

	<b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE: MUNDRA, KUTCH MUNDRA PORT &amp; SPL ECONOMIC ZONE, MUNDRA-370421</b> <b>Phone No.02838-271165/66/67/68</b> <b>FAX.No.02838-271169/62</b>
A. File No.	: CUS/ASS/MISC/578/2024-EA-O/o Pr-Commr-Cus-Mundra
B. Order-in-Original No.	: MCH/ADC/MK/49/2023-24 dated 24.05.2024
C. Passed by	: Mukesh Kumari, Additional Commissioner of Customs, Customs House, AP & SEZ, Mundra
D. Date of order /Date of issue	: 24.05.2024/24.05.2024
E. Show Cause Notice No. & Date	: Show Cause Notice and Personal Hearing waived by the noticee.
F. Noticee(s)/Party/Exporter	: M/s. ITREAT GROCERS LLP, Office No.B 706 PI18/19, Shelton Sapphire, Section 15 CBD Belapur, Navi Mumbai, Thane, Maharashtra, 400614
G. DIN	<b>20240521M00000821859</b>

1. यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।

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

2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 1- में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-

Any person aggrieved by this Order - in - Original may file an appeal under Section 128 A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

"सीमा शुल्क आयुक्त (अपील),

7 वीं मंजिल, मृदुल टावर, टाइम्स ऑफ इंडिया के पीछे, आश्रम रोड, अहमदाबाद 380 009"

"THE COMMISSIONER OF CUSTOMS (APPEALS),

Having his office at 7<sup>th</sup> Floor, Mridul Tower, Behind Times of India,  
Ashram Road, Ahmedabad-380 009."

3. उक्त अपील यह आदेश भेजने की दिनांक से 60 दिन के भीतर दाखिल की जानी चाहिए।  
Appeal shall be filed within sixty days from the date of communication of this order.

4 . उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए-  
Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must accompanied by -

- (i) उक्त अपील की एक प्रति और A copy of the appeal, and
- (ii) इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची - 1 के अनुसार न्यायालय शुल्क अधिनियम-1870 के मद सं.-6 में निर्धारित 5/- रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए ।

This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5/- (Rupees Five only) as prescribed under Schedule - I, Item 6 of the Court Fees Act, 1870.

5. अपील जापन के साथ इयूटि/ ब्याज/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये ।

Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.

6. अपील प्रस्तुत करते समय, सीमा शुल्क ,और सीमा शुल्क अधिनियम 1982,अपील) नियम) के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए ।  
While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.

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

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

#### **BRIEF FACTS OF THE CASE:-**

An intelligence was gathered by the Special Intelligence and Investigation Branch that M/s. ITREAT GROCERS LLP, (IEC AAGFI3947Q) (hereinafter referred to as "the exporter" for the sake of brevity) having its registered office at Office No.B 706 PI18/19, Shelton Sapphire, Section 15 CBD Belapur, Navi Mumbai, Thane, Maharashtra, 400614 resorted to mis-declaration in terms of description and classification of goods covered vide Shipping Bill No.9269520 dated 20.04.2024 (hereinafter referred to as "the said SB" for the sake of brevity). The goods to be exported vide the said shipping bill was declared as "Basmati Rice" and classified under CTH 10063020 (hereinafter referred to as "the

impugned goods" for the sake of brevity). However, the intelligence suggested that there may be some mis-declaration and concealment of dutiable Parboiled Rice in the consignment. The details of the said shipping bill are as under:

Sr. No.	Shipping Bill No & Date	Description of Goods	Container No	Qty. (MTS)	F.O.B. (INR)
1	9269520 dated 20.04.2024	Basmati Rice (CTH-10063020)	i. MRKU8604090, ii. MRSU0204510, iii. MRKU7409360, iv. MRKU9293789 and v. CAIU3616563	130.0	1,03,20,960

2. Whereas, based on the above intelligence, consignment covered vide the said SB was intercepted and put on hold for detail examination. Examination of the said consignment/containers was conducted on 30.04.2024 by the officers of SIIB Section in presence of representatives of the exporter and Custom Broker M/s R T Shipping, Mundra at CWC CFS, Mundra. The examination report dated 30.04.2024 was also prepared to that effect. Seals of those containers were cut and the goods were de-stuffed with the help of manual labours and examined at the CWC CFS, Mundra. During the course of examination of the impugned goods, it was found that various PP bags of white colour said to contain the goods weighing 25KGs were stuffed into the containers and description of the goods mentioned on those bags was "HAMZA long grain Parboiled Biryani Rice". Further the goods packed in those bags were also examined and it was found that the impugned goods did not meet the parameters of Basmati rice and appeared to be Parboiled rice.

3. Further, weightment of the containers (tabulated below) was also conducted at the CFS and consignment was found in order in respect of declared quantity.

Sr. No.	Container No.	Number of Bags of 25 KG each	Declared weight as per Shipping Bill (KGs)	CFS Weight (including Bags) (KGs)	Difference (KGs)
1	MRKU8604090	1040	26000	26140	140
2	MRSU0204510	1040	26000	26000	000
3	MRKU7409360	1040	26000	26150	150
4	MRKU9293789	1040	26000	26210	210
5	CAIU3616563	1040	26000	25970	(-) 030
Total		5200	130000	130470	470

4. Further, on being asked, Shri Hitesh Mittal, authorised person of the exporter accepted that the goods are Parboiled rice not Basmati rice. He further informed that the consignee is their regular client for

Parboiled rice as well as Basmati rice. Further he stated that due to oversight present shipping bill was filed under Basmati rice (CTH-10063020) instead of the Parboiled rice (CTH-10063010). He further confirmed that, they are ready to pay applicable Customs duty on this consignment of Parboiled rice along with fine and penalty as per Customs Act, 1962.

5. The exporter vide letter dated 02.05.2024 submitted that, they had filed the said SB for export of Basmati Rice however cargo found during examination is Parboiled Rice; that, the consignee is their regular client for Parboiled rice as well as Basmati rice; that, due to oversight the said SB was filed under Basmati Rice (CTH 10063020) instead of the Parboiled rice (10063010); that, they are ready to pay applicable customs duty on this consignment of Parboiled rice along with fine and penalty as per Customs Act, 1962.

5.1 The exporter further submitted that, they are exporting Parboiled rice to their Somalian consignees at the rate of around Rs.40,000/- to 42,000/- PMT depending upon mutual agreements, Brand, quantity of export orders etc. while the Basmati rice is being exported by them at rate of around Rs.80,000/- to Rs.85,000/- PMT. The exporter further requested to assess the said SB accordingly as the cargo is not Basmati rice but is actually Parboiled rice.

5.2 The exporter further confirmed that, they do not wish any personal hearing and show cause notice in the matter; that, they will not file any appeal and will not claim any refund in this matter in future as well.

6. Whereas, consequent to issuance of Notification No. 49/2023 dated 25.08.2023 issued by the CBIC, the Central Government levied export duty @20% on FOB of the Parboiled rice (CTH - 10063010) by including it in Second Schedule to Customs Tariff Act. However, in the instant case the exporter tried to export the same by way of mis-declaring the same as "Basmati rice" and classifying the same under CTH 10063020 with an intention to avoid duty payment. Further, the consignment to be exported vide the said SB was found mis-declared and hence found liable for confiscation under section 113(i) of the Customs Act, 1962. Accordingly, the consignment to be exported vide the said SB was placed under seizure vide Seizure Memo dated 02.05.2024 under section 110(i) of the Customs Act, 1962.

7. The exporter has declared the goods to be exported vide the said SB as "Basmati rice" and classified the same under CTH 10063020. However, during the investigation it is found and accepted by the exporter as well that the impugned goods are actually "Parboiled rice" not the one declared by the exporter. Also, as the goods were mis-declared, therefore, proper classification as well as re-determination of FOB/assessable value is required to be decided in this case.

8. Valuation of the impugned goods i.e. "Parboiled rice": As the goods have been found mis-declared in respect of description and CTH, hence, it appears that, the declared FOB assessable value (Rs.1,03,20,960/-) of the impugned goods is liable to be rejected in view of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Whereas, further it is found from the data available in the Indian Customs EDI System, during Apr.-2024 there are export of consignments of goods of like kind and quality i.e. Parboiled rice from Mundra Port to same destination country i.e. Somalia as per following details:

No. of S/Bs	Qty. (MTs)	FOB (Rs. in Lacs)	Average Rate / MTs (in Rs.)	Qty. of goods in this case (MTs)	Ass. Value of goods in this case (Rs.)	Applicable export duty @20% of the FOB/AV (Rs.)
1	2	3	4	5	6 (4 x 5)	7 (6 x 20%)
27	9383.00	3820.59	40,718.21	130.0	52,93,367/-	10,58,674/-

9. Whereas, further the exporter vide letter dated 02.05.2024 has also submitted that, they are exporting Parboiled rice to their Somalian consignees at the rate of around Rs.40,000/- to 42,000/- PMT depending upon mutual agreements, Brand, quantity of export orders etc. and requested to assess the said SB accordingly. Accordingly, it appears that, the proper and correct FOB assessable value of the goods Parboiled rice to be exported by the exporter vide the said SB would come to Rs.52,93,367/- (as calculated above) in view of sub-rule (1) of rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, export duty imposed vide Notification No. 49/2023 dated 25.08.2023 @20% on FOB on the impugned goods would come to Rs.10,58,674/- (as calculated above).

10. The relevant provisions of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 are reproduced as under:

Rule 2. Definitions. - (1) In these rules, unless the context otherwise requires, -

- (a) "goods of like kind and quality" means export goods which are identical or similar in physical characteristics, quality and reputation as the goods being valued, and perform the same functions or are commercially interchangeable with the goods being valued, produced by the same person or a different person; and
- (b) "transaction value" means the value of export goods within the meaning of sub-section (1) of section 14 of the Customs Act, 1962 (52 of 1962).

Rule 3. Determination of the method of valuation. - (1) Subject to rule 8, the value of export goods shall be the transaction value.

Rule 4. Determination of export value by comparison. — (1) The value of the export goods shall be based on the transaction value of

goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).

(2) .....

.....  
Rule 8. 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 export goods, he may ask the exporter 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 exporter, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, the transaction value shall be deemed to have not been determined in accordance with sub-rule (1) of rule 3.

(2) .....

11. Further, Section 50 of the Customs Act, 1962, which places onus upon the exporter, reads as follows:

#### SECTION 50. Entry of goods for exportation. -

(1) The exporter of any goods shall make entry thereof by presenting electronically on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form and manner as may be prescribed:

Provided that .....

(2) The exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.

(3) The exporter who presents a shipping bill or bill of export under this section 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.

12. Whereas, it appears that, the exporter by resorting to mis-declaration of the description/CTH of the impugned goods has failed to comply with the provisions of the Section 50 of the Customs Act, 1962. Further, the exporter has also accepted that the impugned goods to be exported vide the said SB has been mis-declared as 'Basmati rice' (CTH-10063020) while the impugned goods are in fact "Parboiled rice" (CTH-10063010). They further confirmed that, they are ready to pay

applicable export customs duty (@20% of FOB) on this consignment of Parboiled rice imposed vide notification no. 49/2023 dated 25.08.2023. They also agreed to pay such duty along with applicable fine and penalty as imposed by the competent Customs authority; that, they will not claim any refund for the same and also not file any appeal against such order; that, they also do not wish any Show Cause Notice and Personal Hearing in this regard.

13. Whereas, from the above, it is evident that the export of Parboiled rice (CTH 10063010) attracts export customs duty @20% on FOB. However, the exporter tried to export the same by way of mis-declaring and mis-classifying the same with an intention to avoid payment of export customs duty. Accordingly, it appears that, the exporter by resorting to mis-declaration and mis-classification has rendered the impugned goods liable for confiscation under Section 113(i) of the Customs Act, 1962. Furthermore, for rendering the goods liable for confiscation, the exporter has also rendered themselves liable for penal action under Section 114(ii) of the Customs Act, 1962.

14. Further, relevant portion of the Section 113(i) and 114(ii) of the Customs Act, 1962 read as follows:

**SECTION 113.** Confiscation of goods attempted to be improperly exported, etc. - The following export goods shall be liable to confiscation:-

(i) any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77;

**SECTION 114.** Penalty for attempt to export goods improperly, etc. - 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 113, or abets the doing or omission of such an act, shall be liable,

.....  
(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:

15. In view of the above, as the Exporter have already requested for waiver of the show cause notice in the matter, Investigation Report vide F. No.CUS/SIIB/119/2024-SIIB dated 17.05.2024 was issued by the Deputy Commissioner (SIIB), Customs House, Mundra proposing as under:

(i) the description as well as CTH of the goods to be exported vide

shipping bill no. 9269520 dated 20.04.2024 i.e. "Basmati rice" (CTH 10063020) are liable to be rejected and required to be classified under CTH 10063010 (Parboiled rice),

- (ii) the declared assessable/FOB value of the goods to be exported vide Shipping Bill no. 9269520 dated 20.04.2024 i.e. Rs.1,03,20,960/- is liable to be rejected and the goods are required to be re-assessed at the assessable/FOB value of Rs.52,93,367/-.
- (iii) Impugned goods covered under Shipping Bill No.9269520 dated 20.04.2024 are liable for confiscation under Section 113(i) of the Customs Act, 1962,
- (iv) the exporter M/s ITREAT GROCERS LLP, (IEC AAGFI3947Q) having its registered office at Office No B 706 PI18/19, Shelton Sapphire, Section 15 CBD Belapur, Navi Mumbai, Thane, Maharashtra, 400614 are liable for penal action under Section 114(ii) of the Customs Act, 1962.

#### **RECORDS OF PERSONAL HEARING :**

16. The Exporter has requested for waiver of Show cause notice and Personal Hearing by the adjudicating authority.

#### **DISCUSSION AND FINDINGS:**

17. I have carefully gone through the records of the case. The exporter requested for waiver of Show Cause Notice and personal hearing and requested to decide the matter on merit. Thus, I find that the principles of natural justice as provided in Section 122A of the Customs Act 1962 has been complied with and therefore, I proceed to decide the case on the basis of the documentary evidence available on records.

17.1 The issues to be decided by me are:

- (i) The description as well as CTH of the goods to be exported vide Shipping Bill No.9269520 dated 20.04.2024 i.e. "Basmati rice" (CTH 10063020) are liable to be rejected and required to be classified under CTH 10063010 as Parboiled Rice,
- (ii) The declared assessable/FOB value of the goods to be exported vide Shipping Bill No.9269520 dated 20.04.2024 i.e. Rs.1,03,20,960/- is liable to be rejected and the goods are required to be re-assessed at the assessable/FOB value of Rs.52,93,367/-.
- (iii) Impugned goods covered under Shipping Bill No.9269520 dated 20.04.2024 are liable for confiscation under Section 113(i) of the Customs Act, 1962,
- (iv) The exporter M/s ITREAT GROCERS LLP, (IEC AAGFI3947Q) having its registered office at Office No B 706 PI18/19, Shelton

Sapphire, Section 15 CBD Belapur, Navi Mumbai, Thane, Maharashtra, 400614 are liable for penal action under Section 114(ii) of the Customs Act, 1962.

Now, I proceed to decide the case issue-wise.

17.2 I find that the exporter declared the impugned rice to be exported under Shipping Bill No.9269520 dated 20.04.2024 declared as "**Basmati Rice**" under **CTH-10063020** but, as per the examination done by the SIIB, the consignment of the exported goods is found to be "**Parboiled Rice**" classifiable under **CTH-10063010**. Further, the authorized person of the exporter also accepted the goods to be exported are Parboiled Rice and not Basmati Rice; that the consignee is their regular client for Parboiled Rice as well as Basmati Rice and due to oversight present Shipping Bill was filed under Basmati Rice instead of Parboiled Rice. Therefore, I find that goods to be exported vide Shipping Bill No.9269520 dated 20.04.2024 declared as Basmati rice under CTH-10063020 are liable to be rejected and required to be classified under CTH-10063010 as Parboiled Rice.

17.3 I find that as per investigation, the goods have been found mis-declared in respect of description and CTH, hence, the declared FOB assessable value (Rs.1,03,20,960/-) of the impugned goods is liable to be rejected in view of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Whereas, further it is found from the data available in the Indian Customs EDI System, during Apr.-2024 there are export of consignments of goods of like kind and quality i.e. Parboiled rice from Mundra Port to same destination country i.e. Somalia as per following details:

No. of S/Bs	Qty. (MTs)	FOB (Rs. in Lacs)	Average Rate / MTs (in Rs.)	Qty. of goods in this case (MTs)	Ass. Value of goods in this case (Rs.)
1	2	3	4	5	6 (4 x 5)
27	9383.00	3820.59	40,718.21	130.0	52,93,367/-

17.4 I find that the exporter vide letter dated 02.05.2024 has also submitted that, they are exporting Parboiled rice to their Somalian consignees at the rate of around Rs.40,000/- to 42,000/- PMT depending upon mutual agreements, Brand, quantity of export orders etc. and requested to assess the said SB accordingly. Accordingly, I find that the proper and correct FOB assessable value of the goods Parboiled rice to be exported by the exporter vide the said Shipping Bill would come to Rs.52,93,367/- (as calculated above) in view of sub-rule (1) of rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Therefore, I find that the value declared by the exporter in Shipping Bill No.9269520 dated 20.04.2024 is liable to be rejected in view of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and are required to be re-determined in view

of sub-rule (1) of rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

17.5 I find that export duty has been imposed vide Notification No.49/2023 dated 25.08.2023 issued by the CBIC. The Central Government levied export duty @20% on the Parboiled Rice (CTH - 10063010) by including it in Second Schedule to Customs Tariff Act, 1975. Therefore, I find that while re-assessing the impugned Shipping Bill No.9269520 dated 20.04.2024 the Export Duty @20% of the FOB Value is liable to be paid the exporter which has been accepted by the exporter.

17.6 I find that on examination by the SIIB, the goods to be exported are found as mis-declared and mis-classified and the authorized person of the exporter also accepted the goods to be exported are Parboiled Rice and not Basmati Rice, hence, mis-declared and mis-classified and therefore, I find that the goods are liable for confiscation under Section 113(i) of the Customs Act, 1962.

**17.7 I find that Section 114 of the Customs Act, 1962 stipulates that:**

*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 113, or abets the doing or omission of such an act, 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>[<sup>2</sup>not exceeding three times the value of the goods as declared by the exporter or the value as determined under this Act, 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:***

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

*(iii) in the case of any other goods, to a penalty not exceeding the value of the goods, as declared by the exporter or the value as determined under this Act, whichever is the greater.*

17.8 I find that the impugned rice to be exported under Shipping Bill No.9269520 dated 20.04.2024 found to be "**Parboiled Rice**" hence the exporter mis-declared and mis-classified the goods, therefore, liable for

confiscation under Section 113(i) of the Customs Act, 1962. Further, I find that the impugned goods i.e. Parboiled Rice are dutiable goods, hence, penalty is imposable in the case under **Section 114(ii)** of the Customs Act, 1962.

18. In view of the forgoing discussions and findings, I pass the following order:

### ORDER

- (i) I order to reject the description as well as classification of the goods to be exported vide Shipping Bill No.9269520 dated 20.04.2024 i.e. "Basmati rice" under CTH-10063020 to Parboiled Rice CTH-10063010;
- (ii) I order to reject the declared assessable/FOB value of the goods to be exported vide Shipping Bill No.9269520 dated 20.04.2024 i.e. Rs.1,03,20,960/- and order to re-assess at the assessable/FOB value of Rs.52,93,367/-. Further, export duty @20% amounting to Rs.10,58,674/- is also imposable on the above FOB Value of Rs.52,93,367/-;
- (iii) I order to confiscate the Impugned goods covered under Shipping Bill No.9269520 dated 20.04.2024 under Section 113(i) of the Customs Act, 1962. However, since goods are perishable in nature and not prohibited, I give the option to the exporter to redeem the same against payment of a Redemption Fine of Rs.5,30,000/- (Rupees Five Lakh thirty thousand only) under Section 125 of the Customs Act, 1962;
- (iv) I order to impose and recover Penalty of Rs.1,00,000/- (Rupees One Lakh Only) on the exporter, M/s ITREAT GROCERS LLP, (IEC AAGFI3947Q) having its registered office at Office No B 706 PI18/19, Shelton Sapphire, Section 15 CBD Belapur, Navi Mumbai, Thane, Maharashtra, 400614 under Sections 114(ii) of the Customs Act, 1962.

19. This order is issued without prejudice to any other action that may be contemplated against the exporter or any other person(s) under the provisions of the Customs Act, 1962 and rules/regulations framed thereunder or any other law for the time being in force in the Republic of India.

Signed by  
Mukesh Kumar  
(Mukesh Kumar)  
Additional Commissioner Date 27/05/2024 13:13:29  
Customs House, Mundra

F.No.CUS/ASS/MISC/578/2024-EA

Dated:27-05-2024

**BY SPEED POST**

To,  
M/s. ITREAT GROCERS LLP,  
Office No B 706 PI18/19,  
Shelton Sapphire, Section 15 CBD Belapur,  
Navi Mumbai, Thane, Maharashtra, 400614

Copy to:- (1) The Deputy Commissioner(TRC)/RRA/EDI/SIIB Section.  
(2) Guard File.

