



Office of the Principal Commissioner Customs Ahmedabad
Customs House 1st Floor, Opp. Old High Court, Navrangura Ahmedabad-
380009
Phone-079-27544630, Fax-079-2754 2343
E-mail- cus_ahmd_guj@nic.in

F.No. GEN/ADJ/ADC/382/2026-ICD-AHMD-CUS-COMMRTE-AHMEDABAD

Date: 12.03.2026

DIN:20260371MN0000121221

Show Cause Notice Under Section 124 of Customs, Act, 1962

On the basis of Specific intelligence received by the officers of DRI, AZU, Ahmedabad that M/s. Pashka Stainless LLP (IEC: AAXFP3102H), having registered office at 3rd, B/343, Advance Business Park, Dr. Ambedkar Road, IDFC First Bank, Shahibaug, Ahmedabad, Gujarat-380004 has filed Bills of Entry no. 4567437 and 4567621 both dated 17.09.2025 (**RUD-1**), by mis-declaring the import as “Stainless Steel Scrap 409 Grade for Melting Purpose” under CTH 7204, instead of the correct description “Stainless Steel Sheet 409 Grade” which is classifiable under CTH 7219/7220. In terms of Steel and Steel Products (Quality Control) Order, 2024 dated 29.08.2024 issued vide S.O. No. 3716 (E) dated 29.08.2024, for import of items under CTH 7219 and CTH 7220, BIS certificate is mandatory. Hence the goods appeared to be Mis-declared in description and Mis-classified to circumvent the provision of Steel and Steel Product (Quality Control) Order, 2024. The details of the consignments are as under;

Bill of Entry No. & date	Bill of Lading No.	Container No.	Container Seal no.
4567437 dated 17.09.2025	BAXSSS103259 dated 13.09.2025	BAXU2647869	2508915
		BAXU2661743	2508918
		BAXU2679953	2508914
		UNI2070410	2508912
4567621 dated 17.09.2025	BAXSSS103258 dated 13.09.2025	BAXU2618140	2508806
		BAXU2621530	2508803
		BAXU2661569	2508920
		BAXU2681272	2508801

2. The importer has classified the goods under CTI 72042190; however, the

correct classification is under CTI 72199011 and 72209090, which attracts Basic Customs Duty of 15% (effective rate of 7.5% as per Notification 50/2017), provided that the imported goods comply with BIS provisions.

3. The importer had filed Bills of Entry no. 4567437 and 4567621 both dated 17.09.2025 at ICD Khodiyar (INSBI6) for home consumption. Accordingly, the above import consignments of goods declared as “Stainless Steel Scrap 409 Grade for Melting Purpose” were put on hold vide letter F.No. DRI/AZU/CI-I/INT-50/2025 dated 18.09.2025 (**RUD-2**) addressed to the Deputy/Assistant Commissioner, ICD Khodiyar, Sabaramati, Ahmedabad. The above consignment was to be cleared by the Customs House agent M/s. Suraj Forwarders & Shipping Agencies having registration no. ABOFS1766LCH005, situated at A 204 / 205, Wall Street – II, Opp. Orient Club, Ellis Bridge, Ahmedabad – 380006.

4. On arrival of above referred Containers at ICD Khodiyar, S. G. Highway, Jamiyatpura Village, Distt. Gandhinagar, Gujarat-382423, Officer of DRI-AZU, Ahmedabad examined the goods under the Panchnama dated 26.09.2025 (**RUD-3**) in presence of Panchas, Shri Vijay Sharma, Assistant Officer (C&O), CONCOR, ICD-Khodiyar, Shri Mahesh Narayanbhai Patil, G-Card (G/AMBD1/202414342) Holder and employee of M/s. Suraj Forwarders & Shipping Agencies and Chartered Engineer Shri Pankaj N. Udani. Shri Mahesh Narayanbhai Patil submitted following documents:

- a. Bills of Entry Nos. 4567437 and 4567621 both dated 17.09.2025.
- b. Bills of Lading Nos. BAXSSS103259 and BAXSSS103258 both dated 13.09.2025 of M/s. AL JESR SCRAP METAL - TR PER PERSON COMPANY LLC, UAE.
- c. Commercial Invoice Nos. JSR-INVOS-0067-25 and JSR-INVOS-0068-25 both dated 12.09.2025 issued by M/s. AL JESR SCRAP METAL - TR PER PERSON COMPANY LLC, UAE.
- d. PSIC Certificate Nos. PSICMICLXX554774AM26 and PSICMICLXX554798AM26 dated 08.09.2025 issued by M/s. Marine Inspection Co., Ltd.
- e. Packing lists and Certificate of Chemical Analysis.

5. During the examination, the containers were weighed and the weight of the containers was found to be consistent with the declared weight. Customs seals affixed on the containers were found intact. Thereafter, the laborers/helpers were directed to cut open the lock/seal of the subject 08 Containers for examination in the presence of panchas, and other concerned persons. After opening the container, it was noticed that the containers were stuffed with “Stainless Steel Sheets” having thickness of 5mm and various

dimensions (40 Inches X 40 Inches, 40 Inches X 15 Inches and 40 Inches X 10 Inches) and not the declared goods "Stainless Steel Scarp of 409 Grade. The Chartered Engineer, Shri Pankaj N. Udani, based on his visual inspection of cargo along with the officers, prima facie opined that the imported goods Stainless Steel Sheets appeared to be prime and may require BIS Certification. PMI testing was also simultaneously done by the CONCOR Staff. The Chartered Engineer also examined the goods and took PMI instrument reading of the goods and informed that the imported goods were not SS Scrap. The Chartered Engineer further informed that he would submit the detailed examination reports in the due course. Based on the examination, the prima facie views of the Chartered Engineer, and the readings of the PMI testing tool, the containers were detained, as it appeared that the imported goods had been imported in contravention of the provisions of the Steel and Steel Products (Quality Control) Order, 2024. Panchnama dated 26.09.2025 was drawn and the goods handed over to Shri Vijay Sharma, Assistant Officer (C&O), CONCOR, ICD-Khodiyar for safe custody as follows:

Container No.	Bill of Entry No. & date	Container Seal no. after examination	Net Weight (in Kg.)
BAXU2647869	4567437 dated 17.09.2025	209294	26985
BAXU2661743		209296	26575
BAXU2679953		209295	26985
UNIU2070410		209299	25900
BAXU2618140	4567621 dated 17.09.2025	209293	25425
BAXU2621530		209298	24785
BAXU2661569		209292	25635
BAXU2681272		209297	24825
Total Weight (in Kg.)			2,07,115

6. The imported goods appeared to attract provisions of Steel and Steel Products (Quality Control) Order, 2024 dated 29.08.2024, thereby making BIS registration of the foreign manufacturer/supplier mandatory. As the imported goods were not found to be as declared on examination. DRI Officers proceeded to conduct searches on the following premises of importer M/s. Pashka Stainless LLP (IEC: AAXFP3102H);

(i) Office situated at 3rd, B/343, Advance Business Park, Dr. Ambedkar Road, IDFC First Bank, Shahibaug, Ahmedabad, Gujarat-380004 was searched on 26.09.2025 under panchnama, however no incriminating documents were found.

(ii) Warehouses situated at 58-59, 72-73, Nakshatra Industrial Hub, Survey No.-150, Ahmedabad Indore Highway, Daskroi, Chandial, Ahmedabad, Gujarat-382433, was searched on 26.09.2025 under panchnama, however no incriminating documents were found. DRI officers thereafter detained some goods of Stainless Steel and handed over the same to Shri Arpit

Murlidhar Jagetiya, Supervisor of M/s. Pashka Stainless LLP at 58-59, 72-73, Nakshatra Industrial Hub, Survey No.-150, Ahmedabad Indore Highway, Daskroi, Chandial, Ahmedabad, Gujarat-382433 under detention memo dated 26.09.2025. Later, these goods released on 16.10.2025 as they were distinct from the goods imported vide Bills of Entry no. 4567437 and 4567621 both dated 17.09.2025.

7. Shri Pankaj N. Udani, Chartered Engineer vide Ref. No. PNU/SLI/25-26/118 dated 01.10.2025 submitted Chartered Engineer and Valuers Certificate (Valuation Report) **(RUD-4)** of consignment imported by M/s. Pashka Stainless Still LLP 3rd, B/343, Advance Business Park, Dr. Ambedkar Road, IDFC First Bank, Shahibaug, Ahmedabad, Gujarat-380004. The summary of the report is given below;

- (i) *The said imported materials appears to be prime.*
- (ii) *It is not SS Scrap material, as it is reusable stainless-steel sheets for manufacturing of SS Utensils, Table Top, Medical/ Surgical Tray and Automotive exhaust systems.*
- (iii) *The goods are Stainless Steel Sheets of 5mm thickness of various dimensions (40 Inches X 40 Inches, 40 Inches X 15 Inches and 40 Inches X 10 Inches) of grade 409.*
- (iv) *The Goods are not scrap and require BIS certificate.*
- (v) *The value of the goods is 1.30 USD/Kg*

8. The Chartered Engineer further stated that analysis is done by material testing gun for the percentage of the material composition, it is found that the percentage of composition is Cr – 10.70 %, Mn – 1.17 % Fe -87.80%, CU – 0.105% and Zn - 0.196%. The relevant portion conclusion of the CE report is re-produced below;

Hence in my opinion the said material appears to be prime, it is not SS Scrap material, it is reusable stainless steel sheets for manufacturing of SS Utensils, Table top, Medical / Surgical Tray and Automotive exhaust systems, PMI has been carried out for the goods consignment, during examination after destuffing the material size and thickness of the sheets are measured. It is found that the goods are in the form of SS Sheets of 5 mm thickness of various dimensions (40 Inches X 40 Inches and 40 Inches X 15 Inches, 40 Inches X 10 Inches) of grade 409. The goods are not SS Scrap and may require BIS Certificate.



Image-1

9. Further, as per Quality Control Order (QCO), 2024, published in Gazette dated 29.08.2024, BIS certification is mandatory for all stainless-steel sheets (IS 6911:2017) sold in the Indian market. Therefore, BIS Certification is also required for importing these Stainless-Steel Sheets. However, the subject goods were imported without any BIS license / certification or NOC from Ministry of Steel for the grades not covered in BIS standards and Quality Control Orders.

10. In the instant case, the imported goods appear to have contravened the provisions of Section 46(4) & 46(4A) of the Customs Act, 1962 read with Section 11 of the Foreign Trade (Development and Regulation) Act, 1992 and Rule 11 & 14 of Foreign Trade (Regulation) Rules, 1993 in as much as the importer failed to declare the correct classification and description of goods before the designated authorities. Consequently, the aforesaid imported goods appear liable to confiscation under Section 111(m) of Customs Act, 1962. Further, the imported goods without BIS license/certification appear to fall under “Prohibited Goods” and thus are also liable to confiscation under Section 111(d) of Customs Act, 1962.

11. In view of the above, the goods imported under Bills of Entry no. 4567437 and 4567621 both dated 17.09.2025 were put under seizure vide seizure memo dated 03.10.2025 having DIN-202510DDZ1000081843E **(RUD-5)** under Section 110(1) of the Customs Act, 1962, under the reasonable belief that the imported goods have violated the provisions of Customs and Allied Acts and are liable for confiscation under section 111 of Customs Act, 1962. Further, the seized goods were handed over to Shri Vijay Sharma, Assistant Officer (C&O), CONCOR, ICD-Khodiyar for safe custody under Supratnama dated 03.10.2025 **(RUD-6)**.

12. During the course of investigation, a statement of Shri Parag Murlidhar Jagetiya, Manager of M/s. Pashka Stainless LLP was recorded on 28.10.2025 under Section 108 of the Customs Act, 1962 **(RUD-7)** wherein he interalia stated as under:

- i. He is responsible for all customs, import/export, and GST-related work of the firm, including payment to overseas suppliers and approval of Bills of Entry, thus holding complete responsibility for the import declarations and related operations.
- ii. M/s. Pashka Stainless LLP does not have any manufacturing unit and is engaged only in trading of scrap of Zinc, Aluminium, Iron, and Steel.

- iii. He confirmed that the PSIC Certificates were issued by M/s. Marine Inspection Co. Ltd., and that he had signed every page of the PSIC and enclosures as a token of acceptance. He also acknowledged Para 2.53(b) of the DGFT Handbook of Procedures, confirming that the importer and exporter are jointly responsible for the correctness of the PSIC.
- iv. He admitted that the PSIC photographs did not show stuffing or empty containers as required under Para 2.53(d) of HBP, which indicates non-compliance and lack of verification by the importer.
- v. He stated that the supplier, M/s. AL JESR Scrap Metal-TR PER Person Company LLC, UAE, had purchased the material from an Insurance Company in auction linked to a fraudulent consignment to M/s. Trafigura, wherein Stainless-Steel goods had been shipped instead of the ordered Nickel Cathode Plates.
- vi. That the importer did not have any pre-confirmed sale order or contract for the imported goods.
- vii. On being asked to go through the Chartered Engineer's (CE) Report dated 01.10.2025, which clearly stated that the goods were prime, reusable stainless-steel sheets, he put his signature on it in token of having seen the same.
- viii. He stated that they purchased the goods at 0.50 USD/kg, but Assessment Officer has increased price in one Bill of Entry.
- ix. On being shown the Quality Control Order (QCO) 2024, he admitted that no BIS certificates had been obtained for the imported goods, as according to his understanding, the goods are Stainless Steel Scrap 409 Grade.
- x. He admitted that he was not aware of ISRI Scrap Specifications, however, according to his understanding, the imported goods are Stainless Steel Scrap, Grade 409, classifiable under Customs Tariff Heading 7204.
- xi. He also admitted that in their GPCB Registration Certificate (GPCB/HAZ-R-ABD-656 dated 31.12.2022) had not been amended post the issuance and yet the firm had supplied goods to multiple buyers, including entities not mentioned in the GPCB certificate.

13. Further, for verification of the goods, samples were drawn under panchnama dated 26.11.2025 (**RUD-8**) in the presence of Shri Shrey Jagetiya, Partner, M/s Pashka Stainless LLP, Shri Mahesh Narayanbhai Patil, G-Card holder of CHA M/s Suraj Forwarders & Shipping Agencies and Shri Vijay Sharma, Assistant Officer (C&O), CONCOR. Thereafter, the samples were sent to CRCL, New Delhi vide Test Memo Nos. 4567437/Pashka/2025 and 4567621/Pashka/2025 both dated 26.11.2025 (**RUD-9**).

14. The Chemical Examiner, CRCL New Delhi vide his report No. CRCL/73/1192/(DRI) dated 05.12.2025 (**RUD-10**) has reported that

Sample is in form of cut piece of grayish-colored metallic sheet. It is composed of stainless steel (magnetic) having following chemical composition:

<i>C 0.028%,</i>	<i>Ni 0.001%,</i>	<i>Cr 14.63%,</i>	<i>Mo 0.097%,</i>
<i>Mn 0.84%,</i>	<i>Si 0.42%,</i>	<i>P 0.020%,</i>	<i>Al 0.001%,</i>
<i>Cu 0.008%,</i>	<i>N 0.049%,</i>	<i>S 0.008%,</i>	<i>Fe 83.56%;</i>

thickness =0.65 cm.

Flat Rolled Cold Rolled/Hot Rolled could not be ascertained

15. The Chemical examiner, CRCL New Delhi vide report No. CRCL/73/1193(DRI) dated 05.12.2025 has reported that-

The sample is in the form of grayish-colored metallic sheet. It is composed of stainless steel (magnetic) having following chemical composition

<i>C 0.033%,</i>	<i>Ni 0.001%,</i>	<i>Cr 14.64%,</i>	<i>Mo 0.11%,</i>
<i>Mn 0.851%,</i>	<i>Si 0.419%,</i>	<i>P 0.019%,</i>	<i>Al 0.001%,</i>
<i>Cu 0.059%,</i>	<i>N 0.049%,</i>	<i>S 0.008%</i>	<i>Fe 83.46%;</i>

thickness = 0.57 cm

Flat Rolled Cold Rolled/Hot Rolled could not be ascertained

16. The relevant portion of test reports of CRCL, New Delhi is re-produced below;

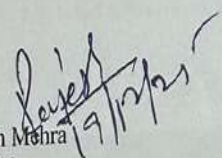
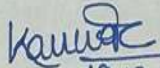
TEST REPORT	
Date of Report: 19.12.2025	
Test Report Lab No.: CRCL/73/1192 (DRI)	Date: 05.12.2025
T.M.No.:4567621/Pashka/2025	Date:
B.E. No.:4567621	Date: 17.09.2025/17.02.9025 (date to be verified at your end)
Sample No. B1	
Sample Received from: Office of the DRI, Thaltej, Ahmedabad, Gujarat-54.	
Description of the Sample: "Stainless Steel Scrap 409 Grade for Melting Purpose"	
Report: The sample as received is in the form of cut piece of grayish colored metallic sheet. It is composed of stainless steel (magnetic) having following composition: C=0.028%, Ni=0.001%, Cr=14.63%, Mo=0.097%, Mn=0.84%, Si=0.42%, P=0.020%, Al=0.001%, Cu=0.008%, N=0.049%, S=0.008%, Fe=83.56%	
Thickness (as received basis) = 0.65cm	
Whether it is flat-rolled/cold-rolled/hot-rolled could not be ascertained.	
Sealed remnant sample returned.	
 Rajesh Mehra Tested by	 19.12.25 (Kanwar Singh Meena) Chemical Examiner II
Note 1: The results relate only to the items tested. 2: Sample not Drawn by this laboratory. 3: The report shall not be reproduced except in full without approval of this laboratory.	
.....End of the report.....	

Image-2

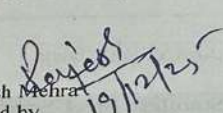
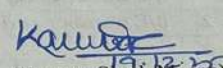
TEST REPORT	
Date of Report: 19.12.2025	
Test Report Lab No.: CRCL/73/1193 (DRI)	Date: 05.12.2025
T.M.No.:4567437/Pashka/2025	Date:
B.E. No.:4567437	Date: 17.09.2025/17.02.9025 (date to be verified at your end)
Sample No. A1	
Sample Received from: Office of the DRI, Thaltej, Ahmedabad, Gujarat-54.	
Description of the Sample: "Stainless Steel Scrap 409 Grade for Melting Purpose"	
<p>Report: The sample as received is in the form of cut piece of grayish colored hollow rounded metallic pipe. It is composed of stainless steel (magnetic) having following composition: C=0.033%, Ni=0.001%, Cr=14.64%, Mo=0.11%, Mn=0.851%, Si=0.419%, P=0.019%, Al=0.001%, Cu=0.059%, N=0.049%, S=0.008%, Fe=83.46% Thickness (as received basis): 0.57cm Whether it is flat-rolled/cold-rolled/hot-rolled could not be ascertained. Sealed remnant sample returned.</p>	
 Rajesh Mehra Tested by	 (Kanwar Singh Meena) Chemical Examiner II
<p>Note 1: The results relate only to the items tested. 2: Sample not Drawn by this laboratory. 3: The report shall not be reproduced except in full without approval of this laboratory.</p>	
.....End of the report.....	

Image-3

17. In this backdrop, Section Note 8(a) of Section XV of Customs Tariff Act, 1975, is reproduced below;

8. In this Section, the following expressions have the meanings hereby assigned to them:

(a) Waste and scrap:

(i) all metal waste and scrap;

(ii) **metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.**

18. As per Note 8(a), "waste and scrap" refers to metal materials that are either unusable in their existing form due to breakage, cutting-up, wear, or other reasons. However, the Chartered Engineering report in the instant case confirmed that the materials appear to be prime and not SS scrap. The goods are fully reusable for the manufacture of SS utensils, table tops, medical/surgical trays, and automotive exhaust systems. Moreover, Shri Parag Murlidhar Jagetiya, Manager of M/s. Pashka Stainless LLP stated that the supplier, M/s. AL JESR Scrap Metal-TR PER Person Company LLC, UAE, had purchased the material from an Insurance Company in auction. Although the goods are rejected, they are found to be reusable and, hence, do not qualify as scrap. Consequently, the imported materials do not fall within the definition of scrap or waste metal and should be treated as stainless steel sheets suitable for reuse.

19. "Plates, Sheet, Strips and foil" are defined under Note 9 (d) of Section XV as below;

"(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 8001), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings for plates, sheets, strip, and foil apply, inter alia, to plates, sheets, strip, and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of article."

20. Whereas Chapter 72 of the Customs Tariff Act, 1975 deals with Iron and Steel and as per Chapter Note 1(k) of Chapter 72, flat rolled products are covered under the scope of Chapter 72. The relevant portion of Chapter Note 1(k) is reproduced as below:-

"Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or

- straight lengths, which if of a thickness less than 4.75 mm are of width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

*Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, and lozenges) and those, which have been perforated, corrugated or polished, **provided that they do not thereby assume the character of articles or products of other headings.***

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.”

21. Further, it is noticed that the PSIC Certificate no. PSICMICLXX554774AM26 dated 08.09.2025 for goods of Bill of Entry No. 4567437 dated 17.09.2025 and PSICMICLXX554798AM26 dated 08.09.2025 for goods of Bill of Entry No. 4567621 dated 17.09.2025 has not complied with the guidelines prescribed under para 2.53 of Chapter 2 of DGFT Handbook of Procedure. In term of Para 2.53 of Handbook of Procedure, Photographs or Video clipping of the process of stuffing of containers, showing empty containers with container no. and sealed container with same container no. are required to be uploaded with PSIC. But in the photos, no photographs of stuffing or empty containers were uploaded and only small size sheets were taken in the photograph. This shows the intent to hide the facts about imported goods.

22. The seized Goods are not stainless steel (SS) scrap material, as confirmed by the CE report. The materials are reusable stainless-steel sheets suitable for the manufacturing of SS utensils, tabletops, medical/surgical trays, and automotive exhaust systems. Being reusable, these goods do not fall under the definition of waste or scrap as per Section XV, Note 8(a), since they are fully serviceable for their intended applications.” It appears that the items imported are “Stainless Steel Sheets” and do not appear to be any steel waste of leftover material generated during manufacturing, fabrication, or after the end of a product’s life and thereby do not get classified under CTH 7204.

23. Based on the examination by DRI officers, Chartered Engineer report and test reports read with the Customs Tariff, it is evident that the subject imported goods are Stainless Steel Sheets. The Chemical Examiner, CRCL New Delhi, vide reports dated 05.12.2025, has stated that whether the imported stainless-steel sheets are cold-rolled or hot-rolled could not be ascertained. Accordingly, the goods are classifiable as “Other” under CTI 7219.90.11 and 7220.90.90

24. The importer has classified the said imported goods by using the description “Stainless Steel Scrap 409 Grade “under CTH 7204 and also availed benefit of Sr. No. 368 of Customs Notification no. 50/2017 dated 30.06.2017 by paying 0% BCD. Whereas, the correct description of goods is “Stainless Steel Sheet 409 Grade”, which falls under CTH 7219 and 7220, where Basic Customs Duty is 15% (effective rate 7.5%). The relevant portion of the Customs

Tariff Headings (CTH) 7219 and 7220 in the First Schedule to the Customs Tariff Act, 1975 is reproduced below for reference, which explicitly covers “Flat-Rolled Products of Stainless Steel”:

7219	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE		
		
7219 90	- Other :		
	--- Sheets and plates :		
7219 90 11	---- Thickness more than 4.75 mm	kg.	15%
7219 90 12	---- Thickness 3 mm to 4.75 mm	kg.	15%
7219 90 13	---- Thickness less than 3 mm	kg.	15%
7219 90 90	--- Other	kg.	15%

7220	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM		
		
7220 90	- Other :		
7220 90 10	--- Skelp (strips for pipes and tubes)	kg.	15%
	--- Strips for pipes and tubes (other than skelp);		
7220 90 21	---- Chromium type	kg.	15%
7220 90 22	---- Nickel chromium austenitic type	kg.	15%
7220 90 29-	---- Other	kg.	15%
7220 90 90	--- Other	kg.	15%

25. As the imported goods are Stainless Steel Sheets of thickness more than 4.75 mm, they are rightly classifiable under CTI 72199011 and 72209090 and attract the provisions of the Steel and Steel Products (Quality Control) Order, 2024 dated 29.08.2024 which prescribes mandatory compliance in manufacturing and import of Steel products based on Sections 16 and 17 of the

BIS Act, 2016 as amended. Para 4 of the said Order deals with –Compulsory use of Standard Mark and mandates Every steel and steel product specified in column (3) of Schedule 1 to 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. All steel products which do not conform to the specified standard, are required to be disposed-off as scrap by ensuring 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). Thus, it appears that the goods imported in the instant case are reusable as Stainless Steel Sheet in the form they have been imported and need to be mutilated into scrap before disposal, as they do not comply with the applicable BIS provisions.

26. It appears that the importer has deliberately resorted to misclassification under CTI 72042190 to circumvent the provisions of Quality Control Order (QCO) notified under BIS Act, 2016. Further, Steel Import Monitoring System (SIMS) Registration is mandated under the import policy notified by DGFT for the Flat Rolled Product of Chapter 72 of ITC HS. The amended Import policy of Iron & Steel was notified Vide CBIC Board Circular No. 38/2019-Cus. dated 21.11.2019. Further, DGFT Notification Nos. 17/2015-2020 & 32/2015-20 dated 05.09.2019 & 13.11.2019 respectively amended the import policy for certain goods falling under Chapter 72, 73 and 86 of ITC (HS), 2017 as annexed to the said notification from ‘free’ to ‘free subject to compulsory registration under Steel Import Monitoring System (SIMS).

27. The Steel Import Monitoring System (SIMS) portal requires the importers to submit advance information on an online system for import of items in the Annex and obtain an advance automatic registration number. As per FAQ notified on the SIMS Portal, for IS Codes that are covered under the Quality Control Order notified under provisions of BIS, it is important that importer fill in the relevant information and in case there is no specific IS code that matches the exact specification, importer may select “None” and fill in technical information about the product being imported in the “Technical Details” field. In cases where any material is sought to be imported without BIS certification the applicants need to apply for NOC from Ministry of Steel.

28. In the subject case, it appears that the importer has deliberately mis-declared the subject goods in CTH 7204, which is not covered under Steel and Steel Products (Quality Control) Order, 2024. The importer appears to have attempted to import Stainless Steel Sheets by mis-declaring the classification to bypass the provisions notified under BIS Act and the requirement to obtain a

NOC for import of steel products as per the provisions of the Steel and Steel Products (Quality Control) Order, 2024 dated 29.08.2024. The SIMS Registration certificate also appears to have been obtained under Scrap Category by mis-declaration of HS Code and without declaring other mandatory details required for the said registration.

29. It further appears that the importer knowingly concerned themselves in mis-classification and importation of subject goods contrary to the Steel and Steel Products (Quality Control) Order, 2024 dated 29.08.2024 notified vide the S.O. No. 3716 (E) dated 29.08.2024 which mandates that for the import of stainless-steel plate, sheet and strip, Certificate from BIS certification is required for Quality Control qualification as per IS 6911:2017 (Sr. No.52 of the Order). The importer appeared to have resorted to mis-declaration for mis-classifying the goods imported by them to circumvent the requirement to obtain a NOC for import of steel products as per the provisions of the Steel and Steel Products (Quality Control) Order, 2024 dated 29.08.2024.

30. Relevant Legal provisions under the Bureau of Indian Standards Act, 2016, in so far as they relate to the facts of the case:

30.1 Section 15. Prohibition to import, sell, exhibit, etc.—

(1) No person shall import, distribute, sell, store or exhibit for sale, any goods or article under sub-section (1) of section 14, except under certification from the Bureau.

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

“16 (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, 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.*

30.3 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....”

31. The Ministry of Steel has issued the Steel and Steel Products (Quality Control Order), 2024 published vide S.0.3716 (E) in the Gazette of India. The goods namely “Stainless Steel plate, sheet and strip-specification” falling under CTH 7219 and 7220 covered under Sr. No. 52 (Schedule 1) of the Quality Control order dated 29.08.2024 are mandatorily required to conform to Indian Standard IS 6911:2017 and be accompanied with a Test Certificate bearing the Standard Mark, issued by the Bureau of Indian Standards certified manufacturer, with each consignment. The said Quality Control order further requires that all such goods 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 and 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).

32. Relevant Legal provisions under the Customs Act, 1962 in so far as they relate to the facts of the case:

32.1 Section 17-Assessment of duty—

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

(2) The proper officer may verify 4[the entries made under section 46 or section 50 and the self-assessment of goods referred to in sub-section (1)] and for this purpose, examine or test any imported goods or export goods or such part thereof as may be necessary.

[Provided that the selection of cases for verification shall primarily be on the basis of risk evaluation through appropriate selection criteria.

(3) For the purposes of verification under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any document or information, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.

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

(5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter 8*** and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re-assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days re-assessment of the bill of entry or the shipping bill, as the case may be.

32.2 Section 46(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].

32.3 Section 46(4A)-The importer who presents a bill of entry shall ensure the following, namely :—

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- € 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.

32.4 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:

a) ...

(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 3[in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment

referred to in the proviso to sub-section (1) of section 54.

32.5 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;

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

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

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

33. Relevant Legal provisions under Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 in so far as they relate to the

facts of the case:**33.1 Rule 12. Rejection of declared value. –**

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

(2) At the request of an importer, the proper officer, shall intimate the importer in writing the grounds for doubting the truth or accuracy of the value declared in relation to goods imported by such importer and provide a reasonable opportunity of being heard, before taking a final decision under sub-rule (1).

Explanation.-(1) For the removal of doubts, it is hereby declared that:-

(i) This rule by itself does not provide a method for determination of value, it provides a mechanism and procedure for rejection of declared value in cases where there is reasonable doubt that the declared value does not represent the transaction value; where the declared value is rejected, the value shall be determined by proceeding sequentially in accordance with rules 4 to 9.

(ii) The declared value shall be accepted where the proper officer is satisfied about the truth and accuracy of the declared value after the said enquiry in consultation with the importers.

(iii) The proper officer shall have the powers to raise doubts on the truth or accuracy of the declared value based on certain reasons which may include –

(a) the significantly higher value at which identical or similar goods imported at or about the same time in comparable quantities in a comparable commercial transaction were assessed;

(b) the sale involves an abnormal discount or abnormal reduction from the ordinary competitive price;

€ the sale involves special discounts limited to exclusive agents;

(d) the misdeclaration of goods in parameters such as description, quality, quantity, country of origin, year of manufacture or production;

€ the non declaration of parameters such as brand, grade, specifications that have relevance to value;

(f) the fraudulent or manipulated documents.

33.2 Rule 3- Determination of the method of valuation

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

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

Provided that –

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

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

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

(iii) do not substantially affect the value of the goods;

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

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

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

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

(b) In a sale between related persons, the transaction value shall be accepted, whenever the importer demonstrates that the declared value of the goods being valued, closely approximates to one of the following values ascertained at or about the same time.

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

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

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

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

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

(4) if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through rule 4 to 9.

33.3 Rule 4-Transaction value of identical goods. –

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

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

(b) In applying this rule, the transaction value of identical goods in a sale at

the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the value of imported goods.

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

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

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

33.4 Rule 5-Transaction value of similar goods.-

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

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

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

33.5 Rule 6-Determination of value where value can not be determined under rules 3, 4 and 5.-

If the value of imported goods cannot be determined under the provisions of rules 3, 4 and 5, the value shall be determined under the provisions of rule 7 or, when the value cannot be determined under that rule, under rule 8.

Provided that at the request of the importer, and with the approval of the proper officer, the order of application of rules 7 and 8 shall be reversed.

33.6 Rule 7-Deductive value.-

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit

price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions : -

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

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

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India. (b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

33.7 Rule 8-Computed value.- *Subject to the provisions of rule 3, the value of imported goods shall be based on a computed value, which shall consist of the sum of:-*

(a) the cost or value of materials and fabrication or other processing the imported goods:

(b) an amount for profit and general and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to India;

€ the cost or value of all other expenses under sub-rule (2) of rule 10.

33.8 Rule-9-Residual method.-

(1) Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India;

Provided that the value so determined shall not exceed the price at which such

or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions of" this rule on the basis of –

(i) the selling price in India of the goods produced in India;

(ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;

(iii) the price of the goods on the domestic market of the country of exportation;

(iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;

(v) the price of the goods for the export to a country other than India;

(vi) minimum customs values; or

(vii) arbitrary or fictitious values.

34. Mis-Declaration of the goods by the Importer: -

34.1 The importer filed 02 Bill of Entry, as detailed in the Seizure Memo dated 03.10.2025 with description of the goods as “Stainless Steel Scrap 409 Grade for Melting Purpose” under CTI 72042190 and during the examination, the goods appeared to be Stainless Steel Sheets of 409 grade. To ascertain their exact nature, a report from an Independent Chartered Engineer was sought. The Chartered Engineer examined the goods and vide his certificate Ref No. PNU/SLI/25-26/118 dated 01.10.2025 certified that the consignment consists of, ‘Stainless Steel Sheets of 5mm thickness of various dimensions (40 Inches X 40 Inches, 40 Inches X 15 Inches and 40 Inches X 10 Inches); that the imported goods are **prime in nature and appear to be reusable stainless steel sheets for manufacturing of SS Utensils, Table Top, Medical/ Surgical Tray and Automotive exhaust systems.** Thus, the impugned goods are Stainless Steel Sheets which are mis-classified under CTI 72042190 and have not complied with Steel Products (Quality Control) Order, 2024.

34.2 As per characteristics of the goods brought out in visual examination, Chartered Engineer Report, PMI gun report, CRCL Delhi Reports and in terms of the Section Note to Section XV and Notes to Chapter 72 in the First Schedule to the Import Tariff, these goods are correctly classifiable under CTH 7219 and 7220 for which the Bureau of Indian Standards (BIS) has mandated that Stainless Steel Plates, Sheets, and Strips must comply with the Indian Standard IS 6911:2017 under the Steel and Steel Products (Quality Control)

Order, 2024. This order has been issued by the Ministry of Steel vide S.O. 3716 (E) on 29.08.2024 and requires that these products bear the BIS Standard Mark, indicating conformity to the specified standards. IS license IS 6911:2017 is mandatorily required for importing these goods as per the Quality Control Order 2024. Having been imported without the necessary BIS License, the imported goods are covered under the definition of "Prohibited Goods" as defined under Section 2(33) of the Customs Act, 1962. The subject goods have been improperly imported in terms of the description of the goods and have been misclassified deliberately to overcome the applicable BIS compliance requirements. Hence, they are liable for confiscation under Section 111 (d) of the Customs Act, 1962. Whereas, sub-section (4) of Section 46 of the Customs Act, 1962, specifies that the importer while presenting a Bill of Entry shall at the foot thereof make and subscribe to a declaration as to the truth of the contents of such Bill of Entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods. It appears that the importer knowingly and deliberately resorted to mis-classification hence, contravened the provisions of section 46 of the Customs Act, 1962 and has also rendered the goods liable to confiscation under Section 111 (m) of Customs Act, 1962.

34.3 Rejection of Transaction Value and Redetermination of value; Since, the goods imported by M/s. Pashka Stainless LLP covered under the subject 2 consignments, appear to have been mis-declared as Stainless Steel Scrap instead of Stainless Steel Sheets, there is reason to believe that the invoices submitted by the importer for the said import do not correspond with the goods actually imported. The goods are declared as scrap but actual import is of Stainless Steel Sheets. The Value declared by the importer is liable to be rejected as per the provision of Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, since the submitted invoices do not correspond with imported goods.

34.4 Accordingly, the declared value appears to be not acceptable as transaction value and merits rejection in terms of Section 14 of Customs Act, 1962 read with Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. The value is required to be re-determined by sequentially proceeding in terms of Rules 4 to 9 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Efforts were made to find out the correct assessable value of the imported goods. It is observed that the imported goods were found in different variety, description, specification and quality, so, it was not possible to find and compare the same with other goods having identical/similar description, grade, quantity and Country of Origin.

34.5 As the import data extracted with respect to contemporaneous imports was general in nature, and contemporaneous data for imports of identical or similar goods was not available or found, the value could not be determined under Rules 4 and 5 of the CVR, 2007. As per Rule 6 *ibid*, if the value cannot be determined under Rules 3, 4, and 5, it shall be determined under Rule 7; and if it cannot be determined under Rule 7, then under Rule 8. However, the domestic market lacks sufficient sales data for identical or similar goods with comparable variety, specifications, quality, and dimensions necessary for valuation under Rule 7. Further, substantial data related to the cost or value of materials, fabrication, or other processing employed in producing the imported goods, which is required to compute the value under Rule 8, is also not available. Therefore, the valuation of the impugned goods could not be ascertained under Rules 7 or 8, and hence, the value is to be determined in terms of Rule 9 of the CVR, 2007.

34.6 Since, as per Rule 9 above, the value shall be determined using reasonable means consistent with the principal and general provision of these rules and on the basis of the data available in India. Therefore, the value of the subject import consignments is to be determined on the basis of the valuation of the subject 2 consignments submitted by the Govt. approved Chartered Engineer as per the provision of the Section 14 of the Customs Act, 1962 read with Rule 3 and Rule 9 of the Customs Valuation (Determination of value of the Imported Goods) Rules, 2007. As per the valuation report submitted by the Chartered Engineer, the consignment wise value of the subject import consignments, in comparisons to the value declared by the importer M/s. Pashka Stainless Steel LLP, is as under

Sr. No.	Bill of Entry No.	Date	Declared/Assessed Value	Value provided by the CE @ 1.30 USD/Kg
01	4567437	17.09.2025	4720560/-	12273456/-
02	4567621	17.09.2025	5814503/-	11629007/-
		Total	1,05,35,064/-	2,39,02,463/-

34.7 The valuation done by Chartered Engineer reveals that the actual assessable value of the goods is Rs 2,39,02,463/- instead of the declared value of Rs. 1,05,35,064/-. Hence, it appears that the importer has mis-declared the value of the imported goods and hence the subject goods are liable to be confiscated under the 111 (m) of the Customs Act, 1962, on this count also.

34.8 It appears that the importer was well aware about the provisions of BIS and intentionally indulged in import and trading of subject goods. Therefore, it appears that importer has knowingly concerned themselves in under valuation & mis-classification and importation of subject goods contrary to the requirements of the (Quality Control) Order, 2024 dated 29.08.2024 notified vide the S.O. No. 3716 (E) dated 29.08.2024 which mandates that for the import of stainless-steel plate, sheet and strip, BIS certification is required for Quality Control qualification as per IS 6911:2017 (Sr. No.52 of the Order). The total **206.590 MT** of goods imported by importer under the subject 2 consignment having declared total assessable value of Rs. **1,05,35,064/- (Rupees One Crore Five Lakh Thirty-Five Thousand Sixty Four only)** and re-determined value at **Rs. 2,39,02,463/- (Rupees Two Crore Thirty Nine Lakh Two Thousand Four Hundred Sixty-three only)** are liable to confiscation under Section 111(d) & Section 111(m) of the Customs Act, 1962. It appears that the importer was having culpable mental state and their act of omission and commission for non-compliance of BIS provisions on imported goods, which are liable to confiscation, have rendered him liable for penalty under Section 112(a) and 112 (b) of the Customs Act, 1962.

35. Now, therefore, M/s. Pashka Stainless LLP (IEC: AAXFP3102H), having registered office at 3rd, B/343, Advance Business Park, Dr. Ambedkar Road, IDFC First Bank, Shahibaug, Ahmedabad, Gujarat-380004), are hereby called upon to show cause to the Additional/Joint Commissioner of Customs Ahmedabad, having his office at 2nd Floor, Customs House Customs, Ahmedabad, as to why:

(i) The goods imported vide Bills of Entry No. 4567437 and 4567621 both dated 17.09.2025, which were found to be mis-declared should not be reassessed under Section 17 of the Customs Act, 1962 by re-classifying the same under the correct CTI 72199011 and 72209090 instead of the declared CTI 72042190.

(ii) The declared total assessable value of Rs. **1,05,35,064/- (Rupees One Crore Five Lakh Thirty-Five Thousand Sixty-Four only)** may not be rejected and the said goods imported vide Bills of Entry No. 4567437 and 4567621 both dated 17.09.2025 should not be re-assessed at Rs. 2,39,02,463/- as suggested by Govt. Approved Chartered Engineer (1.3 USD per Kg) under rule 9 of Customs Valuation (Determination of value of imported Goods) Rules, 2007 as discussed in para 34.6.

(iii) The impugned goods having assessable value of Rs. **1,05,35,064/- (Rupees One Crore Five Lakh Thirty-Five Thousand Sixty-Four only)**

and re-determined value of **Rs. 2,39,02,463/- (Rupees Two Crore Thirty-Nine Lakh Two Thousand Four Hundred Sixty-three only)** may not be held liable to confiscation as per the provisions of Section 111(d) and 111 (m) of the Customs Act, 1962 and the same may be confiscated being physically available.

(iv) Penalty under Section 112(a) and 112(b) of the Customs Act, 1962 should not be imposed on importer for their act of omission and commission as detailed in the IR

36. This Show Cause Notice is issued without prejudice to any other action that may be taken in respect of the goods in question and/or against the person(s) concerned or any other person, if found involved under the provisions of Customs Act, 1962 and/or any other law for the time being in force in India.

37. The department reserves right to add/alter/change in this notice at any stage, before adjudication on the basis of evidences available or evidences gathered later on.

38. The Importer is further directed to produce all the evidences on which they intend to rely upon in support of their defence at the time of showing cause. They should also clearly mention in their written reply as to whether they wish to be heard in person or through their legal representative before the case is adjudicated.

39. If no cause is shown against the action proposed to be taken in the Show Cause Notice within the stipulated time or if they or their legal representatives do not appear before the adjudicating authority when the case is posted for hearing, the case will be decided ex-parte on the basis of evidences already available on records.

40. The documents relied upon in this Show Cause Notice are listed in Annexure- A to this Show Cause Notice.

Digitally signed by
Shravan Ram

Date: 12-03-2026

(Shravan Ram)

Additional Commissioner
Customs Ahmedabad

F.No. GEN/ADJ/ADC/382/2026-ICD-AHMD-CUS-COMMRTE-AHMEDABAD

DIN: 20260371MN0000121221

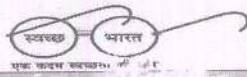
Date: 12.03.2026

COPY TO:-

1. M/s. Pashka Stainless LLP (IEC: AAXFP3102H), having registered office at 3rd, B/343, Advance Business Park, Dr. Ambedkar Road, IDFC First Bank, Shahibaug, Ahmedabad, Gujarat-380004
2. The Dy./Assistant Commissioner, ICD Khodiyar, Customs Ahmedabad for information and necessary action.
3. The Superintendent System, Customs Ahmedabad for information and necessary action with direction to upload on the Commissionerate portal
4. Guard file

Annexure: A.

RUD	Description
RUD-1	Bills of Entry No. 4567437 and 4567621 both dated 17.09.2025 (available with importer)
RUD-2	Letter F.No. DRI/AZU/CI-I/INT-50/2025 dated 18.09.2025 addressed to the Deputy/Assistant Commissioner, ICD Khodiyar, Sabaramati, Ahmedabad
RUD-3	Panchnama dated 26.09.2025
RUD-4	Chartered Engineer and Valuers Certificate (Valuation Report) Report Ref. No. PNU/SLI/25-26/118 dated 01.10.2025 submitted by Chartered Engineer
RUD-5	Seizure memo dated 03.10.2025 having DIN-202510DDZ1000081843E
RUD-6	Supratnama dated 03.10.2025
RUD-7	Statement dated 28.10.2025 of Shri Parag Murlidhar Jagetiya, Manager of M/s. Pashka Stainless LLP
RUD-8	Panchnama dated 26.11.2025 vide which samples were drawn
RUD-9	Test Memo Nos. 4567437/Pashka/2025 and 4567621/Pashka/2025 both dated 26.11.2025
RUD-10	Test Reports Lab No. CRCL/73/1192 (DRI) and No. CRCL/73/1193 (DRI) both dated 05.12.2025



INDIAN CUSTOMS

PORT : ICD SABARMATI KALIGAM SABARMATI AHMEDABAD 382470
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INSBI6	4567621	17/09/2025	H
IEC/Br	AAXFP3102H/0	FIRST COPY	
GSTIN/TYPE	24AAXFP3102H1Z9/G		
CB CODE	ABOFS1766LCH005		
TYPE	INV	ITEM	CONT
Nos	1	1	4
PKG	4	G.WT (KGS)	100510



BE0180920251920

PART - I - BILL OF ENTRY SUMMARY

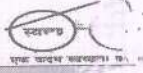
A. STATUS	1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASSESS	9.EXAM	10.HSS	11.FIRST CHECK	12. PROV/ FINAL		
	FIRST COPY	Land	T	N	N	N	N	Y	N	N	N	F		
B. DECLARANT	13.COUNTRY OF ORIGIN						14.COUNTRY OF CONSIGNMENT							
	UNITED ARAB EMIRATES						UNITED ARAB EMIRATES							
C. DUTY SUMMARY	15.PORT OF LOADING						16.PORT OF SHIPMENT							
	Jebel Ali						Jebel Ali							
D. MANIFEST DETAILS	1.IMPORTER NAME & ADDRESS													
	PASHKA STAINLESS LLP													
	B/343, Advance Business Park													
	Opp.Swami Narayan Mandir,Shahibaug													
E. BOND DETAILS	2.CB NAME													
	SURAJ FORWARDERS & SHIPPING AGENCIES													
	3.AEO													
	4.UCR													
F. PAYMENT DETAILS	AD CODE	6380010	1.BCD		2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL		
	0	0	0	0	0	0	0	0	1046611	0	5814503.5			
	9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT				
						1046611	0	0	0	1046611				
G. WH	1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW			
	4200167	17/09/2025	17/09/2025	1154647	13-SEP-25	BAXSSS103258	13/09/2025			4	100510			
H. PROCESSING DETAILS	1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE	1.SR NO							2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)
					1							2057006891		1046611
I. INVOICE DETAILS - SUMMARY	1.EVENT	2.DATE	3.TIME	EXCHANGE RATE	1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR						
	Submission	17-SEP-25	20:13	INR=INR	1	JSRINVOS-0068-25	50255	USD						
	Assessment	18-SEP-25	19:21	1 USD=89INR										
	Examination	OOC												
J. CONTAINER DETAILS *	1.SNO	2.LCL/ FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER									
	1	F		2508806	BAXU2618140									
	2	F		2508803	BAXU2621530									
	3	F		2508920	BAXU2661569									
	4	F		2508801	BAXU2681272									

Validity unknown

Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 10
Date: 2025.09.18 13:47:01 IST
Reason: CUSTOMS
Location: INDIA

GLOSSARY

A : DEF - Deferred Payment, REIMP - Reimport, ADV - Advance, P - Prior, HSS - HighSeaSale; B : CB - Customs Broker, AEO - Authorized Economic Operator, UCR - Unique Customs Reference; D : GIGM - Gateway IGM; G : WBE - Warehouse BE; I : OOC - Out of Charge, # Refer Part IV for full list of Invoices J : * Refer Part IV for full list of Containers, AP - Authorised Person



INDIAN CUSTOMS

PORT : ICD SABARMATI KALIGAM SABARMATI AHMEDABAD 382470
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INSBI6	4567621	17/09/2025	H
IEC/Br	AAXFP3102H/0	FIRST COPY	
GS/TIN/TYPE	24AAXFP3102H1Z9/G		
CB CODE	ABOFS1766LCH005		
TYPE	INV	ITEM	CONT
Nos	1	1	4
PKG	4	G.WT (KGS)	100510



BE0180920251920

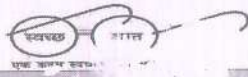
PART - II - INVOICE & VALUATION DETAILS (Invoice 1/1)

A. INVOICE	1.S.NO	2.INVOICE NO. & DT.	3.PURCHASE ORDER NO & DT	4.LC NO & DATE	5.CONTRACT NO & DATE						
	1	JSRINVO5-0068-25 12-SEP-25									
B. TRANSACTING PARTIES	1.BUYER'S NAME & ADDRESS			2.SELLER'S NAME & ADDRESS							
	PASHKA STAINLESS LLP B/343, Advance Business Park Opp.Swami Narayan Mandir,Shahibaug Ahmedabad 380004										
	3.SUPPLIER NAME & ADDRESS			4.THIRD PARTY NAME & ADDRESS							
	AL JESR SCRAP METAL - TR PER PERSON COMPANY LLC SAJJAH INDUSTRIAL AREA PLOT NO 793, AL ZAID STREET, P.O.BOX 32169 Sharjah, United Arab Emirates 5.AEO			6. AD CODE 6380010							
C. VALUATION	1.INV VALUE	2.FREIGHT	3.INSURANCE	4.HSS	5.LOADING	6.COMMISSION	7.PAY TERMS	8.VALUATION METHOD			
	50255						DP	RULE 4 (TRANSACTION VALUE)			
	14.Cur USD						9.RELTD No	10.SVB CH	11.SVB NO	12.DATE	13.LOA
D. COST & SERVICES	1.C&B	2.CoC	3.CoP	4.HND CHG	5.G&S	6.DOC. CH					
	7.COO	8.R & LF	9.OTH COST	10.LD / ULD	11.WS	12.OTC		13.MISC CHARGE	14.ASS. VALUE		5814503.5
E. ITEM DETAILS	1.S NO.	2.CTH	3.DESCRPTION	4.UNIT PRICE	5.QUANTITY	6.UQC	7.AMOUNT				
	1	72042190	STAINLESS STEEL SCRAP 409 GRADE FOR MELTING PURPOSE	.650000	100510.000000	KGS	65331.50				

ASSESS

GLOSSARY

A : LC - Letter of Credit; B : AD - Authorized Dealer; C : HSS - High Sea Sale; D : C&B Commission & Brokerage, CoC - Cost of Container, CoP - Cost of Packing, HND CHG - Handling Charges, G&S - Goods and Service input cost, DOC CH - Document Charges, CoO - Country of Origin Certificate, R&LF - Royalty and Licence Fees, LD/ULD - Loading/Unloading Charges, WS - Warranty Services, OTC - Other Costs, CTH - Customs Tariff Head, UQC - Unit Quantity Code



INDIAN CUSTOMS

PORT : ICD SABARMATI KALIGAM SABARMATI AHMEDABAD 382470
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INSB16	4567621	17/09/2025	H
IEC/Br	AAXFP3102H/0		FIRST COPY
GSTIN/TYPE	24AAXFP3102H1Z9/G		
CB CODE	ABOFS1766LCH005		
TYPE	INV	ITEM	CONT
Nos	1	1	4
PKG	4	G.WT (KGS)	100510



BE0180920251920

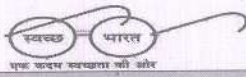
PART - III - DUTIES

A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTH	4. CETH	5. ITEM DESCRIPTION					6. FS	7. PQ	8. DC	9. WC	10. AQ
		1	1	72042190	NOEXCISE	STAINLESS STEEL SCRAP 409 GRADE FOR MELTING PURPOSE					N	N	N	N
B. ITEM DUTY	11. UPI	12. COO	13. C.QTY	14. C.UQC	15. S.QTY	16. S.UQC	17. SCH	18. STND/PR	19. RSP	20. REIMP	21. PROV	22. END USE		
	.65	AE	100510	KGS	100510	KGS		S	N	N		GNX650		
C. OTHER DUTIES	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS		29. ASSESS VALUE		30. TOTAL DUTY				
	N	N	Y	N	N	Y		5814503.5		1046610.6				
DUTY	1. BCD	2. CVD 05	3. SWS	4. SAD	5. IGST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE				
	Notn No. 050/2017				001/2017	001/2017								
	Notn SNo. 368				III199	56								
	Rate 0		10		18	0	0	0						
	Amount 0		0		1046610.6	0	0	0						
DUTY	1. SP EXD	2. CHCESS	3. TTA	4. CESS	5. CAIDC	6. EAIDC	7. CUS EDC	8. CUS HEC	9. NCD	10. AGGR				
	Notn No. 011/2021				17									
	Notn SNo. 17				0		0	0						
	Rate 0				0		0	0						
	Amount 0				0		0	0						
DUTY	1. OTHCUS	2. OTHCVD	3. PETR CUS	4. STP DUTY	5. CUS CVD									
	Notn No.													
	Notn SNo.													
	Rate													
	Amount				145362.59									
DUTY	1. OTHCUS	2. OTHCVD	3. PETR CUS	4. STP DUTY	5. CUS CVD									
	Notn No.													
	Notn SNo.													
	Rate													
	Amount													
Duty Fg														

ASSESSER

GLOSSARY

A : INVSNO - Invoice Sr. No., UPI - Unit Price Invoiced, C.Qty - Commercial Quantity, S.Qty - Standard Quantity, FS - Food Safety and Standards Authority of India, PQ - Plant Quarantine, DC - Central Drugs Standard Control Organisation, WC - WildLife Crime Control Bureau, AQ - Animal Quarantine and Certification Services, SCH - Scheme Code



INDIAN CUSTOMS

PORT : ICD SABARMATI KALIGAM SABARMATI AHMEDABAD 382470
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INSBI6	4567621	17/09/2025	H
IEC/Br	AAXFP3102H/0		FIRST COPY
GSTIN/TYPE	24AAXFP3102H1Z9/G		
CB CODE	ABOFS1766LCH005		
TYPE	INV	ITEM	CONT
Nos	1	1	4
PKG	4	G.WT (KGS)	100510



BE0180920251920

PART - IV - ADDITIONAL DETAILS

A. SVB DETAILS

1. INVSNO	2. ITMSNO	3. REF NO	4. REF DT	5. PRT CD	6. LAB	7. P/F	8. LOAD DATE	9. P/F
-----------	-----------	-----------	-----------	-----------	--------	--------	--------------	--------

B. PREVIOUS BES

1. INVSNO	2. ITMSNO	3. BE NO	4. BE DATE	5. PRT CD	6. UNITPRICE	7. CURRENCY CODE
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C. RE-IMPORT AFTER EXPORT

1. INVSNO	2. ITMSNO	3. NOTN NO	4. SLNO	5. FRT	6. INS	7. DUTY	8. SB NO	9. SB DT	10. PORTCD	11. SINV	12. SITEMN
-----------	-----------	------------	---------	--------	--------	---------	----------	----------	------------	----------	------------

D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

1. INVSNO	2. ITMSNO	3. TYPE	4. MANUFACT CD	5. SOURCE CY	6. TRANS CY	7. ADDRESS
-----------	-----------	---------	----------------	--------------	-------------	------------

E. ACCESSORY STATUS

1. INVSNO	2. ITMSNO	3. ACCESSORY ITEM DETAILS
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F. LICENCE DETAILS

1. INVSNO	2. ITMSNO	3. LIC SLNO	4. LIC NO	5. LIC DATE	6. CODE	7. PORT	8. DEBIT VALUE	9. QTY	10. UQC	11. DEBIT DUTY
-----------	-----------	-------------	-----------	-------------	---------	---------	----------------	--------	---------	----------------

G. SCHEME NOTIFICATION AND DUTY FOREGONE DETAILS

1. INVSNO	2. ITMSNO	3. EXMP RE	4. SCHEME NOTN	5. SCH NSNO	6. BCD RATE	7. CVD RATE	8. BCD AMT FG	9. OTH AMT FG
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H. CERTIFICATE DETAILS

1. CERTIFICATE NUMBER	2. DATE	3. TYPE	1. PRC LEVEL	2. IEC	3. BRANCH SLNO
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I. HSS DETAILS

J. SINGLE WINDOW DECLARATION

1. INVSNO	2. ITMSNO	3. INFO TYP	4. QUALIFIER	5. INFO CD	6. INFO TEXT	7. INFO MSR	8. UQC
1	1	CHR	SQC			100510	KGS
1	1	PNM	SIU	SIUNAPL	MOSSIMS080925263519		

K. SINGLE WINDOW DECLARATION - CONSTITUENTS

1. INVSNO	2. ITMSNO	3. C SNO	4. NAME	5. CODE	6. PERCENTAGE	7. YIELD PCT	8. ING
-----------	-----------	----------	---------	---------	---------------	--------------	--------

L. SINGLE WINDOW DECLARATION - CONTROL

1. INVSNO	2. ITMSNO	3. CONTROL TYPE	4. LOCATION	5. SRT DT	6. END DT	7. RES CD	8. RES TEXT
-----------	-----------	-----------------	-------------	-----------	-----------	-----------	-------------

M. SUPPORTING DOCUMENTS

1. INVSNO	2. ITMSNO	3. TYP	4. ICEGATE ID	5. IRN	6. DOC CODE	7. ISSUE PLACE	8. ISSUE DT	9. EXP DT
0	0	6490H	SURAJAMD	2025021100030958		GANDHINAGAR	11-FEB-25	
0	0	10100	SURAJAMD	2025021100030959		GANDHINAGAR	11-FEB-25	
0	0	00100	SURAJAMD	2025091700035930		United Arab Emi	12-SEP-25	
0	0	27100	SURAJAMD	2025091700035931		United Arab Emi	12-SEP-25	
0	0	70400	SURAJAMD	2025091700035933		United Arab Emi	12-SEP-25	
0	0	86100	SURAJAMD	2025091700037302		United Arab Emi	12-SEP-25	
0	0	85600	SURAJAMD	2025091700037303		United Arab Emi	12-SEP-25	
0	0	10100	SURAJAMD	2025091700083793		United Arab Emi	12-SEP-25	
1	0	38000	SURAJAMD	2025091700035932		United Arab Emi	12-SEP-25	
1	1	85600	SURAJAMD	2025091700035934		United Arab Emi	12-SEP-25	

N. CONTAINER DETAILS

1. CONTAINER NUMBER	2. TRUCK NUMBER	3. SEAL NUMBER	4. FCL/LCL
BAXU2618140		2508806	F
BAXU2621530		2508803	F
BAXU2661569		2508920	F
BAXU2681272		2508801	F

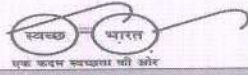
O. INVOICE DETAILS

1. S NO	2. INVOICE NO	3. INVOICE AMOUNT	4. CUR
1	JSRINVO5-0068-25	50255	USD

GLOSSARY

A : Ref No - SVB Reference Number, Ref Dt - SVB Reference Date; F : Code - Licence Scheme Code; I : PRC - Preceding; K : ING - Ingredient
L : RES CD - Control Result Code, RES TXT - Control Result Text

OTHER ADDITIONAL INFORMATION



INDIAN CUSTOMS

PORT : ICD SABARMATI KALIGAM SABARMATI AHMEDABAD 382470
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INSBI6	4567621	17/09/2025	H
IEC/Br	AAXFP3102H/0 FIRST COPY		
GSTIN/TYPE	24AAXFP3102H1Z9/G		
CB CODE	ABOFS1766LCH005		
TYPE	INV	ITEM	CONT
Nos	1	1	4
PKG	4	G.WT (KGS)	100510



BE0180920251920

PART - V - OTHER COMPLIANCES

A. EXAMINATION ORDER RMS

Check seal No. of all container. De-stuff all cargo and open and examine 100% of cargo located in all areas (1,2,3,4,5) for all container(other than ISO Liquid/Gas container, dangerous cargo and bulk cargo). ENSURE CCR AND RMS INSTRUCTION-ENSURE COMPLIANCE OF CONDITIONS AS STIPULATED UNDER PARA 2.22 OF FIP AND PARA 2.51 to 2.54 OF HBP-ENSURE COMPLIANCE OF DGFT OM DTD 13.06.23 ISSUED VIDE F.NO. 01/53/8/E/AM24/PSI. IN ADDITION TO CELL/918-VERIFY COMPLIANCE OF SCHEDULE VIII OF HWMR 2016.-VERIFY COMPLIANCE TO PARA 8(B) OF GENERAL NOTES REGARDING IMPORT POLICY.-VERIFY DESCRIPTION, VALUATION AND CLASSIFICATION. Examine under AC/DC Supervision by RMS

A1. EXAMINATION ORDER

B. EXAMINATION INSTRUCTIONS

B1. PGA EXAMINATION INSTRUCTIONS

Inv No	Item No	Agency	Status

C. COMPULSORY COMPLIANCE

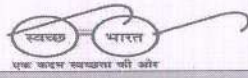
D. AC REMARKS

E. EXAMINATION REPORT

F. SUPERINTENDENT COMMENTS

OOCC No	OOCC Date

COMPLIANCES



INDIAN CUSTOMS

PORT : ICD SABARMATI KALIGAM SABARMATI AHMEDABAD 382470
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INSB16	4567621	17/09/2025	H
IEC/Br	AAXFP3102H/0 FIRST COPY		
GSTIN/TYPE	24AAXFP3102H1Z9/G		
CB CODE	ABOFS1766LCH005		
TYPE	INV	ITEM	CONT
Nos	1	1	4
PKG	4	G.WT (KGS)	100510



BE0180920251920

PART - V - OTHER COMPLIANCES

B1. PGA EXAMINATION INSTRUCTIONS

Inv No	Item No	Agency	Status
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ASSESSED COPY

COMPLIANCES



INDIAN CUSTOMS

PORT : ICD SABARMATI KALIGAM SABARMATI AHMEDABAD 382470
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INSBI6	4567621	17/09/2025	H
IEC/Br	AAXFP3102H/0		FIRST COPY
GSTIN/TYPE	24AAXFP3102H1Z9/G		
CB CODE	ABOFS1766LCH005		
TYPE	INV	ITEM	CONT
Nos	1	1	4
PKG	4	G.WT (KGS)	100510



BE0180920251920

PART - VI - DECLARATION

Declaration for 0/0: I/We declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect. I/We have not received and do not know of any other documents or information showing a different description, quantity, price, value, of the said goods and that if at any time hereafter I/We discover any document / information showing different facts, I/We will immediately make the same known to the Commissioner of Customs.

Declaration for 0/0: I/We declare that the contents of this Bill of Entry for goods imported against above mentioned Bill of Lading/ Airway Bill /Lorry Receipt/Railway Receipt numbers are in accordance with the above mentioned invoice(s) No(s) and other documents presented herewith.

Declaration for 1/0: I/We declare that the price paid or payable by the importer is as per the details provided above, and any price paid or payable in addition to the above will be settled with the seller at the end of a defined period by means of debit note / credit note (post & import price adjustment), which are as per the contract attached as a supporting document.

Declaration for 1/0: I/We declare that there are no payments actually paid or payable for the imported goods by way of cost and services [in terms of Rules 10(1)(a)(i), Rule 10(1)(a)(ii), Rule 10 (1) (a) (iii) and Rule 10 (1) (b) of Customs Valuation Rules, 2007], Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007] other than those declared in the invoice which are mentioned as miscellaneous charges in this Bill of Entry.

Declaration for 1/0: I/We declare that all conditions or restrictions, if any, imposed by the seller of any third party on the disposition or use of the imported goods [as per proviso to Rule 3(2)] of the Customs Valuation Rules, 2007 are specified above.

A. DECLARATION STATEMENT

COPIED
ASSESSED

B. AUTHORIZED SIGNATORY

DATE

PLACE

AUTHORISED SIGNATORY

CHA NAME : SURAJ FORWARDERS & SHIPPING AGENCIES



INDIAN CUSTOMS

PORT : ICD SABARMATI KALIGAM SABARMATI AHMEDABAD 382470
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INSBI6	4567437	17/09/2025	H
IEC/Br	AAXFP3102H/0		FIRST COPY
GSTIN/TYPE	24AAXFP3102H1Z9/G		
CB CODE	ABOFS1766LCH005		
TYPE	INV	ITEM	CONT
Nos	1	1	4
PKG	4	G.WT (KGS)	106080



BE0180920251057

PART - I - BILL OF ENTRY SUMMARY

A. STATUS	1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASSESS	9.EXAM	10.HSS	11.FIRST CHECK	12. PROV/ FINAL						
	FIRST COPY	Land	T	N	N	N	N	Y	N	N	N	F						
B. DECLARANT	13.COUNTRY OF ORIGIN UNITED ARAB EMIRATES						14.COUNTRY OF CONSIGNMENT UNITED ARAB EMIRATES			15.PORT OF LOADING Jebel Ali			16.PORT OF SHIPMENT Jebel Ali					
	1.IMPORTER NAME & ADDRESS						2.CB NAME SURAJ FORWARDERS & SHIPPING AGENCIES						3.AEO					
	PASHKA STAINLESS LLP						4.UCR											
	B/343, Advance Business Park																	
C. DUTY SUMMARY	Opp.Swami Narayan Mandir,Shahibaug																	
	Ahmedabad																	
	380004																	
	AD CODE 6380010																	
D.MANIFEST DETAILS	1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL									
	0	0	0		0	0	849701	0	4720560									
	9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT								
						849701	0	0	0	849701								
E. BOND DETAILS	1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGMNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW							
	4200167	17/09/2025	17/09/2025	1154642	13-SEP-25	BAXSSS103259	13/09/2025			4	106080							
F. PAYMENT DETAILS	1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT	1.SR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)									
						1	2056995767		849701									
G. WH	1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE	I. INVOICE DETAILS - SUMMARY#													
					1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR										
H. PROCESSING DETAILS	1.EVENT	2.DATE	3.TIME	EXCHANGE RATE	1	JSRINVOS-0067-25	53040	USD										
	Submission	17-SEP-25	20:07	INR=INR														
	Assessment	18-SEP-25	10:56	1 USD=89INR														
	Examination																	
J. CONTAINER DETAILS *	1.SNO	2.LCL/ FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER	OOC NO.												
	1	F		2508915	BAXU2647869	OOC DATE												
	2	F		7539	BAXU2661743													
	3	F		00468	BAXU2679953													
			2508912	UNIUI2070410														

Signature Not Verified

Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 10
Date: 2025.09.18 10:56:06 IST
Reason: CUSTOMS
Location: INDIA

GLOSSARY

A : DEF - Deferred Payment, REIMP - Reimport, ADV - Advance, P - Prior, HSS - HighSeaSale; B : CB - Customs Broker, AEO - Authorized Economic Operator, UCR - Unique Customs Reference; D : GIGM - Gateway IGM; G : WBE - Warehouse BE; I : OOC - Out of Charge, # Refer Part IV for full list of Invoices J : * Refer Part IV for full list of Containers, AP - Authorised Person

**INDIAN CUSTOMS**PORT : ICD SABARMATI KALIGAM SABARMATI AHMEDABAD 382470
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INSBI6	4567437	17/09/2025	H
IEC/Br	AAXFP3102H/0		FIRST COPY
GSTIN/TYPE	24AAXFP3102H1Z9/G		
CB CODE	ABOFS1766LCH005		
TYPE	INV	ITEM	CONT
Nos	1	1	4
PKG	4	G.WT (KGS)	106080



BE0180920251057

PART - II - INVOICE & VALUATION DETAILS (Invoice 1/1)

A. INVOICE	1.S.NO	2.INVOICE NO. & DT.	3.PURCHASE ORDER NO & DT	4.LC NO & DATE	5.CONTRACT NO & DATE							
	1	JSRINVOS-0067-25 12-SEP-25										
B. TRANSACTING PARTIES	1.BUYER'S NAME & ADDRESS			2.SELLER'S NAME & ADDRESS								
	PASHKA STAINLESS LLP B/343, Advance Business Park Opp.Swami Narayan Mandir,Shahibaug Ahmedabad 380004											
	3.SUPPLIER NAME & ADDRESS			4.THIRD PARTY NAME & ADDRESS								
	AL JESR SCRAP METAL - TR PER PERSON COMPANY LLC SAJDAH INDUSTRIAL AREA PLOT NO 793, AL ZAID STREET, P.O.BOX 32169 Shar jah, , United Arab Emirates United Arab Emirates											
	5.AEO			6. AD CODE	6380010							
C. VALUATION	1.INV VALUE	2.FREIGHT	3.INSURANCE	4.HSS.	5.LOADING	6.COMMN	7.PAY TERMS	8.VALUATION METHOD				
	53040						DP	RULE 4 (TRANSACTION VALUE)				
	14.Cur USD						No	9.RELTD	10.SVB CH	11.SVB NO	12.DATE	13LOA
15.Term CIF												
D. COST & SERVICES	1.C&B	2.CoC	3.CoP	4.HND CHG	5.G&S	6.DOC. CH						
	7.COO	8.R & LF	9.OTH COST	10.LD / ULD	11.WS	12.OTC			13.MISC CHARGE	14.ASS. VALUE		4720560
E. ITEM DETAILS	1.S NO.	2.CTH	3.DESCRPTION	4.UNIT PRICE	5.QUANTITY	6.UQC	7.AMOUNT					
	1	72042190	STAINLESS STEEL SCRAP 409 GRADE FOR MELTING PURPOSE	.500000	106080.000000	KGS	53040.00					

GLOSSARY

A : LC - Letter of Credit; **B** : AD - Authorized Dealer; **C** : HSS - High Sea Sale; **D** : C&B Commission & Brokerage, CoC - Cost of Container, CoP - Co of Packing, HND CHG - Handling Charges, G&S - Goods and Service input cost, DOC CH - Document Charges, CoO - Country of Origin Certificate, R&LF - Royalty and Licence Fees, LD/ULD - Loading Unloading Charges, WS - Warranty Services, OTC - Other Costs, CTH - Customs Tariff Head, UQC - Unit Quantity Code



एक कदम स्वच्छता की ओर

INDIAN CUSTOMS

PORT : ICD SABARMATI KALIGAM SABARMATI AHMEDABAD 382470
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INSBI6	4567437	17/09/2025	H
IEC/Br	AAXFP3102H/0		FIRST COPY
GSTIN/TYPE	24AAXFP3102H1Z9/G		
CB CODE	ABOFS1766LCH005		
TYPE	INV	ITEM	CONT
Nos	1	1	4
PKG	4	G.WT (KGS)	106080



BE0180920251057

PART - III - DUTIES

A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTH	4. CETH	5. ITEM DESCRIPTION					6. FS	7. PQ	8. DC	9. WC	10. AQ	
		1	1	72042190	NOEXCISE	STAINLESS STEEL SCRAP 409 GRADE FOR MELTING PURPOSE					N	N	N	N	N
B. ITEM DUTY	11. UPI	12. COO	13. C. QTY	14. C. UQC	15. S. QTY	16. S. UQC	17. SCH	18. STND/PR	19. RSP	20. REIMP	21. PROV	22. END USE			
	.5	AE	106080	KGS	106080	KGS		S	N	N		GNX650			
C. OTHER DUTIES	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS		29. ASSESS VALUE		30. TOTAL DUTY					
	N	N	Y	N	N	Y		4720560		849700.8					
C. OTHER DUTIES - A	DUTY	1. BCD	2. CVD_05	3. SWS	4. SAD	5. IGST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE				
	Notn No.	050/2017				001/2017	001/2017								
	Notn SNo.	368				III199	56								
	Rate	0		10		18	0		0						
	Amount	0		0		849700.8	0	0	0						
	Duty Fg	153182.2				0	0								
C. OTHER DUTIES	DUTY	1. SP EXD	2. CHCESS	3. TTA	4. CESS	5. CAIDC	6. EAIDC	7. CUS EDC	8. CUS HEC	9. NCD	10. AGGR				
	Notn No.					011/2021									
	Notn SNo.					17									
	Rate					0		0	0						
	Amount					0		0	0						
	Duty Fg					118014					0				
C. OTHER DUTIES - A	DUTY	1. OTHCUS	2. OTHCVD	3. PETR CUS	4. INFRA CES	5. CUS CVD									
	Notn No.														
	Notn SNo.														
	Rate														
	Amount														
	Duty Fg														

ASSESSED

GLOSSARY

A : INVSNO - Invoice Sr. No., UPI - Unit Price Invoiced, C.Qty - Commercial Quantity, S.Qty - Standard Quantity, FS - Food Safety and Standards Authority of India, PQ - Plant Quarantine, DC - Central Drugs Standard Control Organisation, WC - Wildlife Crime Control Bureau, AQ - Animal Quarantine and Certification Services, SCH - Scheme Code



INDIAN CUSTOMS

PORT : ICD SABARMATI KALIGAM SABARMATI AHMEDABAD 382470
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INSBI6	4567437	17/09/2025	H
IEC/Br	AAXFP3102H/0		FIRST COPY
GSTIN/TYPE	24AAXFP3102H1Z9/G		
CB CODE	ABOFS1766LCH005		
TYPE	INV	ITEM	CONT
Nos	1	1	4
PKG	4	G.WT (KGS)	106080



BE0180920251057

PART - IV - ADDITIONAL DETAILS

A. SVB DETAILS

1. INVSNO	2. ITMSNO	3. REF NO	4. REF DT	5. PRT CD	6. LAB	7. P/F	8. LOAD DATE	9. P/F
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B. PREVIOUS BEs

1. INVSNO	2. ITMSNO	3. BE NO	4. BE DATE	5. PRT CD	6. UNITPRICE	7. CURRENCY CODE
-----------	-----------	----------	------------	-----------	--------------	------------------

C. RE-IMPORT AFTER EXPORT

1. INVSNO	2. ITMSNO	3. NOTN NO	4. SLNO	5. FRT	6. INS	7. DUTY	8. SB NO	9. SB DT	10. PORTCD	11. SINV	12. SITEMN
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D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

1. INVSNO	2. ITMSNO	3. TYPE	4. MANUFACT CD	5. SOURCE CY	6. TRANS CY	7. ADDRESS
-----------	-----------	---------	----------------	--------------	-------------	------------

E. ACCESSORY STATUS

1. INVSNO	2. ITMSNO	3. ACCESSORY ITEM DETAILS
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F. LICENCE DETAILS

1. INVSNO	2. ITMSNO	3. LIC SLNO	4. LIC NO	5. LIC DATE	6. CODE	7. PORT	8. DEBIT VALUE	9. QTY	10. UQC	11. DEBIT DUTY
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G. SCHEME NOTIFICATION AND DUTY FOREGONE DETAILS

1. INVSNO	2. ITMSNO	3. EXMP RE	4. SCHEME NOTN	5. SCH NSNO	6. BCD RATE	7. CVD RATE	8. BCD AMT FG	9. OTH AMT FG
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H. CERTIFICATE DETAILS

1. CERTIFICATE NUMBER	2. DATE	3. TYPE	1. PRC LEVEL	2. IEC	3. BRANCH SLNO
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I. HSS DETAILS

J. SINGLE WINDOW DECLARATION

1. INVSNO	2. ITMSNO	3. INFO TYP	4. QUALIFIER	5. INFO CD	6. INFO TEXT	7. INFO MSR	8. UQC
1	1	CHR	SQC			106080	KGS
1	1	PNM	SIU	SIUNAPL	MOSSIMS080925263506		

K. SINGLE WINDOW DECLARATION - CONSTITUENTS

1. INVSNO	2. ITMSNO	3. C SNO	4. NAME	5. CODE	6. PERCENTAGE	7. YIELD PCT	8. ING
-----------	-----------	----------	---------	---------	---------------	--------------	--------

L. SINGLE WINDOW DECLARATION - CONTROL

1. INVSNO	2. ITMSNO	3. CONTROL TYPE	4. LOCATION	5. SRT DT	6. END DT	7. RES CD	8. RES TEXT
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M. SUPPORTING DOCUMENTS

1. INVSNO	2. ITMSNO	3. TYP	4. ICEGATE ID	5. IRN	6. DOC CODE	7. ISSUE PLACE	8. ISSUE DT	9. EXP DT
0	0	6490H	SURAJAMD	2025021100030958		GANDHINAGAR	11-FEB-25	
0	0	10100	SURAJAMD	2025021100030959		GANDHINAGAR	11-FEB-25	
0	0	00100	SURAJAMD	2025091700060414		United Arab Emi	12-SEP-25	
0	0	27100	SURAJAMD	2025091700060415		United Arab Emi	12-SEP-25	
0	0	70400	SURAJAMD	2025091700060417		United Arab Emi	12-SEP-25	
0	0	85600	SURAJAMD	2025091700060418		United Arab Emi	12-SEP-25	
0	0	86100	SURAJAMD	2025091700060679		United Arab Emi	12-SEP-25	
0	0	10100	SURAJAMD	2025091700092537		United Arab Emi	12-SEP-25	
1	0	38000	SURAJAMD	2025091700060416		United Arab Emi	12-SEP-25	
1	1	85600	SURAJAMD	2025091700060678		United Arab Emi	12-SEP-25	

N. CONTAINER DETAILS

1. CONTAINER NUMBER	2. TRUCK NUMBER	3. SEAL NUMBER	4. FCL/LCL
BAXU2647869		2508915	F
BAXU2661743		7539	F
BAXU2679953		00468	F
UNIU2070410		2508912	F

O. INVOICE DETAILS

1. S NO	2. INVOICE NO	3. INVOICE AMOUNT	4. CUR
1	JSRINVOS-0067-25	53040	USD

GLOSSARY

A : Ref No - SVB Reference Number, Ref Dt - SVB Reference Date; F : Code - Licence Scheme Code; I : PRC - Preceding; K : ING - Ingredient
L : RES CD - Control Result Code, RES TXT - Control Result Text

OTHER ADDITIONAL INFORMATION



एक कदम स्वच्छता की ओर

INDIAN CUSTOMS

PORT : ICD SABARMATI KALIGAM SABARMATI AHMEDABAD 382470
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INSB16	4567437	17/09/2025	H
IEC/Br	AAXFP3102H/0		FIRST COPY
GSTIN/TYPE	24AAXFP3102H1Z9/G		
CB CODE	ABOFS1766LCH005		
TYPE	INV	ITEM	CONT
Nos	1	1	4
PKG	4	G.WT (KGS)	106080



BE0180920251057

PART - V - OTHER COMPLIANCES

B1. PGA EXAMINATION INSTRUCTIONS

Inv No	Item No	Agency	Status
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ASSESSED COPY

COMPLIANCES



एक कदम स्वच्छता की ओर

INDIAN CUSTOMS

PORT : ICD SABARMATI KALIGAM SABARMATI AHMEDABAD 382470
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INSBI6	4567437	17/09/2025	H
IEC/Br	AAXFP3102H/0		FIRST COPY
GSTIN/TYPE	24AAXFP3102H1Z9/G		
CB CODE	ABOFS1766LCH005		
TYPE	INV	ITEM	CONT
Nos	1	1	4
PKG	4	G.WT (KGS)	106080



BE0180920251057

PART - VI - DECLARATION

Declaration for 0/0: I/We declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect.I/We have not received and do not know of any other documents or information showing a different description, quantity, price, value, of the said goods and that if at any time hereafter I/We discover any document / information showing different facts, I/We will immediately make the same known to the Commissioner of Customs.

Declaration for 0/0: I/We declare that the contents of this Bill of Entry for goods imported against above mentioned Bill of Lading/ Airway Bill /Lorry Receipt/Railway Receipt numbers are in accordance with the above mentioned invoice(s) No(s)and other documents presented herewith.

Declaration for 1/0: I/We declare that the price paid or payable by the importer is as per the details provided above, and any price paid or payable in addition to the above will be settled with the seller at the end of a defined period by means of debit note / credit note (post import price adjustment), which are as per the contract attached as a supporting document.

Declaration for 1/0: I/We declare that there are no payments actually paid or payable for the imported goods by way of cost and services [in terms of Rules 10(1)(a)(i), Rule 10(1)(a)(ii), Rule 10 (1) (a) (iii) and Rule 10 (1) (b) of Customs Valuation Rules, 2007], Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007] other than those declared in the invoice which are mentioned as miscellaneous charges in this Bill of Entry.

Declaration for 1/0: I/We declare that all conditions or restrictions, if any, imposed by the seller of any third party on the disposition or use of the imported goods [as per proviso to Rule 3(2)] of the Customs Valuation Rules, 2007] are specified above.

A. DECLARATION STATEMENT

COPIED
ASSESSED

B. AUTHORIZED SIGNATORY

DATE

PLACE

AUTHORISED SIGNATORY

CHA NAME :SURAJ FORWARDERS & SHIPPING AGENCIES



राजस्व आसूचना निदेशालय, आंचलिक इकाई, अहमदाबाद

DIRECTORATE OF REVENUE INTELLIGENCE, AHMEDABAD ZONAL UNIT

इकाई नं 15, मैग्नेट कॉर्पोरेट पार्क, सोला फ्लाईओवर के समीप, एस. जी. राजमार्ग, थलतेज, अहमदाबाद -54

Unit No. 15, Magnet Corporate Park, Nr. Sola Flyover, S.G. Highway, Thaltej, Ahmedabad-54

(दूरभाष सं: 079-29705077/26884002; फ़ैक्स -079-29705078/73; ई-मेल - driazu-ci1@gov.in)

By Email

F. No. DRI/AZU/CI-1/INT-50/2025

Dated: 18.09.2025

To
The Deputy/ Assistant Commissioner(Import),
ICD Khodiyar,
Sabarmati, Ahmedabad

Sir,

Subject: - Request to hold import consignment - regarding

With reference to the above mentioned subject matter, it is requested to immediately put on hold the following import consignment at ICD Sabarmati for necessary action by this office:

Name of Importer	BE No.	Date	No of container
M/s. Paksha Stainless LLP(IEC AAXFP3102H)	4567437	17.09.2025	4
	4567621	17.09.2025	4

Note-This information is confidential in nature and the details should not be shared or parted with any unauthorized person by means of any communication. The consignment should be placed under CCTV surveillance.

This issues with the approval of the Additional Director Generals, DRI, Ahmedabad Zonal Unit, Ahmedabad.

Yours faithfully,


18.09.25
(Nitish Pathode)
Deputy Director

Copy to-The Manager, CFS, ICD Khodiyar, Sabarmati, Ahmedabad for information and necessary action please.

PANCHNAMA DATED 26.09.2025 DRAWN AT ICD Khodiyar, S. G. Highway, Jamiyatpura Village, Distt. Gandhinagar, Gujarat-382423 during the examination of containers imported under Bills of Entry No. 4567437 and 4567621 both dated 17.09.2025 by M/s. Pashka Stainless LLP (IEC: AAXFP3102H).

Sr. No.	Name & Address of Panchas/Witness (S/Shri)	Age	Occupation
1.	Shri Rabari Shambubhai S/o Rabari Muljibhai, 000, Rabari vas, Near Visat Mata Mandir, Kali Gam, Digvijaynagar, Ahmedabad, Gujarat- 382470	37 Years	Service
2.	Shri Ved Prakash S/o Umesh Thakur, Dwarikapur, Post Itaha Rasulnagar, Dwarkapur, Muzaffarpur, Bhiar-843121	29 Years	Service

On being called upon by a person who introduced himself as Shri Sunil Kumar Gro, Intelligence Officer, Directorate of Revenue Intelligence, Ahmedabad Zonal Unit by showing his official Identity Card, we, the above mentioned panchas, presented ourselves at the yard area of ICD Khodiyar, S. G. Highway, Jamiyatpura Village, Distt. Gandhinagar, Gujarat-382423 at 11.05 Hrs on 26.09.2025.

Thereafter, the officer introduced other officer accompanying him as Mrs. Rekha Bhambi, Senior Intelligence Officer, Directorate of Revenue Intelligence, Ahmedabad Zonal Unit. He further informed us the Panchas that he has come to examine the cargo imported by M/s. Pashka Stainless LLP (IEC: AAXFP3102H) under Bills of Entry No. 4567437 and 4567621 both dated 17.09.2025. The officer requested us to remain present during the examination proceeding as independent witnesses, to which we the above named panchas readily and voluntarily agreed. The containers details of Bills of Entry No. 4567437 and 4567621 both dated 17.09.2025, are as under:

Name of the importer	Bill of Entry No. & date	Bill of Lading No.	Container No.	Declared Description of goods
M/s. Pashka Stainless LLP	4567437 dated 17.09.2025	BAXSSS103259 dated 13.09.2025	BAXU2647869	Stainless Steel Scrap 409 Grade for Melting Purpose (CTH)
			BAXU2661743	
			BAXU2679953	

P-1 S.M. RABARI
26/9/25

P-2 Ved Prakash
26/09/25

Page 1 of 6

[Signature]
26/9/25

[Signature]
26/09/25
Mufatti
26/9/25

			UNI2070410	72042190)
	4567621 dated 17.09.2025	BAXSSS103258 dated 13.09.2025	BAXU2618140	Stainless Steel Scrap 409 Grade for Melting Purpose (CTH 72042190)
			BAXU2621530	
			BAXU2661569	
			BAXU2681272	

Thereafter Officer introduced we the panchas to person Shri Mahesh Narayanbhai Patil, G-Card (G/AMBD1/202414342) Holder & employee of M/s. Suraj Forwarders & Shipping Agencies and Shri Pankaj N. Udani, Chartered Engineer. All of them are going to be present at the time of examination.

Thereafter Officers introduced we the panchas to a person Shri Vijay Sharma, Assistant Officer (C&O), CONCOR, ICD-Khodiyar (Representative of CONCOR). The officer informs him about the purpose of their visit and requests him to extend co-operation in the examination.

Afterwards, on being enquired about the above-mentioned Bills of Entry, Shri Vijay Sharma, Assistant Officer (C&O), CONCOR, ICD-Khodiyar provided copies of Bills of Lading.

Thereafter, Shri Vijay Sharma lead us the Panchas and officers to Open Yard within their premises, where the said containers are placed. The officers along with Shri Vijay Sharma inspect all the containers for any damage and tear or wear from outside of containers and find that the containers are in sound and proper condition and seals are found intact.

Further, on verification by the officer, container no. and Seal No. are found to be matching with Bills of Lading in respect of above Bills of Entry and seals are found to be intact. Further, on being requested by the officer, Shri Vijay Sharma one by one gets containers weighed at the weighbridge located within the premises of ICD Khodiyar, in the presence of we the panchas and further provides copies of the computerised weighment slips containing the net weight. The net weight of the containers are as under.

Container No.	Bill of Entry No. & date	Container Seal no.	Net Weight
BAXU2647869	4567437 dated 17.09.2025	2508915	26985

P-1 S.M. RABANI
26/9/25

P-2 VEDPRKASH
26/09/25

Page 2 of 6

[Signature]
26/9/25

[Signature]
26/9/25
MURKESH
26/9/25

BAXU2661743		2508918	26575
BAXU2679953		2508914	26985
UNI2070410		2508912	25900
BAXU2618140	4567621 dated 17.09.2025	2508806	25425
BAXU2621530		2508803	24785
BAXU2661569		2508920	25635
BAXU2681272		2508801	24825

After completion of weighment process, the containers are placed at open yard for the purpose of examination.

Further, the officers requested Shri Vijay Sharma to arrange the seal cutting of the containers. Thereafter seals of containers are cut in the presence of we the panchas. Upon opening the gates of the containers, it is found that the imported goods are stacked. Further, on being requested by the officer, all the imported goods of containers are de-stuffed and placed on the floor of the open yard.

After that, Officer starts examination of the goods in presence of we the panchas, Shri Mahesh Narayanbhai Patil, (CHA), Shri Pankaj N. Udani, Chartered Engineer.

During examination, size and thickness of the sheets are measured by the officer in presence of we the panchas. On measurement of the sheets, it is found that the goods are in the form of SS Sheets of 5mm thickness of various dimensions (40 Inches X 40 Inches, 40 Inches X 15 Inches and 40 Inches X 10 Inches) of grade 409, and the said material appears to be prime. PMI is also done by the CONCOR Staff.

During the course of examination of the goods, Shri Pankaj N. Udani, Chartered Engineer also examines the goods and stated Infront of we the panchas that the goods are not SS Scrap and may be requires BIS Certification. The Chartered Engineer further informs the officer that he will submit the examination reports in the due course.

After examination of goods, the officers also inform we Panchas that the goods are SS Sheets of 5mm thickness of various dimensions (40 Inches X 40 Inches, 40 Inches X 15 Inches and 40 Inches X 10 Inches) of grade 409, and the said material appears to be prime and require BIS Certification. PMI is also done by the CONCOR

P-1 S.M. RADAR -
26/9/25

Page 3 of 6

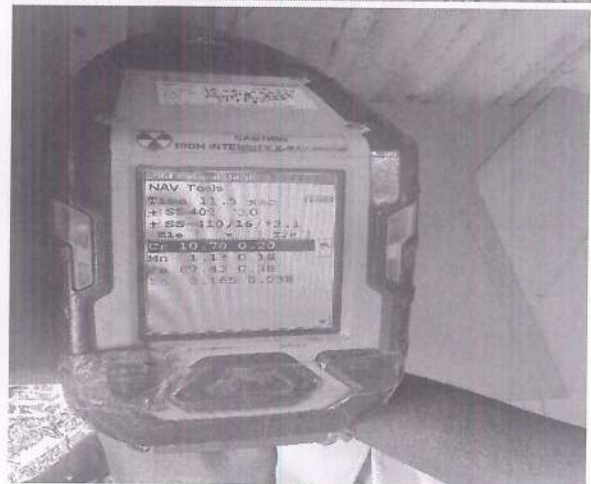
P-2 vedprakash
26/09/25

P. S.
26/09/25

Vijay
26/9/25
Mufet
26/9/25

Staff in front of we the panchas and find that the Grade of the SS Sheet is 409. The Officer takes the weight of various sheets and found that the weight is 40 Kg, 39.71 Kg and 40.1 Kg for 40 Inches X 40 Inches Sheets, 15.1 Kg and 15.62 Kg for 40 Inches X 15 Inches Sheets and 10.25 Kg and 9.9 Kg for 40 Inches X 10 Inches Sheets.

The officers take photographs of the goods in presences of we the panchas and sample copies of the photographs are reproduced below;

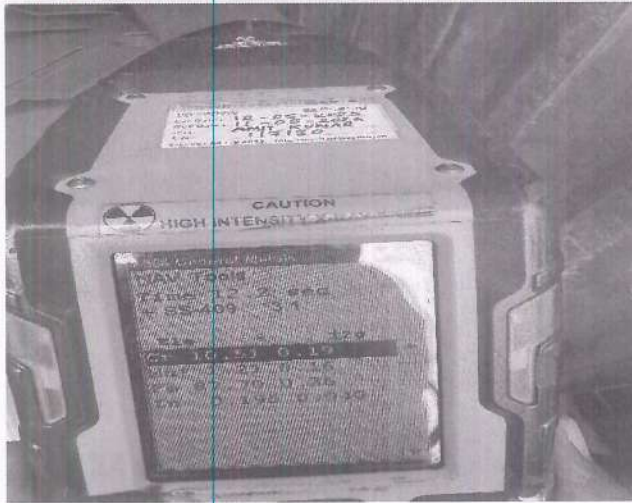
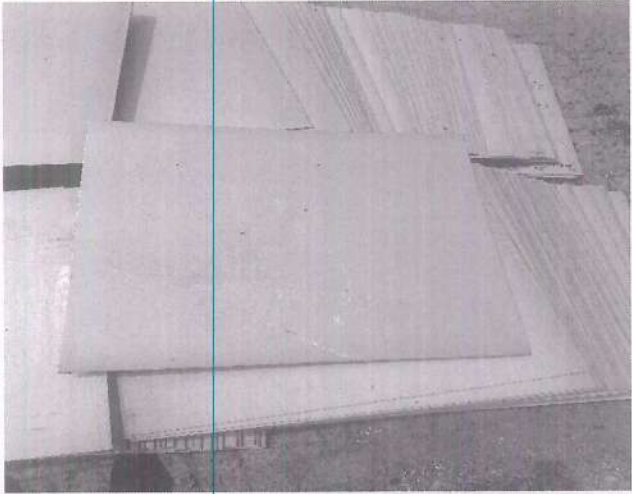


P-1 S.M. PANAR
26/9/25

P-2 veel prakash
26/09/25

njay
26/09/25
Mufal
2619K5

S. S.
26/09/25



Thereafter, the officer sealed the above mentioned eight containers with following seals in our presence:

Container No.	Seal No.
BAXU2647869	209294
BAXU2661743	209296
BAXU2679953	209295
UNIU2070410	209299
BAXU2618140	209293
BAXU2621530	209298
BAXU2661569	209292

P-1 S. M. RADARI
26/9/25

Page 5 of 6

P-2 weel prakarn
26/09/25

[Signature]
26/09/25

[Signature]
26/09/25
2619K5

BAXU2681272

209297

After that Officer ask Shri Vijay Sharma to keep these goods in safe custody with instruction not to remove, sell part with or otherwise deal with the goods without the written permission of DRI, Ahmedabad Zonal Unit, Ahmedabad. The Panchnama proceeding commenced at 11:05 hrs on 26.09.2025 and concluded at around 20:00 Hrs.


Nothing is taken over and no damage was caused to any property by the Officer. The officer, Shri Vijay Sharma, Assistant Officer (C&O), CONCOR, ICD-Khodiyar, Shri Mahesh Narayanbhai Patil, G-Card (G/AMBD1/202414342) Holder and employee of M/s. Suraj Forwarders & Shipping Agencies and we the above named Panchas remain present throughout the course of Panchnama proceedings on 26.09.2025. No religious sentiments were harmed during the panchnama proceedings. The Panchnama proceedings /Panchnama concluded in a cordial manner. We, the Panchas read this Panchnama and found the same as per our say and version. The Panchnama is read out and made to understand in vernacular language to all the persons present during the panchnama. In token of vouching its correctness, we the Panchas put our dated signature on all the pages of this Panchnama.


P-1 S. M. Narayanbhai
26/9/25


Sunil Kumar Gro
IO, DRI, AZU

P-2 Ved Prakash
26/09/25

For and on behalf of
Container Corporation of
India Ltd.


Shri Vijay Sharma,
Assistant Officer (C&O),
CONCOR, ICD-Khodiyar


Shri Mahesh Narayanbhai Patil,
G-Card
M/s. Suraj Forwarders & Shipping Agencies

PANKAJ N. UDANI (SKIL LINK INDIA)

B.E(Mech.),F.I.E.,F.I.V.,L.F.I.W.W.A.,F.I.C.A

Govt. Approved Valuer, Chartered Engineer, Consultant & Arbitrator
405/B, Mangal Murti Complex, Opp. City Gold Cinema, Ashram Road, Ahmedabad -380009.
Phone : 079-26448431, Mobile : 9426010923, 9974740302
Registration No : CAT -VII / 119/ABD/CC-III/2007-2008. Email Id: pnudani@yahoo.com

Ref. No. PNU/SLI/25-26/118

DATE : 01-10-2025

CHARTERED ENGINEER & VALUERS CERTIFICATE

VALUATION REPORT

1. I Pankaj N. Udani hereby certify that I have carried out an inspection and examination on 26.09.2025 thoroughly of the good consignment declared as STAINLESS STEEL SCRAP 409 GRADE FOR MELTING PURPOSE (AS PER INVOICE,P/LIST & BL) lying at open yard at ICD Khodiyar, Ahmedabad in presence of DRI Officers and custom officers as per the examination order and as per

1. Invoice No: JSRINVOS-0067-25, Dated : 12-SEP-25, having total packages – 01 Nos, Containers – 04 Nos (04 Packages), having total net weight : 106080 Kgs

2. Invoice No: JSRINVOS-0068-25, Dated : 12-SEP-25, having total packages – 01 Nos, Containers – 04 Nos (04 Packages), having total net weight : 100510 Kgs

of the importer M/s. PASHKA STAINLESS LLP, B/343, Advance Business Park, Opp. Swami Narayan Mandir, Shahibaug, Ahmedabad - 380004 as per the documents provided to us.

2. I have personally inspected in detail the goods thoroughly and certify the following :

A) Details of goods: Declared as STAINLESS STEEL SCRAP 409 GRADE FOR MELTING PURPOSE (AS PER INVOICE, P/LIST & BL) lying at open yard at ICD Khodiyar, Ahmedabad

B) Country of Inspection: India

Place of Inspection: at open yard of ICD Khodiyar, Ahmedabad.

Date of Inspection: 26.09.2025

Duration of Inspection (In hours): 1 hours and 30 minutes.

C) Details Of Importer (Consignee):

Name: M/s. PASHKA STAINLESS LLP, B/343, Advance Business Park, Opp. Swami Narayan Mandir, Shahibaug, Ahmedabad - 380004

D) Details of Supplier: M/s. AL JESR SCRAP METAL - TR PER PERSON COMPANY LLC, Sajjah Industrial Area Plot No 793, Al Zaid Street, P.O.Box 32169 Sharjah, United Arab Emirates.

E) Import Export Code: IEC Code : AAXFP3102H

F) Port of loading: Jebel Ali, Country of origin : United Arab Emirates

G) CB NAME: SURAJ FORWARDERS & SHIPPING AGENCIES

H) 1. BE NO: 4567437, Dated : 17/09/2025

2. BE NO : 4567621, Dated : 17/09/2025

Pankaj N. Udani



PANKAJ N.UDANI (SKIL LINK INDIA)

B.E.(Mech.),F.I.E.,F.I.V.,LF.I.W.W.A.,F.I.C.A

Govt. Approved Valuer, Chartered Engineer, Consultant & Arbitrator
405/B, Mangal Murti Complex, Opp. City Gold Cinema, Ashram Road, Ahmedabad -380009.
Phone : 079-26448431, Mobile : 9426010923, 9974740302
Registration No : CAT -VII / 119/ABD/CC-III/2007-2008. Email Id: pnudani@yahoo.com

- I) 1. Invoice No : JSRINVOS-0067-25, Dated : 12-SEP-25.- CTH : 72042190
2. Invoice No : JSRINVOS-0068-25, Dated : 12-SEP-25. - CTH : 72042190

J) For invoice no : JSRINVOS-0067-25, Dated : 12-SEP-25

Container Numbers :	Seal Number :
BAXU2647869	2508915
BAXU2661743	2508918
BAXU2679953	2508914
UNI2070410,	2508912

For invoice no : JSRINVOS-0068-25, Dated : 12-SEP-25

Container Numbers :	Seal Number :
BAXU2618140	2508806
BAXU2621530	2508803
BAXU2661569	2508920
BAXU2681272	2508801

Mode of Inspection:

I have carried out an inspection and examination on 26.09.2025 thoroughly of the consignment declared as STAINLESS STEEL SCRAP 409 GRADE FOR MELTING PURPOSE (AS PER INVOICE,P/LIST & BL) lying at open yard at ICD Khodiyar, Ahmedabad in presence of DRI Officers and custom officers as per the examination order and as per

1. Invoice No : JSRINVOS-0067-25, Dated : 12-SEP-25, having total packages – 01 Nos, Containers – 04 Nos (04 Packages), having total net weight : 106080 Kgs
2. Invoice No : JSRINVOS-0068-25, Dated : 12-SEP-25, having total packages – 01 Nos, Containers – 04 Nos (04 Packages), having total net weight : 100510 Kgs

of the importer M/s. PASHKA STAINLESS LLP, B/343, Advance Business Park, Opp. Swami Narayan Mandir, Shahibaug, Ahmedabad - 380004 as per the documents provided to us.

The goods consignment was checked 100 % as per the custom order, Invoice and PL, During inspection the photographs of inspection / examination is captured.

Basis of Inspection :

Following technical aspects are taken into consideration pertaining to the inspection:

- 1) Physical inspection and examination of all the goods consignment is carried out.
- 2) As per the Information and documents i.e. Bills of Entry, Bill of Lading, Invoices, PSIC, etc. provided to us.
- 3) Detailed technical analysis of the consignment goods.
- 4) Total quantity of the goods consignment as per BL has been verified.
- 5) Functional utility of goods consignment is examined.



PANKAJ N. UDANI (SKIL LINK INDIA)

B.E.(Mech.), F.I.E., F.I.V., L.F.I.W.W.A., F.I.C.A

Govt. Approved Valuer, Chartered Engineer, Consultant & Arbitrator

405/B, Mangal Murti Complex, Opp. City Gold Cinema, Ashram Road, Ahmedabad -380009.

Phone : 079-26448431, Mobile : 9426010923, 9974740302

Registration No : CAT -VII / 119/ABD/CC-III/2007-2008. Email Id: pnudani@yahoo.com

PARTICULARS OF GOODS CONSIGNMENT, DECLARED	Unit Price (In USD)	QTY (IN KGS)	Total Invoice Value (In USD)	AS PER MARKET VALUE (In USD)	AS PER CERTIFIED ASSESSED VALUE (In USD)
1. Stainless Steel Scrap 409 Grade For Melting Purpose CTH : 72042190 For Invoice No : JSRINVOS- 0067-25, Dated : 12-SEP-25	0.5000	106080.00	53040.00	1.3 Per Unit 137904.00	1.3 Per Unit 137904.00
2. Stainless Steel Scrap 409 Grade For Melting Purpose CTH : 72042190 For Invoice No : JSRINVOS- 0068-25, Dated : 12-SEP-25	0.6500	100510.00	65331.50	1.3 per unit 130663.00	1.3 per unit 130663.00

The consignment goods declared as Stainless Steel Re-melting Scrap Grade 409 Grade for Melting Purpose having CTH : 72042190 has been checked 100 % in the container for 1. Invoice No: JSRINVOS-0067-25, Dated: 12-SEP-25, having total packages – 01 Nos, Containers – 04 Nos (04 Packages), having total net weight: 106080 Kgs and 2. Invoice No: JSRINVOS-0068-25, Dated: 12-SEP-25, having total packages – 01 Nos, Containers – 04 Nos (04 Packages), having total net weight: 100510 Kgs and analysis is done by material testing gun for the percentage of the material composition, it is found that the percentage of composition is Cr – 10.70 %, Mn – 1.17 % Fe – 87.80%, CU – 0.105 % and Zn – 0.196 %.

Hence in my opinion the said material appears to be prime, it is not SS Scrap material, it is reusable stainless steel sheets for manufacturing of SS Utensils, Table top, Medical / Surgical Tray and Automotive exhaust systems, PMI has been carried out for the goods consignment, during examination after destuffing the material size and thickness of the sheets are measured. It is found that the goods are in the form of SS Sheets of 5 mm thickness of various dimensions (40 Inches X 40 Inches and 40 Inches X 15 Inches, 40 Inches X 10 Inches) of grade 409. The goods are not SS Scrap and may require BIS Certificate.

Pankaj N. Udani



PANKAJ N. UDANI (SKIL LINK INDIA)

B.E.(Mech.),F.I.E.,F.I.V.,L.F.I.W.W.A.,F.I.C.A

Govt. Approved Valuer, Chartered Engineer, Consultant & Arbitrator
405/B, Mangal Murti Complex, Opp. City Gold Cinema, Ashram Road, Ahmedabad -380009.
Phone : 079-26448431, Mobile : 9426010923, 9974740302
Registration No : CAT -VII / 119/ABD/CC-III/2007-2008. Email Id: pnudani@yahoo.com

I Hereby declare that the particulars and statements made in this Valuation report are true and correct.

- This Valuation report has been issued for Custom purpose only without prejudice,
- Our responsibility is limited to the exercise of reasonable care,
- Shall this Valuation report be accepted/rejected by whomsoever it may be concerned with the Understanding that the Valuer/Firm jointly or severally are not responsible for any Claims/Damages,
- The information furnished above is true & correct to the best of my knowledge,
- I have no direct or indirect interest in the items valued,
- I have personally inspected the goods on 26.09.2025 in presence of DRI and Custom Officers.

DATE : 29.09.2025

Signature :



PANKAJ N. UDANI
B.E (Mech)FIE, FIV, FICA
(Proprietor)
Chartered Engineer,
Govt. Registered Valuer and Arbitrator



Name of the Inspecting Person : Pankaj N.Udani
Designation : Approved Valuer & Chartered Engineer
Address : Pankaj N. Udani, SKIL LINK INDIA,
405-B, Mangal Murti Complex, Opp. City Gold Cinema,
Ashram Road, Ahmedabad – 380009.
Email Address : pnudani@yahoo.com
Phone Number : 9426010923

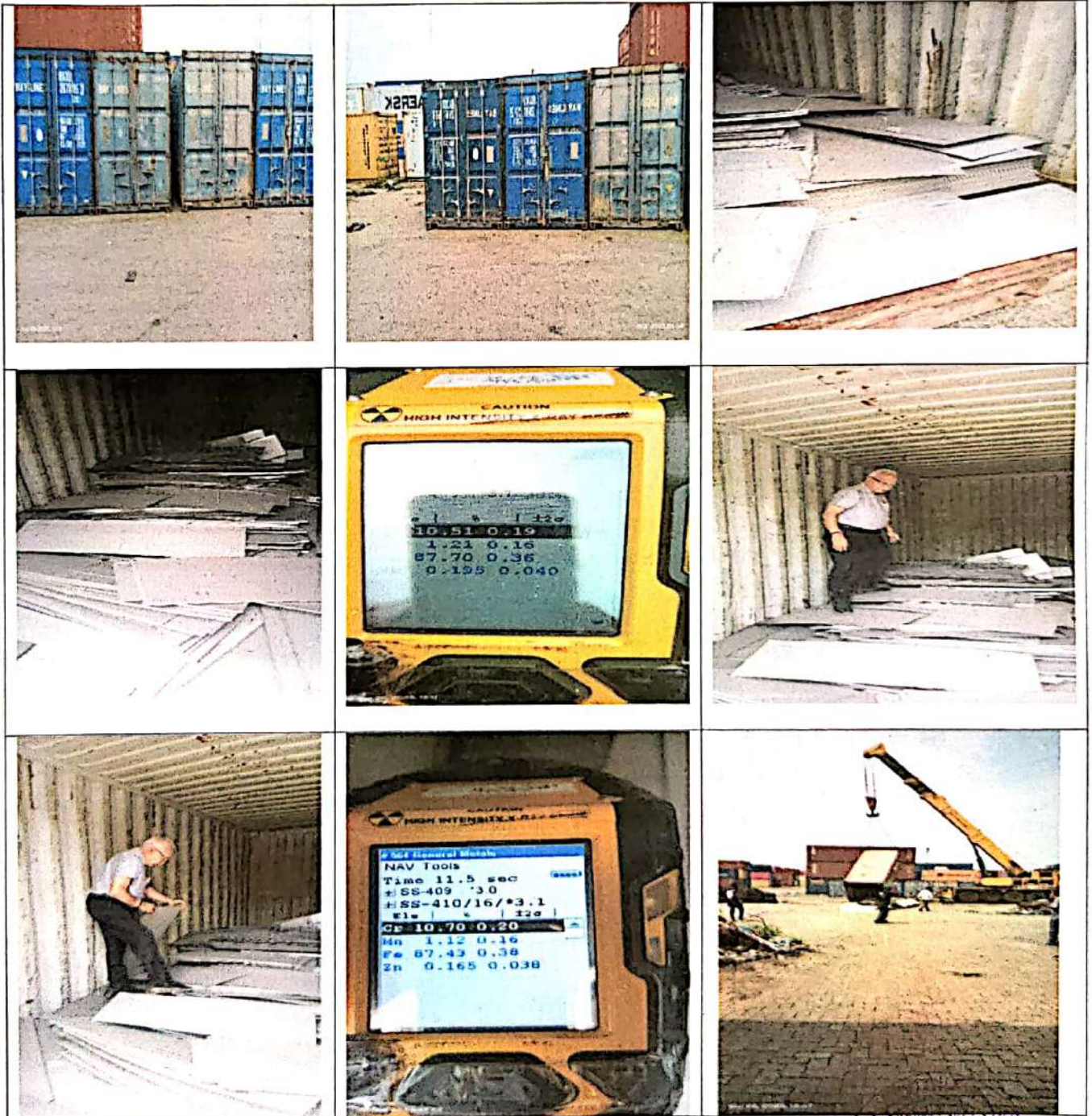
PHOTOGRAPHS / IMAGES FOR VALUATION OF STAINLESS STEEL SCRAP 409 GRADE FOR MELTING PURPOSE OF M/S. PASHKA STAINLESS LLP, AHMEDABAD.

FOR INVOICE NO : JSRINVOS-0067-25, DATED : 12-SEP-25

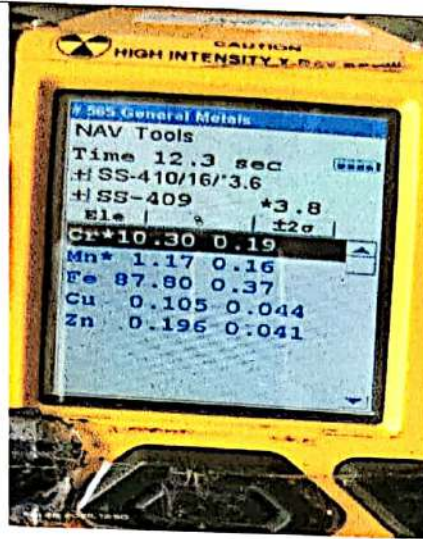
INVOICE NO : JSRINVOS-0068-25, DATED : 12-SEP-25

PLACE OF INSPECTION : ICD KHODIYAR, AHMEDABAD.

INSPECTED ON: 26/09/2025.

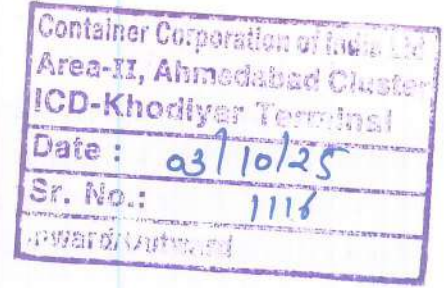


Pankaj Prudhan
REG. NO. 119/ABD/CC-III/2007-2008
CAT-VII
1208-21-10
GOVERNMENT REG. VALUER



Subayudan





DIRECTORATE OF REVENUE INTELLIGENCE
ZONAL UNIT, AHMEDABAD
Unit No. 15, Magnet Corporate Park, Near Sola Flyover,
S. G. Highway, Thaltej, Ahmedabad - 380054
e-mail- driazu-cil@gov.in)

BY FAX/SPEED POST

F. No. DRI/AZU/CI-I/INT-50/2025 / 2688 - 89
DIN- 202510DDZ1000081843E

Date: 03/10/2025

Seizure Memo

[Under Section 110(1) of the Customs Act, 1962]

Whereas I, Sunil Kumar Gro, working as Intelligence Officer, Directorate of Revenue Intelligence, Zonal Unit, Ahmedabad have reason to believe that the goods declared as "Stainless Steel Scrap 409 Grade for Melting Purpose" under CTI 72042190 being imported vide Bills of Entry No. 4567437 and 4567621 both dated 17.09.2025 filled at ICD Khodiyar in 8 Containers by M/s. Pashka Stainless LLP have been misdeclared/misclassified.

2. The above goods imported by M/s. Pashka Stainless LLP at ICD Khodiyar, S. G. Highway, Jamiyatpura Village, Distt. Gandhinagar, Gujarat-382423 through Mundra port under the below mentioned Bills of entry were examined by the officers of DRI, Zonal Unit, Ahmedabad in presence of Shri Pankaj N. Udani, Chartered Engineer under panchanama dated 26.09.2025:

Table - I

Bill of Entry No. & date	Bill of Lading No.	Container No.	Declared Description of goods
4567437 dated 17.09.2025	BAXSSS103259 dated 13.09.2025	BAXU2647869	Stainless Steel Scrap 409 Grade for Melting Purpose (CTH 72042190)
		BAXU2661743	
		BAXU2679953	
		UNIU2070410	
4567621 dated 17.09.2025	BAXSSS103258 dated 13.09.2025	BAXU2618140	Stainless Steel Scrap 409 Grade for Melting Purpose (CTH 72042190)
		BAXU2621530	
		BAXU2661569	
		BAXU2681272	

3. CE Report Ref. No. PNU/SLI/25-26/118 dated 01.10.2025, received from Shri Pankaj N. Udani, Govt. Approved Chartered Engineer in respect of the above consignment indicates that the goods are Stainless Steel Sheets of 5mm thickness of various dimensions (40 Inches X 40 Inches, 40 Inches X 15 Inches and 40 Inches X 10 Inches) of grade 409, and the said material appears to be prime. It is not SS Scrap material, as it is reusable stainless steel sheets for manufacturing of SS Utensils, Table Top, Medical/ Surgical Tray and Automotive exhaust systems. The goods may require BIS Certificate.

As per the report, the goods are "Stainless Steel Sheets of 5mm thickness (40 Inches X 40 Inches, 40 Inches X 15 Inches and 40 Inches X 10 Inches)", which has been mis declared /mis classified as 'Stainless Steel Scrap 409 Grade for Melting Purpose' under CTI 72042190 by M/s. Pashka Stainless LLP.

4. In addition to the above, under Quality Control Order (QCO), 2024, published in Gazette dated 29.08.2024, BIS certification is mandatory for all stainless steel sheets sold in the Indian market. Therefore, BIS Certification is also requires for importing these Stainless Steel Sheets, which has not e-sanchit or provided by the importer.

5. In view of the above, the goods as described hereunder are placed under seizure under Section 110 of the Customs Act, 1962 on a reasonable belief that the said goods are liable to confiscation under the provisions of Section 111 of the Customs Act, 1962.


Table - II

Container No.	Bill of Entry No. & date	Customs Seal no.	Net Weight
BAXU2647869	4567437 dated 17.09.2025	209294	26985
BAXU2661743		209296	26575
BAXU2679953		209295	26985
UNIU2070410		209299	25900
BAXU2618140	4567621 dated 17.09.2025	209293	25425
BAXU2621530		209298	24785
BAXU2661569		209292	25635
BAXU2681272		209297	24825

6. Further, the custody of the said seized goods had already been given for and on behalf of Container Corporation of India Ltd. to Shri Vijay Sharma, Assistant Officer (C&O), CONCOR, ICD-Khodiyar, S. G. Highway, Jamiyatpura Village, Distt. Gandhinagar, Gujarat-382423 during panchanama proceedings dated 26.09.2025.

7. The Assistant Officer (C&O), CONCOR, ICD-Khodiyar is hereby directed not to remove, part with or otherwise deal with the said goods in any manner except with the prior permission in writing from the Directorate of Revenue Intelligence, Zonal unit, Ahmedabad.




03/10/2025
(Sunil Kumar Gro)
Intelligence Officer,
dc Directorate of Revenue Intelligence,
Zonal Unit, Ahmedabad.

BY SPEED POST AD

To,

1. The Assistant Officer (C&O), CONCOR, ICD-Khodiyar, S. G. Highway, Jamiyatpura Village, Distt. Gandhinagar, Gujarat-382423.
2. The Assistant Commissioner (Import), ICD-Khodiyar, S. G. Highway, Jamiyatpura Village, Distt. Gandhinagar, Gujarat-382423
3. M/s. Pashka Stainless LLP, 3rd, B/343, Advance Business Park, Dr. Ambedkar Road, IDFC First Bank, Shahibaug, Ahmedabad, Gujarat-380004.

SUPRATNAMA

To

The President of India,

Through the Intelligence Officer of Directorate of Revenue Intelligence,
Ahmedabad Zonal Unit, Ahmedabad.

I/We, Shri Vijay Sharma, Assistant Officer (C&O), CONCOR, ICD-Khodiyar, S. G. Highway, Jamiyatpura Village, Distt. Gandhinagar, Gujarat-382423 do hereby state that I have on this 3rd of September 2025, received from the Intelligence Officer, DRI, AZU the **2,07,115 Kg Stainless Steel Sheet** purchased from M/s AL JESR Scrap Metal-TR Per Person Company LLC, which were originally imported by M/s Pashka Stainless LLP and were detained under Panchanama dated 26.09.2025 drawn at ICD-Khodiyar, S. G. Highway, Jamiyatpura Village, Distt. Gandhinagar, Gujarat-382423. The details are as below:

Container No.	Bill of Entry No. & date	Customs Seal no.	Net Weight
BAXU2647869	4567437 dated 17.09.2025	209294	26985
BAXU2661743		209296	26575
BAXU2679953		209295	26985
UNI2070410		209299	25900
BAXU2618140	4567621 dated 17.09.2025	209293	25425
BAXU2621530		209298	24785
BAXU2661569		209292	25635
BAXU2681272		209297	24825

I/We hereby undertake to keep the said goods with me/us for safe custody. I/We further undertake to produce the said goods intact and in the same condition as they are, whenever called upon to do so by the competent authority of DRI/Customs and not to deliver the same to any person or otherwise dispose of or deal or tamper with the same without an order from the proper officer of DRI/Customs. I shall neither claim any ownership of the goods nor charge any rent for keeping the goods in safe custody.

Handed over by me

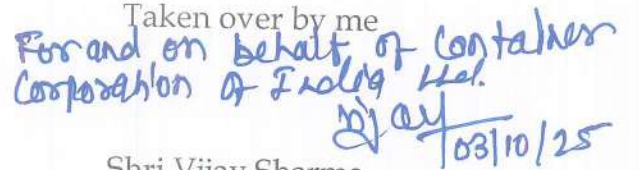

03/10/25

(Sunil Kumar Gro)

Intelligence Officer

Directorate of Revenue Intelligence
Ahmedabad Zonal Unit, Ahmedabad

Taken over by me


For and on behalf of Container
Corporation of India Ltd.
Vijay
03/10/25

Shri Vijay Sharma,
Assistant Officer (C&O),
CONCOR, ICD-Khodiyar

Place: ICD-Khodiyar, S. G. Highway, Jamiyatpura Village, Distt. Gandhinagar, Gujarat-382423.

Date: 3rd September 2025

Received

03/10/25

Statement of Shri Parag Murlidhar Jagetiya S/o Shri Murlidhar Mithalal Jagetiya, Aged - about 34 Years (DOB: 03.02.1991), Manager in M/s. Pashka Stainless LLP (IEC: AAXFP3102H), 3rd, B/343, Advance Business Park, Dr. Ambedkar Road, IDFC First Bank, Shahibaug, Ahmedabad, Gujarat-380004, recorded under Section 108 of Customs Act, 1962 before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Zonal Unit, Ahmedabad on 28.10.2025 at Ahmedabad.

-----x-----x-----

I, the undersigned Shri Parag Murlidhar Jagetiya S/o Shri Murlidhar Mithalal Jagetiya, Aged - about 34 Years (DOB: 03.02.1991), Manager in M/s. Pashka Stainless LLP (IEC: AAXFP3102H), 3rd, B/343, Advance Business Park, Dr. Ambedkar Road, IDFC First Bank, Shahibaug, Ahmedabad, Gujarat-380004, in response to summons dated 16.10.2025 to give my true and correct evidence in the case of goods imported under Bills of Entry No. 4567437 and 4567621 both dated 17.09.2025.

Before recording my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, according to which this enquiry is deemed to be judicial proceedings within the meaning of Section 229 and 267 of Bharatiya Nyaya Sanhita, 2023 and intentionally giving false evidence / statement or fabricating false evidence is an offence under the provisions of Bharatiya Nyaya Sanhita, 2023. I also understand that this statement given by me can be used as evidence either against me or against my employers/ employee, friends, relatives and any other company / person(s) involved in this investigation in any proceedings for the offence under Customs Act, 1962 or any other Act. Having understood the above provisions of Law, I give hereunder my true and voluntary statement.

On being asked I here by state my personal detail as under;

1.	Full Name and Address	Parag Murlidhar Jagetiya Address: B-102, Anmol Tower, Opp. Sujata Flat, Shahibaug, Ahmedabad, Gujarat-380004.
2.	Father's Name	Murlidhar Mithalal Jagetiya
3.	Date of Birth	03.02.1991
4.	Qualification	B.Com
5.	Mobile Number	9714488296
6.	Personal Email Id	parag.jagetia@gmail.com
7.	Official email ID	pashkastainlessllp@gmail.com
8.	Aadhaar Number and PAN	990013265155 and AOAPJ7831A
9.	Languages Write, Read and Speak	Gujarati, Hindi & English
10.	Marital status	Married
11	Children	2 Daughters (6 Years and 9 Months)

On being asked I hereby state that I am Manager in M/s. Pashka Stainless LLP and responsible for all the customs operation related work including import & export and GST related work of M/s. Pashka Stainless LLP. I can read, write and understand English, Gujarati and Hindi languages very well. Before recording my statement, I have been asked to write my statement in my own hand writing, but on my request, the same is being typed on computer installed in DRI office.

Parag Jagetiya
28/10/2025

Q. How many partners are there in M/s. Pashka Stainless LLP? Please provide details of all of them.

A. On being asked as above, I state that there are two partners in our firm. One is Shri Shrey Jagdish Jagetiya and other partner name is Shri Kartik Satayanarayan Jagetiya. We all are cousin brothers.

Q. Who look after the work related to import in M/s. Pashka Stainless LLP?

A. On being asked as above, I state that I look after all the work related to import in M/s. Pashka Stainless LLP.

Q. Who made the payment to overseas suppliers?

A. On being asked as above, I state that the payment was made by me through my company account to overseas supplier.

Q. Is M/s. Pashka Stainless LLP having any manufacturing units?

A. On being asked as above, I state that my company is not having any manufacturing unit anywhere in India. My company is only involved in trading of scrap of Zinc, Aluminum, Iron and Steel.

Q. Who decided to purchase the goods "Stainless Steel Scrap 409 Grade for Melting Purpose (CTH 72042190)" from supplier M/s. AL JESR Scrap Metal-TR PER Person Company LLC?

A. On being asked as above, I state that it was my decision to purchase the goods, as he is our regular supplier of other grades of Stainless Steel Scrap.

Q. Who give approval for filing Bills of Entry No. 4567437 and 4567621 both dated 17.09.2025 to Customs Broker for goods "Stainless Steel Scrap 409 Grade for Melting Purpose" under CTH 72042190?

A. On being asked as above, I state that it was my decision, as all the Stainless Steel Scrap comes under the CTH 7204 and supplier has clearly mentioned CTH 72042190 for the said goods in his Invoice and other related documents.

Q. Did you know that the goods which you are importing under Bills of Entry No. 4567437 and 4567621 both dated 17.09.2025 are in the form of SS Sheets of 5mm thickness of three dimensions viz. 40 Inches X 40 Inches, 40 Inches X 15 Inches and 40 Inches X 10 Inches of grade 409?

A. On being asked as above, I state that as per my knowledge the goods are Stainless Steel Scrap 409 Grade for Melting Purpose and we purchased the same to supply it further to manufacture companies.

Jagetiya
28/10/2025

Q. Which agency has given PSIC (Pre-Shipment Inspection Certificate) to your goods of Bills of Entry No. 4567437 and 4567621 both dated 17.09.2025?

A. On being asked as above, I state that M/s. Marine Inspection Co. Ltd. has given PSIC Certificate no. PSICMICLXX554774AM26 dated 08.09.2025 for goods of Bill of Entry No. 4567437 dated 17.09.2025 and PSICMICLXX554798AM26 dated 08.09.2025 for goods of Bill of Entry No. 4567621 dated 17.09.2025.

Q. Please see and verify both the PSIC Certificate no. PSICMICLXX554774AM26 and PSICMICLXX554798AM26 alongwith it's enclosures. Does the same pertain to your consignments?

A. On being asked as above, I state that the same pertains to our consignments of Bills of Entry No. 4567437 and 4567621 both dated 17.09.2025. I have put my dated signature on every page on these certificates and enclosures as a token.

Q. As per para 2.53 (b) of Chapter 2 of DGFT Handbook Procedure Importer and Exporter would be jointly and severally responsible for ensuring that the material imported is in accordance with the declaration given in PSIC?

A. On being asked as above, I state that I have gone through the para and given my dated signature on the same as an token and also agree with this fact.

Q. As per para 2.53 (d) of Chapter 2 of DGFT Handbook Procedure Photographs or Video clipping of the process of stuffing of containers, showing empty containers with container no. and sealed container with same container no. should be uploaded at with PSIC. But in uploaded photos, no photographs of stuffing or empty containers are uploaded and only small size sheets were taken in the photograph. Was it done intentionally for hiding real size of Stainless Steel Sheets?

A. On being asked as above, I state that I have gone through the para and given my dated signature on the same as an token and also agree with this fact. Further it is to state that PSIC has been done at exporter country, where I was not present. I do not have any intention hiding the real size of Stainless Steel goods as the same were purchased by us as scrap. As per our knowledge our supplier M/s. AL JESR Scrap Metal-TR PER Person Company LLC, UAE had purchased the same from an insurance company in UAE in auction. Insurance company has received the goods from M/s. Trafigura, who had placed the order with some company for nickel cathode plates, but fraudulently received Stainless Steel material of 409 Grade.

Q. Who are your main receivers of Stainless Steel Scrap? Please provide sale invoice of the same goods.

Mogetiel
28/10/2025

A. On being asked as above, I state that M/s. Jindal Stainless Ltd., M/s. Mukand Ltd., M/s. Manglam World Wide Ltd., M/s. Laxcon Steels Ltd., M/s. Rajan Techno Cast Pvt. Ltd. etc. I am submitted herewith some of the sale invoices alongwith party account ledger.

Q. Whom you going to sell these goods imported under Bills of Entry No. 4567437 and 4567621 both dated 17.09.2025?

A. On being asked as above, I state that after receiving the goods we will get price quotation from companies and further supply the goods to best quotation company.

Q. Whether you have any contract/sell order with the receiver of the said goods. Please provide copy of the same?

A. On being asked as above, I state that we don't have any contract/sell order for the imported goods.

Q. Whether you have supplied the same goods to any other firm/company? Please provide copies of sample invoices?

A. On being asked as above, I state that we have supplied the same goods to M/s. Rajan Techno Cast Pvt. Ltd., M/s. Shellmech Precision Cast Pvt. Ltd. and others. I am submitted herewith some of the sample invoices alongwith party ledger.

Q. Imported Goods viz stainless steel sheet appears to be uniform in size. Please state your comment.

A. On being asked as above, I state that we didn't know the dimension of the goods. We imported the said uniform goods as Stainless Steel Scrap 409 Grade for Melting Purpose.

Q. Imported stainless steel sheets are homogeneous bundles of same thickness, width and length. Please comment.

A. On being asked as above, I state that the size of imported goods are 40 Inch * 40 Inch * 5 mm, 40 Inch * 15 Inch * 5 mm and 40 Inch * 10 Inch * 5 mm. As per my knowledge the goods are Stainless Steel Scrap 409 Grade for Melting Purpose.

Q. Please go through the CE report dated 01.10.2025. As per CE report "the said materials are prime, it is not SS Scrap, it is re-usable stainless steel sheet for manufacturing of SS Utensil, Table top, Medical/ Surgical Tray and automotive exhaust system. Please comment on it.

A. On being asked, I state that I have gone through the CE report and in token I put dated signature on the same. I state that as per our knowledge the goods are Stainless Steel Scrap 409 Grade for Melting Purpose and we are going to supply the same to end user for melting purpose.

Meghvi
28/10/2025

Q. The Chartered Engineering vide his report dated 01.10.2025 has valued the goods as 1.30 USD/Kgs. Please comment?

A. On being asked, I state that we have imported the said goods @ 0.50 USD/Kg. But Assessment Officer has increased the value of the goods @ 0.65 USD/Kg in Bill of Entry no. 4567621 dated 17.09.2025.

Q. Do you know the difference between Scrap and Prime Goods?

A. On being asked, I state that as per my knowledge Prime goods are new and first quality materials produced as per standard specifications (Quality, Size, Thickness and Grade) for sale or manufacturing use. And Scrap is waste of leftover material generated during manufacturing, fabrication, or after the end of a product's life. Scrap also includes inferior quality like defects, off-cuts, damaged, old/used products.

Q. Whether the imported goods are scrap as per above submission? As the same is not leftover material of any process.

A. On being asked, I state that our supplier has purchased the goods in auction and offered us for purchase the same as "Stainless Steel Scrap 409 Grade for Melting Purpose". Therefore, the imported goods is only scarp for us, which we sale further to end user for melting purpose.

Q. As per GPCB Registration certificate no. GPCB/HAZ-R-ABD-656 dated 31.12.2022 uploaded in Bills of Entry No. 4567437 and 4567621 both dated 17.09.2025, the actual user of steel scrap is M/s. Avdesh Steel Works Pvt. Ltd. Whether you have any amendment certificate for the same?

A. On being asked as above, I state that we have not amended certificate after 31.12.2022, which I provided herewith with my dated signature alongwith copy of authorization certificate dated 06.06.2019. Further I also submit that we regularly file GPCB return on Quarterly basis. I am also submitting herewith copy of the last quarter (June-2025) return with my dated signature. Further, it is to state that our firm also supplies SS Scrap to other firms/company/proprietor concerned apart from M/s. Avdesh Steel Works Pvt. Ltd.

Q. Whether name of the other receiver of the Goods updated/amended in GPCB Registration certificate?

A. As per my knowledge, no such amendment certificate is required to supply the goods other than the mentioned actual or prospective users.

Q. What goods you have supplied to M/s. Avdesh Steel Works Pvt. Ltd. Please submit sample copies of invoices of the same?

A. On being asked, I state that M/s. Pashka Stainless Steel have supplied the stainless steel scrap to M/s. Avdesh Steel Works Pvt. Ltd. In token, I have provided sample copy of invoice alongwith ledger.

Hojetia
28/10/2025

Q. Do you know that as per Quality Control Order (QCO), 2024, published in Gazette dated 29.08.2024, your imported goods "Stainless Steel Sheets" required BIS Certification?

A. On being asked as above, I state that as per my knowledge we have purchased Stainless Steel Scrap 409 Grade for Melting Purpose, which does not require BIS certificate. On showing the Quality Control Order (QCO), 2024, I have gone through the same and given my dated signature as token. Further it is to state that I was not aware of this Quality Control Order (QCO), 2024 and BIS requirement.

Q. Do you know as per ISRI Scrap Specification Circular effective from 14.07.2022, the dimensions of your imported goods do not fall under the description of Scrap?


A. On being asked as above, I state that as per my knowledge we have purchased Stainless Steel Scrap 409 Grade for Melting Purpose. Further it is to state that I was not aware of ISRI Scrap Specification. On showing the ISRI Scrap Specification, I have gone through the same and given my dated signature as token.

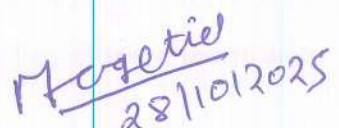
Q. As per the dimensions of your imported goods under Bills of Entry No. 4567437 and 4567621 both dated 17.09.2025, your goods falls under CTH 7219. What you want to say or submit about the same?

A. On being asked as above, I state that as per my knowledge we have purchased Stainless Steel Scrap 409 Grade for Melting Purpose and the same falls under CTH 7204.


My above statement is recorded in a peaceful and cordial atmosphere and I have given my statement voluntarily. My above statement is recorded on a laptop computer in English at my request. While recording my statement no force, threat, pressure or inducement is used and any kind of social, religious or economical feeling have been not hurt. I have again read my statement and find that it has been recorded as per my say and version and is true and correct. In token of correctness of the facts recorded in this statement of mine, I put my dated signature on all the pages of my statement.

Before me,


(Rekha Bhambhi)
Senior Intelligence Officer,
DRI, Zonal Unit, Ahmedabad


(Parag Murlidhar Jagetiya)
Manager in
M/s. Pashka Stainless LLP

Assisted by me


(Sunil Kumar Gro)
IO, DRI, ZU, Ahmedabad

PANCHNAMA DATED 26.11.2025 DRAWN AT ICD Khodiyar, S. G. Highway, Jamiyatpura Village, Distt. Gandhinagar, Gujarat-382423 during the sampling of goods imported under Bills of Entry No. 4567437 and 4567621 both dated 17.09.2025 by M/s. Pashka Stainless LLP (IEC: AAXFP3102H).

Sr. No.	Name & Address of Panchas/Witness (S/Shri)	Age	Occupation
1.	Shri Vishnu Adidraavid 36, Adidraavid Chihapra, Ranip, Ahmedabad, Gujarat-382480	35 Years	Service
2.	Shri Jatin Chhaganbhai Raval S/o Chhaganbhai, Ramanbhai Vitthalbhai Ni Chali, Kaligam, Ahmedabad, Gujarat-382470	21 Years	Service

On being called upon by a person who introduced himself as Shri Sunil Kumar Gro, Intelligence Officer, Directorate of Revenue Intelligence, Ahmedabad Zonal Unit by showing his official Identity Card, we, the above mentioned panchas, presented ourselves at the yard area of ICD Khodiyar, S. G. Highway, Jamiyatpura Village, Distt. Gandhinagar, Gujarat-382423 at 11.20 Hrs on 26.11.2025. The officer requested us to witness the sample drawn proceedings, to which, we the above named panchas agreed.

Thereafter, the officer informed us the Panchas that in relation to an on-going investigation being conducted by DRI, Ahmedabad Zonal Unit against M/s. Pashka Stainless LLP (IEC: AAXFP3102H) regarding the imported goods "Stainless Steel Scrap 409 Grade for Melting Purpose (CTH 72042190)" under Bills of Entry No. 4567437 and 4567621 both dated 17.09.2025. The goods were detained and sealed under Panchnama dated 26.09.2025. Further the goods were placed under seizure vide seizure memo dated 03.10.2025 under Section 110 of the Customs Act, 1962 on a reasonable belief that the said goods are liable to confiscation under the provisions of Section 111 of the Customs Act, 1962. Thereafter, on request of Importer, the goods has been transferred to CONCOR containers under Panchnama dated 14.10.2025 to avoid detention charges of containers. The Panchnama dated 14.10.2025 was shown to us and we the panchas put our dated signature on the same.

Thereafter, the officer introduced we the panchas to person Shri Shrey Jagetiya, Partner in M/s. Pashka Stainless LLP and Shri Mahesh Narayanbhai Patil, G-Card (G/AMBD1/202414342) Holder & employee of M/s. Suraj Forwarders & Shipping Agencies, who are going to be present at the time of sampling.

Thereafter Officers introduced we the panchas to a person Shri Vijay Sharma, Assistant Officer (C&O), CONCOR, ICD-Khodiyar (Representative of CONCOR). The officer informs him about the purpose of their visit and requests him to extend co-

P1- Vishnu 26/11/25

Page 1 of 3

[Signature]
26/11/25

[Signature]
26/11/25

P2- Jatin
26/11/2025

[Signature]
26/11/25

[Signature]
26/11/25

operation in the sampling process of the goods placed under their safe custody under supratnama dated 03.10.2025 and further under Panchnama dated 14.10.2025.

Thereafter, Shri Vijay Sharma lead us the Panchas and officers to Open Yard within their premises, where the said containers are placed. The officers along with Shri Vijay Sharma inspect all the containers for any damage and tear or wear from outside of containers and find that the containers are in sound and proper condition and seals are found intact.

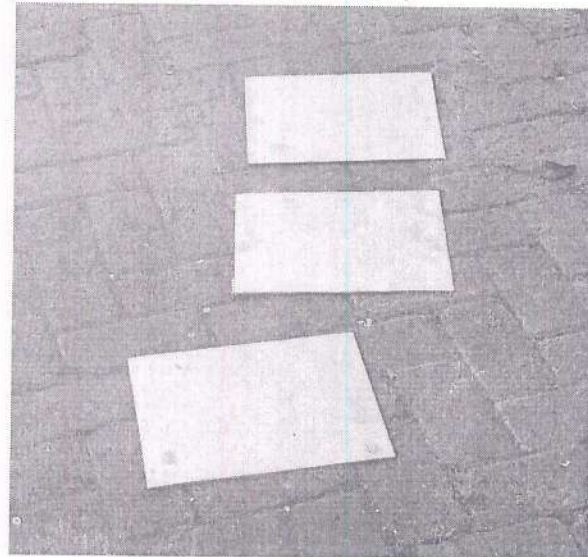
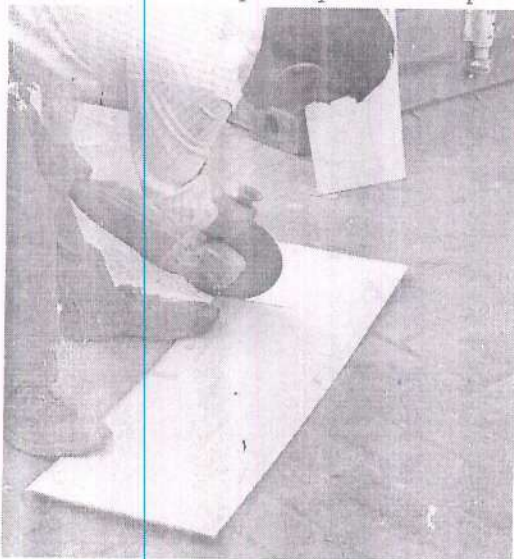
Further, the officer requested Shri Vijay Sharma to arrange the seal cutting of the containers. Thereafter seals of below mentioned two containers (one of each Bill of Entry) have been cut and 3-3 samples were drawn from both the containers in presence of we the panchas.

Bill of Entry No.	Container No.	Seal Nos.
4567437 dated 17.09.2025	CAXU2356592	210367
4567621 dated 17.09.2025	VSBU2014540	210362

After sampling, samples were placed in sealed cover by giving marking Sample No. 4567437/Pashka/2025 (A1, A2 & A3) and Sample No. 4567621/Pashka/2025 (B1, B2 & B3) on which we have put our dated signature. Thereafter both the containers were sealed again with following seals in our presence:

Bill of Entry No.	Container No.	New Customs Seal	Sample Nos
4567437 dated 17.09.2025	CAXU2356592	212843	A1, A2 & A3
4567621 dated 17.09.2025	VSBU2014540	212842	B1, B2 & B3

The officers take photographs of the sampling process in presences of we the panchas and sample copies of the photographs are reproduced below;



P1 - Vilwa 26/11/25

P2 - Jatin 26/11/25

Page 2 of 3

[Signature]
26/11/25

[Signature]
26/11/25

[Signature]
26/11/25

[Signature]
26/11/25

After that Officer ask Shri Vijay Sharma to keep these goods in safe custody with instruction not to remove, sell part with or otherwise deal with the goods without the written permission of DRI, Ahmedabad Zonal Unit, Ahmedabad. The Panchnama proceeding commenced at 11:30 hrs on 26.11.2025 and concluded at around 13:10 Hrs.

Nothing is taken over and no damage was caused to any property by the Officer. The officer, Shri Vijay Sharma, Assistant Officer (C&O), CONCOR, ICD-Khodiyar, Shri Shrey Jagetiya, Partner in M/s. Pashka Stainless LLP, Shri Mahesh Narayanbhai Patil, G-Card (G/AMBD1/202414342) Holder and employee of M/s. Suraj Forwarders & Shipping Agencies and we the above named Panchas remain present throughout the course of Panchnama proceedings on 26.11.2025. No religious sentiments were harmed during the panchnama proceedings. The Panchnama proceedings /Panchnama concluded in a cordial manner. We, the Panchas read this Panchnama and found the same as per our say and version. The Panchnama is read out and made to understand in vernacular language to all the persons present during the panchnama. In token of vouching its correctness, we the Panchas put our dated signature on all the pages of this Panchnama.

P-1

Vijay
26/11/25

Sunil Kumar Gro
IO, DRI, AZU

Shrey
26/11/25

Shri Shrey Jagetiya
Partner in M/s. Pashka Stainless LLP

P-2

Jatin
26/11/25

For and on behalf of
Container Corporation of
India Ltd.

Vijay
26/11/25

Shri Vijay Sharma,
Assistant Officer (C&O),
CONCOR, ICD-Khodiyar

Mahesh
26/11/25

Shri Mahesh Narayanbhai Patil,
G-Card

M/s. Suraj Forwarders & Shipping Agencies



DIRECTORATE OF REVENUE INTELLIGENCE

**Zonal Unit: 'Unit No-15, Magnet Corporate Park, Nr. Zydus Hospital, S. G. Highway,
Thaltej, Ahmedabad, Gujarat-380054.**

(Tel No: 079-26884000, 26884029; e-mail- driazu@nic.in Fax-079-29705078)

F No. DRI/AZU/CI-1/INT-50/2025

DATE: 26.11.2025

TEST MEMO No. -4567437/Pashka/2025

To,
The Chief Chemist,
Central Excise & Customs Laboratory,
Vadodara

Sir,

Sample, as described below, are forwarded herewith for the purposes of chemical analysis and report

1.	Name of Party/ Importer who filed the Bill of Entry	M/s. Pashka Stainless LLP (IEC -AAXFP3102H)
2.	B/E number and date	4567437 dated 17.09.2025
3.	Sample Drawn at	ICD Khodiyar, S.G. Highway, Jamiyatpura Village, Distt. Gandhinagar, Gujarat-382423
4.	Complete description of the sample	Sample No. A1 drawn from goods Stainless Steel Scrap 409 Grade for Melting Purpose (CTH 72042190) from one of the 4 Containers, Container No. BAXU2647869 of Bill of Entry No 4567437 dated 17.09.2025 under Panchnama dated 20.11.2025. Goods have thickness of 5mm of various dimensions (40 Inches X 40 Inches, 40 Inches X 15 Inches and 40 Inches X 10 Inches).
5.	Number of packages	01 sealed package of sample.
6.	Other information	Not applicable.
7.	The sample is to be tested for	Please verify the following: 1. Whether the goods are as declared viz Stainless Steel Scrap 409 Grade for Melting Purpose (CTH 72042190) ? 2. Composition and percentage of various components in the sample? 3. What is the grade of the goods? 4. Whether the goods are Flat-rolled products? If yes, please specify whether the goods are Hot-rolled or Cold- rolled? 5. The sheets having thickness of 5mm of various dimensions (40 Inches X 40 Inches, 40 Inches X 15 Inches and 40 Inches X 10 Inches). Whether the goods fall within the definition of Scrap or otherwise? 6. Please provide the correct CTI of the goods.

It is requested to test the sample at the earliest, as the same is urgently required for the ongoing investigations, and handed over the test report along with the remnants sample to the officer.

Yours faithfully,

Encl: 1 sealed Envelope as detailed above.


26/11/25
Sample Drawing Officer
SUNIL KUMAR SINGH
આવરણના અધિકારી
INTELLIGENCE OFFICER
સ.આ.નિ. ઝોનલ યુનિટ/D.R.I. ZONAL UNIT
અમદાવાદ/AHMEDABAD



DIRECTORATE OF REVENUE INTELLIGENCE

Zonal Unit: Unit No-15, Magnet Corporate Park, Nr. Zydus Hospital, S. G. Highway, Thaltej, Ahmedabad, Gujarat-380054.

(Tel No: 079-26884000, 26884029; e-mail- driazu@nic.in Fax-079-29705078)

F No. DRI/AZU/CI-1/INT-50/2025

DATE: 26.11.2025

TEST MEMO No. -4567621/Pashka/2025

To,
The Chief Chemist,
Central Excise & Customs Laboratory,
Vadodara

Sir,


Sample, as described below, are forwarded herewith for the purposes of chemical analysis and report

1.	Name of Party/ Importer who filed the Bill of Entry	M/s. Pashka Stainless LLP (IEC -AAXFP3102H)
2.	B/E number and date	4567621 dated 17.09.2025
3.	Sample Drawn at	ICD Khodiyar, S.G. Highway, Jamiyatpura Village, Distt. Gandhinagar, Gujarat-382423
4.	Complete description of the sample	Sample No. B1 drawn from goods Stainless Steel Scrap 409 Grade for Melting Purpose (CTH 72042190) from one of the 4 Containers, Container No. BAXU2618140 of Bill of Entry No 4567621 dated 17.09.2025 under Panchnama dated 20.11.2025. Goods have thickness of 5mm of various dimensions (40 Inches X 40 Inches, 40 Inches X 15 Inches and 40 Inches X 10 Inches).
5.	Number of packages	01 sealed package of sample.
6.	Other information	Not applicable.
7.	The sample is to be tested for	Please verify the following: 1. Whether the goods are as declared viz Stainless Steel Scrap 409 Grade for Melting Purpose (CTH 72042190)? 2. Composition and percentage of various components in the sample? 3. What is the grade of the goods? 4. Whether the goods are Flat-rolled products? If yes, please specify whether the goods are Hot-rolled or Cold-rolled? 5. The sheets having thickness of 5mm of various dimensions (40 Inches X 40 Inches, 40 Inches X 15 Inches and 40 Inches X 10 Inches). Whether the goods fall within the definition of Scrap or otherwise? 6. Please provide the correct CTI of the goods.

It is requested to test the sample at the earliest, as the same is urgently required for the ongoing investigations, and handed over the test report along with the remnants sample to the officer.

Encl: 1 sealed Envelope as detailed above.

Yours faithfully,


26/11/25
Sample Drawing Officer
સુનીલ કુમાર ગ્રો
SUNIL KUMAR GRO
આસૂચના અધિકારી
INTELLIGENCE OFFICER
પ.આ.નિ. ઝોનલ યુનિટ/D.R.I. ZONAL UNIT
અમદાવાદ/AHMEDABAD

<p>भारतसरकार वित्तमन्त्रालय, राजस्वविभाग केन्द्रीयअप्रत्यक्षकरएवंसीमाशुल्कबोर्ड केन्द्रीयराजस्वनियन्त्रणप्रयोगशाला हिलसाइडरोड, पूसा, नईदिल्ली- 110012</p>		<p>Government of India Ministry of Finance, Department of Revenue Central Board of Indirect Taxes & Customs Central Revenues Control Laboratory Hillside Road, Pusa, New Delhi - 110012 Tel.:011-21520123/25843494 Fax: 011-25843495 Email:dir.crcl-cbec@nic.in Website:http://crcl.gov.in</p>
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TEST REPORT

Date of Report: 19.12.2025

Test Report Lab No.: CRCL/73/1192 (DRI)

Date: 05.12.2025

T.M.No.:4567621/Pashka/2025

Date:

B.E. No.:4567621

Date: 17.09.2025/17.02.9025 (date to be verified at your end)

Sample No. B1

Sample Received from: Office of the DRI, Thaltej, Ahmedabad, Gujarat-54.

Description of the Sample: "Stainless Steel Scrap 409 Grade for Melting Purpose"

Report: The sample as received is in the form of cut piece of grayish colored metallic sheet. It is composed of stainless steel (magnetic) having following composition:

C=0.028%, Ni=0.001%, Cr=14.63%, Mo=0.097%, Mn=0.84%, Si=0.42%, P=0.020%, Al=0.001%, Cu=0.008%, N=0.049%, S=0.008%, Fe=83.56%

Thickness (as received basis) = 0.65cm

Whether it is flat-rolled/cold-rolled/hot-rolled could not be ascertained.

Sealed remnant sample returned.

Rajesh Mehra
Tested by



Kanwar Singh Meena
19.12.25
(Kanwar Singh Meena)
Chemical Examiner II

कॉवर सिंह मीना / Kanwar Singh Meena
रसायन परीक्षक श्रेणी-II / Chemical Examiner Gr-II
भारत सरकार / Government of India
वित्त मन्त्रालय / Ministry of Finance
राजस्व विभाग / Department of Revenue
केन्द्रीय राजस्व नियन्त्रण प्रयोगशाला
Central Revenues Control Laboratory
नई दिल्ली-110012

Note

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- 3: The report shall not be reproduced except in full without approval of this laboratory.

.....End of the report.....

<p>भारतसरकार वित्तमन्त्रालय, राजस्वविभाग केन्द्रीयअप्रत्यक्षकरएवंसीमाशुल्कबोर्ड केन्द्रीयराजस्वनियन्त्रणप्रयोगशाला हिलसाइडरोड, पूसा, नईदिल्ली- 110012</p>		<p>Government of India Ministry of Finance, Department of Revenue Central Board of Indirect Taxes & Customs Central Revenues Control Laboratory Hillside Road, Pusa, New Delhi - 110012 Tel.:011-21520123/25843494 Fax: 011-25843495 Email:dir.crcl-cbec@nic.in Website:http://crcl.gov.in</p>
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TEST REPORT

Date of Report: 19.12.2025

Test Report Lab No.: CRCL/73/1193 (DRI)

Date: 05.12.2025

T.M.No.:4567437/Pashka/2025

Date:

B.E. No.:4567437

Date: 17.09.2025/17.02.9025 (date to be verified at your end)

Sample No. A1

Sample Received from: Office of the DRI, Thaltej,Ahmedabad, Gujarat-54.

Description of the Sample: "Stainless Steel Scrap 409 Grade for Melting Purpose"

Report: The sample as received is in the form of cut piece of grayish colored hollow rounded metallic pipe. It is composed of stainless steel (magnetic) having following composition:

C=0.033%, Ni=0.001%, Cr=14.64%, Mo=0.11%, Mn=0.851%, Si=0.419%, P=0.019%, Al=0.001%.

Cu=0.059%, N=0.049%, S=0.008%, Fe=83.46%

Thickness (as received basis): 0.57cm

Whether it is flat-rolled/cold-rolled/hot-rolled could not be ascertained.

Sealed remnant sample returned.

Rajesh Mehra
Tested by

Rajesh Mehra
19/12/25

Kanwar Singh Meena
19.12.25
(Kanwar Singh Meena)
Chemical Examiner II

कैंवर सिंह मीना / Kanwar Singh Meena
राजस्व परीक्षक, श्रेणी-II / Chemical Examiner Gr. II
भारत सरकार / Government of India
वित्त विभाग / Ministry of Finance
पूसा, दिल्ली / Department of Revenue
केन्द्रीय राजस्व नियन्त्रण प्रयोगशाला
Central Revenues Control Laboratory
Hillside Road, Pusa, New Delhi - 110012

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.....End of the report.....