कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा,
सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS: CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.
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A. File No.	GEN/ADJ/COMM/752/2025-Adjn-O/o Commr-Cus-mundra
B. Order-in-Original No.	**MUN-CUSTM-000-COM-45-26-27**
C. Passed by	Nitin Saini, Commissioner of Customs, Customs House, AP & SEZ, Mundra.
D. Date of order and Date of issue:	26.11.2026 26.11.2026
E. SCN No. & Date	40/2025-26/COMM/NS/ADJ/MCH Dated 29.12.2025
F. Importer	M/s Wonder Marbles Suppliers & Othrs.

1. यहअपीलआदेश संबन्धित को नि:शुल्क प्रदान किया जाता है।

   This Order - in - Original is granted to the concerned free of charge.

2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129A(1) के अंतर्गत प्रपत्र सीए3- में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-

   Any person aggrieved by this Order - in - Original may file an appeal under Section 129 A (1) (a) of Customs Act, 1962 read with Rule 6 (1) of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -3 to:

   "केन्द्रीय उत्पाद एवं सीमा शुल्क और सेवाकर अपीलीय प्राधिकरण, पश्चिम जोनल पीठ, 2nd फ्लोर, बहुमाली भवन, मंजुश्री मील कंपाउंड, गिर्धनगर ब्रिज के पास, गिर्धनगर पोस्ट ऑफिस, अहमदाबाद-380 004"

   "Customs Excise & Service Tax Appellate Tribunal, West Zonal Bench, 2nd floor, Bahumali Bhavan, Manjushri Mill Compound, Near Girdharnagar Bridge, Girdharnagar PO, Ahmedabad 380 004."

3. उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।

Appeal shall be filed within three months from the date of communication of this order.

4. उक्त अपील के साथ -/ 1000रूपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, व्याज, दंड या शास्ति रूपये पाँच लाख या कम माँगा हो5000/- रुपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, व्याज, शास्ति या दंड पाँच लाख रूपये से अधिक किंतु पचास लाख रूपये से कम माँगा हो 10,000/- रुपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, दंड व्याज या शास्ति पचास लाख रूपये से अधिक माँगा हो। शुल्क का भुगतान खण्ड पीठ बेंचआहरितट्रिब्यूनल के सहायक रजिस्ट्रार के पक्ष में खण्डपीठ स्थित जगह पर स्थित किसी भी राष्ट्रीयकृत बैंक की एक शाखा पर बैंक ड्राफ्ट के माध्यम से भुगतान किया जाएगा।

   Appeal should be accompanied by a fee of Rs. 1000/- in cases where duty, interest, fine or penalty demanded is Rs. 5 lakh (Rupees Five lakh) or less, Rs. 5000/- in cases where duty, interest, fine or penalty demanded is more than Rs. 5 lakh (Rupees Five lakh) but less than Rs.50 lakh (Rupees Fifty lakhs) and Rs.10,000/- in cases where duty, interest, fine or penalty demanded is more than Rs. 50 lakhs (Rupees Fifty lakhs). This fee shall be paid through Bank Draft in favour of the Assistant Registrar of the bench of the Tribunal drawn on a branch of any nationalized bank located at the place where the Bench is situated.

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रूपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं°-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।

   The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paisa only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ ड्यूटि/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये। Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.

7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और CESTAT (प्रक्रिया) नियम, 1982 सभी मामलों में पालन किया जाना चाहिए।

   While submitting the appeal, the Customs (Appeals) Rules, 1982 and the CESTAT (Procedure) Rules 1982 should be adhered to in all respects.

8. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, न्यायाधिकरण के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।

An appeal against this order shall lie before the Tribunal on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

Brief Facts of the Case

1. Origin of Investigation

On the basis of information received from UCO Bank, Visakhapatnam and UCO Bank, Jaipur, the Customs Preventive Commissionerate, Jodhpur (H.Q. at Jaipur), initiated an investigation into suspected fraudulent outward remittances exceeding ₹400 crore during March 2021 to September 2021, purportedly towards import of services. Investigation revealed that M/s Belstar Techno Solutions (OPC) Pvt. Ltd. and M/s Visual Birds Technology, Jaipur, had remitted an aggregate amount of ₹414,09,03,259/- to overseas entities against purported imports of IT services, including animation, graphics, designing and multimedia services. Both entities were found to be registered at the same address and were reportedly non-existent at their declared premises. It was alleged that these entities had not actually imported the services and that the remittances were made against fictitious transactions.

1.1. Investigation further indicated that several fictitious firms and bank accounts had allegedly been used to route proceeds arising from transactions involving smuggled gold, diamonds and other precious stones. The funds were reportedly transferred through multiple accounts to the aforesaid entities and subsequently remitted to firms based in Hong Kong, Singapore and the UAE under the guise of payments for services. It was suspected that such remittances were utilised for financing illegal imports and facilitating undervaluation of goods imported into India.

1.2. During the investigation, it emerged that Shri Ravindra Kumar, Chartered Accountant, had issued Form 15CB certificates without verifying the underlying agreements, supporting documents or books of accounts. Out of the remittances covered by such certificates, an amount of ₹75,09,51,102/- pertained to M/s DP Design Ltd., Hong Kong. In his statement, Shri Ravindra Kumar reportedly admitted that the funds remitted were utilised for smuggling of gold and diamonds by various syndicates. Investigation further indicated that Shri Piyush Nolakha, resident of Jaipur, was associated with M/s DP Design Ltd., Hong Kong. Accordingly, a Look-Out Circular dated 19.07.2024 was issued against him. On 22.07.2024, he was intercepted by Immigration Authorities at Jaipur International Airport while proceeding to Dubai and was handed over to Customs officers for investigation.

1.3. In his statement dated 22.07.2024, Shri Piyush Nolakha stated that he had incorporated M/s DP Design Ltd., Hong Kong, and had undertaken formalities relating to its incorporation and bank accounts. Investigation also revealed that the email account used for banking correspondence of

the said company was accessible through his mobile phone. He was further found associated with other Hong Kong-based entities, including M/s Villa Morae Co. Ltd., M/s Xclusive Co. Ltd., M/s Elite International and others. Shri Piyush Nolakha was arrested on 22.07.2024 under Section 104 of the Customs Act, 1962, and produced before the competent court.

1.4. In his subsequent statements dated 24.07.2024 and 25.07.2024, Shri Piyush Nolakha reportedly stated that M/s DP Design Ltd. was a paper entity and that the overseas firms incorporated by him had been made available to Shri Ashish Jain and other persons for consideration in the form of commission. He also referred to his association with certain Jaipur-based entities and acknowledged his signatures on documents relating to transactions undertaken through the overseas firms.

1.5. During examination of his mobile phone, screenshots relating to inward foreign remittances received by M/s DP Design Ltd., Hong Kong, from M/s Belstar Techno Solutions (OPC) Pvt. Ltd. were recovered. Further digital records relating to bank accounts and transactions of M/s Dipika Gems, M/s Elite International and M/s Villa Morae Co. Ltd., Hong Kong, were also reportedly recovered. In his statement dated 25.07.2024, Shri Piyush Nolakha stated that he monitored the transactions of these entities, accessed their bank accounts and downloaded bank statements for determining the commission payable to him. He also referred to transactions involving Shri Ashish Jain, Shri Rajesh Chopra and other persons.

1.6. In his statement dated 26.07.2024, Shri Piyush Nolakha acknowledged having signed the annual report and financial statements of M/s DP Design Ltd., Hong Kong, for the financial year ended 31.03.2023, in his capacity as Director. He further stated that the overseas firms were being operated by him from India.

1.7. In his statement dated 27.07.2024 (RUD-7), Shri Piyush Nolakha reportedly stated that he continued to operate bank accounts of M/s DP Design Ltd., M/s Villa Morae Co. Ltd. and M/s Xclusive Co. Ltd., Hong Kong. He further stated that invoices and other documents were prepared through these entities and that funds received from Indian firms were transferred to overseas beneficiaries according to the requirements of the persons concerned. He also stated that the overseas entities were used for facilitating remittances connected with illegal imports and undervaluation of imported goods, including marble, gold and diamonds. According to his statement, funds relating to all these businesses were transferred to firms situated overseas, and such transactions were operated through online banking from India.

1.8. In his further statements dated 28.07.2024 and 29.07.2024, Shri Piyush Nolakha reportedly reiterated the use of overseas bank accounts for routing funds and stated that certain remittances were connected with illegal imports and undervaluation. He also acknowledged having furnished explanations to foreign banks concerning transactions undertaken through the overseas entities. On examination of the relevant bank statements, inward remittances of USD 18,47,847.65 during February 2024 to June 2024 in the account of M/s Villa Morae Co. Ltd. and USD 2,66,217.10 during June 2024 in the account of M/s Xclusive Co. Ltd., Hong Kong, were reported. He stated that these funds were received from India-based firms and were routed through overseas accounts for purposes similar to earlier transactions.

1.9 Thus, on the basis of the statements recorded, banking information and digital records recovered during investigation, the Department suspected that the overseas entities associated with Shri Piyush Nolakha were being used for routing funds abroad and facilitating undervaluation of imported goods. The investigation was thereafter pursued to examine the involvement of importers, including those dealing in marble, and to ascertain whether the declared import values represented the actual transaction values.

1.10 From the cumulative facts, records, statements and evidence gathered during the investigation, it stands conclusively established that Shri Piyush Nolakha, resident of Jaipur, has been actively engaged in the incorporation, operation and management of multiple offshore entities based in Hong Kong, including M/s D.P. Designs Ltd., M/s Dipika Gems, M/s Elite International, M/s Villa Morae Co. Ltd. and M/s Xclusive Co. Ltd., all of which were created, owned and controlled by him and operated from India. Examination of Form 15CB certificates revealed that ₹75.09 Crores had been remitted by M/s Belstar Techno Solutions (OPC) Pvt. Ltd. and M/s Visual Birds Technology in favour of M/s D.P. Designs Ltd., Hong Kong, prompting extension of the investigation to Shri Nolakha, whose voluntary statements were recorded under Section 108 of the Customs Act, 1962 between 22.07.2024 and 28.07.2024. In his detailed admissions, corroborated by digital and physical evidence seized from his residence, including mobile phones, electronic devices, screenshots of remittance transactions, draft documents of dummy firms, WhatsApp communications with accomplices such as Shri Pradeep Gupta, and even the rubber stamp of M/s D.P. Designs Ltd., Shri Nolakha unequivocally confessed to incorporating and operating the aforesaid offshore entities as dummy vehicles solely for receiving illegal remittances from numerous Indian firms without any underlying supply of goods or services, and for routing such

funds to suppliers and traders of gold, diamonds and precious stones with the intent to facilitate undervaluation, smuggling and evasion of lawful duties. He further admitted that the purpose of these entities was not genuine trade but the rotation of funds outwardly projected as payments for "IT/Digital Services", which, in reality, were diverted for financing the import of undervalued or smuggled gold and other contraband into India. He also disclosed that these activities were undertaken in concert with Shri Ashish Jain of Noida, from whom he regularly received commission payments in cash in India for arranging and facilitating such transactions. Analysis of data extracted from his seized devices , including WhatsApp chats, banking records and remittance screenshots, further revealed substantial outward foreign exchange remittances made by various Indian entities to M/s Villa Morae Co. Ltd. and M/s Xclusive Co. Ltd. between 06.06.2024 and 28.06.2024, including USD 266,217.09 received by M/s Xclusive Co. Ltd. from 19 Indian firms and USD 1,847,847.55 received by M/s Villa Morae Co. Ltd. from 20 Indian firms, all of which were found to be fictitious transactions executed by Shri Nolakha without any actual supply of goods or services. The above facts collectively demonstrate his conscious, wilful and deliberate contravention of the provisions of the Customs Act, 1962 and other applicable laws, with the clear objective of defrauding the Government exchequer and facilitating the illicit import and circulation of smuggled goods.

2. STATEMENTS RECORDED DURING INVESTIGATION

2.1. Analysis of the digital evidence recovered from the electronic devices of Shri Piyush Nolakha, including WhatsApp communications, banking records and foreign remittance details, revealed that M/s Wonder Marble Suppliers (GSTIN: 08BAXPS918D1ZS), a proprietorship concern of Mrs. Vinita Sindulia, had made outward remittances of USD 17,663.26 on 19.06.2024 to M/s Xclusive Co. Ltd., Hong Kong, and USD 49,975.49 to M/s Villa Morae Co. Ltd., Hong Kong. In view of the investigation conducted in respect of M/s Belstar Techno Solutions (OPC) Pvt. Ltd. and M/s Visual Birds Technology, the Department suspected that these remittances were connected with the alleged routing of funds through Hong Kong-based entities controlled by Shri Piyush Nolakha.

2.2. Further scrutiny of the documents recovered from Shri Piyush Nolakha's mobile phone revealed four invoices purportedly issued by M/s Figli Gemignani & Vanelli S.r.l., Italy, in respect of marble blocks. The investigation indicated that corresponding invoices had been issued by Hong Kong-based entities, including M/s Villa Morae Co. Ltd. and M/s

Xclusive Co. Ltd., to Indian importers. Although the container numbers, seal numbers and quantities reportedly matched, substantial differences were noticed in the invoice values. On this basis, the Department suspected undervaluation of imported marble blocks and initiated further investigation against the concerned importers, including M/s Wonder Marble Suppliers.

2.3. The statement of Shri Srawan Kumar Sharma, authorised representative of M/s Wonder Marble Suppliers, was recorded on 20.12.2024, wherein he stated that Mrs. Vinita Sindulia was the proprietor of the firm and that he managed its business activities. The firm was engaged in trading marble blocks and slabs without undertaking any manufacturing activity. He stated that imports were arranged through brokers, including Shri Piyush Nolakha, who supplied the invoices and related import documents. He further stated that the firm had imported marble through various overseas suppliers, including Hong Kong-based entities associated with Shri Piyush Nolakha.

2.4. Shri Sharma further stated that, during FY 2021-22 to FY 2024-25, the firm had imported 24 consignments of marble blocks and slabs having an aggregate assessable value of ₹3,75,95,995/-, comprising 20 consignments of rough marble blocks, two consignments of rough marble slabs and two consignments of polished marble slabs. He stated that rough marble blocks were imported at USD 215–315 per MT, whereas rough and polished marble slabs were imported at rates ranging from USD 0.73 to USD 1.34 per kg. He explained that imports were arranged through brokers because overseas suppliers generally preferred bulk orders, whereas the firm required smaller quantities and extended payment terms. According to him, prices varied depending upon demand, quality, payment terms and damage to the goods.

2.5. When confronted with the statements dated 27.07.2024, 28.07.2024 and 29.07.2024 of Shri Piyush Nolakha, Shri Sharma denied the allegation of undervaluation and stated that all consignments had been physically imported, assessed and cleared by Customs after payment of applicable duty. He submitted that payments to overseas suppliers had been made through banking channels and that subsequent domestic sales were duly recorded in the books of accounts and supported by GST invoices. He further stated that the imported goods were generally sold at a profit margin of 8–10%, depending upon their quality.

2.6 In his subsequent statement dated 28.04.2025, Shri Sharma was confronted with Invoice No. 12/E dated 15.03.2024 and the corresponding packing list purportedly issued by M/s Figli Gemignani & Vanelli S.r.l.,

Italy, in favour of M/s Xclusive Co. Ltd., Hong Kong, which had been recovered from the mobile phone of Shri Piyush Nolakha. The documents related to marble blocks weighing 58.120 MT. Shri Sharma denied having imported or traded Statuario marble and contended that the Italian supplier's invoice was not issued to M/s Wonder Marble Suppliers.

2.7 On being confronted with Bill of Entry No. 3691909 dated 27.05.2024, Shri Sharma was informed that the container numbers, seal numbers and quantities mentioned therein matched those reflected in the Italian supplier's documents. He disputed the inference that matching particulars necessarily established undervaluation and maintained that the firm had imported rough marble blocks against the invoice issued by M/s Xclusive Co. Ltd., Hong Kong. He further stated that the goods had been duly assessed and cleared by Customs and that he was unaware of the prices charged by the original overseas suppliers.

2.8 Shri Sharma also stated that the goods imported under the aforesaid Bill of Entry had been purchased at USD 305 per MT and subsequently sold in the domestic market after accounting for Customs duty, freight and other expenses, with a profit margin of approximately 8–10%. He explained that the imported goods were maintained as stock and sold according to customer requirements, making it difficult to identify the precise selling price of individual imported consignments.

2.9 A further statement of Shri Sharma was recorded on 25.09.2025, wherein he reiterated that he managed the day-to-day purchase and sale activities of M/s Wonder Marble Suppliers and that the firm procured marble domestically as well as from suppliers in Hong Kong, Turkey and Italy. He stated that import orders were placed through brokers after examining photographs of the goods, and payments to foreign suppliers were made through banking channels. He also furnished purchase and sales records, GST returns, bank statements and other documents relating to the firm's business transactions.

2.10 During the said statement, Shri Sharma was again confronted with Invoice No. 12/E dated 15.03.2024 issued by M/s Figli Gemignani & Vanelli S.r.l., Italy, showing 58.120 MT of marble blocks valued at EUR 61,607.20 (EUR 1,060 per MT), and Invoice No. XC/INV/127/23-24 dated 29.03.2024 issued by M/s Xclusive Co. Ltd., Hong Kong, to M/s Wonder Marble Suppliers, showing the corresponding goods valued at approximately USD 17,726.60 (USD 305 per MT). He acknowledged that the container numbers, seal numbers and quantities mentioned in the two sets of documents matched. However, he maintained that the firm had paid Customs duty on the invoice value declared by its Hong Kong supplier and

stated that he could not comment upon the invoice issued by the Italian supplier.

2.11 Shri Sharma further explained that the firm imported marble through brokers, including Shri Piyush Nolakha, Shri Omji Maheshwari and Shri Pachu Gandhi, and that payments to overseas suppliers were remitted through HDFC Bank, Makrana. He stated that the imported goods were transported from Mundra Port to the firm's premises through transporters, with payments towards freight, handling and Customs clearance being made through banking channels.

3. On further scrutiny of the digital records retrieved from the electronic devices of Shri Piyush Nolakha, four invoices issued by M/s Figli Gemignani & Vanelli S.R.L., Italy, in favour of M/s Xclusive Co. Ltd., Hong Kong, were recovered. These invoices pertained to the supply of marble blocks, which were subsequently imported into India through M/s Xclusive Co. Ltd. Examination of the invoices, Bills of Lading and corresponding Bills of Entry revealed matching container numbers, seal numbers and quantities, thereby establishing a linkage between the consignments dispatched by the Italian supplier and those imported by various Indian importers, including M/s Wonder Marble Suppliers. The details of invoices issued by M/s Figli Gemignani & Vanelli S.R.L., Italy to M/s Xclusive Co. Ltd., Hong Kong, and the corresponding invoices issued by M/s Xclusive Co. Ltd., Hong Kong to M/s. Wonder Marble Suppliers is as under:

A. Details mentioned in the invoice issued by M/s Figli Gemignani & Vanelli S.R.L., Italy, to M/s Xclusive Co. Ltd., Hong Kong

Invoice No. & Date	Description of goods	Qty. in MT	Rate USD/ EURO /PMT	Value In USD/ EURO	Bill of Lading No.	Container Number	Container Seal No.
12/E dated 15. 03. 2024	[2 Marble Blocks] (of STATUARIETTO Brand)	58.120	1060 (EURO)	61607.20 (EURO)	-	1. (Qty.29.620 MT) 2. HAMU1088921(Qty.28.500MT)	1. 2. 2694478

B. Details mentioned in the invoice issued by M/s Xclusive Co. Ltd., Hong Kong, to M/s. Wonder Marble Suppliers

Bill of Entry No. & Date	Name of Foreign Supplier	Invoice No. & Date	Description of goods	Rate	Value	Bill of Lading No.	Container Number	Container Seal No.
3691909 dated 27. 05. 2024	M/s. Xclusive CO LTD, Hong Kong	XC/INV/127/23-24 Dated 29.03. 2024	Rough Marble Blocks	305 USD/ PMT 58.120MT(Qty.)	17726.60 USD	2024EM890B/HLC/SPE/MUN	1.HLXU3541309 (Qty.29.620 MT) 2.HAMU1088921 (Qty.28.500 MT)	1. A60240 2. 2694478

3.1. In respect of M/s Wonder Marble Suppliers, Invoice No. 12/E dated 15.03.2024 issued by M/s Figli Gemignani & Vanelli S.R.L., Italy, reflected the supply of 58.120 MT of STATUARIETTO marble blocks to M/s Xclusive Co. Ltd., Hong Kong, at EUR 1,060 per MT, having a total invoice value of EUR 61,607.20. The corresponding Invoice No. XC/INV/127/23-24 dated 29.03.2024, issued by M/s Xclusive Co. Ltd., Hong Kong, to M/s Wonder Marble Suppliers against Bill of Entry No. 3691909 dated 27.05.2024, reflected the same quantity of 58.120 MT, declared as rough marble blocks, at USD 305 per MT, having a total invoice value of USD 17,726.60. Scrutiny revealed that the shipment particulars, including Container No. HAMU1088921 and Seal No. 2694478, matched in both sets of documents, whereas the description and declared value of the goods differed substantially.

3.2 The matching container and seal particulars, together with the identical quantities and substantial difference in invoice values, indicated that the marble blocks originally invoiced by the Italian supplier as STATUARIETTO marble at EUR 1,060 per MT were subsequently invoiced by the Hong Kong-based intermediary as rough marble blocks at USD 305 per MT. The investigation thus brought out discrepancies in the description and declared transaction value of the goods imported by M/s Wonder Marble Suppliers, resulting in the initiation of proceedings concerning undervaluation and short-payment of Customs duty.

4. Investigation into the foreign remittances and digital records recovered from Shri Piyush Nolakha further revealed that M/s Villa Morae Co. Ltd. and M/s Xclusive Co. Ltd., Hong Kong, were operated and controlled by him. His statements and the corresponding banking records indicated that these overseas entities were utilised for receiving and transferring funds under the cover of international trade transactions. The investigation also brought out a modus operandi involving the import of marble blocks through Hong Kong-based intermediary entities at reduced invoice values, with the differential consideration reportedly being routed through informal remittance channels.

4.1 Similar discrepancies were noticed in consignments imported by M/s B.H.M. Marble & Granites, M/s Bhagwati Enterprises and M/s Galaxy Marble & Granite. In these cases, marble blocks covered under invoices issued by M/s Figli Gemignani & Vanelli S.R.L., Italy, at EUR 1,060 per MT were subsequently invoiced by M/s Xclusive Co. Ltd., Hong Kong, to the respective Indian importers at USD 305 per MT, while the container numbers, seal numbers and quantities remained identical. These transactions indicated a common pattern of invoicing through the Hong Kong-based intermediary at substantially reduced values.

4.2. Thus, the examination of the recovered invoices, corresponding import documents, digital records, statements and foreign remittance details revealed substantial discrepancies between the values reflected in the original Italian supplier's invoices and those declared before Indian Customs. The investigation linked these discrepancies to the transactions undertaken through overseas entities controlled by Shri Piyush Nolakha and formed the basis for examining the correctness of the declared transaction values, the description of the imported goods and the resultant Customs duty liability of M/s Wonder Marble Suppliers under the provisions of the Customs Act, 1962.

5. Investigation further revealed that M/s Wonder Marble Suppliers, in connivance with Shri Piyush Nolakha and M/s Xclusive Co. Ltd., Hong Kong, had misdeclared the description and value of imported marble blocks/slabs. Scrutiny of the Italian supplier’s invoices, Bills of Lading and corresponding Bills of Entry revealed matching container numbers, seal numbers and quantities, whereas the goods originally described as high-value Satvario (STATUARIETTO) marble were declared as ordinary “Rough Marble Blocks/Slabs” at substantially reduced values. The investigation indicated deliberate undervaluation and misdeclaration with intent to evade Customs duty. Consequently, the declared transaction value appeared liable for rejection under Section 14 of the Customs Act, 1962,

read with the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

6. Rejection of Declared Value

6.1. Scrutiny of the documentary evidence gathered during investigation, including invoices issued by M/s Figli Gemignani & Vanelli S.R.L., Italy, Bills of Lading, overseas supplier confirmations, container and seal particulars, digital records recovered from the electronic devices of Shri Piyush Nolakha, banking records and statements of the concerned persons, revealed substantial discrepancies in the values declared by M/s Wonder Marble Suppliers. The Italian supplier's invoices reflected the supply of high-value Satvario (STATUARIETTO) marble blocks at EUR 1,060 per MT, whereas the corresponding consignments were invoiced by M/s Xclusive Co. Ltd., Hong Kong, an entity controlled by Shri Piyush Nolakha, and declared before Indian Customs as ordinary "Rough Marble Blocks" at USD 305 per MT. The matching container numbers, seal numbers and gross/net weights established a direct correlation between the goods dispatched by the Italian supplier and those imported by M/s Wonder Marble Suppliers.

6.2. Investigation further revealed that the importer had remitted only USD 305 per MT through official banking channels, while the differential consideration was reportedly transferred through undisclosed hawala channels, thereby concealing the full price actually paid or payable for the imported goods. The altered description, substantial difference in invoice values, documentary correlation and information concerning additional remittances indicated that the declared invoice values did not represent the entire consideration for the imported goods, including payments made directly or indirectly for the benefit of the overseas supplier.

6.3. In terms of Section 14(1) of the Customs Act, 1962, read with Rule 3(1) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, the assessable value of imported goods is based on the price actually paid or payable when sold for export to India, subject to the prescribed conditions and adjustments. Rule 12 provides for rejection of the declared value where reasonable doubt regarding its truth or accuracy persists upon examination of the relevant evidence and explanations. In the present case, the discrepancies between the Italian supplier's invoices and the values declared by the importer, together with the recovered digital evidence, banking records and statements, formed the basis for invoking Rule 12. Accordingly, the declared transaction values appeared liable for rejection under Section 12 of the Customs Valuation Rules, 2007.

7. Re-determination of Assessable Value

7.1. Consequent upon the proposed rejection of the declared transaction value under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, the assessable value was proposed to be re-determined in accordance with the sequential valuation methodology prescribed under Rules 4 to 9, read with Rule 3(4) of the said Rules. During investigation, four invoices bearing Nos. 9/E, 10/E, 11/E and 12/E, all dated 15.03.2024, issued by M/s Figli Gemignani & Vanelli S.R.L., Italy, were recovered. These invoices reflected the supply of Satvario (STATUARIETTO) marble blocks to M/s Xclusive Co. Ltd., Hong Kong, at a uniform price of EUR 1,060 per MT. Considering the contemporaneous nature of these invoices and the corresponding shipment particulars, the said price was taken as the transaction value of identical goods under Rule 4(1) and Rule 4(2), subject to permissible adjustments under Rule 10 towards freight, insurance, handling and other applicable charges.

7.2. It was further proposed that, even if valuation under Rule 4 was not applicable, the assessable value could alternatively be determined under Rule 9 (Residual Method), using reasonable means consistent with Section 14 of the Customs Act, 1962 and the general principles of the Customs Valuation Rules, 2007. The Italian supplier's invoices, supported by digital records and other investigation materials, were relied upon for adopting EUR 1,060 per MT as the basis of valuation, together with applicable adjustments under Rule 10.

7.3. Examination of the earlier imports made by M/s Wonder Marble Suppliers revealed a recurring pattern of imports at comparatively lower declared prices. In view of the documentary evidence recovered during investigation and the similarity in the nature of the imported goods, the same valuation basis was extended to all **29 Bills of Entry filed between 06.01.2021 and 04.10.2024**, covering imports from suppliers situated in Hong Kong, Italy, Turkey and Taiwan, as detailed in Table-A of the Show Cause Notice. The aggregate declared assessable value of these consignments was ₹4,05,17,558.25.

7.4. In respect of Bill of Entry No. 3691909 dated 27.05.2024, Invoice No. 12/E dated 15.03.2024 issued by the Italian supplier reflected a unit price of EUR 1,060 per MT, whereas Invoice No. XC/INV/127/23-24 dated 29.03.2024 issued by M/s Xclusive Co. Ltd., Hong Kong, reflected USD 305 per MT. Applying the exchange rates prevailing on 27.05.2024, namely ₹92.60 per EUR and ₹84.35 per USD, the Italian invoice price was converted to ₹98,156 per MT, equivalent to **USD 1,163.67 per MT**, as detailed in Table-B of the Show Cause Notice.

7.5. Accordingly, the unit value of USD 1,163.67 per MT was adopted for recalculating the assessable values of all 29 consignments, aggregating **1,803.310 MT**, by applying the exchange rates prevailing on the respective dates of filing of the Bills of Entry and adding freight and insurance wherever applicable. The re-determined aggregate assessable value was worked out to **₹17,34,03,225.75**, as detailed in Table-C of the Show Cause Notice, against the originally declared assessable value of ₹4,05,17,558.25, resulting in a differential assessable value of **₹13,28,85,667.50**.

7.6. On the basis of the re-determined assessable values, the differential Customs duty was calculated by applying Basic Customs Duty at 40%, Social Welfare Surcharge wherever applicable, and IGST at 12%, as detailed in Table-D of the Show Cause Notice. The total differential duty was worked out to **₹7,55,54,467.18**, comprising Basic Customs Duty of ₹5,31,54,267/-, Social Welfare Surcharge of ₹67,328.61 and IGST of ₹2,23,32,871.57. Accordingly, recovery of the differential Customs duty under Section 28(4) of the Customs Act, 1962, along with applicable interest under Section 28AA and penal action under the relevant provisions of the Act, was proposed in the SCN.

8. In view of the foregoing facts and the evidence placed on record, the total assessable value of the imported goods, upon re-determination in terms of Section 14 of the Customs Act, 1962 read with Rule 3 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, appears to be ₹17,34,03,226/- Consequently, the redetermined customs duty liability works out to ₹ 7,55,54,467/.

9. Modus Operandi and Proposed Action

9.1. Investigation revealed that M/s Wonder Marble Suppliers, in collusion with Shri Piyush Nolakha, appeared to have adopted a modus operandi involving suppression of genuine invoices issued by the original Italian suppliers, presentation of undervalued invoices issued through Hong Kong-based conduit entities, namely M/s Xclusive Co. Ltd. and M/s Villa Morae Co. Ltd., and routing of differential foreign exchange remittances under the false pretext of import-related service payments. Such acts appeared to have resulted in deliberate misdeclaration of the description and value of imported marble blocks, suppression of the actual assessable value and evasion of Customs duty amounting to **₹7,55,54,467/-**, recoverable under Section 28(4) of the Customs Act, 1962.

9.2. In view of the above, it prima facie appeared that M/s Wonder Marble Suppliers had misdeclared and undervalued the imported goods by

suppressing the actual transaction value and presenting fabricated and undervalued invoices routed through Hong Kong-based entities. Such misdeclaration of the value of imported goods appeared to render the goods liable for confiscation under Section 111(m) of the Customs Act, 1962, as the declared value did not represent the price actually paid or payable and was inconsistent with Section 14 of the Act read with the Customs Valuation Rules, 2007.

9.3. Further, the acts of suppressing genuine supplier invoices, using undervalued invoices and arranging unauthorized outward remittances appeared to constitute wilful misstatement and suppression of facts with intent to evade Customs duty. Accordingly, the differential duty of ₹7,55,54,467/-, along with applicable interest, appeared recoverable from M/s Wonder Marble Suppliers (GSTIN: 08BAXPS918D1ZS), G-246, RIICO Industrial Area, Makrana, Bidiyad, Nagaur, Rajasthan-341542, under Sections 28(4) and 28AA of the Customs Act, 1962. Mrs. Vinita Sindulia, being the proprietor of the firm, appeared liable for penalty under Section 114A of the Act. The acts and omissions which rendered the goods liable for confiscation under Section 111(m) also appeared to attract penalty under Section 112(a), while the knowing use of false and incorrect invoices, statements and declarations before Customs authorities appeared to attract penalty under Section 114AA of the Act.

9.4. Investigation further revealed that Shri Piyush Nolakha, through the overseas entities incorporated, operated and controlled by him, appeared to have facilitated the issuance of undervalued invoices, concealment of the actual transaction value and routing of unauthorized foreign remittances, thereby assisting M/s Wonder Marble Suppliers in misdeclaring the imported goods and evading Customs duty. By engaging in acts and omissions which rendered the goods liable for confiscation under Section 111(m), and by knowingly using or causing to be used false and fabricated documents before Customs authorities, Shri Piyush Nolakha appeared liable for penal action under Sections 112(a) and 114AA of the Customs Act, 1962.

9.5 Further, the revised duty liability taking the re-determined assessable value, the Freight and Insurance as applicable, has been worked out as **detailed in Table-D**:

Table-D

All Value in Rs.

Sl. No.	Bill of Entry No & date	Name Of Foreign Supplier	Declared Assessable value (CIF) in Rs.as per BOE	Applicable Purchase Value (CIF) (converted Euro/USD to INR as per applicable exchange rate) **as per col. No.13 of Table-I**	Differential Assessable Value (CIF) **(5-4)**	BCD @40% on differential Value **(6*40%)**	SWS 10% of BCD **(7*10%)**	Value for Determining IGST **(6+7+8)**	IGST @ 12% of **(9*12%)**	Total Duty short Paid **(7+8+10)**
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**
1	2253718 dt. 06.01.2021	M/s. Baysalli Tekstil Makina San Ve Distic Ltd. Sti, Turkey	349334	2032549.166	1683215.166	673286.0665	67328.60665	2423829.839	290859.5807	1031474.254
2	2640877 dt. 05.02.2021	M/s. Elite International Hongkong	1824253	8691410.779	6867157.779	2746863.112	-	9614020.891	1153682.507	3900545.619
3	2997901 dt. 03.03.2021	M/s. Elite International Hongkong	1687940	5327083.239	3639143.239	1455657.296	-	5094800.535	611376.0641	2067033.36
4	4127757 dt. 29.05.2021	M/s. Elite International Hongkong	1160711	4526974.499	3366263.499	1346505.4	-	4712768.898	565532.2678	1912037.667
5	5368703 dt. 09.09.2021	M/s. Settipani Srl Via Commendatore Navarra, Italy	2489232.23	14829698.16	12340465.93	4936186.372	-	17276652.3	2073198.276	7009384.649
6	6000750 dt. 26.10.2021	M/s. Royal Trade Dis Tic. Ltd. Sti Muratreis Mah. Yan Sok. Kesici Apt., Turkey	864057	4970898.566	4106841.566	1642736.626	-	5749578.192	689949.3831	2332686.009
7	6179587 dt. 09.11.2021	M/s. Elite International Hongkong	2141517	9189443.754	7047926.754	2819170.701	-	9867097.455	1184051.695	4003222.396
8	6257109 dt. 15.11.2021	M/s. Blue Eye Stone Ltd., Taiwan	1026967.96	5975259.029	4948291.069	1979316.428	-	6927607.497	831312.8996	2810629.327

Sl. No.	Bill of Entry No & date	Name Of Foreign Supplier	Declared Assessable value (CIF) in Rs.as per BOE	Applicable Purchase Value (CIF) (converted Euro/USD to INR as per applicable exchange rate) **as per col. No.13 of Table-I**	Differential Assessable Value (CIF) **(5-4)**	BCD @40% on differential Value **(6*40%)**	SWS 10% of BCD **(7*10%)**	Value for Determining IGST **(6+7+8)**	IGST @ 12% of **(9*12%)**	Total Duty short Paid **(7+8+10)**
9	6904822 dt. 31.12.2021	M/s. Stay Star Madencilik Sanayi Ticaret, Turkey	404188	2471441.754	2067253.754	826901.5016	-	2894155.256	347298.6307	1174200.132
10	6992897 dt. 07.01.2022	M/s. Elite International Hongkong	2168457	8499029.181	6330572.181	2532228.872	-	8862801.053	1063536.126	3595764.999
11	7964144 dt. 22.03.2022	M/s. Elite International Hongkong	1208717	4476849.073	3268132.073	1307252.829	-	4575384.902	549046.1883	1856299.017
12	7961577 dt. 22.03.2022	M/s. Elite International Hongkong	1507361	5493166.414	3985805.414	1594322.166	-	5580127.58	669615.3096	2263937.475
13	8927502 dt. 01.06.2022	M/s. Blue Eye Stone Ltd., Taiwan	1139804.15	6631779.447	5491975.297	2196790.119	-	7688765.416	922651.8499	3119441.969
14	9641606 dt. 20.07.2022	M/s. Dipika Gems, Hong Kong	743297	2796163.246	2052866.246	821146.4983	-	2874012.744	344881.5293	1166028.028
15	2137321 dt. 24.08.2022	M/s. Elite International Hongkong	1356090	4890081.505	3533991.505	1413596.602	-	4947588.107	593710.5729	2007307.175
16	2362280 dt. 09.09.2022	M/s. D P Designs Ltd., Hong Kong	1608836	5480121.511	3871285.511	1548514.204	-	5419799.716	650375.9659	2198890.17
17	3512208 dt. 29.11.2022	M/s. Elite International Hongkong	2433622	8906824.079	6473202.079	2589280.832	-	9062482.911	1087497.949	3676778.781
18	3512276 dt. 29.11.2022	M/s. Elite International Hongkong	812740	2927145.152	2114405.152	845762.0609	-	2960167.213	355220.0656	1200982.126
19	3512307 dt. 29.11.2022	M/s. Elite International Hongkong	2226842	7998323.704	5771481.704	2308592.682	-	8080074.386	969608.9263	3278201.608
20	9396579 dt. 25.12.2023	M/s. ETG Grup Tekstil Makina	1730446.96	10068346.04	8337899.081	3335159.632	-	11673058.71	1400767.046	4735926.678

Sl. No.	Bill of Entry No & date	Name Of Foreign Supplier	Declared Assessable value (CIF) in Rs.as per BOE	Applicable Purchase Value (CIF) (converted Euro/USD to INR as per applicable exchange rate) **as per col. No.13 of Table-I**	Differential Assessable Value (CIF) **(5-4)**	BCD @40% on differential Value **(6*40%)**	SWS 10% of BCD **(7*10%)**	Value for Determining IGST **(6+7+8)**	IGST @ 12% of **(9*12%)**	Total Duty short Paid **(7+8+10)**
		Ltd., Turkey								
21	9722925 dt. 18.01.2024	M/s. Tasdelen Global Tekstil Ve Makina Li, Turkey	389354	2265397.864	1876043.864	750417.5456	-	2626461.41	315175.3692	1065592.915
22	2191222 dt. 17.02.2024	M/s. Villa Morae Co Ltd.Hong Kong	583290.51	2166619.78	1583329.27	633331.7079	-	2216660.978	265999.3173	899331.0252
23	2848984 dt. 02.04.2024	M/s. Villa Morae Co Ltd.Hong Kong	808746.75	2997292.82	2188546.07	875418.4278	-	3063964.497	367675.7397	1243094.167
24	3691909 dt. 27.05.2024	M/s. Xclusive Co Ltd. Hong Kong	1668107.65	5926783.459	4258675.809	1703470.324	-	5962146.133	715457.5359	2418927.859
25	4718111 dt. 26.07.2024	M/s. Xclusive Co Ltd. Hong Kong	1281402.04	4509614.483	3228212.443	1291284.977	-	4519497.421	542339.6905	1833624.668
26	5399149 dt. 03.09.2024	M/s. Xclusive Co Ltd. Hong Kong	1493877	5323683.434	3829806.434	1531922.573	-	5361729.007	643407.4809	2175330.054
27	5693210 dt. 19.09.2024	M/s. Mst Rock Makina Ve Ticaret Ltd. Turkey	2169988	12625251.8	10455263.8	4182105.52	-	14637369.32	1756484.318	5938589.838
28	5615065 dt. 14.09.2024	M/s. Xclusive Co Ltd. Hong Kong	695531	2465594.348	1770063.348	708025.3393	-	2478088.687	297370.6425	1005395.982
29	5947517 dt. 04.10.2024	M/s. Xclusive Co Ltd. Hong Kong	2542848	8940399.465	6397551.465	2559020.586	-	8956572.051	1074788.646	3633809.232
		Total	**40517558.25**	**17340325.8**	**13288567.5**	**53154267**	**67328.60665**	**18610726 3.1**	**22332871.57**	**75554467.18**

*** SWS exempted on marble blocks of CTH 25151210, w.e.f.02.02.2021vide notf.No.14/2021 dt.01.02.2024**

10. Accordingly, M/s Wonder Marble Suppliers (GSTIN: 08BAXPS918D1ZS), through its Proprietor, Mrs. Vinita Sindulia was called upon to show cause as to why:

(i) The declared assessable value of ₹***4,05,17,558/-,*** as indicated in Table-D (Column No. 4), should not be rejected under Section 14 of the Customs Act, 1962 read with Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, and why the re-determined assessable value of ₹***17,34,03,226/-*** as shown in Table-C (Column No. 13) of the SCN, should not be accepted and fixed as the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

(ii) The goods having total assessable value of ₹ **17,34,03,226/- (Rs. Seventeen Crore thirty four lakh three thousand two hundred and twenty six only)** Table-C (Column No. 13) of the SCN, imported by M/s Wonder Marble Suppliers by undervaluing and mis-declaring them to Customs Authorities as discussed supra, should not be held liable for confiscation in terms of Sections 111(m) of the Customs Act, 1962.

(iii) The differential Customs duty amounting to ₹ **7,55,54,467/- (Rs. Seven Crore fifty five lakh fifty four thousand four hundred and sixty seven only)** as reflected in Table-D (Column No. 11), should not be demanded and recovered from them under Section 28(4) of the Customs Act, 1962, by invoking the proviso to Section 28, on the grounds that the duty was short-levied by reason of collusion, wilful misstatement, and suppression of facts.

(iv) Interest on the said differential customs duty should not be recovered from them under Section 28AA of the Customs Act, 1962, calculated from the first day of the month succeeding the month in which the duty ought to have been paid, until the actual date of payment.

11. Further, the following Noticees as appearing in column 2 of the following table and in view of the discussed roles in the above paras of Show Cause Notice, were also individually and separately called upon to show cause as to why penalty should not be imposed on each of them individually under below mentioned penal provisions, separately of the Customs Act, 1962 (as appearing at column 3 the table)

S. No.	Name M/s or S/Shri	Legal/Penal provisions invoked/ Rules of Customs Valuation (Determination of Valuation of Imported Goods) Rules,2007/ Sections of Customs Act, 1962
(1)	(2)	(3)
1	Mrs. Vinita Sindulia, *Proprietor of* M/s Wonder Marble Suppliers, G-246, RIICO Industrial Area, Makrana, Bidiyad, Nagaur, Rajasthan-341542	114A of Customs Act, 1962
2	Shri Piyush Nolakha, Flat No. D-001, Jewel of India, Malviya Nagar, Jaipur-302017	112(a) & 114AA of Customs Act, 1962

12. Written Submissions of M/s Wonder Marble Suppliers

12.1. M/s Wonder Marble Suppliers, through its proprietor Mrs. Vinita Sindulia, disputed the findings of undervaluation in respect of 29 consignments of rough marble blocks imported between 06.01.2021 and 04.10.2024 from various suppliers situated in Turkey, Italy, Taiwan and Hong Kong. The noticee submitted that the investigation originated from remittances made by M/s Belstar Techno Solutions (OPC) Pvt. Ltd. and M/s Visual Birds Technology to Hong Kong-based entities associated with Shri Piyush Nolakha, whereas no evidence established any involvement of the noticee in the purported import of IT services or transfer of unaccounted funds through these entities. It further stated that the remittances of USD 17,663.26 to M/s Xclusive Co. Ltd. and USD 49,947.49 to M/s Villa Morae Co. Ltd. were made through banking channels against actual imports duly assessed and cleared by Customs.

12.2. Regarding Bill of Entry No. 3691909 dated 27.05.2024, the noticee questioned the reliance placed on Invoice No. 12/E dated 15.03.2024 of M/s Figli Gemignani & Vanelli S.R.L., Italy, reflecting Satvario (STATUARIETTO) marble at EUR 1,060 per MT, as against the declared value of USD 305 per MT. It submitted that the Italian invoice, reportedly recovered from the mobile phone of Shri Piyush Nolakha, had not been independently verified with the Italian supplier and that matching

container numbers, seal numbers and quantities alone did not establish the quality or actual transaction value of the imported goods. The noticee also questioned the reliability of the electronic evidence and contended that the possibility of over-invoicing by the overseas entities had not been examined.

12.3. The noticee further submitted that the 29 consignments were imported from different countries and suppliers at varying prices, reflecting differences in the quality, grade, origin and commercial value of natural marble. It contended that adopting the Italian invoice price of EUR 1,060 per MT, equivalent to USD 1,163.67 per MT, uniformly for all consignments amounted to extrapolation from a single invoice without independent corroborative evidence for the remaining imports. The noticee furnished a Bill of Entry-wise statement and copies of the 29 Bills of Entry as Annexure-16, disputing the differential Customs duty demand of **₹7,55,54,467/-**, comprising ₹5,53,40,771/- relating to the first 20 consignments and ₹2,02,13,696/- relating to the remaining nine consignments. Accordingly, the noticee contested the demand and consequential confiscation proceedings on factual and legal grounds.

12.4 No demand for one container can sustain because of inconclusive evidence and further extrapolation of same ratio to other 28 imports without any investigation at all is contrary to settled law.

12.4.1 Submissions Regarding the Invoice Relating to One Container

The noticee questioned the authenticity, reliability and evidentiary value of the Italian supplier's invoice reportedly recovered from the mobile phone of Shri Piyush Nolakha. It submitted that no independent verification had been undertaken with the Italian supplier regarding the genuineness of the invoice, description, quality and value of the goods or the possibility of over-invoicing. Further, no examination report or finding from the jurisdictional Customs officers at the port of import had been relied upon to establish that the goods were Satvario marble. The noticee contended that even marble of the same variety could have substantial price variations depending upon grade, colour and defects. Reference was also made to the statement of Shri Srawan Kumar Sharma dated 28.04.2025, wherein he denied importing or trading in Satvario marble and pointed out discrepancies in the invoice particulars and dates. Accordingly, the noticee submitted that the demand relating to the said container was based on uncorroborated third-party evidence and incomplete investigation and was therefore unsustainable.

12.4.2. Submissions Regarding Extrapolation of Value to the Remaining 28 Consignments

The noticee submitted that the rejection and re-determination of transaction value under Rules 12 and 4 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, were primarily based on evidence relating to a single container imported under Bill of Entry No. 3691909. It contended that, in paragraph 11.6 of the SCN, the value of EUR 1,060 per MT derived from the Italian supplier's invoice had been applied to the remaining 28 consignments imported during 2021–2024 from different suppliers and countries, on the assumption that the goods were of identical quality and value. The noticee disputed the observation regarding imports from the same suppliers at identical prices and submitted that no independent investigation or corroborative evidence had been brought on record to establish the description, quality or undervaluation of the remaining consignments. Relying upon judicial precedents, the noticee contended that the declared values of multiple consignments could not be rejected merely by extrapolating the value of a single consignment and, accordingly, disputed the proposed re-determination of value and consequential duty demand.

A. Submissions Regarding Independent Assessment of Each Bill of Entry:

(i) The noticee submitted that each import under a separate Bill of Entry constitutes an independent assessment and that rejection of the declared transaction value requires specific investigation and corroborative evidence relating to the respective consignment. It contended that the findings based on digital evidence concerning one consignment could not be mechanically extended to the remaining 28 consignments without establishing similarity in the description, quality and value of the imported goods.

(ii) In support, the noticee relied upon the decisions in *PCC v. Sachdev Overseas Fitness Pvt. Ltd.*, 2024 (14) CENTAX-123 (Tri.-Hyd.); *Commissioner v. Shalimar Paints Ltd.*, 2002 (145) E.L.T. A242 (S.C.); *Commissioner of Customs (Prev.), New Delhi v. Marks Marketing P. Ltd.*, 2017 (346) E.L.T. 144 (Tri.-Del.); and *P.K. Exim v. C.C., Mundra*, 2021 (9) TMI 142 (CESTAT Ahmedabad), wherein the applicability of test results or findings relating to one consignment to other consignments without independent supporting evidence was examined. Accordingly, the noticee disputed the rejection and re-determination of transaction values of the remaining 28 consignments and the consequential duty demand.

B. Requirement of Positive Evidence for Rejection of Transaction Value

The noticee submitted that rejection of the declared transaction value of each consignment required positive and corroborative evidence specific to that consignment and could not be based merely on findings relating to another import. In support, reliance was placed on the decision in *Stella Industries Pvt. Ltd. v. Commissioner of Customs, New Delhi*, 2017 (357) E.L.T. 1097 (Tri.-Del.), wherein demands and penalties concerning earlier export consignments were set aside in the absence of positive evidence establishing misdeclaration. The noticee contended that, although the cited decision concerned DEPB benefits, the principle was applicable to the present case, as no independent evidence had been brought on record to establish undervaluation in respect of the remaining 28 consignments. Accordingly, the noticee disputed the rejection of their declared transaction values and the consequential duty demand.

C. Variation in Quality and Value of Marble

The noticee submitted that marble, being a natural product, varies in quality and value depending upon its country of origin, quarry, supplier, colour, shade, block size, cracks and other inherent defects. It contended that the 29 consignments imported from different countries and suppliers during 2021–2024 could not be presumed to comprise identical quality of Satvario marble or be uniformly valued at the same rate per MT without independent evidence establishing comparability. In support, reliance was placed on *Margra Industries Ltd. v. Commissioner of Customs, New Delhi*, 2004 (171) E.L.T. 334 (Tri.-Del.), and *Jai Bhagwati Impex Pvt. Ltd. v. Commissioner of Customs & C. Ex., Goa*, 2001 (11) TMI 579 (CEGAT Mumbai), concerning enhancement of declared transaction values without establishing similarity in the quality and characteristics of the goods. Accordingly, the noticee disputed the application of the value determined for one consignment to the remaining 28 consignments.

D. Absence of Evidence of Additional Payment or Flow-Back of Money

The noticee submitted that rejection of the declared transaction value on grounds of undervaluation required supporting evidence of additional consideration paid to the overseas suppliers. It contended that no evidence had been brought on record establishing any direct or indirect flow of additional money from the noticee to the foreign suppliers, Hong Kong-based entities associated with Shri Piyush Nolakha, or the Indian firms involved in the remittance transactions. In support, reliance was placed on *Agarwal Marbles India (P) Ltd. v. Commissioner of Customs, Jaipur*, 2017 (350) E.L.T. 262 (Tri.-Del.), wherein enhancement of the declared value of imported marble blocks was held unsustainable in the absence of

supporting evidence of additional payments, particularly where remittances were made through banking channels. Accordingly, the noticee disputed the rejection of the declared transaction values and the consequential duty demand.

E. Regarding Reliance on Uncorroborated Statements

The noticee submitted that the proposed duty demand was primarily based on the statements of Shri Piyush Nolakha and other persons, without independent corroborative evidence establishing undervaluation of its imports. It contended that Shri Piyush Nolakha was a co-noticee and that his statements, in the absence of corroboration, could not form the sole basis for the demand. The noticee further submitted that it had cooperated during the investigation, furnished the relevant documents, explained the variations in import prices and made no admission of undervaluation. Accordingly, the noticee disputed the sustainability of the demand based on such statements and maintained that the investigation relating to the identified consignment was inconclusive, while no independent evidence of undervaluation had been established for the remaining 28 consignments

12.5 The noticee has declared the correct value of Marble Blocks extracted/quarried from different mines and imported through different countries:

A. There is no mis-declaration with regards to description of goods i.e. 'Rough Marble Blocks' and corresponding 'Value' thereof, therefore the charges of undervaluation of goods is not sustainable:

(i) The noticee submitted that there was no misdeclaration of the description or value of the imported goods. Out of 29 consignments, 20 were imported from Hong Kong-based suppliers associated with Shri Piyush Nolakha and nine from other overseas suppliers. It contended that the marble blocks were imported in unpacked condition, duly examined, assessed and cleared by Customs on payment of applicable duty. The noticee furnished an affidavit of Shri Piyush Nolakha (Annexure-17), wherein he affirmed that the invoice values represented actual transaction values, no additional consideration had been received, and his earlier statements had been recorded under pressure and subsequently retracted through an application dated 18.11.2024.

(ii) The noticee further relied upon the statements of its authorised representative, Shri Srawan Kumar Sharma, who explained the procurement of marble through brokers, variations in prices due to quality and market conditions, payments through banking channels, and

subsequent domestic sales under GST invoices at a profit margin of approximately 8–10%. He denied undervaluation and stated that the noticee had never imported or traded in Satvario marble. Regarding Bill of Entry No. 3691909 dated 27.05.2024, he disputed the connection with the Italian supplier's invoice despite matching container and seal numbers and referred to differences in the description and documentary particulars. The noticee submitted that the relevant Bills of Entry, invoices, banking records, transport documents and sales records had been furnished during investigation and that no independent corroborative evidence established misdeclaration or undervaluation. Accordingly, it disputed the proposed rejection of transaction values and consequential duty demand.

B. Customs authorities has duly examined some consignment of 'Rough Marble Blocks' at the time of import of goods as mentioned in Examination Report of relevant Bill of Entry filed by the noticee:

The noticee submitted that, out of the 29 consignments covered under the SCN, nine consignments (approximately 32%), comprising three imports from Hong Kong-based firms associated with Shri Piyush Nolakha and six imports from other overseas suppliers, had been subjected to selective physical examination by Customs officers before granting Out of Charge. It referred to the examination orders, examination reports and Superintendent's comments recorded in the respective Bills of Entry, wherein no discrepancies concerning the declared description of the goods as rough marble blocks were reported. The noticee further submitted that the declared import prices ranged from USD 214.50 to USD 250 per MT for the examined consignments supplied through Hong Kong-based firms and from USD 135 to USD 200 per MT for consignments supplied by other overseas firms, with prices reaching USD 305 per MT in 2024. It contended that variations in prices were attributable to differences in quarry, quality, colour and other characteristics of marble. Accordingly, the noticee maintained that the goods had been assessed and cleared after Customs examination without any adverse findings and disputed the subsequent charge of misdeclaration of description and undervaluation.

C. Absence of Undervaluation Charges in Respect of Marble Slabs/Polished Marble Slabs

The noticee submitted that, apart from rough marble blocks, it had also imported four consignments of polished marble slabs from M/s Xclusive Co. Ltd. and M/s Villa Morae Co. Ltd., Hong Kong, entities associated with Shri Piyush Nolakha, under Bills of Entry Nos. 5763542 dated 24.09.2024, 5043838 dated 14.08.2024, 4837503 dated 02.08.2024 and 2191226 dated 17.02.2024. It pointed out that no undervaluation had

been proposed in respect of these consignments, despite their importation through the same overseas entities. The noticee contended that the absence of any objection to the declared values of polished marble slabs, while questioning the values of rough marble blocks imported through the same suppliers, indicated that the proposed undervaluation of the 29 consignments was based on assumptions rather than independent evidence. Accordingly, the noticee disputed the basis adopted for rejecting the declared transaction values of rough marble blocks.

D. Noticee has imported only 20 consignments of marble blocks (out of total 29 consignments alleged under SCN) through Hong Kong firms allegedly pertaining to firms of Shri Piyush Nolakha and rest 9 consignment were undisputedly imported directly without having any involvement of Shri Nolakha and the value declared in Bill of Entries is almost similar as prevalent during the corresponding period of import:

The noticee submitted that, out of the 29 consignments covered under the SCN, 20 consignments were imported through Hong Kong-based firms associated with Shri Piyush Nolakha, while the remaining nine consignments were imported from independent overseas suppliers without his involvement. It contended that no separate investigation or corroborative evidence had been brought on record to establish undervaluation in respect of the nine independent imports. Referring to the Bill of Entry-wise comparative statement, the noticee submitted that the declared values of imports through Hong Kong-based firms ranged from USD 214.50 to USD 315.25 per MT, whereas imports from independent suppliers were generally valued between USD 135 and USD 200 per MT, apart from certain consignments invoiced in EUR. It further submitted that the higher prices paid to Hong Kong-based suppliers included the trading margin retained by Shri Piyush Nolakha under the bill-to-ship-to arrangement. Accordingly, the noticee maintained that the declared values reflected the actual commercial consideration, on which Customs duty had been paid, and disputed the charge of undervaluation.

E. Differences in Quality, Origin and Value of Marble Blocks

The noticee submitted that the 29 consignments of marble blocks imported during January 2021 to October 2024 were procured from different suppliers and countries, including Turkey, Italy, Taiwan, Portugal, Hong Kong and UAE. It contended that marble, being a natural product, varied in quality, colour, dimensions, hardness and inherent defects depending upon the quarry and country of origin. The noticee further submitted that prices varied according to market conditions, demand and

supply, quantity, payment terms and period of import. Accordingly, it disputed the adoption of a uniform value for all consignments without considering their individual characteristics and the relevant period of import.

F. Classification of All Imported Marble as Satvario Marble

The noticee submitted that the description and value of Satvario marble appearing in the invoice issued by M/s Figli Gemignani & Vanelli S.R.L., Italy, could not be applied to all 29 consignments imported from different countries and suppliers. It contended that the quality and value of marble depended upon its origin, quarry, colour, size, shape and defects, and that all imported marble blocks could not be presumed to be Satvario marble merely on the basis of one Italian supplier's invoice. Accordingly, the noticee disputed the application of the rate of EUR 1,060 per MT to the remaining consignments without evidence establishing similarity in the nature and quality of the goods.

G. Absence of Contemporaneous Market Price Evidence

The noticee submitted that the declared transaction values of imported marble blocks could not be rejected without establishing the prevailing prices of identical goods during the corresponding period of import. It contended that no independent market enquiry had been conducted and no documentary evidence, trade literature, website data or contemporaneous import prices of identical marble blocks had been relied upon to substantiate the proposed enhancement. Accordingly, the noticee disputed the rejection of the declared transaction values and the consequential re-determination of assessable value.

H. Price declared in BE cannot be discarded/rejected and re-ascertained without corroborative evidences

(i) The noticee submitted that the declared transaction values could not be rejected under Section 14(1) of the Customs Act, 1962, read with Rules 3 and 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, without reasonable doubt supported by corroborative evidence. It contended that the overseas suppliers and the noticee were not related, the declared prices represented the actual consideration paid through banking channels, and no evidence of additional payments had been established. Regarding Bill of Entry No. 3691909 dated 27.05.2024, the noticee disputed reliance on the Italian supplier's invoice showing EUR 1,060 per MT against its declared value of USD 305 per MT, stating that it had purchased the goods from M/s Xclusive Co. Ltd., Hong Kong, at the

mutually agreed price and was not concerned with the price charged by the original Italian supplier.

(ii) Submissions Regarding Applicability of Rule 4 of the Customs Valuation Rules, 2007: The noticee further submitted that Rule 4 required comparison with identical goods sold for export to India and imported at or about the same time, having regard to commercial level, quantity and other relevant adjustments. It contended that the 29 consignments imported between January 2021 and October 2024 differed in country of origin, supplier, quarry, quality, colour, dimensions and other characteristics. It also pointed out that nine consignments were imported directly from independent overseas suppliers. Accordingly, the noticee disputed the application of the value derived from the Italian invoice relating to the May 2024 import to earlier and other consignments, maintaining that the requirements for determining value under Rule 4 had not been established.

(iii) Submissions Regarding Judicial Precedents on Customs Valuation and Evidentiary Requirements: In support of its contentions, the noticee relied upon *Jeen Bhavani International v. Commissioner of Customs, Nhava Sheva-III*, (2023) 6 Centax 11 (Tri.-Bom.); *Commissioner of Customs (Imports), Mumbai v. Ganpati Overseas*, 2023 (386) E.L.T. 802 (S.C.); *Commissioner of Customs, Chennai v. Sree Rajendra Textile*, 2023 (386) E.L.T. 597 (Tri.-Chennai); and *Commissioner of Customs, Mumbai (Import) v. Junaid Kudia*, 2024 (388) E.L.T. 529 (S.C.). The noticee referred to these decisions concerning the requirement of corroborative evidence for undervaluation, comparability of contemporaneous imports, admissibility of electronic records under Section 138C, examination of witnesses under Section 138B of the Customs Act, 1962, and the effect of completed assessments. It maintained that the declared transaction values could not be rejected or enhanced solely on the basis of uncorroborated electronic documents, third-party statements or an invoice relating to another commercial transaction.

12.5 Noticee has not remitted any money to M/s Belstar Techno Solutions (OPC) Private Limited & M/s Visual Birds Technology, Jaipur (Raj.) or any other firms who has further transferred money to the Hong Kong based firms of Shri Piyush Nolakha.

The noticee submitted that the investigation referred to remittances aggregating to ₹75.09 crore made by M/s Belstar Techno Solutions (OPC) Pvt. Ltd., Jaipur, and M/s Visual Birds Technology, Jaipur, to M/s D.P. Designs Ltd., Hong Kong, during March 2021 to September 2021, purportedly against IT-related services. It contended that these transactions had no established connection with its imports of marble

blocks from Hong Kong-based suppliers associated with Shri Piyush Nolakha. The noticee maintained that the actual transaction values had been declared in the respective Bills of Entry and that no evidence had been brought on record to establish payment of any additional consideration to the overseas suppliers. It further submitted that there was neither any evidence nor any specific charge that it had transferred funds to the aforesaid Indian entities or any other intermediary for onward remittance to the Hong Kong-based firms. Accordingly, the noticee contended that the remittances made by unrelated Indian entities could not substantiate the charge of undervaluation against it in the absence of evidence linking such payments to its import transactions.

12.6 Bills of Entry once assessed cannot be reopened without review of subjected Bills of Entry

(i) The noticee submitted that all 29 Bills of Entry had been duly assessed by the Customs authorities, applicable duties had been paid, and the goods had been cleared after examination in selected cases. It contended that, once the assessments were finalized, the declared values could not be reopened or enhanced without following the prescribed statutory procedure for review and appeal under Section 129D(2) of the Customs Act, 1962. The noticee maintained that the assessment orders had neither been reviewed by the competent authority nor challenged in appeal and had therefore attained finality. Accordingly, it disputed the maintainability of the SCN proposing re-determination of assessable values and recovery of differential duty without first challenging the original assessments.

(ii) In support of its contention, the noticee relied upon *Commissioner of Customs, Mumbai (Import) v. Junaid Kudia*, 2024 (388) E.L.T. 529 (S.C.); *Union of India v. Jain Shudh Vanaspati Ltd.*, 1996 (86) E.L.T. 460 (S.C.); *ITC Ltd. v. Commissioner of Central Excise, Kolkata-IV*, 2019 (368) E.L.T. 216 (S.C.); *Commissioner of Central Excise, Kanpur v. Flock India Pvt. Ltd.*, 2000 (120) E.L.T. 285 (S.C.); and *Jairath International v. Union of India*, 2019 (10) TMI 642 (P&H). The noticee referred to these decisions in support of its submission that assessment and self-assessment orders are appealable and that their finality cannot be disregarded without recourse to the prescribed legal remedies. It therefore maintained that the proposed enhancement of value and consequential duty demand were legally unsustainable.

12.7. Submissions Regarding Admissibility of Electronic Evidence and Absence of Forensic Authentication

(i) The noticee submitted that the proposed undervaluation of 29 consignments was substantially based on a screenshot of Invoice No. 12/E dated 15.03.2024, purportedly recovered from the mobile phone of Shri Piyush Nolakha, showing a value of EUR 1,060 per MT against the declared value of USD 305 per MT under Bill of Entry No. 3691909 dated 27.05.2024. It contended that no Panchnama documenting the forensic examination of the device had been prepared in the presence of independent witnesses and that no certificate under Section 65B of the Indian Evidence Act, 1872, or Section 138C(4) of the Customs Act, 1962, had been obtained. The noticee further pointed out that the IMEI number, date of extraction, relevant metadata, hash values, chain-of-custody records and forensic examination report had not been furnished. It therefore questioned the authenticity, integrity and admissibility of the screenshot as evidence.

(ii) The noticee further submitted that the alleged screenshot had neither been shown to Shri Piyush Nolakha nor specifically put to him during the recording of his statement. It contended that, although the screenshot had been shown to the noticee during investigation, no admission of undervaluation had been made. The noticee also questioned the absence of Shri Nolakha's signature or identifying device particulars on the screenshot. It maintained that no independent evidence had been produced to establish a connection between the purported Italian invoice and the goods imported under the relevant Bill of Entry or the remaining consignments. It further referred to the absence of evidence of additional remittances, comparable import prices and corroborative domestic sale records. Accordingly, the noticee disputed the reliance placed on the screenshot for determining differential duty and proposing penal action.

(iii) In support of its contentions, the noticee relied upon *Anvar P.V. v. P.K. Basheer*, (2014) 10 SCC 473; *Arjun Panditrao Khotkar v. Kailash Kushanrao Gorantyal*, (2020) 7 SCC 1; *Tomaso Bruno v. State of Uttar Pradesh*, (2015) 7 SCC 178; *Kishan Chand v. State of Haryana*, (2013) 2 SCC 502; and *Ambalal Sarabhai Enterprises Ltd. v. KS Infraspace LLP*, 2019 SCC OnLine Del 9254, concerning the admissibility, authentication and evidentiary reliability of electronic records. The noticee also placed reliance on *Jain & Sons v. Commissioner of Customs, ICD, Delhi*, 2023 (386) E.L.T. 149 (Tri.-Del.); *Jeen Bhavani International v. Commissioner of Customs, Nhava Sheva-III*, (2023) 6 Centax 11 (Tri.-Bom.); *Commissioner of Customs (Import) v. Adani Power Maharashtra Ltd.*, (2023) 3 Centax 169 (Tri.); and *Commissioner of Customs, Mumbai (Import) v. Junaid Kudia*, 2024 (388) E.L.T. 529 (S.C.). Referring to these decisions, the noticee contended that electronic records obtained without the prescribed certification and

supporting corroborative evidence could not form a reliable basis for establishing undervaluation. It therefore maintained that the proposed demand and penal proceedings founded upon the disputed electronic material were unsustainable.

12.8 Submissions Regarding Investigation Based on Assumptions and Presumptions

(i) The noticee submitted that the investigation was incomplete and that the proposed undervaluation of 29 consignments imported between January 2021 and October 2024 was based primarily on an unauthenticated screenshot of an invoice dated 15.03.2024, purportedly recovered from the mobile phone of Shri Piyush Nolakha. It contended that no independent investigation had been undertaken to establish the nature, quality, origin, quarry or contemporaneous value of the goods covered under the remaining 28 consignments. The noticee further disputed the evidentiary value of the screenshot in the absence of forensic authentication, a Panchnama and corroborative evidence. It maintained that neither its statements nor the retracted statements of Shri Nolakha established undervaluation or payment of additional consideration.

(ii) The noticee submitted that no evidence had been produced to establish remittance of any amount exceeding the declared transaction values to its overseas suppliers or through M/s Belstar Techno Solutions (OPC) Pvt. Ltd. and M/s Visual Birds Technology, Jaipur. It contended that the remittances of ₹75.09 crore reportedly made by these Indian entities to M/s D.P. Designs Ltd., Hong Kong, against purported IT services had not been linked to its marble imports. The noticee further maintained that its foreign exchange remittances to M/s Villa Morae Co. Ltd. and M/s Xclusive Co. Ltd. represented genuine payments against marble blocks imported and cleared through Mundra Port. It also disputed any connection with the transactions involving alleged fictitious firms, smuggled gold, diamonds and other precious stones referred to in the SCN, submitting that neither the investigation nor the statement of Shri Ravindra Kumar, Chartered Accountant, established any diversion of funds by the noticee towards undervaluation of marble blocks.

(iii) The noticee submitted that material aspects of the investigation remained unverified, as no enquiry had been conducted with Shri Ashish Jain of Surat, who, according to Shri Piyush Nolakha's statement, had operated certain overseas firms, or with Shri Ashish Toshniwal, through whom the noticee was reportedly introduced as a customer. It further pointed out that no investigation had been conducted with the Customs House Agent involved in clearance of the goods or with the overseas

suppliers to verify the actual export prices. The noticee maintained that the imported goods had been assessed and cleared by Customs and that no independent evidence had been obtained from the foreign suppliers or export-country authorities to substantiate the proposed enhancement of value.

(iv) The noticee further submitted that no enquiry had been conducted regarding the domestic sale prices of the imported marble blocks, notwithstanding its statement that the goods were generally sold at a profit margin of 8–10%. It contended that no comparable import data relating to identical goods had been obtained and that the value indicated in a March 2024 invoice could not be applied uniformly to consignments imported over a period exceeding three years. The noticee also maintained that Shri Nolakha's statements did not establish additional payments in respect of the various overseas suppliers involved in its imports. Accordingly, it disputed the proposed demand as being unsupported by positive and transaction-specific evidence.

(v) In support of its contentions, the noticee relied upon *H.S. Chadha v. Commissioner of Customs (Preventive), New Delhi*, 2021 (378) E.L.T. 193 (Tri.-Del.); *Commissioner of Central Excise, Delhi v. Bihariji Manufacture Co. Pvt. Ltd.*, 2015 (323) E.L.T. A23 (S.C.); *Commissioner of Central Excise & Customs, Surat-I v. Dhruv Dyestuff Pvt. Ltd.*, 2016 (339) E.L.T. A131 (Guj.); *Commissioner of Central Excise, Bangalore v. Sree Ganesar Textile Mills Ltd.*, 2015 (321) E.L.T. A270 (S.C.); *Commissioner of Central Excise v. Brims Products*, 2011 (271) E.L.T. 184 (Pat.); and *Commissioner of Central Excise, Jaipur-II v. Nutech Polymers Ltd.*, 2009 (240) E.L.T. A116 (S.C.). Referring to these decisions, the noticee contended that demands involving undervaluation or alleged evasion could not be sustained merely on assumptions, presumptions or uncorroborated statements and required affirmative supporting evidence. Accordingly, the noticee maintained that the proposed differential duty demand and consequential proceedings were liable to be dropped.

12.9 Submissions Regarding Cross-Examination of Shri Piyush Nolakha

(i) The noticee submitted that the SCN substantially relied upon the statements of Shri Piyush Nolakha, who was associated with various Hong Kong-based firms supplying marble blocks, and an invoice purportedly recovered from his mobile phone. It contended that his statements had been recorded while he was in judicial custody and were subsequently retracted through a letter dated 18.11.2024, besides being disputed through an affidavit. The noticee maintained that the statements were not

supported by independent documentary evidence establishing undervaluation of its imports, whereas it had consistently affirmed that the declared values represented the actual transaction values. Accordingly, the noticee requested an opportunity to cross-examine Shri Piyush Nolakha before his statements were relied upon for adjudication, in accordance with the principles of natural justice.

(ii) In support of its request, the noticee relied upon *Andaman Timber Industries v. Commissioner of Central Excise, Kolkata-II*, MANU/SC/1250/2015; *Modern Polythene v. Commissioner of Trade Tax, U.P.*, 2017 (12) TMI 1710 (All.); *Commissioner of Central Excise v. Parmarth Iron Pvt. Ltd.*, 2010 (11) TMI 109 (All.); *Subhnen Decor Pvt. Ltd. v. Commissioner of Central Excise, Vapi*, 2010 (251) E.L.T. 105 (Tri.-Ahmd.); *HCL Infosystem Ltd. v. Commissioner of Central Excise, Meerut*, 2005 (192) E.L.T. 740 (Tri.-Del.); and *Ajit Exports and Ajit Singh v. Commissioner of Customs, Noida*, 2022 (2) TMI 468 (CESTAT Allahabad). Referring to these decisions, the noticee contended that statements relied upon for establishing duty liability or imposing penalties could not be used adversely without affording an opportunity to test their veracity through cross-examination, subject to the statutory requirements under Section 138B of the Customs Act, 1962. It therefore maintained that denial of the requested cross-examination would violate the principles of natural justice and render reliance on such statements legally unsustainable.

12.10 Confiscation of Goods under Section 111(m) of the Customs Act, 1962

(i) The noticee disputed the proposed confiscation of imported marble blocks under Section 111(m) of the Customs Act, 1962, submitting that the goods had been imported against commercial invoices, bills of lading and purchase orders, and that the declared transaction values had been duly assessed by Customs authorities, with examination undertaken in selected consignments. It contended that the goods were freely importable and that no misdeclaration of description, classification or value had been established. The noticee further submitted that, under Section 14 of the Customs Act, 1962, read with Rules 3 and 12 of the Customs Valuation Rules, 2007, rejection of the declared transaction value required legally sustainable grounds supported by evidence. It maintained that all payments had been made through banking channels, no additional consideration or flow-back of funds had been established, and no contemporaneous import values had been obtained to substantiate the proposed enhancement. Accordingly, the noticee contended that the requirements for confiscation under Section 111(m) had not been satisfied.

(ii) Confiscation of Goods Already Assessed and Cleared: The noticee further submitted that the imported goods had already been assessed and cleared upon payment of applicable customs duty, without any seizure or conditional release under bond. It contended that, since the goods were no longer available for confiscation and had been cleared in the ordinary course, the proposed confiscation and consequential redemption fine were legally unsustainable. In support, the noticee relied upon *Asia Motor Works v. Commissioner of Customs, Kandla*, 2020 (371) E.L.T. (Tri.); *Bramhani Industries Ltd. v. Commissioner of Customs (Airport & Air Cargo), Chennai*, 2018 (363) E.L.T. 277 (Tri.); *Saboo Components and Relays LLP v. Commissioner of Customs*, 2018 (363) E.L.T. 174 (Tri.); *P.B. Enterprises v. Commissioner of Customs*, 2017 (355) E.L.T. 430 (Tri.); and *Commissioner of Customs (Import), Mumbai v. Finesse Creation Inc.*, 2009 (248) E.L.T. 122 (Bom.). Referring to these decisions, the noticee maintained that goods already cleared unconditionally and not available for confiscation could not be subjected to confiscation or redemption fine, distinguishing cases involving provisional release against a bond. Accordingly, it requested that the proposal for confiscation under Section 111(m) and consequential penal action be dropped.

12.11 The demand is time barred as notice issued beyond normal period:

The noticee submitted that the SCN dated 29.12.2025 proposed recovery of differential customs duty amounting to ₹7,55,54,467 in respect of 29 consignments imported between 06.01.2021 and 04.10.2024. It contended that, out of the total demand, an amount of ₹5,53,40,771 pertaining to 20 consignments imported prior to 29.12.2023 was barred by limitation under the normal period of two years prescribed under Section 28(1) of the Customs Act, 1962. The noticee disputed the invocation of the extended period under Section 28(4), maintaining that the descriptions, classifications, quantities, assessable values, applicable duty rates and exemption notifications had been correctly disclosed in the respective Bills of Entry. It further submitted that the Bills of Entry had been assessed by the Customs authorities and that nine consignments had undergone examination before clearance, without any objection regarding the declared particulars. The noticee contended that no wilful misstatement, suppression of facts or collusion had been established to justify invocation of the extended period and that the proposed enhancement of value was based on assumptions and presumptions. Accordingly, it maintained that the demand of ₹5,53,40,771 relating to the aforesaid 20 consignments was time-barred and that invocation of Section 28(4) was legally unsustainable.

12.12 Penalty on Mrs. Vinita Sindulia under Section 114A of the Customs Act, 1962

(i) The noticee disputed the proposed penalty under Section 114A of the Customs Act, 1962, submitting that the transaction values and other particulars declared in the Bills of Entry were based on the commercial documents furnished by the overseas suppliers. It contended that the importer was required to declare the actual transaction value under Section 46 and undertake self-assessment under Section 17, whereas rejection and re-determination of such value under Rule 12 of the Customs Valuation Rules, 2007 fell within the powers of the proper officer. The noticee maintained that a subsequent difference between the declared value and the value proposed by the investigating authority did not, by itself, establish misdeclaration or render the goods liable to confiscation under Section 111(m). In support, it relied upon *Hewlett Packard Sales Pvt. Ltd. v. Principal Commissioner of Customs, ACC (Import), New Delhi*, 2025 (394) E.L.T. 174 (Tri.-Del.).

(ii) Absence of Wilful Misstatement, Suppression of Facts or Collusion: The noticee further submitted that the essential ingredients for invoking Section 28(4) and imposing penalty under Section 114A had not been established. It contended that the descriptions, classifications, quantities, assessable values, applicable duty rates and notifications had been disclosed in the respective Bills of Entry, which were assessed by Customs authorities, with certain consignments also subjected to physical examination before clearance. The noticee disputed the reliance on a single uncorroborated invoice purportedly recovered from the mobile phone of Shri Piyush Nolakha for enhancing the values of all consignments without examining their quality, colour, origin, quarry or contemporaneous import prices. It maintained that the SCN did not identify any specific act of collusion, wilful misstatement or suppression of facts attributable to the noticee and, therefore, the proposed penalty under Section 114A was unsustainable.

(iii) Burden of Proof for Imposition of Penalty: The noticee submitted that the burden of establishing fraud, collusion, wilful misstatement or suppression of facts rested upon the Department and could not be shifted to the importer merely by proposing enhancement of assessable value. It relied upon *Cosmic Dye Chemical v. Collector of Central Excise, Bombay*, 1995 (75) E.L.T. 721 (S.C.), and CBEC Circular No. 1053/02/2017-CX dated 10.03.2017, contending that the SCN must disclose specific transactions, supporting evidence and the circumstances constituting the alleged contravention rather than proceed on general allegations or speculative enquiries. The noticee maintained that no positive evidence

demonstrating deliberate withholding of information or intention to evade duty had been produced and that the statutory requirements for imposing penalty under Section 114A remained unfulfilled.

(iv) In support of its contentions, the noticee relied upon *Chaithanya Projects Pvt. Ltd. v. Commissioner of Customs*, 2023 (383) E.L.T. 124 (Tri.); *Penshibao Wang Pvt. Ltd. v. Commissioner of Customs*, 2016 (338) E.L.T. 597 (Tri.); *Cosmic Dye Chemical v. Collector of Central Excise*, 1995 (75) E.L.T. 721 (S.C.); *Collector of Central Excise v. Chemphar Drugs & Liniments*, 1989 (40) E.L.T. 276 (S.C.); *Pushpam Pharmaceuticals Company v. Commissioner of Central Excise*, 1995 (78) E.L.T. 401 (S.C.); *Continental Foundation Joint Venture v. Commissioner of Central Excise*, 2007 (216) E.L.T. 177 (S.C.); *Commissioner of Central Excise v. Damnet Chemicals Pvt. Ltd.*, 2007 (216) E.L.T. 3 (S.C.); *Anand Nishikawa Co. Ltd. v. Commissioner of Central Excise*, 2005 (188) E.L.T. 149 (S.C.); and *Padmini Products v. Commissioner of Central Excise*, 1989 (43) E.L.T. 195 (S.C.), among other decisions. Referring to these authorities, the noticee contended that mere non-declaration, incorrect assessment or difference of interpretation did not constitute wilful suppression unless deliberate conduct and intention to evade duty were established through affirmative evidence. Accordingly, it maintained that the extended period of limitation and consequential penalty under Section 114A were not invocable.

(v) Absence of Mens Rea and Applicability of Section 114AA of the Customs Act, 1962: The noticee further submitted that imposition of penalty under Section 114AA required evidence that the person concerned had knowingly or intentionally made, signed or used a declaration, statement or document that was false or incorrect in material particulars. It contended that no such conscious knowledge, deliberate falsification or fraudulent intention had been established against the noticee, particularly when the imported goods had been declared, assessed and cleared by Customs authorities. In support, it relied upon *Sarvesh Sharma v. Commissioner of Customs*, Customs Appeal No. 52111 of 2022; *Purushottam Kumar Jain v. Commissioner of Customs*, Customs Appeal No. 50303 of 2022; *Sanjay Prabhakar v. Commissioner of Customs (Preventive)*, Customs Appeal No. 70074 of 2020; *Chloride Metals Ltd. v. Commissioner of Customs*, Customs Appeal No. 40430 of 2021; and *A.V. Global Corporation Pvt. Ltd. v. Additional Director General (Adjudication), DRI, Mumbai*, 2022 (382) E.L.T. 65 (Tri.-Mumbai), besides other decisions concerning personal penalties and bona fide conduct. The noticee maintained that, in the absence of evidence establishing the requisite knowledge or intention, penal action could not be sustained.

12.13 Additional submission dated 28.10.2026 of Noticee no. 1

(i) Regarding Foreign Remittances and Electronic Evidence

The noticee, M/s Wonder Marble Suppliers, through its authorised representative, CA Keshav Maloo, vide additional submissions dated 28.10.2026, reiterated its earlier reply dated 05.08.2026 and disputed the allegations of undervaluation of imported marble blocks. It submitted that the investigation concerning remittances made by M/s Belstar Techno Solutions (OPC) Pvt. Ltd. and M/s Visual Birds Technology to Hong Kong-based entities had no established connection with the noticee. It further contended that the foreign remittances of USD 49,975.49 to M/s Villa Morae Co. Ltd., Hong Kong, and USD 17,663.26 to M/s Xclusive Company Limited, Hong Kong, were genuine payments against imported goods covered by assessed Bills of Entry. In support, the noticee furnished copies of relevant Bills of Entry and corresponding commercial invoices as Annexure-D.

(ii) Additional Submissions Regarding Reliability of the Alleged Italian Invoice

The noticee submitted that the proposed undervaluation was principally based on an unsigned invoice purportedly issued by M/s Figli Gemignani & Vanelli S.R.L., Italy, to M/s Xclusive Company Limited, Hong Kong, which was sought to be connected with one of its imports on the basis of matching container and seal numbers. It disputed the authenticity and evidentiary value of the said invoice, contending that neither its issuance nor the alleged transaction had been independently verified from the Italian supplier. It further submitted that the invoice had not been specifically confronted to Shri Piyush Nolakha during investigation and that no corresponding payment or financial transaction between the concerned entities had been established. The noticee maintained that reliance on this document to enhance the value of the relevant consignment and extrapolate such enhancement to the remaining 28 consignments was unjustified.

(iii) Additional Submissions Regarding Panchnama, Chain of Custody and Electronic Evidence Certification

The noticee further referred to the Panchnama dated 22.07.2024/26.07.2024, Chain of Custody Form and certificate under Section 65B of the Indian Evidence Act, 1872, dated 26.07.2024, furnished as Annexures A, B and C, respectively. It acknowledged that these documents recorded the recovery and forensic examination of two mobile phones belonging to Shri Piyush Nolakha but contended that they did not

establish the authenticity of the disputed Italian invoice or its connection with any undervaluation. The noticee also questioned the Panchnama on account of the dates appearing against the signatures of the witnesses and maintained that the subsequent production of these documents did not cure the evidentiary deficiencies in the SCN. It reiterated that no additional or unaccounted payments had been made to overseas suppliers and requested that the SCN proceedings be dropped after considering its earlier and additional submissions.

13. Submissions of Shri Piyush Nolakha (Noticee No. 2)

13.1 Shri Piyush Nolakha, Noticee No. 2, through his advocate, vide written reply dated 09.10.2026, denied the allegations made in the SCN and submitted that he had no involvement in the importation, declaration of value or filing of Bills of Entry by M/s Wonder Marble Suppliers. He contended that he was merely a nominal director of certain Hong Kong-based entities, whose operations were subsequently handled by Shri Ashish Jain and others, and that no evidence established his participation in the alleged undervaluation of imported marble blocks. He further disputed the reliance placed on screenshots and electronic records purportedly recovered from his mobile phone, submitting that the requisite electronic evidence certification, forensic authentication and supporting records had not been furnished.

13.2 He submitted that his statements recorded during investigation were obtained under duress and coercion while he was in custody and had subsequently been retracted through communications dated 18.11.2024 and 04.12.2024. He requested examination of the maker of the statements in accordance with Section 138B of the Customs Act, 1962, and an opportunity for cross-examination. He also sought copies of the complete investigation records and relied-upon documents, contending that their non-supply adversely affected his right to defend himself.

13.3 Shri Nolakha further challenged the jurisdiction and maintainability of the proceedings, contending that the Customs (Preventive) officers conducting the investigation lacked territorial jurisdiction over the alleged activities at Mumbai and that acts undertaken in Hong Kong could not form the basis of proceedings against him under the Customs Act, 1962. He also questioned the invocation of Section 124 of the Act in respect of goods already assessed and cleared, and raised an objection regarding the absence of any reference to the requisite prior approval for issuance of the SCN.

13.4 On merits, he maintained that the declared transaction values had been accepted by Customs authorities and that no independent evidence established additional payments, misdeclaration or undervaluation by the importer. He relied upon judicial precedents concerning transaction value, corroboration of statements, admissibility of evidence and principles of natural justice. He further disputed the proposed penalties under Sections 112(a) and 114AA of the Customs Act, 1962, contending that no specific act or omission rendering the goods liable to confiscation, or knowing use of false declarations or documents, had been established against him. Accordingly, he requested that the proceedings and proposed penalties against him be dropped.

14. Personal Hearing

14.1 I observe that 'Audi alteram partem', is an important principal of natural justice that dictates to hear the other side before passing any order. Therefore, personal hearing in the matter was granted to the notice on various occasions. Accordingly, Shri Keshav Maloo, authorized representative for notice no. 1 i.e M/s Wonder Marble Suppliers appeared for personal hearing. During the personal hearing on 22.09.2026 and 30.10.2026, he reiterated the submissions as made in the written reply wherein he interalia stated as below:

(i) The only incriminating evidence against his clients is the invoice from Italian supplier recovered from the mobile of Mr. Piyush Nolakha, however the SCN gives no details regarding the Panchnama of seizure of the said mobile phone and has neither provided a certificate under section 138C of the Customs Act, 1962.

(ii) The invoice of the Italian Supplier is not signed and hence has no authenticity.

(iii) Mr. Piyush Nolakha has retracted his statements vide letter dated 18.11.2024 (Copy of the same was provided with the written submission).

(iv) Marble is a natural product and hence its price very from slab to slab depending upon the quality of the product. Even the marble blocks procured from the same mine can have different value. Further, in the SCN details of import from foreign suppliers are also included wherein the value of marble is lower than the value of marble imported from Hongkong. Hence, the proposal in the SCN of enhancing the value from other suppliers is not valid.

(v) The single evidence found in the form of invoice of M/s Figli Gemignani & Vanelli, Italy on Xclusive Company Limited, Hongkong totally

lacks credibility as the same is an unsigned document and hence it has no value. There is nothing in the entire proceedings and investigation to show as to who issued it or who is the author of such unsigned invoice and also there is no enquiry from M/s Figli Gemignani & Vanelli to support whether it was issued by them. Further, he also requested to drop the proceedings against his client.

14.2 Further, Shri Brijesh Pathak, Advocate of Shri Piyush Nolakha vide email dated 23.11.2026 hasv submitted that the submission made in the reply may be considered as forming part and parcel of hearing proceedings.

DISCUSSION AND FINDINGS

15. Issues for determination

15.1 I have gone through the Show Cause Notice dated 29.12.2025 (hereinafter "the SCN"), the relied upon documents, the statements recorded under Section 108 of the Customs Act, 1962, the written reply dated 27.04.2026 of M/s Wonder Marble Suppliers (hereinafter "the noticee") with its Annexures 1 to 22, the additional submission dated 28.10.2026 with its Annexures A to D, the reply dated 09.10.2026 of Shri Piyush Nolakha and the record of the personal hearings held on 22.09.2026 and 30.10.2026. The SCN has made seven proposals in paragraphs 18, 19 and 20, and all proposals are based on single allegation, namely that the noticee declared a value lower than the price actually paid or payable for the marble which it imported under 29 Bills of Entry between 06.01.2021 and 04.10.2024.

15.2 The issues which arise for my decision are therefore (i) whether the declared assessable value of Rs.4,05,17,558/- deserves rejection under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (hereinafter "CVR, 2007") and redetermination at Rs.17,34,03,226/-, (ii) whether the goods are liable to confiscation under Section 111(m) of the Customs Act, 1962, (iii) whether differential duty of Rs.7,55,54,467/- is recoverable under Section 28(4) along with interest under Section 28AA, (iv) whether Mrs. Vinita Sindulia, Proprietor, is liable to penalty under Section 114A, and (v) whether Shri Piyush Nolakha is liable to penalty under Sections 112(a) and 114AA of the Customs Act, 1962.

15.3 Issues (ii) to (v) are to be dealt only if issue (i) is answered in favour of the department, and I therefore take up the question of value first. For the SCN to succeed on value, four links must hold together. First, Invoice No. 12/E dated 15.03.2024 must be a genuine document of the Italian

supplier. Second, it must cover the very goods which the noticee imported at the price shown in it. Third, the noticee must have paid, directly or indirectly, the difference between that price and its declared value. Fourth, the price in that invoice must be capable of being carried over in law to the other 28 Bills of Entry. I will now examine each link after first establishing how much of the demand actually depends on the Italian invoice.

16. How much of the demand rests on Invoice No. 12/E dated 15.03.2024

16.1 The SCN has presented Invoice No. 12/E, recovered from the mobile phone of Shri Piyush Nolakha, as the source of value for all 29 consignments in Table-A. Before I weigh the evidence, it is necessary to see what share of the proposed demand the invoice actually touches. The position which emerges from Table-D of the SCN is as follows.

Category of Bills of Entry (Table-A / Table-D of the SCN)	No. of Bills of Entry	Differential duty proposed (□)	Share of demand
Bill of Entry No. 3691909 dated 27.05.2024, the only consignment linked to Invoice No. 12/E	1	24,18,928	3.2%
All other consignments, for which the SCN has produced no invoice, statement or remittance specific to the consignment	28	7,31,35,539	96.8%
Out of the 28, consignments cleared between 06.01.2021 and 17.02.2024, that is, before the date of Invoice No. 12/E	22	5,73,05,695	75.8%
Out of the 28, consignments from eight suppliers in Turkey, Italy and Taiwan with whom Shri Piyush Nolakha had no role	9	2,92,17,926	38.7%
Total demand	**29**	**7,55,54,467**	**100%**

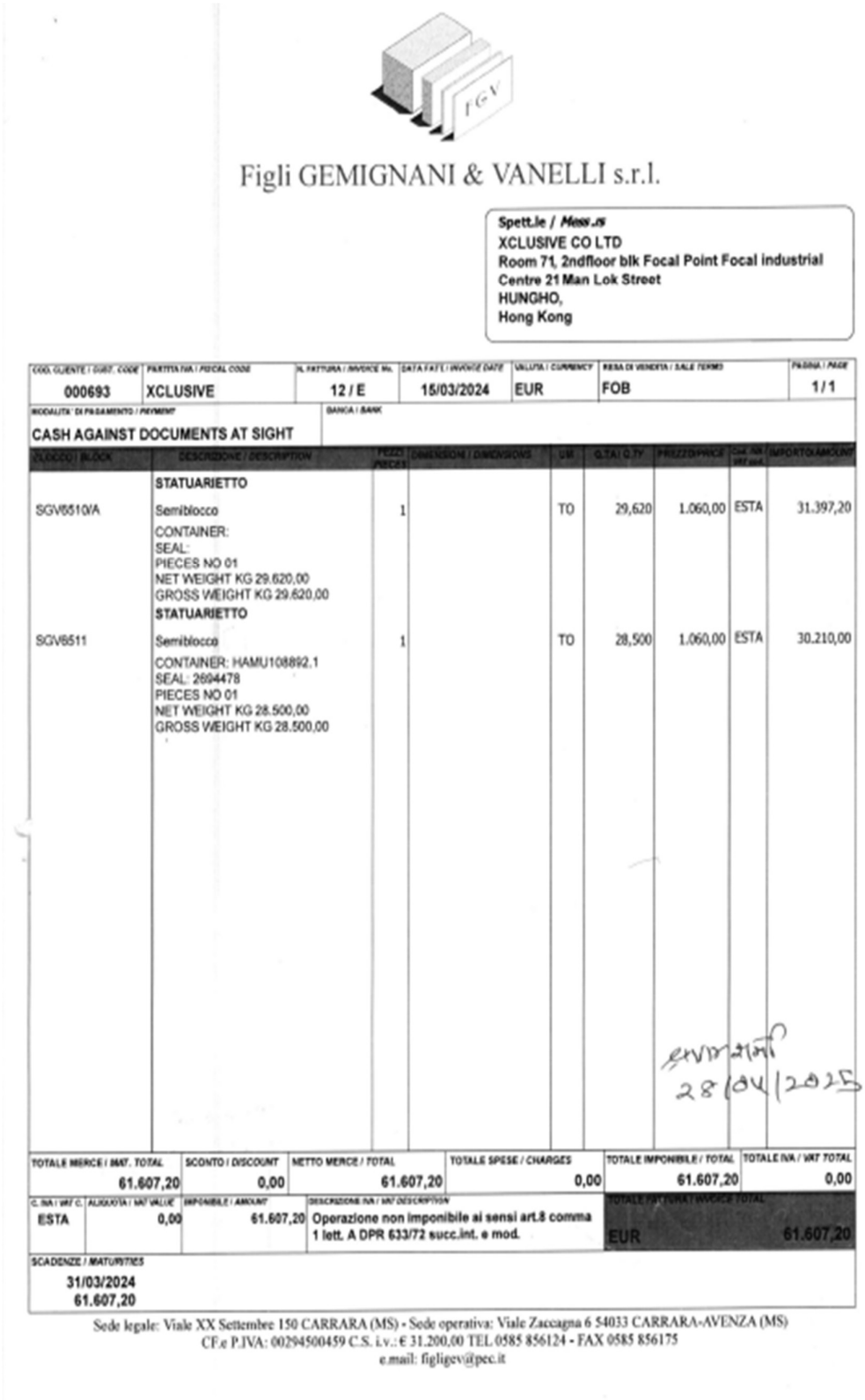
16.2 I note from the above that the Italian invoice, even if it is accepted at face value, covers 58.120 MT out of the 1,803.310 MT on which duty has been demanded. For the remaining 28 consignments, the SCN has not placed on record any parallel invoice, any statement of the overseas supplier or any examination report. Twenty two of these 28 consignments were cleared before Invoice No. 12/E came into existence, and nine of them were supplied by firms such as M/s Settipani Srl, Italy, M/s Blue Eye Stone Ltd., Taiwan and six Turkish suppliers.

16.3 The demand of Rs.7,31,35,539/- on the 28 consignments therefore depends wholly on whether a price taken from one consignment of May 2024 can be carried back over three years and across thirteen suppliers, a

question which I examine under paragraph 22. I first test the one consignment where the SCN has offered direct evidence, because if the case does not hold there, it cannot hold where there is no evidence at all.

17. Whether Invoice No. 12/E has been proved as a document of the Italian supplier

17.1 The SCN has described the invoices of M/s Figli Gemignani & Vanelli S.R.L., Italy as "primary, contemporaneous, and credible evidence" of the price (para 11.2 of the SCN), and the entire valuation proposal therefore depends on who made Invoice No. 12/E and whether its contents are true. I find that the invoice, a copy of which is reproduced below, is a plain document which carries no signature, seal or other mark by which the Italian supplier could be said to have issued it.



Figli GEMIGNANI & VANELLI s.r.l.

Spett.le / Mess.rs
XCLUSIVE CO LTD
Room 71, 2ndfloor blk Focal Point Focal industrial
Centre 21 Man Lok Street
HUNGHO,
Hong Kong

COD. CLIENTE / CUST. CODE	PARTITA IVA / FISCAL CODE	N. FATTURA / INVOICE No.	DATA FATT. / INVOICE DATE	VALUTA / CURRENCY	RESA DI VENDITA / SALE TERMS	PAGINA / PAGE
000693	XCLUSIVE	12 / E	15/03/2024	EUR	FOB	1 / 1

MODALITA' DI PAGAMENTO / PAYMENT: CASH AGAINST DOCUMENTS AT SIGHT — BANCA / BANK:

BLOCCO / BLOCK	DESCRIZIONE / DESCRIPTION	PEZZI / PIECES	DIMENSIONI / DIMENSIONS	UM	Q.TA' / Q.TY	PREZZO / PRICE	CAT. IVA / VAT CAT.	IMPORTO / AMOUNT
	STATUARIETTO							
SGV6510/A	Semiblocco CONTAINER: SEAL: PIECES NO 01 NET WEIGHT KG 29.620,00 GROSS WEIGHT KG 29.620,00	1		TO	29,620	1.060,00	ESTA	31.397,20
	STATUARIETTO							
SGV6511	Semiblocco CONTAINER: HAMU108892.1 SEAL: 2694478 PIECES NO 01 NET WEIGHT KG 28.500,00 GROSS WEIGHT KG 28.500,00	1		TO	28,500	1.060,00	ESTA	30.210,00

28/04/2025

TOTALE MERCE / MAT. TOTAL	SCONTO / DISCOUNT	NETTO MERCE / TOTAL	TOTALE SPESE / CHARGES	TOTALE IMPONIBILE / TOTAL	TOTALE IVA / VAT TOTAL
61.607,20	0,00	61.607,20	0,00	61.607,20	0,00

C. IVA / VAT C.	ALIQUOTA / VAT VALUE	IMPONIBILE / AMOUNT	DESCRIZIONE IVA / VAT DESCRIPTION	TOTALE FATTURA / INVOICE TOTAL
ESTA	0,00	61.607,20	Operazione non imponibile ai sensi art.8 comma 1 lett. A DPR 633/72 succ.int. e mod.	EUR 61.607,20

SCADENZE / MATURITIES
31/03/2024
61.607,20

Sede legale: Viale XX Settembre 150 CARRARA (MS) - Sede operativa: Viale Zaccagna 6 54033 CARRARA-AVENZA (MS)
CF.e P.IVA: 00294500459 C.S. i.v.: € 31.200,00 TEL 0585 856124 - FAX 0585 856175
e.mail: figligev@pec.it

17.2 The source of the document i.e. from where the invoice came into the mobile phone of Shri Piyush Nolakha, who, when asked on 27.07.2024

about the fair and draft invoices recovered from his phone, has stated that "These invoices have been prepared by me and funds received in my bank accounts are to settle with some entries. In the matter of invoices related to Marble, I have used my firms as consignee/third party." On 29.07.2024, he has further stated about his correspondence with Wing Lung Bank, Hong Kong that "I have given false answers to the bank so the bank may not deactivate my bank account." I note that Shri Nolakha signed the printouts of remittance screenshots, WhatsApp chats, invoices of M/s Elite International, bank e-mails and KYC documents recovered from his phones "as token of seen and acceptance" in his statements dated 25.07.2024 to 29.07.2024, but Invoice No. 12/E is not among them. None of his statements relied upon in the SCN records that this invoice was shown to him, or that he was asked who prepared it and what price, if any, M/s Xclusive Co. Ltd. paid to the Italian supplier. The noticee has pointed out in its additional submission dated 28.10.2026 that no e-mail, WhatsApp message or other record shows how or from whom Shri Nolakha received the invoice, and that no original or physical copy of it was recovered from anyone, I find nothing in the relied upon documents which answers these points. No enquiry was made with M/s Figli Gemignani & Vanelli S.R.L. Further, although Shri Nolakha downloaded the statement of the account of M/s Xclusive Co. Ltd. with the Bank of East Asia, Hong Kong in the presence of the officers on 28.07.2024, the SCN has not shown any payment of EUR 61,607.20 from that account to the Italian supplier against Invoice No. 12/E. A document found in the phone of a person who has admitted to preparing invoices to settle fund entries and to giving false replies to his banker, and for which no one has vouched, is as capable of being a paper prepared to cover an outward remittance from Hong Kong to Europe as of being a true record of the price of marble.

17.3 The Panchnama dated 22.07.2024 to 26.07.2024, the Chain of Custody Form and the certificate dated 26.07.2024 under Section 65B of the Indian Evidence Act, 1872, which the noticee has placed as Annexures A to C to its additional submission, record that the two phones of Shri Nolakha were imaged in the presence of two panchas and of Shri Nolakha between 11.45 AM on 22.07.2024 and 3.30 AM on 26.07.2024, and that hash values were generated for the extracted images. The noticee has objected that the panchas signed on 26.07.2024 although they presented themselves on 22.07.2024. Since the Panchnama records a single continuous proceeding which ended on 26.07.2024, I see nothing irregular in its being signed on that date, and Shri Nolakha has accepted the process in his statement dated 26.07.2024. I am therefore prepared to treat the data extracted from the phones as admissible under Section 138C of the

Customs Act, 1962. The noticee is, however objectifying, that these documents identify the phones and their hash values but say nothing about Invoice No. 12/E. The SCN has not produced any forensic report which shows where in the phone the invoice was found, when it was created or received, or who sent it. Admissibility brings a document on record. It does not tell who authored it or whether what it says is true. The Hon'ble Tribunal in Ajoy Chand Chatterjee v. Commissioner of Customs (Port), Kolkata, 2026 (8) TMI 1532 (CESTAT Kolkata), Final Order No. 76112/2026 dated 05.08.2026, has dealt with unsigned invoices extracted from the storage devices of the director of an overseas supplier and has held in para 10, as a ground distinct from non compliance with Section 138C, as follows.

> *"10. … Firstly, the invoices allegedly submitted by Shri Lim Eng Bee (Noticee No. 4) are admittedly unsigned documents. In the absence of authentication or signature, no presumption under Section 139 of the Customs Act, 1962 can be mechanically drawn in respect of such documents. More importantly, the invoices purportedly extracted from the storage devices of Shri Lim Eng Bee were not subsequently put to him for confirmation or clarification, nor was any statement of his obtained specifically with regard to the authenticity of the said documents or the anomalies allegedly emerging therefrom. … Such material therefore lacks evidentiary value."*

The same order, in para 11, has extracted the decision of the Hon'ble Supreme Court in Commissioner of Customs, Mumbai v. Bussa Overseas Properties Ltd., 2007 (216) E.L.T. 659 (S.C.), where the Hon'ble Court has found "no evidence of under-valuation in the present case particularly when the Department is relying upon unsigned xerox copies of the documents in support of its case." In my view, Invoice No. 12/E stands on a weaker footing than the invoices in Ajoy Chand Chatterjee, because those documents at least came from the devices of the director of the supplier, whereas this document came from the phone of an intermediary and not from the Italian supplier. I find that the first link in the case of the SCN, namely the genuineness of Invoice No. 12/E as a document of the Italian supplier, has not been established.

18. Whether the matching container and seal particulars prove the price

18.1 The SCN has sought to make up for the absence of authentication through a match of container numbers, seal numbers and weights, and has alleged at para 10.3 that this "one-to-one correlation" conclusively establishes that the goods imported were the goods in the Italian invoice.

Since this correlation is the bridge by which the SCN carries the Italian price into Bill of Entry No. 3691909, I have examined what the record of the SCN actually shows. In its tabulation of Invoice No. 12/E at para 7, the SCN has left the first container number and its seal number blank against 29.620 MT. At para 6.4, the SCN has recorded that the Italian invoice shown to Shri Srawan Kumar Sharma on 28.04.2025 described the goods as "dispatched through Container No. NIL and HAMU108892.1" and that "through container No. NIL (Seal No. NIL) and HAMU1088921(Seal No. 2694478) Satvario Marble 29620Kg and 28500 Kg (58.120MT) respectively was dispatched". Yet, at para 8.1, the SCN has attributed both containers HLXU3541309 and HAMU1088921 to the Italian invoice, and at para 8.2(iii) it has reversed their weights. I find that, on the record of the SCN, the container and seal match holds for one container, HAMU1088921 carrying 28.500 MT, which is 1.58 percent of the quantity on which duty has been demanded, while the aggregate weight of 58.120 MT matches.

18.2 Even where the match holds, I find that it proves the physical identity of the goods and not their price. Shri Nolakha has stated on 27.07.2024 that in invoices relating to marble he used his firms "as consignee/third party". Where an intermediary buys goods from one party and resells them to another while the goods travel directly from the port of loading to India, the container, the seal and the weight will necessarily be the same in both invoices. That sameness does not tell which of the two prices is true or whether the importer paid anything beyond his own invoice. The same record also rebutts the allegation of misdeclaration of description which the SCN has made in support of confiscation. The SCN has recorded at para 6.4 that the certificate of origin attached with Invoice No. 12/E and Packing List No. 12/0, as shown to Shri Sharma on 28.04.2025, declared the goods "as Rough Marble Block instead of Satvario Marble". The document set on which the SCN relies thus describes the goods exactly as the noticee did. "Statuarietto" is a trade variety of marble while "rough marble block" describes its form, the SCN has not proposed any change in classification. The nine consignments which were examined before Out of Charge were examined under orders which, as reproduced by the noticee, required the officers to "Check Description, Grade and No. of Blocks" and to "Verify the declaration, colour" (Bill of Entry No. 6179587 dated 09.11.2021), and no discrepancy in the declared description was recorded in any of them. I find no misdeclaration of description.

18.3 There is also a commercial angle which needs to be resolved before undervaluation can be upheld. On the case of the SCN, M/s Xclusive Co. Ltd. bought the goods at USD 1,163.67 per MT (Table-B of the SCN) and sold them to the noticee at USD 305 per MT, that is, at about one fourth of

its cost, leaving a gap of USD 49,905.90 on this one consignment. Such a sale can make commercial sense only if someone filled that gap. Whether the importer did so is therefore the decisive question, and I turn to it next.

19. Whether any additional consideration flowed from the noticee

19.1 Under Section 14 of the Customs Act, 1962 read with Rule 3(1) of CVR, 2007, the transaction value is the price actually paid or payable, and proof of a payment beyond the invoice would be enough to justify rejection of the declared value. The SCN has alleged at paras 8.1 and 10.4 that the noticee remitted only USD 305 per MT through banking channels and paid the balance through hawala. I find that the SCN has not named any hawala operator, any date, any amount, any place or any person who received cash on behalf of the noticee, and no relied upon document supports this allegation. I also note that para 10.4 of the SCN has invoked Rule 4(2) of CVR, 2007 as mandating rejection where the price is influenced by collusion or non transparent payments. Rule 4(2) deals with adjustment for the costs and charges referred to in Rule 10(2) where they are included in the transaction value of identical goods, and it does not provide for rejection of a declared value.

19.2 I find that the SCN has alleged that the two transactions of USD 17,663.26 to M/s Xclusive Co. Ltd. and of USD 49,975.49 to M/s Villa Morae Co. Ltd. made by the noticee were sham transaction, lacking any underlying commercial transactions. The two transactions as reflected in two documents of RUD 10 of the SCN are as below:

Xclusive Co. Ltd.

Transaction Date	Description	Deposit (USD)
06.06.2024	TRIMURTI BALAJI MARBLE SUP.	15864.11
06.06.2024	TRIMURTI BALAJI MARBLE SUP.	14756.36
07.06.2024	BHAGWATI ENTERPRISES	16175.56
12.06.2024	JP ENTERPRISES	16638.46
12.06.2024	SUNRISE MARBLE SUPPLIERS	17779.16
12.06.2024	JYOTI ENTERPRISES	3622.51
17.06.2024	GLOBAL CENTURY MARBLES	16284.66
18.06.2024	GALAXY MARBLE AND GRANITES	8618.91
19.06.2024	BHM MARBLE AND GRANITE	9025.41
19.06.2024	WONDER MARBLE SUPPLIERS	17663.26
19.06.2024	EVERSHINE MARBLES	17175.26
24.06.2024	BRIGHT MARBLE SUPPLIERS	16547.66
25.06.2024	BHM MARBLE AND GRANITE	18977.56
25.06.2024	TRIMURTI BALAJI MARBLE SUP.	16897.46
25.06.2024	M S ENTERPRISES	11716.46
25.06.2024	RADHIKA ENTERPRISES	8297.26
27.06.2024	SUNRISE MARBLE SUPPLIERS	7331.81
27.06.2024	RADHIKA ENTERPRISES	17035.66
28.06.2024	JYOTI ENTERPRISES	15809.56
Total		**266217.1**

Description	Deposit (USD)
Anil Exports	175911.14
Bhagwati Enterprises	51362.24
BHM Marble and Granite	47888.06
BRIGHT MARBLE SUPPLIERS	27374.85
Clear Tech Solutions	812106
Elite International	168324.25
Evershine Marbles	83168
Galaxy Marble and Granites	53525.45
Global Century Marbles	14399.55
J P Enterprises	14483
Jyoti Enterprises	64040.95
M S Enterprises	7642.4
Quality Exports	11092.5
Radhika Enterprises	46204.77
SHARMA INTERNATIONAL	25157
Sunrise Marble Suppliers	41026.75
Trimurti Balaji Marble Suppliers	60423.68
Vijapura International LLP	13789.47
WHN Promotions	79952
Wonder Marble Suppliers	49975.49
Total	**1847847.65**



19.3 I find that the two lists of remittance transactions forming part of RUD-10 of the SCN are essentially summaries prepared from the bank account statements of the overseas entities operated by Shri Piyush Nolakha. While these summaries establish the receipt of remittances by the

respective overseas entities, they do not, by themselves, establish the nature or genuineness of the underlying commercial transactions. I find that the SCN has not brought on record any independent or corroborative evidence to establish that the remittances made by M/s Wonder Marble Suppliers to entities of Shri Piyush Nolakha were sham transactions or were not backed by actual imports. Further, Shri Piyush Nolakha, in his statement dated 29.07.2024, while admitting that M/s. Clear Tech Solutions and M/s. WHN Promotions were sending overseas remittances under the guise of import of services/digital media, has not specifically attributed any such activity to M/s Wonder Marble Suppliers. On the defence side, the noticee has produced, as Annexure-D to its additional submission dated 28.10.2026, the Bills of Entry and invoices against which both remittances were made. The remittance of USD 17,663.26 made on 19.06.2024 to M/s Xclusive Co. Ltd. corelates to Invoice No. XC/INV/127/23-24 dated 29.03.2024 for USD 17,726.60 covering Bill of Entry No. 3691909 dated 27.05.2024, and falls short of it by USD 63.34. The remittance of USD 49,975.49 (no remittance date reflected in RUD 10 to the SCN) to M/s Villa Morae Co. Ltd. corelates to Invoice No. VMCL/46/2023/2024 dated 16.12.2023 for USD 34,346.84 covering marble slabs under Bill of Entry No. 2191226 dated 17.02.2024, Invoice No. VMCL/57/2023/2024 dated 28.12.2023 for USD 6,627.65 covering Bill of Entry No. 2191222 dated 17.02.2024 and Invoice No. VMCL/71/2023/2024 dated 12.01.2024 for USD 9,150.00 covering Bill of Entry No. 2848984 dated 02.04.2024. These three invoices together come to USD 50,124.49, and the remittance falls short of them by USD 149. I find that the very remittance which the SCN has called a sham pays, almost to the dollar, the declared value of the very consignment which the SCN says was undervalued, and that the other remittance pays for goods invoiced in December 2023 and January 2024, before Invoice No. 12/E came into existence. Neither remittance exceeds the invoices against which it was made. The noticee has also stated through Shri Sharma that it sold the imported blocks at a margin of 8 to 10 percent over landed cost and has furnished its sales registers, and there is no evidence to show that the goods fetched the price in domestic sale which a cost of USD 1,163.67 per MT would require.

19.4 The Hon'ble Tribunal in Junaid Kudia v. Commissioner of Customs, Mumbai Import-II, 2023 (9) TMI 22 (CESTAT Mumbai), Final Order No. A/86237-86239/2023 dated 25.08.2023, which also concerned a second set of invoices retrieved from electronic records, has held in para 13 as follows.

> *"13. … Be that as it may, we note that statements cannot be the sole reason to confirm the charge of undervaluation. We also note that in the present matter there are no evidences produced by the department that the excess amount over and above the invoice price was paid to suppliers. There is no evidence as to how the Appellant came into possession of cash alleged to be differential amount towards goods imported, nor there is any evidence of any cash being handed over to any person, representing suppliers in India. Department had failed to produce corroborative evidences regarding the undervaluation of imported goods."*

The Civil Appeal of the Revenue against this decision has been dismissed by the Hon'ble Supreme Court in Commissioner of Customs, Mumbai Import-II v. Junaid Kudia, 2024 (3) TMI 570 (SC), as recorded by the Hon'ble Tribunal in para 20 of Sino Import and Export Pvt. Ltd. v. Commissioner of Customs, Chennai II (Imports), 2025 (12) TMI 835 (CESTAT Chennai). I find that the third link in the case of the SCN, namely payment of any amount beyond the declared value, is wholly absent.

20. Whether the statements of Shri Piyush Nolakha supply the missing link

20.1 The SCN has relied on the statements of Shri Piyush Nolakha recorded between 22.07.2024 and 29.07.2024 to show that marble importers undervalued their imports through his Hong Kong entities, and this is the only material which could fill the gap noticed above. Two passages concern marble. On 27.07.2024, speaking of M/s Sunrise Marble Suppliers, he has stated that "These marble companies purchase high value Marbles from Europe based firms keeping my Hongkong based firms as Consignee/Third party. Under these invoices they undervalue the goods which are exported by the supplier directly to India based importer." On 29.07.2024, on being shown a summary of inward remittances into the accounts of M/s Villa Morae Co. Ltd. and M/s Xclusive Co. Ltd., he has named eighteen firms, including the noticee, and has stated that they are "importers of Marbles and Granite by way of undervaluing the Imports through my Hongkong based firms. They all are clients of Ashish Toshniwal (Agarwal)."

20.2 I find that neither of two passage states what the noticee paid beyond its invoices, for which consignment, through whom or in what manner. The answer of 29.07.2024 names the noticee in a list of eighteen firms read off a summary of remittances, and the only remittances of the noticee in that summary are the two banking remittances which I have found in paragraph 19.3 to match its import invoices. Shri Ashish Toshniwal, to whom Shri Nolakha has attributed these clients and through

whom Shri Srawan Kumar Sharma has stated on 20.12.2024 that the noticee came in contact with Shri Nolakha, was never examined, and neither was Shri Ashish Jain, to whom Shri Nolakha has said he handed over his Hong Kong entities. Shri Nolakha retracted his statements by letter dated 18.11.2024 (Annexure-22 to the reply), and Shri Sharma has denied undervaluation in each of his statements dated 20.12.2024, 28.04.2025 and 25.09.2025. For the same reason, I have not placed any weight on the affidavit of Shri Nolakha furnished by the noticee as Annexure-17, since it too comes from a noticee with a stake in the outcome. A general and later retracted statement of another noticee, which names the importer in a list without a single particular, cannot, without more, establish undervaluation of a specific consignment, and the decision in Junaid Kudia (supra) holds that statements cannot be the sole reason to confirm such a charge. Further, the statement of Shri Nolakha is sought to be used against a different person, about payments of which the statement gives no particulars. Since I have not relied on the statements of Shri Nolakha against the noticee, the request of the noticee for his cross examination does not survive for decision.

21. Rejection of the declared value of Bill of Entry No. 3691909 under Rule 12 of CVR, 2007

21.1 Having examined each piece of material on which the SCN rests, I now apply the test which Rule 12 of CVR, 2007 lays down for rejecting a declared value, because proposal 18(i) of the SCN cannot succeed unless that test is met for Bill of Entry No. 3691909. The Hon'ble Tribunal in Sino Import and Export Pvt. Ltd. (supra), Final Order No. 41460-41461/2025 dated 11.12.2025, has applied in para 18 the following observation of the Hon'ble Supreme Court in Century Metal Recycling Pvt. Ltd. v. Union of India, 2019 (367) E.L.T. 3 (S.C.).

> *"Reasonable doubt will exist if the doubt is reasonable and for 'certain reasons' and not fanciful and absurd. A doubt to justify detailed enquiry under the proviso to Section 14 read with Rule 12 should not be based on initial apprehension, be imaginary or a mere perception not founded on reasonable and 'certain' material. It should be based and predicated on grounds and material in the form of 'certain reasons' and not mere ipse dixit."*

21.2 In para 21 of the same order, the Hon'ble Tribunal has extracted the following observation of the Hon'ble Supreme Court in Commissioner of Customs, Calcutta v. South India Television (P) Ltd., 2007 (214) E.L.T. 3 (S.C.).

> *"casting suspicion on invoice produced by the importer is not sufficient to reject it as evidence of value of imported goods.*

Undervaluation has to be proved. If the charge of under-valuation cannot be supported either by evidence or information about comparable imports, the benefit of doubt must go to the importer. If the Department wants to allege under-valuation, it must make detailed inquiries, collect material and also adequate evidence."

21.3 The material in the present case consists of an unsigned invoice which nobody has authenticated, a container match which holds for one container and proves at best the identity of goods and not price, no evidence of any payment beyond the declared value, and a general statement of another noticee which has since been retracted. I find that this material does not raise a reasonable doubt founded on certain material, and the Revenue has not produced evidence of contemporaneous imports of identical or similar goods at a higher price. I therefore hold that the declared value of USD 305 per MT for Bill of Entry No. 3691909 dated 27.05.2024 is the transaction value under Section 14 of the Customs Act, 1962 read with Rule 3(1) of CVR, 2007, and that it does not merit rejection under Rule 12.

22. Extension of the Italian price to the remaining 28 Bills of Entry

22.1 The SCN has carried the price of EUR 1,060 per MT to the other 28 consignments in Table-A at para 11.6 on the premise that the noticee had been "importing similar goods from the same overseas suppliers and at identical declared prices". Since the demand of □7,31,35,539/- rests on that premise alone, I have tested it against the tables in the SCN and in the reply. I find that the 29 consignments came from thirteen suppliers located in Hong Kong, Turkey, Italy and Taiwan, at declared prices ranging from USD 135 to USD 315.25 per MT and at EUR 140 and EUR 175 per MT, so that neither the suppliers nor the prices were the same. The tables at para 2.4 of the reply show further that the twenty consignments bought through the Hong Kong entities of Shri Nolakha carry declared prices of USD 214.50 to USD 315.25 per MT, while the nine consignments bought directly from suppliers in Turkey, Italy and Taiwan carry USD 135 to USD 200 per MT and EUR 140 to EUR 175 per MT. The route which the SCN describes as the conduit for undervaluation thus carried the higher prices. The SCN has also left untouched four consignments of marble slabs which the noticee bought from the same Hong Kong entities under Bills of Entry Nos. 2191226, 4837503, 5043838 and 5763542, which sits ill with the theory that every purchase through those entities was undervalued. Shri Sharma has stated on 25.09.2025 that the noticee mainly imports "Baiz Light Grey, Black Coloured Marble blocks/slabs", and the SCN has not disproved this.

22.2 The SCN has also invoked Rule 4 of CVR, 2007 at paras 11.1 to 11.5, Rule 9 in the alternative at para 11.4, and Rule 3 at paras 10.5, 11.6

and 12. Rule 4(1)(a) permits valuation on the basis of the transaction value of "identical goods sold for export to India and imported at or about the same time as the goods being valued", and Rule 2(1)(d)(i) requires identical goods to be those "which are same in all respects, including physical characteristics, quality and reputation as the goods being valued except for minor differences in appearance that do not affect the value of the goods", besides being produced in the same country. I find that Statuarietto marble from Italy invoiced in March 2024 cannot be identical to marble from Turkey or Taiwan, nor can a price of March 2024 be "at or about the same time" as an import of January 2021. For Bill of Entry No. 3691909, the Italian invoice relates to the same goods and not to any other import of identical goods, so Rule 4 does not apply there either. Applying one unproved price to every consignment, regardless of origin, supplier, variety and year, is also not a reasonable means under Rule 9 of CVR, 2007.

22.3 Once the value for Bill of Entry No. 3691909 has not been found to be understated, there is nothing left to extend. The Hon'ble Tribunal in Sino Import and Export Pvt. Ltd. (supra) has, on a similar extension of value from one set of consignments to others, held in para 16 as follows.

> *"16. … Since the premise of undervaluation of goods in so far as the imported goods listed in Annexure B also hinges on the presumption of purported undervaluation evidenced in Annexure A, for the aforesaid reasons, the demand of differential duty on this count in respect of the imported goods listed in Annexure B is also rendered untenable."*

I accordingly hold that the declared values in all 29 Bills of Entry are the transaction values under Section 14 of the Customs Act, 1962 read with Rule 3(1) of CVR, 2007, and that the proposal to reject the declared value of Rs.4,05,17,558/- and redetermine it at Rs.17,34,03,226/- is not sustainable.

23. Confiscation under Section 111(m), differential duty and interest

23.1 Proposals 18(ii), 18(iii) and 18(iv) of the SCN follow from proposal 18(i), and their fate depends on my finding on value. Section 111(m) of the Customs Act, 1962 renders goods liable to confiscation where they do not correspond in value or in any other particular with the entry made. Since I have accepted the declared values and have found no misdeclaration of description, the goods imported under the 29 Bills of Entry are not liable to confiscation under Section 111(m).

23.2 Section 28(4) of the Customs Act, 1962 permits recovery of duty not levied or short levied by reason of collusion, wilful misstatement or

suppression of facts. Since there is no short levy in the present case, the demand of differential duty of Rs.7,55,54,467/- under Section 28(4) fails, and the question whether the extended period could be invoked does not arise. Interest under Section 28AA, being dependent on the duty, also cannot be demanded.

24. Penalties proposed on Mrs. Vinita Sindulia and Shri Piyush Nolakha

24.1 The SCN has proposed penalty on Mrs. Vinita Sindulia under Section 114A and on Shri Piyush Nolakha under Sections 112(a) and 114AA, each on the footing that the goods were undervalued. Penalty under Section 114A is imposable on a person liable to pay duty determined under Section 28(8) in cases of collusion, wilful misstatement or suppression of facts. Since no duty has been determined as short levied, no penalty is imposable on Mrs. Vinita Sindulia under Section 114A.

24.2 Penalty under Section 112(a) requires an act or omission which renders goods liable to confiscation under Section 111, and I have found that the goods are not so liable. Penalty under Section 114AA requires that a person knowingly or intentionally made, signed or used a declaration, statement or document which is false or incorrect in a material particular. The SCN has treated the invoices of M/s Xclusive Co. Ltd. as the false documents, but I have found that the value in Invoice No. XC/INV/127/23-24 dated 29.03.2024 matches the payment actually made, and no evidence shows that it or any other invoice of the noticee was false in value. I therefore find that no penalty is imposable on Shri Piyush Nolakha under Section 112(a) or Section 114AA.

25. In view of the foregoing discussion and findings, I pass the following order.

ORDER

26. In respect of the proposals made in paragraph 18 of the SCN against M/s Wonder Marble Suppliers (GSTIN 08BAXPS918D1ZS), through its Proprietor Mrs. Vinita Sindulia,

(i) I reject the proposal to reject the declared assessable value of Rs.4,05,17,558/- under Section 14 of the Customs Act, 1962 read with Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, and the proposal to redetermine it at □17,34,03,226/-, and I accept the values declared in the 29 Bills of Entry listed in Table-A of the SCN.

(ii) I drop the proposal to hold the goods having assessable value of Rs.17,34,03,226/- liable to confiscation under Section 111(m) of the Customs Act, 1962.

(iii) I drop the demand of differential Customs duty of Rs.7,55,54,467/- (Rupees Seven Crore Fifty Five Lakh Fifty Four Thousand Four Hundred and Sixty Seven only) proposed under Section 28(4) of the Customs Act, 1962.

(iv) I drop the proposal to recover interest under Section 28AA of the Customs Act, 1962.

27. In respect of the proposal made in paragraph 19 of the SCN against Mrs. Vinita Sindulia, Proprietor of M/s Wonder Marble Suppliers,

(i) I drop the proposal to impose penalty under Section 114A of the Customs Act, 1962.

28. In respect of the proposals made in paragraph 20 of the SCN against Shri Piyush Nolakha,

(i) I drop the proposal to impose penalty under Section 112(a) of the Customs Act, 1962.

(ii) I drop the proposal to impose penalty under Section 114AA of the Customs Act, 1962.

29. This order is issued without prejudice to any other action that may be taken against the noticees or any other person under the provisions of the Customs Act, 1962, the rules made thereunder or any other law for the time being in force.

Digitally signed by
Nitin Saini
Date: 26-11-2026
15:11:12

(Nitin Saini)
Commissioner of Customs,
Custom House, Mundra.

F.No. GEN/ADJ/COMM/752/2025-Adjn-O/o Pr Commr-Cus-Mundra.

By Speed Post/Email/Notice Board:-

To, (The Noticee),

1. Mrs. Vinita Sindulia , Proprietor,
   M/s Wonder Marble Suppliers,
   (GSTIN: 08BAXPS918D1ZS),
   G-246, RIICO Industrial Area, Makrana,
   Bidiyad, Nagaur, Rajasthan-341542

2. Shri Piyush Nolakha, Flat No. D-001,
   Jewel of India, Malviya Nagar,
   Jaipur-302017

Copy to:

(i) The Commissioner of Customs (Preventive)
Jodhpur, Hqrs. At Jaipur Rajasthan.

(ii) The Deputy/ Assistant Commissioner (EDI), Custom House, Mundra.

(iii) Notice Board.

(iv) Guard File.