आयुक्तसीमाशुल्ककाकार्यालय, सीमाशुल्कसदन,कांडला, कच्छ, गुजरात
OFFICE OF THE COMMISSIONER OF CUSTOMS,CUSTOM HOUSE
KANDLA, KUTCH, GUJARAT
दूरभाष: 02836–271468/469
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DIN: 20260771ML0000CF3DB9

Date: 28.07.2026

SHOW CAUSE NOTICE

(Issued under Section 124 of the Customs Act, 1962)

1. Whereas, **M/s Luckystar International Private Limited** (IEC No. 3797000413) (hereinafter referred to as " M/s. LSIPL" or "the importer" or "the Unit") is a unit located in the processing area of the Kandla Special Economic Zone (KASEZ), Gandhidham having address Shed No. 336, Plot No. 23-24 & 33-34, Sector-I, Kandla Special Economic Zone, Gandhidham, Kachchh, Gujarat – 370230, holding Letter of Approval (LoA) No. KFTZ/IA/1673/96/2325 dated 04.06.1997 issued by the Development Commissioner, KASEZ, last renewed vide F.No. KASEZ/IA/1673/96/Vol.I/5338 dated 01.09.2022 **(RUD-01)** for the period 27.08.2022 to 26.08.2027.

2. And whereas, the said LoA authorizes the Unit to undertake the following authorized operations only, namely, manufacture of (i) all types of plastic bags, garbage collection bags, carry bags, shopping bags, house hold and allied items and plastic granules, shredding, grinding pieces, crushing, sheets, extruded and moulded articles (annual capacity 5,200 MTs), and (ii) agglomerates and coloured tarpaulins made from the raw material produced from (i) above. The LoA is subject, inter alia, to the following conditions:

(a) **Condition No. 2 –** "Import of plastic waste/scrap shall be strictly governed by the provisions of DGFT Public Notice No. 392/97 dated 01.01.1997, as amended."

(b) **Condition No. 3 –** The extension is subject to notification of amendment in relevant Rules by the Ministry of Environment, Forests & Climate Change (MoEF&CC).

(c) **Condition No. 4 –** Any permission/license required under any other law in respect of the authorized operations at KASEZ shall be complied with strictly.

(d) **Condition No. 9 –** All conditions laid down vide policy dated 27.05.2021 issued by the Ministry of Commerce & Industry vide F.No. K-43014(16)/9/2020-SEZ, as amended vide DoC letter dated 05.05.2022, to regulate the functioning of plastic recycling units in SEZ, shall be strictly followed.

(e) **Condition No. 11 –** "The unit's authorized operations shall be restricted to the unit to carry out the business of recycling of plastic."

3. And whereas, on the strength of the said LoA, M/s. LSIPL filed **Bill of Entry No. 2852338 dated 24.06.2025 (RUD-02)** (SEZ Import, 'Z' type) at Port Code INKDL6, Kandla Special Economic Zone, Gandhidham, self-filed by the IEC holder (no Customs Broker was engaged), declaring the goods as under:

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OFFICE OF THE COMMISSIONER OF CUSTOMS,CUSTOM HOUSE KANDLA, KUTCH, GUJARAT
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BE Sl. No.	Description declared	CTH declared	Quantity declared	Unit price / Invoice	Assessable Value
1	PLASTIC POLYETHYLENE SCRAP / WASTE (NON-HAZARDOUS)	3915 1000	59,360 Kgs (net) 60,830 Kgs (gross) 3 packages	USD 300.29 / MT Invoice value USD 17,825.21	Rs. 18,39,400.88

4. The consignment was covered by Invoice No. 15685 dated 25.04.2025 of M/s. Plastic Services Inc., 610 Lincoln Blvd, Middlesex, NJ 08846, United States of America (supplier), Bill of Lading (Non-Negotiable Waybill) No. 253920431 dated 22.05.2025 **(RUD-03)** of M/s Maersk (Vessel: MAERSK SELETAR, Voyage 517E, shipped on board at Newark on 06.05.2025), IGM No. 1141974 dated 16.06.2025, and comprised three 40′ containers, namely **MRKU4828300 (Seal 0041104), MSKU1755959 (Seal 0043946 as declared) and TCNU7153408 (Seal 0043445).** Country of origin: USA. The Bill of Entry was submitted on 24.06.2025 and assessed on 25.06.2025; Out-of-Charge (OOC) was **not** granted. The RMS examination order directed verification of declared description, quantity and specification and examination of 50% of the selected areas of container TCNU7153408.

5. Along with the said Bill of Entry, M/s. LSIPL also submitted, inter alia, (i) an **Undertaking dated 24.06.2025 (RUD-04)** issued "in terms of Public Notice No. 392/97 dated 01.01.1997", signed by Shri Anuj Sharma, Authorized Signatory, and duly notarized, (ii) Pre-Shipment Inspection Certificate No. 090/SMJL-RN/IIBRB61/2025 dated 05.06.2025 issued by M/s Ravi Energie Inc., New Jersey, USA (iii) a certificate of the supplier, (iv) Certificate of Origin,
(v) Packing List, and (vi) Form 9 (Transboundary Movement – Movement Document) under the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016.

6. In the said Undertaking dated 24.06.2025, M/s. LSIPL undertook and certified, inter alia, that (i) the goods "are generated by various plastic processing operations or in the production process of plastics in a plant", (ii) "These goods have not been put to any use whatsoever and can be termed as virgin or new material", (iii) the goods "are free from any kind of toxic, non-toxic, or hazardous contamination and have not been put into any previous use whatsoever", and (iv) the consignment "will not be put to use until the sample test report from the Central Institute of Plastics Engineering & Technology (CIPET) certifying that the subject goods are free from any kind of toxic, non-toxic or hazardous contamination is received". Identical assertions were made in the supplier's certificate and in the Pre-Shipment Inspection Certificate, both of which asserted that the goods were "virgin material and not recycled material", "new material and not used material", and that "No Municipal solid waste or Post Consumer Domestic Waste is part of this consignment."

7. Intelligence/alert and action taken

7.1 The National Customs Targeting Centre (NCTC), Cargo, Mumbai issued **Alert No. 2025-26/IMP/2439** and forwarded to SIIB, Kandla on 12.07.2025, flagging the said Bill of Entry as risky for mis-declaration / concealment.

7.2 On receipt of the said intelligence, this office addressed e-mails dated 12.07.2025 to KASEZ and to SIIB, Mundra to hold the consignment and place it under CCTV surveillance. In reply, KASEZ Customs informed that containers **TCNU7153408** and **MRKU4828300** had been gated in (loaded) into KASEZ on 11.07.2025 and gated out (empty) from KASEZ on the very same day i.e. the goods had already been de-stuffed.

7.3 Vide letter F.No. CUS/EP/MISC/387/2022-Docks-Prev-O/o Pr. Commr-Customs-Mundra dated 11.07.2025 **(RUD-05)** issued by the Superintendent (Dock Preventive), Custom House, Mundra, it was intimated that container **MSKU1755959** was found, at the time of landing at Mundra Port, to bear physical seal No. **0043496** as against seal No. **0043946** declarad in the Bill of Lading and the Bill of Entry, and 100% examination of the said container was requested.

7.4 The consignment was examined at the premises of M/s. LSIPL at Shed No. 336, Plot No. 33-34 & 23-24, Sector-I, KASEZ, Gandhidham on 15.07.2025 by the officers of SIIB (SEZ Policy & Investigation), Custom House, Kandla, in the presence of two independent panch witnesses and Shri Rajnish Sharma, Manager of M/s. LSIPL, under Panchnama dated 15.07.2025 **(RUD-06)** . Shri Rajnish Sharma, on being confronted with the seal mismatch, stated that it was "a clerical mistake due to which wrong seal number is mentioned in the B/L", and affirmed that the goods in the containers were "Plastic Polyethylene Scrap / Waste (Non-Hazardous) as declared under Bill of Entry No. 2852338 dated 24.06.2025."

8. **<u>Findings on examination.</u>**

8.1 On examination, the cargo was found to consist of three distinct categories of goods, none of which was found to be as per the goods declared. The details of the goods found during examination is given below :

(i) 39 corrugated boxes on pallets containing fresh plastic granules of different single colors, each box containing single-colored granules, appearing to be of prime quality 28 boxes (gross 14,645 Kgs; net 13,805 Kgs) from containers MRKU4828300 & TCNU7153408, and 11 boxes (gross 6,754 Kgs; net 6,424 Kgs) from container MSKU1755959. Total net weight of granules: 20,229 Kgs.

(ii) 08 corrugated boxes containing plastic lumps of irregular sizes from container MSKU1755959 (gross 3,611 Kgs; net 3,371 Kgs).

(iii) The balance quantity, i.e. approximately 35,760 Kgs, in the form of compressed bales of assorted used plastic polythene packaging material of different sizes, colours and brands. On opening the bales it was seen that the polythene bore the printed brand and product names of different companies, and that the clear polythene bore pasted barcode stickers carrying the remarks **"Return To Vendor"** and **"Used"**, clearly showing that the polythene had been collected back by the vendor and had been put to previous use. Several women labourers were found engaged in the Unit in sorting printed / unprinted polythene and removing the stickers from the polythene. Photographs of the said goods were taken and annexed to the Panchnama dated 15.07.2025 as Annexure-A.

8.2 The gross / net weights arrived at in the course of the Panchnama dated 15.07.2025, after deducting the tare weight of the corrugated boxes and wooden pallets (30 Kgs each), are tabulated below:

Sl.	**Container No.**	**Cargo Description**	**Gross Wt. (Kgs)**	**Tare of boxes/pallets (Kgs)**	**Net Wt. (Kgs)**
1	MRKU4828300 & TCNU7153408	Plastic Granules	14,645	28 boxes × 30 = 840	13,805
2	MSKU1755959	Plastic Granules	6,754	11 boxes × 30 = 330	6,424
3	MSKU1755959	Plastic Lumps	3,611	8 boxes × 30 = 240	3,371
		Total (granules + lumps)	**25,010**	**1,410**	**23,600**
4	All three containers	Bales of used polythene packaging material (balance quantity)	—	—	approx. 35,760

8.3 Since the nature, grade and composition of the granules and lumps could not be ascertained by visual inspection, representative samples (In triplicate) were drawn from each of the 39 boxes of granules, and composite representative samples (In triplicate) were drawn from the 08 boxes of plastic lumps, under Panchnama dated 15.07.2025. In all, 40 representative samples were drawn.

8.4 The premises of M/s. LSIPL at Plot No. 23-24, Sector-I, KASEZ, Gandhidham were again visited on 30.07.2025, in the presence of two independent panch witnesses and Shri Rajnish Sharma, Manager, for drawl of representative samples of the used polythene packing material, whose samples had not been drawn under the Panchnama dated 15.07.2025 as the same were clearly seen with the naked eye to be used polythene packing material. **Representative sample** (in triplicate) were drawn from the bales of used polythene by picking a few polythene pieces at random from each bale, and were sealed.

9. TEST REPORTS

9.1 The 40 representative samples of the plastic granules and plastic lumps drawn under Panchnama dated 15.07.2025 were forwarded to the Central Revenues Control Laboratory (Custom House Laboratory), Custom House, Kandla, vide Test Memos No. **TM/SIIB/168/2025-26 to TM/SIIB/207/2025-26, all dated 15.07.2025 (RUD-07)**. The samples were tested against specific test queries, including nature, composition, ash content, density, FTIR identification, primary form or otherwise, reprocessed/recycled/prime or off-grade, presence of pigments/additives, single thermoplastic or otherwise, **whether it is waste scrap or otherwise**, whether generated from pre/post-consumer plastic waste, and whether the goods are contaminated/hazardous/toxic.

9.2 The Custom House Laboratory, Kandla issued 40 Test Reports bearing **Lab Nos. 3904-SIIB/31-07-2025 to 3943-SIIB/31-07-2025 (RUD-07)**, report were dispatched to this office vide letter F.No. KCI/32/Receipt Acknowledgement/2021-22 dated 18.09.2025. The findings, in material part, are as under:

(i) In each and every one of the 40 Test Reports pertaining to the granules, the Laboratory has categorically opined **"It is other than plastic scrap/waste."**

(ii) The samples were found to be in the form of plastic granules / pellets / cut bits of assorted colours and sizes, and were variously found to be composed of Polyethylene (LDPE) – Single Thermoplastic (majority of the reports), e.g. Lab Nos. 3904 and 3905 with ash content 0.27% and 0.16% respectively); Polypropylene (PP) – Single Thermoplastic (Lab No. 3915, ash content Nil); Polypropylene (PP – 95.7% by weight) and Polyethylene (HDPE – balance), held to be "other than single Thermoplastic" (Lab No. 3920, ash content 2.37%); and Polyethylene (LDPE – 80.14%) and Polyvinyl alcohol (PVA – balance) with an ash content of **21.62%,** also held to be "**other than single Thermoplastic**" (Lab No. 3942).

(iii) Test Report Lab No. **3943-SIIB/31-07-2025** in respect of the plastic lumps records the nature as "off-white and greyish plastic lumps of irregular shape and sizes" composed of Polyethylene (LDPE) – Single Thermoplastic, ash content 0.07%.

(iv) In several reports the Laboratory has additionally opined/remarked that, based on physical appearance, forms and analytical findings, the material "may be considered as other than prime".

9.3 The samples of the used polythene packing material drawn under Panchnama dated 30.07.2025 **(RUD-08)** were forwarded to the Central Institute of Plastics Engineering & Technology (CIPET), Ahmedabad vide Test Memo No. **TM/SIIB/211/2025-26 dated 04.08.2025 (RUD-09)** , in terms of clause (vii) of DGFT Public Notice No. 392 (PN)/92-97 dated 01.01.1997, which mandates that all imported consignments of plastic waste/scrap shall be subjected to scrutiny and testing of samples by CIPET before clearance. The Test Report of CIPET, Ahmedabad [Report No.2486 **dated 26.09.2025**] **(RUD-09)**, **reported contamination in the samples.**

10. SEIZURE, SUPURDNAMA

10.1 Since the description of the cargo was found to be other than the declared description, and the goods so mis-declared appeared liable to confiscation under Section 111 of the Customs Act, 1962, the entire consignment of 59,360 Kgs imported under Bill of Entry No. 2852338 dated 24.06.2025 in containers MRKU4828300, TCNU7153408 and MSKU1755959 [assessable value as per the Bill of Entry: Rs. 18,39,400.88], was placed under seizure under sub-section (1) of Section 110 of the Customs Act, 1962 vide **Seizure Memo dated 30.07.2025** bearing F.No. CUS/SIIB/ALT/440/2025-SIIB-O/o Commr-Cus-Kandla **(RUD-10),** on the reasonable belief that the same are liable to confiscation under the Customs Act, 1962.

10.2 The seized goods were handed over for safe custody to Shri Rajnish Sharma, Manager of M/s. LSIPL, under **Supurdnama dated 30.07.2025** bearing F.No. GEN/SIIB/HOC/1/2025-SIIB-O/o Commr-Cus-Kandla **(RUD-11)**, wherein Shri Rajnish Sharma undertook to keep the goods intact and in the same condition, to produce them whenever called upon, and not to deliver, dispose of, deal with or tamper with the same without an order of the proper officer.

11. STATEMENT RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962

11.1 Shri Sheetal Mohanlal Sanghvi, Authorised Representative of M/s. LSIPL appeared and tendered his voluntary statement dated 08.10.2025 (RUD-12) and 20.07.2026 (RUD-13), under Section 108 of the Customs Act, 1962, wherein he, inter alia, stated that:

(i) The firm, M/s. LSIPL came into existence in 1997 and is engaged in the import and manufacture of plastic products under Letter of Approval (LoA) No. KFTZ/IA/1673/96/2325 dated 04.06.1997 issued by the Development Commissioner, KASEZ, last renewed vide F.No. KASEZ/IA/1673/96/Vol.I/5338 dated 01.09.2022, whereby the validity was extended from 27.08.2022 to 26.08.2027. The authorized operations comprise the manufacture of all types of plastic bags, garbage collection/carry bags, shopping bags, household and allied items, plastic granules, shredding, grinding pieces, crushing, sheets, extruded and moulded articles, and agglomerates and coloured tarpaulin made from the material produced from the above.

(ii) He agreed with the CRCL, Kandla test reports in respect of all 40 samples drawn on 15.07.2025 and with the CIPET, Ahmedabad test report in respect of the sample drawn on 30.07.2025 (in all, 41 samples). He admitted that, as per the said test reports, the material is composed of polyethylene (LDPE)/HDPE, a single thermoplastic, and that the goods are “other than plastic scrap/waste.”

(iii) The imported material comprises fractions generated in the production process of plastics in plants/factories; that the very fact that all the test reports differ in nature proves that the goods were collected from different plants/factories and are not uniform virgin polymer in primary form; that the classification adopted is bona fide and reflects the true character of the goods as plastic scrap/waste imported for recycling and not as prime/virgin polymer in primary form; and that the drawl of 41 samples for a quantity of only 59.36 MT in three containers itself shows that the material consists of different scrap/waste generated during the manufacturing process in the exporting country.

(iv) the non-homogeneous cargo composition is possible as the material comprises factory-generated fractions; that there is a single supplier, namely M/s Plastic Services Inc., which has multiple units; that only a single supplier certificate was received; and that the said certificate is the only certificate received from the supplier against the goods imported under B/E No. 2852338.

(v) The import of plastic scrap/waste is governed by DGFT Public Notice No. 392 (PN)/92-97 dated 01.01.1997, Para 1(i) whereof defines plastic scrap/waste; that Public Notice No. 392/97 did not by itself cover SEZ units, its applicability to Zone units having been established through the connected instructions, namely the Ministry of Commerce letter No. 6/20/96-EPZ dated 09.12.1996 read with 14.01.1997, the Ministry of Commerce letter No. 6/3/95 dated 25.04.1997, and the Kandla Free Trade Zone Administration Circular No. 01/97-98 dated 14.05.1997; and (as per the statement dated 08.10.2025) that Public Notice No. 392/97 was amended on 24.05.2002 **(RUD-15)** by the Ministry of Commerce in consultation with the Ministry of Environment & Forest to the effect that there shall be no restriction as to forms and sizes while importing plastic waste in SEZ units only.

(vi) The unit holds the Gujarat Pollution Control Board Consolidated Consent and Authorization (CC&A) No. AW-69606 dated 14.01.2024, valid up to 24.12.2028, for recycling of plastic waste & scrap and for the manufacture of plastic agglomerates/granules (recycled/reprocessed).

(vii) On the Bill of Lading declaring a volumetric measurement of 95 CBM for each container while the weights of the three containers materially differed (18,920 Kgs, 20,770 Kgs and 21,140 Kgs), Shri Sanghvi explained that the cargo comprised various types of plastic waste in the form of granules/pellets/cut bits/film of assorted colours and sizes, composed of Polyethylene (LDPE) and Polyethylene (HDPE) with varying ash content, and that a difference in weight for a similar volume/container is therefore possible.

12. Extension of time under proviso to Section 110(2)

The seizure having been affected on 30.07.2025 and as per Section 110(2) of the Customs Act, 1962,the SCN was required to be issued within six months from date of seizure. However, the competent authority, after due deliberation and on being satisfied, extended the period for issuance of notice under clause (a) of Section 124 of the Customs Act, 1962 by six months in exercise of the powers under the proviso to sub-section (2) of Section 110 of the Customs Act, 1962. Intimation of the said extension was informed to M/s. LSIPL vide letter F. No. CUS/SIIB/ALT/440/2025 dated 28.01.2026 **(RUD-14).**

13. Legal Provisions

13.1 Relevant provisions of the SEZ Act, 2005 and Rules made thereunder: The SEZ Act, 2005

13.1.1 *Section 2. Definitions.— In this Act, unless the context otherwise requires,—*

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(o) "import" means—

(i) bringing goods or receiving services, in a Special Economic Zone, by a Unit or Developer from a place outside India by land, sea or air or by any other mode, whether physical or otherwise; or

(ii) receiving goods, or services by a Unit or Developer from another Unit or Developer of the same Special Economic Zone or a different Special Economic Zone;

13.1.2 *Section 21. Single enforcement officer or agency for notified offences.—*

(i) *The Central Government may, by notification, specify any act or omission made punishable under any Central Act, as notified offence for the purposes of this Act.*

(ii) *The Central Government may, by general or special order, authorize any officer or agency to be the enforcement officer or agency in respect of any notified offence or offences committed in a Special Economic Zone.*

(iii) *Every officer or agency authorized under sub-section (2) shall have all the corresponding powers of investigation, inspection, search or seizure as is provided under the relevant Central Act in respect of the notified offences.*

13.1.3 Section 22. Investigation, inspection, search or seizure .—

The agency or officer, specified under section 20 or section 21, may, with prior intimation to the Development Commissioner concerned, carry out the investigation, inspection, search or seizure in the Special Economic Zone or in a Unit if such agency or officer has reasons to believe (reasons to be recorded in writing) that a notified offence has been committed or is likely to be committed in the Special Economic Zone:

Provided that no investigation, inspection, search or seizure shall be carried out in a Special Economic Zone by any agency or officer other than those referred to in sub- section (2) or sub-section (3) of section 21 without prior approval of the Development Commissioner concerned:

Provided further that any officer or agency, if so authorized by the Central Government, may carry out the investigation, inspection, search or seizure in the Special Economic Zone or Unit without prior intimation or approval of the Development Commissioner

13.1.4 SEZ RULES, 2006

Rule 47(5). *Refund, Demand, Adjudication, Review and Appeal with regard to matters relating to authorized operations under Special Economic Zones Act, 2005, transactions, and goods and services related thereto, shall be made by the Jurisdictional Customs and Central Excise Authorities in accordance with the relevant provisions contained in the Customs Act, 1962, the Central Excise Act, 1944, and the Finance Act, 1994 and the rules made there under or the notifications issued there under.*

13.1.5 NOTIFICATION NO. 2665(E) AND 2667(E) DATED 05.08.2016

S.O. 2665(E).—*In exercise of the powers conferred by sub-section (1) of section 21 of the Special Economic Zones Act, 2005 (28 of 2005) (hereinafter referred as the Act), the Central Government hereby, notifies the offences contained in the under-mentioned sections of the Customs Act, 1962 (52 of 1962), the Central Excise Act, 1944 (1 of 1944) and the Finance Act, 1994 (32 of 1994) as offences under the Act:-*

The Customs Act, 1962

1. *Section 28, 28AA and 28AAA*
2. *Section 74 and 75*
3. *Section 111*
4. *Section 113*
5. *Section 115*
6. *Section 124*
7. *Section 135*
8. *Section 104*

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13.1.6 S.O. 2667(E).—*In exercise of the powers conferred by section 22 of the Special Economic Zones Act, 2005 (28 of 2005) (hereinafter referred as the Act), the Central Government authorizes the jurisdictional Customs Commissioner, in respect of offences under the Customs Act, 1962 (52 of 1962) and Commissioner of Central Excise in respect of offences under the Central Excise Act, 1944 (1 of 1944) and the Finance Act, 1994 (32 of 1994) and notified under the Act, for the reasons to be recorded in writing, to carry out the investigation, inspection, search or seizure in a Special Economic Zone or Unit with prior intimation to the Development Commissioner, concerned.*

13.2 RELEVANT PROVISIONS OF CUSTOMS ACT, 1962

13.2.1 Section 2(33) of the Customs Act, 1962 :

"prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

13.2.2 **Section 11 of the Customs Act, 1962** :

Power to prohibit importation or exportation of goods—

(1) If the Central Government is satisfied that it is necessary so to do for any of the purposes specified in sub-section (2), it may, by notification in the Official Gazette, prohibit either absolutely or subject to such conditions (to be fulfilled before or after clearance) as may be specified in the notification, the import or export of goods of any specified description.

(2) The purposes referred to in sub-section (1) are the following:—

(a) the maintenance of the security of India;

(b) the maintenance of public order and standards of decency or morality;

(c) the prevention of smuggling;

(d) the prevention of shortage of goods of any description;

(e) the conservation of foreign exchange and the safeguarding of balance of payments;

(f) the prevention of injury to the economy of the country by the uncontrolled import or export of gold or silver;

(g) the prevention of surplus of any agricultural product or the product of fisheries;

(h) the maintenance of standards for the classification, grading or marketing of goods in international trade;

(i) the establishment of any industry;

(j) the prevention of serious injury to domestic production of goods of any description;

(k) the protection of human, animal or plant life or health;

(l) the protection of national treasures of artistic, historic or archaeological value;

(m) the conservation of exhaustible natural resources;

(n) the protection of patents, trademarks 2[, copyrights, designs and geographical indications];

(o) the prevention of deceptive practices;

(p) the carrying on of foreign trade in any goods by the State, or by a Corporation owned or controlled by the State to the exclusion, complete or partial, of citizens of India;

(q) the fulfilment of obligations under the Charter of the United Nations for the maintenance of international peace and security;

(r) the implementation of any treaty, agreement or convention with any country;

(s) the compliance of imported goods with any laws which are applicable to similar goods produced or manufactured in India;

(t) the prevention of dissemination of documents containing any matter which is likely to prejudicially affect friendly relations with any foreign State or is derogatory to national prestige;

(u) the prevention of the contravention of any law for the time being in force; and

(v) any other purpose conducive to the interests of the general public.

[(3) Any prohibition or restriction or obligation relating to import or export of any goods or class of goods or clearance thereof provided in any other law for the time being in force, or any rule or regulation made or any order or notification issued thereunder, shall be executed under the provisions of that Act only if such prohibition or restriction or obligation is notified under the provisions of this Act, subject to such exceptions, modifications or adaptations as the Central Government deems fit.]

13.2.3 Section 11 of the Customs Act, 1962 empowers the Central Government to prohibit importation or exportation of goods. Further, **Section 3(3) of the Foreign Trade (Development and Regulation) Act, 1992** provides that all goods to which any Order made under sub-section
(2) thereof applies shall be deemed to be goods, the import or export of which has been prohibited under Section 11 of the Customs Act, 1962, and all the provisions of that Act shall have effect accordingly.

***13.2.4* Section 110 of the Customs Act, 1962:**

Seizure of goods, documents and things.—(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:

Provided that where it is not practicable to seize any such goods, the proper officer may serve on the owner of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.

2[(1A) The Central Government may, having regard to the perishable or hazardous nature of any goods, depreciation in the value of the goods with the passage of time, constraints of storage space for the goods or any other relevant considerations, by notification in the Official Gazette, specify the goods or class of goods which shall, as soon as may be after its seizure under sub-section (1), be disposed of by the proper officer in such manner as the Central Government may, from time to time, determine after following the procedure hereinafter specified.

(1B) Where any goods, being goods specified under sub-section (1A), have been seized by a proper officer under sub-section (1), he shall prepare an inventory of such goods containing such details relating to their description, quality, quantity, mark, numbers, country of origin and other particulars as the proper officer may consider relevant to the identity of the goods in any proceedings under this Act and shall make an application to a Magistrate for the purpose of—

(a) certifying the correctness of the inventory so prepared; or

(b) taking, in the presence of the Magistrate, photographs of such goods, and certifying such photographs as true; or

(c) allowing to draw representative samples of such goods, in the presence of the Magistrate, and certifying the correctness of any list of samples so drawn.

(1C) Where an application is made under sub-section (1B), the Magistrate shall, as soon as may be, allow the application.]

(2) Where any goods are seized under sub-section (1) and no notice in respect thereof is given under clause (a) of section 124 within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:

1 [Provided that the Principal Commissioner of Customs or Commissioner of Customs may, for reasons to be recorded in writing, extend such period to a further period not exceeding six months and inform the person from whom such goods were seized before the expiry of the period so specified: Provided further that where any order for provisional release of the seized goods has been passed under section 110A, the specified period of six months shall not apply.]

(3) The proper officer may seize any documents or things which, in his opinion, will be useful for, or relevant to, any proceeding under this Act.

(4) The person from whose custody any documents are seized under sub-section (3) shall be entitled to make copies thereof or take extracts therefrom in the presence of an officer of customs.

13.2.5 **Section 111 of the Customs Act, 1962**

Confiscation of improperly imported goods, etc*.—The following goods brought from a place outside India shall be liable to confiscation:—*

(a) any goods imported by sea or air which are unloaded or attempted to be unloaded at any place other than a customs port or customs airport appointed under clause (a) of section 7 for the unloading of such goods;

(b) any goods imported by land or inland water through any route other than a route specified in a notification issued under clause (c) of section 7 for the import of such goods;

(c) any dutiable or prohibited goods brought into any bay, gulf, creek or tidal river for the purpose of being landed at a place other than a customs port;

(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

(e) any dutiable or prohibited goods found concealed in any manner in any conveyance;

(f) any dutiable or prohibited goods required to be mentioned under the regulations in an 1[arrival manifest or import manifest] or import report which are not so mentioned*;*

(g) any dutiable or prohibited goods which are unloaded from a conveyance in contravention of the provisions of section 32, other than goods inadvertently unloaded but included in the record kept under sub-section (2) of section 45;

(h) any dutiable or prohibited goods unloaded or attempted to be unloaded in contravention of the provisions of section 33 or section 34;

(i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;

(j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;

(k) any dutiable or prohibited goods imported by land in respect of which the order permitting clearance of the goods required to be produced under section 109 is not produced or which do not correspond in any material particular with the specification contained therein;

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

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

(n) any dutiable or prohibited goods transited with or without transshipment or attempted to be so transited in contravention of the provisions of Chapter VIII;

(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;

[(p) any notified goods in relation to which any provisions of Chapter IVA or of any rule made under this Act for carrying out the purposes of that Chapter have been contravened.]

13.2.5.1 **Section 111 of the Customs Act, 1962** provides for confiscation of improperly imported goods, and clauses (d), (f), (m) and (o) thereof are attracted, being goods imported contrary to a prohibition imposed under the Customs Act or any other law for the time being in force; goods not included, or in excess of those included, in the import manifest; goods removed or dealt with in contravention of Section 47 or without the permission of the proper officer; goods which do not correspond in respect of value or in any other particular with the entry made under the Act; and goods exempted subject to conditions, in respect of which the condition is not observed. **Section 112** provides for penalty for improper importation; **Section 114AA** provides for penalty for use of false and incorrect material particulars in the transaction of any business for the purposes of the Act; and **Section 117** provides for a residuary penalty.

13.3. DGFT Public Notice No. 392 (PN)/92-97 dated 01.01.1997, which by Condition No. 2 of the LoA strictly governs the import of plastic waste/scrap by M/s. LSIPL, prescribes, so far as material:

(i) Clause (i): "*Plastic scrap/waste constitute those fractions of plastics generated by various plastic processing operations or those fractions generated in the production process of plastics in a plant,* ***which have not been put to any use whatsoever*** *and as such can be termed as virgin or new material which can be recycled into viable commercial products using* *standard plastic processing techniques but without involving any process of cleaning, whereby effluents are generated.*"

(ii) Clause (ii): Such virgin/new plastic scrap/waste shall be permitted for import **only in the following forms**, i.e. compressed, films in cut condition, cut tape soft waste, flakes, powders, pieces of irregular shape (not exceeding the size of 3″ × 3″).

(iii) Clause (iii): "Any other category of plastic scrap/waste, which are not covered by the description/definition, as given in sub-para (i) and (ii) above **shall not ordinarily be permitted**."

(iv) Clause (vi): Each consignment **shall be accompanied with a certificate from the factory in which it was generated** to the effect that it conforms to the description/definition in clause (i); and the importer shall furnish a declaration to the Customs authorities at the time of clearance certifying that the plastic scrap/waste "strictly conforms to the description/definition… and that it is **free from any kind of toxic/non-toxic contamination and has not been put to any previous use, whatsoever**."

(v) Clause (vii): Before clearance, all imported consignments of plastic scrap/waste **shall be subjected to scrutiny and testing of samples** by CIPET, to verify conformity with clauses (i) and (ii).

(vi) Clause (ix): In case of mis-declaration regarding the material being free from any toxic/hazardous substances, action shall be taken under the laws of the MoEF under the Environment (Protection) Act; and "*For any other misdeclaration, laws formulated by the Directorate General of Foreign Trade… would also apply and action as per Foreign Trade (Development and Regulation) Act, 1992 shall be initiated*".

(vii) Paragraph 3: Imports of plastic wastes and scrap by 100% EOUs and units in the EPZ (now SEZ) continue to be governed by the Export and Import Policy, **but the parameters for import of plastic wastes/scrap as specified in the said Public Notice apply**, and "This Public Notice shall however be kept in view by the Board of Approval concerned while approving such units under the Scheme."

13.4. The Environment (Protection) Act, 1986 read with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 (as amended, including vide G.S.R. 152(E) dated 01.03.2019) regulates and, in the case of solid plastic waste, prohibits the import of such waste into the country. Post-consumer / consumer-generated used plastics and packaging material waste, and contaminated plastic waste, are not permissible for import.

14 DISCUSSION, ANALYSIS AND FINDINGS

From the discussion made here-in-above, it appears that :

14.1 **The impugned goods are not "plastic scrap/waste".** The declaration in the Bill of Entry was of a single, homogeneous commodity, viz. "Plastic Polyethylene Scrap / Waste (Non-Hazardous)" of 59,360 Kgs under CTH 3915 1000. On examination, three distinct and materially different categories of goods were found. Of the **40 Test Reports of the CRCL, Kandla** in respect of the granules and lumps, **every single report opines that "It is other than plastic scrap/waste".** The goods are, on test, plastic material in **granule, pellet and lump form**, variously composed of LDPE, HDPE, PP, LDPE with PVA etc.. Granules and pellets are the classic form of polymers of ethylene / propylene **in primary form**, classifiable under Chapter Heading 3901 / 3902 of the First Schedule to the Customs Tariff Act, 1975 (LDPE under CTH 3901 1020 and Polypropylene under CTH 3902 1000), and not as "waste, parings and scrap, of plastics" under Chapter Heading 3915. The goods therefore do not correspond, in respect of description, classification, quantity and value, with the entry made under the Act, attracting **Section 111(m)** of the Customs Act, 1962.

14.2 **Import of goods not covered by the Letter of Approval.** Under its LoA M/s. LSIPL is approved as a plastic **recycling** unit; "plastic granules" and "agglomerates" are expressly listed as items the Unit is permitted to **manufacture**, i.e. they are the Unit's output. The LoA does not authorize the import of plastic granules or lumps as raw material; Condition No. 11 restricts the Unit's authorized operations to "the business of recycling of plastic", and Condition No. 2 confines its imports of plastic waste/scrap to those governed by DGFT PN 392/97. By importing 20,229 Kgs of plastic granules and 3,371 Kgs of plastic lumps in the guise of plastic scrap/waste, M/s. LSIPL has imported goods **not required for and not covered by its authorized operations**, in contravention of Sections 15 and 26 of the SEZ Act, 2005 read with Rules 22, 27 and 30 of the SEZ Rules, 2006 and the conditions of the LoA. The goods are accordingly liable for confiscation under **Section 111(d)** and **Section 111(o)** of the Customs Act, 1962, the duty-free import having been availed in breach of the conditions subject to which it was permitted.

14.3 **Import of prohibited post-consumer / consumer-generated used plastic packaging waste.** The quantity of approximately 35,760 Kgs was found to consisting of compressed bales of used polythene packaging material bearing the printed brand and product names of various companies and, in the case of clear polythene, **pasted barcode stickers reading "Return To Vendor" and "Used"**. Such material is, by its very nature, plastic which has been **put to previous use** and is generated post-consumption. It squarely falls outside the definition in clause (i) of DGFT PN 392/97, which confines permissible plastic scrap/waste to fractions "which have not been put to any use whatsoever" and which "can be termed as virgin or new material". By clause (iii) of the said Public Notice, any other category of plastic scrap/waste "shall not ordinarily be permitted". Further, the Test Report of CIPET, Ahmedabad received on 26.09.2025 indicates that the goods are **contaminated**, whereas clause (vi) requires the goods to be "free from any kind of toxic/non-toxic contamination". Solid plastic waste of this description is prohibited for import under the Environment (Protection) Act, 1986 read with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 as amended, and under the FTDR Act, 1992 read with the Foreign Trade Policy and the ITC(HS) Classification of Import Items. By virtue of Section 3(3) of the FTDR Act, 1992, such goods are deemed to be prohibited under Section 11 of the Customs Act, 1962 and are "prohibited goods" within the meaning of Section 2(33) ibid, liable to confiscation under **Section 111(d)** ibid.

14.4 **False and incorrect Undertaking, declarations and supporting documents.** The Undertaking dated 24.06.2025 signed by Shri Anuj Sharma for and on behalf of M/s. LSIPL, tendered to the Customs authorities in terms of clause (vi) of DGFT PN 392/97, certified that the goods (a) are generated in the production process of plastics in a plant, (b) "have not been put to any use whatsoever and can be termed as virgin or new material", and (c) are "free from any kind of toxic, non-toxic, or hazardous contamination and have not been put into any previous use whatsoever". Each of these certifications is **demonstrably false** in the light of (i) the physical finding of used, brand-printed polythene bearing **"Return To Vendor / Used"** stickers,

(ii) the CIPET report of contamination, and (iii) the 40 CRCL reports holding the granules and lumps to be “other than plastic scrap/waste”. The use of such false declarations in the transaction of business under the Customs Act renders the Noticee liable to penalty under **Section 114AA** of the Customs Act, 1962.

14.5. The goods were imported under the SEZ Scheme against the declaration in the Bill of Entry. The exemption having been availed in respect of goods not covered by the authorized operations and by way of mis-declaration, the benefit was wrongly availed and the goods are liable to confiscation under Section 111(o) of the Customs Act, 1962.

15 **Analysis of the relevant portion of the statement dated 08.10.2025 and 20.07.2026 of the importer for justifying their claim :**

15.1 **“The goods are fractions generated in the production process of plastics in plants/factories.”** The plea is a bare assertion. Clause (vi) of DGFT PN 392/97 required each consignment to be accompanied by **a certificate from the factory in which the waste was generated** to the effect that it conforms to the definition in clause (i). No such factory certificates from all the factories have been produced. What has been produced is from a single **supplier**, M/s Plastic Services Inc., which is not the generating factory and which, in any event, is contradicted by the barcode stickers reading “Return To Vendor” and “Used” found affixed to the very polythene it certified as virgin. The Noticee has also failed to identify a single generating plant or produce any collection or purchase record. More fundamentally, the plea does not answer the CRCL finding at all and the CRCL has remarked the material to be **“other than plastic scrap/waste”.**

15.2. “All 40 reports are different in nature, which proves the goods were collected from different plants/factories.” The inference is a non sequitur. Variation in composition establishes, at most, that the cargo was heterogeneous; it establishes nothing about whether the material is waste or virgin polymer, nor about whether it was put to previous use. On the contrary, the variation cuts against the Noticee: samples were found to contain **Polypropylene** (Lab No. 3915), **PP with HDPE** (Lab No. 3920) and **LDPE with PVA at an ash content of 21.62%** (Lab No. 3942), none of which is “Plastic Polyethylene” as declared. The very heterogeneity therefore establishes mis-declaration of the description.

15.3. “We use the goods in our SEZ unit, recycle them and export the final products, and are bound to export 35% of annual turnover as per G.S.R. 177(E) dated 12.03.2024.” The end use to which the Noticee proposes to put the goods is irrelevant to the question whether the goods, *as imported*, answered to the description declared and were permissible for import. The liability under Section 111 attaches at the point of importation. Further, export obligation and net foreign exchange conditions under the SEZ Scheme operate **in addition to**, and not in substitution of, the requirement that the goods imported be covered by the LoA and be otherwise lawfully importable. In any event, plastic granules and lumps are the Unit’s **finished products**, not its permissible inputs; there is nothing to “recycle” in prime or off-grade granules already in primary form.

15.4. “Public Notice No. 392/97 was amended on 24.05.2002 so that there is no form and size restriction while importing plastic waste in SEZ units only.” Even assuming, without conceding, that the restriction as to **form and size** in clause (ii) stands relaxed for SEZ units, that relaxation does not and cannot dispense with the **definitional** requirement in clause (i) — that the material be a fraction generated in plastic processing or production which **has not been put to any use whatsoever** and can be termed virgin or new material nor with the requirements in clause (vi) that the goods be free from contamination and accompanied by a factory certificate, nor with clause (vii) mandating CIPET testing before clearance. The Noticee's own LoA at Condition No. 2 subjects it to PN 392/97 "as amended" in its entirety. The plea is therefore misconceived: the impugned goods fail the test not because of their size or form, but because (a) the CRCL has found them to be other than plastic scrap/waste, and (b) a large part of them had demonstrably been put to previous use and is contaminated.

CONTRAVENTIONS

16. In view of the foregoing, it appears that M/s. LSIPL appears to have contravened the following provisions:

Sl.	Provision contravened	Nature of contravention
1	Section 46(4) read with Section 17 of the Customs Act, 1962	Filing of a Bill of Entry containing a false declaration as to the description, classification and value of the imported goods, and subscribing to the truth thereof.
2	Section 11 of the Customs Act, 1962 read with Section 3(3) & 11 of the FTDR Act, 1992, the Foreign Trade Policy and ITC(HS)	Import of goods contrary to a prohibition/restriction imposed under a law for the time being in force.
3	DGFT Public Notice No. 392 (PN)/92-97 dated 01.01.1997, clauses (i), (ii), (iii), (vi) and (vii), read with Condition No. 2 of LoA No. 1673/96	Import of material which had been put to previous use, which is contaminated, and which does not conform to the prescribed definition; failure to produce the factory certificate; CIPET testing and clearance conditions.
4	Conditions 2, 4, 9 & 11 of the LoA NO. KFTZ/IA/1673/96/2325 dated 04.06.1997 issued by the Development Commissioner, KASEZ, last renewed vide F.No. KASEZ/IA/1673/96/Vol.I/ 5338 dated 01.09.2022	Import of goods (plastic granules and lumps) not required for, and not covered by, the authorized operations of the Unit.

5	Environment (Protection) Act, 1986 read with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, as amended	Import of solid / post-consumer / contaminated plastic waste, the import of which is prohibited.

16.1. By reason of the above, the goods seized under seizure memo dated 30.07.2025 are liable for confiscation under clauses **(d), (f), (m) and (o) of Section 111** of the Customs Act, 1962; and the Noticee, **M/s Luckystar International Private Limited** appears to have rendered themselves liable to penalty under Sections **112, 114AA and 117** ibid.

17. Now, therefore, **M/s Luckystar International Private Limited** (IEC No. 3797000413) having address Shed No. 336, Plot No. 23-24 & 33-34, Sector-I, Kandla Special Economic Zone, Gandhidham, Kachchh, Gujarat – 370230, being the importer of the subject goods, is hereby called upon to show cause to the Additional Commissioner of Customs, Custom House, Kandla, within thirty (30) days from the date of receipt of this Notice, as to why—

(a) the goods imported vide Bill of Entry No. 2852338 dated 24.06.2025 in Containers MRKU4828300, TCNU7153408 and MSKU1755959 (total 59,360 Kgs), with declared assessable value Rs. 18,39,400.88, seized vide Seizure Memo dated 30.07.2025, should not be confiscated under clauses **(d), (f), (m) and (o)** of Section 111 of the Customs Act, 1962;

(b) penalty should not be imposed upon M/s. LSIPL under Section 112 of the Customs Act, 1962;

(c) penalty should not be imposed upon M/s. LSIPL under Section 114AA of the Customs Act, 1962

(d) penalty should not be imposed upon M/s. LSIPL under Section 117 of the Customs Act, 1962.

18. The Noticee is further required to produce at the time of showing cause all evidences upon which they intend to rely in support of their defence. They are further advised to indicate in their written submission as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written submissions, it would be presumed that they do not desire to be heard in person. If no cause is shown by them against the action proposed to be taken within 30 days from the date of receipt of this Notice or if they do not appear before the adjudicating authority, when the case is posted for hearing, the case is liable to be decided Ex-Parte on the basis of material evidence available on record.

19. The documents/articles as listed at Annexure-R are relied upon and are enclosed with this show cause notice, and where not enclosed with this Notice will be made available for inspection on demand made in writing.

20. This Notice is issued without prejudice to any other action that may be taken against the Noticees or against any other person under the Customs Act, 1962, the Special Economic Zones Act, 2005, the Foreign Trade (Development and Regulation) Act, 1992, the Environment (Protection) Act, 1986, or under any other law for the time being in force.

21. The department reserves its right to issue addendum/ corrigendum to show cause notice or to make any additions, deletions amendments or supplements to this notice, if any, at a later stage. The department also reserves its right to issue separate Notice/s for other Noticees, offences etc. related to the above case, if warranted.

Digitally signed by
Rakesh Kumar Jain
Date: 29-07-2026
14:02:34

Additional Commissioner
Custom House, Kandla

To,

M/s Luckystar International Private Limited (IEC No. 3797000413)

Shed No. 336, Plot No. 23-24 & 33-34, Sector-I, Kandla Special Economic Zone, Gandhidham, Kachchh, Gujarat – 370230.

Email: info@luckystarinternattional.in, sheetal@luckystarinternational.in

Copy to:

1. The Development Commissioner, Kandla Special Economic Zone, Gandhidham – for information.
2. The Deputy Commissioner of Customs, KASEZ, Gandhidham for information and necessary action.
3. The Superintendent (EDI), Custom House, Kandla for uploading the copy on website.
4. Guard File

ANNEXURE – R

LIST OF DOCUMENTS RELIED UPON (RUD)

[Show Cause Notice F.No. GEN/ADJ/ADC/1140/2026-Adjn-O/o Commr-Cus-Kandla]

Sl. No.	Description of the document	Total Page Nos.
1	Renewal of Letter of Approval (LoA) No. KFTZ/IA/1673/96/2325 dated 04.06.1997 issued by the Development Commissioner, KASEZ, vide Letter F.No. KASEZ/IA/1673/96/Vol.I/5338 dated	3

Sl. No.	Description of the document	Total Page Nos.
	01.09.2022	
2	Bill of Entry No. 2852338 dated 24.06.2025	6
3	Commercial Invoice No. 15685 of M/s Plastic Services Inc., USA, Non-Negotiable Waybill (B/L) No. 253920431 of M/s Maersk,	2
4	(i) An **Undertaking dated 24.06.2025** issued "in terms of Public Notice No. 392/97 dated 01.01.1997" (ii) Pre-Shipment Inspection Certificate No. 090/SMJL-RN/IIBRB61/2025 dated 05.06.2025, (iii) certificate of the supplier, (iv) Certificate of Origin, (v) Form 9 (Transboundary Movement – Movement Document) (vi) Packing List of M/s Plastic Services Inc.	9
5	letter F.No. CUS/EP/MISC/387/2022-Docks-Prev-O/o Pr. Commr-Customs-Mundra dated 11.07.2025	1
6	Panchnama dated 15.07.2025 drawn at the premises of M/s Luckystar International Pvt. Ltd., with Annexure-A (photographs)	11
7	Test Memos No. TM/SIIB/168/2025-26 to TM/SIIB/207/2025-26, all dated 15.07.2025 And respective Test Reports bearing Lab Nos. 3904-SIIB/31-07-2025 to 3943-SIIB/31-07-2025	81
8	Panchnama dated 30.07.2025 drawn at the premises of M/s Luckystar International Pvt. Ltd., Shed No. 336, Plot No. 33-34 & 23-24, Sector-I, KASEZ	4
9	Test Memo No. TM/SIIB/211/2025-26 dated 04.08.2025 and Test Report of CIPET, Ahmedabad Report No.2486 dated 26.09.2025	3
10	Seizure Memo dated 30.07.2025 bearing F.No. CUS/SIIB/ALT/440/2025-SIIB-O/o Commr-Cus-Kandla	2
11	Supurdnama dated 30.07.2025 bearing F.No. GEN/SIIB/HOC/1/2025-SIIB-O/o Commr-Cus-Kandla	1
12	Statement dated 08.10.2025 of Shri Sheetal Mohanlal Sanghvi, Authorised Representative of M/s. LSIPL	2

Sl. No.	Description of the document	Total Page Nos.
13	Statement dated 20.07.2026 of Shri Sheetal Mohanlal Sanghvi, Authorised Representative of M/s. LSIPL	6
14	extension was accordingly issued to M/s. LSIPL and to the Deputy Commissioner of Customs, KASEZ vide letter F. No. CUS/SIIB/ALT/440/2025 dated 28.01.2026	1
15	Documents submitted during Statement date 08.10.2025, DGFT Public Notice No. 392 (PN)/92-97 dated 01.01.1997 with other supporting amendments	69