

 <p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS: CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421. PHONE : 02838-271426/271163 FAX :02838-271425 E-mail id- adj-mundra@gov.in</p>	
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DIN :- 20250371MO00007227C1

SHOW CAUSE NOTICE

(ISSUED UNDER SECTION 124 OF CUSTOMS ACT, 1962)

Whereas it appears that:-

Intelligence gathered by the Directorate of Revenue Intelligence (DRI), Gandhidham Regional Unit suggested that **M/s. Tapisserie Homes Private Limited (IEC: AAHCT3015C)**, having address as, 482, Phase II, HSIIDC, Barhi Industrial, Sonipat, Haryana - 131101 (hereinafter referred to as "M/s Tapisserie Homes Private Limited/the Importer"), is indulged in duty evasion through mis-declaration of goods.

2. Investigation Summary:

2.1 Acting on the intelligence, investigation was initiated by DRI with respect to the following live consignments pending for clearance at Mundra Custom House as mentioned in Table A below:

TABLE-A

Sl. No	Bill of Entry No. & Date	Bill of Lading No. and date	Container No.	IGM No. and Date
1	5656835 dated 18-09-2024	SNKO03K240800974 dated 24-08-2024	SKHU9407958	2388191 dated 15.09.2024
2	5902231 dated 01-10-2024	KMTCNBO8215736 dated 31-08-2024	BMOU6205458	2388370 dated 17.09.2024
3	5901128 dated 01-10-2024	YSNBF24090543 dated 05-09-2024	TIIU4501345	2388765 dated 21.09.2024
4	6223557 dated 19-10-2024	YSNBF24090559 dated 17-09-2024	EITU1928939	2389868 dated 04.10.2024

The goods contained in container Nos. mentioned against given Bill of Entry at Sr. No. 1 was examined under panchnama dated 12.11.2024 drawn at M/s. Seabird Marine Services (Gujarat) Pvt. Ltd. (**RUD No. 1**), Sr. No. 3 were examined under panchnama dated 09.11.2024 drawn at M/s. Landmark CFS (P) Ltd. (**RUD No. 2**) and Sr. No. 2 & 4 were examined under panchnama dated 18.10.2024 and 07.11.2024 respectively drawn at Container Freight Station of M/s Saurashtra Freight Pvt. Ltd., Mundra (**RUD No. 3**).

During investigation, it was noticed that different CTH were declared by the respective shipping lines while filing of IGM in respect of

import consignments as mentioned in Table-B below and accordingly the copies of Bills of Lading were called for and it was found that corresponding Bills of Lading contains the CTH as "60019200/60011020" (**RUD No. 4**) and same CTH was declared while filing of IGM. The details are as tabulated below -

TABLE-B

Sl. No	Bill of Lading No. and date	Bill of Entry No. & Date	CTH declared in BE	CTH declared in BL supplied by CHA during panchnama	Shipping Line	CTH declared in BL supplied by Shipping Line	CTH declared in IGM
1	SNK003K240800974 dated 24-08-2024	5656835 dated 18-09-2024	60011020	60011020 (M/s. SRV Shipping)	Parekh Marine Services Pvt. Ltd.	60019200	60019200
2	KMTCNBO8215736 dated 31-08-2024	5902231 dated 01-10-2024	60019200	60019200 (M/s. DSR Logistics)	Korea Marine Transport Co. Ltd.	60019200	60019200
3	YSNBF24090543 dated 05-09-2024	5901128 dated 01-10-2024	60019200	60019200 (M/s. DSR Logistics)	Multiport Cargo Logistics Private Limited	60019200	60019200
4	YSNBF24090559 dated 17-09-2024	6223557 dated 19-10-2024	60019200	60019200 (M/s. Freight Link Logistics)	Multiport Cargo Logistics Private Limited	60011020	60011020

However, during the examination of the said import consignments by DRI, the concerned CHAs i.e. M/s. SRV Shipping and M/s. Freight Link Logistics have produced copies of Bills of Lading containing the different CTH declared as "60011020/60019200" (**RUD No. 5**) and same CTH was declared while filing corresponding Bills of Entry in respect of Bill of Entry at Sr. No. 1 & 4 of table above. During the panchnama proceedings, representative samples were drawn from each container for laboratory testing of fabric.

2 . 2 The representative samples so drawn under panchnama dated 18.10.2024, 07.11.2024, 09.11.2024 and 12.11.2024 were forwarded to Custom House Laboratory, Custom House Kandla for necessary testing therefore to ascertain the exact nature, characteristics, GSM, etc. of the fabric.

2 . 3 The test reports were received from Custom House Laboratory, Custom House Kandla for samples forwarded vide Test Memo No. 474/2024, 475/2024, 476/2024, 477/2024, 478/2024, 479/2024,

480/2024, 481/2024, 482/2024, 483/2024, 484/2024, 488/2024, 489/2024, 490/2024, 491/2024, 492/2024, 493/2024 and 494/2024 all dated 09.12.2024. All the test reports were received vide letter dated 12.12.2024, 01.01.2025, 10.01.2025 and 17.01.2025 issued by Custom House Laboratory, Kandla (**RUD No. 6**).

2 . 4 On analyzing the test reports received from Custom House Laboratory, Custom House Kandla, it came to notice that goods imported vide Bills of Entry mentioned at Sr. No. 1 of Table-A were mis-declared in terms of description, CTH, quantity, etc. From the Test Reports received from Custom House Laboratory, Custom House Kandla, it appears that the declared description and classification in corresponding Bills of Entry filed for the subject goods is liable to be rejected. Further, it was also noticed that goods imported vide Bills of Entry mentioned at Sr. No. 2, 3 & 4 of Table-A were mis-declared in terms of quantity. Additionally the goods imported vide Bills of Entry mentioned at Sr. No. 4 of Table-A were found to be mis-declared in Bill of Lading/IGM. There was reason to believe that the subject goods imported vide 04 (Four) Bills of Entry mentioned in Table-A were liable for confiscation as per provisions of Section 111 of Customs Act, 1962. In view of the above facts, the subject imported goods were placed under seizure as per the provisions of Section 110(1) of the Customs Act, 1962 vide Seizure Memo dated 15.01.2025 and 19.02.2025 (**RUD No. 7**). The comparative analysis of description of goods and CTH declared in Bills of Lading and Bills of Entry vis-à-vis that found as per test reports has been summarized in Table-C below:

TABLE-C

Sl. No	BE No.	CTH Declared in BL	Goods Declared in BL	CTH Declared in BE	Goods Declared in BE	Goods Actually found in Test Reports	CTH Ascertained as per Test Reports
1	5656835 dated 18-09-2024	60011020/ 60019200	Fabrics	60011020	Pile Fabrics	Polyester knitted dyed bonded fabric having cut pile on one side (Avg. GSM 380)	60019200
2	5902231 dated 01-10-2024	60019200	Fabrics	60019200	Polyester Knitted cut pile Fabric	Polyester knitted dyed bonded fabric having cut pile on one side (Avg. GSM 382)	60019200
3	5901128 dated 01-10-2024	60019200	Polyester Knitted pile Fabric	60019200	Polyester Knitted cut pile Fabric	Polyester knitted dyed bonded fabric having cut pile on one side (Avg. GSM 312)	60019200
4	6223557 dated 19-10-2024	60011020/ 60019200	Fabrics	60019200	Polyester Knitted cut pile Fabric	Polyester knitted dyed bonded fabric having cut pile PU coated on one side (Avg. GSM 282)	60019200

2 . 5 In view of the test report received from Custom House Laboratory, Kandla, it came to notice that goods covered under Bills of Entry No.

5656835 dated 18.09.2024, 5902231 dated 01.10.2024, 5901128 dated 01.10.2024 and 6223557 dated 19.10.2024 were mis-declared in terms of description, CTH, quantity, etc. by the importer. Moreover, it was observed that the goods were mis-declared in the Bills of Lading/IGM Entries and forged/fabricated Bills of Lading were submitted before Customs during assessment as well as during examination of the import goods by DRI in respect of the Bills of Entry No. 5656835 dated 18.09.2024 and 6223557 dated 19.10.2024.

2 . 6 After receiving the test report(s), summons were issued to the persons mentioned in the below Table D for tendering their statements and produce /explain the documents:

TABLE-D

Sr. No.	Name of the person/importer to whom summon issued	Summon issued date	Date of appearance as per summon issued
1.	Authorized Representative of M/s Tapisserie Homes Private Limited	17.01.2025	27.01.2025
2.	Proprietor of M/s. DSR Logistics	17.01.2025	31.01.2025
3.	Proprietor of M/s. Freight Link Logistics	17.01.2025	31.01.2025
4.	Partner of M/s. SRV Shipping	17.01.2025	29.01.2025
	Partner of M/s. SRV Shipping	13.02.2025	17.02.2025
	Partner of M/s. SRV Shipping	27.02.2025	05.03.2025
	Partner of M/s. SRV Shipping	12.03.2025	12.03.2025

2.6.1 Statement of Shri Shwetank Jain, son of Sh. Suresh Jain, Director of M/s. Tapisserie Homes Private Limited, was recorded on 27.01.2025 **(RUD-8)** under section 108 of the Customs Act, wherein he inter-alia stated as follows:

- that in year 2019, he has joined as a sales executive of M/s Tapisserie Homes Private Limited which mainly deals in Sofa Fabric, Curtain Fabric and Bedsheets in domestic and international market and that M/s Tapisserie Homes Private Limited is a manufacturing entity and he specifically looks after all the work related to sale, purchase, import and export (both domestic and international dealings).
- that M/s Tapisserie Homes Private Limited is a Private Limited Company in which he is working as one of the Director alongwith his friend Shri Aseem Kumar. Apart from that he is also holding the post of Director in the firm M/s Tapisserie Lifestyle Pvt. Ltd. since 2020, but this firm is not operational as on date.
- that in total 15 (fifteen) containers of pile fabric/polyester knitted cut pile fabric have been imported by M/s Tapisserie Homes Private Limited at Mundra Port.
- that he has perused both Bill of Entry No. 5656835 dated 18.09.2024 and BL No. SNKO03K240800974 dated 24-08-2024 wherein description is declared as "Pile Fabrics" in BE and as "Fabrics" in BL and CTH is declared as "60011020" in BE and "60019200" in BL and in token of perusing the same has put his dated signature on both the documents. Further, he stated that he was not aware of this fact and it may be the mistake done by their clearing agent, Shri Dhirendra Shukla alias Sonu, a representative of M/s. SRV Shipping.
- that he regularly visit China on business trip (twice a year) for exhibition and

machinery fare purpose since 2016. From these exhibitions and good demand of Chinese fabrics by their customers he started importing fabrics from China.

- that he came into contact with Shri Dhirendra Shukla alias Sonu in 2022 through Shri Vikas and Shri Rakesh (marketing persons in Panipat) who introduced him as a clearing agent already handling imports of fabrics at Mundra Port. Further, Shri Shri Dhirendra Shukla alias Sonu discussed with him about import of fabrics and also discussed the import rates and clearance charges. Accordingly, in March-2024, he asked him for assistance in customs clearance work in relation to his imports of fabrics.

2.6.2 Further, statement of Shri Shwetank Jain, son of Sh. Suresh Jain, Director of M/s. Tapisserie Homes Private Limited, was recorded on 28.01.2025 (**RUD-9**) under section 108 of the Customs Act, wherein he inter-alia stated as follows:

- that he knows Shri Krishna Shahi as a partner of Shri Dhirendra Shukla alias Sonu since 2023 as both of them visited their office of M/s Tapisserie Homes Private Limited situated at Plot No. 80, Second Floor, Sector-25, HUDA, Panipat, Haryana in December-2023.
- that Shri Lakhman Malhotra (Mob. No. 92540 76440), Purchase Manager of M/s Tapisserie Homes Private Limited was contacting them regarding information of shipments arriving from China and all respective documents i.e. Bill of Lading, Commercial Invoice, Packing List, AZO reports and Customs duty paid documents for the purpose of finalization of checklist, filing of Bills of Entry and necessary customs clearances.
- that he has seen the 21 (Twenty One) test reports in respect of samples drawn during examination of consignments covered under Bills of Entry No. 5656835 dated 18-09-2024, 5902231 dated 01-10-2024, 5900749 dated 01-10-2024, 5901128 dated 01-10-2024 and 6223557 dated 19-10-2024 filed at Mundra Port by M/s Tapisserie Homes Private Limited and he has put his dated signature on all the original test reports.
- that he knows the difference among the CTH 60011020 and CTH 60019200 and further stated that the goods covered under CTH 60011020 have applicable BCD as 10% of Assessable Value, however, the goods covered under CTH 60019200 have applicable BCD as 20% of Assessable Value.
- that on being asked he stated that he has been billed by Shri Dhirendra Shukla alias Sonu and his partner Shri Krishna Shahi from a Bombay based firm namely Shri R. L. Logistics and according to the information provided to him by Shri Dhirendra Shukla alias Sonu that M/s. SRV Shipping, M/s. DSR Logistics and M/s. Freight Link Logistics are sister concerns.
- that the commercial invoice has been sent by the shipper to them and the CTH code is decided by the shipper according to regulations in their country; that they have not changed or objected any of the information provided by the shipper but they have filed all BEs as per the fabric type according to the best of their knowledge and therefore all test reports except one has come as per their declared description. However, for the one test report which is not in their favour, they have already requested for re-testing from the textile committee.
- On being specifically asked he stated that he is ready to pay the applicable customs duties as per the prevailing MIP in respect of consignments pending for customs clearances.

2.6.3 Statement of Shri Sreekumar Narayanan Nair, son of Lt. Shri Narayanan Nair, F-Card holder of Custom Broker Firm M/s. DSR

Logistics, was recorded on 31.01.2025 (**RUD-10**) u/s 108 of the Customs Act, 1962 wherein he inter-alia stated as follows:

- that he was not aware with the importer M/s Tapisserie Homes Private Limited.
- that he submitted all the KYC related documents of M/s. Tapisserie Homes Private Limited and checklist, Bills of Entry, Bills of Lading, Commercial Invoice, Packing List pertaining to BE No. 5901128 and 5902231 all dated 01.10.2024 (duly signed by him) in respect of import consignments of M/s. Tapisserie Homes Private Limited filed at Mundra Port by M/s. Alpen Logistics in the name of M/s. DSR Logistics and e-mail conversations between Shri Suresh Maheshwari (Mob. No. 9925336999) from M/s. Sigma Shipping Services and M/s. Alpen Logistics received by him from M/s. Alpen Logistics.
- that as he has earlier stated in reply to Q. No. 4 of his statement dated 20.09.2024 that he has given his license on rent to M/s. Aplen Logistics and therefore none of the documents had been received by M/s. DSR Logistics in respect of import consignments of M/s. Tapisserie Homes Private Limited.
- that since he has not received either checklist or documents and therefore he has not verified the documents in respect of import consignments of M/s. Tapisserie Homes Private Limited and that Shri Rahul Mithwani (Mob. No. 9909999185) or Shri Deepak Solanki alias Deepak Dineshbhai Mali (Mob. No. 9978081122) from M/s. Alpen Logistics are responsible for handling the documentation as well as customs clearances on behalf of M/s. DSR Logistics.
- that he was not aware that the consignment of M/s Tapisserie Homes Private Limited have been put on hold by DRI and that Shri Rahul Mithwani from M/s. Alpen Logistics requested him for authorization in the name of Shri Suresh Maheshwari for supervising the Customs examination.
- that he has received monthly rent of Rs. 40000/- for lending his CHA license only and no other benefit has been passed on to him and further assured to submit the bank statement within 2-3 days.

2.6.4 Statement of Shri Deepak Singh, son of Shri Vinod Singh, Manager of Custom Broker Firm M/s. Freight Link Logistics was recorded on 17.02.2025 (**RUD-11**) u/s 108 of the Customs Act, wherein he inter-alia stated as follows:

- that he joined M/s. Freight Link Logistics in the year 2014 and he mainly look after the work related to documentation and finance on behalf of M/s. Freight Link Logistics. However, cargo loading and unloading and customs clearances is being handled by Shri Shubham Kumar Yadav, G-Card Holder of M/s. Freight Link Logistics.
- that regarding M/s. Tapisserie Homes Private Limited he has been contacted by Shri Vikas Kashyap (Mob. No. 9821182517) from M/s. DNV Global Logistics, a freight forwarder firm in Delhi to handle the custom clearance work of the importer and they sent the related documents to him through mail via mail id vikaskashyap251191@gmail.com.
- that he has handled the custom clearance work and filed 01 Bills of Entry in respect of import consignments of importer M/s. Tapisserie Homes Private Limited.
- that they have received all the KYC related documents, commercial invoice, packing list, Bills of Lading, COO, freight certificate, AZO test reports and accordingly they prepared the checklist and sent them for approval of the importer through revert mail. After receiving the approval only, they filed the

respected Bills of Entry for the said importer.

- that he submitted the copy of e-mail correspondence along with complete set of documents (duly signed by him) i.e. KYC and checklist, Bills of Entry, Bills of Lading, Commercial Invoice, Packing List pertaining to BE No. 6223557 dated 19.10.2024 in respect of import consignments of M/s. Tapisserie Homes Private Limited filed at Mundra Port by M/s. Freight Link Logistics.
- that he himself has verified the documents/KYC in respect of import consignments of M/s. Tapisserie Homes Private Limited.
- that he was not aware that the consignment of M/s Tapisserie Homes Private Limited have been put on hold by DRI.
- that he hasn't received any amount till date. However, the agency charges of Rs. 5000/- was agreed for handling the import consignments of M/s Tapisserie Homes Private Limited. Further, he assured to submit the bank statement within 2-3 days.
- On perusing the copy of Sea IGM enquiry downloaded from https://enquiry.icegate.gov.in/enquiryatrices/sealgmICES_action wherein for BL No. YSNBF24090559 dated 17.09.2024, the CTH "60011020" is mentioned and asking why he has filed the Bill of Entry No. 6223557 dated 19.10.2024 with CTH declared as "60019200" in respect of import consignments of M/s Tapisserie Homes Private Limited he put his dated signature on the said copy and further stated that he inadvertently overlooked the CTH declared in the IGM filed by the shipping line, however, he has prepared the checklist and filed the Bill of Entry No. 6223557 dated 19.10.2024 on the basis of the copy of Bill of Lading No. YSNBF24090559 dated 17.09.2024 supplied to him by the importer wherein the CTH is declared as "60019200" in respect of import consignment of M/s Tapisserie Homes Private Limited and further stated that it appears that either it is a clerical mistake done by the shipping line while filing of the IGM or it may be possible that the shipping line has amended the BL on the request of the shipper or importer and he was not aware about such amendment done if any.

2.6.5 Statement of Shri Sanatan Jha, son of Shri Rajendra Jha, Authorized Representative of Custom Broker Firm M/s. SRV Shipping, recorded on 12.03.2025 (**RUD-12**) u/s 108 of the Customs Act, 1962 wherein he inter-alia stated as follows:

- that he joined M/s. SRV Shipping in 2017 as a Partner cum Manager and he used to look after the day to day activities related to customs and field work on behalf of M/s. SRV Shipping. Later in 2023, he discontinued the said partnership and started a proprietorship firm namely M/s. S J Logistics (Forwarder) but he continued to use the license of M/s. SRV Shipping on rental charges of Rs. 1000-1500 per container basis.
- that he came in contact with Shri Krishna Shahi (Mob. No. 7666339214) from M/s. SRL Shipping, Mumbai during May-2023 regarding the customs work. Thereafter, the staff of M/s. SRL Shipping used to send all the related documents of import consignments in respect of importer M/s. Tapisserie Homes Private Limited, Panipat, Haryana through mail id - import.srl@gmail.com to official mail id - sjlogisticsgdm@gmail.com of his firm M/s. S J Logistics, Gandhidham which he used to forward to official mail id - srvshipping@gmail.com of M/s. SRV Shipping for further documentation and Bills of Entry filing.
- that he used to receive agency charges of Rs. 2000-2500/- per container for

handling the documentation work in relation to import consignments of M/s Tapisserie Homes Private Limited and further assured to submit the bank statement within 04-05 days. Moreover, he further state that Shri Krisha Shahi himself alongwith his associates was instrumental in handling the examination, getting out of charge from customs as well as handling loading/unloading and logistics of the import consignments.

- that M/s. S J Logistics has handled the import consignments of other importers viz. M/s. Indo Impex, M/s. R S Impex, etc. and further assured to provide the complete list of importers within 04-05 days.
- that M/s. S J Logistics has handled the custom clearance work and till date has filed 11 Bills of Entry in respect of import consignments of importer M/s. Tapisserie Homes Private Limited.
- that M/s. S J Logistics has received all the KYC related documents, commercial invoice, packing list, Bills of Lading, COO, AZO test reports, draft checklist for reference and accordingly he forwarded these documents to M/s. SRV Shipping for further necessary documentation and preparation of the final draft checklist and thereafter, he also sent them back for approval of the importer/forwarder through revert mail. After receiving the approved checklist only, M/s. SRV Shipping filed the respective Bills of Entry for the said importers.
- that to the best of his knowledge there are 03-04 employees working in office at present under M/s. SRV Shipping and he don't know the details about the staff deployed in the field work.
- that the documents related to import consignments of M/s. Tapisserie Homes Private Limited, Panipat, Haryana are not readily available with him but assured to submit the copy of e-mail correspondence along with complete set of documents (duly signed by him) i.e. KYC and checklist, Bills of Entry, Bills of Lading, Commercial Invoice, Packing List etc. in respect of above mentioned importer within 04-05 days.
- that he himself has verified the documents/KYC via online in respect of importer M/s. Tapisserie Homes Private Limited.
- that as soon as he got aware that the import consignments of M/s Tapisserie Homes Private Limited along with other importers have been put on hold by DRI, he tried to contact Shri Krishna Shahi but he was not available. Later, two persons namely Shri Niranjan Pandey (Mob. No. 8169115626) and Shri Suresh Shukla (Mob. No. 7304253979) came forward as friends/relatives of Shri Krishna Shahi for getting necessary assistance during the examination of the import goods and getting clearance from the customs. Accordingly, on his request, M/s. SRV Shipping authorized them to supervise the examination of the import consignments put on hold by DRI on behalf of the forwarder i.e. M/s. SRL Shipping, Mumbai.
- On perusing the copies of Bills of Lading No. SNKO03K240800974 dated 24-08-2024 supplied by him/ authorized representatives of the CHA-M/s. SRV Shipping during examination of goods by DRI and also uploaded by the CHA on e-sanchit on ICEGATE portal along with copies of Bills of Lading supplied by concerned shipping lines in respect of the import consignments of M/s Tapisserie Homes Private Limited and in token of having seen the same he put his dated signature on the said copies and on being specifically asked about the reasons for two types of Bills of Lading having different CTH declarations being available, he stated that he has uploaded and filed the Bill of Entry No. 5656835 dated 18-09-2024 on the basis of the copies of Bill of Lading that was supplied to him by M/s. SRL Shipping. It appears that the shipping line has amended the

BL on the request of the shipper or importer, however, he was not aware about such amendment done if any.

- On being specifically asked who used to take the Delivery Order (DO) from Shipping Lines as it has come to notice during investigation that M/s SRV Shipping was being authorized to collect DO, he stated that M/s. S J Logistics used to receive complete set of documents through courier in which M/s SRV Shipping has been authorized consignment wise by the respective importer to take the Delivery Order on behalf of them from the concerned shipping lines. He further stated that the field staff used to check the Bill of Lading No. only and they never verify CTH and other details. After compilation of the necessary set of documents they endorse them and submit it to the concerned shipping lines to take DO and on being specifically asked he stated that CHA used to verify the IGM details like BL No., BL Date, IGM No., IGM Date, Gross Weight, Total Package etc. which are necessary for filing Bill of Entry, however, the column "Desc of Goods" which covers Description of Goods, CTH, GST No. and contact details of the importer which are uploaded by the concerned shipping lines and made available on ICEGATE portal, CHA rarely verify CTH details from the ICEGATE portal and file Bills of Entry on the basis of Bills of Lading, Commercial Invoice, Packing List and approved checklist as provided by the importer/forwarder.

3. Seizure:

In view of the test report received from Custom House Laboratory, Kandla, it came to notice that goods covered under all 04 (Four) Bills of Entry No. 5656835 dated 18.09.2024, 5902231 dated 01.10.2024, 5901128 dated 01.10.2024 and 6223557 dated 19.10.2024 were mis-declared in terms of description, CTH, quantity, etc. by the importer. Further, it was also noticed that the goods were mis-declared in the Bills of Lading/IGM Entries and forged/fabricated Bills of Lading were submitted before Customs during assessment as well as during examination of the import goods by DRI in respect of the Bills of Entry No. 5656835 dated 18.09.2024 and 6223557 dated 19.10.2024 and that the importer in connivance with CHA has restrained themselves from submitting the forged/fabricated Bills of Lading and filed Bills of Entry No. 5902231 dated 01.10.2024 and 5901128 dated 01.10.2024 after initiation of enquiry by DRI, with correct CTH and description filed in Bills of entry. There was reason to believe that the subject goods imported vide all 04 (Four) Bill of Entry No. 5656835 dated 18.09.2024, 5902231 dated 01.10.2024, 5901128 dated 01.10.2024 and 6223557 dated 19.10.2024 (**RUD No. 13**), were liable for confiscation as per provisions of Section 111 of Customs Act, 1962. Accordingly, the subject imported goods were placed under seizure as per the provisions of Section 110(1) of the Customs Act, 1962 vide Seizure Memo dated 15.01.2025 and 19.02.2025.

4 . Rejection of Assessable Value of the imported goods and re-determination of assessable value:

4.1. For the Bills of Entry mentioned at Sr. No. 1 in Table C, the actual goods covered under the import consignments of M/s Tapisserie Homes Private Limited was different from the declared one. For the Bills of Entry as mentioned in at Sr. No. 2, 3 & 4 in Table C, the goods differed in

quantity. Hence, the value declared in the Bills of Entry cannot be considered as true assessable value when the nature of goods declared in the Bills of Entry and Bills of Lading are itself wrong. Hence the declared value of the consignment is liable to be rejected as per Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

4.2. In view of the above, the value declared by the importer in the corresponding Bill of Entry and invoices did not appear to be the true transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the provisions of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and thus the same appear liable to be rejected in terms of Rule 12 of CVR, 2007. The value is required to be re-determined by sequentially proceeding in terms of **Rules 4 to 9 of CVR, 2007**. The relevant Rules of CVR, 2007 are reproduced hereunder: -

3. Determination of the method of valuation. -

(1) Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10;

(2) Value of imported goods under sub-rule (1) shall be accepted:

Provided that -

(a) there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which -

(i) are imposed or required by law or by the public authorities in India; or

(ii) limit the geographical area in which the goods may be resold; or

i. do not substantially affect the value of the goods;

(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined in respect of the goods being valued;

(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of rule 10 of these rules; and

(d) the buyer and seller are not related, or where the buyer and seller are related, that transaction value is acceptable for customs purposes under the provisions of sub-rule (3) below.

(3) (a) Where the buyer and seller are related, the transaction value shall be accepted provided that the examination of the circumstances of the sale of the imported goods indicate that the relationship did not influence the price.

(b) In a sale between related persons, the transaction value shall be accepted, whenever the importer demonstrates that the declared value of the goods being

valued, closely approximates to one of the following values ascertained at or about the same time.

(i) the transaction value of identical goods, or of similar goods, in sales to unrelated buyers in India;

(ii) the deductive value for identical goods or similar goods;

(iii) the computed value for identical goods or similar goods:

Provided that in applying the values used for comparison, due account shall be taken of demonstrated difference in commercial levels, quantity levels, adjustments in accordance with the provisions of rule 10 and cost incurred by the seller in sales in which he and the buyer are not related;

(c) substitute values shall not be established under the provisions of clause (b) of this sub-rule.

(4) 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.

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;

Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(b) In applying this rule, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the value of imported goods.

(c) Where no sale referred to in clause (b) of sub-rule (1), is found, the transaction value of identical goods sold at a different commercial level or in different quantities or both, adjusted to take account of the difference attributable to commercial level or to the quantity or both, shall be used, provided that such adjustments shall be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustments, whether such adjustment leads to an increase or decrease in the value.

(2) Where the costs and charges referred to in sub-rule (2) of rule 10 of these rules are included in the transaction value of identical goods, an adjustment shall be made, if there are significant differences in such costs and charges between the goods being valued and the identical goods in question arising from differences in distances and means of transport.

(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 such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(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.

Further, as per Rule 6 of the CVR, 2007, if the value cannot be determined under Rule 3, 4 & 5, then the value shall be determined under Rule 7 of CVR, 2007.

Rule 7 of the CVR, 2007, stipulates that:-

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions :-

- (i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;
- (ii) the usual costs of transport and insurance and associated costs incurred within India;
- (iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.

(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

4.3. Since data of import of identical goods is not available hence value of the goods cannot be determined using Rule 4. Subsequently Rule 5 of Customs Valuation Rules 2007 is to be applied to arrive at the correct value of the subject consignment.

4.4. The subject import consignments have been imported from China by M/s Tapisserie Homes Private Limited. As appeared from contemporary data of import of the said fabrics, it is noticed that some importers have imported similar type of fabric having similar thickness, description, nature etc. during the month of August, 2024 to October, 2024 vide Bills of Entry filed at Indian ports/airports/ICD **as detailed in the Annexure A** to this notice with one such example as Bill of Entry No. 5993605 dated 07.10.2024 filed at INSBI6. On going through the details available, relevant unit price has been taken and considering the quantity found during examination of goods covered under all 04 (Four) Bills of Entry No. 5656835 dated 18.09.2024, 5902231 dated 01.10.2024, 5901128 dated 01.10.2024 and 6223557 dated 19.10.2024, an **Annexure-A** has been prepared which shows the new ascertained valuation of these goods. Therefore, it appears that the importer M/s. Tapisserie Homes Private Limited have deliberately mis-declared the assessable value as **Rs. 64,97,772/-** on which declared total customs duty comes to **Rs. 16,10,740/-** whereas considering the valuation based on contemporary imports, the appropriate assessable value comes to **Rs. 3,88,08,826/-** on which total customs duties comes to **Rs. 1,08,94,041/-**.

4.5. As mentioned above, the transaction value of **Rs. 64,97,772/-** declared by the importer while filing the 04 (Four) Bills of Entry No. 5656835 dated 18.09.2024, 5902231 dated 01.10.2024, 5901128 dated 01.10.2024 and 6223557 dated 19.10.2024 is liable to be rejected under Rule 12 of Customs Valuation Rules 2007 as there has been significant mis-declaration in respect of description, classification and value thereof. Since the declared value of the subject goods is liable to be rejected under Rule 12 of the Customs Valuation (Determination of value of imported goods) Rules, 2007, therefore the same is required to be re-determined under Section 14 of the Customs Act, 1962 under Rule 5 Customs Valuation (Determination of value of imported goods) Rules, 2007 as **Rs. 3,88,08,826/-**. The re-determined new value for individual Bill of Entry considering quantity and rate is as mentioned in **Annexure-A** to this Notice.

5. Liability of imported goods for confiscation

On analyzing the Test Reports related to the subject import consignments of M/s. Tapisserie Homes Private Limited received from Custom House Laboratory, Custom House Kandla, it is revealed that the subject goods are not only mis-declared in respect of description of the goods but also mis-declared in respect of classification thereof. The declared classification and actual classification of the subject import consignment is mentioned under Table-C for Bills of Entry No. **5656835 dated 18.09.2024**. Further, investigation also revealed that for consignments covered under Bill of Entry No. 5656835 dated 18.09.2024

mentioned at Serial No 1 of Table C, the importer had imported "Bonded Polyester Knitted Cut Pile Fabric" having CTH 60019200 by way of concealment and declared as "Pile Fabrics" with CTH declared as "60011020". Moreover, in case of Bills of Entry No. **6223557 dated 19.10.2024**, which were filed by importer after initiation of investigation by DRI, CTH in Bills of Entry were deliberately changed against the CTH mentioned in the corresponding Bills of Lading. Further, investigation also revealed that for consignments covered under Bill of Entry No. 6223557 dated 19.10.2024 mentioned at Serial No 4 of Table C, the importer had imported "Bonded Polyester Knitted Cut Pile Fabric" having CTH 60019200 and also declared as "Polyester Knitted Cut Pile Fabrics" with CTH declared as "60019200" but concerned shipping line has submitted parallel BL with containing different CTH declared as "60011020". Since the subject import consignments were found in gross mis-declaration, same falls under the category of offending goods and therefore liable to be confiscated under the provisions of **Section 111(m) of the Customs Act, 1962**. Investigation also revealed that in the IGM/Bills of lading for these consignments, the description of the goods was not correct. It appears that the importer had not mentioned the actual description of the goods in IGM/Bill of Lading and in connivance with foreign supplier tried to hide the true nature of the fabric being imported. Hence, it appears that the subject goods are also liable for confiscation under **Section 111(f) of the Customs Act**. Since the subject import consignments were found in gross mis-declaration, same falls under the category of offending goods and therefore liable to be confiscated under the provisions of **Section 111(m) and 111(f) of the Customs Act, 1962**.

Further, it is observed that after initiation of enquiry by DRI, the importer in connivance with CHA has restrained themselves from submitting the forged/fabricated Bills of Lading and filed Bills of Entry No. 5902231 dated 01.10.2024 and 5901128 dated 01.10.2024 with correct CTH and description filed in Bills of entry, however, there was variation in quantity declared and that found during examination in case of Bills of Entry No. **5902231 dated 01.10.2024 and 5901128 dated 01.10.2024**. Since, the subject import consignments were also found in gross mis-declaration, same falls under the category of offending goods and therefore liable to be confiscated under the provisions of **Section 111(m) and 111(f) of the Customs Act, 1962**.

It appears that M/s. Tapisserie Homes Private Limited in connivance with the CHA and Forwarder has indulged in the evasion of Customs Duty by way of mis-declaration of description, classification, quantity etc. of the import goods with deliberate intention of evasion of Customs duty. It is revealed that M/s. Tapisserie Homes Private Limited not only mis-declared the description and classification of the goods but also indulged into gross undervaluation thereof. On the basis of facts discussed above, it appears that against 04 (Four) Bills of Entry, the assessable value of the same has been declared as **Rs. 64,97,772/-**. Whereas, the appropriate assessable value of the subject import consignments comes to **Rs. 3,88,08,826/-**. During investigation, the appropriate value of the subject import consignments of M/s. Tapisserie

Homes Private Limited covered under total 04 (Four) Bills of Entry comes to Rs. **Rs. 3,88,08,826/-**. Therefore, the declared assessable value of the goods as **Rs. 64,97,772/-** cannot be considered the actual transaction value for the subject import consignments. The same appeared to have grossly been mis-declared with clear intention of evasion of appropriate Customs duty applicable thereon.

It is apparent from the above that the importer has mis-declared the description, CTH and value in the import documents. Hence, it appears that the goods covered under 04 (Four) Bills of Entry are actually classifiable under CTH mentioned in **Column No. 18 of Annexure-A** instead of declared CTH as mentioned in **Column No. 8 and Column No. 10 of Annexure-A** having declared total assessable value **Rs. 64,97,772/-** and re-determined total amount as **Rs. 3,88,08,826/-** are liable for confiscation under Section 111(m) and 111(f) of the Customs Act, 1962.

6. Presentation of False documents/ declarations/entries to Customs

6 . 1 During the course of investigation, the concerned shipping lines M/s. Parekh Marine Services Pvt. Ltd. submitted the copy of Bill of Lading SNKO03K240800974 dated 24-08-2024 wherein declared CTH is mentioned as “60019200” and description was mentioned as “Fabrics”; however same Bill of Lading but with different CTH declared as “60011020” which was digitally signed on 17.09.2024 by Shri Rajesh Kumar Jain, Partner of M/s. SRV Shipping and was submitted to Customs and uploaded in systems by the CHA while filing of Bill of Entry No. 5656835 dated 18-09-2024 (Sr. No. 1 of Table-B above) for assessment as well as during examination of the import goods by DRI. Further, the shipping line - M/s. Multiport Cargo Logistics Private Limited also submitted the copy of Bill of Lading No. YSNBF24090559 dated 17-09-2024 wherein declared CTH is mentioned as “60011020” and description was mentioned as “Fabrics”, however same Bill of Lading with different CTH declared as “60019200” was submitted by CHA before Customs while filing of Bill of Entry No. 6223557 dated 19-10-2024 (Sr. No. 4 of Table-B above) for assessment as well as during examination of the import goods by DRI.

6 . 2 From the above facts and evidences, it is revealed that two types of Bills of Lading with different CTH declaration as **“60019200/60011020”** and description as “Fabrics” were available in respect of import consignments of M/s. Tapisserie Homes Private Limited. From the above, it appears that the importer along with customs broker and forwarders were involved in forging/fabricating the Bills of Lading by not declaring the correct CTH and mis-declaring the CTH having low customs duty implications in order to evade applicable custom duties. Had the enquiry been not initiated by the DRI, their modus operandi will continue to affect leakage of revenue and huge loss to the Government Exchequer.

6 . 3 After initiation of enquiry, it is observed that, in order to save

themselves from penal consequence for their act of forging/fabricating the Bills of lading, the importer in connivance with respective custom broker, M/s. Freight Link Logistics, had intentionally and deliberately changed the CTH in Bills of Entry No. 6223557 dated 19-10-2024 with correct CTH **(60019200)** which is different from CTH **(60011020)** as declared on the copy of corresponding Bills of Lading/IGM details No. and YSNBF24090559 dated 17-09-2024. Moreover, after initiation of enquiry by DRI, the importer in connivance with CHA has restrained themselves from submitting the forged/fabricated Bills of Lading and filed Bills of Entry No. 5902231 dated 01.10.2024 and 5901128 dated 01.10.2024 with correct CTH and description.

6 . 4 From the above, it appears that both the importer and customs broker were involved in forging/fabricating the Bills of Lading by not declaring the correct CTH and mis-declaring the CTH having low customs duty implications in order to evade applicable custom duties and it is only after initiation of enquiry by DRI, they restrained themselves from submitting the forged/fabricated Bills of Lading and moreover filed the Bills of Entry with correct CTH shows that they were very much aware about the mis-declaration and forged/fabricated Bills of Lading.

7. Relevant Legal provision

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

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

.....
(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, harboring, 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 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 :

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 goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest.

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

Section 117. Penalties for contravention, etc., not expressly mentioned. -

Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding 1[four lakh rupees].

8. Roles of various persons:

8.1 Role of the importer M/s. Tapisserie Homes Private Limited:

From the investigations carried out as narrated in foregoing paras, it is revealed that the importer M/s. Tapisserie Homes Private Limited (IEC: AAHCT3015C), having address as, 482, Phase II, HSIIDC, Barhi Industrial, Sonipat, Haryana - 131101 imported goods and mis-declared the same as "Pile Fabric/Polyester Knitted Cut Pile Fabric" vide Bills of Entry

mentioned in **Annexure-A** and mis-declared the description, classification and value in the import documents and thereby appears to have violated the provisions of Section 14 and Section 46 of the Customs Act, 1962.

1/[Section 14. Valuation of goods. -

(1) For the purposes of the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, the value of the imported goods and export goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, or as the case may be, for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such other conditions as may be specified in the rules made in this behalf:

Provided that such transaction value in the case of imported goods shall include, in addition to the price as aforesaid, any amount paid or payable for costs and services, including commissions and brokerage, engineering, design work, royalties and licence fees, costs of transportation to the place of importation, insurance, loading, unloading and handling charges to the extent and in the manner specified in the rules made in this behalf:

Provided further that the rules made in this behalf may provide for,-

(i) the circumstances in which the buyer and the seller shall be deemed to be related;

(ii) the manner of determination of value in respect of goods when there is no sale, or the buyer and the seller are related, or price is not the sole consideration for the sale or in any other case;

(iii) the manner of acceptance or rejection of value declared by the importer or exporter, as the case may be, where the proper officer has reason to doubt the truth or accuracy of such value, and determination of value for the purposes of this section:

2/[iv) the additional obligations of the importer in respect of any class of imported goods and the checks to be exercised, including the circumstances and manner of exercising thereof, as the Board may specify, where, the Board has reason to believe that the value of such goods may not be declared truthfully or accurately, having regard to the trend of declared value of such goods or any other relevant criteria]

Provided also that such price shall be calculated with reference to the rate of exchange as in force on the date on which a bill of entry is presented under section 46, or a shipping bill of export, as the case may be, is presented under section 50.

(2) Notwithstanding anything contained in sub-section (1), if the Board is satisfied that it is necessary or expedient so to do, it may, by

notification in the Official Gazette, fix tariff values for any class of imported goods or export goods, having regard to the trend of value of such or like goods, and where any such tariff values are fixed, the duty shall be chargeable with reference to such tariff value.

Explanation . - For the purposes of this section -

(a) "rate of exchange" means the rate of exchange -

(i) determined by the Board, or

(ii) ascertained in such manner as the Board may direct, for the conversion of Indian currency into foreign currency or foreign currency into Indian currency;

(b) "foreign currency" and "Indian currency" have the meanings respectively assigned to them in clause (m) and clause (q) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999).]

“Section 46(2) provides that “Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.”

Section 46(4A) puts certain responsibilities on the importer as mentioned below:

“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.]”

Hence, it appears that the goods mentioned in 04 (Four) Bills of Entry mentioned in Table B having total declared assessable value **Rs. 64,97,772/-** and re-determined total amount as are liable for confiscation under Section 111(m) and 111(f) of the Customs Act, 1962. During investigation, the appropriate total value of the subject import consignment of M/s. Tapisserie Homes Private Limited covered under 04 (Four) Bills of Entry comes to **Rs. 3,88,08,826/-**. Therefore, the declared assessable value of the goods as **Rs. 64,97,772/-** cannot be considered the actual transaction value for the subject import consignment. The same appeared to have grossly been mis-declared with clear intention of evasion of appropriate Customs duty applicable thereon. From the above it also appears that the importer is liable for penal action under **Section 112 (a)** and **112(b)** of the Customs Act, 1962.

Moreover, during the course of investigation, the concerned shipping lines M/s. Parekh Marine Services Pvt. Ltd. submitted the copy of Bill of Lading SNKO03K240800974 dated 24-08-2024 wherein declared

CTH is mentioned as "60019200" and description was mentioned as "Fabrics"; however same Bill of Lading but with different CTH declared as "60011020" which was digitally signed on 17.09.2024 by Shri Rajesh Kumar Jain, Partner of M/s. SRV Shipping and was submitted to Customs and uploaded in systems by the CHA while filing of Bill of Entry No. 5656835 dated 18-09-2024 (Sr. No. 1 of Table-B above) for assessment as well as during examination of the import goods by DRI. Further, M/s. Multiport Cargo Logistics Private Limited also submitted the copy of Bills of Lading No. YSNBF24090542 dated 05-09-2024 and YSNBF24090559 dated 17-09-2024 wherein declared CTH is mentioned as "60011020" and description was mentioned as "Fabrics", however same Bill of Lading with different CTH declared as "60019200" was submitted by CHA before Customs while filing of Bill of Entry No. 5900749 dated 01-10-2024 and 6223557 dated 19-10-2024 (Sr. No. 3 & 5 of Table-B above) for assessment as well as during examination of the import goods by DRI. From the above, it appears that both the importer and customs broker were involved in forging/fabricating the Bills of Lading by not declaring the correct CTH and mis-declaring the CTH having low customs duty implications in order to evade applicable custom duties. Accordingly, M/s Tapisserie Homes Private Limited knowingly and intentionally made, signed or used and/or caused to be made/signed/used import documents and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore, they are also be liable to penalty under **Section 114AA** of the Customs Act, 1962.

8.2 Role of Customs Broker M/s SRV Shipping (CB Code: ADLFS0369JCH001)

The Customs broker is responsible for filing the Bill of Entry with correct declarations. In the current case, it is observed that M/s SRV Shipping had uploaded forged/fabricated Bills of Lading with different CTH for the Bills of Entry mentioned at serial no. 1 of Table-B above. The actual Bills of lading provided by the Shipping Lines for these consignments were having different CTH. It appears that such forging/fabrication has been done by the CHA to ensure that the CTH mentioned by them in the Bills of Entry matches with the CTH mentioned in the Bills of lading uploaded in ICES. Further, it was also observed that Shri Rajesh Kumar Jain of M/s. SRV Shipping, the Custom Broker in case of Bill of Entry at serial no. 1 of the Table-B has digitally signed and uploaded Bills of Lading in the ICES, authenticating the truthfulness of the information provided to the customs. Also, it was observed that the CHA was authorized consignment wise by the respective importer to take the Delivery Order on behalf of them from the concerned shipping lines. It is also observed that they endorse the Bills of Lading and submit it to the concerned shipping lines to take DO without verifying the IGM details as available on the ICEGATE portal. From the facts, that they were already having two sets of Bill of Lading, thus clearly shows the involvement and intention of the CHA to assist the importer in resultant concealment and mis-declaration in order to evade the applicable customs duty.

The consignment for which Bill of Entry No. 5656835 dated 18-09-2024 was filed by the said customs broker were found to be grossly mis-declared as per test reports from the Custom House Laboratory, Kandla. Such acts on the part of M/s SRV Shipping (Customs Broker, CB Code: ADLFS0369JCH001) who were knowingly concerned in mis-declaration of the description, classification and value in the import documents have rendered themselves liable to penalty under **Section 112 (a) and 112(b)** of the Customs Act, 1962.

Moreover, during the course of investigation, the concerned shipping lines M/s. Parekh Marine Services Pvt. Ltd. submitted the copy of Bill of Lading SNKO03K240800974 dated 24-08-2024 wherein declared CTH is mentioned as "60019200" and description was mentioned as "Fabrics"; however same Bill of Lading but with different CTH declared as "60011020" which was digitally signed on 17.09.2024 by Shri Rajesh Kumar Jain, Partner of M/s. SRV Shipping and was submitted to Customs and uploaded in systems by the CHA while filing of Bill of Entry No. 5656835 dated 18-09-2024 (Sr. No. 1 of Table-B above) for assessment as well as during examination of the import goods by DRI. From the above, it appears that both the importer and customs broker were involved in forging/fabricating the Bills of Lading by not declaring the correct CTH and mis-declaring the CTH having low customs duty implications in order to evade applicable custom duties. Accordingly, M/s SRV Shipping (CB Code: ADLFS0369JCH001) knowingly and intentionally made, signed or used and/or caused to be made/signed/used import documents and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore they are also be liable to penalty under **Section 114AA** of the Customs Act, 1962.

8.3 Role of M/s. DSR Logistics (Customs Broker, CB Code: AANFD4685MCH001)

After initiation of enquiry by DRI, it is observed that the importer in connivance with respective custom broker, M/s. DSR Logistics the importer in connivance with CHA has restrained themselves from submitting the forged/fabricated Bills of Lading and filed Bills of Entry No. 5902231 dated 01.10.2024 and 5901128 dated 01.10.2024 with correct CTH and description which shows that they were very much aware about the mis-declaration and forged/fabricated Bills of Lading. Moreover, M/s. DSR Logistics has lended his Customs Broker license to M/s. Alpen Logistics without authority and also failed to verify the genuineness/KYC details of the importer have thereby violated the provisions of Customs Brokers Licensing Regulations, 2018. The omission and commission on the part of M/s. DSR Logistics (Customs Broker, CB Code: AANFD4685MCH001) who were knowingly concerned in mis-declaration of the description, classification and value in the import documents have rendered themselves liable to penalty under **Section 112 (a) and 112(b)** of the Customs Act, 1962.

8.4 Roles of Customs Broker M/s. Freight Link Logistics CB Code: AEXPM7049ECH003

After initiation of enquiry, it is observed that the importer in connivance with respective custom broker, M/s. Freight Link Logistics, had intentionally and deliberately changed the CTH in Bills of Entry No. 6223557 dated 19-10-2024 against that declared in Bills of Lading which shows that they were very much aware about the mis-declaration and forged/fabricated Bills of Lading. The omission and commission on the part of M/s. Freight Link Logistics (Customs Broker, CB Code: AEXPM7049ECH003) who were knowingly concerned in mis-declaration of the description, classification and value in the import documents have rendered themselves liable to penalty under **Section 112 (a)** and **112(b)** of the Customs Act, 1962.

8.5 Role of Shri. Dhirendra Shukla alias Sonu Shukla.

During the course of investigation, it is revealed that Shri Dhirendra Shukla alias Sonu Shukla is one of the directors of the firm M/s. SRL Shipping who along with Shri Krishna Nand Shahi was an accomplice to the importer and the Custom Broker in providing the false information and documents related to the Bills of Entry of Table-B above to the Customs and in connivance with the importer, CHA and overseas shipper was involved in preparing/procuring/supplying the forged/fabricated documents such as Bills of Lading, Commercial Invoices, Packing List, etc. and also instrumental in deceiving the customs authorities, handling the checks on self-assessment, opting the green channel under RMS facility and managing the faster and hassle-free clearances through obtaining Out-of-Charge at Mundra Port for the import consignments of fabrics. Also, it is revealed that M/s. SRL Shipping used to send all the related documents of import consignments in respect of importer M/s. Tapisserie Homes Private Limited through mail id – import.srl@gmail.com to official mail id – sjlogistics@gmail.com of M/s. S J Logistics (Forwarder) who in turn used to forward to official mail id – srvshipping@gmail.com of M/s. SRV Shipping for further documentation and filing of Bills of Entry.

Further, it is also revealed that M/s. SRL Shipping through M/s. S J Logistics used to send a draft checklist for reference to M/s. SRV Shipping, who after preparation of the final draft checklist used to send it back through M/s. S J Logistics to M/s. SRL Shipping for approval and only after receiving the approved Checklist from the forwarder/importer, M/s. SRV Shipping used to file the respective Bills of Entry for the said importer thus clearly shows that Shri Dhirendra Shukla/M/s. SRL Shipping was fully aware about the mis-declaration of the consignments and yet assisted the importer in resultant concealment and mis-declaration in order to evade the applicable customs duty. Also, it was revealed that firms for which the customs forwarding work related to import cargo was taken up by Shri Dhirendra Shukla, Shri Krishna Shahi used to look after the customs clearance work in docks, thus shows that both Shri Dhirendra Shukla and Shri Krishna Shahi were actively involved in getting the cargo cleared with incorrect declaration so as to evade the applicable customs duty. It was Shri Dhirendra Shukla of M/s. SRL

Shipping who provided forged bills of lading for filing the Bills of Entry.

The omission and commission on the part of Shri Dhirendra Shukla alias Sonu Shukla, who was knowingly concerned in mis-declaration of the description, classification and value in the import documents have rendered themselves liable to penalty under Section 112 (a) and Section 112(b) of the Customs Act, 1962.

Also, Shri Dhirendra Shukla alias Sonu Shukla, knowingly and intentionally made, signed or used and/or caused to be made/signed/used import documents and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore Shri Dhirendra Shukla alias Sonu Shukla is also liable to penalty under Section 114AA of the Customs Act, 1962.

8.6 Role of Shri. Krishna Nand Shahi alias Shri Krishna Shahi.

During the course of investigation, it is revealed that Shri Krishna Nand Shahi (Mob. No. 7666339214) of the firm M/s. SRL Shipping was an accomplice to the importer and the Custom Broker in providing the false information and documents related to the Bills of Entry of Table-B above to the Customs and in connivance with the importer, CHA and overseas shipper was involved in preparing/procuring/supplying the forged/fabricated documents such as Bills of Lading, Commercial Invoices, Packing List, etc. and also instrumental in deceiving the customs authorities, handling the checks on self-assessment, opting the green channel under RMS facility and managing the faster and hassle-free clearances through obtaining Out-of-Charge at Mundra Port for the import consignments of fabrics. Also, it is revealed that M/s. SRL Shipping used to send all the related documents of import consignments in respect of importer M/s. Tapisserie Homes Private Limited through mail id – import.srl@gmail.com to official mail id – sjlogistics@gmail.com of M/s. S J Logistics (Forwarder) who in turn used to forward to official mail id – srvshipping@gmail.com of M/s. SRV Shipping for further documentation and filing of Bills of Entry.

Further, it is also revealed that M/s. SRL Shipping through M/s. S J Logistics used to send a draft checklist for reference to M/s. SRV Shipping, who after preparation of the final draft checklist used to send it back through M/s. S J Logistics to M/s. SRL Shipping for approval and only after receiving the approved Checklist from the forwarder/importer, M/s. SRV Shipping used to file the respective Bills of Entry for the said importer thus clearly shows that Shri Krishna Nand Shahi/M/s. SRL Shipping was fully aware about the mis-declaration of the consignments and yet assisted the importer in resultant concealment and mis-declaration in order to evade the applicable customs duty. Also, it was revealed that Shri Krishna Shahi were actively involved in getting the cargo cleared with incorrect declaration so as to evade the applicable customs duty. It was Shri Krishna Shahi of M/s. SRL Shipping who provided forged bills of lading for filing the Bills of Entry.

The omission and commission on the part of Shri Krishna Shahi, who was knowingly concerned in mis-declaration of the description, classification and value in the import documents have rendered themselves liable to penalty under Section 112 (a) and Section 112(b) of the Customs Act, 1962.

Also, Shri Krishna Shahi, knowingly and intentionally made, signed or used and/or caused to be made/signed/used import documents and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore Shri Dhirendra Shukla alias Sonu Shukla is also liable to penalty under Section 114AA of the Customs Act, 1962.

8.7 Role of Shri Sanatan Jha :

During the course of investigation, it was revealed by Shri Sanatan Jha that M/s. SRL Shipping used to send all the related documents of import consignments in respect of importer M/s. Tapisserie Homes Private Limited through mail id - import.srl@gmail.com to mail id - sjlogisticsgdm@gmail.com who in turn used to forward to mail id - srvshipping@gmail.com of M/s. SRV Shipping for further documentation and filing of the Bills of Entry pertaining to consignments of M/s Tapisserie Homes Private Limited. Also, it was revealed that Shri Krishna Nand Shahi was actively involved in handling the work related to examination, getting out of charge from customs as well as handling loading/unloading and logistics of the import consignment. Shri Sanatan Jha had previously worked with M/s SRV Shipping (Customs Broker) and was very well aware of the Customs procedure. He was also aware that no other person except the authorized employees of Customs Broker is allowed to handle examination and clearance of imported cargo. Despite knowing the same, the same was being handled by unauthorized persons. Shri Sanatan Jha had not provided any supportive claim i.e. e-mail correspondences etc. evidencing that he used to get approval of importer before filing of Bill of Entry.

The omission and commission on the part of Shri Sanatan Jha, who was knowingly concerned in mis-declaration of the description and classification in the import documents have rendered himself liable to penalty under **Section 112 (a)** and **Section 112 (b)** of the Customs Act, 1962. Also, Shri Sanatan Jha, knowingly and intentionally made, signed or used and/or caused to be made/signed/used import documents and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore Shri Sanatan Jha, is also liable to penalty under **Section 114AA** of the Customs Act, 1962. For not providing the supportive evidence of his claim regarding correspondence on e-mails from import.srl@gmail.com to srvshipping@gmail.com, Shri Sanatan Jha is also liable to penalty under **Section 117** of the Customs Act, 1962.

9. Now, therefore,

9.1 M/s Tapisserie Homes Private Limited (IEC: AAHCT3015C),

having address as, 482, Phase II, HSIIDC, Barhi Industrial, Sonipat, Haryana - 131101 are hereby called upon to show cause in writing to the Additional/Joint 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. the declared description of import goods declared as ““Pile Fabrics” under CTH ‘60011020’ in Bill of Entry No. 5656835 dated 18.09.2024, should not be rejected as per Column No. (10 & 11) of Annexure-A and re-classified under CTH ‘60019200’ as per Column No. (18) of Annexure-A having declared assessable value Rs. 17,51,429/- (CIF).
- ii. Since the goods mentioned in subject import consignment covered under Bill of Entry No. 5656835 dated 18.09.2024 found mis-declared in respect of value thereof, therefore the declared assessable value **Rs. 17,51,429/-** (CIF) as per Column No. (14) of Annexure-A should not be rejected and re-determined as **Rs. 1,49,60,125/-** as per Column No. (20) of Annexure-A under Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.
- iii. the goods covered under Bill of Entry No. 5656835 dated 18.09.2024 having declared assessable value **Rs. 17,51,429/-** (CIF) should not be confiscated under Section 111(m) and 111 (f) of the Customs Act, 1962.
- iv. Since the quantity found mis-declared, the total value declared in Bills of Entry No. 5902231 dated 01.10.2024, 5901128 dated 01.10.2024 and 6223557 dated 19.10.2024 as **Rs. 47,46,343/-** as per Column No. (14) of Annexure-A should not be rejected and re-determined/re-assessed as Rs. **2,38,48,701/-** as per Column No. (20) of Annexure-A under Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.
- v. the goods covered under Bills of Entry No. 5902231 dated 01.10.2024 and 5901128 dated 01.10.2024 and 6223557 dated 19.10.2024 having total declared assessable value of **Rs. 47,46,343/-** (CIF) should not be confiscated under Section 111(m) and 111 (f) of the Customs Act, 1962.
- vi. penalty should not be imposed on the importer under **Section 112 (a), Section 112(b) & Section 114AA** of the Customs Act, 1962 considering forging of Bills of Lading and/or mis-declaration in all 04 (Four) Bills of Entry mentioned in **Annexure-A** to this Notice.

9.2 M/s SRV Shipping (Customs Broker CB Code: ADLFS0369JCH001), Bunglow No. 42, Navratan Drems, Behind Club Holiday Resorts, Meghpar Borichi, Kachchh, Gujarat - 370110 are hereby called upon to show cause in writing to the Additional/Joint 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 Penalty should not be imposed on him under **Section**

112 (a), Section 112(b) & Section 114AA of the Customs Act, 1962 considering forging/fabricating of Bills of Lading and/or mis-declaration in 01 (One) Bill of Entry No. 5656835 dated 18.09.2024 mentioned at Serial No. 1 of Table-B above and in **Annexure-A** to this Notice.

9.3 M/s. DSR Logistics (Customs Broker, CB Code: AANFD4685MCH001), Ward-7A, Plot No. 115/116, Gurukul Road, Gandhidham, Kutch, Gujarat – 370201 are hereby called upon to show cause in writing to the Additional/Joint 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 Penalty should not be imposed on him under Section 112 (a) and Section 112(b) of the Customs Act, 1962 considering lending his Customs Brokers license to M/s. Alpen Logistics without authority and also violating the provisions of Customs Brokers Licensing Regulations, 2018 in 02 (Two) Bills of Entry mentioned at Serial No. 2 & 3 of Table-B above and in Annexure-A to this Notice.

9.4 M/s. Freight Link Logistics (Customs Broker CB Code: AEXPM7049ECH003), having address at Second Floor, office No. 8, Plot No. 69, Sector-9C, Gandhidham, Kachchh, Gujarat – 370201 are hereby called upon to show cause in writing to the Additional/Joint 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 Penalty should not be imposed on him under Section 112 (a) and Section 112(b) of the Customs Act, 1962 considering mis-declaration in 01 (One) Bill of Entry No. 6223557 dated 19.10.2024 mentioned at Serial No. 4 of Table-B above and in **Annexure-A** to this Notice.

9.5 Shri Dhirendra Shukla alias Sonu Shukla having address as Flat No. 303, 3rd Floor, Sal Kutir CHS Ltd., Plot No. 184, Sector-17, Ulwe, Panvel, Raigarh, Maharashtra-410206 is hereby called upon to show cause in writing to the Additional/Joint 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 Penalty should not be imposed on him under **Section 112 (a), Section 112(b) and Section 114AA** of the Customs Act, 1962 considering forging of Bills of Lading and/or mis-declaration in all 04 (Four) Bills of Entry mentioned in **Annexure-A** to this Notice.

9.6 Shri Krishna Nand Shahi alias Shri Krishna Shahi Pappu Arcade, Room No. 47, Baroi Road, Mundra – 370421 is hereby called upon to show cause in writing to the Additional/Joint 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 Penalty should not be imposed on him under **Section 112 (a), Section 112(b) and Section 114AA** of the Customs Act, 1962 considering forging of Bills of Lading and/or mis-declaration in all 04 (Four) Bills of Entry mentioned in **Annexure-A** to this Notice.

9.7 Shri Sanatan Jha, House No. 21, Bageshree Township-06, LS No. 476/1, Varsamedi, Anjar, Kutch, Gujarat-370110 is hereby called upon to show cause in writing to the Additional/Joint 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 Penalty should not be imposed on him under **Section 112 (a), Section 112(b), Section 114AA and Section 117** of the Customs Act, 1962 considering forging of Bills of Lading and/or mis-declaration in all 04 (Four) Bills of Entry mentioned in **Annexure-A** to this Notice.

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 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.

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-R are relied upon and scanned copies of all relied upon documents is enclosed with this show cause notice.

AMIT KUMAR MISHRA

ADDITIONAL COMMISSIONER

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

List of Noticees

1. M / s Tapisserie Homes Private Limited (IEC: AAHCT3015C), 482, Phase II,

- HSIIDC, Barhi Industrial, Sonipat, Haryana - 131101 (**email id:** purchase@tapisserie.co.in/accounts@tapisserie.co.in)
2. M/s SRV Shipping (Customs Broker), Bunglow No. 42, Navratan Dreams, Behind Club Holiday Resorts, Meghpar Borichi, Kachchh, Gujarat - 370110. (**email id:** srvshipping@gmail.com)
 3. M/s. DSR Logistics (Customs Broker), Ward-7A, Plot No. 115/116, Gurukul Road, Gandhidham, Kutch, Gujarat - 370201. (**email-id:** dsrlogist@gmail.com)
 4. M/s. Freight Link Logistics (Customs Broker), having address at Second Floor, office No. 8, Plot No. 69, Sector-9C, Gandhidham, Kachchh, Gujarat - 370201. (**email id:** freightlinkkandla@gmail.com)
 5. Shri Dhirendra Shukla alias Sonu Shukla having address as Flat No. 303, 3^d Floor, Sal Kutir CHS Ltd., Plot No. 184, Sector-17, Ulwe, Panvel, Raigarh, Maharashtra-410206 (**email :** dhirendrakshukla7379@gmail.com)
 6. Shri Krishna Nand Shahi alias Shri Krishna Shahi having address as Pappu Arcade, Room No. 47, Baroi Road, Mundra - 370421 (**email :** krishnanandshahi@gmail.com)
 7. Shri Sanatan Jha, having address as House No. 21, Bageshree Township-06, LS No. 476/1, Varsamedi, Anjar, Kutch, Gujarat-370110 (**email :** sjlogisticsgdm@gmail.com and sanatanjha87@gmail.com)

Copy to:

1. The Additional Director General, DRI, Ahmedabad
2. The Additional Director, Directorate of Revenue Intelligence, Regional Unit, Gandhidham (Kutch).
3. Guard File.