

	<p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 <b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:</b> <b>CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.</b> <b>PHONE : 02838-271426/271163 FAX :02838-271425</b> <b>E-mail id- adj-mundra@gov.in</b></p>	
---	--	---

A. <b>File No.</b>	:	GEN/ADJ/ADC/1959/2025-Adjn-O/o Pr. Commr-Cus-Mundra
B. <b>SCN No.</b>	:	101/2025-26/ADC/ZDC/ADJ/MCH
C. <b>Issued by</b>	:	Dipak Zala Additional Commissioner of Customs, Customs House, AP&SEZ, Mundra.
D. <b>Noticess(s)/Importer:</b>	:	M/s. TRS Metal Alloys (IEC AATFT5292L)
E. <b>DIN</b>	:	20251271MO000042474F

### **Show Cause Notice**

(Under Section 124 of the Customs Act, 1962)

A complaint (**RUD-1**) filed by Shri Naveen Kumar Singla, H. No. 1710, Sector 7E, Faridabad, Haryana was received vide CPGRAM bearing Regn No. CBOEC/E/2024/0000518 dated 19.01.2024, against M/s. TRS Metal Alloys (IEC AATFT5292L) (hereinafter referred as Importer) and the main and relevant points/allegations against the said importer are as follow: -

- He (Naveen Kumar Singla) was one of the legal partners of M/s. TRS Metal Alloys. Later he left the partnership of the said firm;
- The said firm was allowed to import 10,000 MT of aluminum dross (HSN 26204010) for using it as raw material in manufacturing of aluminum metal /ingots at the registered premises of the said firm.
- The firm M/s TRS Metal Alloys has been clearing /selling imported aluminum dross to M/s. SSR Industries Ahmadabad, without doing any kind of manufacturing activities from Mundra Port itself to unauthorized persons who do not have any kind of license issued by State Pollution Control Board. In support of his claim, bank account statement has also been enclosed by the complainant, wherein three credit entries of Rs. 5,46,824/-, Rs 5,29,898/- and Rs. 5,44,351/- on dated 13.10.2023, dated 13.10.2023 and dated 14.10.2023 respectively are found reflected in the bank account statement of M/s. TRS Metals Alloys.

(d) The firm does not have any other approved place of business in India.

(e) Action against the said firm may be taken and the IEC may please be suspended /cancelled.

2. Accordingly, summons dated 29.04.2024 was issued to the importer i.e. M/s TRS Metals Alloys, Plot No. 65, Industrial Area Hathin, Tehsil-Hathin, District Palwal, Haryana-121103 to tender statement Under Section 108 of the customs Act, 1962 and submit sale register of aluminium dross but no one appeared in this office.

### 3. SEARCH

3.1 Keeping in view the complaint, a search was conducted on 06.05.2024 at the premises of M/s TRS Metal Alloys, Plot No. 65, Industrial Area Hathin, Tehsil-Hathin, District Palwal, Haryana-121103 and Panchnama dated 06.05.2024 **(RUD-2)** was drawn on spot.

3.3 During search proceedings some documents/items were found relevant for further investigation and therefore the same were seized under Section 110 of Customs Act 1962 vide Seizure Memo dated 06.05.2024 **(RUD-3)**. The said seized documents/items are as under:

**Table-A**

S. No.	Description of goods /found during the search operation	No. of Pages
1	Register White Colour Long Notebook RW (Premium Notebook)	124
2	Register Yellow Cover Classroom Notebook, A4, Premium Notebook	154
3	Register White Colour Premium Notebook Long Notebook	119
4	File: Sale Bill file 2023-24	98
5	File: Hathin Unit Material by Truck Details	95
6	File Binder Rohit Index File Bill of Entry	215
7	DVR of the CCTV installed in the admin office	1

3.4 Further, Statement of Shri Manish Singla, was recorded u/s 108 of the Customs Act, 1962 on 06.05.2024 **(RUD-4)** at the aforesaid premises. The relevant portion of which are as under: -

In his statement he inter-alia stated that *he is supervisor in the firm i.e M/s. TRS Metals Allows and looks after the production work; that the firm is a partnership firm & Mrs. Sunita Singhla (my mother) and Shri Vijay Singhla (my uncle) are partners in the firm; that 5000 MT (approx.) of Aluminium Dross has been brought in the premises of the firm from which Aluminium Ingots were made; that If furnace is run continuously for one month then 22 MT (approx) of aluminum ingots can be manufactured from 45 MT of aluminum dross in one month; that the Aluminum ingots are sold to M/s. Signal Aluminum Alloys, Prithla, Haryana; that Aluminium*

***Dross were imported from Behran which is to be sent to Gujarat for processing and after processing the Aluminium dross in the form of pellets is brought in the premises of the firm; that the scrap of Beer Bottle and perfume bottles have also been used only once in the manufacture of aluminum ingots.***

#### **4. STATEMENTS**

**4.1** In response to summon dated 14.05.2024 issued to M/s TRS Metal Alloys, Sh. Pritam Prakash authorised representative of M/s TRS Metals Alloys appeared on 21.05.2025 and tendered his voluntary statement dated 21.05.2024 (**RUD-5**) under section 108 of the Customs Act, 1962. The said statement dated 21.05.2024 of Sh. Pritam Prakash in question-and-answer format is as under: -

Q-1 *Please describe about your educational background and also state, whether you can read and write Hindi and English languages both or not?*

Ans. *I am matric pass and can read/write in hindi. I am not good in English hence, Shri Vijay Kumar Singla, my uncle (Partner in the firm) is also here to translate English to hindi and vice-versa to me.*

Q-2 *Provide the details of business, working and existence etc. of the importer firm. Who are the current partners? Has the constitution of the partnership firm ever changed in the past?*

Ans *The firm M/s. TRS Metals Alloys was established in the year 01.09.2022 by Ms. Sunita Rani (my mother) and my second cousin Shri Naveen Kumar Singla.*

*The constitution of the firm got changed only once on 20.10.2023, Shri Naveen Kumar Singla surrendered his partnership and Shri Vijay Kumar Singla became new member of the firm. It is further added that Shri NK Singla was not interested in further investment in the firm, so he left the partnership of his own.*

*The present partners of the firm are Ms. Sunita Rani and Shri Vijay Kumar Singla (my uncle).*

Q - 3 *Do you have any other firm/Company? If yes, please give details. Do you have any other company /firm in which you have direct or indirect control?*

Ans *No, the current partners do not have any other firm. Neither do they have any directorship in any Company. These two legal partners do not have any direct or indirect control over any firm/company.*

Q-4 *Please explain the business model of the firm. Please explain*

*step by step process of making ingots from the raw material. Does the firm make exports also?*

*Ans The business model of the firm is as follows: -*

- *The firm imports aluminum dross from Behrain @ Mundra port.*
- *From Mundra port, the imported material is stored/warehoused in our leased warehouse (which is registered with GST and IEC). The very purpose of storing of aluminum dross in the warehouse is to avoid demurrage charged levied by the custodians. In support of my claim, I would submit self attested copies of IEC and GST Regn Certificate within next 3 days.*
- *The aluminum dross is then processed in pulverizer machine for eliminate dust and segregate aluminum granules.*
- *After that, the granules so collected are filtered.*
- *After the process of filtration, the same are melted in furnish. (It is worth mentioning it that some inferior quality of granules are also produced in this process, and making aluminum ingots from it is rather difficult for us due to non availability of sophisticated machinery, so we simply sell these inferior quality granules to other firms /companies.*
- *Finally aluminum ingots are made.*
- *These ingots are then sold to various firms/companies.*

*We also procure waste materials of aluminum from junk dealers. These waste materials are either sold/traded to some other firms/companies or these materials are melted in the furnish and produce ingots of aluminum.*

*Q-5 It means M/s. TRS Metals and Alloys have other places of business. Please provide GST Numbers of the firm.*

*Ans The only additional place of business is at Industrial Area, Anjar, Distt Gandhidham. I state that the additional place of business is mentioned in both GST Regn and IEC of M/s. TRS Metals and Alloys.*

*Q-6 Details of items imported during the last 3 years.*

*Ans The firm has imported only Aluminum Dross against a valid licence issued by DGFT.*

*Q-7 Please give a complete composition of aluminum dross and how much waste /pure aluminum is generated by the firm.*

*Ans Ingots : 3-4% is recovered from the dross*

*Waste : 3% inferior quality of dross is generated for which sophisticated machinery is required, hence the same are sold. This dross is known as "pucci dross", whereas the dross imported is known as "kuchhi dross".*

*4% : is lost during processing.*

*89% : Aluminum powder Ash. This ash is mixed with redex powder*

*for use in steel industries. This residual is useless for us and we sell it.*

*Q-8 How many persons are employed by the firm. How the salaries/remunerations are made to your employees.*

*Ans 7-8 persons are employed by the firm. They work on commission basis only. Payments to them are through banking channels.*

*Q-9 Who is your authorized customs broker?*

*Ans M/s. Continental Shipping Services is our authorized customs broker for import from Mundra port.*

*Q-10 Have you ever changed your authorized customs broker or port of import?*

*Ans Yes, M/s. Falcon was our authorized CHA for the first and second shipment. We changed our CHA because heavy demurrage charges were levied by the custodian.*

*Q-11 It is learnt that you have business transactions with M/s. SSR Industries. How you came into contact with this firm. How long has this firm been associated with M/s. TRS Metals and Allows. What is the nature of business of this firm. Please comment.*

*Ans The firm sells waste scrap to M/s. SSR Industries (GST No.24AOIPP9719D2ZQ), Shed No. 472, Rudra Industrial Park, B/H N.K. 1, Industrial Park, Bakrol Bujarang, Ahmedabad, Gujarat – 382430 NK-1, Industrial Park, Vakrol, Baza. A commission agent introduced that firm to us. We have been associated with this firm since August, 2023. The business model of that firm is similar to our business model, the only difference is that they work on larger scale with more sophisticated machines.*

*Q-12 By whom the customs duty /payment to overseas supplier are made?*

*Ans The firm pays customs duty and payment to overseas supplier from own account only.*

*Q-13 To whom you sell imported aluminum ingots? Please give full details.*

*Ans The major sales of finished product viz. aluminum ingots are made to M/s. Singhal Metalloys Private Limited, Faridabad. The firm does not have any other relationship with them except business relations. The firm is not directly/indirectly controlled by our firm.*

*Q-14 Does your firm meet all eligibility conditions for import of aluminum dross in every respect?*

*Ans Yes, the firm completely meets all the eligibility conditions of importing aluminum dross.*

Q-15 What is the post import conditions stipulated by DGFT or other governing bodies.

Ans This raw material can be imported by end user only. The firm is end user of aluminum dross.

Q-16 How many licences/authorization/ have been issued by DGFT to your firm for import of aluminum dross. What is the limit of import prescribed in the licence. How much aluminum dross has been imported, as on now. It is seen that the authorized port of import is TKD in your case. Pl comment.

Ans Only one licence has been issued to us by the DGFT for importing 10,000 MT. As of now, 3200-3500 MT has been imported by the firm. The port of import is TKD, as per DGFT licence. However, we got an RA issued from TKD port and accordingly the consignment was got cleared from Mundra Port.

Q-17 Please provide the application form for applying for DGFT licence.

Ans Please accept duly attested application form submitted in DGFT.

Q-18 Does the firm procures aluminum dross indigenously?

Ans No, the firm does not procure locally.

Q-19 How many bhattis are installed in the factory premises? When were they installed? What is their capacity? From whom do you purchase the bio fuel. Please provide the GST invoices of those purchases.

Ans As of now two bhatti are installed in the factory premise. A small bhatti, which used to run on coal/bio mass, was installed on October 2022. The bigger bhatti was installed in the month of October 2023. Copy of the installation/invoice of the same would be submitted in next 3 days. The capacity of bhattis are as follows :-

800-1200 KG ingots/day if big bhatti runs for 24 hours continuously.

250-350 KG ingots/day if small bhatti runs for 12 hours. (the small bhatti can continuously for 12 hours only as there is no provision to add fuel intermediately)

Q-20 Give the details of the person/company who provides you logistic support in the business.

Ans M/s. Radhe Radhe Logistic, M/s. Diamond Roadlines and M/s. Shree Ji Logistic provide us logistic support. Sample invoices would be submitted in next 3 days.

Q-21 How much stock is available in the factory?

Ans Stock details are not available with me right now. Will provide

*the same in next 3 days.*

*Q-22 Please peruse the copy of Panchnama dated 06.05.2024 and its annexure and comment on it.*

*Ans I have seen it and signed it as a token of having seen it. I have also seen and signed the pictures of bhattis and ingots*

*Q-23 Please give details of SCNs received, during the last 4 years*

*Ans Only one SCN, issued by DGFT, has been issued to us.*

*Q-24 Details of litigation (appeals, court cases etc) filed by you /against you.*

*Ans The firm has filed a case against Shri Naveen Kumar Singla in Hathin in Civil Court.*

*Q-25 Give details of bonds/BG pending with Customs and reasons why executed.*

*Ans Nil, please*

*Q-26 Provide contract /purchase order executed with your foreign suppliers.*

*Ans The firm executes separate /single contract order with our foreign supplier. Self-attested copy of same are submitted herewith.*

*Q-27 Whether any royalty /license fee is paid to foreign supplier?*

*Ans No royalty /licence fee is paid to or foreign supplier*

*Q-28 Please provide your bank details. With how many firms this account is linked? Please provide bank account statements w.e.f. the date of issuance of DGFT licence for import of Aluminum Dross.*

*Ans CC Limit A/c. No. 41643685748 with SBI (Status : Closed)  
Current A/c. No. : 008305018510 with ICICI Bank (Status : Live)*

*Both of these accounts are linked with M/s. TRS Metal and Alloys only.*

*The bank account statements would be submitted in your office within 3 days.*

*Q-29 Are the partners of M/s. TRS Metal and Alloys associated with M/s. RK Metals, in any way?*

*Ans The proprietor of M/s. RK Metals, and one of the partner of M/s. TRS Metal & Alloys is my mother, Ms. Sunita Rani. The firm has now been closed.*

*Q-30 What items are sold to M/s. SSR Industries by your firm? Whether the sold item is reflected in GST returns? How is the payment made to this firm? Please share some sample invoices.*

*Ans Aluminum waste scrap is sold to M/s. SSR Industries by the*

*firm. The GST returns are filed by my chartered engineer. I need to consult with him whether all the invoices are reflected or not. All the payments are made online to all including M/s. SSR Industries. Copy of sample invoices would be shared in next 3 days.*

*Q-31 Do you have anything else to add?*

*Ans Shri Naveen Kumar Singla, in connivance with Shri G.S. Aggarwal (Retired AC CBIC), his father in law, has been lodging frivolous complaints against the firm due to partnership disputes.*

**4.2** In response to summon dated 13.08.2024 issued to M/s TRS Metal Alloys, Sh. Pritam Prakash authorised representative of M/s TRS Metals Alloys appeared on 28.08.2024 and tendered his voluntary statement dated 28.08.2024 **(RUD-6)** under section 108 of the Customs Act, 1962. The said statement dated 28.08.2024 of Sh. Pritam Prakash in question and answer format is as under: -

*Question -1 Please provide GST invoices of furnace installed at your unit Documentary proof of payment made to the supplier be made available*

*Ans The partnership linn is in the possession of valid GST invoices of the two furnace. The same would be submitted within 5 days. The documentary proof of payments made to supplier would also be shared with your office.*

*Question-2 What is the capacity of each furnace Please provide documents proof of us capacity.*

*Ans The capacity to utilize the raw material viz. aluminium dross of the Furnaces are as follows:-*

*Small Furnace : 700-800 kg per day if run for 15-16 hours a day.*

*Big Furnace : 2000-2200 kg per day if run for 24 hours a day.*

*The capacity to manufacture aluminium ingots from the imported dross are as follows:-*

*Small furnace : 350-400 kg of ingots are manufactured if run for 15-16 hours continuously.*

*Big Furnace : 900-1100 kg of ingots are manufactured if the furnace run for 24 hours continuously.*

*It is worth mentioning that the capacity to manufacture aluminium ingots can increase/decrease by up to 20% depending upon the quality of new material used in the furnace.*

*Question-3 Some e-Way bells generated by your firm suggest that, aluminium dross has been directly sold in some firms in Gujarat without doing any kind of manufacturing activities at Palwal. Please comment.*

*Ans We book transport service from Gujarat to Palwal. The firm does not monitor the movement of transport vehicles. The toll details passed by vehicle under EWB No. 391677290792 dated 26.10.2023 (14:38) has been shown to me and I have signed it as a token of having seen it in this regard, it is stated that the sometimes transporters carry some other persons material, as well with our material to minimise the operational costs. For such things, the transporters transports our material at concessional rates. The*



*movement/route of trucks are then made according to it.*

**Question-4** *Please provide GSTR-1 for the period June 2023 to July 2024.*

**Ans** *The self attested copies of GSTR-1 returns for this period would be submitted in 4-5 days.*

**Question-5** *Whether Stock Register Inventory Register is maintained by the firm? I yes, please provide the same for the period June 2023 to July 2024.*

**Ans** *Yes, the firm do maintain the stock register/inventory register. I shall submit the same to your office within 4-5 days.*

**4.3** Summons dated 06.12.2024, 26.12.2024 & 16.01.2025 were issued to M/s TRS Metal Alloys for tendering statement and for submitting E-Way Bills & Toll Payment proof for the goods imported by them but no one appeared in this office. Further, in response to summon dated 13.08.2025 issued to M/s TRS Metal Alloys, Sh. Pritam Prakash authorised representative of M/s TRS Metals Alloys appeared on 21.08.2025 and tendered his voluntary statement dated 21.08.2025 (**RUD-7**) under section 108 of the Customs Act, 1962. The said statement dated 21.08.2025 of Sh. Pritam Prakash in question and answer format is as under: -

**प्र.1:** कृपया अपनी शैक्षणिक पृष्ठभूमि बताएं और यह भी बताएं कि क्या आप हिंदी और अंग्रेजी दोनों भाषाएं पढ़ और लिख सकते हैं?

**उत्तर:** मैं मैट्रिक पास हूँ और हिंदी पढ़/लिख सकता हूँ। मुझे अंग्रेजी में ज्यादा दक्षता नहीं है।

**प्र.2:** कृपया आयातक फर्म के व्यवसाय, कार्य प्रणाली और अस्तित्व आदि का विवरण दें। वर्तमान में साझेदार कौन हैं? क्या फर्म की साझेदारी संरचना कभी बदली है?

**उत्तर:** फर्म M/s टीआरएस मेटल्स एलॉयज़ की स्थापना 01.09.2022 को मेरी माता श्रीमती सुनीता रानी और मेरे चचेरे भाई श्री नवीन कुमार सिंगला द्वारा की गई थी। फर्म की संरचना केवल एक बार, 20.10.2023 को बदली गई, जब श्री नवीन कुमार सिंगला ने साझेदारी छोड़ दी और श्री विजय कुमार सिंगला नए साझेदार बने। श्री एन. के. सिंगला ने आगे निवेश में रुचि नहीं दिखाई, इसलिए उन्होंने अपनी मर्जी से साझेदारी छोड़ दी।

**प्र.3:** कृपया फर्म के व्यापार मॉडल को समझाएं। कच्चे माल से इंगोट (ingot) बनाने की प्रक्रिया चरणबद्ध रूप से बताएं। क्या फर्म निर्यात भी करती है?

**उत्तर:** फर्म का व्यापार मॉडल निम्नलिखित है:

- फर्म बहरीन से एल्युमीनियम ड्रोस का आयात मुण्डरा पोर्ट पर करती है।
- मुण्डरा पोर्ट से सामग्री हमारे लीज पर लिए गए वेयरहाउस में संग्रहित की जाती है (जो GST और IEC पंजीकृत है)। इसका उद्देश्य पोर्ट पर डिमररेज चार्ज से बचना है।
- फिर ड्रोस को पल्वराइज़र मशीन में डालकर उसमें से धूल हटाई जाती है और एल्युमीनियम ग्रेन्यूल्स को अलग किया जाता है।
- इसके बाद ग्रेन्यूल्स को फिल्टर किया जाता है।
- फिल्टरिंग के बाद, उन्हें फर्नेस में पिघलाया जाता है। (ध्यान देने योग्य है कि इस प्रक्रिया में कुछ निम्न गुणवत्ता वाले ग्रेन्यूल्स भी बनते हैं, जिन्हें इंगोट में बदलना हमारे लिए संभव नहीं है, इसलिए हम इन्हें अन्य फर्मों को बेच देते हैं।)
- अंततः एल्युमीनियम इंगोट्स बनाए जाते हैं।
- फिर ये इंगोट्स विभिन्न कंपनियों को बेचे जाते हैं।

हम कबाड़ी विक्रेताओं से एल्युमीनियम का वेस्ट मैटेरियल भी खरीदते हैं, जिसे या तो अन्य फर्मों को बेचते हैं या फर्नेस में पिघलाकर इंगोट्स बनाते हैं।

**प्र.4:** क्या आप अपने सप्लाय के लिए ई वे बिल जनरेट करते हैं?

**उत्तर:** हाँ, हम अपने ग्राहकों को सामान भेजने हेतु ई वे बिल जनरेट करते हैं।

**प्र.5:** आप ई वे बिल क्यों जनरेट करते हैं?

**उत्तर:** क्योंकि यह CGST नियम 2017 की नियम संख्या 138 के अनुसार कानूनी अनिवार्यता है, जिसके तहत पंजीकृत व्यक्ति को माल की आवाजाही के लिए ई वे बिल बनाना अनिवार्य है।

**प्र.6:** ई वे बिल जनरेट करने का क्या लाभ है?

**उत्तर:** ई वे बिल के माध्यम से हम सामान की वर्तमान और पूर्ववर्ती मूवमेंट को ट्रैक कर सकते हैं।

**प्र.7:** क्या आपने अप्रैल 2023 से मार्च 2024 तक आयात किए गए एल्युमीनियम ड्रोस के लिए ई वे बिल जनरेट किए?

**उत्तर:** हाँ, हमने उक्त अवधि में आयातित सभी सामानों के लिए ई वे बिल जनरेट किए हैं।

**प्र.8:** कृपया DGFT लाइसेंस के अंतर्गत आयातित एल्युमीनियम ड्रोस के लिए बनाए गए सभी ई वे बिलों की प्रति उपलब्ध कराएं।

**उत्तर:** मैं यह जानकारी 5 दिनों के भीतर उपलब्ध कराऊंगा।

**प्र.9:** गुजरात में स्थित आपके परिसर में आप किस प्रकार की गतिविधियां करते हैं?

**उत्तर:** हम केवल आयातित ड्रोस को गांधीधाम, गुजरात स्थित गोदाम में अनलोड करते हैं ताकि अनावश्यक डिमररेज चार्ज से बचा जा सके। इसके बाद वहां पर ड्रोस को फिल्टर किया जाता है और फिर पलवल प्लांट में भेजा जाता है। अन्य कोई गतिविधि वहां नहीं की जाती।

**प्र.10:** क्या आपके गुजरात परिसर में निर्माण सुविधा है?

**उत्तर:** नहीं। हमारे गुजरात गोदाम में केवल भंडारण की सुविधा है।

**प्र.11:** आप एल्युमीनियम ड्रोस को ले जाने वाले ट्रांसपोर्टर्स को भुगतान कैसे करते हैं?

**उत्तर:** हम भुगतान केवल बैंक ट्रांसफर के माध्यम से करते हैं।

**प्र.12:** कृपया अप्रैल 2023 से मार्च 2024 के बीच DGFT लाइसेंस के अंतर्गत आयातित एल्युमीनियम ड्रोस को ले जाने के लिए आपने जिन ट्रांसपोर्टर्स को नियुक्त किया, उनके विवरण दें।

**उत्तर:** मैं यह जानकारी 5 दिनों के भीतर उपलब्ध कराऊंगा।

**प्र.13:** कृपया उक्त अवधि के दौरान ट्रांसपोर्टर्स द्वारा जारी सभी इनवॉइस, उनके भुगतान का प्रमाण और बैंक स्टेटमेंट की प्रति प्रदान करें।

**उत्तर:** मैं यह जानकारी 5 दिनों के भीतर उपलब्ध कराऊंगा।

**प्र.14:** आपके गांधीधाम, गुजरात गोदाम और मुण्डरा पोर्ट के बीच की दूरी क्या है?

**उत्तर:** हमारे गांधीधाम, गुजरात (पिनकोड 370110) और मुण्डरा पोर्ट (पिनकोड 370421) के बीच की दूरी लगभग 60 किलोमीटर है।

**प्र.15:** कृपया दिनांक 26.09.2023 से मई 2024 तक आपकी ओर से जनरेट किए गए ई वे बिलों से संबंधित वाहन मूवमेंट/टोल भुगतान की चार पन्नों की तुलना तालिका देखें। इसमें प्रतीत होता है कि कई

ई वे बिलों के अनुसार जो सामग्री आपके पलवल, हरियाणा प्लांट पहुंचनी थी, वह वहां नहीं पहुंची। वाहन की लोकेशन गुजरात या महाराष्ट्र में ही रही। ऐसा प्रतीत होता है कि आपने सामान प्राप्त नहीं किया और DGFT लाइसेंस की एंड यूजर शर्तों का उल्लंघन किया। कृपया स्पष्ट करें।

**उत्तर:** मैंने उपरोक्त चार पत्रों की तुलना तालिका देखी और उस पर हस्ताक्षर भी किए। इस तालिका से प्रतीत होता है कि कई ई वे बिलों के अंतर्गत जो सामग्री पलवल प्लांट में पहुंचनी थी, वह वहां नहीं पहुंची और वाहन गुजरात या महाराष्ट्र में ही दिखते हैं। इस संबंध में मैं बताना चाहता हूं कि हमारे एकाउंटेंट द्वारा कई ई वे बिल गलत जनरेट किए गए, क्योंकि हम पहले सभी ड्रोस को गांधीधाम, गुजरात गोदाम में अनलोड करते हैं और बाद में पलवल प्लांट में भेजते हैं। ये ई वे बिल मूल रूप से मुण्डरा पोर्ट (पिनकोड 370421) से गांधीधाम (पिनकोड 370110) तक के लिए जनरेट किए जाने चाहिए थे। हमने DGFT लाइसेंस की किसी भी शर्त का उल्लंघन नहीं किया है।

**प्र.16:** क्या आप कुछ और कहना चाहेंगे?

**उत्तर:** नहीं।

**4.4** Summons dated 09.10.2024, 23.10.2024, 11.11.2024, 06.12.2024, 16.01.2025 (**RUD-8**) were issued to the transporters i.e M/s Shree Radhe Radhe Logistics and M/s Mahadev Logistics for tendering statement and for submitting E-Way Bills & Toll Payment proof for imported goods i.e “Aluminium Dross” transported to M/s TRS Metal Alloys but no one appeared in this office.

**4.5** During his statement the authorized representative of M/s TRS Metal Alloys failed to submit any E-Way Bills & Toll payment proof for transportation of goods i.e “Aluminium Dross” from Mundra Port, Gujarat to their plant located in Haryana. He also failed to submit rationale justification about the vehicle movement shown in Gujrat and Maharashtra state carrying their imported goods from Mundra Port and supposed to deliver the same at their manufacturing plant situated at Palwal, Haryana. Also, Summons dated 06.12.2024, 26.12.2024 & 16.01.2025 for tendering statement & for submitting E-Way Bills & Toll Payment proof for the imported goods were issued to M/s TRS Metal Alloys but no one appeared on given dates. Further, till date the importer has neither submitted any E-Way Bills & Toll Payment proof regarding the transportation of imported “Aluminium Dross” from Gujarat to Haryana nor has provided any rationale explanation with documentary proof regarding the vehicle movement in Gujarat and Maharastra of the E-way Bill for the imported “Aluminium Dross”.

Further, Summons dated 09.10.2024, 23.10.2024, 11.11.2024, 06.12.2024, 16.01.2025 for tendering statement & for submitting E-Way Bills & Toll Payment proof, regarding the imported goods i.e “Aluminium Dross” transported to M/s TRS Metal Alloys, were issued to the transporters i.e M/s Shree Radhe Radhe Logistics and M/s Mahadev Logistics but no one appeared on given dates. Further, neither of the transporters has submitted any E-Way Bills & Toll Payment proof in this office which could prove that the imported goods i.e Aluminium Dross” has been transported to M.s TRS Metal Alloys from Mundra Port, Gujarat to their manufacturing unit situated at Palwal, Haryana.

[illegible]

9	351 676 567 596	URP / TAHA INTERNATIONAL FOR INDUSTRIAL SERVICES LLP	06AATFT5292L1ZB / TRS METALS ALL OYS	Gujarat / 370201	Palwal / 121103	351676567596 - 25/10/2023 12:07:00	8254363 - 25/10/2023	166680	30002.4	26204010	received at Haryana. Vehicle movement from Gujrat to Maharashtra only.
10	321 676 563 959	URP / TAHA INTERNATIONAL FOR INDUSTRIAL SERVICES LLP	06AATFT5292L1ZB / TRS METALS ALL OYS	Gujarat / 370201	Palwal / 121103	321676563959 - 25/10/2023 12:02:00	8254363 - 25/10/2023	159720	28749.6	26204010	Goods did not received at Haryana. Vehicle movement in Gujrat only.
11	381 703 930 602	URP / ABIC GLOBAL TRADING W.L.L.	06AATFT5292L1ZB / TRS METALS ALL OYS	Gujarat / 370201	Gujarat / 370110	381703930602 - 21/12/2023 21:52:00	9084958 - 21/12/2023	171925	30946.5	26204010	vehicle movement in Gujrat only and goods did not received at Haryana
12	351 708 125 431	URP / TAHA INTERNATIONAL INDUSTRIAL	06AATFT5292L1ZB / TRS METALS ALL OYS	GUJARAT / 370405	Palwal / 121103	351708125431 - 31/12/2023 07:38:00	9285100 - 31/12/2023	99208	17857.44	26204010	Vehicle movement in Gujrat only and goods did not received at Haryana
13	361 708 125 687	URP / TAHA INTERNATIONAL INDUSTRIAL	06AATFT5292L1ZB / TRS METALS ALL OYS	Gujarat / 370405	Palwal / 121103	361708125687 - 31/12/2023 07:44:00	9285100 - 31/12/2023	103040	18547.2	26204010	vehicle movement in Gujrat only and goods did not received at Haryana
14	361 708 126 015	URP / TAHA INTERNATIONAL INDUSTRIAL	06AATFT5292L1ZB / TRS METALS ALL OYS	Gujarat / 370405	Palwal / 121103	361708126015 - 31/12/2023 07:51:00	9285100 - 31/12/2023	99792	17962.56	26204010	Vehicle movement in Gujrat only and goods did not received at Haryana
15	351 708 126 278	URP / TAHA INTERNATIONAL INDUSTRIAL	06AATFT5292L1ZB / TRS METALS ALL OYS	Gujarat / 370405	Palwal / 121103	351708126278 - 31/12/2023 07:55:00	9285100 - 31/12/2023	102120	18381.6	26204010	Vehicle movement in Gujrat only and goods did not received at Haryana
16	361 708 147 313	URP / LUCKY STAR ALLOYS	06AATFT5292L1ZB / TRS METALS ALL OYS	Gujarat / 370405	Palwal / 121103	361708147313 - 31/12/2023 10:42:00	9272706 - 31/12/2023	633540	114037.2	26204010	Vehicle movement in Gujrat only and goods did not received at Haryana
17	341 708 232 374	URP / TAHA INTERNATIONAL FOR INDUSTRIAL	06AATFT5292L1ZB / TRS METALS ALL OYS	Gujarat / 370405	Palwal / 121103	341708232374 - 31/12/2023 15:15:00	9285100 - 31/12/2023	100144	18025.92	26204010	No records available
18	341 708 270 981	URP / TAHA INDUSTRIAL	06AATFT5292L1ZB / TRS METALS ALL OYS	Gujarat / 370405	Palwal / 121103	341708270981 - 31/12/2023 16:57:00	9285100 - 31/12/2023	98838	17790.84	26204010	Vehicle movement in Gujrat only and goods did not received at Haryana
19	361 708 364 305	URP / TAHA INTERNATIONAL FOR INDUSTRIAL	06AATFT5292L1ZB / TRS METALS ALL OYS	Gujarat / 370405	Palwal / 121103	361708364305 - 01/01/2024 00:24:00	9285100 - 01/01/2024	99004	17820.72	26204010	Did not received at Haryana/No records available
20	311 708 364 368	URP / TAHA INTERNATIONAL FOR INDUSTRIAL	06AATFT5292L1ZB / TRS METALS ALL OYS	Gujarat / 370405	Palwal / 121103	311708364368 - 01/01/2024 00:27:00	9285100 - 01/01/2024	97200	17496	26204010	Vehicle movement in Gujrat only and goods did not received at Haryana
21	391 710 569 319	URP / TAHA INTERNATIONAL FOR INDUSTRIAL	06AATFT5292L1ZB / TRS METALS ALL	Gujarat / 370405	Palwal / 121103	391710569319 - 05/01/2024 20:58:00	9285100 - 05/01/2024	101600	18288	26204010	Vehicle movement in Gujrat only and goods did not received at

22	321 710 570 237	URP / TAHA INTE RNATIONAL FOR I NDUSTRIAL	06AATFT5 292L1ZB / TRS ME TALS ALL OYS	Gujar at / 3 7040 5	Palw al / 121 103	321710570 237 - 05/0 1/2024 21 :03:00	928510 0 - 05/ 01/202 4	10 01 92	1803 4.56	26204 010	Vehicle move ment in Gujrat onl y and goods did not received at Haryana
23	381 710 570 897	URP / TAHA INTE RNATIONAL FOR I NDUSTRIAL	06AATFT5 292L1ZB / TRS ME TALS ALL OYS	Gujar at / 3 7040 5	Palw al / 121 103	381710570 897 - 05/0 1/2024 21 :06:00	928510 0 - 05/ 01/202 4	10 20 96	1837 7.28	26204 010	Vehicle move ment in Gujrat onl y and goods did not received at Haryana
24	341 710 572 044	URP / TAHA INTE RNATIONAL FOR I NDUSTRIAL	06AATFT5 292L1ZB / TRS ME TALS ALL OYS	Gujar at / 3 7040 5	Palw al / 121 103	341710572 044 - 05/0 1/2024 21 :11:00	928510 0 - 05/ 01/202 4	97 77 2	1759 8.96	26204 010	Vehicle move ment in Gujrat onl y and goods did not received at Haryana
25	391 655 583 403	URP / TAHA INTE RNATIONAL FOR I NDUSTRIAL	06AATFT5 292L1ZB / TRS ME TALS ALL OYS	Gujar at / 3 7042 1	Palw al / 121 103	391655583 403 - 13/0 9/2023 21 :32:00	751582 7 - 13/ 09/202 3	20 61 20	3710 1.6	26204 010	Did not picked up from Gujarat . Vehicle move ment from Raja sthan to Haryan a.
26	311 655 258 958	URP / TAHA INTE RNATIONAL FOR I NDUSTRIAL	06AATFT5 292L1ZB / TRS ME TALS ALL OYS	Gujar at / 3 7042 1	Palw al / 121 103	311655258 958 - 13/0 9/2023 13 :31:00	751582 7 - 13/ 09/202 3	20 57 20	3702 9.6	26204 010	Did not received at Hary ana. Vehicle mo vement from Gu jrat to Rajastha n only.
<b>Total</b>								<b>47 33 69 6</b>	<b>8176 34.8 8</b>		

**5.3** As per the said details of inward E-Way Bill of the Importer, the imported goods i.e “Aluminium Dross (CTH 26204010)” having assessable value of Rs 71,54,994/- **were received in Haryana from Gujarat** as per the vehicle movement which is Tabulated below in Table-C :

**Table-C**

S r. N o.	EWB No.	From GSTIN & Na me	To GSTIN & N ame	From Plac e & Pin	To Pl ace & Pin	EWB No. & D t.	Doc No. & Dt.	Ass ess Val .	Ta x Va l.	HS N Co de	Vehicle M ovement Status
1	6416 7894 1594	24AATFT5292L1Z D / TRS METALS ALLOYS	06AATFT5292L1Z B / TRS ME TALS ALLOYS	Kachchh / 370110	Hathi n / 1 2110 3	64167894159 4 - 05/02/20 24 13:27:00	1 - 05/ 02/202 4	900 000	16 20 40 10	26 20 40 10	Goods del ivered at Haryana.
2	6216 9201 7185	24AATFT5292L1Z D / TRS METALS ALLOYS	06AATFT5292L1Z B / TRS ME TALS ALLOYS	Kachchh / 370110	Hathi n / 1 2110 3	62169201718 5 - 02/03/20 24 19:53:00	2 - 02/ 03/202 4	104 826 4.4	18 86 88	26 20 40 10	Goods del ivered at Haryana.
3	6617 0856 1226	24AATFT5292L1Z D / TRS METALS ALLOYS	06AATFT5292L1Z B / TRS ME TALS ALLOYS	Kachchh / 370110	Hathi n / 1 2110 3	66170856122 6 - 07/04/20 24 12:28:00	1 - 07/ 04/202 4	113 507 5.2	20 43 14	26 20 40 10	Goods del ivered at Haryana.
4	6717 2676 9553	24AATFT5292L1Z D / TRS METALS ALLOYS- Gujarat	06AATFT5292L1Z B / Trs Meta ls Alloys	Kutch / 3 70110	Hathi n / 1 2110 3	67172676955 3 - 18/05/20 24 12:15:00	3 - 18/ 05/202 4	112 694 0.9	20 28 49	26 20 40 10	Goods del ivered at Haryana.
					Hathi					26	

5	601754667596	24AATFT5292L1ZD / TRS METALS ALLOYS- Gujarat	06AATFT5292L1ZB / Trs Metals Alloys	Kutch / 370110	n / 121103	601754667596 - 18/07/2024 12:04:00	4 - 18/07/2024	912514.05	164253	204010	Goods delivered at Haryana.
6	301634193820	URP / TAHA INTERNATIONAL FOR INDUSTRIAL	06AATFT5292L1ZB / TRS METALS ALLOYS	MUNDRA GUJARAT / 370421	Palwal / 121103	301634193820 - 29/07/2023 12:37:00	6884520 - 29/07/2023	202000	36360	26204010	Goods delivered at Haryana.
7	301655543215	URP / TAHA INTERNATIONAL FOR INDUSTRIAL	06AATFT5292L1ZB / TRS METALS ALLOYS	Gujarat / 370421	Palwal / 121103	301655543215 - 13/09/2023 19:36:00	7515827 - 13/09/2023	224720	40450	26204010	Goods delivered at Haryana
8	331664092088	URP / TAHA INTERNATIONAL FOR INDUSTRIAL	06AATFT5292L1ZB / TRS METALS ALLOYS	Gujarat / 370421	Palwal / 121103	331664092088 - 30/09/2023 13:38:00	7814317 - 30/09/2023	191960	34553	26204010	Goods delivered at Haryana
9	381663914142	URP / TAHA INTERNATIONAL FOR INDUSTRIAL	06AATFT5292L1ZB / TRS METALS ALLOYS	Gujarat / 370421	Palwal / 121103	381663914142 - 30/09/2023 08:10:00	7814317 - 30/09/2023	194040	34927	26204010	Goods delivered at Haryana
10	361663825736	URP / TAHA INTERNATIONAL FOR INDUSTRIAL	06AATFT5292L1ZB / TRS METALS ALLOYS	Gujarat / 370421	Palwal / 121103	361663825736 - 29/09/2023 21:15:00	7814317 - 29/09/2023	217400	39132	26204010	Goods delivered at Haryana
11	381663806302	URP / TAHA INTERNATIONAL FOR INDUSTRIAL	06AATFT5292L1ZB / TRS METALS ALLOYS	Gujarat / 370421	Palwal / 121103	381663806302 - 29/09/2023 20:21:00	7814317 - 29/09/2023	210040	37807	26204010	Goods delivered at Haryana
12	341663777460	URP / TAHA INTERNATIONAL FOR INDUSTRIAL	06AATFT5292L1ZB / TRS METALS ALLOYS	Gujarat / 370421	Palwal / 121103	341663777460 - 29/09/2023 19:28:00	7814317 - 29/09/2023	199200	35856	26204010	Goods delivered at Haryana
13	391663382272	URP / TAHA INTERNATIONAL FOR INDUSTRIAL	06AATFT5292L1ZB / TRS METALS ALLOYS	Gujarat / 370421	Palwal / 121103	391663382272 - 29/09/2023 11:34:00	7814312 - 29/09/2023	201400	36252	26204010	Goods delivered at Haryana
14	351655122808	URP / TAHA INTERNATIONAL FOR INDUSTRIAL	06AATFT5292L1ZB / TRS METALS ALLOYS	Gujarat / 370421	Palwal / 121103	351655122808 - 13/09/2023 09:56:00	7515827 - 13/09/2023	199840	35971	26204010	Goods delivered at Haryana
15	301652443710	URP / TAHA INTERNATIONAL FOR INDUSTRIAL	06AATFT5292L1ZB / TRS METALS ALLOYS	Gujarat / 370421	Palwal / 121103	301652443710 - 07/09/2023 08:19:00	7515827 - 07/09/2023	191600	34488	26204010	Goods delivered at Haryana
<b>Total</b>								<b>7154994</b>	<b>87899</b>	<b>12</b>	

**5.4** Further, the importer has imported the goods i.e “Aluminium Dross” falling under CTH 26204010 having assessable value of **Rs 2,76,95,141/-** through Mudra Port, Gujarat during the period 01.06.2023 to 31.07.2024 which is tabulated below in TABLE-D: -

**Table-D**

S. No.	Port Code	Eight Digit HS Code	ITC Description	BE Number	BE Date	Supplier Name	Assessable Value Amount	QUANTITY	UQC	Self Assessed Tax
			Alumini		15-07-2				M	

1	INM UN1	26204010	Alumini um dros s	6884 520	023 00:0 0	TAHA INTERNATIONAL FOR I NDUSTRIAL SERVICES W.L.L.	1418822.24	374. 518	T S	347469.5
2	INM UN1	26204010	Alumini um dros s	7375 748	16-08-2 023 00:0 0	TAHA INTERNATIONAL FOR I NDUSTRIAL SERVICES W.L.L.	8381140.93	263. 607	M S	2052541
3	INM UN1	26204010	Alumini um dros s	7515 827	25-08-2 023 00:0 0	TAHA INTERNATIONAL FOR I NDUSTRIAL SERVICES W.L.L.	979581.92	256. 571	M S	239899.6
4	INM UN1	26204010	Alumini um dros s	7794 887	12-09-2 023 00:0 0	CROWN INDUSTRIES B.S.C (C)	1372530.03	130. 795	M S	336132.7
5	INM UN1	26204010	Alumini um dros s	7814 312	13-09-2 023 00:0 0	TAHA INTERNATIONAL FOR I NDUSTRIAL SERVICES W.L.L.	1005593.29	263. 227	M S	246269.9
6	INM UN1	26204010	Alumini um dros s	7814 317	13-09-2 023 00:0 0	TAHA INTERNATIONAL FOR I NDUSTRIAL SERVICES W.L.L.	999083.58	261. 523	M S	244675.6
7	INM UN1	26204010	Alumini um dros s	8127 477	03-10-2 023 00:0 0	TAHA INTERNATIONAL FOR I NDUSTRIAL SERVICES W.L.L	1300458.88	340. 007	M S	318482.3
8	INM UN1	26204010	Alumini um dros s	8254 363	11-10-2 023 00:0 0	TAHA INTERNATIONAL FOR I NDUSTRIAL SERVICES W.L.L.	1167626.96	304. 915	M S	285951.8
9	INM UN1	26204010	Alumini um dros s	8742 617	12-11-2 023 00:0 0	TAHA INTERNATIONAL FOR I NDUSTRIAL SERVICES W.L.L	963629.78	251. 643	M S	235992.9
10	INM UN1	26204010	Alumini um dros s	8784 459	16-11-2 023 00:0 0	TAHA INTERNATIONAL FOR I NDUSTRIAL SERVICES W.L.L.	964678.6	251. 917	M S	236249.8
11	INM UN1	26204010	Alumini um dros s	9084 958	05-12-2 023 00:0 0	ABIC GLOBAL TRADING W.L. OL	123720.85	26.4 5	M S	30299.2
12	INM UN1	26204010	Alumini um dros s	9210 823	13-12-2 023 00:0 0	TAHA INTERNATIONAL FOR I NDUSTRIAL SERVICES W.L.L.	978789.62	197. 959	M S	239705.6
13	INM UN1	26204010	Alumini um dros s	9272 706	16-12-2 023 00:0 0	LUCKY STAR ALLOYS W.L.L.,	621670.35	21.0 7	M S	152247.1
14	INM UN1	26204010	Alumini um dros s	9285 100	18-12-2 023 00:0 0	TAHA INTERNATIONAL FOR I NDUSTRIAL SERVICES W.L.L.	1150281.47	299. 851	M S	281704
15	INM UN1	26204010	Alumini um dros s	9590 182	09-01-2 024 00:0 0	TAHA INTERNATIONAL FOR I NDUSTRIAL SERVICES W.L.L	1255947.09	324. 275	M S	307581.5
16	INM UN1	26204010	Alumini um dros s	9603 433	10-01-2 024 00:0 0	TAHA INTERNATIONAL FOR I NDUSTRIAL SERVICES W.L.L	670227.34	174. 816	M S	164138.7
17	INM UN1	26204010	Alumini um dros s	9831 986	25-01-2 024 00:0 0	TAHA INTERNATIONAL FOR I NDUSTRIAL SERVICES W.L.L	662826.54	173. 194	M S	162326.2
18	INM UN1	26204010	Alumini um dros s	9892 894	30-01-2 024 00:0 0	TAHA INTERNATIONAL FOR I NDUSTRIAL SERVICES W.L.L	1335056.19	348. 845	M S	326955.3
19	INM UN1	26204010	Alumini um dros s	2456 909	07-03-2 024 00:0 0	TAHA INTERNATIONAL FOR I NDUSTRIAL SERVICES W.L.L	987341.15	247. 599	M S	241799.9
20	INM UN1	26204010	Alumini um dros s	2670 689	21-03-2 024 00:0 0	TAHA INTERNATIONAL FOR I NDUSTRIAL SERVICES W.L.L	977973.12	245. 689	M S	239505.7
21	INM UN1	26204010	Alumini um dros s	2742 639	26-03-2 024 00:0 0	BAHRAIN RECYCLING PLANT	378161.21	99.2 25	M S	92611.7
<b>Total</b>							<b>27695141</b>	<b>.696</b>	<b>4857</b>	<b>6782540</b>



**5.5** In view of above, during the period 01.06.2023 to 31.07.2024, the importer has imported “Aluminium Dross” having Assessable Value of **Rs 2,76,95,141/-** under DGFT License through Mudra Port, Gujarat whereas as per the E-way Bill Data & Vehicle Movement Data the importer has received “Aluminium Dross” having assessable value of **Rs 71,54,994/-** from Gujarat to Haryana. Therefore, it appears that the importer has not received the imported “Aluminium Dross” having assessable value of **Rs 2,05,40,147/-** in its unit in Haryana.

## **6. PROVISIONS REGARDING IMPORT OF ALUMINIUM DROSS**

**6.1** As per the Import Policy the import of Aluminium Dross falling under CTH 26204010 is restricted. Further, the restricted Items are permitted for import under an Import Licence / Authorisation / Permission granted by the DGFT as per details policy / procedure prescribed in Chapter 2 of Foreign Trade Policy.

**6.2** Further, relevant portion from “Chapter-2 General Provisions Regarding Imports and Exports” of Foreign Trade Policy are as under;

### **2.0.8 Export/ Import of Restricted Goods/ Services**

*Any goods / Services, the export or import of which is ‘Restricted’ may be exported or imported only in accordance with an Authorisation / Permission or in accordance with the Procedures prescribed in a Notification / Public Notice issued in this regard.*

### **2.09 Actual User Condition**

*Goods which are importable freely without any ‘Restriction’ may be imported by any person. However, if such imports require an Authorisation, Actual User alone may import such good (s) unless Actual User condition is specifically dispensed with by DGFT.*

### **2.10 Terms and Conditions of an (other condition) Authorisation.**

*Every Authorisation shall, inter alia, include either all or some of the following terms and conditions (as applicable in terms of the para under which the Authorisation has been issued), in addition to such other conditions as may be specified:*

- (a) Description, quantity and value of goods;*
- (b) Actual User condition (as defined in Chapter 11);*
- (c) Export Obligation,*
- (d) Minimum Value addition to be achieved,*
- (e) Minimum export/import price;*
- (f) Bank guarantee/ Legal undertaking / Bond with Customs Authority/RA (as in para 2.35 of FTP).*
- (g) Validity period of import/export as specified in Handbook of Procedures.*

Further, relevant portion from "Chapter 11-Definitions" of Foreign Trade Policy are as under;

**11.03 Actual User** is a person (either natural & legal) who is authorized to use imported goods in his/its own premise which has a definitive postal address.

**(a)** "Actual User (Industrial)" is a person (either natural & legal) who utilizes imported goods for manufacturing in his own industrial unit or manufacturing for his own use in another unit including a jobbing unit which has a definitive postal address.

**(b)** "Actual User (Non-Industrial)" is a person (either natural & legal) who utilizes the imported goods for his own use in.

**(i)** any commercial establishment, carrying on any business, trade or profession, which has a definitive postal address; or

**(ii)** any laboratory, Scientific or Research and Development (R & D) institution, university or other educational institution or hospital which has a definitive postal address; or

**(iii)** Any service industry which has a definitive postal address.

**6.3** Further, the DGFT has issued license bearing authorization No. 0111009080 dated 05.06.2023 to M/s TRS Metal Alloys for import of restricted goods i.e Aluminium Dross falling under CTH 26204010 with actual user condition besides other usual conditions of import authorization.

Whereas, the importer i.e M/s TRS Metal Alloys has imported Aluminium Dross in the period 01.06.2023 to 31.07.2024 but the same having assessable value of **Rs 2,05,40,147/-** has not been received by them in their premises situated at Plot No. 65, Industrial Area Hathin, Tehsil-Hathin, District Palwal, Haryana-121103. Therefore, it appears that the imported Aluminium, Dross having assessable value **Rs 2,05,40,147/-** has not been utilized by them for manufacturing in their own industrial/manufacturing unit situated at Plot No. 65, Industrial Area Hathin, Tehsil-Hathin, District Palwal, Haryana-121103 and thus violating the Actual User Condition of Foreign Trade Policy.

## **7. CONTRAVENTIONS OF PROVISIONS OF THE CUSTOMS ACT, 1962**

The relevant statutory provisions as appearing to be applicable in the case are as under:

### **7.1 The Foreign Trade (Development and Regulation) Act, 1992**

As per Section 11: **Contravention of provisions of this Act, rules, orders and export and import policy.** - (1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the export and import policy for the time being in force.

## **7.2 FOREIGN TRADE (REGULATION) RULES, 1993**

*As per Rule 14: Prohibition regarding making, signing of any declaration, statement or documents.-*

*(1) No person shall make, sign or use or cause to be made, signed or used any declaration, statement or document for the purposes of obtaining a licence or importing any goods knowing or having reason to believe that such declaration, statement or document is false in any material particular.*

*(2) No person shall employ any corrupt or fraudulent practice for the purposes of obtaining any licence or importing or exporting any goods.*

## **7.3. Foreign Trade Policy, 2023**

### **2.0.8 Export/ Import of Restricted Goods/ Services**

*Any goods / Services, the export or import of which is 'Restricted' may be exported or imported only in accordance with an Authorisation / Permission or in accordance with the Procedures prescribed in a Notification / Public Notice issued in this regard.*

### **2.09 Actual User Condition**

*Goods which are importable freely without any 'Restriction' may be imported by any person. However, if such imports require an Authorisation, Actual User alone may import such good (s) unless Actual User condition is specifically dispensed with by DGFT.*

### **2.10 Terms and Conditions of an (other condition) Authorisation.**

*Every Authorisation shall, inter alia, include either all or some of the following terms and conditions (as applicable in terms of the para under which the Authorisation has been issued), in addition to such other conditions as may be specified:*

- (a) Description, quantity and value of goods;*
- (b) Actual User condition (as defined in Chapter 11);*
- (c) Export Obligation,*
- (d) Minimum Value addition to be achieved,*
- (e) Minimum export/import price;*
- (f) Bank guarantee/ Legal undertaking / Bond with Customs Authority/RA (as in para 2.35 of FTP).*
- (g) Validity period of import/export as specified in Handbook of Procedures.*

**11.03 Actual User" is a person (either natural & legal) who is authorized to use imported goods in his/its own premise which has a definitive postal address.**

**(a) "Actual User (Industrial)" is a person (either natural & legal) who utilizes imported goods for manufacturing in his own industrial unit or manufacturing for his own use in another unit including a jobbing unit which has a definitive postal address.**

**(b) "Actual User (Non-Industrial)" is a person (either natural & legal)**

*who utilizes the imported goods for his own use in.*

*(i) any commercial establishment, carrying on any business, trade or profession, which has a definitive postal address; or*

*(ii) any laboratory, Scientific or Research and Development (R & D) institution, university or other educational institution or hospital which has a definitive postal address; or*

*(iii) Any service industry which has a definitive postal address.*

## **7.4 Customs Act, 1962**

### **7.4.1 Section 2 of the Customs Act, 1962**

*(3A) "beneficial owner" means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported;*

*(26) "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes <sup>19</sup>[any owner, beneficial owner] or any person holding himself out to be the importer;*

*(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;*

### **7.4.2 SECTION 11A of Customs Act, 1962**

*Definitions. – In this Chapter, unless the context otherwise requires, -*

*(a) '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;*

### **7.4.3 Section 12 of Customs Act, 1962**

***Dutiable goods-*** *(1) Except as otherwise provided in this Act, or any other law for the time being in force, duties of customs shall be levied at such rates as may be specified under the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, on goods imported into, or exported from India.*

### **7.4.4 Section 17(1) of Customs Act, 1962:**

*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,*

### **7.4.5 Section 17(4) of Customs Act, 1962:**

*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.*

### **7.4.6 Section 46 of the Customs Act, 1962:**

**Entry of goods on importation.** -(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically to the proper officer a bill of entry for home consumption or warehousing in the prescribed form:

(4) The importer while presenting a bill of entry shall at the foot thereof 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

#### **7.4.7 Section 111 of Customs Act, 1962**

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

**In terms of Section 111(d) of the Customs Act, 1962:** 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;

**In terms of Section 111(m) of the Customs Act, 1962:** 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 111(o) of the Customs Act, 1962:** 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; shall be liable to confiscation.

#### **7.4.8 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.

### **8. SUMMARY OF THE INVESTIGATION**

**8.1** Further, investigation revealed that M/s. TRS Metal Alloys possessed License No. 0111009080 dated 05.06.2023 (**RUD-10**) issued by DGFT valid till 30.09.2023. Thereafter, the validity of DGFT license bearing authorization No. 0111009080 dated 05.06.2023 was extended till 30.03.2024 by DGFT through License Revalidation sheet (**RUD-11**). License No. 0111009080 dated 05.06.2023 was granted to M/s. TRS Metal Alloys for import of 'Aluminum Dross falling under CTH 26204010' for

manufacturing purpose at his factory.. **The said license is given to a manufacturer on actual user condition besides other usual conditions of import authorization.** During investigation it is noticed that M/s. TRS Metal Alloys has imported various import consignments at Mundra Port, however the same were not transported to his factory premises at Plot No. 65, Industrial Area Hathin, Tehsil-Hathin, District Palwal, Haryana-121103.

**8.2** Whereas, the tentative capacity assessment of the manufacturing plant of M/s TRS Metal Alloys situated at Plot No. 65, Industrial Area Hathin, Tehsil-Hathin, District Palwal, Haryana-121103 was conducted and approved by District MSME Central Palwal, Directorate of MSME, Mini Secretariat, Palwal regarding the production/manufacturing of Aluminium Ingots.

Whereas, consent to operate the manufacturing plant of M/s TRS Metal Alloys situated at Plot No. 65, Industrial Area Hathin, Tehsil-Hathin, District Palwal, Haryana-121103 was granted by Haryana State Pollution Control Board vide letter No HSPCB/Consent/31309173PALCTO 38292555 dated 17.06.2023 regarding the production/manufacturing of Aluminum Ingots.

In view of above, the Aluminium dross falling under CTH 26204010 imported by M/s TRS Metal Alloys has to be processed in their manufacturing plant situated at Plot No. 65, Industrial Area Hathin, Tehsil-Hathin, District Palwal, Haryana-121103 for manufacturing/production of Aluminium Ingots for fulfilling the condition No. 1 of the DGFT License which states that *"The license is issued with **actual user condition besides other usual conditions of the import authorization**"*. Further, in terms of Foreign Trade Policy for fulfilling the Actual user condition of DGFT license, M/s TRS Metal Alloys has to utilize the imported Aluminium Dross for manufacturing/production of Aluminium Ingots in their own industrial or manufacturing unit/plant situated at Plot No. 65, Industrial Area Hathin, Tehsil-Hathin, District Palwal, Haryana-121103.

**8.3** Whereas, as discussed in above paras that during the period 01.06.2023 to 31.07.2024, the importer has imported Aluminum Dross falling under CTH 26204010 having assessable value **Rs 2,76,95,141/-** through Mudra Port, Gujarat. Whereas as per the E-way Bill Data & Vehicle Movement Data, it was noticed that during the said period , M/s. TRS Metal Alloys had received "Imported Aluminium Dross" having assessable value of **Rs 71,54,994/-** from Gujarat to Haryana at their factory premises.

Therefore, it appears that during the period 01.06.2023 to 31.07.2024 the importer has received "Imported Aluminum Dross" having assessable value of **Rs 71,54,994/-** out of total imported Aluminum Dross having assessable value of **Rs 2,76,95,141/-** in their manufacturing/production plant situated at Plot No. 65, Industrial Area Hathin, Tehsil-Hathin, District Palwal, Haryana-121103. Therefore, it

appears that the importer has not received the imported "Aluminium Dross" having assessable value of **Rs 2,05,40,147/-** in their unit in Palwal, Haryana.

**8.4** During the course of investigation, in reference of movement of imported goods authorised representative of M/s. TRS Metal Alloys investigation informed that transporters carry some other persons material, with their material to minimise the operational costs. However, ample opportunities has been given to importer to submit the documents, the importer has failed to submit any E-Way Bills & Toll Payment proof regarding the transportation of imported "Aluminium Dross" from Gujarat to Haryana and was unable to provide any rationale explanation with documentary proof regarding the vehicle movement in Gujarat and Maharashtra of the E-way Bill for the imported "Aluminium Dross". Therefore, the importer has no documentary evidence which could prove that the goods i.e "Aluminium Dross" imported by them under the DGFT licence was received by them at their manufacturing plant situated at Plot No. 65, Industrial Area Hathin, Tehsil-Hathin, District Palwal, Haryana-121103 for manufacturing of Aluminium Ingots.

**8.5** Further, in response to summons, the transporters i.e M/s Shree Radhe Radhe Logistics and M/s Mahadev Logistics didn't appear for statement or submission of documents. Further, neither of the transporters has submitted any E-Way Bills & Toll Payment proof in this office which could prove that the imported goods i.e Aluminium Dross" has been transported to M.s TRS Metal Alloys from Mundra Port, Gujarat to the unit/plant of importer located in Haryana. During the course of investigation on being asked about their transaction with M/s. SSR Industries (GST No.24AOIPP9719D2ZQ), Shed No. 472, Rudra Industrial Park, B/H N.K. 1, Industrial Park, Bakrol Bujarang, Ahmedabad, Gujarat – 382430 NK-1, Industrial Park, Vakrol, Baza. Shri Pritam Prakash, authorised representative of M/s. TRS Metal Alloys informed that they had been associated with this firm since August, 2023 and they used to sold the aluminium scrap to M/s. SSR industries, Ahmedabad, however importer had not submitted any invoices or other documents in this regard.

**8.6** Therefore, as per the investigation carried out, it appears that importer has violated the "Actual User Condition" of Foreign Trade Policy i.e condition No. 1 of the DGFT License which states that "*The licence is issued with actual user condition besides other usual conditions of the import authorization*".

It appears that during the period 01.06.2023 to 31.07.2024 the importer has imported Aluminum Dross having total assessable value of **Rs 2,76,95,141/-** but received Imported Aluminum Dross having assessable value of **Rs 71,54,994/-** in their manufacturing/production plant situated at Plot No. 65, Industrial Area Hathin, Tehsil-Hathin, District Palwal, Haryana-121103. Therefore, it appears that the importer has not received the imported "Aluminium Dross" having assessable value of **Rs 2,05,40,147/-** in their unit in Palwal, Haryana. The importer has not utilized the aluminum dross of assessable value of **Rs 2,05,40,147/-** for

manufacturing/production of Aluminium Ingots in their own industrial or manufacturing unit/plant as the same has not been received by them in their unit/plant. Therefore, the said “Aluminium Dross” having assessable value of **Rs 2,05,40,147/-** imported by M/s TRS Metal Alloys are in violation of “Actual User Condition” of Foreign Trade Policy & DGFT license authorization No. 0111009080 dated 05.06.2023.

**8.7** M/s TRS Metal Alloys was found to be involved in direct trading of goods which were imported under DGFT License issued under actual user condition. Section 111(d), 111(m) and 111 (o) of the Customs Act, 1962, reads as under:

**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;*

-

*(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;*

.

.

*(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;*

..”

Therefore, in view of above, it appears that M/s. TRS Metal Alloys directly sold the “Aluminium Dross” having assessable value of **Rs 2,05,40,147/-** without any processing in their own industrial or manufacture unit. As per the import policy the imported goods “Aluminium Dross” classified under CTH 26204010 are restricted for import. The goods “Aluminium Dross” are allowed to importer for import under DGFT Licence authorization No. 0111009080 dated 05.06.2023 issued by DGFT with actual user condition besides other usual conditions of import authorisation. Thus rendering the said goods liable under confiscation Section 111 (d), 111(m) and 111(o) of the Customs Act, 1962.



**8.8** Further, M/s TRS Metal Alloys imported the said Aluminium Dross having assessable value of **Rs 2,05,40,147/-** which are allowed to import only with the Actual User Condition of Foreign Trade Policy & DGFT license authorization No. 0111009080 dated 05.06.2023 and despite knowing that they violated the said condition by not receiving/utilizing the said "Aluminium Dross" for manufacturing/production of Aluminium Ingots in their own industrial or manufacturing unit/plant and thus render such goods liable to confiscation under Section 111 (d), 111(m) and 111(o) of the Customs Act, 1962.

In view of facts discussed above, it appears that M/s. TRS Metal Alloys have been involved themselves in illegal diversion of Aluminium Dross imported under actual user condition, therefore, by involving the said illegal and fraudulent acts, M/s. TRS Metal Alloys appear to have rendered themselves liable for penalty under 112 (a), of the Customs Act, 1962.

9. Now, therefore,

**M/s TRS Metal Alloys (IEC- AATFT5292L)** having address at Plot No. 65, Industrial Area Hathin, Tehsil-Hathin, District Palwal, Haryana-121103 are hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why:-

- i. Aluminium Dross having assessable value of **Rs 2,05,40,147/-** illegally sold by them directly without any processing to other firms violating the "Actual User Condition" of Foreign Trade Policy & DGFT license authorization No. 0111009080 dated 05.06.2023 should not be held liable for confiscation under Section 111 (d), 111(m) and 111(o) of the Customs Act, 1962 however the goods are not available for confiscation;
- ii. Penalty should not be imposed on the importer under Section 112(a) of the Customs Act, 1962;

**10.** The noticee are hereby required to produce at the time of showing cause all the evidences upon which they intend to rely in support of their defence. 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.

**11.** 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.

**12.** The documents as listed at Annexure-A are relied upon and scanned copies of all relied upon documents is enclosed with this show cause notice.

**13.** The Department reserves its right to amend, modify or supplement this notice at any time on the basis of available/further evidences prior to the adjudication of the case.

—

**Zala Dipakbhai Chimanbhai**  
**ADDITIONAL COMMISSIONER**  
**ADC/JC-III-O/o Pr Commissioner-customs-mundra**

—

**By Speed Post/Regd. Post/E-mail/Hand Delivery**

**To,**  
**M/s TRS Metal Alloys,**  
**Plot No. 65, Industrial Area Hathin,**  
**Tehsil-Hathin, District Palwal,**  
**Haryana-121103**

Encl: RUDs - As per Annexure A

ANNEXURE A

RUDs	Document
1	Complaint file vide CPGRAM bearing Regn No. CBOEC/E/2024/0000518 dated 19.01.2024
2	Panchnama dated 06.05.2024
3	Seizure dated 06.05.2024
4	Statement dated 06.05.2024
5	Statement dated 21.05.2025
6	Statement dated 28.08.2024
7	Statement dated 21.08.2025
8	Summons dated 09.10.2024, 23.10.2024, 11.11.2024, 06.12.2024, 16.01.2025
9	“Vehicle Movement” details of inward E-way bills for the period 01.06.2023 to 31.07.2025
10	DGFT license authorization No. 0111009080 dated 05.06.2023
11	License Revalidation sheet

