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**F. No. GEN/ADJ/ADC/478/2026-Adjn-O/o Commr-Cus-Kandla**

**Show Cause Notice**

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

**Whereas it appears that**

M/s. Ganga Impex Enterprise, (IEC-3705000683), Shed No. 331, A-1 Type, Phase-1, Marshilling Zone, Gandhidham, Kutch-370230, is engaged in import of various kind of Fabric from China.

2. Whereas, the Directorate of Revenue Intelligence gathered intelligence that M/s. Ganga Impex Enterprise was indulged in evasion of Customs duty by way of mis-declaration of description, quantity and value of the imported goods and by way of mis-classification. The intelligence further indicated that M/s. Ganga Impex Enterprise has imported 02 consignments from China through Container No. TXGU5789862 and container no. MSBU7301101. The details of the said import consignments of M/s. Ganga Impex Enterprise are as under;

**Table-1**

Sr. No.	Container No.	Name of the importer	Bill of Lading No. and date	IGM No. and Date	Description & HS code Mentioned in Bill of Lading/IGM

1	TXGU5789 862	M/s Ganga Impex Enterprise	14950340686 4 dated 18.06.2025( <b>(RUD No. 1)</b> )	1143460 dated 25.06.2025	Fabric (HS Code- 5903 9090),
2	MSBU7301 101		MEDUJL913 996 dated 16.07.2025 <b>(RUD No. 2)</b>	1146666 dated 18.07.2025	Buckrum Fabrics (HS Code-5901 9090),

3. Whereas, acting upon the intelligence, above import consignments were put on hold for container no. TXGU5789862 and container no. MSBU7301101. Further, the examination of container no. TXGU5789862 was conducted by the officers of DRI under panchnama dated 21.07.2025 **(RUD No. 3)** drawn at the CFS of M/s Ameya Logistics Pvt. Ltd., IOCL Link Road, Adani Port Road, Mundra, Kutch-370421. Further, the examination of container no. MSBU7301101 was carried out under panchnama dated 20.08.2025 **(RUD No.4)** at the CFS of M/s Arvind V Joshi &CO., SS No. 316/5, Mithi Rohar village, near Tata Showroom, NH-8A, Gandhidham-370201.

4. Whereas, during examination, it was noticed that imported goods pertaining to above 02 import consignments prima facie appeared to be fabric rolls packed in transparent Plastic bags. Brief details of the goods found during examination are as under;

**Table-2**

<b>Contai ner no.</b>	<b>Description of goods appears</b>	<b>Total No. of Rolls</b>	<b>Total length of the Fabric Rolls(in Mtrs)</b>	<b>Avg. Width of each rolls(in Mtrs)</b>	<b>Total weight of Fabric Rolls in kgs.</b>

TXGU 57898 62	Fabric Rolls having description as RRR	252	38320	1.5	7534.80
	Fabric Rolls having description as FD & JD	123	13667	1.5	4474.74
	Fabric Rolls having description as KML	07	1130.3	1.5	145.32
	Fabric Rolls having description as RP001	128	19701	1.5	3605.76
	Fabric Rolls having description as BS	321	34391	1.5	7007.30
	Fabric Rolls having description as SB	27	2987.4	1.5	838.89
<b>Contai ner no.</b>	<b>Description of goods appears</b>	<b>No. of Rolls</b>	<b>Width of each rolls(in mtrs)</b>	<b>Avg. weight of one roll(appr ox.) in kgs.</b>	<b>Total weight of Fabric Rolls in kgs.</b>
MSBU 73011 01	Fabric Rolls	399	1.45	25.5	10,174.5
	Fabric Rolls	265	1.40	35.5	9,407.5

5. Whereas, representative samples from the import goods were further drawn during examination under Panchnama dated 21.07.2025 and 20.08.2025. The said representative samples were sent to the Customs House Laboratory vide letter dated 01.08.2025 and 07.11.2025 for necessary testing thereof under Test Memo No. 119/2025, 120/2025, 121/2025, 122/2025, 123/2025, 124/2025, 819/2025 and 820/2025 (total-08). In response, the Customs House Laboratory provided the Test Reports (**RUD No.5**) of the representative samples of the subject import goods to the DRI. Brief details of Test Reports of the representative samples (container wise) are as under;

**Table-3**

Sr. No.	Container No.	Sample and Test	Actual description of goods
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		Report No.	
1	TXGU5789862	A1/4084	<i>The sample is in the form of a cut piece of printed woven fabric. It is composed of polyester filament yarn(textured) GSM (as such) =123.16 Width (Selvedge to selvedge) =149 cm</i>
		B1/4085	<i>The sample is in the form of a cut piece of dyed(black coloured) woven fabric. It is composed of viscose spun yarn on one side and Nylon filament yarn along with small amount of lycra on other side. GSM (as such) =262.6 Width (Selvedge to selvedge) =147 cm % composition Viscose-62.47% by wt. Nylon(Polyamide)-29.73% by wt. Lycra= balance</i>
		C1/4086	<i>The sample is in the form of a cut piece of dyed(green coloured) woven fabric. It is composed of polyster mono-filament yarn on one side and blended spun yarn of polyster and viscose. GSM (as such) =80.17 Width (Selvedge to selvedge) =150 cm % composition Viscose-51.87% by wt. Polyester-balance</i>
		D1/4087	<i>The sample is in the form of a cut piece of printed woven fabric. It is composed of polyster filament yarn(textured) GSM (as such) =124</i>

			<i>Width (Selvedge to selvedge) =152 cm</i>
		E1/4088	<i>The sample is in the form of a cut piece of self-designed dyed(maroon coloured). It is composed of polyster filament yarn(textured) GSM (as such) =166.54 Width (Selvedge to selvedge) =156 cm</i>
		F1/4089	<i>The sample is in the form of a cut piece of dyed(cream coloured) woven fabric. It is composed of cotton yarns. GSM (as such) =184.2 Width (Selvedge to selvedge) =151 cm; Moisture Content=10.29% by wt</i>
2	MSBU7301101	A1/7314	<i>The sample is in the form of a cut piece of bonded fabric having dyed (brown coloured) surface on upper side &amp; grey coloured fibrous surface on lower side, adhered to each other with adhesive material (without selvedge). Upper knitted fabric having cut pile on one side, base is composed of polyester filament yarn and pile is made of polyester fiber. Lower knitted fabric having raised fiber on one side is composed of polyester filament yarn. GSM (As such) =343.50 % Composition Polyester 98.65%by wt. Adhesive material = Balance It is other than laminated fabric.</i>
		B1/7315	<i>The sample as received is in the form of a cut piece of dyed (bluish coloured) knitted fabric having cut pile on one side. The base knitted fabric is composed of polyester filament yarns and pile is made of polyester fibers.</i>

			<p><i>GSM (As such) = 241.50</i></p> <p><i>WIDTH (selvedge to selvedge) = 144cm</i></p> <p><i>It is other than laminated fabric.</i></p>
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6. From the above, it is evident that M/s. Ganga Impex Enterprise has mis-declared the material facts pertaining to the imported goods, including description, classification etc in both the consignments.

In respect of Container No. TXGU5789862, the Bill of Entry No. 4053814 dated 22.08.2025 (**RUD No.6**) filed for this consignment was filed only after the DRI had already examined the container on 21.07.2025. The Bill of Lading No. 149503406864 dated 18.06.2025 described the goods as '*Fabric*' under HS Code 5903 9090, a broad and vague description that has no correspondence to the actual goods loaded into the container. Upon physical examination and laboratory testing, the goods were found to be varied woven and knitted fabrics of entirely different fibre compositions, entirely different physical characteristics, and entirely different applicable Customs Tariff Headings. No goods after testing was found to be classifiable under HS Code 5903 9090. Therefore, it appears that the declaration in the Bill of Lading is accordingly false and constitutes a deliberate mis-declaration of the description and classification of the imported goods.

In respect of Container No. MSBU7301101 covered under the Bill of Entry No. 3783163 dated 08.08.2025 (**RUD No.7**), gross mis-declaration was found wrt the description, classification of the goods declared in the Bill of Entry. The importer declared the goods as '*Laminated Fabric*' (HS Code-5903 1090). However, the Customs House Laboratory Test Reports revealed that the goods found in the container are other than laminated fabric. The actual goods recovered were bonded knitted polyester fabrics and cut-pile knitted fabrics, bearing no resemblance in nature, composition or classification to declared goods.

The discrepancy between the goods described in the import documents and the goods actually found in the containers cannot be attributed to inadvertent error or oversight. The nature, scale and pattern of the mis-declarations appears to be a deliberate and wilful attempt on the part of M/s. Ganga Impex Enterprise to mislead the Customs authorities, conceal the true nature and classification of the imported goods, misclassify them under lower-duty CTHs, suppress the actual value of the consignments, and thereby evade the

Customs duty. The said conduct demonstrates mens rea and constitutes a conscious design to defraud the Revenue. Accordingly, the goods covered under Bill of Lading no- EGLV149503406864 dated 18.06.2025 and Bill of Entry No- 3783163 dated 08.08.2025, were placed under Seizure vide Seizure Memo dated 17.12.2025 (**RUD No.8**). Further, the most appropriate CTHs, as determined on the basis of the Test Reports, are tabulated as under:

**Table-4**

<b>Test Report No.</b>	<b>Customs Tariff Heading (CTH) as per the Test results</b>
A1/4084	CTH-5407 5490
B1/4085	CTH-5516 2200
C1/4086	CTH-5516 2200
D1/4087	CTH-5407 5490
E1/4088	CTH-5407 5290
F1/4089	CTH-5208 3290
A1/7314	CTH-60019200
B1/7315	CTH-6001 9200

**Consolidated Table (Both Consignments)**

**Table No-4-A**

<b>Sr. No.</b>	<b>Declared Description with CTH as per BL</b>	<b>Examination Date</b>	<b>BE No. and Date</b>	<b>Test Results with CTH</b>
Container No. TXGU5789862 — BL: Fabric (HS Code 5903 9090)   BL No. 149503406864 dated 18.06.2025				

Sr. No.	Declared Description with CTH as per BL	Examination Date	BE No. and Date	Test Results with CTH
1	Fabric (HS Code: 5903 9090)	21.07.2025 (Panchnama dated 21.07.2025)	BE No. 4053814 dated 22.08.2025 (Declared as: (i) Polyester Woven Fabrics (CTH 5407 5290) (ii) Cotton Woven Mix Fabrics (CTH 5208 1190) (iii) Knitted Fabrics (CTH 6006 4200))	(i) Printed woven fabric, polyester filament yarn (textured) CTH 5407 5490 (ii) Dyed (black) woven fabric, viscose & nylon filament yarn with lycra - CTH 5516 2200 (iii) Dyed (green) woven fabric, polyester mono-filament & blended polyester-viscose yarn - CTH 5516 2200 (iv) Printed woven fabric, polyester filament yarn (textured) - CTH 5407 5490 (v) Self-designed dyed (maroon) fabric, polyester filament yarn (textured) - CTH 5407 5290 (vi) Dyed (cream) woven fabric, cotton yarns — CTH 5208 3290
Container No. MSBU7301101 — BL: Buckrum Fabrics (HS Code 5901 9090)   BL No. MEDUJL913996 dated 16.07.2025				
2	Buckrum Fabrics	20.08.202	BE No. 3783163	(i) Bonded knitted fabric brown dyed upper surface, grey fibrous

Sr. No.	Declared Description with CTH as per BL	Examination Date	BE No. and Date	Test Results with CTH
	(HS Code: 5901 9090) (HS Code: 5903 1090)	5 (Panchnama dated 20.08.2025)	dated 08.08.2025 Declared as: (i) Laminated Fabric (CTH 5903 1090)	lower surface, cut pile, polyester filament yarn (98.65%) — CTH 6001 9200 .  (ii) Dyed (bluish) knitted fabric with cut pile, polyester filament yarns — CTH 6001 9200

7. During the course of investigation, it has been established that the mis-declaration of the imported goods was not an error that arose at the stage of filing of the Bills of Entry, but was a wilful act at the stage of the Bills of Lading themselves.

Container No. TXGU5789862:

The Bill of Lading for Container No. TXGU5789862 described the goods as 'Fabric' under HS Code 5903 9090. This declaration made at the point of shipment from China was false and deliberately misleading, as the actual goods loaded into the container were varied woven and knitted fabrics of entirely different compositions, entirely different physical characteristics, and entirely different applicable Customs Tariff Headings. The broad and vague description of 'Fabric' under a single HS Code was plainly designed to obscure the true nature and variety of the goods being imported and to facilitate evasion of applicable Customs duty.

Upon receipt of specific intelligence, DRI placed the said container on hold and conducted a physical examination on 21.07.2025. It was only after this examination by DRI and not before that the importer filed Bill of Entry No. 4053814 dated 22.08.2025, declaring the goods as Polyester Woven Fabrics (HS Code-5407 5290), Cotton Woven Mix Fabrics (HS Code-5208 1190), and Knitted Fabrics (HS Code-6006 4200). The filing of the Bill of Entry with a description closer to the actual goods but only after DRI had already examined the container reveals that the importer was fully aware of the actual nature of the

goods at all times, and that the original mis-declaration in the Bill of Lading was a calculated and deliberate act. Even so, the description and classification declared in this Bill of Entry did not fully and correctly reflect the actual goods, as confirmed by the Customs House Laboratory Test Reports.

**Container No. MSBU7301101:**

In respect of Container No. MSBU7301101, the Bill of Lading described the goods as 'Buckrum Fabrics' under HS Code 5901 9090. Upon examination of the container by DRI, no Buckrum Fabric whatsoever was found. The goods actually found after testing were bonded knitted polyester fabrics and cut-pile knitted fabrics, which bear no resemblance in description, composition or classification to Buckrum Fabrics. In the corresponding Bill of Entry No. 3783163 dated 08.08.2025, the importer declared the goods as 'Laminated Fabric' (HS Code-5903 1090), however, the test reports have confirmed that the goods are other than laminated fabric.

8. Whereas, as per the test reports, 08 different type of fabrics having 08 different GSMs of fabric were found in 02 containers (TXGU5789862 and MSBU7301101) imported by M/s Ganga Impex Enterprise. There were 252, 123, 7, 128, 321, 27, 399 and 265 rolls of different type of fabric in above mentioned containers having GSMs as 123.16, 262.6, 80.17, 124, 166.54, 184.2, 343.5 and 241.5 and accordingly, the quantity of goods ascertained is as under:

**Container No. TXGU5789862**

*Declared in BE: (i) Polyester Woven Fabrics (CTH-5407 5290) 98,733 SQM & 18,761.20 SQM; (ii) Cotton Woven Mix Fabrics (CTH-5208 1190) 26,560.76 SQM; (iii) Knitted Fabrics (CTH-6006 4200) — 4,275 SQM*

**Table-5**

<b>Sr. No.</b>	<b>Fabric Type (as per Test Report)</b>	<b>No. of Rolls</b>	<b>Total Length (Mtrs)</b>	<b>Avg. Width (Mtrs)</b>	<b>Qty in SQM (Length × Width)</b>	<b>Weight (Kgs)</b>	<b>Correct CTH</b>
1	Printed woven fabric — polyester filament yarn (textured)	252	38,320	1.5	57,480.00	7,534.80	5407 5490
2	Dyed (black) woven fabric — viscose & nylon filament yarn with lycra	123	13,667	1.5	20,500.50	4,474.74	5516 2200
3	Dyed (green) woven fabric — polyester mono-filament & blended	07	1,130.3	1.5	1,695.45	145.32	5516 2200

<b>Sr. No.</b>	<b>Fabric Type (as per Test Report)</b>	<b>No. of Rolls</b>	<b>Total Length (Mtrs)</b>	<b>Avg. Width (Mtrs)</b>	<b>Qty in SQM (Length × Width)</b>	<b>Weight (Kgs)</b>	<b>Correct CTH</b>
	polyester-viscose yarn						
4	Printed woven fabric — polyester filament yarn (textured)	128	19,701	1.5	29,551.50	3,605.76	5407 5490
5	Self-designed dyed (maroon) fabric — polyester filament yarn (textured)	321	34,391	1.5	51,586.50	7,007.30	5407 5290
6	Dyed (cream) woven fabric — cotton	27	2,987.4	1.5	4,481.10	838.89	5208 3290

Sr. No.	Fabric Type (as per Test Report)	No. of Rolls	Total Length (Mtrs)	Avg. Width (Mtrs)	Qty in SQM (Length × Width)	Weight (Kgs)	Correct CTH
	yarns						
	<b>Total</b>	858	1,10,196.7	—	1,65,295.05	23,606.81	

Container No. MSBU7301101 -Bill of Entry No. 3783163 dated 08.08.2025

*Declared in BE: Laminated Fabric (CTH -5903 1090)*

**Table-6**

Sr. No.	Fabric Type as per Test Report	GSM	No. of Rolls	Weight (Kgs)	Qty (SQM)	Correct CTH
1	Bonded knitted fabric — brown dyed upper surface, grey fibrous lower surface; cut pile; polyester filament yarn (98.65%). Other than laminated fabric.	343.50	399	10,174.50	29,620	6001 9200
2	Dyed (bluish) knitted fabric with cut pile — polyester filament yarns. Other than laminated fabric.	241.50	265	9,407.50	38,954	6001 9200
<b>Total</b>			664	19,582.00	68,574	

8.1 Whereas, DGFT vide Notification No. 05/2025-26 dated 23rd April, 2025, issued by the Directorate General of Foreign Trade, Ministry of Commerce & Industry, Government

of India, amended the import policy condition applicable to Synthetic Knitted Fabrics falling under Chapter 60 of the ITC (HS), 2022. The Notification, issued in exercise of powers conferred under Sections 3 and 5 of the Foreign Trade (Development & Regulation) Act, 1992, read with paragraphs 1.02 and 2.01 of the Foreign Trade Policy (FTP), 2023, imposes the condition of Minimum Import Price (MIP) on four ITC (HS) codes i.e CTH- 60019200, 60053600, 60053790 and 60053900 till 31.03.2026. Under the said Notification, the import of goods falling under these four ITC (HS) codes is classified as "Restricted". However, the import of such goods shall be treated as "Free" if the CIF value is USD 3.50 (3.5 US Dollars) and above per Kilogram. Therefore, any import of these goods at a CIF value below USD 3.50 per Kg stands restricted under the Foreign Trade Policy. Accordingly, reliance is placed on the import policy, which the Central Government has amended, in respect of policy condition for specific HS codes covered under Chapter 60 of the ITC(HS) 2022, Schedule-1 (Import policy). Whereas, the import price in the Bill of Entry No-3783163 dated 08.08.2025 is 0.712 USD per Kg and accordingly the said goods stand rendered as restricted goods as per the above Notification. The relevant part of Notification 05/2025-26 dated 23.04.2025 issued by the

DGFT is state as under

[To be published in the Gazette of India Extraordinary Part-II, Section-3, Sub-Section (ii)]

Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Foreign Trade  
Vanijya Bhawan

**Notification No. 05 /2025-26**  
**New Delhi, Dated: 23 April, 2025**

**Subject: Amendment in Import Policy Condition of Synthetic Knitted Fabrics Covered under Chapter 60 of the ITC (HS), 2022-reg.**


**S.O.:** In exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP), 2023, as amended from time to time, had imposed MIP vide Notification No. 77/2023 dated 16.03.2024, No. 33/2024-25 dated 01.10.2024 and No. 49/2024-25 dated 04.01.2025. It has been decided by the Central Government to impose the condition of Minimum Import Price (MIP) on the following 04 ITC (HS) codes of Synthetic Knitted Fabrics till 31.03.2026 as under:

ITC(HS) Code	Item Description	Import Policy	Policy condition
60019200	- Other : -- Of man-made fibres	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60053600	- Of synthetic fibres : -- Other, unbleached or bleached	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60053790	--- Other	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram
60053900	- Of synthetic fibres : -- Other, printed	Restricted	However, import is 'Free' if CIF value is 3.5 US Dollar and above per Kilogram

2. MIP condition on above items shall not be applicable for imports by Advance Authorisation holders, Export Oriented Units (EOUs) and units in the SEZ subject to the condition that the imported inputs are not sold into Domestic Tariff Area (DTA).

**Effect of the Notification:** Import of Synthetic Knitted Fabrics under ITC (HS) Codes 60019200, 60053600, 60053790 and 60053900, is "Restricted". However, import is "Free" if CIF value is 3.5 US Dollar and above per Kilogram. Further inputs imported by Advance Authorisation holders, Export Oriented Units (EOUs) and units in the SEZ shall be exempted from MIP condition.

This is issued with the approval of Minister of Commerce & Industry.

  
**(Ajay Bhadoo)**  
**Director General of Foreign Trade &**  
**Ex- officio Addl. Secretary to the Government of India**  
 E-mail: [dgft@nic.in](mailto:dgft@nic.in)

#### **09. Rejection of declared value & Redetermination of Assessable Value:**

Whereas, it appears that transaction value in terms of Rule 3 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 2007 (hereinafter referred to as "the CVR, 2007") is to be accepted only where there are direct evidences with regard to

the price actually paid or payable in respect of the imported goods by the importer. In respect of imported goods, it appears that there is reasonable doubt regarding the truth and accuracy of the declared value which is liable to be rejected in terms of Rule 12 of the CVR, 2007. Further, Rule 3 of the CVR, 2007 provides the method of valuation and Rule 3(1) of the CVR, 2007 provides that "Subject to Rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of Rule 10". Further, Rule 3(4) ibid states that "if the value cannot be determined under the provisions of sub rule (1), the value shall be determined by proceeding sequentially through Rule 4 to 9 of CVR, 2007".

Whereas, the assessable value of the cargo is required to be re-determined as per the contemporary import data available on NIDB, in respect of the identical/ similar goods sold for export to India (from China) and imported at or about the same time in view of rule 4 and 5 of the CVR, 2007. Whereas, it further appears that, the value of the imported goods could not be determined under Rule 4 ibid since the value of contemporaneous imports of identical goods of same nature, composition and description could not be found on NIDB.

On proceeding sequentially to Rule 5 ibid, as per contemporaneous import data available on NIDB, the rate of similar goods for CTH 5407 5490, is checked and one eligible B/E, containing similar goods was found be assessed at Rs 33.82 per sqm. Further, as per contemporaneous import data available on NIDB, the rate of similar goods for CTH 5516 2200, is checked and one eligible B/E containing similar goods was found be assessed at Rs 884.68 per Kg. Further, as per contemporaneous import data available on NIDB, the rate of similar goods for CTH 54075290, is checked and one eligible B/E , containing similar goods was found be assessed at Rs 25.41 per sqm. Whereas, as per contemporaneous import data available on NIDB, the rate of similar goods for CTH 52083290, is checked and one eligible, B/E containing similar goods was found be assessed at Rs 138.45 per sqm. Accordingly, value is determined as under:

**Container No. TXGU5789862**

**Table-7**

Sr. No.	CTH	Fabric Description (as per Test Report)	Quantity & Unit	Unit Price as per NIDB (Rs)	Re-determined Assessable Value (Rs)
1	5407 5490	Printed woven fabric — polyester filament yarn (textured)	57,480.00 SQM	Rs 33.82 per SQM	Rs 19,43,973.60
2	5516 2200	Dyed (black) woven fabric — viscose and nylon filament yarn with lycra	4,474.74 Kg	Rs 884.68 per Kg	Rs 39,58,712.98
3	5516 2200	Dyed (green) woven fabric — polyester mono-filament and blended polyester-viscose yarn	145.32 Kg	Rs 884.68 per Kg	Rs 1,28,561.70
4	5407 5490	Printed woven fabric — polyester filament yarn (textured)	29,551.50 SQM	Rs 33.82 per SQM	Rs 9,99,431.73
5	5407 5290	Self-designed dyed (maroon) fabric — polyester filament yarn (textured)	51,586.50 SQM	Rs 25.41 per SQM	Rs 13,10,812.97
6	5208 3290	Dyed (cream) woven fabric — cotton yarns	4,481.10 SQM	Rs 138.45 per SQM	Rs 6,20,408.30
<b>Total</b>					<b>Rs 89,61,901.27</b>

**10 Statement of Shri Rajvardhan Jha, Partner of M/s Ganga Impex Enterprise was recorded on 22.12.2025 under Section 108 of the Customs Act, 1962(RUD No. 9), wherein he inter-alia stated that**

- M/s Ganga Impex Enterprise is a partnership firm engaged in trading/export of fabrics and hardware items, operating from KASEZ, with Shri Rajvardhan Jha handling all operational, financial, and decision-making responsibilities, including procurement, invoicing, and classification of imported goods.
- He admitted that import orders and documents were received from Chinese suppliers through WhatsApp, though the related messages were deleted after printing.
- He accepted the facts recorded in the Panchnamas for two consignments and agreed with the Customs Laboratory test reports, which established that the goods imported under two Bills of Entry were different from the declared descriptions, resulting in misclassification.
- He also agrees to pay the differential liability of Customs duty/taxes if any due to mis-declaration of goods
- That they had ordered M/s Zhejiang Okly Industrial Company Ltd. China asking to supply Stock Lot which is various types of fabrics supplied in a single consignment. However, they have supplied cut-pile fabrics as reported in the test report. That they have not lodged any complaint to the supplier in this regard.
- he denied any explanation regarding allegedly forged or fabricated documents while filing of Bills of Entry
- On being asked about M/s AK Impex, he stated that he knows M/s AK Impex very well. M/s A K Impex is using their ware housing services in the firm M/s Shriji Overseas located at KASEZ and Shri Manoj Sharma and Shri Loduram Jangir are the operators of the firm.

## **11. RELEVANT LEGAL PROVISIONS:**

### **(A) RELEVANT PROVISIONS OF SEZ ACT, 2005:**

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

.....

(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;

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

1. *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.*
2. *The Central Government may, by general or special order, authorise 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.*
3. *Every officer or agency authorised 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.*

**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 authorised 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*

**Notification Nos. 2665(E) and 2667(E) dated 05.08.2016:**

1. *In exercise of the powers conferred by section 22 of the Special Economic Zones Act, 2005 (28 of 2005), the Central Government by Notification No. 2667(E) dated 05.08.2016 issued by the Ministry of Commerce & Industry, has authorized the jurisdictional Customs Commissioner, in respect of offences under the Customs*

*Act, 1962 (52 of 1962) to be the enforcement officer(s) in respect of any notified offence or offences committed or likely to be committed in a Special Economic Zone. The enforcement officer(s), for the reasons to be recorded in writing, may carry out the investigation, inspection, search or seizure in a Special Economic Zone or Unit with prior intimation to the Development Commissioner, concerned. Under Section 21(1) of the SEZ Act, 2005, 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.*

2. *The Central Government, by the Notification 2665(E) dated 05.08.2016 has notified offences contained in Sections 28, 28AA, 28AAA, 74, 75, 111, 113, 115, 124, 135 and 104 of the Customs Act, 1962 (52 of 1962) as offences under the SEZ Act, 2005.*

*47 (5) Refund, Demand, Adjudication, Review and Appeal with regard to matters relating to authorise 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, Central Excise Act, 1944, and the Finance Act, 1994 and the rules made thereunder or the notifications issued thereunder.*

**(B) RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:**

**Section 2(22):** *"goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;*

**Section 2(23):** *"import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;*

**Section 2(25):** *"imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;*

**Section 2(26):** *"importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes*

*[any owner, beneficial owner] or any person holding himself out to be the importer;*

**Section 2(39):** *“smuggling”, in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113.*

**Section 11A:** *“illegal import” means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.*

**Section 17. Assessment of duty. –**

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

..

*(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.*

**Section 46. Entry of goods on importation:**

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

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

- (a) The accuracy and completeness of the information given therein;*
- (b) The authenticity and validity of any document supporting it; and*
- (c) Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.*

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

--

*(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;*

*(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;*

**Section 112.** Penalty for improper importation of goods, etc. –

*Any person,-*

*a. who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or*

*b. who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,*

shall be liable,-

*(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty<sup>1</sup> [not exceeding the value of the goods or five thousand rupees], whichever is the greater;*

*(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:*

**(C) Relevant Provisions of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007:**

**“Rule 4. Transaction value of identical goods. - (1) (a)** Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued;

.....

(3) In applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of imported goods.

**“Rule 5. Transaction value of similar goods . - (1)** Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued:

Provided that .....

(2) The provisions of clauses (b) and (c) of sub-rule (1), sub-rule (2) and sub-rule (3), of rule 4 shall, mutatis mutandis, also apply in respect of similar goods.

**Rule 12. Rejection of declared value . - (1)** When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.

**12. Applicable Customs Duty on the subject goods imported by M/s. Ganga Impex Enterprise covered under Container Nos. TXGU5789862: -**

**12.1. Bill of Entry No. 4053814 dated 22.08.2025**

Whereas, the Importer has declared the four items in the Bill of Entry No- 4053814 dated 22.08.2025:- Polyester Woven Fabrics( 98733.860 sqm) , Cotton Woven Mix Fabrics (26560.760 sqm) , Polyester Woven Fabrics (18761.20 sqm) and Knitted Fabrics (4275 Kgs). The total assessable value of the goods declared in the said Bill of Entry is Rs 4211344.41 and the Customs duty payable shown is Rs 39,53,582. The details are as under:

**Table-8**

<b>Sr. No.</b>	<b>B/E details</b>	<b>Item Name</b>	<b>Quantity</b>	<b>Assessable Value (Rs)</b>	<b>Total Duty (Rs)</b>
1	B.E No- 4053814 dated 22.08.2025	Polyester Woven Fabrics (CTH 54075290)	98,733.86 SQM	20,82,889.51	27,27,009.50
2		Cotton Woven Mix Fabrics (CTH 52081190)	26,560.76 SQM	4,66,938.16	77,278.30
3		Polyester Woven Fabrics (CTH 54075290)	18,761.20 SQM	3,46,312.99	5,15,707.00
4		Knitted Fabrics (CTH 60064200)	4,275 KGS	13,15,203.75	6,33,587.10
		<b>TOTAL</b>		42,11,344.41	39,53,582.00

Whereas, based on examination report and Test report of the goods covered under Container No-TXGU5789862, the total applicable duty as per the CTH, quantity and valuation of the goods is calculated as above

**Table-9**

;p

<b>S r N o</b>	<b>Item Descripti on</b>	<b>CT H</b>	<b>Quanti ty</b>	<b>A.V (Rs)</b>	<b>BCD</b>	<b>SWS</b>	<b>IGST</b>	<b>Total duty Payabl e</b>
1	Printed Woven Fabric	540 7 549 0	57480. 00 SQM	19,43,973. 60	1149600 (Rs 20 per sqm)	-	154678.7 (@5%)	13042 78.7
2	Woven Fabric- Viscose and Nylon filament yarn	551 6 220 0	4474.7 4 Kg	39,58,712. 98	791743 (@20%)	-	237523 (@5%)	10292 66
3	Dyed Woven Fabric- Blended Polyester- viscose yarn	551 6 220 0	145.32 Kg	1,28,561.7 0	25712 (@20%)	-	7714 (@5%)	33426
4	Printed Woven Fabric	540 7 549 0	29551. 50 SQM	9,99,431.7 3	591030 (Rs 20 per sqm)		79523.1 (@5%)	67055 3.1
5	Woven Fabric dyed- Polyester	540 7 529 0	51586. 50 SQM	13,10,812. 97	1186489 .5 (Rs 23 per sqm)	-	124865.15 (@5%)	13113 54.65
6	Dyed (cream) woven fabric — cotton yarns	520 8 329 0	4481.1 0 SQM	6,20,408.3 0	62040.8 3 (@10%)	6204.0 83	34432.660 65 (@5%)	10267 7.5737
			<b>Total</b>	<b>89,61,901. 28</b>	<b>38,06,61 5.33</b>	<b>6,204.0 8</b>	<b>6,38,736.6 1</b>	<b>44,51, 556.02</b>

Whereas, it is pertinent to note that Bill of Entry No. 4053814 dated 22.08.2025 was filed by M/s. Ganga Impex Enterprise only after the physical examination of Container No. TXGU5789862 had already been conducted by the officers of DRI on 21.07.2025, i.e., more than a month after the examination. The deliberate delay in filing the Bill of

Entry, and its filing only after the DRI had already established the actual nature of the goods, is itself a clear indicator of the intentional design on the part of the importer to evade the applicable Customs duties. Furthermore, scrutiny of the Bill of Entry vis-à-vis the Bill of Lading reveals a complete absence of correspondence between the two. The Bill of Lading described the goods merely as 'Fabric' under HS Code 5903 9090 whereas the Bill of Entry declared the goods as Polyester Woven Fabrics (CTH 5407 5290), Cotton Woven Mix Fabrics (CTH 5208 1190), and Knitted Fabrics (CTH 6006 4200). The change in the description of goods in the Bill of Lading and the description in the Bill of Entry indicates that the importer was fully aware of the actual nature of the goods at the time of shipment, yet chose to make a false and misleading declaration in the shipping documents with the deliberate intent to suppress the true classification of the goods and thereby evade the higher rate of Customs duty applicable thereon.

Further, even the goods declared in the Bill of Entry No. 4053814 do not correspond to the goods actually found in the container during physical examination and confirmed by the Customs House Laboratory Test Reports. The Bill of Entry declared the goods as Polyester Woven Fabrics under CTH 5407 5290, Cotton Woven Mix Fabrics under CTH 5208 1190, and Knitted Fabrics under CTH 6006 4200. However, the actual goods found upon examination and testing were determined to be six distinct categories of fabric, namely: (i) Printed woven fabric composed of polyester filament yarn (textured) correctly classifiable under CTH 5407 5490; (ii) Dyed woven fabric composed of viscose and nylon filament yarn with lycra correctly classifiable under CTH 5516 2200; (iii) Dyed woven fabric composed of blended polyester-viscose yarn correctly classifiable under CTH 5516 2200; (iv) Printed woven fabric of polyester filament yarn (textured) correctly classifiable under CTH 5407 5490; (v) Self-designed dyed fabric composed of polyester filament yarn (textured) correctly classifiable under CTH 5407 5290; and (vi) Dyed woven fabric composed of cotton yarns correctly classifiable under CTH 5208 3290. This double layer of mis-declaration first at the stage of the Bill of Lading, and again at the stage of the Bill of Entry leaves no doubt that the mis-declaration was not inadvertent but was a calculated and wilful attempt on the part of M/s. Ganga Impex Enterprise to conceal the true nature, classification and value of the imported goods and to evade the Customs duty.

**13. Mis-declaration and liability to confiscation of imported goods imported by M/s. Ganga Impex Enterprise covered under SEZ Warehouse Bills of Entry No. 4053814 dated 22.08.2025 and 3783163 dated 08.08.2025 imported through Container Nos. TXGU5789862 and MSBU7301101:**

**13.1. Container No. TXGU5789862 , Bill of Entry No. 4053814 dated 22.08.2025:**

Whereas, M/s. Ganga Impex Enterprise declared the goods pertaining to the Bill of Entry No. 4053814 dated 22.08.2025 as ‘Polyester Woven Fabrics (CTH 5407 5290)’ 98,733.86 SQM and 18,761.20 SQM; ‘Cotton Woven Mix Fabrics (CTH 5208 1190)’ 26,560.76 SQM; and ‘Knitted Fabrics (CTH 6006 4200)’ 4,275 KGS. However, upon physical examination of Container No. TXGU5789862 conducted by DRI under Panchnama dated 21.07.2025 and subsequent testing of representative samples by the Customs House Laboratory, it was established that the actual goods contained in the said container were six distinct categories of fabric of varied fibre compositions, GSMs and applicable Customs Tariff Headings, namely: (i) *Printed woven fabric — polyester filament yarn (textured) of GSM 123.16, correctly classifiable under CTH 5407 5490 — 57,480.00 SQM;* (ii) *Dyed (black) woven fabric — viscose and nylon filament yarn with lycra of GSM 262.6, correctly classifiable under CTH 5516 2200 — 4,474.74 Kg;* (iii) *Dyed (green) woven fabric — blended polyester-viscose yarn of GSM 80.17, correctly classifiable under CTH 5516 2200 — 145.32 Kg;* (iv) *Printed woven fabric — polyester filament yarn (textured) of GSM 124, correctly classifiable under CTH 5407 5490 — 29,551.50 SQM;* (v) *Self-designed dyed (maroon) fabric — polyester filament yarn (textured) of GSM 166.54, correctly classifiable under CTH 5407 5290 — 51,586.50 SQM;* and (vi) *Dyed (cream) woven fabric — cotton yarns of GSM 184.2, correctly classifiable under CTH 5208 3290 — 4,481.10 SQM.* The goods found in the container were different from the goods declared, both in terms of their description as well as their applicable Customs Tariff Headings. The goods found after testing also doesn’t correspond with the description/classification of the goods mentioned in the Bill of Lading. It therefore appears that the import consignment covered under Bill of Entry No. 4053814 dated 22.08.2025 was mis-declared in respect of description, classification and quantity thereof, and the same appears to be liable to confiscation under the provisions of Section 111(f) and Section 111(m) of the Customs Act, 1962.

13.1.2 Whereas, it further appears that M/s. Ganga Impex Enterprise imported the aforesaid goods under Bill of Entry No. 4053814 dated 22.08.2025 and declared the total assessable value of the goods as Rs. 42,11,344.41 with Customs duty payable of Rs. 39,53,582/-. However, as the goods were found mis-declared in respect of description, classification and quantity, there exists reasonable doubt regarding the truth and accuracy of the declared value, and the same is liable to be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. On proceeding sequentially under Rule 5 of the said Valuation Rules, the assessable value of the goods has been re-determined at Rs. 89,61,901.28/- on the basis of contemporaneous import data available on the NIDB, and the total Customs duty correctly leviable on the re-determined value and re-classified CTHs amounts to Rs. 44,51,556.02/-. The deliberate mis-declaration of description, classification, quantity and value of the imported goods thus resulted in short-levy of Customs duty to the tune of Rs. 4,97,974.02/- (Rs. 44,51,556.02/- less Rs. 39,53,582/-). It further appears that the said mis-declaration was not inadvertent but was deliberate and with the clear intention to evade payment of the leviable Customs duty. The aforesaid imported goods, being goods which do not correspond in respect of description, classification, quantity and value with the entries made in the Bill of Entry, appear to be liable to confiscation under Section 111(l) and Section 111(m) of the Customs Act, 1962.

**13.2 Container No. MSBU7301101, Bill of Entry No. 3783163 dated 08.08.2025, Mis-declaration and Import of Restricted Goods:**

Whereas, M/s. Ganga Impex Enterprise declared the goods pertaining to Bill of Entry No. 3783163 dated 08.08.2025 as 'Laminated Fabric' under HS Code 5903 1090. However, upon physical examination of Container No. MSBU7301101 conducted by DRI under Panchnama dated 20.08.2025 and upon testing of representative samples by the Customs House Laboratory, it was conclusively established that no Laminated Fabric was found in the said container. The actual goods recovered were: (i) *Bonded knitted polyester fabric — brown dyed upper surface with grey fibrous lower surface, cut pile, composed of polyester filament yarn (98.65%), GSM 343.50, other than laminated fabric, correctly classifiable under CTH 6001 9200 — 399 rolls weighing 10,174.50 Kgs;* and (ii) *Dyed*

*(bluish) knitted fabric with cut pile — composed of polyester filament yarns, GSM 241.50, other than laminated fabric, correctly classifiable under CTH 6001 9200 — 265 rolls weighing 9,407.50 Kgs.* The goods actually found bear no resemblance in nature, composition, description or classification to the goods declared in the said Bill of Entry. The import consignment covered under Bill of Entry No. 3783163 dated 08.08.2025 therefore appears to be mis-declared in respect of description, classification and value thereof, and the same appears to be liable to confiscation under the provisions of Section 111(m) of the Customs Act, 1962.

13.2.2 Whereas, the Directorate General of Foreign Trade (DGFT), Ministry of Commerce and Industry, Government of India, vide Notification No. 05/2025-26 dated 23.04.2025, amended the import policy conditions applicable to Synthetic Knitted Fabrics falling under Chapter 60 of the ITC (HS), 2022, and imposed a Minimum Import Price (MIP) condition on four ITC (HS) codes, viz. CTH 60019200, 60053600, 60053790 and 60053900, effective till 31.03.2026. Under the said Notification, the import of goods falling under these CTHs is classified as 'Restricted'. However, such imports shall be treated as 'Free' only if the CIF value is USD 3.50 per Kilogram or above. Any import at a CIF value below USD 3.50 per Kg is therefore 'Restricted' under the Foreign Trade Policy (FTP), 2023. As established from the examination and test reports, the goods actually found in Container No. MSBU7301101 are Bonded Knitted Polyester Fabrics and Cut-Pile Knitted Fabrics correctly classifiable under CTH 6001 9200, which is one of the four CTHs covered under the said MIP Notification. The CIF import price as declared in Bill of Entry No. 3783163 dated 08.08.2025 is USD 0.712 per Kg, which is below the prescribed Minimum Import Price of USD 3.50 per Kg. Accordingly, the goods imported under the said Bill of Entry stand rendered as 'Restricted Goods' under the Foreign Trade Policy, and their import at a value below the prescribed MIP constitutes a violation of the Foreign Trade (Development and Regulation) Act, 1992 read with the FTP, 2023. Such goods, being goods imported in contravention of the provisions of any law for the time being in force, appear to be liable to confiscation under Section 111(d) of the Customs Act, 1962. Furthermore, being goods which do not correspond in respect of description, classification and value with the entries made in the Bill of Entry, the said goods are also liable to confiscation under Section 111(m) of the Customs Act, 1962.

#### **14. Role and Culpability of the Importer/Person/Firm Involved:**

##### **14.1. Role and Culpability of M/s. Ganga Impex Enterprise, Shed No. 331, A-1 Type, Phase-1, Marshalling Zone, Gandhidham, Kutch-370230:**

14.1.1 Whereas, M/s. Ganga Impex Enterprise, (IEC-3705000683), Shed No. 331, A-1 Type, Phase-1, Marshalling Zone, Gandhidham, Kutch-370230, being the importer of the subject goods imported vide SEZ Warehouse Bills of Entry No. 4053814 dated 22.08.2025 and 3783163 dated 08.08.2025, had the primary responsibility and statutory obligation under Section 46(4) and Section 46(4A) of the Customs Act, 1962 to ensure the accuracy and completeness of information declared in the Bills of Entry, the authenticity and validity of documents supporting the same, and compliance with all restrictions and prohibitions applicable to the goods under the Customs Act, 1962 and under any other law for the time being in force, including the Foreign Trade (Development and Regulation) Act, 1992 and the Foreign Trade Policy, 2023. Whereas, the said importer has deliberately and knowingly mis-declared the description of the imported goods as 'Polyester Woven Fabrics (CTH 5407 5290)', 'Cotton Woven Mix Fabrics (CTH 5208 1190)' and 'Knitted Fabrics (CTH 6006 4200)' in Bill of Entry No. 4053814 dated 22.08.2025, when in fact the goods contained in Container No. TXGU5789862 were six distinct categories of woven and knitted fabric of varied fibre compositions correctly classifiable under CTHs 5407 5490, 5516 2200, 5407 5290 and 5208 3290; and whereas, the said importer has further mis-declared the goods in Bill of Entry No. 3783163 dated 08.08.2025 as 'Laminated Fabric (HS Code 5903 1090)', when in fact the goods contained in Container No. MSBU7301101 were Bonded Knitted Polyester Fabric and Cut-Pile Knitted Polyester Fabric, both being goods other than laminated fabric and correctly classifiable under CTH 6001 9200; and whereas, the goods imported under CTH 6001 9200 are subject to the Minimum Import Price condition imposed vide DGFT Notification No. 05/2025-26 dated 23.04.2025, and the CIF import price of USD 0.712 per Kg declared in Bill of Entry No. 3783163 is below the prescribed MIP of USD 3.50 per Kg, thereby rendering the said goods as Restricted Goods under the Foreign Trade Policy; and whereas, the said importer has also grossly undervalued the imported goods by declaring a combined total assessable value of Rs. 54,16,215/- against the appropriate assessable value as re-determined on the

basis of contemporaneous NIDB data. The above-mentioned deliberate mis-declaration of description, classification, quantity and value of the imported goods was done with the clear intent and motive to evade payment of Customs duty and to gain undue advantage by importing goods attracting higher rates of Customs duty while declaring them under lower-duty Customs Tariff Headings.

14.1.2 Whereas, Shri Rajvardhan Jha, Partner of M/s. Ganga Impex Enterprise, in his statement recorded under Section 108 of the Customs Act, 1962 on 22.12.2025, admitted that all operational, financial and decision-making responsibilities of the firm, including procurement, classification of imported goods and filing of Bills of Entry, were handled by him alone, and that the goods imported under both Bills of Entry were different from the declared descriptions, and that he is agreeable to pay the differential duty and taxes. It further appears that M/s. Ganga Impex Enterprise has committed acts and omissions which have rendered the imported goods liable to confiscation under Section 111(d), Section 111(l) and Section 111(m) of the Customs Act, 1962, being goods which were imported in violation of the Foreign Trade Policy and which do not correspond in respect of description, classification, quantity and value with the entries made in the Bills of Entry; and whereas, by virtue of Section 112(a) of the Customs Act, 1962, any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, shall be liable to penalty; and whereas, by virtue of Section 112(b) of the Customs Act, 1962, any person who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under Section 111, shall be liable to penalty; and M/s. Ganga Impex Enterprise, being the importer and having acquired possession of the subject goods with full knowledge of the mis-declaration of description, classification, quantity and value thereof, and having imported goods in violation of the applicable Minimum Import Price conditions under the Foreign Trade Policy, has rendered itself liable to penalty under Section 112(a) and Section 112(b) of the Customs Act, 1962.

**15. Now Therefore:**

15.1. Now therefore, M/s. Ganga Impex Enterprise, (IEC-3705000683), Shed No. 331, A-1 Type, Phase-1, Marshalling Zone, Gandhidham, Kutch-370230, are hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Kandla, having his office situated at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 days from the receipt of this Show Cause Notice, as to why:

(i) The declared quantity, description and classification of the goods covered under Bill of Entry No. 4053814 dated 22.08.2025 and Bill of Entry No. 3783163 dated 08.08.2025 should not be rejected and re-quantified and re-classified as per Table No. 5 and Table No 6 above;

(ii) The declared assessable value of Rs. 42,11,344.41/- in Bill of Entry No. 4053814 dated 22.08.2025 should not be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, and the same be re-determined as Rs. 89,61,901.27/- under Rule 5 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, as mentioned in the foregoing paras;

(iii) The goods covered under SEZ Warehouse Bill of Entry No. 4053814 dated 22.08.2025 imported through Container No. TXGU5789862, having re-determined assessable value of Rs. 89,61,901.27/-, should not be held liable for confiscation under Section 111(f), Section 111(l) and Section 111(m) of the Customs Act, 1962;

(iv) The goods covered under Bill of Entry No. 3783163 dated 08.08.2025 imported through Container No. MSBU7301101, being goods imported below the prescribed Minimum Import Price of USD 3.50 per Kg as per the DGFT Notification No. 05/2025-26 dated 23.04.2025 should not be held liable for confiscation under Section 111(d) and Section 111(m) of the Customs Act, 1962;

(v) The Bill of Entry No. 4053814 dated 22.08.2025 should not be re-assessed with the applicable rates of Customs duty as per Table 9 above;

(vii) Penalty should not be imposed on M/s. Ganga Impex Enterprise under Section 112(a) and Section 112(b) of the Customs Act, 1962.

**16.** The noticees are hereby required to produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense. They are further required to indicate in their written explanation 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 explanation, it will be presumed that they do not desire a personal hearing. If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice or if they do not appear before the adjudicating authority when the case is posted for hearing, the case would be liable to be adjudicated on the basis of evidences on records.

**17.** This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case, under the provisions of the Customs Act, 1962 or any other Allied Acts for the time being in force. This Show Cause Notice has been issued covering only present 02 consignments seized by DRI.

**18.** The documents as listed at Annexure-R are relied upon and scanned copies of all relied upon documents along with Annexure-R is enclosed with this Show Cause notice.

**Vishwajeet Singh**  
**Commissioner (In-Situ)**  
**Customs Kandla**

**List of Noticees:-**

(i) M/s. Ganga Impex Enterprise, (IEC No.- 3705000683) Shed No. 331, A-1 Type, Phase-1, Marshilling Zone, Gandhidham, Kutch-370230 (E-mail-gangaimpex99@gmail.com)

**Copy to:**

- (1) The Additional Director General, DRI, Ahmedabad Zonal Unit
- (2) The Joint Director, DRI, Gandhidham Regional Unit

- (3) The Deputy Commissioner of Customs (Kandla Special Economic Zone), Gandhidham (Kutch) – 370 230
- (4) Guard File.

**Annexure-R- List of Relied upon Documents**

**Show Cause Notice in respect of consignment imported by M/s GANGA IMPEX ENTERPRISE (IEC: 3705000683)**

<b>RUD No.</b>	<b>Details of the RUD</b>	<b>No. of Pages</b>
<b>RUD NO. 1</b>	Bill of Lading No. 149503406864 dated 18.06.2025	1-1
<b>RUD NO. 2</b>	Bill of Lading No. MEDUJL913996 dated 16.07.2025	1-1
<b>RUD NO. 3</b>	Panchnama dated 21.07.2025 drawn at the CFS of M/s Ameya Logistics Pvt. Ltd.	1-4
<b>RUD NO. 4</b>	Panchnama dated 20.08.2025 drawn at the CFS of M/s Arvind V Joshi & CO	1-4
<b>RUD NO. 5</b>	Test Reports provided by Custom Laboratory, Kandla	1-16
<b>RUD NO. 6</b>	Bill of Entry No. 4053814 dated 22.08.2025	1-7
<b>RUD NO. 7</b>	Bill of Entry No. 3783163 dated 08.08.2025	1-6
<b>RUD NO. 8</b>	Seizure Memo dated 17.12.2025	1-1
<b>RUD NO. 9</b>	Statement of Shri Rajvardhan Jha, Partner of M/s Ganga Impex Enterprise, was recorded under Section 108 of the Customs Act, 1962, on 22.12.2025	1-5

