कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा,
सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- **370421**
OFFICE OF THE PRINCIPAL COMMISSIONER/COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421
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F.No. GEN/ADJ/COMM/613/2026-Adjn
SCN No.: 65/2026-27/COMM/N.S./Adjn/MCH

SHOW CAUSE NOTICE

[Issued under Section 28(4) read with Section 124 of the Customs Act, 1962]

WHEREAS IT APPEARS THAT-

Specific Intelligence developed by the officers of the Directorate of Revenue Intelligence, Indore, Indore Zonal Unit (hereinafter referred to as "the DRI") indicated that **M/s CALPRO SPECIALITIES PRIVATE LIMITED (IEC- 0589056395)** (hereinafter referred to as importer) having registered address as Plot no 17, 1st floor, Road no. H-8, DLF City Phase-I, Gurugram 122002 engaged in the import of "WHEY PROTEIN CONCENTRATE 80% instant" (hereinafter referred to as imported goods) correctly classifiable under Customs Subheading 040410 of the First Schedule of the Customs Tariff Act,1975 (hereinafter referred to as 'the CTA') was evading Customs Duty by way of misclassifying under CTI 35022000 of the CTA despite the fact that the FSSAI test reports received by the importer from FSSAI confirm protein content is less than 80% on dry matter basis. The items self-declared by the importer as "Whey Protein Concentrate 80%" was classified under Customs Tariff Item (CTI) 35022000 which attracts BCD at the rate of 20% and IGST at the rate of 18% whereas these goods should have been correctly classified under Subheading 040410, which attracts BCD at the rate of 40% and IGST at the rate of 5%.

2. Statements of the concerned persons.

2.1 Acting on the said intelligence, Summons dated 15.04.2025 was issued to M/s CALPRO SPECIALITIES PRIVATE LIMITED (IEC- 0589056395). In pursuance of which, Shri Amit Singh, Purchase Manager of M/s. CALPRO SPECIALITIES PRIVATE LIMITED tendered his voluntary statement on 05.05.2025 **(RUD-1),** wherein he inter-alia stated that:

- He is Purchase Manager of the firm M/s CALPRO SPECIALITIES PRIVATE LIMITED situated at plot no 17, 1st floor, Road no. H-8, DLF City Phase-I, Gurugram 122002; He look after import, export logistics & demand planning related matter of the company. He further stated that he had basic knowledge about Customs and its related issues.

- M/s. CALPRO SPECIALITIES PRIVATE LIMITED is a Private Limited Firm which incorporated in 1989 and the Directors of the firms are Shri Arun Kumar Agrawal, Shri Amit Agrawal and Shri Ayush Agrawal. The firm is engaged in the import and distribution of 'Whey Protein concentrate 80%, Whey Protein isolate 90%, coco powder, gluten etc from various suppliers like Volac Whey Nutritions Limited, United Kingdom and Alinda-Velco S. A, Greece etc.

- On being asked about the process of import of 'Whey Protein Concentrate 80% instant' by their firm M/s CALPRO SPECIALITIES PRIVATE LIMITED, he replied that they first identify the requirement of the product, "Whey Protein Concentrate 80%" based on their food products demand. Then they begin the negotiations with their overseas suppliers and once the price is finalized they initiate the procurement through purchase order. Once the shipment is processed by their supplier they share draft documents like invoice, packing list, Country of Origin, Certificate of Analysis, Bill of Lading etc. with their import team on their email id – import@calpro-india.com. Once they receive the documents, the same are approved by his team and thereafter they share those documents with their Custom House Agent- M/s. Dolphin Logistic India who look after the clearance of their import of 'Whey Protein Concentrates 80%' at Mundra Port. Further, the Custom House Agent prepares a checklist according to the shared documents provided by their
- On being asked about the process of sampling and NOC from Food Safety and Standards Authority of India (FSSAI), he stated that whenever any Bill of Entry is pending for NOC at FSSAI level, they first submit documents in company to them and after preparation of the checklist the same is sent back to their office email id – import@calpro-india.com and. After going through all the details of the checklist, their team give the final approval, and after their approval, the bill of entry is filed by their CHA.

- respect of FSSAI, thereafter FSSAI officer draw samples and send the same samples to the laboratory for testing; after 10-15 working days, test report as well as NOC is shown at the FSSAI portal; He further stated that their office have log in ID and Password of FSSAI Portal.

- On being asked to submit import documents of Whey Protein concentrate 80% imported by M/s. CALPRO SPECIALITIES PRIVATE LIMITED such as copy of BE, Bill of lading, commercial invoice, packing list, COA, copy of test report of whey protein issued by the FSSAI etc., he stated that he did not have details of all the bill of entry. However, he submitted the available documents of imported whey protein concentrate 80% such as copy of BE, Bill of lading, commercial invoice, packing list, COA, copy of test report of whey protein issued by the FSSAI of the following Bill of entries.
-

Sl. No.	Bill of Entry No.	Bill of Entry date
01	5659413	18.09.2024
02	8392001	17.02.2025
03	6289629	23.10.2024
04	8745991	07.03.2025
05	4465040	12.07.2024
06	5543003	11.09.2024
07	5543985	11.09.2024
08	5547500	11.09.2024
09	6673352	14.09.2024
10	6674084	14.09.2024
11	7563769	01.01.2025
12	7929347	22.01.2025

- On being asked that how the CTH of the imported item viz. Whey Protein Concentrate is decided by their firm M/s. CALPRO SPECIALITIES PRIVATE LIMITED and under which CTH they used to import the same, he stated that M/s. CALPRO SPECIALITIES PRIVATE LIMITED import the item viz. Whey Protein Concentrate 80% under the CTI 35022000 only because the Whey Protein Concentrate imported by their firm contains more than 80 % Milk Protein on dry matter based on the certificate provided by the manufacturer. Finally, Directors of the firms are the deciding authority of CTH for any product imported by their firm based on the information provided by the supplier and interpreted the same with the Customs Tariff Act with the consultation of CHA.

- On being asked whether he was aware if the Milk Protein (g/100gm) is less than 80%, the classification changes from chapter 35 to 04 he stated that he is not aware that Milk Protein (g/100gm) up to 80% is classified under chapter 04. They discussed with CHA for the classification of the products and accordingly they finalized CTH with the approval of the Directors of the firm.

- On being asked to peruse the test reports of FSSAI having reference (i) test certificate no. AUD/MUM/24-25/6054 dated 09.10.2024 pertaining to Bill of Entry No. 5659413 dated 18.09.2024 and (ii) test certificate no. 2503K66396 dated 11.03.2025 & (iii) AUD/MUM/25-26/21499 dated 11.03.2025 both pertaining to Bill of Entry No. 8392001 dated 17.02.2025 which were submitted by him wherein it was noticed that the milk protein content was 75.35%, 43.8% and 68.65% respectively in their imported items. He perused the above said reports and put his dated signature in token of having read the same. He agreed that the milk protein content in both the said reports was shown less than 80%. He further stated that as per their contract with their overseas suppliers was for WPC having milk protein content more than 80% and the certificate of Analysis provided by their suppliers supported that the milk protein content more than 80%. Accordingly, they filed the Bill of Entry under CTI 35022000.

- On being asked why the above mentioned FSSAI reports were not challenged by their firm, he stated that since the NOC was granted based on the said report, they did not verify the protein content mentioned therein. Their focus was solely on whether the NOC had been issued by FSSAI. Therefore, they did not challenge to the contents of the report.

- On being asked that if he is aware of the fact that there is change in classification of the imported goods on basis of percentage of Whey Protein Concentrate. If the Milk Protein is above 80% it is classifiable under chapter 35 and if the Milk Protein is up to 80%, it is classifiable under chapter 04 and there is duty difference between both the chapters, in this regard he stated that he was not aware about the above fact of difference in customs duty relating to Chapter 35 and Chapter 04. He further stated that he is not agreeing with the FSSAI reports as they import whey protein from reputed European companies they adhere to high quality standards and based on the certificate of Analysis (COA) provided by the supplier, they supplied the material to their customers. Furthermore, they had not received any complaints or objections from their customers regarding the protein content.

- On being asked that if he is contesting the all reports submitted by the FSSAI, a statutory body and that foreign reports of foreign suppliers have more legal validity than reports submitted by the FSSAI accredited labs, he admitted and stated that he already stated in above answers that they import whey protein from reputed European companies they adhere to high quality standards and based on the certificate of Analysis (COA) provided by the supplier, they supplied the material to their customers. They also randomly check protein content in their lab.

- On being asked if their firm randomly checked protein content in their own lab, then provide the copy of their own lab test report in respect of Bill of Entry no. 5659413 dated 18.09.2024 and 8392001 dated 17.02.2025, he stated that he did not have those report then and would submit the same in 07 days if available.

3. CLASSIFICATION OF IMPORTED GOODS:

In order, to understand the correct classification of whey protein, chapter heading 3502 of Chapter 35 and 0404 of chapter 04 of the CTA, relevant Explanatory Notes to the Harmonized Commodity Description and Coding System (Harmonized System) of CTH 3502 and 0404, issued by World Customs Organization is reproduced herewith:

Heading 3502 of the Customs Tariff Act reads as:

3502 ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80% WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES

- Egg albumin:			
3502 11 00 -- Dried	*kg.*	*20%*	-
3502 19 00 -- Other	*kg.*	*20*	-
3502 20 00 - Milk albumin, including concentrates of two or more whey proteins	*kg.*	*20%*	-
3502 90 00 - Other	*kg.*	*20%*	-

Explanatory Notes to CTH 3502:-

35.02 – Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.

- Egg albumin:
3502.11 - - Dried
3502.19: - - Other
3502.20 - Milk albumin (including whey protein concentrates > 80% protein).

3502.90 - Other

*(1) **Albumins** are animal or vegetable proteins. The former are the more important and include egg white (ovalbumin), blood albumin (serum albumin), albumin), milk albumin (lactalbumin) and fish albumin. Unlike casein, they are soluble in water as well as in alkalis and the solutions coagulate on heating.*

The heading also includes whey protein concentrates which contain two or more whey proteins and have a whey protein content of more than 80% by weight, calculated on the dry matter. The whey protein content is calculated by multiplying the nitrogen content by a conversion factor of 6.38. Whey protein concentrates containing 80% or less by weight of whey proteins, calculated on the dry matter, are classified in heading 04.04.

Albumins are usually in the form of viscous liquids, transparent yellow flakes or amorphous white, reddish or yellowish powders.

They are used in the preparation of glues, foodstuffs, pharmaceutical products, for leather finishing, for treating textiles or paper (especially photographic papers), for clarification of wine or other beverages, etc.

*(2) **Albuminates (salts of albumin)** and other albumin derivatives, in particular iron albuminate, brominated albumins, lodised albumins and albumin tannate.*

This heading also excludes:

(a) Dried blood, sometimes incorrectly described as "blood albumin" (heading 05.11).

(b) Precious metal albuminates (heading 28.43) or albuminates of headings 28.44 to 28.46 and 28.52.

(c) Blood albumin prepared for therapeutic or prophylactic uses and human plasma (Chapter 30).

From the table of CTH 3502 and the Explanatory Notes to the Harmonized Commodity Description and Coding System (Harmonized System) for CTH 3502 provided above, it is evident that goods classified as “Whey Protein,” with a whey protein content exceeding 80% by weight, calculated on the dry matter, fall under Customs Tariff Item (CTI) 35022000, where BCD is 20% and IGST is 18%.

Heading 0404 of the Customs Tariff Act reads as:

0404 WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES

0404 10	-	*Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter*			
0404 10 10	---	*Whey, concentrated, evaporated or Condensed, liquid or semi-liquid*	*kg.*	*40%*	-
0404 10 20	---	*Whey, dry, blocks and powdered*	*kg.*	*40%*	-
0404 10 90	---	*Other*	*kg.*	*40%*	-
0404 90 00	-	*Other*	*kg.*	*40%*	-

Explanatory Notes to CTH 0404:-

04.04 - Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.

0404.10 - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter

0404.90 - Other

This heading covers whey (i.e., the natural constituents of milk which remain after the fat and casein have been rep removed) and modified whey (see Subheading Note 1 to this Chapter). These products may be in liquid, paste or solid (including frozen) form, and may be concentrated (e.g.. in powder) or preserved.

The heading also covers fresh or preserved products consisting of milk constituents, which do not have the same composition as the natural product, provided they are not more specifically elsewhere. Thus the heading includes product which lack one or more natural milk constituents, milk to which natural milk constituents have been added (to obtain, for example, a covered elsewhere. Thus the heading includes products protein-rich product).

Apart from natural milk constituents and the additives mentioned in the General Explanatory Note to this in Chapter, the products of this heading may also contain added sugar or other sweetening matter.

The powder products of this heading, particularly whey, may contain small quantities of added lactic ferments, with a view to their use in prepared meat products or as additives for animal feed.
The heading does not cover:
(a) Skimmed milk or reconstituted constituted milk having the same qualitative and quantitative composition as natural milk (heading 04.01 or 04.02)
(b) Whey chesse (heading 04.06).
(c) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous, lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 17.02)
(d) Food preparations based on natural milk constituents but containing other substances not allowed in the products of this chapter (in particular, heading 19.01)
(e) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter (heading 35.02) or globulins (heading 35.04).

4. In view of the above, whey protein concentrates containing 80% or less by weight of whey proteins, calculated on the dry matter, are classifiable under CTH 0404, where the BCD is 40% and the IGST is 5%.

4.1 On, going through the above facts, it is observed that the importer classified whey protein under Customs Tariff 35022000, irrespective of whether the whey protein content exceeds 80% or is less than 80% by weight of whey proteins, calculated on the dry matter. However, if the whey protein content is 80% or less than 80% (as mentioned in explanatory notes of the CTH 3502) by weight of whey proteins, it should be classified under Customs Tariff 0404.

4.2 Hence, it appears that the CTH 35022000 as declared by the importer for the import of "Whey Protein Concentrate 80%" in which protein content is 80% or less than 80% as reported in FSSAI test reports is incorrect, the said goods appear to be rightly classifiable under Chapter Heading 0404 which attracts higher BCD @40%.

5. METHOD OF CALCULATION OF WHEY PROTEIN CONTENT

5.1 During the course of investigation, it came to notice that there are two different methods in practice for determining the protein content of whey protein concentrate, namely "dry matter basis" and "as-is basis."

5.2 Since the adoption of either method results in variation in the declared protein percentage, clarification was considered necessary for ensuring uniformity and regulatory compliance. Accordingly, a letter dated 22.04.2025 was written to the

Director of FSSAI seeking clarification on the determination of milk protein content in whey protein appropriate method for measurement of protein content and the milk protein content stated in the test reports is on "dry matter basis" or on "as is basis". **(RUD-2)**

5.3 In response to the above letter, FSSAI vide their letter dated 15.05.2025 submitted that the milk protein content stated in the test reports is provided on an "as is basis" meaning it includes the moisture content **(RUD-3)**

5.4 Further, an email dated 01.05.2025 was also sent to the Audentes Labs which is authorized by FSSAI, on their email id bindu.maurya@audenteslabs.com for the clarification on the appropriate method for measurement of protein content in whey protein concentrate. **(RUD-4).**

5.5 In response to the above email, the Food Analyst, Analytical & Environmental Services Audentes Labs, clarified the applicable basis/method for assessment of protein content vide their letter dated 08.05.2025. **(RUD-5).** The relevant paras of the letter are reproduced herewith:

WHEY PROTEIN CONCENTRATE covered under Regulation No. 2.1.22 of Food Safety and Standards (Food Products Standards and Food Additives) Regulations, 2011, in which for the parameter of Milk Protein FSSAI Limit is Minimum 35.0% (WHICH SHOWS MILK PROTEIN IS "AS IS" BASIS AND NOT ON "DRY MATTER" BASIS.

If the milk protein content in the said report is on an "as is" basis, what is the method for calculating the protein content on a "dry matter" basis?

For Calculating the protein content on a "dry matter" basis, Moisture content of the product is deducted while calculation protein content. This can be easily explained by following example.

If moisture is 4.3%,

Protein is 80.05% on "as is" basis

*Then calculation of Protein % on a "dry matter" basis = 80.05 * 100/ (100 – moisture %)*
*= 80.05 * 100/ (100 – 4.3)*
*= 80.05 * 100/ 95.7*
= 84.12 %

Protein is 84.12 % on "dry matter basis"

6. <u>FSSAI REPORTS</u>:

6.1 After receipt of clarification from FSSAI regarding the appropriate method for determination of protein content in whey protein concentrate, it was considered necessary to obtain the FSSAI test reports pertaining to past imports of the importer from FSSAI as the importer fail to provide the complete test reports pertaining to all past imports.

6.2 Accordingly, a letter dated 04.06.2025 and subsequent reminder letter dated 23.06.2025, 01.09.2025 were written to FSSAI seeking copies of all test reports relating to the testing conducted at the time of import of Whey Protein by the importer for the last five years, i.e. from 2021 to 2025 to ascertain whether, in any of the consignments, whey protein content is 80% or less than 80% as per the applicable standards. **(RUD-6)**

6.3 In response to the above letters, the FSSAI vide e-mail dated 21.10.2025 shared the test reports of Whey Protein imported by the importer, M/s. CALPRO SPECIALITIES PRIVATE LIMITED under CTH 35022000 for the period from 2021-2025. **(RUD-7)**

6.4 Total 129 test reports pertains to M/s CALPRO SPECIALITIES PRIVATE LIMITED were received and all the test reports sent by the FSSAI were examined individually to identify reports wherein the protein content was found to be less than 80 %.

6.5 On examination of the test reports, total 08 reports were found to have less than 80 % of the protein content and the said 08 test reports were pertaining to the following Bills of entry.

S. No.	**Name of the Importer & IEC**	**Test Report/ Certificate No. and date**	**Lot/ Batch No.**	**Sample Identification No.**	**Milk Protein concentrate % & Moisture %(as per FSSAI report-as is basis)**	**Milk Protein Content on Dry matter Basis (as per method discussed in foregoing paras)**	**Bill of Entry No. and date**	**Invoice No.**
1	Calpro Specialities Pvt. Ltd. (IEC: 0589056395)	01/TH/IM/11/21/0093 dated 11.11.2021	21WPCIP0909.31	401112021NZ3U9DF-2	75.77 & 4.36	79.22	7429869, 10.02.2022	60652

2	Calpro Specialities Pvt. Ltd. (IEC: 0589056395)	VLL/AHMD/22/00159/004 dated 18.05.2022	NA	537052022QSC6SAC-2	74.85 & 1.63	76.09	8563801, 06.05.22	DEX/001/30/03/22
3	Calpro Specialities Pvt. Ltd. (IEC: 0589056395)	AUD/MUM/24-25/6054 dated 09.10.2024	NA	537102024EUNH2ZF-1	75.35 & 5.08	79.38	5659413, 18.09.24	74877
4	Calpro Specialities Pvt. Ltd. (IEC: 0589056395)	AUD/MUM/25-26/21499 dated 11.03.2025	336	537032025XFL8Y0P-1	68.65 & 4.14,	71.61	8392001, 17.02.25	FER/B/12/24/002
5	Calpro Specialities Pvt. Ltd. (IEC: 0589056395)	2503K66396 dated 11.03.2025	NA	537032025XFL8Y0P-3	43.8 & 3.33	45.31	8392001, 17.02.25	FER/B/12/24/002
6	Calpro Specialities Pvt. Ltd. (IEC: 0589056395)	VLL/AHMD/25/00245/002 dated 19.06.2025	NA	537062025RCB9DF0	72.07 & 5.10	75.94	2491667, 06.06.25	196
7	Calpro Specialities Pvt. Ltd. (IEC: 0589056395)	VLL/AHMD/25/00277/002 dated 30.06.2025	NA	537062025M0R03MT-1	74.81 & 5.24	78.94	2624241, 13.06.25	77437
8	Calpro Specialities Pvt. Ltd. (IEC: 0589056395)	GZ202508120027 dated 14.08.2025	NA	609072025Z8F7UVT	38.13 & 3.49	39.50	3377844, 19.07.25	M007344

* *It is clarified that the subject Bills of Entry consist of different lots/batches, wherein the number of bags varies from batch to batch; however, the weight per bag is identical for all batches as declared in the invoice/packing list. During the course of examination and investigation, test reports were available only in respect of certain consignments/batches. Further, in some of the available test reports, the specific batch numbers were not mentioned. Therefore, in the interest of safeguarding Government revenue, all batches covered under the relevant Bills of Entry for the said period have been taken into consideration for the purpose of determination of differential duty.*

Since the test reports reflect the physical and chemical characteristics of the goods pertaining to the tested consignments, the differential duty has been calculated by taking the tested batches as the representative basis. Further, the assessable value has also been adopted proportionately with reference to the corresponding batches, as all bags across batches are of identical weight and no variation in unit value has been declared. Accordingly, the differential duty calculation has been made strictly on the basis of the available test reports, invoice/packing list particulars and uniform weight per bag.

7. **Misclassification of Whey Protein Concentrate wherein the protein content was found to be less than 80 % by M/s Calpro Specialities Private Limited:**

7.1 M/s. CALPRO SPECIALITIES PRIVATE LIMITED has imported "Whey Protein Concentrate 80% Instant" under Customs Tariff Item (CTI) 35022000. The said goods are to be classifiable under CTI 35022000 only if the content of protein in Whey Protein Concentrates is more than 80% on dry matter basis whereas in case of protein content in the Whey Protein Concentrate is less than 80% on "dry matter basis", it is classifiable under Chapter Heading 0404. However, the importer, M/s. CALPRO SPECIALITIES PRIVATE LIMITED classified all of their whey protein concentrates imports under CTI 35022000 irrespective of the fact whether the protein content of the Whey Concentrate exceeds 80% or less than 80% by weight. As discussed in the foregoing paras the correct classification of the whey protein concentrates having protein content less than 80% by weight of whey protein is Chapter Heading 0404 and liable to merit rate of duty BCD at the rate of 40% instead of BCD paid @20% under subheading 3502.

7.2 The importer has subscribed to a declaration as to the truthfulness of the contents of the Bills of Entry in terms of Section 46(4) of the Customs Act, 1962 and accuracy and completeness of the information in terms of Section 46(4A) of the Customs Act, 1962 in all their import declarations. Further, consequent upon the amendment to the Section 17 of the Customs Act, 1962 vide Finance Act, 2011, 'Self-Assessment' has been introduced in Customs. Section 17 of the Customs Act, 1962 effective from 08.04.2011, provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry, in the electronic form. Section 46 of the Customs Act, 1962 makes it mandatory for the importer to make entry for the imported goods by presenting a bill of entry electronically to the proper officer. As per Regulation 4 of the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulation, 2018 (issued under Section 157 read with Section 46 of the Customs Act, 1962), the Bill of Entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic declaration (which is defined as particulars relating to the imported goods that are entered in the Indian

Customs Electronic Data Interchange System) in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through the service center, a bill of entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration. Thus, under the scheme of self-assessment, the onus is on the importer to ensure that he declares the correct description of the imported goods, its correct classification, applicable rate of duty, value, benefit of exemption notification claimed, if any, in respect of the imported goods while presenting the bill of entry. Thus, with the introduction of self-assessment by amendment to Section 17, w.e.f. 8th April, 2011, it is the added and enhanced responsibility of the importer to declare the correct description, value, notification, etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods. Prior to *Substitution by* ***Act 13 of 2018, section 58 (i), for clause (2)*** *(w.e.f. 29.03.2018). Clause (2) before substitution, stood as under:*

'(2) "assessment" includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil;'
Earlier to substitution by Act 8 of 2011, ***section 36, (w.e.f. 8-4-2011), clause (2) read****:*
'(2)b *"assessment" includes provisional assessment, reassessment and any order of assessment in which the duty assessed is nil;'*

With effect from *29.03.2018, the term assessment means as follows: -*
(2) "assessment" means determination of ***the dutiability of any goods*** and ***the amount of duty, tax, cess or any other sum so payable***, if any, under this Act or under the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act) or under any other law for the time being in force, ***with reference to-***

(a) the ***tariff classification*** *of such goods as determined in accordance with the provisions of the Customs Tariff Act;*
(b) the ***value of such goods*** *as determined in accordance with the provisions of this Act and the Customs Tariff Act;*
(c) ***exemption or concession*** *of duty, tax, cess or any other sum, consequent upon any notification issued therefor under this Act or under the Customs Tariff Act or under any other law for the time being in force;*
(d) the ***quantity, weight, volume, measurement or other specifics*** *where such duty, tax, cess or any other sum is leviable on the basis of the quantity, weight, volume, measurement or other specifics of such goods;*
(e) the ***origin of such goods*** *determined in accordance with the provisions of the Customs Tariff Act or the rules made thereunder, if the amount of duty, tax, cess or any other sum is affected by the origin of such goods;*

(f) ***any other specific factor which affects*** *the duty, tax, cess or any other sum payable on such goods, and includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil;*

7.3 From a reading of the above provision related to assessment, it is very clear that w.e.f. 08.04.2011, the importer must self-assess the duty under Section 17 read with Section 2(2) of the Customs Act, 1962 and since 2018 the scope of assessment was widened and as per that definition, the importer has to ascertain not only the classification but he also has to determine whether the goods imported by him are eligible for any duty exemptions or not and also with regards to the origin of goods. Such onus appears to have deliberately not been discharged by the importer M/s Calpro Specialities Private Limited.

8. Willful mis-statement & Suppression of facts on part of M/s. CALPRO SPECIALITIES PRIVATE LIMITED and invocation of extended period in the import of "Whey Protein Concentrate".

8.1 M/s. CALPRO SPECIALITIES PRIVATE LIMITED classified the said product viz. "Whey Protein Concentrate 80%" under CTI 35022000 and filed the Bills of Entry No. 7429869, dated 10.02.2022, 8563801, dated 06.05.22, 5659413, dated 18.09.24, 8392001, dated 17.02.25, 2491667, dated 06.06.25, 2624241, dated 13.06.25 & 3377844, dated 19.07.25. Samples from these consignments were drawn and tested by FSSAI. FSSAI tests these samples in details which show protein content as detailed in Para 6 above. FSSAI does not share complete report with customs as there is no module or option for that in EDI. On testing, these reports were duly communicated to the importers directly and through their authorized CHA. The content of the protein in whey protein concentrate in these reports were less than 80% on dry matter basis. This fact was in the knowledge of the importer, however even after knowing this fact the importer classified the imported goods i.e. Whey Protein Concentrate under CTI 35022000 whereas the same appears to be classifiable under Heading 0404 which attracts BCD at the rate of 40%.

8.2 Therefore, it appears that the importer knowingly and intentionally mis-classified the subject goods under CTI 35022000 with an intention to evade payment of customs duties. M/s. CALPRO SPECIALITIES PRIVATE LIMITED was aware of the specifications of the said goods and the fact that the said goods i.e. "Whey Protein Concentrate 80% Instant" contain less than 80% protein content in Whey Protein Concentrate by weight on dry matter basis still the importer classified the said goods under Sub-heading 350220 instead of correct Sub-heading 040410. Thus, it appears

that the importer has mis-classified the said goods knowingly and intentionally with an intention to evade customs duties.

9. <u>Relevant Legal Provisions:</u>

9.1 The importer has resorted to miss-classification with the intent to evade payment of Customs duties. The various provisions law/ rules relevant to the import of goods in general, liability of goods to confiscation and liability of the concerned persons to penalty for improper importation of goods, are summarized below:

9.2 Section 2(2) of the Customs Act, 1962: *"assessment" means determination of the dutiability of any goods and the amount of duty, tax, cess or any other sum so payable, if any, under this Act or under the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act) or under any other law for the time being in force, with reference to-*

(a) the tariff classification of such goods as determined in accordance with the provisions of the Customs Tariff Act;

(b) the value of such goods as determined in accordance with the provisions of this Act and the Customs Tariff Act;

(c) exemption or concession of duty, tax, cess or any other sum, consequent upon any notification issued therefore under this Act or under the Customs Tariff Act or under any other law for the time being in force;

(d) the quantity, weight, volume, measurement or other specifics where such duty, tax, cess or any other sum is leviable on the basis of the quantity, weight, volume, measurement or other specifics of such goods;

(e) the origin of such goods determined in accordance with the provisions of the Customs Tariff Act or the rules made thereunder, if the amount of duty, tax, cess or any other sum is affected by the origin of such goods;

(f) any other specific factor which affects the duty, tax, cess or any other sum payable on such goods, and includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil;

9.3 Section 2(14) of the Customs Act, 1962: "*dutiable goods*" *means any goods which are chargeable to duty and on which duty has not been paid;*

9.4 Section 2(16) of the Customs Act, 1962: "*entry*" *in relation to goods means an entry made in a bill of entry, shipping bill or bill of export and includes the entry made under the regulations made under Section 84.*

9.5 Section 11A (a) of the Customs Act, 1962: "*illegal import*" *means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.*

9.6 Section 17 of the Customs Act, 1962:

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

(2) The proper officer may verify the entries made under section 46 or section 50 and the self-assessment of goods referred to in sub-section (1) and for this purpose, examine or test any imported goods or export goods or such part thereof as may be necessary.

(3) For the purposes of verification under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any document or information, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.

(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.

9.7 Section 28 of the Customs Act, 1962: ***Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded. –***

(1) …….

(2) …….

(3) …….

(4) Where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of-

(a) collusion; or

(b) any wilful mis-statement; or

(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or not paid or which has been so 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.

(5) …….

(11) …….

9.8 Section 28AA of the Customs Act, 1962: 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.

9.9 Section 46 of the Customs Act, 1962:

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make an entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed.

(2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.

(4) The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed.

(4A) The importer who presents a bill of entry shall ensure the following namely: -

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

9.10 ***Section 111 of the Customs Act, 1962****: Confiscation of improperly imported goods, etc.-The following goods brought from a place outside India shall be liable to confiscation-*

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

9.11 ***Section 114A of the Customs Act, 1962*****:** *Penalty for short-levy or non-levy of duty in certain cases - Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously*

refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined :

Provided that where such duty or interest, as the case may be, as determined under sub-section (8) of section 28, and the interest payable thereon under section 28AA, is paid within thirty days from the date of the communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent of the duty or interest, as the case may be, so determined:
Provided further that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso:
Provided also that where the duty or interest determined to be payable is reduced or increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, for the purposes of this section, the duty or interest as reduced or increased, as the case may be, shall be taken into account:

Provided also that in case where the duty or interest determined to be payable is increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, the benefit of reduced penalty under the first proviso shall be available if the amount of the duty or the interest so increased, along with the interest payable thereon under section 28AA, and twenty-five percent of the consequential increase in penalty have also been paid within thirty days of the communication of the order by which such increase in the duty or interest takes effect:
Provided also that, where any penalty has been levied under this section, no penalty shall be levied under section 112 or section 114.

9.12 ***Section 114AA of the Customs Act, 1962:*** *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.*

9.13 ***Section 140 of the Customs Act, 1962:*** Offences by companies. - *(1) If the person committing an offence under this Chapter is a company, every person who, at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:*

provided that nothing contained in this sub-section shall render any such person liable to such punishment provided in this Chapter if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Chapter has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any negligence on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

10. QUANTIFICATION OF DUTY PAYABLE:

10.1 M/s. CALPRO SPECIALITIES PRIVATE LIMITED imported goods declared as **'WHEY PROTEIN CONCENTRATE 80 INSTANT'** by the way of miss-classification under CTI 35022000 and paid duty at following rate:

BCD - @20% + SWS - @10%+ IGST-@18%;

However, the imported goods appear to be correctly classifiable under Heading 0404 which attracts merit rate of duty having the duty structure as following:

BCD - @ 40% + SWS - @10%+ IGST-@5%;

In view of the above, there appears to be a short levy of duty amounting to Rs. 2,58,83,845/- with regard to import of goods viz. 'Whey Protein Concentrate 80%' imported by M/s CALPRO SPECIALITIES PRIVATE LIMITED, as calculated in the below mentioned Table. However, since the importer has not made the payment of differential duty, the same is liable to be demanded and recoverable under the provisions of Section 28(4) of the Customs Act, 1962. Further, the detailed calculation of the duty is annexed as **Annexure-B** and the gist of the duty calculation is mentioned in the table below:

Table-1 (Port of Import- INNSA1)

Sl. No	Bill of Entry	Date of Bill of Entry	Assessable Value (INR)	Duty Paid (BCD@20%+SWS@10%) (INR) (A)	Duty Payable (INR) (BCD@40%+SWS@10%)(B)	Differential Duty payable (INR) C= (B-A)	IGST payable @5% (Assessable value +B)@5%	Total Duty Payable (C+D) in Rs.

							(D)	
1	7429869	10.02.2022	48,29,709	10,62,536	21,25,072	10,62,536	347739	1410275
Total			**48,29,709**	**10,62,536**	**21,25,072**	**10,62,536**	**347739**	**1410275**

Table-2 (Port of Import- INMUN1)

Sl. No	Bill of Entry	Date of Bill of Entry	Assessable Value (INR)	Duty Paid (BCD@20% +SWS@10%) (INR) (A)	Duty Payable (INR) (BCD@40%+SWS@10%) (B)	Differential Duty payable (INR) C= (B-A)	IGST payable @5 % (Assessable value +B)@5% (D)	Total Duty Payable (C+D) in Rs.
1	8563801	06.05.2022	1,72,89,765	38,03,748	76,07,497	38,03,748	1244863	5048611
2	5659413	18.09.2024	1,40,70,375	30,95,483	61,90,965	30,95,483	1013067	4108550
3	8392001	17.02.2025	2,05,37,685	45,18,291	90,36,581	45,18,291	1478713	5997004
4	2491667	06.06.2025	1,14,82,750	25,26,205	50,52,410	25,26,205	826758	3352963
5	2624241	13.06.2025	1,91,93,666	42,22,607	84,45,213	42,22,607	1381944	5604551
Total			**8,25,74,241**	**1,81,66,333**	**3,63,32,666**	**1,81,66,333**	**5945345**	**24111679**

Table-3 (Port of Import- INDEL4)

Sl. No	Bill of Entry	Date of Bill of Entry	Assessable Value (INR)	Duty Paid (BCD@20% +SWS@10%) (INR) (A)	Duty Payable (INR) (BCD@40%+SWS@10%)(B)	Differential Duty payable (INR) C= (B-A)	IGST payable @5 % (Assessable value +B)@5% (D)	Total Duty Payable (C+D) in Rs.
1	3377844	19.07.2025	12,39,354	2,72,658	5,45,316	2,72,658	89233	361891
Total			**12,39,354**	**2,72,658**	**5,45,316**	**2,72,658**	**89233**	**361891**

GRAND TOTAL

Grand Total	**8,86,43,304**	**1,95,01,527**	**3,90,03,054**	**1,95,01,527**	**6382318**	**2,58,83,845**

Accordingly, the correct differential duty liability on such imports works out to Rs. 2,58,83,845/- as per the re-determined classification and applicable rate of duty. Thus, the importer has short- paid customs duty to the tune of Rs. 2,58,83,845/-, comprising the following components:

- Differential Basic Customs Duty (BCD): Rs. 1,77,28,661/-
- Differential Social Welfare Surcharge (SWS @10% on BCD): Rs. 17,72,866/-
- IGST @ 5% ; Rs. 63,82,318/-

Since the importer has already paid excess IGST at the rate of 18% under CTI 35022000 at the time of import of the impugned goods, whereas the rate of IGST as per the correct classification i.e. subheading 0404 is 5%, therefore the said IGST amount is to be appropriated against the excess IGST paid by the importer at the time of import of the impugned goods. Accordingly, the total Short Paid Duty comes out to be Rs. 2,58,83,845/-.

11. SUMMARY OF DRI INVESTIGATION:

11.1 M/s. CALPRO SPECIALITIES PRIVATE LIMITED has imported "Whey Protein Concentrate 80%" under Customs Tariff Item (CTI) 35022000. The said goods are to be classifiable under CTI 35022000 if the content of protein in Whey Protein Concentrates is more than 80% on dry matter basis whereas in case of protein content in the Whey Protein Concentrate is less than 80% on dry matter basis, it is to be classifiable under Sub-heading 0404 10. However, the importer, M/s. CALPRO SPECIALITIES PRIVATE LIMITED classified all of their whey protein concentrates imports under CTI 35022000 irrespective of the fact whether the protein content of the Whey Concentrate exceeds 80% or less than 80% by weight.

11.2 On scrutiny of the test reports received from FSSAI in respect of testing of Whey Protein Concentrate, a total of eight test reports were found in which the content of the protein in Whey Protein Concentrates on Dry matter basis is less than 80%. Therefore, the goods covered under these Bills of entry do not appear to be qualified as Whey Protein Concentrate having protein content in whey protein concentrates more than 80% on dry matter basis. As discussed in the foregoing paras, the said goods are more appropriately classifiable under Sub-heading 040410, attracting BCD at the

rate of 40%. Therefore, the importer appears to have incorrectly classified the goods, resulting in short-payment of applicable customs duty.

11.3 During the voluntary statement of Shri Amit Singh, Purchase Manager of the firm M/s CALPRO SPECIALITIES PRIVATE LIMITED, recorded under Section 108 of the Customs Act, 1962 on 05.05.2025, he agreed that the milk protein content on dry matter basis in the test reports perused during statement dated 05.05.2025 was less than 80%.

11.5 It appears that the impugned goods, imported by firm M/s CALPRO SPECIALITIES PRIVATE LIMITED, being Whey Protein Concentrate having protein content less than 80% by weight on dry matter basis are correctly classifiable under Sub-heading 0404 10. Thus, there has been a short levy of Basic Customs Duty. During investigation, it has also emerged that M/s. CALPRO SPECIALITIES PRIVATE LIMITED willfully and intentionally mis-classified the impugned goods and incorrectly classified the said goods under CTI 35022000 with an intention to evade appropriate Customs duties.

11.6 M/s. CALPRO SPECIALITIES PRIVATE LIMITED has contravened the provisions of Section 46 of the Customs Act, 1962, since they had not disclosed correct classification of the imported goods before the Customs authorities while filing the Bills of Entry for the clearance of the imported goods. It appears that the goods already imported and cleared under miss-declared classification are liable for action under the Customs Act 1962 specifically, the importer appears to have willfully misclassified the goods with an intent to evade customs duty, amounting to suppression of material facts and willful mis-statement which attracts the provisions of Section 111(m) of the Customs Act 1962. Consequently, the said goods having assessable value of Rs. 8,86,43,304/- (Eight Crore Eighty-Six Lakhs Forty-Three Thousand Three Hundred Four only) imported during the relevant period, appear to be liable for confiscation under the above provision.

11.7 The Differential Duty of **Rs. 2,58,83,845/-** (Rupees Two Crore Fifty Eight Lakhs Eighty Three Thousand Eight Hundred & Forty Five only) as detailed in Table-1, 2 & 3 appears to be recovered from the importer under Section 28(4) of the Customs Act, 1962 along with interest thereon under Section 28AA ibid.

11.8 For the acts of omission and commissions as mentioned above, the importer has rendered themselves liable for penal action under section 114A of the Customs Act, 1962 by the above acts and omissions.

12. DEMAND OF DIFFERENTIAL DUTY:

12.1 M/s CALPRO SPECIALITIES PRIVATE LIMITED, vide above discussed Bill of Entries have imported the goods declared as "Whey Protein Concentrate 80% Instant" having Assessable Value of Rs. 8,86,43,304/- (Eight Crore Eighty-Six Lakhs Forty-Three Thousand Three Hundred Four only) by the way of miss-classification and have evaded the Customs Duty amounting to Rs. 2,58,83,845/- (Rupees Two Crore Fifty Eight Lakhs Eighty Three Thousand Eight Hundred & Forty Five only) (BCD: Rs. 1,77,28,661/-, SWS- Rs. 17,72,866/- & IGST – Rs. 63,82,318/-) as worked out in the Table-1, 2 & 3. BCD, SWS & IGST appears liable to be recovered from the importer under Section 28(4) of the Customs Act, 1962 along with interest thereon under Section 28AA ibid and penalty under section 114A of the Customs Act, 1962. The importer has already paid excess IGST at the rate of 18% at the time of import of the impugned goods, whereas the rate of IGST as per the correct is 5%, therefore the said IGST amount (Rs. 63,82,318/-) appears to be appropriated against the excess IGST paid by the importer.

13. Therefore, **M/s Calpro Specialities Private Limited** (IEC- 0589056395) having registered address as Plot no 17, 1st floor, Road no. H-8, DLF City Phase-I, Gurugram 122002, is hereby called upon to show cause in writing to the Pr. Commissioner/Commissioner of Customs, Custom House Mundra having his office at 5B, Port User Building, Mundra Port, Mundra, Kutch, Gujarat-370421 within 30 (Thirty) days from the receipt of this notice, as to why:

i. The classification of the imported goods "Whey Protein Concentrate 80%" under CTI 35022000 should not be rejected and re-classified under CTH 040410 of the Customs Tariff Act, 1975;

ii. The differential Customs Duty amounting to **Rs. 2,58,83,845/-** (Rupees Two Crore Fifty Eight Lakhs Eighty Three Thousand Eight Hundred & Forty Five only), as detailed in Table-1, should not be demanded and recovered under Section 28(4) of the Customs Act, 1962;

iii. Interest on the above differential duty should not be demanded and recovered under Section 28AA of the Customs Act, 1962;

iv. The excess paid IGST at the time of import at the rate of 18% should not be appropriated to the extent of correct rate of IGST at the rate of 5%

v. The goods having assessable value of **Rs. 8,86,43,304/-** (Eight Crore Eighty-Six Lakhs Forty-Three Thousand Three Hundred Four only) should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.

vi. Penalty should not be imposed on M/s Calpro Specialities Private Limited under **Section 114A** of the Customs Act, 1962 for willful misstatement and suppression of facts leading to short payment of duty.

vii. Penalty should not be imposed under Section 114AA of the Customs Act, 1962 for knowingly making and using incorrect declarations in the Bills of Entry.

14. The noticees are further called upon to intimate in writing as to whether they wish to be heard in person by the adjudicating authority before the case is adjudicated within 30 days from the date of receipt of this show cause notice. If no reply of this notice is received and / or they fail to appear before the adjudicating authority, when the case is posted for hearing, the case will be decided ex-parte on the basis of the evidences available on record without any further notice to them.

15. This Show Cause Notice is issued without prejudice to any other action that may be taken against the noticee/noticees mentioned hereinabove or any other persons/firms connected with the case under the Customs Act, 1962 or any other law for the time being in force.

16. The documents relied upon in this case is listed in 'Annexure-X' attached to this Show Cause Notice.

17. The Department reserves the right to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material facts, which may come to the notice of the Department after issuance of this notice and prior to the adjudication of the case.

Digitally signed by
Nitin Saini
Date: 26-10-2026
17:47:58

(**Nitin Saini**)
Commissioner of Customs,
Mundra Customs House

F.No. GEN/ADJ/COMM/613/2026-Adjn-O/o Pr Commr-Cus-Mundra

To:-

M/s Calpro Specialities Private Limited (IEC- 0589056395),
Plot no 17, 1st floor, Road no. H-8,
DLF City Phase-I, Gurugram 122002

Copy To-

(i) The Additional Director, Directorate of Revenue Intelligence (DRI), Indore Zonal Unit Zonal Unit
(ii) The Deputy Commissioner of Customs, EDI Section, Mundra Customs
(iii) Guard file/Office Copy.