

DIN-20251071ML000000A23D



**OFFICE OF THE COMMISSIONER OF CUSTOMS,  
CUSTOM HOUSE,  
NEAR BALAJI TEMPLE, KANDLA**  
Phone : 02836-271468/9      Fax: 02836-  
271467  
Email:- commr-cuskandla@nic.in

### SHOW CAUSE NOTICE

(Issued under Section 28(4) of Customs Act, 1962)

Whereas, M/s GE India Industrial Private limited (IEC code 0393001962), having its address at Plot No. A-22/1, MIDC Chakan, Industrial Area, Phase-II, Khalumbre, Pune, Maharashtra 410501 (hereinafter referred to as 'M/s. GEIPL or the importer') has imported Shipping Fixture For Tower Kit etc., falling under CTH 73269099 of the Customs Tariff Act, 1975 (as shown in the table below in subsequent para) by filing various Bills of Entry at Custom House, Kandla during the period from April 2020 to March 2022 through their Customs Broker (hereinafter referred to as C.B.) M/s Agility Logistics Private Limited at Kandla Port.

2. Whereas, during the course of Audit covering the period from April- 2020 to March-2022 conducted by the Auditors of the office of the Principal Director of Audit (Central), Audit Bhavan, Ahmedabad, the Audit Officers observed that the importer had imported goods i.e. SHIPPING FIXTURE FOR TOWER KIT (IMPORT ON RETURNABLE BASIS) etc. falling under CTH 73269099 by availing duty exemption under Notification No. 104/1994-Customs dated 16.03.1994, thereby had not paid BCD/Surcharge/IGST etc. while importing the goods. They further observed that the goods imported by availing aforesaid Exemption Notification was to be re-exported within six months from the date of their importation, however no documentary evidences were available on record which suggested that the goods were exported back within six months. The records also suggested that re-export details/cancellation RE bonds were not available in the EDI system even after lapse of permissible period. Accordingly, it was observed by the Audit Officers that the same resulted into non-levy/short- levy of total Customs duty of Rs.4,33,01,838/- from the importer. The observation of the Audit Officer were communicated to the importer by this office vide LAR No. 21/21-22 dated 01.02.2022 (Para No. 8) (RUD-01), LAR No. 4/22-23 dated 20.06.2022 (Para No. 5) (RUD-02) and LAR No. 05/22-23 dated 15.07.2022 (Para No. 10), (RUD-03). The details regarding import of goods by the importer and short/non-payment of Customs Duty for the period April 2020 to March 2022, is shown hereunder in Table-A:-

**TABLE-A**

(Amount in Rs.)

Sr.	BE No. & No. date	Description of Goods	CTH	Item no.	Assessable Value (in Rs.)	Short levy of Duty (Rs.)	LAR No.
1	7607964 & 07/05/2020	SHIPPING FIXTURE FOR (Import returnable basis)	73269099	1	1,09,44,246	30,09,668	
2	7983187 & 23/06/2020	SHIPPING FIXTURE FOR (Goods Import on re-export purpose)	73269099	1	90,93,194	25,00,629	
		SHIPPING FIXTURE FOR TOWER KIT, 130M HH, 50Hz, STW, C5, W/SE, RVICE LIFT (IMP. ON Re-export)	73269099	1	1,06,37,453		LAR No. 21/21-22-Para 8,

3	8043188 & 30/06/2020	Purpose)	73269099	1 (INV.2)	6,83,174	31,13,172	dated: 01.02.2022
4	8083598 & 06/07/2020	SHIPPING FIXTURE FOR (Goods Import on re-export Purpose)	73269099	1 (INV.2)	90,02,541	24,75,699	
5	3571228 & 15-04-2021	SHIPPING FIXTURE FOR 10 SET OF TOWE KIT, 130M HH 50Hz, STW,C5,, W/SERVICE LIFT (IMPORT ON RETURNABLE BASIS)	73269099	1 (Inv.2)	5,80,91,323	1,79,96,692	LAR No. 05/22-23 Para 10, dated 15.07.2022
6	6508170 & 02-12-2021	SHIPPING FIXTURE OF TOWER- TOP BOOT	73269099	1	28,75,329	8,90,777	
		SHIPPING FIXTURE OF TOWER- BOTTOM BOOT	73269099	2	62,33,821	19,31,238	
		SHIPPING FIXTURE OF TOWER- H BEAM	73269099	3	27,37,777	8,48,163	
7	7109064 & 17-01-2022	SHIPPING FIXTURE OF TOWER- TOP BOOT	73269099	1	40,16,095	12,44,186	
		SHIPPING FIXTURE OF TOWER- BOTTOM BOOT	73269099	2	79,33,079	24,57,668	
		SHIPPING FIXTURE OF TOWER- H BEAM	73269099	3	38,23,972	11,84,667	
		SHIPPING FIXTURE OF TOWER- LASHING PADEYE	73269099	4	11,15,726	3,45,652	
8	7396862 & 07-02-2022	SHIPPING FIXTURE OF TOWER- TOP BOOT	73269099	1	39,17,362	12,13,599	
		SHIPPING FIXTURE OF TOWER- BOTTOM BOOT	73269099	2	83,04,256	25,72,659	
		SHIPPING FIXTURE OF TOWER- H BEAM	73269099	3	37,29,962	11,55,542	
		SHIPPING FIXTURE OF TOWER- LASHING PADEYE	73269099	4	11,67,936	3,61,827	
<b>TOTAL</b>					<b>14,43,07,246</b>	<b>4,33,01,838</b>	

3. Customs Notification No. 104/94 dated 16.03.1994, under which the importer had imported the goods and availed duty exemption stipulates as under:-

**NOTIFICATION NO. 104/94-CUS.**

**EXEMPTION TO CONTAINERS OF DURABLE NATURE**  
**NOTIFICATION NO. 104/94-CUS., DATED 16-3-1994**

*In exercise of the powers conferred by sub-section (1) of section 25 of the*

Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts containers which are of durable nature, falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from, -

- (a) the **whole of the duty of customs** leviable thereon under the said First Schedule; and
- (b) the **whole of the <sup>1</sup>[integrated tax]** leviable thereon under sub-section (7) of section 3 :

**Provided** that the importer, by execution of a bond in such form and for such sum as may be specified by the <sup>2</sup>[Assistant Commissioner of Customs or Deputy Commissioner of Customs] binds himself to re-export the said containers within six months from the date of their importation and to furnish documentary evidence thereof to the satisfaction of the said Assistant Commissioner and to pay the duty leviable thereon in the event of the importer's failure to do so :

**Provided further** that in any particular case, the aforesaid period of six months may, on sufficient cause being shown, be extended by the said Assistant Commissioner for such further period, as he may deem fit.

<sup>3</sup> [Explanation.- A device such as tag, tracking device or data logger already affixed on the container at the time of import shall also be eligible for exemption from the duty of customs and the integrated tax as is available to the said container under this notification.]

4. Whereas, the observation of the Audit Officers of the Director General of Audit (Central), Ahmedabad, communicated vide the LARs mentioned in para supra, was communicated to the importer vide this office letters F. No. CUS/APR/MISC/2255/2024-Gr-3 dated 05.07.2024 (RUD-04), F.No. CUS/APR/INV/3-2025-GR 3-O/o Commr-Cus-Kandla dated 05.02.2025 (RUD-05) and F. No.: CUS/APR/MISC / 225s / 2024 dated 04.04.2025 (RUD-06) and it was requested to provide the details/documentary evidences viz. Shipping Bill No., Shipping Bill date, Date of Re-export of the imported goods, regarding re-export of goods for which the exemption of Customs Duty were claimed under Notification No. 104/1994-Customs or in case of failure, to deposit the duty alongwith applicable interest.

5. Whereas, the Importer vide their letter dated 12.02.2025 (RUD-07) submitted that the documents/records as called for is more than 3-4 years old and they require at least 30 days time to trace the same. Further, they requested to grant one month time to enable them to submit the required details/documents, however they failed to submit the required details/documents to this office till date even after issuance of reminder letter dated 04.04.2025. Thereby, it appears that the goods, mentioned in TABLE-A Supra, imported by the importer by availing duty exemption under Notification No. 104/1994-Customs have not been re-exported.

6. Whereas, since the importer had imported goods and availed duty exemption under Notification No. 104/94-Cus dated 16.03.1994 while filing above mentioned

Bills of Entry, referred in Table-A supra, they were duty bound to re-export the imported goods within a period of six month from the date of their importation and furnish documentary evidence thereof to the satisfaction of the Assistant Commissioner, failing which they were liable to pay leviable duty.

Further vide the above referred Notification they have also been given option for further extension of six month giving sufficient cause of their failure to re-export the goods to the Assistant Commissioner and after considering the same, the Assistant Commissioner may extend for such further period, as he may deem fit.

However, in the instant case, it appears that the importer had neither re-exported the goods and submitted proof of re-export to the Assistant Commissioner/cancelled RE bond in the EDI system even after the lapse of permissible time period nor had they applied for extension of the same to the Assistant Commissioner which makes them liable for payment of applicable Customs Duty along with applicable interest and penalty.

#### **7. Computation of duty :-**

The imported goods were classified under CTH 73269099 with applicable duty BCD@10%+SWS@ 10%+IGST@18% and on the basis of CRA audit, the Non levy of applicable duty along with IGST is work out to be Rs.4,33,01,838/- for the Bills of Entry tabulated above. Therefore, the importer is liable to pay non-levied/not-paid Customs duty of Rs.4,33,01,838/-along with applicable interest and penalty.

#### **8. Legal provision of the Customs Act, 1962 which are vital to be discussed herein which are relevant into this case:**

##### **i. The Customs Tariff Act, 1975**

i i. **Section 46 of the Customs Act, 1962** provides for filing of Bill of Entry upon importation of goods, which casts a responsibility on the importer to declare truthfully, all contents in the Bill of Entry.

Relevant portion of Section 46 (4) is reproduced below:-

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

iii. **Section 28(4) of the Customs Act, 1962** provides that "Where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,-

1. collusion; or
3. suppression of facts,
2. any willful mis-statement; or

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been [so levied or not paid] or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified

in the notice".

iv. **Section 28(AA) of Customs Act, 1962** provides interest on delayed payment of duty-

1. Where any duty has not been levied or paid or has been short-levied or short-paid or erroneously refunded, the person who is liable to pay the duty as determined under sub-Section (2), or has paid the duty under sub-Section (2B), of Section 28, shall, in addition to the duty, be liable to pay interest at such rate not below ten per cent and not exceeding thirty-six per cent per annum, as is for the time being fixed by the Central Government, by notification in the Official Gazette, from the first day of the month succeeding the month in which the duty ought to have been paid under this Act, or from the date of such erroneous refund, as the case may be, but for the provisions contained in sub-Section (2), or sub-Section (2B), of Section 28, till the date of payment of such duty:

v. **Section 111 (o) of Customs Act, 1962** provides confiscation of improperly imported goods, etc. -

*(o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;*

vi. **Section 114A of the Customs Act, 1962** deals with penalty for short-levy or non-levy of duty in certain cases. The relevant provision is reproduced below:-

114A - Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any willful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-Section (8) of Section 28 shall also be liable to pay a penalty equal to the duty or interest so determined:

Provided that where such duty or interest, as the case may be, as determined under sub-Section (8) of Section 28, and the interest payable thereon under Section 28AA, is paid within thirty days from the date of the communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this Section shall be twenty-five percent of the duty or interest, as the case may be, so determined:

Provided further that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso:

vii. **Section 114AA of the Customs Act, 1962** : Penalty for use of false and incorrect material - If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or documents which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods.

viii. **Section 125 of the Customs Act, 1962 (Option to pay fine in lieu of confiscation)**

(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods [or, where such owner is not known, the person from whose possession or custody such goods have been seized,] [ Inserted by Act 80 of 1985, Section 9 (w.e.f. 27.12.1985).] an option to pay in lieu of confiscation such fine as the said officer thinks fit:

[Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, the provisions of this section shall not apply:

Provided further that] [Substituted by Finance Act, 2018 (Act No. 13 of 2018), dated 29.3.2018.] without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

(2) [ Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges, payable in respect of such goods.] [ Substituted by Act 80 of 1985, Section 9, for sub-Section (2) (w.e.f. 27.12.1985).]

(3) [ Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.

Explanation. - For removal of doubts, it is hereby declared that in cases where an order under sub-section (1) has been passed before the date on which the Finance Bill, 2018 receives the assent of the President and no appeal is pending against such order as on that date, the option under said sub-section may be exercised within a period of one hundred and twenty days from the date on which such assent is received.] [Inserted by Finance Act, 2018 (Act No. 13 of 2018), dated 29.3.2018.]

9. In order to sensitize the People of Trade (read Importer/Exporter) about its benefit and consequences of mis-use; Government of India has also issued 'Customs Manual on Self-Assessment 2011'. The publication of the 'Customs Manual on Self-Assessment 2011' was required as because prior to enactment of the provision of 'Self-Assessment', mis-classification or wrong-availment of duty exemption etc., in normal course of import, was not considered as mis-declaration or mis-statement. Under para-1.3 of Chapter-1 of the above manual, Importers/Exporters who are unable to do the Self-Assessment because of any complexity, lack of clarity, lack of information etc. may exercise the following options:

- (a) Seek assistance from Help Desk located in each Custom Houses, or
- (b) Refer to information on CBEC / ICEGATE web portal ( [www.cbec.gov.in](http://www.cbec.gov.in) ), or
- (c) Apply in writing to the Deputy/Assistant Commissioner in charge of Appraising Group to allow provisional assessment, or
- (d) An importer may seek Advance Ruling from the Authority on Advance Ruling, if qualifying conditions are satisfied. Para 3 (a) of Chapter 1 of the above Manual

further stipulates that the Importer/Exporter is responsible for Self-Assessment of duty on imported/exported goods and for filing all declaration and related documents and confirming these are true, correct and complete. Under para- 2.1 of Chapter-1 of the above manual, Self- Assessment can result in assured facilitation for compliant importers. However, delinquent and habitually non-compliant importers/exporters could face penal action on account of wrong Self-Assessment made with intent to evade duty or avoid compliance of conditions of notifications, Foreign Trade Policy or any other provision under the Customs Act, 1962 or the Allied Acts.

**10.** It is brought to notice that after the introduction of self- assessment through Finance Act, 2011; the onus is on the importer to make true and correct declaration in all aspects.

**11.1** Conspicuously, the benefit of exemption of duty as per Customs Notification No. 104/94 dated 16.03.1994 is allowed only, when the importer by execution of a bond binds himself to re-export the said goods within six months from the date of their importation and furnishes documentary evidence thereof to the satisfaction of the said Assistant Commissioner otherwise to pay the duty leviable thereon in the event of the importer's failure to do so. Thus, the Importer should have evaluate the applicability of the said Notification along with the conditions mentioned therein, on the goods imported by them.

**11.2** Furthermore, a provision has also been made in said Notification that the Importer may opt for further extension of six month after giving sufficient cause of their failure to re-export the goods to the Assistant Commissioner and after considering the same, the Assistant Commissioner may extend for such further period, as he may deem fit. However, it has been observed that they had not applied for any extension of the same to the Assistant Commissioner.

**11.3** Whereas, the Importer were issued letter dated 05.07.2024 and subsequent reminders dated 05.02.2025 and 04.04.2025 to submit the documents/records evidencing the proof for re-export of goods. Even, a letter dated 12.02.2025 (**RUD-08**) was issued to them granting personal hearing in the case on 19.02.2025, but neither the Importer/representative appeared before the competent authority nor they submitted any documents/records proving the re-export of goods, cancelled RE bond in the EDI system.

**11.4** Whereas, Section 25(1) of the Customs Act, 1962 permits the Central Government to notify specified goods to be exempt generally either absolutely or subject to such condition which may be fulfilled before or after clearance and the exemption may be in relation to whole or in part of the duty of Customs leviable on the notified goods. Hence, the legislation has clearly recognized the fact that it may be necessary in a given set of circumstances to lay down the conditions which shall be fulfilled by an importer even after clearance if the importer wanted to claim the benefit of exemption from duty of Customs under a particular Notification and such condition shall have to form part of the Notification. In other words, Section 25(1) of the Act, provides for complete mechanism which would enable the importer to know before importing and before claiming exemption as to what are the conditions on fulfillment of which he was to become entitled to seek exemption under such a

Notification.

**11.5** In the present case, the Importer has imported goods viz. Shipping Fixture For Tower Kit etc., falling under CTH 73269099 of the Customs Tariff Act, 1975 availing the benefit of exemption from Customs Duty as well, however, the same had neither been re-exported nor documentary evidences as called for vide this office letter of even no. dated 05.07.2024, 05.02.2025, 04.04.2025 and 12.02.2025 were submitted by the Importer. Thus, the specific condition (re-export of goods within six months) was not fulfilled, and therefore, the claim to avail duty exemption in respect of the imported goods is inadmissible.

**11.6** Whereas, as per Section 46(4) of the Customs Act, 1962, the importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed. However, the importer after availing the exemption from Customs Duty by way of mentioning Customs Notification No. 104/94 dated 16.03.1994 on above stated Bills of Entry and claiming the benefit of same, failed to produce the desired documents and thus not fulfilled the conditions mentioned on the said Notification. Thus, the importer made a false declaration before the Customs authority and violated the provisions.

**11.7** Therefore, it appears that the Importer is liable to pay BCD@10%+SWS@ 10%+IGST@18% on the imported goods falling under CTH 73269099 which is work out to be Rs.4,33,01,838/- for the Bills of Entry mentioned above. Therefore, the importer is liable to pay non-levied/not-paid Custom duty of Rs.4,33,01,838/-along with applicable interest and penalty.

**11.8** Whereas, the Importer vide their letter dated 12.02.2025 categorically stated that they will submit the desired/requisite documents/records and sought time of one month, however, after lapse of the same and even till date after giving several opportunities, they had not submitted the documents/records evidencing the proof for re-export of goods. Thus, the Importer has contravened the provisions of Sub-section (4) of Section 46 of the Customs Act, 1962, in as much as, they filed wrong declaration before the Customs Authorities to the effect that they were fulfilling conditions of re-export of the goods as per said Notification in order to avail the benefit of Notification which is otherwise not available to them (Importer) as the Importer have neither re-exported the goods nor produced the documentary evidences regarding the same. In light of the said facts, it appears that the importer was fully aware of the fact that the goods imported by them attracts BCD@10%+SWS@10%+IGST@18%, but to avail undue benefit of Customs Duty as well, they have willfully suppressed the facts from the Department and wrongly availed the benefit of exemption under Customs Notification No. 104/94 dated 16.03.1994 with an intention to evade the duty payment and thereby rendered themselves for penal action under the Customs Act, 1962. The said evasion of duty had never been come to the knowledge of the Department, if the Audit of the Importer has not been taken up by the Auditors of the office of the Principal Director of Audit (Central), Audit Bhavan, Ahmedabad. Thus, the incorrect availment of the benefit of Notification which is otherwise not available to the Importer has resulted into shorty

payment of Customs Duty as well which is liable to be recovered from them under Section 28(4) of the Customs Act, 1962 along with applicable interest as provided under Section 28 AA of the Customs Act, 1962. Therefore, by way of not providing documentary evidence to prove that the items/goods contained in above tabulated bills of entry have been re-exported within permissible time period as provided in notification no. 104/94 Customs dated 16.03.1994, resulted non-levy/short levy of duty of Rs.4,33,01,838/- which is recoverable from the importer under the provisions of the section 28(4) of the Customs Act, 1962 along with interest as applicable under Section 28AA of the Act. The importer also appear to have rendered themselves liable to penalty under Section 114A and 114AA of the Customs Act, 1962.

**11.9** Whereas, Section 111 (o) of Customs Act, 1962 provides confiscation of improperly imported goods wherein any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer. Since, the importer failed to fulfill the condition as envisaged in the said Notification by way of not re-exporting the goods and producing the documents evidencing the same, therefore, the goods are liable for confiscation under Section 111(o) of the Customs Act, 1962.

**11.10** Whereas, the aforesaid acts of omission/commission on the part of the Importer for wrong availment of benefit of exemption under Customs Notification No. 104/94 dated 16.03.1994 on the basis of improper documents/non-availability of documents and wrong declaration while filing above mentioned Bills of Entry in respect of import of goods viz. Shipping Fixture For Tower Kit etc., falling under CTH 73269099 of the Customs Tariff Act, 1975 by them, rendered the goods liable for confiscation under Section 111 (o) of the Customs Act, 1962. Hence, by the said acts of omission and commission, the Importer has rendered themselves liable for penal action under the provisions of Section 114A and 114 AA of the Custom Act, 1962.

**12.** From the forgoing discussions, it appears that:

- i. The importer availed exemption from payment of Customs Duty under Notification No. 104/94-Cus., dated 16.03.1994, however, failed to fulfill the condition as envisaged in the said Notification by way of not re-exporting the goods and producing the documents evidencing the same in this regard;
- ii. The importer has intentionally availed exemption from payment of Customs Duty under Notification No. 104/94-Cus., dated 16.03.1994 to which they were not entitled to, to evade the payment of Customs duty, which resulted into non-payment/short-payment of Customs duty amounting to Rs.4,33,01,838/-;
- iii. By way of said acts of omission and commission by the Importer, rendered the goods liable for confiscation under Section 111(o) of the Customs Act, 1962 as well as penal action under the provisions of Section 114A and 114 AA of the Custom Act, 1962.

**13.** Now, therefore, M/s. GE India Industrial Private limited (IEC code 0393001962), having its address at Plot No. A-22/1, MIDC Chakan, Industrial Area, Phase-II, Khalumbre, Pune, Maharashtra 410501, are hereby called upon to show cause to the Commissioner of Customs, Custom House, Kandla, having office at Near

Balaji Temple, New Kandla 370 201as to why:-

- (i) The goods imported vide 08 Bills of Entry as tabulated above (TABLE-A) of this show cause notice, should not be re-assessed at correct rate i.e. (BCD@ 10%+SWS@10% IGST@18%).
- (ii) The differential duty worked out as non-payment/short-payment amounting to Rs. 4,33,01,838/- (Four Crore thirty three lakh one thousand eight hundred and thirty eight only) for Bills of Entry (as tabulated) should not be demanded and recovered from Importer under Section 28(4) of the Customs Act,1962 along with applicable interest under Section 28AA of the Customs Act,1962, as applicable.
- (iii) Goods viz. Shipping Fixture For Tower Kit etc., falling under CTH 73269099, imported vide 08 Bills of Entry should not be confiscated under Section 111(o) of the Customs Act, 1962.
- (iv) Penalty should not be imposed upon them under Section 114A and 114AA of the Customs Act, 1962.

**14.** The importer further required to produce at the time of show cause, all the evidences upon which they intend to rely in support of their defense. They are further called upon to inform in writing to the Commissioner of Customs, Custom House, Kandla, having office at Near Balaji Temple, New Kandla, Kutch (Gujarat) as to whether they desire to be heard in person before the case is adjudicated. If no cause is shown within 30 days from the date of receipt of this notice or if they fail to appear for personal hearing when the case is posted for hearing the case will be decided ex parte on the basis of evidences available on record.

**15.** This Show Cause Notice is issued only in respect of issues discussed in the Show Cause Notice as discussed herein above.

**16.** The present Show Cause Notice is issued without prejudice to any other action that may be taken under any other provision of the Customs Act, 1962 and/or rules made thereunder and/or under the provisions of any other law for the time being in force in India.

**17.** The Department reserves its right to add, amend, modify, etc., this Notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this Notice but prior to adjudication thereof.

**18.** List of documents relied upon in the Notice (RUDs) is Annexure-R. It may be noted that all the relied upon documents and annexures enclosed with this Show Cause Notice are an integral part of this Show Cause Notice.

Digitally signed by  
Nitin Saini  
Date: 31-10-2025  
10:34:55

Commissioner  
Custom House Kandla

To,

M/s GE India Industrial Private Limited,  
Plot No. A-22/1,  
MIDC Chakan, Industrial Area,  
Phase-II, Khalumbre,  
Pune, Maharashtra 410501

Copy to:-

1. The Deputy/ Assistant Commissioner, Gr-IV, Kandla.
2. The Additional Commissioner (Adjudication Section) for necessary action.
3. Guard File

**ANNEXURE-R to the SCN issued from F.No. GEN/ADJ/ADC/1295/2025-Adjn-O/o Commr-Cus-Kandla in respect of M/s GE India Industrial Private limited (IEC code 0393001962), Plot No. A-22/1, MIDC Chakan, Industrial Area, Phase-II, Khalumbre, Pune, Maharashtra 410501**

RUD	Description	Remarks
1	Copy of LAR No. 21/21-22 dated 01.02.2022 (Para No. 8)	Attached herewith
2	Copy of LAR No. 4/22-23 dated 20.06.2022 (Para No. 5)	Attached herewith
3	Copy of LAR No. 05/22-23 dated 15.07.2022 (Para No. 10)	Attached herewith
4	Letter F.No CUS/APR/MISC/2255/2024-Gr-3 dated 05.07.2024 issued to M/s. GE India Industrial Pvt. Ltd	Available with the Noticee
5	Letter F.No.CUS/APR/INV/3/2025-GR-3 Dated 05.02.2025 issued to M/s. GE India Industrial Pvt. Ltd	Available with the Noticee
6	Letter F.No.CUS/APR/MISC/2255/2024-Gr-3 dated 04.04.2025 issued to M/s. GE India Industrial Pvt. Ltd	Available with the Noticee
7	Letter dated 12.02.2025 received from M/s. GE India Industrial Pvt. Ltd	Available with the Noticee
8	PH Letter F.No CUS/APR/MISC/2255/2024 dated 12.02.2025 issued to GE India Industrial Pvt. Ltd	Available with the Noticee