients are importing the subject goods by means of mis- declaration of Certificate of Origin and other import documents submitted before KASEZ Customs Authorities. Whereas, information suggests that the subject consignments may also contain harmful pests and same are not in compliance with requisite quality norms set by different regulatory agencies. Whereas, information suggests that introduction of any quarantine pests through infested import consignments is a possible threat to Indian bio- security. The details of goods are mentioned below:-

TABLE – I

Sr. No.	Import BE no. and date	Container No.	DTA Bill of Entry no. and date	Declared Country of Origin	Description of goods	Value of goods in Rs.
1	1017867 dated 16.11.2022	BSSU9900274, BSSU9900464, BSSU9900314, BSSU9900443	2013310 dated 19.11.2022	Chile	Fresh Kiwi (CTH - 8105000)	69,40,170/-

2. Whereas, the subject consignments, at the time of import, have been subjected to 100%

detailed examination and goods have been found as declared i.e., "Fresh Kiwi / Assorted Fresh Kiwi Fruits". Further, it has been reported that no evidence of Iranian nature of Shipments in terms of markings on Boxes, pallets, sachets of absorber, packing material etc

have been found. Since the said SEZ Unit was not able to produce the documents filed at gateway port of the declared country of origin, the subject matter was taken up for further investigation to rule out the introduction of any quarantine pest through infested import consignments which may become a possible threat to Indian biodiversity. During the course of enquiry proceedings, jurisdictional Customs formations were requested to carry out IEC verification of respective DTA client & IEC verification reports received from the jurisdiction Customs formation indicates that the said IEC is genuine and in existence (RUD-01).

3. Whereas, based on inputs received from NCTC Mumbai, Kandla SEZ Customs vide letter dated 02.12.2022 requested PQ department to verify issues related to origin, quality, and related aspects. PQ clearance in respect of absence of the pests as specifically mentioned in the National Plant Protection Organization (NPPO) letter dated 02.12.2022 was also requested from RPQS, Kandla. This office is in receipt of RPQS Kandla letter dated 08.12.2022 (RUD-02) & NOC from Plant Quarantine department has been communicated to this office.

4. Whereas, the said SEZ unit vide letter dated 28.11.2022 (RUD-03) has also submitted original import documents like surrendered BL, certificate of origin, purchase order, Phytosanitary certificate issued by the authorized officer in UAE, Shipping Bill filed by supplier before UAE Customs and Phytosanitary certificates issued by the Italy and Chile PQ departments. It is informed that the PQ certificate issued by declared country of origin i.e., Chile and country of re-export i.e., UAE were forwarded to Plant Quarantine Department to categorically rule out the modus operandi to import Iranian origin Kiwi and to rule out the presence of any pest as specifically mentioned in the NPPO letter dated 07.12.2021.

5. Whereas, the said SEZ unit/DTA client has not submitted the Export documents such as Shipping Bill, Bill of Lading, Invoice etc. based on which the goods were cleared from the gateway port of declared country of origin i.e., Chile till date and the said SEZ unit has not submitted the import documents such as Bill of Entry, Bill of Lading, Invoice etc. based on which the goods were cleared for import by UAE Customs authorities till date.

6. Whereas, during the scrutiny of PQ Certificates issued by UAE Authorities, it has been found that the certificates carry the details like name of Exporter, Importer, Container No., Quantity, Date of Inspection and details of source country Phytosanitary Certificate Nos. & PC Number of Country of re-export. Further, it is informed that RPQS, Kandla vide letter dated 08.12.2022 has submitted the following:-

- *Every consignment of plant species herein specified in Schedule-V, VI and VII shall be accompanied by an original Phytosanitary Certificate issued by the authorized officer at country of origin or Phytosanitary Certificate for re-export issued by the country of re-export along with attested copy of Phytosanitary certificate from country of origin, as the case may be, with the additional declarations being free from pests mentioned under Schedule-V and VI of this order or that the pests as specified do not occur in the country or state of origin*
- *In all import cases of kiwi fruit consignments, the Phytosanitary Certificates for re-export from UAE mentioning country of origin (Italy/Chile) and required additional declarations for import of kiwi fruits are verified from PSC verifying website provided by NPPO, UAE. The PSC of Chile origin is also verified online through the website of NPPO Chile. It is further informed that NPPO Italy do not have any online PSC verification system and in cases, where it is doubt that PSC is fraudulent/ tempered, then only PSC is sent for*

verification”.

Whereas, during the course of investigation, this office received NCTC email dated 03.01.2023 (RUD-04) vide which it has been informed that Phytosanitary Certificate Number 2166631 (RUD-05) issued by Chilean Authority that has been used to clear imported goods at Kandla SEZ has already been used to clear multiple consignments at Mundra SEZ. Further, it has been informed by NCTC, Mumbai that same certificate used in Bill of entry filed before KASEZ Customs has been used by multiple importers, namely, M/s. The Ripen Fruits in the DTA BE number 2015917 dated 14/10/2022 filed before APSEZ authorities and M/s. AA Shipping Services in DTA BE No. 2017759 dated 14/11/2022 filed before APSEZ authorities respectively.

7. In view of the above, it appears that several Importers are using same PQ certificate issued by Chilean Authorities to clear multiple consignments across various Ports/SEZs.

8. Whereas, NCTC alert indicates that the goods may be of Iranian origin which are prohibited in India since December, 2021 as per order issued by the nodal body on the subject matter i.e., National Plant Protection Organization, India. The NCTC in its analysis has also questioned these goods to be of Iranian origin. It also appears as to why such perishable goods from Chile are being imported and as to why such goods are being cleared via SEZ route. It also appears that the routing the Chilean origin goods through Dubai is not making any sense economically and the supplier had previously supplied the Iranian origin Kiwi. On scrutiny of documents and additional input received from NCTC, Mumbai, it appears that several Importers are using same PQ certificate issued by Chilean Authorities to clear multiple consignments at Mundra Port/SEZ also. It is a matter of fact that the PQ certificate used before KASEZ Customs authorities has been used to clear multiple consignments at Mundra Port/SEZ for the subject goods. In view of above, it appears that subject goods are suspicious in terms of correctness of the country of origin declared before KASEZ Customs Authorities and therefore also appear to be liable for confiscation under Section 111 of the Customs Act, 1962.

9. Whereas, vide letters dated 08.12.2022 and 15.12.2022 the said SEZ unit has informed that already 100% examination on item/package level has been completed and no evidence in respect of Iranian nature of shipment has been noticed. Goods have been found to be fit for human consumption and NOC has been issued by FSSAI on 24.11.2022 (RUD-06). Goods have been inspected by PQ authorities and NOC for clearance for human consumption has been given on 25.11.2022 (RUD-07). Further, desired clarification from PPQ department in respect of NCTC alert has also been given on 08.12.2022. Further, IEC verification reports have been received from jurisdictional customs authorities and all the IEC's have been found to be genuine and in existence. Further, the said SEZ unit have submitted that goods are freely importable from Chile and Italy and there is no restriction on export of these goods of said origin from/via third party/country. Further, the said SEZ unit requested for consideration of their prayers made via submission dated 15.12.2022. Importer has invited attention to the Hon'ble Gujarat High Court Order dated 29.11.2022 in SCA No. 23784 of 2022 in the case of M/s. A and A Shipping Services Vs. Union of India involving seizure of "Fresh Kiwi Fruit" on alleged premise of suspicious declaration in terms of country of origin, in their prayer dated 03.01.2023. Since the matter pertains to live shipment of the perishable food product, the said Importer has humbly requested to decide appropriately on provisional release of subject goods under section 110A of the Customs Act, 1962.

10. During the course of inquiry proceedings, the Importer has submitted the following details in respect of subject goods :-

Table-II

Sr. No.	Bill of Entry No.	Dubai Phytosanitary Certificate No.	Chile Phytosanitary Certificate No.	Bill of Lading of Dubai
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1.	1017867 dated 16.11.2022	SHJ-APH-02415- 2129947 dated 10.10.2022 (RUD-08)	2171104, 2171710, 2166631, 2158829 dated 09.05.2022 (RUD-09)	BSSJEAMUN2200677 dated 14.11.2022 (RUD-10)
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11. During the scrutiny of said Certificates & course of investigation, it is observed that the said Phytosanitary Certificate bearing number 2166631 dated 09.05.2022 has been used many times for similar quantity. The details of such multiple usages have been mentioned below:-

Table-III

Phytosanitary Certificate No. & Date	Quantity mentioned in Phytosanitary Certificate (in Kgs)	Bill of Entry No. in which Phyto has been used	Port	Name of the Importer/DT A Client	Quantity mentioned in Dubai Phytosanitary Certificate (in Kgs)
2166631 dated 09.05.2022	24,000	1014462 dated 13.10.2022	Mundra SEZ	M/s Kajjal Overseas	21,680
		1014488 dated 13.10.2022	Mundra SEZ	M/s The Ripen Fruits	24,000
		1014635 dated 15.10.2022	Mundra SEZ	M/s A & A Shipping Services	22,965
		1017867 dated 16.11.2022	Kandla SEZ	M/s. Global India Co.	22,762 <i>(In respect of one container bearing no. BSSU9900274 for which the PC No. 2166631 was used.)</i>

12. Whereas, it can be seen that Phytosanitary Certificate Nos. 2166631 dated 09.05.2022 has been used by as many as 4 different Importers to clear said goods having declared "Chile" Origin, which is a fraud. In view of the above, it appears that said Importers are using forged/fabricated documents to declare Chilean Origin character of goods before Indian Customs. In view of above, it appears that the importer has attempted to import Fresh Kiwi by mis-declaring the origin and submitting Phytosanitary Certificates which are being used by different importers. Whereas, it appears that the goods were imported by manipulating the relevant documents like Phytosanitary Certificates which have been used multiple times across various Customs formations to show the origin of goods as Chile, therefore, the same appears to be liable for confiscation under Section 111(m) of the Customs Act, 1962.

13. Status of The Goods:

13.1 Whereas, Hon'ble High Court of Gujarat, in the Special Civil Application No. 2505 of 2023 (RUD-11), directed to provisionally release the seized goods and ordered that the authorities shall permit the release of the goods as per the following directions.

“(i) The petitioner shall pay the entire due tax amount, if not paid within three days.

(ii) The competent authority of the respondents shall proceed to determine the conditions to be imposed against the petitioner for the purpose of release of the goods, which may include furnishing of bank guarantee, furnishing of bond and undertaking from the person at the helm of affairs of the company on the very lines of order passed by this Court in M/s. A and A Shipping Services (supra).

(iii) The conditions regarding furnishing of bank guarantee, furnishing of bond and including payment of tax, shall be the conditions to be satisfied by the petitioner primarily as condition precedent for release of the goods.

(iv) Any other conditions such as seeking certain documents, which may be prescribed by the authorities shall be treated as subsidiary conditions, for compliance shall be ensured, which appropriate time, if required, shall be given to the petitioner. However, non-compliance of those conditions shall not be a ground not to release the goods.

(v) The entire exercise above including the release of the goods shall be within five days from the date of receipt of copy of this order.”

13.2 Since the said goods appeared to be liable for confiscation under the reasonable belief that the subject import is in contravention to the various provisions of SEZ Act 2005, Customs Act, 1962 and present date Foreign Trade Policy, the same was seized under Section 110 of the Customs Act, 1962 vide Seizure Memo dated 20.11.2022 (RUD-12). Whereas, based on the order of Hon’ble High Court of Gujarat, the subject goods, as mentioned in the Table-I above, was cleared to DTA vide Bill of entry no. 2013310 dated 19.11.2022 on 23.04.2023 (RUD-13).

14. **Legal Provisions:**

The following are the legal provisions, which are in general applicable in the present case. The list given herein is indicative and not exhaustive, as the context of legal provisions may otherwise require reference of other legal provisions, reference of which are also to be invited, as and when required:

15.1. The Customs Act, 1962:

- 15.1.1. Section 46 of the Customs Act, 1962
- 15.1.2. Section 11 of the Customs Act, 1962
- 15.1.3. Section 2(33) of the Customs Act, 1962
- 15.1.4. Section 2(39) of the Customs Act, 1962
- 15.1.5. Section 111(d), (m) and (o) of the Customs Act, 1962.
- 15.1.6. Section 112 of the Customs Act, 1962
- 15.1.7. Section 114AA of the Customs Act, 1962

15.2. SEZ Act, 2005 and SEZ Rules, 2006

- 15.2.1. Section 15(9) of the SEZ Act, 2005.
- 15.2.2. Rule 18 of the SEZ Rules, 2006.
- 15.2.3. Rule 27(10) of the SEZ Rules, 2006.
- 15.2.4. Rule 29(1) of the SEZ Rules, 2006.
- 15.2.5. Rule 29(2) of the SEZ Rules, 2006.
- 15.2.6. Rule 47 of the SEZ Rules, 2006.
- 15.2.7. Rule 48 of the SEZ Rules, 2006.

15.3. Foreign Trade (Development and Regulation) Act, 1992

- 15.3.1. Section 3(2) and (3) of the FTDR Act, 1992

- 15.3.2. Section 5 of the FTDR Act, 1992
- 15.3.3. Section 11 of the FTDR Act, 1992
- 15.3.4. Section 12 of the FTDR Act, 1992

15.4. Foreign Trade (Regulation) Rules, 1993

- 15.4.1. Rule 11 of the FTR, 1993
- 15.4.2. Rule 14 of the FTR, 1993
- 15.4.3. Rule 15(3)(a) of the FTR, 1993
- 15.4.4. Rule 17 of the FTR, 1993

15.5 Foreign Trade Policy 2015-2020

- 15.5.1. Para 2.01 of the FTP
- 15.5.2. Para 2.03(a) of the FTP
- 15.5.3. Para 2.31 of the FTP
- 15.5.4. Para 9.41 of the FTP

- 15.6.1. Plant Quarantine (Regulation of Import into India) Order, 2003

15. Further, as per LOA (RUD-14), the approval for setting up of concerned SEZ unit is subject to following terms and conditions,

“(i) You shall export the goods manufactured/goods imported/ procured for trading and services, including items of trading, as per provisions of the Special Economic Zones Act, 2005 and Rules made there-under for a period of five years from the date of commencement of authorized operation. For this purpose, you shall execute the Bond – cum – Legal Undertaking as prescribed under the Special Economic Zone Rules- 2006.

(ii).....
 ...

(v) You may supply/sell goods or services in the Domestic Tariff Area in terms of the provisions of the Special Economic Zones Act, 2005 and Rules and orders made there under.

(vi).....

(xvii) The unit is to obtain NOC and consent to establish from G.P.C.B. (Gujarat Pollution Control Board) prior to commencement of construction activities and any permission/license required under any other law in respect of above activates shall be complied with before commencing the said activity.

(xviii) You shall strictly follow the norms of concerned State/Central Act for storage/handling of goods, if any.

(xx) You shall not import any restricted or prohibited items and all the inputs and finished goods required for proposed activity shall be environmental friendly.

(xxii).....

16. Discussion related to legal contraventions:

Whereas, the assessment of imports by the SEZ unit shall be on the basis of self declaration and

on the basis of authorization from the DTA client. Whereas, Section 2(33) of the Customs Act, 1962, the prohibited goods include the goods, import of which is subject to any prohibition under the Customs Act, 1962 or any other law for the time being in force. However, it does not include the goods, in respect of which the conditions subject to which the goods are permitted to be imported have been complied with. In the instant case, the goods imported by the said SEZ unit have not complied with the conditions for its import as prescribed in the Import Policy and thereby the goods imported by the said SEZ unit are to be treated as "Prohibited goods" as per Customs Act, 1962. It is evident that the said Importer has submitted a manipulated PQ Certificate before Customs to show the Origin of goods as "Chile". Hence, the said SEZ unit has imported the subject goods in non-compliance with the provisions of Plant Quarantine (Regulation of Import into India) Order, 2003 and Destructive Insects & Pests Act, 1914 (2 of 1914). Since, the goods so imported by the said SEZ unit are contrary to the prohibition imposed under the Customs Act, 1962 as well as other law, including the FTP and the FTDR Act, 1992, therefore, the said goods imported by the said SEZ unit are liable to confiscation under the provisions of Section 111(d), (m) and (o) of the Customs Act, 1962 and the said SEZ unit and their DTA clients are liable for penalty under Section 112 and Section 114AA of the Customs Act, 1962.

16.1 Whereas, Section 17 of the Customs Act, 1962 provides for self-assessment of duty on imported and export goods by the importer and exporter himself by filing a bill of entry or shipping bill, as the case may be. Under self-assessment the importer or exporter has to ensure correct classification, applicable rate of duty, value and exemption notifications, if any, in respect of imported /export goods while presenting bill of entry or shipping bill. Further, Rule 75 of the SEZ Rules, 2006 also provides that unless and otherwise specified in these rules all inward or outward movements of the goods into or from SEZ by the Unit/Developer shall be based on self-declaration made by the Unit/Developer. While importing subject goods, the said SEZ unit and their DTA client were bound for true and correct declaration and assessment. From the above, it is evident that the said SEZ unit and the said DTA client suppressed the fact that the Phytosanitary Certificates submitted before Customs have been used multiple times used to clear consignments at Mundra SEZ.

16.2 Whereas, Section 46(4A) of the Customs Act, 1962, the importer, who is presenting the bill of entry should ensure the accuracy and completeness of the information given therein, the authenticity and validity of any document supporting it; and compliance with the restriction or prohibition, if any, relating to the goods under the Customs Act, 1962 or under any other law for the time being in force. Apparently, it appears the said SEZ unit and said DTA clients have violated the provisions of section 46(4A) by way of submitting Phytosanitary certificates of country of origin at the time of filing of Bill of Entry which have been used multiple times to clear the goods from the other ports. Such indulgence and endeavour on the part of their part are in violation of the provisions of Section 46 of the Customs Act, 1962, irrespective of the importability of the impugned goods and other aspects involved in the case, which makes the impugned goods liable for confiscation in terms of Sections 111(d), 111(m) and 111(o) of the Customs Act, 1962 and said SEZ unit and their DTA clients liable for penalty under section 112 (b) and section 114AA of the Customs Act, 1962.

16.3 In view of above, it is noticed the said SEZ unit and DTA clients were required to have a valid Phytosanitary Certificates of country of origin. Consequently, the subject import without required compliance with the provisions of PQ Order, 2003 and present FTP and Rules and Orders made thereunder, has rendered the goods liable for confiscation in terms of Section 111(d), (m) and (o) of the Customs Act, 1962 and Noticees are liable for penalty under section 112 and section 114AA of the Customs Act, 1962.

Whereas, Para 9.41 of the FTP, "Prohibited" indicates the import/export policy of an item, as appearing in ITC (HS) or elsewhere, whose import or export is not permitted. In the instant case, since the import of said goods without valid PQ Certificates of Country of origin and in contravention to the PQ order, 2003, the import of said goods is prohibited. Whereas, Section 3 (2) of the FTDR Act, 1992 empowers the Central Government to issue order, making provisions for prohibiting, restricting, or otherwise regulating, the import of goods. As per Section 3(3) of the FTDR Act, 1992, all goods to which the order under Section 3(2) applies shall be deemed to be goods the imports of which has been prohibited under Section 11 of the Customs Act, 1962 and all the provisions of that Act shall have effect accordingly. Whereas, Section 5 of the FTDR Act, 1992 empowers the Central Government to formulate and announce by notification the foreign trade policy and also empowered to amend the policy in like manner. Whereas, Section 8 of the FTDR Act, 1992, the DGFT or any other officer authorised by him empowered to pass order for suspension or cancellation of the IEC Number of a person, who has contravened any of the provisions of the FTDR Act, 1992 or any rules or orders made thereunder or the FTP or any other law for the time being in force relating to Customs or has committed any other economic offence under any other law for the time being in force. Whereas, Section 11(1) of the FTDR Act, 1992 provides that no import shall be made by any person except in accordance with the provisions of the FTDR Act, 1992, the rules and orders made thereunder and the FTP for the time being in force. Penal provisions are also prescribed vide Section 11(2) of the FTDR Act, 1992. As per Section 11(8) of the FTDR Act, 1992, the offending goods are liable to confiscation. Whereas, Section 12 of the FTDR Act, 1992 prescribes that the penalty imposed or confiscation made under the FTDR Act, 1992 shall not prevent the imposition of any other punishment to which the person affected thereby is liable under any other law for the time being in force. Whereas, Rule 11 of the FTDR, 1993 provides that on importation of any goods, the owner of the goods has to file Bill of Entry as prescribed under the Customs Act, 1962, stating the value, quantity, quality and description of such goods to be best of his knowledge and belief and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry. Whereas, Rule 14 of the FTR, 1993 prohibits making, signing, using or cause to be made, signed, or used any declaration, statement, or documents for importing any goods, knowing or having reason to believe that such declaration, statement or document is false in any material particular. Employing any corrupt or fraudulent practice in importing the goods have also been prohibited. Whereas, Rule 15(2) and (3) of the FTR, 1993 authorizes the person to search and seize the imported goods that are liable to confiscation under the FTDR Act, 1992, along with the package, covering or receptacle, in which such goods are mixed with other goods. The provisions of Rule 17 of the FTR, 1993 provides for confiscation of goods imported in contravention of the FTP and the provisions of the FTDR Act, 1992.

17. FINDINGS AND CONCLUSION:

17.1 In view of above discussed facts and findings, it appears that the said Importer has submitted a manipulated PQ Certificate before Customs to show the Origin of goods as "Chile". Whereas, It is informed that the said SEZ unit/DTA client has not submitted the Export documents such as Shipping Bill, Bill of Lading, Invoice etc. based on which the goods were cleared from the gateway port of declared country of origin i.e., Chile till date. It is informed that the said SEZ unit has not submitted the import documents such as Bill of Entry, Bill of Lading, Invoice etc. based on which the goods were cleared for import by UAE Customs authorities till date. Whereas, during the course of investigation, this office has received NCTC email dated 03.01.2023 vide which it has been informed that Phytosanitary Certificate Number 2166631 issued by Chilean Authority that has been used to clear imported goods at Kandla SEZ has already been used to clear multiple consignments at Mundra SEZ. Further, it has been informed by NCTC, Mumbai that same certificate used in Bill of entry filed before KASEZ customs has been used by multiple importers, namely, M/s. The Ripen Fruits, M/s. A&A Shipping Services and M/s. Kajjal Overseas filed before

APSEZ authorities. In view of the above, it appears that several Importers are using same PQ certificate issued by Chilean Authorities to clear multiple consignments across various Ports/SEZs.

17.2 In view of above, it appears that subject goods are liable for confiscation under Section 111(m) of the Customs Act, 1962 & the said Importer appears to be liable for penal action in terms of Section 112/114A & Section 114AA of the Customs Act, 1962. Further, it appears that the said SEZ unit is liable for penalty under Section 114AA/ 117 of the Customs Act, 1962.

18. Charging Paragraphs:

18.1 Now, therefore, the said DTA client, namely, M/s. M/s. Global India Co. (IEC-0305081543), C/7/05, Groma, Plot No 14C, Sec-19, Vashi, Navi Mumbai, Thane, Maharashtra - 400703 are hereby called upon to Show Cause to the Additional Commissioner of Customs, Customs House, Kandla having his office situated at Custom House, Near Balaji Temple, New Kandla, Dist. Kutch, Gujarat-370210 within one month from the receipt of this notice as to why:

- a) The goods having total value of Rs. 69,40,170/- (Rupees Sixty Nine Lakhs Forty Thousand One Hundred Seventy Only) as detailed in Table - I above, should not be held liable for confiscation under Section 111(d), 111 (m) & 111(o) of the Customs Act, 1962.
- b) Penalty should not be imposed under Section 112 and 114AA of the Customs Act, 1962.

18.2 Now, therefore, the said SEZ Unit, namely, M/s. The Variety Impex (IEC – CXDPK5825P), Unit No. 106, Godavari SDF Complex, Phase-II, KASEZ, Gandhidham, Kutch are hereby called upon to Show Cause to the Additional Commissioner of Customs, Customs House, Kandla having his office situated at Custom House, Near Balaji Temple, New Kandla, Dist. Kutch, Gujarat-370210 within one month from the receipt of this notice as to why:

- a) The goods having total value of Rs. 69,40,170/- (Rupees Sixty Nine Lakhs Forty Thousand One Hundred Seventy Only) as detailed in Table - I above, should not be held liable for confiscation under Section 111(d), 111(m) & 111(o) of the Customs Act, 1962.
- b) Penalty should not be imposed under Section 114AA/117 of the Customs Act, 1962.
- c) Bond-cum-Legal Undertaking in Form-H furnished by the said SEZ Unit should not be enforced towards its above liabilities.

19. The Noticee/Noticees are hereby directed to mention in their reply to this notice whether they wish to be heard in person before the case is adjudicated. If no cause is shown against the action proposed to be taken or they do not appear in person before the adjudicating authority when the case is posted for hearing, the case will be decided ex-parte on the basis of evidence available on record.

20. Further, the Noticees are advised to mention their email address in writing for virtual hearing as per CBIC's Instruction dated 21.08.2020 issued vide F. No. 390/Misc/3/2019-JC.

21. The list of relied upon documents (RUDs) in this case is as per Annexure-R.

22. This notice is issued without prejudice to any other action that may be taken against the said Notice/Noticees or any other person(s) concerned with the said act(s) of commission(s) and omission(s), whether mentioned hereinabove or not under the provisions of Customs Act, 1962 and the rules framed thereunder, and/or any other laws for the time being in force.

Digitally signed by
VISHWAJEET SINGH
Date: 07-04-2026
18:59:50

Commissioner (In-Situ)
Custom House, Kandla.

By Speed Post/Hand over to

F. No: GEN/ADJ/ADC/479/2024-Adjn-O/o Commr-Cus-Kandla

To,

- M/s. Global India Co. (IEC-0305081543), C/7/05, Groma, Plot No 14C, Sec-19, Vashi, Navi Mumbai, Thane, Maharashtra - 400703
- M/s. The Variety Impex (IEC – CXDPK5825P), Unit No. 106, Godavari SDF Complex, Phase-II, KASEZ, Gandhidham, Kutch

Copy submitted to:-

- The Development Commissioner, KASEZ for kind information please.
- The Deputy Commissioner of Customs, Kandla Special Economic Zone, Gandhidham, Kutch.
- Guard File.

Annexure-R**(List of Relied Upon Documents)**

- RUD-01: Copy of IEC Verification report.
- RUD-02: Copy RPQS Kandla letter 08.12.2022
- RUD-03: Copy of M/s. The Variety Impex letter dated 28.11.2022
- RUD-04: Copy of NCTC e-Mail dated 03.01.2023
- RUD-05: Copy of Chile Phyto Certificate No. 2166631
- RUD-06: Copy of FSSAI NOC dated 24.11.2022
- RUD-07: Copy of PQ NOC dated 25.11.2022
- RUD-08: Copy of UAE Phyto Certificates
- RUD-09: Copy of Chile Phyto Certificates
- RUD-10: Copy of Import Bill of Entry No. 1017876, Bill of Lading and related documents
- RUD-11: Copy of Hon'ble High Court Order
- RUD-12: Copy of Seizure Memo dated 20.11.2022
- RUD-13: Copy of DTA Bill of Entry No. 2013310 and the related documents
- RUD-14: Copy of LOA along with subsequent amendments.