



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

“सीमाशुल्कभवन,” पहली मंजिल, पुराने हाईकोर्ट के सामने, नवरंगपुरा, अहमदाबाद – 380 009.

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PREAMBLE

A	फाइलसंख्या/ File No.	:	VIII/10-09/ICD-SND/O&A/HQ/2025-26
B	कारणबताओनोटिससंख्या-तारीख / Show Cause Notice No. and Date	:	F. No. VIII/10-09/ICD-SND/O&A/HQ/2025-26 dated 19.06.2025
C	मूलआदेशसंख्या/ Order-In-Original No.	:	168/ADC/SR/O&A/2025-26
D	आदेशतिथि/ Date of Order-In-Original	:	28.11.2025
E	जारीकरनेकीतारीख/ Date of Issue	:	28.11.2025
F	द्वारापारित/ Passed By	:	Shravan Ram, Additional Commissioner, Customs Ahmedabad.
G	आयातककानामऔरपता / Name and Address of Importer / Passenger	:	1. M/S. LSC METAL PVT. LTD. PLOT NO. 95, NANDANVAN INDUSTRIAL PARK-1, BAKROL BUJRANG, DASKROI, AHMEDABAD – 382 430 2. SHRI ROHIT LADDHA, DIRECTOR OF M/S. LSC METAL PVT. LTD. PLOT NO. 95, NANDANVAN INDUSTRIAL PARK-1, BAKROL BUJRANG, DASKROI, AHMEDABAD – 382 430
(1)	यह प्रति उन व्यक्तियों के उपयोग के लिए निःशुल्क प्रदान की जाती है जिन्हें यह जारी की गयी है।		
(2)	कोई भी व्यक्ति इस आदेश से स्वयं को असंतुष्ट पाता है तो वह इस आदेश के विरुद्ध अपील इस आदेश की प्राप्ति की तारीख के 60 दिनों के भीतर आयुक्त कार्यालय, सीमा शुल्क (अपील), चौथी मंजिल, हुडको भवन, ईश्वर भुवन मार्ग, नवरंगपुरा, अहमदाबाद में कर सकता है।		
(3)	अपील के साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकट लगा होना चाहिए और इसके साथ होना चाहिए:		
(i)	अपील की एक प्रति और;		
(ii)	इस प्रति या इस आदेश की कोई प्रति के साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकट लगा होना चाहिए।		
(4)	इस आदेश के विरुद्ध अपील करने इच्छुक व्यक्ति को 7.5 % (अधिकतम 10 करोड़) शुल्क अदा करना होगा जहां शुल्क या ड्यूटी और जुर्माना विवाद में है या जुर्माना जहां इस तरह की दंड विवाद में है और अपील के साथ इस तरह के भुगतान का प्रमाण पेश करने में असफल रहने पर सीमा शुल्क अधिनियम, 1962 की धारा 129 के प्रावधानों का अनुपालन नहीं करने के लिए अपील को खारिज कर दिया जायेगा।		

BRIEF FACTS OF THE CASE:

M/S. LSC METAL PRIVATE LIMITED (IEC No. AAEC7120P) having their registered address at Plot No. 95, Nandanvan Industrial Park-1, BakrolBujrang, Daskroi, Ahmedabad – 382 430 (hereinafter referred to as ‘M/s. LSC’ or ‘the importer’ for the sake of brevity) had filed a Bill of Entry No. 7771433 dated 13.01.2025 at ICD Sanand, Customs Ahmedabad, for import of 70.44 MT of ‘Stainless Steel Scrap Grade 304 for Melting Purpose’ with declared assessable value of Rs. 77,10,913/- through their Customs Broker M/S. SHRI DHARM RAJ SINGH having their address at 7, Second Floor, Gitanjali Shopping Centre, Darpan Five Cross Road, Naranpura, Ahmedabad – 380 013 (hereinafter referred to as ‘the CHA’ for the sake of brevity) for Customs clearance of the said consignment. The said consignment was supplied by RECYCLO TRADING (FZE), Saif Executive Office P8-02011, Sharjah, United Arab Emirates (UAE) and Country of Origin of the said consignment was Kuwait. The said consignment was stuffed in three containers having number ESPU2059753, DFSU2237700 and MEDU1061425.

2. The Bill of Entry No. 7771433 dated 13.01.2025, was marked for 100% examination in the presence of the Assistant/Deputy Commissioner. During the course of examination, it was noticed that number of the seal, affixed on the container numbered as ESPU2059753, was not matching with the corresponding seal number mentioned in the Bill of Lading. Therefore, the examination of all the three containers was conducted under Panchnama proceedings dated 16.01.2025 [**RUD-01 of the SCN**].

3. PANCHNAMA PROCEEDINGS DATED 16.01.2025

3.1 All three Containers were de-stuffed for the purpose of the Examination. First, the cargo stuffed in the container number ESPU2059753 was de-stuffed. Upon examining the de-stuffed cargo, it was noticed that: -

- a) There were five units of rolled coils concealed within the Scrap. The said coils were wrapped with a brown paper on which a label was affixed. ‘COLD ROLLED STAINLESS STEEL COILS GRADE J3, MILL EDGE’ was mentioned on each label description.
- b) Other details found on label were ‘Package No., Heat No., Specifications (Thickness X width) (MM), N.W. (KGS) and G.W. (KGS)’.

3.2 Thereafter, cargos stuffed in container number DFSU2237700 and MEDU1061425 were also de-stuffed for the purpose of examination. Similarly, both containers each had five units of rolled coils concealed, wrapped with brown paper with Label ‘COLD ROLLED STAINLESS STEEL COILS GRADE J3, MILL EDGE’, ‘Package No., Heat No., Specifications (Thickness X width)(MM), N.W. (KGS) and G.W. (KGS)’.

3.3 Thus, during the course of examination in total 15 (fifteen) rolled coils bearing description 'COLD ROLLED STAINLESS STEEL COILS GRADE J3, MILL EDGE' were found concealed in the imported consignment which was actually declared to be a consignment of 'Stainless Steel Scrap Grade 304 for Melting Purpose' before Customs. The weighment of all these 15 coils was done container-wise. The container wise details of recovered 'COLD ROLLED STAINLESS STEEL COILS GRADE J3, MILL EDGE' and their weights are given in Table-1 below:

Table-1

Slip No.	Container No.	No of 'COLD ROLLED STAINLESS STEEL COILS GRADE J3, MILL EDGE' recovered	Net Weight (Kg.)
S/WGH/2425/100014	ESPU2059753	05 (Five)	18200
S/WGH/2425/100000	DFSU2237700	05 (Five)	19820
S/WGH/2425/100020	MEDU1061425	05 (Five)	18090
	Total	15 (Fifteen)	56,110

3.4 The above mentioned 15 coils of 'COLD ROLLED STAINLESS STEEL COILS GRADE J3, MILL EDGE' having total weight of 56,110 kg recovered concealed in of 'Stainless Steel Scrap Grade 304 for Melting Purpose' appear mis-declared. Therefore, the same were detained for the purpose of further investigation like ascertaining valuation, requirement of BIS and relevant aspects and handed-over to Custodian for the safe custody of the same with a direction not to part with or deal in any manner with the cargo till the further instructions from Customs, Ahmedabad.

4. INSPECTION OF THE DETAINED GOODS BY THE CHARTERED ENGINEER

4.1 The goods imported by the importer vide the Bill of Entry No. 7771433, dated 13.01.2025, and detained under Panchnama dated 16.01.2025 were inspected by the Empanelled Chartered Engineer Shri Bhaskar G. Bhatt of M/s. B. G. Bhatt & Co. on 20.01.2025. M/s. B. G. Bhatt & Co. issued detailed inspection & opinion report in the matter on 22.01.2025 [**RUD-02 of the SCN**].

4.2 During the course of inspection, the Chartered Engineer vide his report Reference No. BB/A-20/LMPL/25/SANAND dated 22.01.2025 recorded his findings and opinions as under:

- a) Out of 70.44 MT imported cargo only 14.33 MT of the cargo was of SS 304 melting scrap.

- b) There were 15 coils weighing 56.11 MT recovered in wrapped condition. The labels on the wrapper were conveying the category of coils as Stainless Steel J3 grade mill edge, with thickness 0.26 mm and the same was accepted as true and correct.
- c) Random test done with hand hold metal testing X-Ray gun showed average Chromium 12.7% and Nickel 1.7% in the coils.
- d) Those 15 coils having net weight of 56110 kg were of 0.26 mm thick J3 grade stainless steel Mill Edge type of cold rolled coils and chemical contents of the said coils suggested that the said coils of J3 grade were not SS 304 as well as the said coils were not stainless steel melting scrap;
- e) The said coils were Low Nickel, austenitic Stainless Steel type having usage for utensils (cookware, serving bowls), deep drawn kitchen equipment, furniture, bins and similar other application
- f) Applicable HS Code could be 721935 related to 72193510, 72193520 and 72193590 and applicable BIS for J3 grade SS coil was IS 15997:2012 reviewed in 2022.
- g) The value of J3 grade Stainless Steel coil was USD 1.325/kg and the value of SS 304 melting scrap was USD 1.250/kg.

5. SEIZURE OF THE GOODS

5.1 On the basis of examination of the goods carried out under Panchnama dated 16.01.2025 and inspection report dated 22.01.2025 issued by the Chartered Engineer, it appeared that M/s. LSC Metal Pvt. Ltd. had resorted to mis-declaration in the description, mis-declaration in the value, mis-declaration in the classification and concealment while importing 56.11 MT Stainless Steel coils of J3 grade and 14.33 MT of Stainless Steel 304 Melting Scrap vide the Bill of Entry No. 7771433 dated 13.01.2025, with an intent to evade payment of appropriate Customs duty leviable thereon. It also appeared that the stainless steel coils of J3 grade were falling under the purview of BIS. Therefore, the goods were placed under seizure vide Seizure Memo dated 23.01.2025 [**RUD-03 of the SCN**].

5.2 The imported goods placed under seizure as detailed above were handed over to the custodian of HPSCCL, ICD-Sanand, vide Supratnama dated 23.01.2025 [**RUD-04 of the SCN**] for safe custody.

6. VALUATION OF THE GOODS

6.1 In view of the inspection by the Chartered Engineer-cum-Valuer, it appears that the Importer has mis-declared the value of Goods with an intent to evade payment of appropriate Customs duty leviable thereon as given in Table-2 below:

Table-2

Declared description	Declared Quantity	Actual Quantity	Declared Assessable Value (Rs.)	Actual Assessable Value (Rs.)	Duty Assessed (Rs.)	Actual Duty Payable
SS Scrap Grade 304 for Melting Purpose (Value @1.250 USD/kg. and Duty @18%)	70.44 MT	14.33 MT	77,10,913/-	15,68,674/-	13,87,964/-	2,82,361/-
SS Coils of J3 Grade (Value @1.325 USD/kg. and Duty @27.735%)	-	56.11 MT	-	65,10,773/-	-	18,05,763/-
Total	70.44 MT	70.44 MT	77,10,913/-	80,79,447/-	13,87,964/-	20,88,124/-

7. SUMMONS TO CUSTOM BROKER

7.1 Shri Manish Kumar Parmar, G-Card Holder of M/s. Shri Dharm Raj Singh, having its address at 7, Second Floor, Gitanjali Shopping Centre, Darpan Five Cross Road, Naranpura, Ahmedabad – 380 013, were issued a summons on 28.01.2025 [**RUD-05 of the SCN**], summoning him on 31.01.2025 for giving evidence in the issue.

8. STATEMENT OF CUSTOM BROKER UNDER SECTION 108 OF THE CUSTOMS ACT, 1962

8.1 Statement of Shri Manish Kumar Parmar (son of Shri Bhogilal Somabhai Parmar), Import Operation Manager in Custom Broker firm M/s. Shri Dharm Raj Singh, residing at A-602, Sanidhya Royal, Near Satyaa II, Chandkheda, Ahmedabad was recorded under Section 108 of the Customs Act, 1962 on 31.01.2025 [**RUD-06 of the SCN**] wherein he, inter alia, stated that:

- He was a G-Card Holder having Customs pass no. G/AMBD1/20236937. He was an employee of Custom Broker firm M/s. Shri Dharm Raj Singh since 2017 and was authorized by the firm to transact business at

Ahmedabad Customs. He was working as Import Operations Manager in M/s. Shri Dharm Raj Singh. He looked after all customs clearance activities related to the import and export of M/s. Shri Dharm Raj Singh.

- M/s. Dharm Raj Singh was operating in Customs, Ahmedabad only. One Shri Dharm Raj Singh was proprietor and F-Card holder of this firm. They were handling customs clearance operations at ICD Sanand, ICD Sachana and ICD Khodiyar. One Mr. Jigar Patel of their firm looked after activities like marketing, finance, expanding client base etc. Shri Dharm Raj Singh was the authority who discussed with Shri Jigar Patel and they finalized the name of client to work with or not on the basis of profile of client. He reported his all day to day activities to Shri Jigar Patel and he was answerable to Shri Jigar Patel directly.
- He performed work like preparing check list on the basis of documents received from importer/exporter, getting approval of the said check lists and filing Bill of Entry/Shipping Bills thereafter, getting the goods examined by Customs, to get Delivery Order from Shipping Line, Payment handling of Custodians etc. under instructions of Shri Jigar Patel.
- M/s. Shri Dharm Raj Singh was mainly providing customs clearance services related to commodities like scrap, chemicals, machineries etc. Some of their main clients as importer were – M/s. Shri Vinayak TMT, M/s. Talco Extrusion, M/s. LSC Metals Private Limited, M/s. Shital Rubber, M/s. Sunflex Recycling etc. and their main clients as exporter were M/s. Narayan organics, M/s. Choksi Export and M/s. Arcedges Building LLP.
- On the basis of import documents provided to them by Importer, they used to prepare checklist and send the same to importer for verification. On getting the approval from importer, they used to file the Bill of Entry in ICEGATE. After generation of BE no., they used to send BE to importer for duty payment. Thereafter, after customs clearance the goods were delivered to the importer.
- He was shown the Panchnama dated 16.01.2025 drawn in ICD Sanand in respect of detention of goods imported vide BE No. 7771433, dated

13.01.2025. He was present during the course of entire Panchnama proceeding and he confirmed that the facts mentioned therein in were true.

- He was shown the seizure memo dated 23.01.2025 vide which the goods imported by M/s. LSC Metal Pvt. Ltd. vide BE No. 7771433, dated 13.01.2025 have been seized by the Customs, ICD-Sanand.
- M/s. LSC Metal Private Limited was their client right from the establishment of company i.e. since September 2022. In between for a brief period of time i.e. from November, 2024 to December, 2024, they had not filed any BE on behalf of M/s. LSC Metal private Limited. M/s. LCS Metal was mainly engaged in import of SS and Alloy steel scrap. Consignments of M/s. LSC Metal Private Limited were mainly customs cleared from ICD Khodiyar, ICD Sanand and ICD Sachana.
- Shri Rohit Laddha and his sister were two directors of M/s. LSC Metal Private Limited. He had never met Shri Rohit Laddha neither he had ever communicated with him over phone. Shri Jigar Patel of their firm was directly in contact with Shri Rohit Laddha. He used to contact one Shri Manoj - an employee of M/s. LSC Metal Private Limited - over his mobile number 9537889900 whenever he had some work related to consignments of M/s. LSC Metal Private Limited. They used to communicate with M/s. LSC Metal Private Limited through their e-mail id karmaashipping@gmail.com to their e-mail id import.lscmetal@gmail.com.
- They received documents like Bill of lading, Invoice, Packing List, PSIC Certificate and other relevant documents to file Bill of Entry No. 7771433 dated 13.01.2025 from M/s. LSC Metal Private Limited through e-mail only and on the basis of said documents they filed the bill of Entry with ICD-Sanand declaring description of imported goods as 'Stainless Steel Scrap Grade 304 for melting purpose'. He produced copy of email correspondences (two pages) between M/s. Shri Dharm raj Singh and M/s. LSC Metal Pvt. Limited in respect of filing of Bill of Entry No. 7771433 dated 13.01.2025.

- He did not have any knowledge about the mis-declaration and concealment of Stainless Steel coils in the cargo imported by M/s. LSC Metal Private Limited vide BE No. 7771433 dated 13.01.2025.

9. SUMMONS TO IMPORTER

9.1 Summonses were issued to Shri Rohit Ramnarayan Laddha, Director of M/s. LSC Metal Pvt. Ltd., Ahmedabad on 28.01.2025 [**RUD-07 of the SCN**] and on 04.02.2025 [**RUD-08 of the SCN**] summoning him, respectively, on 30.01.2025 and 13.02.2025 to give evidence in the issue. However, Shri Rohit Laddha did not appear before the inquiry officer on both occasions and sought adjournments vide his letters dated 29.01.2025 [**RUD-09 of the SCN**] and dated 12.02.2025 [**RUD-10 of the SCN**] citing the grounds of his mother's illness and sister's wedding.

9.2 Again a summons was issued to Shri Rohit Ramnarayan Laddha on 04.03.2025 [**RUD-11 of the SCN**] summoning him on 11.03.2025 for giving evidence in the issue.

10. STATEMENT OF SHRI ROHIT LADDHA DIRECTOR OF M/S. LSC METAL PVT. LTD. UNDER SECTION 108 OF THE CUSTOMS ACT, 1962

10.1 Statement of Shri Rohit Laddha, Director of M/s. LSC Metal Pvt. Ltd., situated at Plot No - 95, Nandanvan Industrial Park - 1, BakrolBujrang, Daskroi, Ahmedabad, Gujarat, 382430, Residing at B-31, Jain Colony, Opposite Mallinath Complex, Near TeraPanth Bhavan, Shahibaug, Ahmedabad was recorded under Section 108 of the Customs Act, 1962 on 11.03.2025 [**RUD-12 of the SCN**], wherein he, inter alia, stated as under:

- He was one of the Directors in M/s. LSC Metal Pvt. Ltd. (IEC No. AAEC7120P), Ahmedabad, Gujarat - 382430. His sister Ms. Anjali Ramnarayan was another Director in the said company. Their company had been registered with GST department since August, 2022 with GST registration No. 24AAEC7120P1ZB and they had been issued IEC No. AAEC7120P since August, 2022.
- Though his sister was director in the company she was not looking after any business activity of the company. All day to day business activities of the company like purchasing, selling, negotiation with domestic buyers and sellers, negotiation with overseas exporters, engagement of Customs Broker for customs clearance etc. were being looked after by him only.

- They had employed one Shri Manoj Kumar Shankar Lal Agal as Accountant who looked after account related activities and other miscellaneous work of the company. They used to communicate with their clients through their e-mail id. import.lscmetal@gmail.com. His personal e-mail id was rohitladdha23@yahoo.in.
- M/s. LSC Metal Pvt. Ltd. was mainly engaged in trading of ferrous and non-ferrous scrap like stainless steel scrap, alloy steel scrap, Heavy Melting Scrap, Aluminium Scrap etc. Their procurement source of all types of scrap was majorly through import of scrap. They were importing various types of scrap originating from various countries like Canada, USA, Germany, Sweden, Netherlands, Gulf countries like UAE, Kuwait etc. They imported their consignments from ICD-Sanand, ICD-Khodiya, ICD-Sachana, ICD-Ludhiana etc. They were not engaged in any type of export activity.
- Their major buyers of scrap in India were Bansal Alloys and Metal Pvt. Ltd., Welspun Corp Limited, Jindal Stainless Pvt. Ltd., Rudra Alloys Pvt. Ltd. etc. They were making around 90% of their supply of scrap to those companies.
- He was shown Panchnama dated 16.01.2025, drawn at ICD-Sanand, with reference to a consignment of 70.44 MT 'stainless steel scrap grade 304' imported by M/s. LSC Metal Pvt. Ltd. at ICD-Sanand. He had gone through the Panchnama and all the documents like Bill of Entry, Bill of Lading No. ACLSWKMUN1378924, Commercial Invoice No. RT/2025/001, dated 03.01.2025 and Packing List issued by M/s. Recyclo Trading (FZE), UAE, print-out of label etc. mentioned in the said Panchnama. He perused the Panchnama along with documents and agreed with the facts mentioned therein.
- M/s. LSC Metal Pvt. Ltd. had filed a Bill of Entry No. 7771433, dated 13.01.2025 with ICD-Sanand for import and customs clearance of 70.44 MT 'stainless steel scrap grade 304'. The said consignment was imported by them through their overseas supplier Recyclo Trading FZE, UAE and country of origin of the said consignment was Kuwait. They had appointed M/s. Shree Dharm Raj Singh as Customs Broker for customs clearance of the said consignment. He negotiated with overseas supplier Recyclo Trading FZE, UAE for the said consignment through one Shri Rizwan who was a Dubai based indenter. He negotiated with Shri Rizwan telephonically mainly for pricing of the consignment. They received

documents like invoice, packing list, Trans-Boundary documents like form 6 & form 9, Certificate of Origin, PSIC etc. from Recyclo Trading FZE, UAE on their e-mail id. import.lscmetal@gmail.com from their e-mail id. scrap@recyclogroup.com.

- On being asked to produce the documents received from Recyclo Trading FZE, UAE for the consignment imported vide Bill of Entry No. 7771433, dated 13.01.2025, on their e-mail id. import.lscmetal@gmail.com, he stated that their e-mail id functions on two step verification and it could be opened from his mobile only. He further stated that as he had not carried his mobile with him, it was not possible to open company e-mail id. and produce the documents. He would submit the all documents received from Recyclo Trading FZE, UAE for the consignment imported vide Bill of Entry No. 7771433, dated 13.01.2025, immediately. They have received only PSIC certificate from overseas supplier. They had not received any loading pictures from their overseas supplier towards that consignment. Activities like appointment of PSIA, inspection of goods by PSIA, issuance of PSIC certificate etc. were generally arranged and undertaken by overseas supplier and for this consignment also the same was done by their overseas supplier.
- With regard to mis-match in the seal number affixed on container No. ESPU2059753 noticed during the Panchnama dated 16.01.2025, he stated that they did not receive any information from their overseas supplier or from shipping line about it.
- On being asked to explain about import of 15 SS coil bearing description on label as 'COLD ROLLED STAINLESS STEEL COILS GRADE J3, MILL EDGE' weighing 56.11 MT concealed within the scrap and recovered during the course of examination Panchnama dated 16.01.2025 from their consignment imported vide Bill of Entry No. 7771433, dated 13.01.2025, he stated that they had placed order for import of Stainless Steel Scrap of 304 Grade only with their overseas supplier Recyclo Trading FZE, UAE. It appeared that their overseas supplier had inadvertently shipped 56.11 MT 'COLD ROLLED STAINLESS STEEL COILS GRADE J3, MILL EDGE' along with Stainless Steel Scrap of 304 Grade. Their company was dealing in import and trading of various types of scrap only and they had never imported any type of prime goods like pipes, coils, sheets etc. in past also.

- Sales Contract and Performa Invoice No. RT/2025/SC001, dated 03.01.2025, (RUD-13) was entered between their company LSC Metals Private Limited and overseas supplier Recyclo Trading (FZE), UAE for supply of 100 MT Stainless Steel Scrap Grade 304 for melting purpose @ 1250 USD/MT vide 4 (four) containers. At the time of shipment from Kuwait, it was telephonically informed by Recyclo Trading (FZE), UAE to him that as there was shortage of material they were able to ship only 70.440 MT cargo. Any other consignment related to the said sales contract was not shipped thereafter by the overseas supplier.
- He was shown seizure memo dated 23.01.2025 in respect of goods imported by M/s. LSC Metal Private Limited vide Bill of Entry No. 7771433, dated 13.01.2025.
- He was shown statement of Shri Manish Kumar Parmar, Import Operation Manager in Custom Broker firm M/s. Shri Dharm Raj Singh recorded on 31.01.2025. He agreed with the facts mentioned therein.
- They had got their import consignments customs cleared from ICD-Sanand through two Customs Brokers viz. M/s. Shri Dharm Raj Singh and M/s. Guru Prakash Enterprise. For M/s. Shri Dharm Raj Singh, he or his accountant Shri Manoj used to keep in touch with one Shri Jigar Patel and for M/s. Guru Prakash Enterprise, he or his accountant Shri Manoj used to keep in touch with one Shri Ronnie Merchant on their mobile numbers. They used to forward documents like invoice, packing list, country of origin certificate, PSIC, Form 6 and 9 etc. received from their overseas supplier to Customs Brokers via e-mail communication from their company e-mail id to their e-mail ids. These Custom Brokers used to prepare check-list on the basis of documents sent by them and sending the same to them on their company e-mail id for approval. On the basis of approved check-list, they used to file Bill of Entry with Customs department for clearance of the imported goods.
- He was shown copy of inspection and opinion report issued by Chartered Engineer B. G. Bhatt & Co. along with pictures available in 12 pages (page no. 1 to 12) with reference to consignment imported by M/s. LSC Metal Pvt. Ltd. vide Bill of Entry No. 7771433, dated 13.01.2025, at ICD-Sanand. He carefully perused the same and agreed with the facts mentioned therein.

- He was aware of the fact that the import of J3 grade stainless steel coil falling under CTH 721935 requires BIS certificate and its common usage are utensils making, deep drawn kitchen equipment, furniture etc.
- They had already made 100% payment to their overseas supplier Recyclo Trading FZE, UAE for the consignment imported vide Bill of Entry No. 7771433, dated 13.01.2025, as per the payment term mentioned in the invoice. He would submit the details of payment made to overseas supplier in this regard immediately.
- They had not brought the incidence of recovery of 15 'COLD ROLLED STAINLESS STEEL COILS GRADE J3, MILL EDGE' weighing 56.11 MT concealed within the scrap from their consignment imported vide Bill of Entry No. 7771433, dated 13.01.2025 to their overseas supplier Recyclo Trading FZE, UAE and they had not made any written communication in this regard either with their overseas supplier Recyclo Trading FZE, UAE or with indenter Shri Rizwan.

11. SAMPLES DRAWN AND TEST REPORT

11.1 Representative samples drawn from four Stainless Steel Coils recovered from the consignment of M/s. LSC Metal Pvt. Ltd. imported vide Bill of Entry No. 7771433, dated 13.01.2025, were sent to Central Excise and Customs laboratory, Vadodara, vide Test Memo No. 1259537, dated 11.02.2025, to ascertain nature and composition of item, thickness of item, grade of item, item description, whether the item fall under the compulsory BIS certification etc. **[RUD-14 of the SCN]**.

11.2 Test Results of samples were received vide Test Report dated 25.03.2025 from CRCL Vadodara **[RUD-15 of the SCN]**. The Test Report revealed that four samples which were in the form of cut pieces of greyish metallic sheet with shining surface and different size, each was an alloy of Iron, Chromium, Manganese & having following composition as given under:

Table-3

Sr. No.	Sample No.	Chromium % by weight	Manganese % by weight	Nickle % by weight
1	6887(A)	13.19	7.61	1.39
2	6887(B)	13.05	7.54	1.42
3	6887(C)	13.22	7.64	1.42
4	6887(D)	13.27	7.51	1.47

11.3 The Test Report also concluded that the samples were “*other than stainless steel scrap grade 304*”.

12. SUMMARY OF INVESTIGATION

12.1 M/s. LSC Metal Private Limited (IEC No. AAEC7120P) filed a Bill of Entry No. 7771433, dated 13.01.2025, with ICD-Sanand, Customs, Ahmedabad through their Customs Broker M/s. Shri Dharm Raj Singh for import of 70.44 MT of ‘Stainless Steel Scrap Grade 304 for Melting Purpose’ with declared assessable value of Rs. 77,10,913/- involving Customs duty of Rs. 13,87,964/-.

12.2 During the course of examination, 15 (fifteen) rolled coils with total net weight of 56.11 MT were found concealed in the imported consignment. Each coil was wrapped with brown paper on which a label was affixed bearing description ‘COLD ROLLED STAINLESS STEEL COILS GRADE J3, MILL EDGE’. Other details found on label were ‘Package No., Heat No., Specifications (Thickness X width)(MM), N.W. (KGS) and G.W. (KGS)’.

12.3 The goods imported by the importer vide the Bill of Entry No. 7771433, dated 13.01.2025, were inspected by the Chartered Engineer. It was revealed from the Chartered Engineer’s report dated 22.01.2025 that out of 70.44 MT imported cargo, only 14.33 MT of the cargo was of SS 304 melting scrap. It was also revealed that remaining cargo of 15 coils having net weight of 56.11 MT was 0.26 mm thick J3 grade stainless steel Mill Edge type of cold rolled coils. Chemical contents of these coils showing average Chromium 12.7% and Nickel 1.7% suggested that those coils were not SS 304 as well as these coils were not stainless steel melting scrap. It was revealed that those coils are low nickel, austenitic stainless steel type having usage for utensils (cookware, serving bowls), deep drawn kitchen equipment, furniture, bins and similar other application for which applicable HS Code could be 721935 related to 72193510, 72193520 and 72193590 and applicable BIS for J3 grade SS coil was IS 15997:2012. With regard to valuation of the imported cargo, the Chartered Engineer’s report opined that the value of J3 grade stainless steel coil was USD 1.325/kg and the value of SS 304 melting scrap was USD 1.250/kg.

12.4 On the basis of Chartered Engineer’s report, it appeared that M/s. LSC Metal Pvt. Ltd. had resorted to mis-declaration in the classification, mis-declaration in the value, mis-declaration in the description and concealment while importing 56.11 MT stainless steel coils of J3 grade and 14.33 MT of SS 304 Melting Scrap vide the Bill of Entry No. 7771433, dated 13.01.2025, with an intent to evade payment of appropriate Customs duty leviable thereon and

also with a view to circumvent the provisions of mandatory BIS requirement on the imports of the stainless steel coils of J3 grade. Therefore, 56.11 MT S S Coils of J3 Grade with assessable of Rs. 65,10,773/-, as determined on the basis of Chartered Engineer's report, involving duty of Rs. 18,05,763/- and 14.33 MT of S S Scrap Grade 304 for Melting Purpose with assessable of Rs. 15,68,674/- involving duty of Rs. 2,82,361/- were placed under seizure vide seizure memo dated 23.01.2025.

12.5 Further, Test Results of representative samples received vide Test Report dated 25.03.2025 from CRCL Vadodara also revealed that that the samples were other than stainless steel scrap grade 304 and chemical composition of these four samples suggested that these coils are low nickel, austenitic stainless steel type with shining surface and an alloy of Iron, Chromium, Manganese & having following composition.

12.6 On the basis of Chartered Engineers report as well as Test Report dated 25.03.2025 issued by CRCL, it appeared that S S Coils of J3 Grade imported by M/s. LSC Metal Pvt. Ltd. vide Bill of Entry No. 7771433, dated 13.01.2025 were low nickel, austenitic stainless steel type appropriately classifiable under CTH 72193590.

12.7 Shri Rohit Laddha, Director of M/s. LSC Metal Pvt. Ltd., Ahmedabad, was looking after all day to day business activities of the company like purchasing, selling, negotiation with domestic buyers and sellers, negotiation with overseas exporters, engagement of Customs Broker for customs clearance etc. M/s. LSC Metal Pvt. Ltd. filed a Bill of Entry No. 7771433, dated 13.01.2025 with ICD-Sanand for import and customs clearance of 70.44 MT 'stainless steel scrap grade 304' through Customs Broker M/s. Shri Dharm Raj Singh. He negotiated with the overseas supplier Recyclo Trading FZE, UAE, through one Shri Rizwan - a Dubai based indenter- for the said consignment. M/s. LSC Metal Pvt. Ltd. used to receive documents like invoice, packing list, Trans-Boundary documents like form 6 & form 9, Certificate of Origin, PSIC etc. from Recyclo Trading FZE, UAE on their e-mail id. import.lscmetal@gmail.com. Appointment of PSIA, inspection of goods by PSIA and issuance of PSIC were done by their overseas supplier and M/s. LSC Metal Pvt. Ltd. had received only PSIC certificate from overseas supplier whereas any loading pictures were not received from their overseas supplier in respect of consignment imported vide Bill of Entry No. 7771433, dated 13.01.2025.

12.8 Shri Rohit Laddha was aware of the fact that the import of J3 grade stainless steel coil falling under CTH 721935 requires BIS certificate and its common usage are utensils making, deep drawn kitchen equipment, furniture

etc. Shri Rohit Laddha had not brought the incidence of recovery of 15 'COLD ROLLED STAINLESS STEEL COILS GRADE J3, MILL EDGE' weighing 56.11 MT concealed within the scrap from their consignment imported vide Bill of Entry No. 7771433, dated 13.01.2025 to their overseas supplier Recyclo Trading FZE, UAE also the importer had not made any written communication in this regard either with our overseas supplier Recyclo Trading FZE, UAE or with indenter Shri Rizwan.

12.9 As per para 2.53(c) of Hand Book of Procedure, 2023, the attested copy of the Pre-Shipment Inspection Certificate (PSIC) shall have to be uploaded by the Pre-Shipment Inspection Agency (PSIA) on DGFT website. Further, as per para 2.53(d) and 2.53(e) the PSIA is required to take photographs or make video of the inspection carried out, duly capturing the activities as mentioned there and upload the photographs and/or video clipping on DGFT website at the time of issue of PSIC. However, while visiting the website of DGFT with a view to see the PSIC and photographs/video clipping in respect of Bill of Entry No. 7771433, dated 13.01.2025 filed by M/s. LSC Metal Pvt. Ltd, it is noticed that no such certificate and photographs/video clipping were found uploaded on the DGFT website by the PSIA.

13. RELEVANT LEGAL PROVISIONS:

13.1 Section 2 of the Customs Act, 1962: Definitions.

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

...

"(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."

13.2 Section 46 of the Customs Act, 1962: Entry of goods on importation.

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

...

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

the accuracy and completeness of the information given therein;

the authenticity and validity of any document supporting it; and

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.”

13.3 Section 111 of the Customs Act, 1962: Confiscation of improperly imported goods, etc.

“The following goods brought from a place outside India shall be liable to confiscation: -

...

(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 trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54;

...”

13.4 Section 112 of the Customs Act, 1962: Penalty for improper importation of goods, etc.-

“Any person, -

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

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

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty 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;”

13.5 Section 114AA of the Customs Act, 1962: 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.”

13.6 Section 117 of the Customs Act, 1962: 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 four lakh rupees.”

13.7 Section 119 of the Customs Act, 1962: Confiscation of goods used for concealing smuggled goods.-*“Any goods used for concealing smuggled goods shall also be liable to confiscation.”*

13.8 THE STEEL AND STEEL PRODUCTS (QUALITY CONTROL) ORDER, 2024

“S.O. 3716(E). In exercise of the powers conferred by section 16 read with section 17 and sub-section (3) of section 25 of the Bureau of Indian Standards Act, 2016 (11 of 2016) (hereinafter referred to as the said Act) and in supersession of the Steel and Steel Products

(Quality Control) Order, 2024, published vide notification number S.O. 574(E), dated the 5th February, 2024 in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), dated the 8th February, 2024, except as respects things done or omitted to be done before such supersession, the Central Government being of the opinion that it is necessary to do so in the public interest and after consulting the Bureau of Indian Standards, hereby makes the following Order, namely:-

1. Short title and commencement.–

(1) This Order may be called the Steel and Steel Products (Quality Control) Order, 2024.

(2) Save as otherwise provided in this Order, it shall come into force on the date of its publication in the Official Gazette.

2. Application.

This Order shall apply to steel and steel products specified in column (3) of Schedule 1 and goods or articles specified in column (2) of Schedule 2, annexed to this Order, except steel and steel products manufactured domestically for export which conform to any other specification required by a foreign buyer.

3. Conformity to Standards and essential requirements.

(1) Every steel and steel product specified in column (3) of Schedule 1 shall conform to the corresponding Indian Standards specified in column (2) of the said Schedule with effect from the dates specified in column (5) thereof.

(2) Every steel and steel products specified in column (3) of Schedule 1 shall be accompanied with a Test Certificate bearing the Standard Mark, issued by the Bureau of Indian Standards certified manufacturer, with each consignment.

4. Compulsory use of Standard Mark.

(1) Every steel and steel products specified in column (3) of Schedule 1 shall bear the Standard Mark under a licence from the Bureau of Indian Standards in accordance with Scheme-I of Schedule-II to the Bureau of Indian Standards (Conformity Assessment) Regulations, 2018.

(2) The sub-standard or defective steel and steel product, which do not conform to the specified standard, shall be disposed off as scrap in such a way so that there is no violation of the provisions of clause

(b) of sub-section (1) of section 17 of the Bureau of Indian Standards Act, 2016 (11 of 2016).

Sl. No.	Indian Standards		ITC(HS) Codes	Date of Implementation
	IS Number	IS Title		
53	IS 15997: 2012	Low Nickel Austenitic Stainless-Steel Sheet and Strip for Utensils and Kitchen Appliances – Specification.	72193520, 72193590 and others	With immediate effect.

13.9 THE BUREAU OF INDIAN STANDARDS ACT, 2016

Section 16. Central Government to direct compulsory use of Standard Mark.

(1) If the Central Government is of the opinion that it is necessary or expedient so to do in the public interest or for the protection of human, animal or plant health, safety of the environment, or prevention of unfair trade practices, or national security, it may, after consulting the Bureau, by an order published in the Official Gazette, notify—

(a) goods or article of any scheduled industry, process, system or service; or

(b) essential requirements to which such goods, article, process, system or service, which shall conform to a standard and direct the use of the Standard Mark under a licence or certificate of conformity as compulsory on such goods, article, process, system or service.

(2) The Central Government may, by an order authorise Bureau or any other agency having necessary accreditation or recognition and valid approval to certify and enforce conformity to the relevant standard or prescribed essential requirements under sub-section (1).

Section 17. Prohibition to manufacture, sell, etc., certain goods without Standard Mark

(1) No person shall manufacture, import, distribute, sell, hire, lease, store or exhibit for sale any such goods, article, process, system or service under sub-section (1) of section 16—

(a) without a Standard Mark, except under a valid licence; or

(b) notwithstanding that he has been granted a license, apply a Standard Mark, unless such goods, article, process, system or

service conforms to the relevant standard or prescribed essential requirements

13.10 Handbook of Procedure to the Foreign Trade Policy, 2023

2.53 Responsibility and Liability of PSIA and Importer

(a) In case of any mis-declaration in PSIC or mis-declaration in the online application form for recognition as PSIA, the PSIA would be liable for penal action under Foreign Trade (Development & Regulation) Act, 1992, as amended, in addition to suspension/cancellation of recognition.

(b) The importer and exporter would be jointly and severally responsible for ensuring that the material imported is in accordance with the declaration given in PSIC. In case of any mis-declaration, they shall be liable for penal action under Foreign Trade (Development & Regulation) Act, 1992, as amended.

(c) PSIA may generate and upload PSIC online through the DGFT website. The PSIC shall be generated by the PSIA after the required inspection has been carried out. Required Video or photographic evidence is to be uploaded by the PSIA during this online PSIC process. The attested copy of the PSIC (in pdf format) shall have to be uploaded by the PSIA on DGFT website. The certificate shall be issued in prescribed form Appendix 2H

(d) The PSIA will also be required to take photographs or make video of the inspection carried out, duly capturing the following activities/details:

(i) Photograph(s) or video clipping of the place of inspection with PSIA inspector (mandatory) and representatives of exporter / importer, if available (optional); with time, date of the inspection (at least 1 photograph or video clipping);

(ii) Photograph(s) or video clipping of the testing instrument(s) used for inspection;

(iii) Photograph(s) or video clipping of the process of stuffing of containers showing the container number (at least 1 photograph or video clipping per container)

(iv) Photograph(s) or video clipping of the sealing process (at least 1 photograph or video clipping per container)

(v) One Photo of Inspector shall be captured with empty container in the background having only one door closed (door with

container number) and container number shall be clearly readable in that photo. Another photo of Inspector shall be captured with sealed container with same container number on the door clearly readable

(vi) Photo of Instrument used for inspection (as indicated at serial no (h) of PSIC) shall be captured along with container seal, having container seal number and instrument serial number, visible in the same photo

(e) The photographs and/ or video clippings [as per 2.53(d) above] shall be uploaded on DGFT website (<https://www.dgft.gov.in/ICP/>) by PSIA at the time of issue of PSIC.

14. On the basis of evidences available on record i.e. Panchnama dated 16.01.2025, Chartered Engineer's inspection and opinion report dated 22.01.2025, test results of samples of imported goods received vide Test Report dated 25.03.2025 from CRCL and statements of Shri Manish Kumar Parmar, G-Card Holder of Custom Broker firm M/s. Shri Dharm Raj and Shri Rohit Laddha, Director of M/s. LSC Metal Pvt. Ltd., it appeared that M/s. LSC Metal Pvt. Ltd. have resorted to mis-declaration in the classification of the imported goods, mis-declaration in the value of the imported goods, mis-declaration in the description and concealment while importing 56.11 MT stainless steel coils of J3 grade falling under CTH 72193590 concealed amongst 14.33 MT of SS 304 Melting Scrap falling under CTH 72042190 vide the Bill of Entry No. 7771433, dated 13.01.2025, filed with ICD-Sanand, Customs, Ahmedabad with an intent to evade payment of appropriate Customs duty and circumvent the provisions of BIS applicable on the imports of stainless steel coils of J3 grade.

14.1 It appeared that as per provisions of the Steel and Steel Products (Quality Control) Order, 2024 read with Section 16 and Section 17 of the Bureau of Indian Standards Act, 2016 the import of stainless steel coils of J3 grade falling under CTH 72193590 shall bear the Standard Mark under a licence from the Bureau of Indian Standards and no person shall import such goods without a Standard Mark, except under a valid licence. In view of this, it appears that the import of stainless steel coils of J3 grade by M/s. LSC Metal Pvt. Ltd. amounts to import of prohibited goods as per section 2(33) of Customs Act, 1962.

14.2 It also appeared that the said acts of omission and commission on the part of M/s. LSC Metal Pvt. Ltd. are in violation of the provision of section 46(4) and 46(4A) of the Customs Act, 1962 in as much as they have mis-declared the contents of Bill of Entry filed before Customs, have failed to give accurate and complete information in the Bill of Entry and have also failed to ensure

compliance with the prohibition while importing stainless steel coils of J3 grade in the guise of stainless steel scrap of 304 for melting purpose.

14.3 In view of above, it appeared 56.11 MT Stainless Steel Coils of J3 grade with the assessable value of Rs. 65,10,773/-, as determined on the basis of Chartered Engineer's report, involving Customs duty of Rs. 18,05,763/-, imported by M/s. LSC Metal Pvt. Ltd. vide Bill of Entry No. No. 7771433, dated 13.01.2025, at ICD-Sanand, Customs, is liable to confiscation under the provisions of section 111 (d) and 111(m) of the Customs Act, 1962 as the same has been imported in violation of prohibition imposed under the Customs Act, 1962 read with the Steel and Steel Products (Quality Control) Order, 2024 and Bureau of Indian Standards Act, 2016 and resorting to mis-declaration of classification, mis-declaration of value and mis-declaration of description in the Bill of Entry filed under Customs Act, 1962. Further, the said acts of commission on omission on the part of M/s. LSC Metal Pvt. Ltd. have rendered them liable for penalty under section 112(a)(i) of the Customs Act, 1962.

14.4 It further appeared that 14.33 MT of SS 304 Melting Scrap with the assessable value of Rs. 15,68,674/-, involving Customs duty of Rs. 2,82,361/-, imported by M/s. LSC Metal Pvt. Ltd. vide Bill of Entry No. 7771433, dated 13.01.2025, at ICD-Sanand, Customs, is liable to confiscation under the provisions of section 111(m) and section 119 of the Customs Act, 1962 as the same has been imported resorting to mis-declaration of quantity in the Bill of Entry filed under Customs Act, 1962 and has been used for concealing the import of prohibited goods viz. 56.11 MT Stainless Steel Coils of J3 grade. Therefore, the said acts of commission on omission on the part of M/s. LSC Metal Pvt. Ltd. have rendered them liable for penalty under section 112(a)(ii) of the Customs Act, 1962.

14.5 In the present case, it is evident that M/s. LSC Pvt. Ltd. have knowingly and intentionally resorted to concealment, mis-declaration, mis-classification and undervaluation in the import of 56.11 MT Stainless Steel Coils of J3 grade and 14.33 MT of SS 304 Melting Scrap with a view to evade payment of customs duty to the tune of Rs. 7,00,160/- and also to circumvent the provisions of BIS Act, 2016. Thus, it appeared that M/s. LSC Metal Pvt. Ltd. had knowingly and intentionally made, signed or used the declaration, statements and/or documents and presented the same to the Customs authorities, which were incorrect in as much as they were not representing the true, correct and actual classification, description and value of the imported goods, and have therefore rendered themselves liable for penalty under section 114AA of the Customs Act, 1962.

15. Shri Rohit Laddha, Director of M/s. LSC Metal Pvt. Ltd., Ahmedabad, is looking after all day to day business activities of the company like purchasing, selling, negotiation with domestic buyers and sellers, negotiation with overseas exporters, engagement of Customs Broker for customs clearance etc. As per his statement, he negotiated with the overseas supplier Recyclo Trading FZE, UAE, through one Shri Rizwan - a Dubai based indenter- for the consignment imported by M/s. LSC Metal Pvt. Ltd. vide Bill of Entry No. 7771433, dated 13.01.2025 and appointment of PSIA, inspection of goods by PSIA and issuance of PSIC was done by their overseas supplier.

15.1 It appeared that Shri Rohit Laddha connived with overseas supplier Recyclo Trading FZE, UAE and Pre Shipment Inspection Agency WISE SERVICES FZE with an intent to evade payment of appropriate Customs duty and circumvent the provisions of Bureau of Indian Standard Act, 2016. The connivance on the part of Shri Rohit Laddha with PSIA is corroborated by the fact that though it is mandatory as per para 2.53 (c), 2.53 (d) and 2.53 (e) of Hand Book of Procedure, 2023 to upload the attested copy of PSIC and photographs/video clipping of the inspection carried out on the DGFT website by the PSIA, but the same have not been uploaded by the PSIA. Further, Shri Rohit Laddha was aware of the fact that the import of J3 grade stainless steel coil falling under CTH 721935 requires BIS certificate and its common usage are utensils making, deep drawn kitchen equipment, furniture etc. However, he admitted during the course of his statement that they had not brought the incidence of recovery of 15 'COLD ROLLED STAINLESS STEEL COILS GRADE J3, MILL EDGE' weighing 56.11 MT concealed within the scrap from their consignment imported vide Bill of Entry No. 7771433, dated 13.01.2025 to their overseas supplier Recyclo Trading FZE, UAE and they had not made any written communication in this regard either with the overseas supplier Recyclo Trading FZE, UAE or with indenter Shri Rizwan. It appeared from this revelation that Shri Rohit Laddha connived with overseas supplier and was very well aware about import of SS Coils of J3 grade vide the said consignment otherwise he would have definitely brought this incidence to notice of their overseas supplier.

15.2 It appeared that the above discussed acts of commission and omission on the part of Shri Rohit Laddha were performed knowingly and wilfully. The said acts of commission and omission have resulted in mis-declaration in the classification, mis-declaration in the value, mis-declaration in the description and concealment while importing 56.11 MT stainless steel coils of J3 grade falling under CTH 72193590 concealed amongst 14.33 MT of SS 304 Melting Scrap falling under CTH 72042190 vide the Bill of Entry No. 7771433, dated 13.01.2025, filed with ICD-Sanand, Customs by M/s. LSC Metal Pvt. Ltd.

15.3 The above discussed acts of commission and omission on the part of Shri Rohit Laddha has rendered 56.11 MT Stainless Steel Coils of J3 grade with the assessable value of Rs. 65,10,773/- imported by M/s. LSC Metal Pvt. Ltd. vide Bill of Entry No. 7771433, dated 13.01.2025, at ICD-Sanand, Customs, liable to confiscation under the provisions of section 111 (d) and 111(m) of the Customs Act, 1962 and 14.33 MT of SS 304 Melting Scrap with the assessable value of Rs. 15,68,674/- liable to confiscation under the provisions of section 111(m) and section 119 of the Customs Act, 1962. It appeared that Shri Rohit Laddha is liable to penalty under section 112(b)(i), 112(b)(ii) and 114AA of the Customs Act, 1962.

16. Therefore, a Show Cause Notice F.No. VIII/10-09/ ICD-SND/O&A/HQ/2025-26 dated 19.06.2025 was issued to 1) M/s. LSC Metal Pvt. Ltd. (IEC No. AAEC7120P) having their address at Plot No. 95, Nandanvan Industrial Park-1, Bakrol Bujrang, Daskroi, Ahmedabad – 382 430 and 2) Shri Rohit Laddha, Director of M/s. LSC Metal Pvt. Ltd and vide this SCN they were called upon to show cause to the Additional/Joint Commissioner of Customs, Ahmedabad, having his office at ‘Custom House’, Navrangpura, Ahmedabad-380 009, as to why:

- i. The declared classification under Customs Tariff Heading No. 72042190 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) imported goods under Bill of Entry No. 777143 dated 13.01.2025 for 56.11 MT Stainless Steel Coils of J3 grade, as determined on the basis of Chartered Engineer’s report, should not be rejected and re-assessed under CTH 72193590;
- ii. The impugned 56.11 MT Stainless Steel Coils of J3 grade with the assessable value of Rs. 65,10,773/-, involving Customs duty of Rs. 18,05,763/-, imported by M/s. LSC Metal Pvt. Ltd. under Bill of Entry No. 7771433, dated 13.01.2025, filed with ICD-Sanand, Customs, Ahmedabad, should not be held liable to confiscation under the provisions of section 111 (d) and 111(m) of the Customs Act, 1962;
- iii. The impugned 14.33 MT of SS 304 Melting Scrap with the assessable value of Rs. 15,68,674/-, involving Customs duty of Rs. 2,82,361/-, imported by M/s. LSC Metal Pvt. Ltd. vide Bill of Entry No. 7771433, dated 13.01.2025, filed with ICD-Sanand, Customs, Ahmedabad should not be held liable for confiscation under the provisions of section 111(m) and section 119 of the Customs Act, 1962.

- iv. Penalty should not be imposed upon M/s. LSC Metal Pvt. Ltd. under Section 112(a)(i) and 112(a)(ii) of the Customs Act, 1962;
- v. Penalty should not be imposed upon them under Section 114AA of the Customs Act, 1962;
- vi. Penalty should not be imposed upon Shri Rohit Laddha, Director of M/s. LSC Metal Pvt. Ltd under Section 112(b)(i) and 112(b)(ii) of the Customs Act, 1962;
- vii. Penalty should not be imposed upon Shri Rohit Laddha, Director of M/s. LSC Metal Pvt. Ltd under Section 114AA of the Customs Act, 1962.

17. WRITTEN SUBMISSION AND PERSONAL HEARING

17.1 Written submission of Noticee No.1 M/s LSC Metals Pvt.

Ltd. Ahmedabad:-The Noticee submitted their detailed reply vide their written submission dated 31.10.2025. At the outset they denied all the allegations made in the notice and denied any involvement of concealing, misdeclaring, mis classifying and under valuing import of 56.11 MT Stainless Steel Coils of J3 grade with a view to evade payment of customs duty. They also disputed methodology used to collect the samples at the site. They also disputed and challenged the Valuer's valuation. They further submitted that the SCN is based on assumptions and presumptions, and submitted that to prove mis declaration of imported goods there must be positive evidence of importer's knowledge, failing which no case can be made out. They further submit that in the present case no such evidence is available on record and the SCN deserves to be dropped.

The Noticee submitted that they had filed the Bill of Entry based on the supplier's documents/declarations and they were utterly unaware of any other goods stuffed in the containers other than Melting Scrap. They further submitted that this Bill of entry was marked for 100% examination and during examination it was found that the seal of one container No.ESPU2059753 did not match the corresponding seal number listed on the Bill of Lading. They further submit that this establishes that they had no role in the seal number or any discrepancies as the seal number is declared in the Bill of lading by the shipping agency. They further submit that all three containers were de-stuffed for examination in the presence of the Customs and five units of

rolled coils were found in each of the containers. They submit that at this stage there is no role ascribed to them nor are any allegations that they had any knowledge of such coils in three containers.

They further submitted that they had negotiated for the import of scrap with an overseas supplier through one indenter and received documents like invoice, packing list etc on their email. They had received only a PSIC certificate from the overseas supplier and had not received any loading pictures of the consignment. They further submit that they had ordered Stainless Steel Scrap of 304 Grade and that the supplier must have sent in the coils found in the containers in error. They are dealing only in scrap and had never imported any prime goods.

They further submitted that merely recovery of goods inside container does not automatically prove mensrea or deliberate concealment by the importer and no case is made out for the penalty against them.

They further submitted that that the Customs authorities must prove that they were responsible and liable for mismatch of the seal. They further requested to supply a copy of the sealing photos/video at the stuffing place etc. And submit that without such material, the seal mismatch is suggestive but not conclusive of the importer's connivance.

They further submitted and questioned the Chartered Engineer's report and need of the original instrument details, calibration certificates, operators name etc . They further submitted that until these are produced, the report's percentages are indicative only and cannot be the sole basis for reclassification/undervaluation and confiscation.

They further submitted that the test report relied upon by the Customs is also not foolproof evidence. They submitted that only four cut pieces were tested at CRCL Vadodara and applied to the entire 56.11 MTS of the consignment of 15 coils. They submitted that four pieces are manifestly insufficient to determine the nature of the whole lot. They requested to supply the CRCL raw data , the method used, analyst details etc. They further submit that until this evidence comes up on record the conclusion that the whole consignment is "other than SS Scrap Grade 304" is premature. They submitted that merely taking random samples does not make out a case that the goods were not scrap but of good quality.

They further submitted raised doubts on the requirement of BIS as the importer was not knowing about the arrival of Coil instead of Scrap. They submitted that uploading the PSIC by PSIA is only a procedural requirement and non reporting PSIC does not gives power to confiscate or impose a penalty to Customs. They further submit that DGFT has not raised any objection to the non uploading of PSIC on its website and this is only technical lapse on the part of exporter/PSIA.

They further submit that the quantity of 14.33 Mts of SS 304 Melting Scrap is in accordance with the declaration, and proposal of confiscating this quantity is without any authority or jurisdiction. They submit that only because other materials were found in the containers , the goods imported in accordance with the declaration cannot be held liable for confiscation.

They further submitted that the proposal to confiscate 56.11 MTS Coils under provisions Section 111(d) and 111(m) are misplaced and unless the goods are proved to be prohibited their confiscation is not justified.

They further submitted that proposal to impose penalty under Section 112(a)(i) and (ii) both simultaneously is not justified and tenable. They denied all allegations of wilful mis-declaration, suppression or abetment and reiterated that the import in question was a bonafide commercial transaction for “Stainless Steel Scrap Grade 304 for Melting purpose” and any deviation in composition or packing was attributable to the supplier’s error or PSIA’s procedural lapse and not to their any deliberate Act. They further submit that the SCN itself records that the container seal number at the time of examination did not match the Bill of Lading Seal prompting 100 % examination. They submit that this indicates possible tampering after shipment which was beyond their control. They submit that no document or communication links them with any tampering. They further submit that there are no emails, messages or bank transactions that show the importer intended to mis declare or conceal coils. They submit that the transaction value, packing list , invoice and all other documents describe the goods as stainless steel and the ingredient of mensrea required for Section 112(a)(i) & (ii) is absent.

As regards proposal to impose penalty under Section 114AA they submit that if the goods on arrival differed in quality or form it is supplier’s error and not a false or fraudulent declaration by them as

importer. That there is no evidence showing that the importer knew the consignment contained coils instead of scrap or instructed supplier to conceal or falsify any document.

Lastly they submitted that even based on Chartered engineers valuation report there is a marginal difference in the value. They submit that in view of this there is no deliberate undervaluation or fraudulent mis-declaration. They submitted and requested to drop the proposal made in the SCN including the penalty under Section 114AA.

17.2 Written submission of Noticee No.2 Shri Rohit Laddha ,Director of M/s LSC Metals Pvt. Ltd. Ahmedabad:-The Noticee submitted their detailed reply vide their written submission dated 31.10.2025. He denied the allegation that he personally participated in, connived at or abetted any act of mis-declaration , concealment or falsification. He submitted that he had no physical role in procurement, stuffing, shipment or documentation of the consignment covered by Bill of Entry no.7771433 dtd 13.01.2025. He submitted that the company handled the transaction in its ordinary course of business through authorized staff and CHA, based on genuine documents received from the overseas supplier. He submitted that he neither signed nor submitted any import documents to Customs. He submitted that a director cannot be penalized merely by virtue of his position unless personal mensrea or participation is proved. He referred to the statement recorded during the investigation and submitted that none of the ingredients of Section 112(b)(i) and (ii) and section 114AA are satisfied and no penalty can be levied with such evidence. He further submitted that the allegations made in Para 15 of the notice are contrary to the evidence available on record.

He further submitted that all import correspondence, purchase orders, invoices etc were handled by the company's import department and CHA. He submitted that he did not correspond with Customs or the overseas supplier regarding the description of the goods. There are no emails, statements, or documents showing that he instructed anyone to conceal or misdeclare goods. He submitted that Section 112(b) requires that he person knew or had reason to believe the goods were liable to confiscation. He submitted that the SCN provides no direct or circumstantial proof of such knowledge. He referred to his statement and submit that he has not played any role violating any provision of the Custom Act.

He further submit that the declaration “ Stainless Steel Scrap 304” was made in good faith based on the supplier’s invoice and PSIC. He submit that later found variation cannot transform a bons fide declaration into a false one. He submits that Section 114AA expressly requires the act to be done knowingly or intentionally and there is no such evidence against him. He further submit that penalty under Section 114AA has already been proposed against the company for the same alleged offence. He further submits that a penalty under Section 114AA could not be proposed against him because for one offence two different persons cannot be held liable.

He further submits that unless specific mensrea is proved ,penalty on company officers is impressible. He submits that he adopt the stand taken by the company in its reply in addition to his reply. Lastly He submits that no personal penalty is leviabale and the proposal be dropped in toto.

18 PERSONAL HEARING:

The Personal Hearing in the matter was held on 03.11.2025 online in virtual mode for Both the Noticee’s. Shri Dhaval K Shah , Advocate, on behalf of M/s. LSC Metals Pvt. Ltd. Ahmedabad & Shri Rohit Laddha, Director M/s LSC Metals, Appeared in the matter for personal hearing held in virtual mode on 03.11.2025.

He submitted and questioned, the issue of admissibility and methodology of the Chartered engineer’s report, on the basis of which the alleged mis declaration and undervaluation is based. He submitted that even based on valuation report obtained from unauthenticated source like India-Mart/internet by the Chartered Engineers there is only a marginal difference in the value , and he submitted that there was no deliberate undervaluation or fraudulent mis declaration by them.

He also questioned the test report and the method of sample testing and submitted that four pieces are insufficient to determine the nature of whole lot. He further submitted that there was no connivance and being an importer they had filed Bill of Entry based on documents supplied by their suppliers. They were unaware of any other goods stuffed in the containers other than melting scrap.

He further submitted that seal of one container did not match the corresponding seal number listed on the Bill of lading. The seal number

is declared by Shipping Agency and there was no role of them as importers.

He further submitted that there was No connivance of the Director and there are no e mail, statements or documents showing that the Director Shri Rohit Laddha instructed anyone to conceal or mis-declare the goods. Director cannot be penalised simply because he holds the office, and unless specific mensrea is proved , no penalty is permissible under section 112 and 114. And the proposal of penalty should be dropped in toto.

Lastly he reiterated their written submission dated 31.10.2025 for both noticees and requested to consider the same on merits while adjudicating the notice.

19 DISCUSSION AND FINDINGS:

19.1 I have carefully gone through the Show Cause Notice, the Submissions made by the noticee in written as well as during the course of the personal hearing and available records of the case. The issues for consideration before me in these proceedings are as under:-

- i. Whether the declared classification under Customs Tariff Item No. 72042190 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) imported goods under Bill of Entry No. 777143 dated 13.01.2025 for 56.11 MT Stainless Steel Coils of J3 grade, as determined on the basis of Chartered Engineer's report, should be rejected and re-assessed the same under CTH 72193590?
- ii. Whether impugned 56.11 MT Stainless Steel Coils of J3 grade with the assessable value of Rs. 65,10,773/-, involving Customs duty of Rs. 18,05,763/-, imported by M/s. LSC Metal Pvt. Ltd. under Bill of Entry No. 7771433, dated 13.01.2025, filed with ICD-Sanand, Customs, Ahmedabad, should be held liable to confiscation under the provisions of section 111 (d) and 111(m) of the Customs Act, 1962?
- iii. Whether impugned 14.33 MT of SS 304 Melting Scrap with the assessable value of Rs. 15,68,674/-, involving Customs duty of Rs. 2,82,361/-, imported by M/s. LSC Metal Pvt. Ltd. vide Bill of Entry No. 7771433, dated 13.01.2025, filed with ICD-Sanand, Customs, Ahmedabad should be held liable for confiscation under

- the provisions of section 111(m) and section 119 of the Customs Act, 1962?
- iv. Whether penalty should be imposed upon M/s. LSC Metal Pvt. Ltd. under Section 112(a)(i) and 112(a)(ii) of the Customs Act, 1962?
 - v. Penalty should not be imposed upon them under Section 114AA of the Customs Act, 1962;
 - vi. Penalty should not be imposed upon Shri RohitLaddha, Director of M/s. LSC Metal Pvt. Ltd under Section 112(b)(i) and 112(b)(ii) of the Customs Act, 1962;
 - vii. Penalty should be imposed upon Shri Rohit Laddha, Director of M/s. LSC Metal Pvt. Ltd under Section 114AA of the Customs Act, 1962?

20.1 I find that the importer had filed a Bill of Entry No. 7771433, dated 13.01.2025, with ICD-Sanand, Customs, Ahmedabad through their Customs Broker M/s. Shri Dharm Raj Singh for import of 70.44 MT of 'Stainless Steel Scrap Grade 304 for Melting Purpose' with declared assessable value of Rs. 77,10,913/- involving Customs duty of Rs. 13,87,964/- under CTI 74042190. On examination of the goods, total 15 (fifteen) rolled coils bearing description 'COLD ROLLED STAINLESS STEEL COILS GRADE J3, MILL EDGE' were found concealed in the imported consignment which was actually declared to be a consignment of 'Stainless Steel Scrap Grade 304 for Melting Purpose'. On weighing of the imported goods, out of total declared quantity of 70.44 MT, total 15 (fifteen) rolled coils bearing description 'COLD ROLLED STAINLESS STEEL COILS GRADE J3, MILL EDGE' having total weight of 56.11 MT was found.

20.2 I find that during the examination as the considerable quantity of 56.11 MT of Cold Rolled Stainless Steel Coils were found from the declared quantity of 70.44 MT of 'Stainless Steel Scrap Grade 304 for Melting Purpose', samples were drawn under Panchnama dated 16.01.2025 from the Coils declared as 'Stainless Steel Scrap Grade 304 for Melting Purpose' to ascertain the exact nature of the impugned goods as well its valuation. The CRCL, Vadodara vide Test Report No. RCL/ICD Sanand/IMP/6887 dated 25.03.2025 has given their Report which is re-produced as under:

Part B: Test Results:- All four samples is in the form of cut pieces of grayesh metallic sheet with shining surface and different size, each is an alloy of Iron, Chromium, Manganese & Nickel, having following composition:

S . N o .	Sample No.	Chromiu m % by weight	Mangane se % by weight	Nickl e % by weig ht
1	6887 (A)	13.13	7.61	1.39
2	6887 (B)	13.05	7.54	1.42
3	6887(c)	13.22	7.64	1.42
4	6887(D)	13.27	7.51	1.47

Note: It is other than stainless steel scrap grade 304.

20.3 I find that the Chartered Engineer M/s. B.G. Bhatt & Co. vide his report Reference No. BB/A-20/LMPL/25/SANAND dated 22.01.2025 has given Inspection & Opinion Report which interalia reports as under:

- a) Out of 70.44 MT imported cargo only 14.33 MT of the cargo was of SS 304 melting scrap.
- b) There were 15 coils weighing 56.11 MT recovered in wrapped condition. The labels on the wrapper were conveying the category of coils as Stainless Steel J3 grade mill edge, with thickness 0.26 mm and the same was accepted as true and correct.
- c) Random test done with hand hold metal testing X-Ray gun showed average Chromium 12.7% and Nickel 1.7% in the coils.
- d) Those 15 coils having net weight of 56110 kg were of 0.26 mm thick J3 grade stainless steel Mill Edge type of cold rolled coils and chemical contents of the said coils suggested that the said coils of J3 grade were not SS 304 as well as the said coils were not stainless steel melting scrap;

- e) The said coils were Low Nickel, austenitic Stainless Steel type having usage for utensils (cookware, serving bowls), deep drawn kitchen equipment, furniture, bins and similar other application.
- f) The value of J3 grade Stainless Steel coil was USD 1.325/kg and the value of SS 304 melting scrap was USD 1.250/kg.

20.4 I find that the Chartered Engineer in it's report dated 22.01.2025 have shown the photographs for the coils. Thus, it is an undisputed fact that the importer had mis declared the goods and in guise of the 'Stainless Steel Scrap Grade 304 for Melting Purpose' have imported 'COLD ROLLED STAINLESS STEEL COILS GRADE J3, MILL EDGE' having total weight of 56.11 MT in three containers. I find that out of total declared quantity of 70.44 MT, total 56.11 MT were of said Stainless Steel Coils whereas only the small quantity of 14.33 Mts of Stainless Steel Scrap Grade 304 was found which reveals that said 14.33 Mts of Stainless Steel Scrap Grade 304 was used for concealment of the 56.11 Mts of Stainless Steel Coil in three container. Thus, I find that the importer with pre-conceived mind had imported aforesaid 56.11 Mts of SS Coils in guise of SS Scrap 304 grade.

20.5 I find that no contrary evidence are produced to rebut the CRCL Report of Vadodara. The CRCL Vadodara, in his report has categorically stated that the goods is other than stainless steel scrape grade 304. I find that in absence of any contrary evidence, the report of CRCL Vadodara is enough for the classification of 56.11 MTs of Stainless Steel Coil of J3 grade under CTI 72193590 and further 56.11 MTs held the goods liable for confiscation under Section 111 (d) and (m) of the Customs Act, 1962. Further, 14.33 MT of the cargo was of SS 304 melting scrap used for concealment of said 56.11 MTs of Stainless Steel Coil of J3 grade is also liable for confiscation under Section 119 of the Customs Act, 1962. I do not find any merit in the contention of noticee that the SCN is based on assumptions and presumptions. Rather I find it based on undeniable and solid fact that a substantial qty of mis declared goods were physically found in the impugned consignment. I also do not find any merit in the contention of the Noticee on the sampling methodology. On the contrary I hold it to be afterthought of the Noticee. The samples are ought to be always representative and were so, and it is beyond the stretch of imagination how the Laboratory samples taken from the impugned coils were not representative. The questions raised by the noticee on sampling are not only vague but also absurd and fit for even not worth mentioning as even a laymen by naked eye can

differentiate between Scrap and coil. The Noticee has not submitted any ground regarding how the samples were not representative.

20.6 Further, to fortify my above stand for classification of 56.11 MTs of Stainless Steel Coil of J3 grade under CTI 72193590, I rely on the ratio of the following decisions:

(a) Hon'ble Delhi Tribunal in the case of Bhilai Engineering Corp. Ltd Vs. Commissioner of C.Ex. Raipur reported in 2016 (344) E.L.T. 649 (Tri. - Del.). Relevant Para of said decision are reproduced as under:

“4. We have perused the records and heard Id. DR. We find that the primary adjudication order as also the impugned orders-in-appeal are speaking orders and cannot be said to have been passed summarily. The orders rationally discuss the nature of the impugned goods vis-à-vis entries in the Central Excise Tariff to arrive at the classification. We also find that while the appellant made certain assertions regarding classification, it did not give any supporting evidence. It is well settled that a mere assertion not based on any evidence is of no avail. Indeed the Commissioner (Appeals) has categorically observed that the appellant did not produce any technical write up in support of its contention regarding classification. The Supreme Court in the case of *S.P. Chengalvaraya Naidu (Dead) v. V. Jagannath (Dead) by Lrs. & Ors.* reported in 1993 (4) SCALE 51 have held that -

“..... A litigant, who approaches the court, is bound to produce all the documents executed by him which are relevant to the litigation. If he withholds a vital document in order to gain advantage on the other side then he would be guilty of playing fraud on the court as well as on the opposite party.”

6. The appellant cited several judgments in its appeal to the effect that the onus to establish classification is on Revenue. There is no doubt with regard to that proposition. However, we find that the lower adjudicating authorities have discharged their onus by giving the basis/grounds for determining the classification while the appellant never submitted any literature/documents/evidence to support its assertions. Its contention that a mere opinion of M/s. L&T (unsupported by any literature, etc.) about classification should be accepted as final verdict in the matter is mentioned here only to be rejected as untenable. “

(b) I rely on the ratio of decision of Hon'ble Delhi Tribunal in case of *Commissioner v. Gas Authority of India Ltd.* reported in [2019 \(366\) E.L.T. 941 \(Tri. - Del. \)](#) . Relevant Para of said decision are re-produced as under:

“14. The case law as relied upon by the respondent to impress that it was the duty of Department to prove the classification of the product/article is not applicable to the present facts and circumstances as **department herein has already discharged its burden of proving the product manufactured by respondent is NGL and not Naphtha. Thereafter it is for respondent to rebut if they feel aggrieved. But there is nothing brought on record to falsify the said report except the minor procedural discrepancy while obtaining the samples from the other units of respondent and while getting those samples tested. Also the respondent had opportunity to contest the said report below itself. But admittedly said option has not been exercised by the respondent.** From the above discussion it becomes clear that chemistry involved in extraction & segregation of various hydrocarbons in a refinery or petroleum industry supports that the product extracted by respondent is Natural Gasoline liquid and not Naphtha.”

(c) Hon’ble Tribunal in the case of *M.P. Industries v. Commissioner* — [2002 \(145\) E.L.T. 448](#) (Tribunal) has held as under:

4. We have considered the submissions of both the sides. It is not in dispute that the goods in question were subjected to test by the Chemical Examiner, Customs House who gave his report to the effect that “the coating is visible with naked eye”. Once the test laboratory of the Customs House gave a categorical report that the coating is visible to the naked eye, there was no need to refer the samples to the Textile Committee unless and until some collusion was charged. We do not find any reason given in either show cause notice or in the impugned order for referring the samples for re-test to the Textile Committee. Further the Textile Committee itself has reported, under letter dated 9-10-2001 “Visibility to the naked eye is the subjective test only, which we visually see under the light; and for that no instrument or chemical are being used in the Laboratory.” **It is settled law that test reports of Departmental Chemist/Chief Chemist are to be preferred to opinion of outside agencies while classifying a product. Tribunal has held in the case of *C.C.Ex., Ahmedabad v. Cellulose Products of India* - [2000 \(124\) E.L.T. 1133](#) (T) that “the classification of the products manufactured by the assessee in these appeals should be decided in accordance with the test reports of the Departmental Chemist/Chief Chemist..... and not on the basis of the opinion expressed by certain outside agencies.”** The Hon’ble Supreme Court has also held in the case of *Reliance Cellulose Products Ltd. (supra)*, that the views expressed by the Chemical Examiner and the Chief Chemist cannot be lightly brushed aside. We agree with the submissions of the ld. Advocate that the Adjudicating authority cannot

determine the classification of any product on the basis of the majority of opinions. It is also settled law that in interpreting the taxing statute, liberal interpretation is to be applied. **We are of the view that the matter should have been decided on the basis of test reports given by the Chemical Examiner which have been brushed aside without giving any cogent reasons.** The Adjudicating Authority cannot go by the majority of the opinions. We also observe that it has been agreed by the Adjudicating Authority in the impugned Order that the Appellants had pointed out that the Department should have followed the established practice and sent the samples to the C.R.C. L., New Delhi, if there was any necessity for a second opinion. The Adjudicating Authority, however, has given his findings that the Appellants should have insisted for the opinion of the C.R.C.L. This finding does not find favour with us as the determination of proper classification is to be done by the Department and the reports of the Chemical Examiner were in favour of the Appellants. It was for the Department to approach the Chief Chemist, C.R.C.L., New Delhi as was done in the case of M/s. Vaibhav Textile. In view of this, we are of the view that the benefit of doubt should be extended to the Appellants.

(c) Hon'ble Supreme Court in the case of Reliance Cellulose Products Ltd. v. Commissioner reported in [1997 \(93\) E.L.T. 646](#) (S.C.) has held that "Test report of Chemical Examiner and Chief Chemist of the Government, unless demonstrated to be erroneous, cannot be lightly brushed aside on the basis of opinion of some private persons obtained by assessee". In view of the aforesaid decision, Certificate produced by the noticee from the overseas supplier is not admissible as there is clear test report is given by CRCL, Vadodara.

In view of the above discussions, I find that that in the instant case, the 56.11 MTs of Stainless Steel Coil of J3 grade is appropriately classifiable under Customs Tariff Item CTI 72193590 instead of the declared Customs Tariff Item No.72042190.



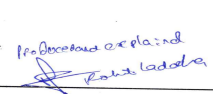
20.7 I find that statement of Shri Rohit Ramnarayan Laddha, Director was recorded on 11.03.2025 wherein he agreed with the Panchanama dated 16.01.2025. He also agreed with the Report dated 22.01.2025 of Chartered Engineer. Further he has specifically stated that he had received only PSIC certificate from the overseas supplier M/s. Recyclo Trading FZE, UAE and no loading pictures were received by him. Further, on being asked to provide the documents forwarded by his overseas supplier M/s. Recyclo Trading FZE, UAE, he stated that his e mail id: import.lscmetal@gmail.com functions on two step verification and could not be opened , as it can be opened only from only his

mobile no. and he is not carrying his mobile phone presently, and further he had admitted to provided the documents later on. However, till date no such documents are provided by the importer which proves that with pre-meditated motive had imported aforesaid 56.11 Mts of SS Coils in guise of SS Scrap 304 grade.

20.8 I find that on the perusal of the 'Sales Contract & Proforma Invoice' it is revealed that Sale Contract Number is mentioned as 'RT/2025/SC001 DATED 03-Jan-25'. The Commercial invoice covered under impugned Bill of Entry No. 777143 dated 13.01.2025, it is revealed that Commercial Invoice No. is mentioned as 'RT/2025/001 dated 03-June-25' and Quantity is mentioned as '70.440 MT. Thus, sales contract and Commercial invoice appears to be made on same day whereas from the PSIC Certificate No. PSICWSFZEX430878AM25dated 05.01.2025 issued by M/s. Wise Services, FZE, it is revealed that goods stuffed in three containers were inspected on 02.01.2025. This raises serious questions on how the goods were inspected on 02.01.2025 even before the sales contract. As the sales contract and commercial invoice was prepared on 03.01.2025 and goods were inspected on 02.01.2025. Further, there was specific terms in sales contract for sending the photographs of goods stuffed in container was to supplied by the overseas supplier, however, no such photographs have been produced and further, denial of access of his own E mail ID on which he was making the transaction deal leads to ill motive of mis declaration of the impugned goods. Shri Rohit Ramnarayan Laddha, Director in his statement dated 11.03.2025, on being asked have specifically stated that at the time of shipment from Kuwait, it was telephonically informed by overseas supper M/s. Recyclo Trading (FZE), UAE to him that as there was shortage of material they were able to ship only 70.440 MT cargo. I find that importer is mis leading the revenue and no evidence to prove their innocence have been produced. Thus, right from the sales contract to PSIC, I find that all documents raises doubts on and points towards importer's intent to mis declare and circumvent the observance of the provisions as laid down under Steel & Steel Product (Quality Control) Order, 2004 as well as The Bureau of Indian Standards Act, 2016 .

RECYCLO RECYCLO TRADING (FZE)

SALES CONTRACT & PERFORMA INVOICE

Seller RECYCLO TRADING (FZE) SAIF EXECUTIVE OFFICE, P8-02-11 SHARIAH FREE ZONE, UAE		Buyer LSC METALS PRIVATE LIMITED PLOT NO - 95, NANDANVAN INDUSTRIAL PARK - 1, BAKROL BUJRANG, TA- DASKROI, AHMEDABAD, GUJARAT - 382430 <small>REG CODE No.: AAEC17120P, PAN NO.: AAEC17120P, GST No.: 24AAEC17120P1ZB</small>	
Invoice Number & Date RT/2025/SC001-P		Country of origin of goods KUWAIT	
SALES CONTRACT NUMBER RT/2025/SC001		Country of final destination IRUQA	
DATED 03-Jan-25		Terms of delivery and Payment:	
Pre-Carriage by BY ROAD	Place of receipt by pre-carrier	PAYMENT TERM: 100% ADVANCE (PART PAYMENT ALLOWED)	
Vessel/Voyage No.	Port of Loading		
NA	ANY PORT IN KUWAIT		
Port of Discharge MUNDRA	FINAL DESTINATION ICD SANAND		
Marks & No.	No. & Kind of package	Description of goods	UNIT PRICE IN USD/MT TOTAL VALUE IN USD
4 CONT 20 ft	LDKPK AND BALE	STAINLESS STEEL SCRAP GRADE 304 FOR MELTING PURPOSE (HS CODE - 72042190) 100.000	1250.00 1,25,000.00
Bank Details for Payment Account Name: RECYCLO TRADING FZE Bank Name: MASHREQ BANK Country: UAE IBAN Number (USD): AE300330000019100864807 Account Number (USD): 019100864807 SWIFT Code: BOMLAEAD			
OTHER TERMS 1) THE SELLER SHALL PROVIDE WITH EACH CONSIGNMENT A FULL SET (3/3) CLEAN, ON BOARD OCEAN BILL OF LADING. 2) COMMERCIAL INVOICE ISSUED BY SELLER 3 ORIGINAL COPIES, DESCRIPTION OF GOODS, UNIT PRICE, TOTAL AMOUNT, NET WEIGHT OF THE GOODS. 3) PACKING LIST/WEIGHT IN ONE ORIGINAL AND 3 COPIES. 4) COUNTRY OF ORIGIN CERTIFICATE ISSUED BY SELLER ON THEIR LETTERHEAD 5) LOADING PICTURES OF EACH CONTAINERS WITH CONTAINERS NUMBERS			
TOTAL (USD)			1,25,000.00
TOTAL VALUE IN WORDS: USD ONE HUNDRED TWENTY FIVE THOUSAND ONLY			
Signature & Date FOR SELLER		Signature & Date FOR BUYER	
 		 Pro. Approved explained Rakesh Ladake	

Appendix 2-H
Pre-Shipment Inspection Certificate (PSIC)

This Pre-Shipment Inspection Certificate is issued in terms of paragraph 2.54 of Handbook of Procedure for import of shredded, un-shredded, compressed and loose forms of metallic waste and scrap.

I, hereby certify the details as below:-

That I/we have inspected the consignment and certify the following:

- The consignment is actually processed metallic scrap, as per the internationally accepted parameters for such a classification.
- The consignment does not contain any symbol related to ionizing radiation and/or any marking related to transport of dangerous goods classified as Class 7 as per United Nations classification.
- Details of Importer are as follows:
 - Name: LSC METAL PRIVATE LIMITED
 - Address: 000-PLOT NO - 95, NANDANVAN INDUSTRIAL PARK - 1,,BAKROL BUJRANG, DASKROI,,AHMEDABAD,GUJARAT,AHMADABAD,382430.
 - Importer Exporter Code No.: AAEC17120P
 - Telephone/Mobile No: 8238285649
 - E-mail: import.lscmetal@gmail.com
- Details of Exporter are as follows:
 - Name: NATIONAL ALWAWAR GENERAL TRADING & CO
 - Address: OFFICE NO 26- FLOOR 1 BLOCK 2 STREET 2 BUILDING KJALED AL HAJRAF BUILDING NO 002124
 - Telephone /Mobile No.: +965 24589475
 - E-mail: N.ALWAWARTRADING@GMAIL.COM
- Type of Scrap: Unshredded
- Details and quantity of import:

Sl No.	Description of metallic scrap			
	Seal Number	Quantity (in MTs)	Background radiation level (µSv/h)	Container radiation level (µSv/h)
1	STAINLESS STEEL SCRAP GRADE 304 FOR MELTING PURPOSE (HS CODE:72042190)			
	DFSU2237700			
	H1109661	23.99	0.09	0.07

P1 *Signature* 14/01/25

P2 *Signature* 16/01/25

Mundra

2	STAINLESS STEEL SCRAP GRADE 304 FOR MELTING PURPOSE (HS CODE:72042190)			
	ESPU2059753			
	0692661	23.41	0.05	0.03
3	STAINLESS STEEL SCRAP GRADE 304 FOR MELTING PURPOSE (HS CODE:72042190)			
	MEDU1061425			
	0692697	23.04	0.04	0.02

*Note 1: Seal Number of the seal affixed by exporting scrap yard

Note 2: In cases where the Customs of the exporting country have put seal (after examination of the container) the changes reflected in Bill of Lading shall be applicable.

g. Inspection Details:

- Country of Inspection: Kuwait
- Place of Inspection: SHUWAIKH
- Date of inspection: 02/01/2025
- Duration of inspection: 6 HRS

h. Details of Radiological Detection Equipments (RDEs)/Radiation Survey Meter used:


- Make: S.E. INTERNATIONAL, INC.
- Model: HANDHELD INSPECTOR USB
- Serial No.: 45990
- Last Date of calibration: 21/04/2024

DECLARATION

- The consignment does not contain any type of arms, ammunition, mines, shells, cartridges, or any other explosive material in any form, either used or otherwise, and that the consignment was checked for radiation level and it does not have radiation levels (gamma and neutron) in excess of natural background. **The radiation level of the consignment is within the accepted range and is fit to be exported to India**
- The photographs / video clip of the inspection carried out, along with duly signed inspection report of the Inspector and scanned copy of this PSIC are being uploaded on DGFT website / e-mailed to DGFT (at psic-dgft@gov.in).
- I/We hereby declare that the particulars and statements made in this certificate are true and correct and nothing has been concealed or held there from.

Date 05/01/2025 Signature VIVEK KUMAR

Name of the Authorised Signatory : VIVEK KUMAR



P1 - [Signature]

P2 - 16/01/25

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20.9 Since, I have already held the impugned goods liable for confiscation, importer is liable for penalty under Section 112 of the Customs Act, 1962. I find that importer in guise of stainless steel scrape grade 304, imported 56.11 Mts of Stainless Steel Coil of J3 grade which act has rendered the goods liable for confiscation under the provision of Section 111 of the Customs Act, 1962 and consequently, importer as well as its Director is liable for penal action under Section 112 and 114AA of the Customs Act, 1962. I find that import of Stainless Steel Coil of J3 grade is governed by the Steel & Steel Product (Quality Control) Order, 2004 as well as The Bureau of Indian Standards Act, 2016. Thus, I find that with clear intent to circumvent the observance of the provision as laid down under Steel & Steel Product (Quality Control) Order, 2004 as well as The Bureau of Indian Standards Act, 2016, have mis declared the goods as 'stainless steel scrape grade 304' and in its guise imported Mts of Stainless Steel Coil of J3 grade' which act has rendered the goods liable for confiscation and consequently, importer as well its Director Shri Rohit Ramnarayan Laddha is liable for penalty under Section 112 of the Customs Act, 1962.

20.10 I find it worth to mention the provisions of Section 112 of the Customs Act, 1962 which read as under:

SECTION 112. Penalty for improper importation of goods, etc. — Any person,

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

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

shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty [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;]

20.11 I find that Shri Rohit Ramnarayan Laddha in his submission dated 31.10.2025 have alleged that essential ingredients of mens rea required for Section 112 (a) (i) & (ii) is absent. I find that this argument is nothing but an afterthought, as I have already discussed herein above as how with pre-conceived motive with clear intent to circumvent the observance of the provision as laid down under Steel & Steel Product (Quality Control) Order, 2004 as well as The Bureau of Indian Standards Act, 2016, have mis declared the goods as 'stainless steel scrape grade 304' and in its guise imported Mts of 'Stainless Steel Coil of J3 grade' which act has rendered the goods liable for confiscation. I find that Hon'ble Gujarat High Court in the case of Synergy Fertichem Pvt. Ltd. v. State of Gujarat — [2020 \(33\) G.S.T.L. 513](#) (Guj.) has held as under:

“143. *Confiscation proceeding is a quasi judicial proceeding and not a criminal proceeding. Ordinarily, proof beyond reasonable doubt and proof of mens rea are foreign to the scope of the confiscation proceeding. However, the language of the*

statute should be read closely. Sometimes, the language of the statute may indicate the need to establish the element of mens rea. It is true that mens rea is not an essential element for imposing penalty for breach of civil obligations or liabilities. However, applying the dictum of the Supreme Court as laid in Tamil Nadu Housing Board (supra), the provisions of Section 130 of the Act is made more stringent by use of the word "intent". When the law requires intention to evade payment of duty, then it is not mere failure to pay duty. It must be something more. This something more should not be construed as obligatory on the part of the Revenue to establish or prove the necessary mens rea for the purpose of confiscation and penalty."

Further, in the case of Commissioner v. Bansal Industries — [2007 \(207\) E.L.T. 346](#) (Mad.), has interalia held as under:

7. *It is oft-repeatedly held that mens rea is not an essential ingredient for contravention of the provisions of a civil law. The Apex Court recently in Chairman, SEBI v. Shriram Mutual Fund [(2006) 5 SCC 361] held as under :-*

"Mens rea is not an essential ingredient for contravention of the provisions of a civil Act. Unless the language of the statute indicates the need to establish the element of mens rea, it is generally sufficient to prove that a default in complying with the statute has occurred and it is wholly unnecessary to ascertain whether such a violation was intentional or not. The breach of a civil obligation which attracts a penalty under the provisions of an Act would immediately attract the levy of penalty irrespective of the fact whether the contravention was made by the defaulter with any guilty intention or not."

8. *Applying the above ratio to the facts of the case, we find that though the Tribunal has recorded a finding of fact that it was the supplier who by mistake loaded tin sheets waste which were not ordered by the assessee, the Tribunal rendered its decision on the basis that the Revenue has not shown that the assessee had wilfully suppressed the facts and had misdeclared the goods with intention to evade duty. The order of the Tribunal mainly proceeded on the footing of intention of the assessee to evade duty, which, in our view, is not correct in the matter of breach of a civil obligation attracting levy of penalty. Therefore, the order of the Tribunal is liable to be set aside.*

I find that in present case, it is an undisputed facts that out of total declared quantity of 70.44 MT, total 56.11 MT were of said 'Stainless Steel Coil of J3 grade' whereas only the small quantity of 14.33 Mts of Stainless Steel Scrap Grade 304 was found which reveals that said 14.33 Mts of Stainless

Steel Scrap Grade 304 was used for concealment of the 56.11 Mts of Stainless Steel Coil of J3 grade' in three container. Thus, as discussed above that the said 56.11 MT Stainless Steel Coil of J3 grade' were mis declared with clear intent to circumvent the observance of the provision as laid down under Steel & Steel Product (Quality Control) Order, 2004 as well as The Bureau of Indian Standards Act, 2016, have mis declared the goods as 'stainless steel scrape grade 304' and in its guise imported 56.11 Mts of 'Stainless Steel Coil of J3 grade' which act has rendered the goods liable for confiscation. Since there was clear violation of provision as laid down under Steel & Steel Product (Quality Control) Order, 2004 as well as The Bureau of Indian Standards Act, 2016, the said goods termed as prohibited goods and accordingly, the importer is liable for penalty under Section 112 (a) (i) of the Customs Act, 1962.

20.12. I find that Shri Rohit Ramnarayan Laddha in his statement dated 11.03.2025 have specifically stated that he being a one of the Director and other was his sister. However, it was only he, who was looking after all the day to day business activities of the company like purchasing, selling, negotiation with domestic buyers and sellers, negotiation with overseas exporters, engagement of Customs Broker for customs clearance. As discussed, above and scrutiny of the import documents as well the Test Report of CRCL, Vadodara and Chartered Engineer Certificate, I find that Shri Rohit Ramnarayan Laddha was sole responsible for mis declaration of the impugned goods and further, he has given evasive reply during recording of his statement and only no contrary evidence are produced to prove his innocence. I find that Shri Rohit Ramnarayan Laddha in his submission has stated that the he was unaware of the contents of the cargo stuffed in containers by overseas supplier and therefore, he should not be penalized. I find that he was the person who dealt with the overseas supplier M/s. Recyclo Trading (FZE), UAE and from the perusal of the Sales Contract as discussed earlier in para 20.8 , Commercial Invoice, and PSIC, and all the circumstantial evidences clearly revealed that Shri Rohit Ramnarayan Laddha with clear intent to circumvent the observance of the provision as laid down under Steel & Steel Product (Quality Control) Order, 2004 as well as The Bureau of Indian Standards Act, 2016, have mis declared the goods as 'stainless steel scrape grade 304' and in its guise imported Mts of 'Stainless Steel Coil of J3 grade' which act has rendered the goods liable for confiscation and therefore, Shri Rohit Ramnarayan Laddha is liable for penalty under Section 112 (b)(i) of the Customs Act, 1962.

20.14 I find that in the Show Cause Notice penalty under Section 114AA of the Customs Act, 1962 has been proposed to be imposed in importer as well as its

Director Shri Rohit Ramnarayan Laddha. Section 114AA of the Customs Act, 1962 says as under:

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.]

As discussed in the foregoing paras, it is evident that despite knowing the actual facts of the imported product and its actual classification, the importer M/s LSC Metal Pvt. Ltd. had knowingly and intentionally made, signed or used the declaration, statements and /or documents and presented them to the Customs Authorities which were incorrect in as much as they were not representing the true, correct and actual classification of the imported goods. I therefore find and hold that for this act on the part of importer M/s LSC Metal Pvt. Ltd., they are liable for penalty in terms of the provisions of Section 114AA of the Customs Act.

I find that Shri Rohit Ramnarayan Laddha in his statement dated 11.03.2025 have admitted that he was the responsible person for day to day business transaction and for clearance from the Customs. As have already discussed the role of said Shri Rohit Ramnarayan Laddha and it is needless to repeat the same. I find that Shri Rohit Ramnarayan Laddha have mis declared the goods in Bill of Entry No. 777143 dated 13.01.2025, and therefore, he is laible for penalty under Section 114AA of the Customs Act. In this regard, I rely on the ratio of the decision of Principal Bench, New Delhi in case of Principal Commissioner of Customs, New Delhi (import) Vs. Global Technologies & Research (2023)4 Centax 123 (Tri. Delhi) wherein it is held that "Since the importer had made false declarations in the Bill of Entry, penalty was also correctly imposed under Section 114AA by the original authority". Since the person Shri Rohit Ramnarayan Laddha knowingly and intentionally made false declaration in the Bill of Entry No. 777143 dated 13.01.2025, and mis declared the description of the goods and therefore, he is liable for penalty and as Director Shri Rohit Ramnarayan Laddha acted on behalf his company wherein he and his sister is Director, he is responsible for false declaration in the Bill of Entry No. 777143 dated 13.01.2025 and therefore penalty under Section 114AA of the Customs Act, 1962 is liable to be imposed on Shri Rohit Ramnarayan Laddha.

21. In view of the above discussion and findings , I pass the following order:

::ORDER::

- i. I reject the declared classification under Customs Tariff Heading No. 72042190 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) of imported goods under Bill of Entry No. 777143 dated 13.01.2025 for 56.11 MT Stainless Steel Coils of J3 grade, and hold the same to be re-assessed under CTH 72193590;
- ii. I order for absolute confiscation of the impugned 56.11 MT Stainless Steel Coils of J3 grade with the assessable value of Rs. 65,10,773/-, involving Customs duty of Rs. 18,05,763/-, imported by M/s. LSC Metal Pvt. Ltd. under Bill of Entry No. 7771433, dated 13.01.2025, filed with ICD-Sanand, Customs, Ahmedabad, under the provisions of section 111 (d) and 111(m) of the Customs Act, 1962;
- iii. I order for confiscation of the impugned 14.33 MT of SS 304 Melting Scrap with the assessable value of Rs. 15,68,674/-, involving Customs duty of Rs. 2,82,361/-, imported by M/s. LSC Metal Pvt. Ltd. vide Bill of Entry No. 7771433, dated 13.01.2025, filed with ICD-Sanand, Customs, Ahmedabad under the provisions of section 111(m) and section 119 of the Customs Act, 1962. However, I give the importer an option under provision of Section 125(1) of the Customs Act, 1962, to redeem the said goods on payment of redemption fine of Rs.3,00,000/-(Rupees Three Lakhs Only).
- iv. I order for imposition of Penalty of Rs.10,00,000/-(Rupees Ten Lakhs only) upon M/s. LSC Metal Pvt. Ltd. under Section 112(a)(i) of the Customs Act, 1962;
- v. I order for imposition of Penalty of Rs. 15,00,000/-(Rupees Fifteen Lakhs only) upon M/s. LSC Metal Pvt. Ltd. under Section 114AA of the Customs Act, 1962;
- vi. I order for imposition of Penalty of Rs. 10,00,000/-(Rupees Ten Lakhs only) upon Shri Rohit Laddha, Director of M/s. LSC Metal Pvt. Ltd under Section 112(b)(i) of the Customs Act, 1962;
- vii. I order for imposition of Penalty of Rs. 15,00,000/-(Rupees Fifteen Lakhs only) upon Shri Rohit Laddha, Director of M/s. LSC Metal Pvt. Ltd under Section 114AA of the Customs Act, 1962.

19. The Show Cause Notice bearing F. No. VIII/10-09/ICD-SND/O&A/HQ/2025-26 dated 19.06.2025 is disposed of in above terms.

(SHRAVAN RAM)

Additional Commissioner

DIN: 20251171MN000091439B

F. No. VIII/10-09/ICD-SND/O&A/HQ/2025-26

Date: **28.11.2025**

BY SPEED POST / E-MAIL / HAND DELIVERY / THROUGH NOTICE BOARD

To,

1. M/S. LSC METAL PVT. LTD.

PLOT NO. 95, NANDANVAN INDUSTRIAL PARK-1,

BAKROL BUJRANG, DASKROI,

AHMEDABAD – 382 430

2. SHRI ROHIT LADDHA,

DIRECTOR OF M/S. LSC METAL PVT. LTD.

PLOT NO. 95, NANDANVAN INDUSTRIAL PARK-1,

BAKROL BUJRANG, DASKROI,

AHMEDABAD – 382 430

Copy to:

- (i) The Commissioner of Customs, Ahmedabad. (Kind Attn : RRA Section)
- (ii) The Dy. Commissioner of Customs, ICD Sanand .
- (iii) The Deputy Commissioner of Customs (Task Force), Ahmedabad.
- (iv) The System In-Charge, Customs, HQ, Ahmedabad for uploading on the official web-site.
- (V) Guard File.