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

| | | |
|---|---|---|
| A. **File No.** | : | **GEN.ADJ/ADC/2084/2025-Adjn-O/o Pr. Commr-Cus-Mundra** |
| B. **SCN No.** | : | **117/2025-26/ADC/ZDC/MCH** |
| C. **Passed by** | : | **Dipak Zala, Additional Commissioner of Customs, Customs House, AP&SEZ, Mundra.** |
| D. **Noticess(s)/Importer** | : | **M/s. Shree Nath Fabcare Private Limited (IEC: AALCS3552R)** |
| E. **DIN** | : | **20251171MO0000616616** |

**(Show Cause Notice under Section 124 of the Customs Act, 1962)**

**Whereas it appears that:**

1.1. M/s. Shree Nath Fabcare Private Limited, located on the Fourth Floor, 402, Krishna Apra Business, Netaji Subhash Place, Pitampura, Delhi-110034, and holding IEC No. AALCS3552R [hereinafter referred as "importer" for the sake of brevity] is engaged in the import of fabrics through Mundra SEZ.

1.2. The Directorate of Revenue Intelligence, Ahmedabad Zonal Unit (hereinafter referred to as "DRI" for the sake of brevity) received an intelligence that some importers are mis-declaring the nature, and composition of imported synthetic fabrics at Mundra SEZ and wrongfully claiming their classification under CTI 59039090 with import goods declared as "*Polyester Dyed Laminated Fabrics*". The said mis-declaration was intended to evade the applicable anti-dumping duty and/or other customs duties.

1.3. Based on the above intelligence, the following import consignment of one M/s. Shree Nath Fabcare Private Limited was intercepted, and the officers of DRI examined the goods:

**Table "1"**

| SEZ BE No. & Date | Bill of Lading No. | Container No. | Description of goods as per BE |
|---|---|---|---|
| 7833553 dated | NGBCB24052348 | REGU5078247 | Polyester Dyed |

| | | | |
|---|---|---|---|
| 17.01.2025 | | | Laminated Fabrics |

1.4. The above consignment was imported from China with import goods declared as ***"Polyester Dyed Laminated Fabrics"*** under CTI 59039090, attracting BCD @ 20% and no Anti-Dumping Duty.

## 2. Examination of Goods

2.1. Consequently, physical examination of the goods mentioned under the above BE No. 7833553 dated 17.01.2025 filed at Mundra SEZ was conducted under Panchanama dated 29.01.2025 (**RUD-1**).

2.2. During the examination of goods, copies of documents such as Bill of Entry, Bill of Lading, Packing List, Invoice, etc., were obtained. Based on such documents, the following details are found:

**Table – "2"**

| S. N. | Particulars | Details |
|---|---|---|
| 1. | Name of Importer | M/s. Shree Nath Fabcare Private Limited, 4th Floor, 402, Krishna Apra Business, Netaji Subhash Place, Pitampura, Delhi-110034 (IEC: AALCS3552R) |
| 2. | Bill of Entry No. & Date | 7833553 dated 17.01.2025 |
| 3. | Bill of Lading No. | NGBCB24052348 dated 27.12.2024 |
| 4. | Name of Exporter | M/s. SUZHOU ZONGLI TEXTILE CO. LTD., CHINA |
| 5. | GST No. | 07AALCS3552R1ZL |
| 6. | Email ID | Shreenath151@gmail.com |
| 7. | Sales Invoice No. | ZL24144 dated 24.12.2024 |
| 8. | Description of goods | Polyester Dyed Laminated Fabric Thickness:0.15mm (+/-10%), width 57/58 |
| 9. | Declared CTI | 59039090 |
| 10. | Total Roll declared | 1384 |
| 11. | Quantity of Goods declared | 82300 SQM |
| 12. | Unit Price USD/SQM | 0.14 |
| 13. | Total Declared Price | 11522 USD |
| 14. | Country of consignment | China |

2.3. During the examination, it was observed that goods stuffed in the said

container were fabric rolls wrapped in plastic sheets. All the imported goods under the said container were de-stuffed, and a systematic examination was conducted. During the examination, ten types of fabrics were found. Subsequently, total rolls of each type were counted separately, and a random check of the length & width of a few rolls of each type of fabric was undertaken. The same are mentioned as under:

**Table – "3"**

| No. of types of goods | Total No. of Rolls | Length of each roll | Width of each roll |
|---|---|---|---|
| Type – 1 | 195 | 50 Mtr | 1.5 Mtr |
| Type – 2 | 164 | 100 Mtr | 1.5 Mtr |
| Type – 3 | 116 | 100 Mtr | 1.5 Mtr |
| Type – 4 | 124 | 100 Mtr | 1.5 Mtr |
| Type – 5 | 96 | 100 Mtr | 1.5 Mtr |
| Type – 6 | 168 | 100 Mtr | 1.5 Mtr |
| Type – 7 | 227 | 100 Mtr | 1.7 Mtr |
| Type – 8 | 121 | 100 Mtr | 1.7 Mtr |
| Type – 9 | 69 | 70 Mtr | 1.4 Mtr |
| Type – 10 | 104 | 70 Mtr | 1.5 Mtr |

2.4. Further, representative samples of each type of imported fabrics were drawn under the said Panchnama dated 29.01.2025 for laboratory testing and analysis to ascertain their exact identity. The samples were duly sealed and forwarded to the CRCL Vadodara vide Test Memo's No. 41/Shree Nath Fabcare Pvt Ltd. /7833553, 42/Shree Nath Fabcare Pvt Ltd. /7833553, 43/Shree Nath Fabcare Pvt Ltd. /7833553, 44/Shree Nath Fabcare Pvt Ltd. /7833553, 45/Shree Nath Fabcare Pvt Ltd. /7833553, 46/Shree Nath Fabcare Pvt Ltd. /7833553, 47/Shree Nath Fabcare Pvt Ltd. /7833553, 48/Shree Nath Fabcare Pvt Ltd. /7833553, 49/Shree Nath Fabcare Pvt Ltd. /7833553 & 50/Shree Nath Fabcare Pvt Ltd. /7833553, **(RUD-2)** for testing.

## 3. Sample Test Reports

3.1. In respect of Type-1 Fabric under Test Memo No. 41/Shree Nath Fabcare Pvt Ltd. /7833553, CRCL Vadodara vide their Test Report No. RCL/AH/DRI/6429/10.02.2025 dated 20.02.2025 reported that "*the sample is in the form of a cut piece of dyed two-layer fabric, one layer is knitted and other layer is woven. Both layers of fabric is made of polyester filament yarns.*" The image of the report received from CRCL Vadodara is extracted below for reference:

3.2. In respect of Type-2 Fabric under Test Memo No. 42/Shree Nath Fabcare

Pvt Ltd./7833553, CRCL Vadodara vide their Test Report No. RCL/AH/DRI IMP/6430/10.02.2025 dated 26.02.2025 reported that "*The sample as received is in the form of cut piece of dyed woven fabric having coating on one side. Fabric is made of Polyester filament yarn and coating material based on polyurethane*." The image of the report received from CRCL Vadodara is extracted below for reference:

3.3. In respect of Type -3 Fabric under Test Memo No. 43/Shree Nath Fabcare Pvt Ltd./7833553, CRCL Vadodara vide their Test Report No. RCL/AH/DRI/6431/10.02.2025 dated 26.02.2025 reported that "*the sample is in the form of cut piece of woven fabric, coated on one side. Fabric is made of polyester filament yarns, and coating material based on polyurethane*." The image of the report received from CRCL Vadodara is appended below for reference:

3.4. In respect of Type -4 Fabric under Test Memo No. 44/Shree Nath Fabcare Pvt Ltd. /7833553, CRCL Vadodara vide their Test Report No. RCL/AH/DRI/6432/10.02.2025 dated 21.02.2025 reported that "*The sample is in the form of cut piece of printed woven fabric, coated on one side. Fabric is made of polyester filament yarns, and coating material based on polyvinyl chloride*." The image of report received from CRCL Vadodara is appended below for reference:

3.5 In respect of Type -5 Fabric under Test Memo No. 45/Shree Nath Fabcare Pvt Ltd. /7833553, CRCL Vadodara vide their Test Report No. RCL/AH/DRI/6433/10.02.2025 dated 21.02.2025 reported that "*The sample is in the form of cut piece of dyed woven fabric, coated on one side. Fabric is made of polyester filament yarns, and coating material based on polyvinyl chloride*." The image of report received from CRCL Vadodara is appended below for reference:

3.6 In respect of Type -6 Fabric under Test Memo No. 46/Shree Nath Fabcare Pvt Ltd. /7833553, CRCL Vadodara vide their Test Report No. RCL/AH/DRI/6432/10.02.2025 dated 28.01.2025 reported that "*The sample is in the form of cut piece of dyed woven fabric having nylon filament yarn along with spandex on one side & cotton on other side*." The image of report received from CRCL Vadodara is appended below for reference:

3.7 In respect of Type -7 Fabric under Test Memo No. 47/Shree Nath Fabcare Pvt Ltd. /7833553, CRCL Vadodara vide their Test Report No. RCL/DRI/AH/6435/10.02.2025 dated 27.02.2025 reported that "*The sample is in the form of cut piece of dyed woven fabric. It is composed of polyester filament*

*yarn having coating on one side with polyurethane*." The image of report received from CRCL Vadodara is appended below for reference:

3.8 In respect of Type -8 Fabric under Test Memo No. 48/Shree Nath Fabcare Pvt Ltd. /7833553, CRCL Vadodara vide their Test Report No. RCL/DRI/AH/6436/10.02.2025 dated 27.02.2025 reported that "*The sample is in the form of cut piece of dyed woven fabric. It is composed of polyester filament yarn having coating on one side with polyurethane*." The image of report received from CRCL Vadodara is appended below for reference:

3.9 In respect of Type -9 Fabric under Test Memo No. 49/Shree Nath Fabcare Pvt Ltd. /7833553, CRCL Vadodara vide their Test Report No. RCL/DRI/AH/6437/10.02.2025 dated 28.02.2025 reported that "*The sample is in the form of cut piece of two-layer fabric pasted with polymeric material. It is made of dyed knitted fabric made of polyester filament yarn of one layer and second layer is dyed woven fabric made of nylon filament yarn along with spandex on both sides*." The image of report received from CRCL Vadodara is appended below for reference:

3.10 In respect of Type -10 Fabric under Test Memo No. 50/Shree Nath Fabcare Pvt Ltd. /7833553, CRCL Vadodara vide their Test Report No. RCL/DRI/AH/6436/10.02.2025 dated 28.02.2025 reported that "*The sample as received is in the form of dyed woven fabric having parallel nylon filament on one side. Base fabric made of nylon filament yarn with spandex on both sides*." The image of report received from CRCL Vadodara is appended below for reference:

3.11 From the above, it is evident that the goods declared as "Polyester Dyed Laminated Fabrics" under CTI 59039090 vide BE No. 7833553 dated 17.01.2025 have been mis-declared. The test reports have confirmed that the goods are different from the declared "Polyester Dyed Laminated Fabrics", thereby rendering them liable to confiscation under Section 111 of the Customs Act, 1962.

3.12 By mis-declaring the nature of the imported goods, the importer has evaded customs duty amounting to ₹70,71,880/- (Rupees Seventy Lakhs Seventy One Thousand Eight Hundred and Eighty only), comprising Basic Customs Duty of ₹25,64,309/- (Rupees Twenty-Five Lakhs Sixty-Four Thousand Three Hundred and Nine only), Social Welfare Surcharge (SWS) of ₹1,88,732/- (Rupees One Lakh Eighty-Eight Thousand Seven Hundred Thirty-Two only), Anti-Dumping Duty of ₹25,16,144/- (Rupees Twenty-Five Lakhs

Sixteen Thousand One Hundred and Forty-Four only), and Integrated Goods and Services Tax (IGST) of ₹18,02,694/- (Rupees Eighteen Lakhs Two Thousand Six Hundred and Ninety-Four only). The detailed calculation indicating the above quantum of evasion is brought out in the subsequent part of this Show Cause Notice. Furthermore, the importer has imported goods falling under CTI 60063200, which are restricted for import in terms of Notification No. 49/2024-25 dated 04.01.2025, thereby violating the prescribed import conditions and attracting penal consequences under the relevant provisions of the Customs Act, 1962.

**4. Seizure of Goods**

4.1. The above ascertained mis-declaration and misclassification appeared to be a deliberate attempt to evade applicable duties. Accordingly, the imported goods covered by Bill of Entry No. 7833553 dated 17.01.2025 were placed under seizure vide Seizure Memo F. No. DRI/AZU/CI-1/Misc-1/2025 dated 13.03.2025**(RUD-3)**, as they were found to be liable for confiscation under Section 111 of the Customs Act, 1962. The details of seized goods is as under:

**Table – "4"**

| No. of types of goods | Total No. of Rolls | Length of each roll | Width of each roll |
|---|---|---|---|
| Type – 1 | 195 | 50 Mtr | 1.5 Mtr |
| Type – 2 | 164 | 100 Mtr | 1.5 Mtr |
| Type – 3 | 116 | 100 Mtr | 1.5 Mtr |
| Type – 4 | 124 | 100 Mtr | 1.5 Mtr |
| Type – 5 | 96 | 100 Mtr | 1.5 Mtr |
| Type – 6 | 168 | 100 Mtr | 1.5 Mtr |
| Type – 7 | 227 | 100 Mtr | 1.7 Mtr |
| Type – 8 | 121 | 100 Mtr | 1.7 Mtr |
| Type – 9 | 69 | 70 Mtr | 1.4 Mtr |
| Type – 10 | 104 | 70 Mtr | 1.5 Mtr |

4.2. Vide the above Seizure Memo dated 13.03.2025, M/s. Shree Nath Fabcare Private Limited was also given an option to approach the Jurisdictional Customs Authority for provisional release of the seized goods under the provisions of Section 110A of the Customs Act, 1962. However, no such option has been availed by M/s. Shree Nath Fabcare Private Limited.

4.3 In accordance with the provisions of Section 110(2) of the Customs Act, 1962, where goods are seized under sub-section (1) and no notice under clause (a) of Section 124 is issued within six months from the date of seizure, the

goods are required to be returned to the person from whose possession they were seized; however, the proviso to the said section empowers the Principal Commissioner or Commissioner of Customs to extend this period by a further six months, provided reasons are recorded in writing and the concerned person is informed before the expiry of the initial period—accordingly, in the present case, the competent authority has granted extension up to 28.01.2026 and the same was duly communicated to the importer, M/s. Shree Nath Fabcare Private Limited, vide letter dated 25.07.2025.**(RUD-4)**

**5. Statements Recorded**

5.1. Summons (CBIC-DIN-202503DDZ1000000CB36) dated 20.03.2025 and Summons (CBIC-DIN-202504DDZ1000061666B) dated 04.04.2025 were issued to record statement of representative of M/s. Shree Nath Fabcare Private Limited, however he didn't honor the Summons issued by the department. **(RUD-5)**

5.2 Consequent to the Summons (CBIC-DIN-202504DDZ1000000B61E) dated 17.04.2025, a statement of ***Shri Siddharth Agarwal, Director of M/s. Shree Nath Fabcare Private Limited*** (IEC: AALCS3552R)**(RUD-6)** was recorded under Section 108 of the Customs Act, 1962 on 24.04.2025, wherein, he inter-alia stated that M/s. Shree Nath Fabcare Private Limited is engaged in the business of trading of fabric; they procure the goods from domestic market as well as import the goods as per the requirement of their customers and subsequently sell the same into the domestic market. During the statement, a copy of the panchanama dated 29.01.2025 **(Refer RUD 1)** & copies of CRCL's test reports were confronted. Shri Siddharth Agarwal admitted that, considering CRCL's test reports, goods imported were Polyurethane-coated fabric, dyed woven fabric and Polyester knitted fabric, which are other than the goods declared under Bill of Entry No. 7833553 dated 17.01.2025. He further confirmed that polyurethane-coated fabric would fall under CTI 59032090, attracting Anti-Dumping Duty of 0.46 USD/Meter when imported from China. He also stated that dyed woven fabric is correctly classifiable under CTI 54076190. He acknowledged that the government has imposed restrictions on the import of Synthetic knitted fabric, and import is free only if import CIF value is 3.5 USD and above per kilogram. He further admitted that M/s. Shree Nath Fabcare Private Limited has not fulfilled the Minimum Import Price criteria for the import of knitted fabrics. He inter alia admitted that the above said Bill of Entry No. 7833553 dated 17.01.2025 has been grossly mis-declared and further assured that he would discharge all his liabilities of Customs duty and/or Anti-Dumping Duty (ADD) along with applicable interest and penalty. However, the importer has not voluntarily paid any differential duty till date.

5.2 Summons (CBIC-DIN-202509DDZ10000666C03) dated 08.09.2025 was issued to M/s. Shree Nath Fabcare Private Limited for recording of statement on 16.09.2025. ***Shri Siddharth Agarwal*** presented himself for the recording of statement on 16.09.2025**(RUD-7)** and during the statement, Shri Siddharth Agarwal stated that:

i. M/s. Shree Nath Fabcare Private Limited, is engaged in business of trading of PVC laminated fabric and that of waterproof fabric. Initially they used to procure material from domestic market but since 2017 they are importing PVC laminated fabric and PA coated fabric.
ii. He himself handles the business operations of M/s. Shree Nath Fabcare Private Limited and all operations such as import, export, buying of goods and selling of goods are handled by him.
iii. He had imported around 30-40 containers vide various bills of entry at Mundra SEZ and ICDs of Delhi. He visits China for 2-3 times every year to place new orders and to check the quality of products.
iv. He places orders on phone and they don't maintain details of purchase orders placed by M/s. Shree Nath Fabcare Private Limited.
v. He totally agrees with the contents of panchnama dated 29.01.2025.
vi. Test report shows that samples 2A,3A,7A & 8A are fabrics which are PU-coated, however they contacted their supplier for verifying the same, to which the supplier stated that fabric was Polyester dyed laminated in nature.
vii. Test reports shows that samples 4A &5A are "Dyed Woven Fabric", which is classifiable under CTI 59031090.
viii. Test report shows samples 1A to be "Dyed two-layer fabric out of which one layer is knitted and another layer is woven". Hence the same goods appear to be classifiable under CTI 60063200.
ix. Test report shows sample 9A to be "Dyed knitted fabric made of polyester filament yarn of one layer and second layer is of dyed woven fabric made of nylon filament yarn along with spandex on both sides". Hence the same appears to be rightly classifiable under CTI 60063200.
x. Test report shows sample 6A to be "Dyed woven fabric having nylon filament yarn along with spandex on one side & cotton on other side, wherein cotton is less than 85% and GSM is less than 200". Hence the same appears to be rightly classifiable under CTI 52103190.
xi. Test Report shows sample 10A to be "Dyed Woven fabric having parallel nylon filament on one side. Base fabric made of nylon filament yarn with spandex on both sides". Hence the same is classifiable under CTI 54074290.
xii. He has perused the Customs Valuation Rules and Annexure-A which is regarding valuation of goods of all types of fabrics found during panchnama. He stated that the valuation appears to be fair and as per the

Valuation Rules.

xiii. He has perused the Annexure-B containing duty calculation of all the samples and in the token of having seen and understood the same, he has put his dated signature on the same.

**6. Re-classification of Goods:**

6.1. Based on the CRCL's Test Reports and an analysis of the Customs Tariff Act, 1975, it is evident that the declared description of imported goods as "Polyester Dyed Laminated Fabrics" and its claimed classification under CTI 59039090 in the subject BE are incorrect.

6.2. Based on the nature, composition, etc. as reported vide CRCL Test reports and Explanatory Notes of the Chapters 52, 54, 59 & 60, these goods merit classification as per details mentioned below:

**Table – "5"**

| Sample Name | Declared Description of Goods | Actual Description of goods as per test report | Applicable Classification |
|---|---|---|---|
| 1 A | Polyester Dyed laminated fabrics under CTI 59039090 | *"Dyed two-layer fabric, one layer is knitted and other layer is woven. Both layers of fabric is made of polyester filament yarns., GSM-226.49, Polyester woven fabric=49.61%, Polyester knitted fabric balance"* | 60063200 |
| 2 A | Polyester Dyed laminated fabrics under CTI 59039090 | *"Dyed Woven fabric having coating on one side. Fabric is made of polyester filament yarn and coating material based on polyurethane. GSM (As Such 109.46), % Composition: polyester Woven fabric= 93.76 %, Coating material based on Polyurethane= Balance."* | 59032090 |
| 3 A | Polyester Dyed laminated fabrics under CTI 59039090 | *"Woven fabric having coating on one side. Fabric is made of polyester filament yarn and coating material based on polyurethane. GSM (As Such 113, %. Composition: polyester Woven fabric=73.80 %, Coating material based on Polyurethane=Balance."* | 59032090 |
| 4 A | Polyester Dyed laminated fabrics under CTI | *"Printed woven fabric having coating on one side. The Fabric is made of polyester filament yarn and coating material is based on Polyvinyl chloride, Average GSM-240.53, Thickness (as such) =0.15 mm, % composition:* | 59031090 |

| | | | |
|---|---|---|---|
| | 59039090 | *polyester Woven fabric % =21.52 %, Coating material based on PVC: Balance"* | |
| 5 A | Polyester Dyed laminated fabrics under CTI 59039090 | *"Dyed woven fabric having coating on one side. The Fabric is made of polyester filament yarn and coating material is based on Polyvinyl chloride, Average GSM-217.04, Thickness (as such) =0.15 mm, % composition: polyester Woven fabric % =21.51 %, Coating material based on PVC: Balance"* | 59031090 |
| 6 A | Polyester Dyed laminated fabrics under CTI 59039090 | *"Dyed woven fabric, having nylon filament yarn along with spandex on one side & cotton on other side GSM (as such): 185.09, Fabric % composition (as such): - Cotton- 53.22 %, Nylon: -40.92 %, Spandex: - 5.86 %"* | 52103190 |
| 7 A | Polyester Dyed laminated fabrics under CTI 59039090 | *"Dyed Woven fabric. Fabric is made of polyester filament yarn and coating material based on polyurethane. GSM (As Such 83.81, Thickness: 0.09 mm: polyester =52.66 %, Coating material based on Polyurethane=Balance."* | 59032090 |
| 8 A | Polyester Dyed laminated fabrics under CTI 59039090 | *"Dyed Woven fabric. Fabric is made of polyester filament yarn and coating material based on polyurethane. GSM (As Such 55.06, Thickness: 0.09 mm: polyester =94.77 %, Coating material based on Polyurethane=Balance."* | 59032090 |
| 9 A | Polyester Dyed laminated fabrics under CTI 59039090 | *"Two layers of fabric pasted with polymeric material.It is made of Dyed knitted fabric made of polyester filament yarn of one layer and second layer is dyed woven fabric made of nylon filament yarn along with spandex on both sides. GSM as such: - 193.41, Fabric Composition (as such), Polyester: - 41.90%, Nylon: - 39.44 % Spandex: - 4.90 %, Adhesive material- Balance"* | 60063200 |
| 10 A | Polyester Dyed laminated fabrics under CTI 59039090 | *"Dyed Woven fabric having parallel nylon filament on one side. Base fabric made of nylon filament yarn with spandex on both sides. GSM (as such) = 234.23, Fabric Composition (as such)- Nylon=93.77%, Spandex= Balance."* | 54074290 |

6.2.1. Classification of Type-1 & Type 9 Fabrics

Based on Chapter Notes 1 and 2(a) to Chapter 59, HSN Explanatory Notes and CRCL's Test Report, the goods are knitted fabric and not woven fabric. In these cases, the essential character is that of synthetic knitted fabric, and based on nature & composition as reported in the CRCL's test report, Type-1 and Type-9 Fabrics are rightly classifiable under CTI 60063200, attracting BCD at the rate of 20%.

6.2.2. Classification of Type-2, 3, 7 & 8 Fabrics

CRCL, Vadodara, vide their test report stated that the imported fabrics shown as Type-2, 3, 7 & 8, in the above table were "Polyurethane (PU) Coated Fabrics". The report specified that the coating is composed of polymeric material based on Polyurethane (PU). The correct classification for "Polyurethane Coated Fabrics" is Customs Tariff Item 59032090, which specifically covers "Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.". As per Chapter Note 2 to Chapter 59 and Explanatory Notes to the HSN, the correct classification of polyurethane-coated fabric is under CTI 59032090.

Furthermore, "Polyurethane (PU) Coated Fabric" originating from China PR is subject to Anti-Dumping Duty (ADD) as per Notification No. 14/2022-Customs (ADD) dated 20.05.2022, which imposes ADD at the rate of 0.46 USD per meter. From the said facts, it is evident that the Importer deliberately misclassified the goods under CTI 59039090, without declaring the PU coating, to evade the applicable Anti-Dumping duty.

6.2.3. Classification of Type-4 & 5 Fabrics

CRCL, Vadodara, vide their test report stated that the imported fabrics shown as Type-4 & 5, in the above table were "Polyvinyl Chloride (PVC) Coated Fabrics". The report specified that the coating is composed of PVC. The correct classification for "Polyvinyl Chloride Coated Fabrics" is Customs Tariff Item 59031090, which specifically covers "Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.". As per Chapter Note 2 to Chapter 59 and Explanatory Notes to the HSN, the correct classification of polyvinyl Chloride coated fabric is under CTI 59031090.

6.2.4. Classification of Type-6 Fabric

CRCL, Vadodara, vide their test report, stated that the imported fabrics shown as Type-6 in the above table were "Dyed woven fabric having nylon filament yarn along with spandex on one side and cotton on the other side. The GSM of

the fabric is 185, and the cotton content is 53.22%." Hence, the goods are correctly classifiable under CTH 52103190, which specifically covers *dyed woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, and weighing not more than 200 GSM*.

6.2.5. Classification of Type-10 Fabric

As per Chapter Note 2(a) to Chapter 59 of the Customs Tariff – "Heading 5903 applies to textile fabrics, impregnated, coated, covered or laminated with plastics. Hence, based on physical examination, CRCL's test report and analysis of the nature and composition of the goods, the Type-10 Fabric merit classification under CTI 54074290, which specifically includes Dyed "Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides" and the same attracts BCD of 20% or Rs. 36 per sq. meter, whichever is higher.

**7. Undervaluation and revised valuation as per Customs Valuation Rules:**

7.1. On scrutiny of the invoice and Bill of Entry No. 7833553 dated 17.01.2025, it was observed that quantities of goods declared in the above Bill of Entry are found to be lesser than actual quantities ascertained during examination under panchanama dated 29.01.2025 **(Refer RUD-1)**. The comparison of the quantities of goods declared and the actual quantity of goods found is hereunder:

**Table – "6"**

| Particulars | No. of type of the goods | Total No. of Rolls | Length of each roll (Mts) | Width of each roll (Mts) | Total Quantities in SQM |
|---|---|---|---|---|---|
| AS PER PANCHANAMA | A | B | C | D | E=B*C*D |
| | Type -1 | 195 | 50 | 1.5 | 14625 |
| | Type-2 | 164 | 100 | 1.5 | 24600 |
| | Type-3 | 116 | 100 | 1.5 | 17400 |
| | Type-4 | 124 | 100 | 1.5 | 18600 |
| | Type-5 | 96 | 100 | 1.5 | 14400 |
| | Type-6 | 168 | 100 | 1.5 | 25200 |
| | Type-7 | 227 | 100 | 1.7 | 38590 |
| | Type-8 | 121 | 100 | 1.7 | 20570 |
| | Type-9 | 69 | 70 | 1.4 | 6762 |
| | Type-10 | 104 | 70 | 1.5 | 10920 |
| | **Total** | **1384** | | | **191667** |
| AS PER BE | | | | | **82300** |
| | | | | | |

7.2. Valuation of goods for assessment of Customs duties is governed by the provisions of Section 14 of the Customs Act, 1962, which provides that the value of imported goods shall be the transaction value of such goods, when sold for export to India for delivery at the time and place of importation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale, subject to such other conditions as may be specified in the rules made in this behalf. Further, the Customs Valuation Rules (Determination of Price of imported goods) 2007 (hereinafter referred to as the 'CVR, 2007'), having been framed under the provisions of Section 14, provide for the determination of value in a variety of situations. More specifically, Rule 3 of the CVR, 2007 provides that, subject to Rule 12, the value of the goods shall be the Transaction Value adjusted in accordance with Rule 10.

7.3. From the above, it is apparent that in the instant case, fabrics found in actual during the examination are not the fabrics as declared in the BE & as mentioned in the corresponding supplier's invoice. Accordingly, the value declared to the Customs in the respective Bill of Entry does not represent the true Transaction Value of the imported goods. Moreover, the importer has not only grossly misclassified the types of fabrics, but also under-declared the quantities of fabrics, creating reasonable doubt on the truth or accuracy of the declared value of the imported fabrics. It is further observed that the CIF value of the declared fabric was 0.14 USD/SQM, which is significantly lower than the prevailing international price for similar goods (fabrics found in actual) as per the contemporaneous imports of similar goods. The declared transaction value in the BE is made for Polyester Dyed Laminated Fabric (CTI 59039090); however, actual goods were found to be PU Coated Fabrics/other woven fabrics/knitted fabrics. Hence, the said transactional value declared in Bill of Entry appears to have failed the test of acceptability under Rule 3(2) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, which mandates that the declared price must reflect the actual price paid or payable. Accordingly, the declared value is liable to be rejected under Rule 12 read with Rule 3(2) due to the absence of genuine, valid commercial documentation.

7.4. Further, Shri Siddharth Agarwal, Director of M/s. Shree Nath Fabcare Private Limited, the importer of the impugned goods, although imported PU Coated (CTI 59032090)/other woven fabrics (CTH 5210/5407/59031090)/knitted fabrics (CTH 6006) by mis-declaring it as Polyester Dyed Laminated Fabric (CTI 59039090), but did not provide any

documents evidencing the true Transaction Value of the imported goods.

7.5. Rule 3 (4) of the CVR 2007 prescribes that, "If the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through rules 4 to 9 of CVR 2007.

7.6. As per Rule 4 of the CVR, 2007, 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, subject to certain conditions and parameters. To arrive at the value of the goods under Rule 4, the import data of PU Coated (CTI 59032090)/other woven fabrics (CTH 5210/5407/59031090)/ knitted fabrics (CTH 6006) imported at or about the same time as the impugned goods, obtained from the ICES, was examined. However, in the absence of the Brand or other details of the impugned goods, identical goods for comparison could not be obtained.

7.7. It was, however, found that there have been several contemporaneous imports of impugned goods of Chinese origin and in comparable quantities during the relevant period. Further, Rule 5 of the CVR, 2007 stipulates that, 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. It, therefore, appeared that in terms of Rule 5 of the CVR 2007, the value of the impugned goods was liable to be re-determined at the lowest value at which such contemporaneous imports of similar goods were noticed. However, in the subject case, the details of contemporary imports (Jan 2025 in this case) of seaports and ICDs were taken into consideration, wherein similar goods, as per description, imported from China were found. However, since a similar quantity of the goods was not found, hence weighted average of the bills was taken into consideration. Details of such imports of similar goods are enclosed as Annexure A **(RUD-8)** to this report

7.8. Therefore, in terms of the provisions of Rule 5 of the CVR, 2007, value of PU Coated (CTI 59032090)/other woven fabrics (CTH 5210/5407/59031090)/knitted fabrics (CTH 6006) imported under the Bill of Entry no. 7833553 dated 17.01.2025, was redetermined by considering the contemporaneous imports of similar goods.

7.9 In his statement dated 16.09.2025, the importer stated that he had perused Annexure-A regarding the valuation of all types of fabrics imported via the said container and had understood the Customs Valuation Rules. He further affirmed that the valuation appeared to have been carried out in accordance with the said Rules.

**8. Revised Quantification of Assessable Value and duties/taxes**

**Thereon**

8.1. Revised Quantification under Rule 4 & Rule 5

Considering the above, liabilities in respect of the imported goods have been quantified, as below:

**Table – "7"**

| **TOTAL DUTY CALCULATION** | | | |
|---|---|---|---|
| | **Total Applicable Duty** | **Duty Paid in B. E** | **Duty Difference** |
| **Assessable Value** | **15247404.2** | **691556.58** | |
| **BCD** | **2702620.1** | **138311.316** | **2564308.8** |
| **SWS** | **202563.8** | **13831.1316** | **188732.6** |
| **Anti-Dumping Duty** | **2516144.8** | **0** | **2516144.8** |
| **Ass. Value (for IGST)** | **20668732.9** | **843699.0276** | **19825033.9** |
| **IGST** | **1903938.1** | **101243.8833** | **1802694.2** |
| **Total Duty** | **7325266.8** | **253386.3309** | **7071880.5** |

The detailed duty calculation is enclosed as Annexure-B **(RUD-9)**

8.2. This undervaluation, in tandem with misclassification and concealment of PU coating, clearly points to the fraudulent intent of the importer to evade Basic Customs Duties, including Anti-Dumping Duty, thereby causing loss to Government Revenue.

**9. Legal Provisions**

9.1. **Section 17 of the Customs Act, 1962**

*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.*

*.....*

*(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.*

9.2. **Section 46 of the Customs Act, 1962**:

*46. Entry of goods on importation. — (1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting 4[electronically] 5[on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing 6[in such form and manner as may be prescribed]:*

9.3. **Section 110 of the Customs Act, 1962**

*110. Seizure of goods, documents and things.—(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods: Provided that where it is not practicable to seize any such goods, the proper officer may serve on the owner of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.*

9.4. **Section 111 of the Customs Act, 1962**

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

*…….*

*(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;*

9.5. **Section 112 of the Customs Act, 1962**

*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 5[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 3[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 4[not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest;*

*(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty 5[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.*

9.6. **Section 114AA of the Customs Act, 1962**

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

9.7. **Section 124 of the Customs Act, 1962**

*124. Issue of show cause notice before confiscation of goods, etc.—No order*

*confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person—*
*(a) is given a notice in writing with the prior approval of the officer of Customs not below the rank of 2[an Assistant Commissioner of Customs], informing] him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;*
*(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and*
*(c) is given a reasonable opportunity of being heard in the matter:*

*Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned, be oral. 3 [Provided further that notwithstanding the issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.]*

9.8. **Section 125 of the Customs Act, 1962**

*125. Option to pay fine in lieu of confiscation.—(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods 4[or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit:*

*Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, the provisions of this section shall not apply:*

*Provided further that], without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.*

*(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect*

*of such goods.]*

*(3) Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.*

*Explanation.—For removal of doubts, it is hereby declared that in cases where an order under sub-section (1) has been passed before the date on which the Finance Bill, 2018 receives the assent of the President and no appeal is pending against such order as on that date, the option under said sub-section may be exercised within a period of one hundred and twenty days from the date on which such assent is received.]*

**10.** From the foregoing investigation,

**10.1**. In terms of Section 17 of the Customs Act 1962, an importer entering any imported goods under Section 46 shall self-assess the duty leviable on such goods. Whereas the importer, M/s. Shree Nath Fabcare Private Limited, in the instant case, has failed to assess the true duty leviable on PU Coated Fabrics/other woven fabrics/knitted fabrics Classifiable under different CTIs and has resorted to mis-declaration and mis-classification of the import goods as Polyester Dyed Laminated Fabric under CTI 59039090.

**10.2.** The Importer, by declaring the goods as “Polyester Dyed Laminated Fabrics" and classifying them under CTI 59039090, knowingly and deliberately misrepresented the true nature of the imported Fabrics. This mis-declaration of goods in the Bill of Entry is a contravention of Section 46 of the Customs Act, 1962. The consequent willful misclassification of fabrics under CTI 59039090 was not merely an error but a conscious act to avoid the higher rate of Basic Customs Duty applicable to the actual imported fabrics and, crucially, to also evade the Anti-Dumping Duty imposed vide Notification No. 14/2022-Customs (ADD) dated 20.05.2022 on PU Coated Fabrics originating from China. Also, by not declaring the knitted fabric of CTH 6006, the importer has imported goods which are restricted in terms of DGFT Notification no. 49/2024-25 dated 04.01.2025 and has thus violated the provisions of Section 46 (4A) of the Customs Act, 1962, along with the provisions laid down in the foreign trade policy. This demonstrates an intent to evade legally applicable duties. The pattern of mis-declaration and misclassification across the said consignment, coupled with the substantial duty difference, including ADD, indicates a clear mens rea and an active intention on the part of the Importer to defraud the revenue. The importer, as an experienced entity in the import trade, is expected

to exercise due diligence in ascertaining the correct description and classification of their imports. The willful act of the importer has resulted in short/non-levy of applicable customs duties/ADD/other taxes, which appear to be liable for recovery from the importer.

**10.3.** By mis-declaring the description and misclassifying the goods with intent to evade duty, the imported goods are deemed to have been dealt with contrary to the provisions of the Customs Act, 1962, and are therefore liable to confiscation under Section 111(m) & 111(d) of the Customs Act, 1962, which states that any goods which are imported or attempted to be imported or which 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, shall be liable to confiscation. Even if not "prohibited" per se, misdeclaration to evade duty has rendered the imported goods liable to confiscation under Section 111(m) (for misdeclaration of description) and/or 111(d) (for goods falling under classification 6006, which are subject to restriction).

**10.4** M/s. Shree Nath Fabcare Private Limited imported fabrics from China by intentionally mis-declaring the description of the goods as “Polyester Dyed Laminated Fabric”. Such acts of omission and commission appeared to have rendered the goods liable for confiscation under Section 111(d) and 111(m) of the Customs Act 1962. Hence, they are liable for a penalty under Section 112(a) &(b) of the Customs Act, 1962. The actions of the Importer amount to deliberate mis-statement and suppression of facts with intent to evade duty, making them liable for penalty under Section 112(a) & (b) of the Customs Act, 1962, for doing any act which renders the goods liable to confiscation.

**10.5** Consequent upon the amendment to Section 17 of the Customs Act, 1962 vide Finance Act, 2011, ‘Self-Assessment’ has been introduced in Customs. Section 17 of the Customs Act, effective from 8.4.2011, provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry in electronic form. Section 46 of the Customs Act, 1962, makes it mandatory for the importer to make an entry for the imported goods by presenting a Bill of Entry electronically to the proper officer. As per Regulation 4 of the Bill of Entry (Electronic Declaration) Regulation, 2011 (issued under Section 157 read with Section 46 of the Customs Act, 1962) the Bill of Entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic declaration (which is defined as particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System) in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through

the service center, a Bill of Entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration. Thus, under self-assessment, it is the importer who must ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while presenting the Bill of Entry. Thus, with the introduction of self-assessment by amendments to Section 17, since 8th April, 2011, it is the added and enhanced responsibility of the importer to declare the correct description, value, notification, etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods.

In the instant case, M/s. Shree Nath Fabcare Private Limited imported fabrics from China by intentionally mis-declaring the description of the goods as "Polyester Dyed Laminated Fabric", has also resorted to mis-declaration of facts with intent to evade duty of Customs, as discussed in this Show Cause Notice. This act of mis-declaration has led imported goods liable for confiscation and hence, he is liable for penalty under Section 112(a) & (b) of the Customs Act, 1962.

**10.6.** Shri Siddharth Agarwal, Director of M/s. Shree Nath Fabcare Private Limited (IEC No. AALCS3552R) appears to have indulged in presenting documents falsifying the identity of the goods, before the Customs authorities for import of the goods. Thus, has knowingly and intentionally made a declaration under the Bill of Entry filed under Section 46 of the Customs Act 1962, which is false and incorrect. Hence, he has rendered himself liable to penalty under the said Section 114AA of the Customs Act 1962.

**11.** Now, therefore, , M/s. Shree Nath Fabcare Private Limited, having its address at Fourth Floor, 402, Krishna Apra Business, Netaji Subhash Place, Pitampura, Delhi-110034 (IEC No. AALCS3552R), are hereby called upon to show cause in writing to the **Additional Commissioner of Customs, Customs House, Mundra** having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why:-

i. The goods imported vide Bill of Entry No. 7833553 dated 17.01.2025—namely PU Coated Fabrics, other woven fabrics, and knitted fabrics (total quantity 191,667 SQM (comprising 1384 rolls)) with declared value of Rs. 10,03,566/- (Ten Lakhs Three thousand Five hundred and Sixty-Six only), which were found to have been mis-declared as "Polyester Dyed Laminated Fabric" in the said Bill of Entry and were seized vide Seizure Memo dated 13.03.2025, should not be reassessed under section 17 of the Customs Act, 1962 by re-classifying the same under the correct CTI/CTH: 59032090/59031090/5210/5407/ 6006

instead of the declared Customs Tariff Item 59039090.

ii. The declared assessable value of Rs. 10,03,566/-(Ten Lakhs Three Thousand Five hundred and sixty-six only) should not be rejected and goods be re-assessed at ₹1,52,47,404/- (Rupees One Crore Fifty-Two Lakh Forty-Seven Thousand Four Hundred and Four only), as per the provisions laid down in the Rule 5 of the Customs Valuation Rules 2007. The same is covered under para 7 of the Show Cause Notice and is detailed in Annexure-A of the SCN.

iii. The differential duty amounting to Rs. 70,71,880/- (Seventy Lakhs Seventy-One thousand eight hundred and eighty only), as detailed in Annexure-B and arrived at after re-determination of value as given in Annexure-A and reclassification of goods based on test reports, should not be demanded from the importer.

iv. The seized goods, i.e., PU Coated Fabrics/Other woven fabric/knitted fabric having a total quantity of 191667 SQM (Total 1384 Rolls) valued at ₹1,52,47,404/- (Rupees One Crore Fifty-Two Lakh Forty-Seven Thousand Four Hundred and Four only), seized vide Seizure Memo dated 13.03.2025, should not be confiscated under Section 111(m) and/or 111 (d) of the Customs Act, 1962.

v. Penalty should not be imposed on them under Section 112 (a) and (b) of the Customs Act, 1962.

vi. Penalty should not be imposed on Shri Siddharth Agarwal, Director of M/s. Shree Nath Fabcare Private Limited under Section 114 AA of the Customs Act, 1962.

**1 2 .** Noticees are required to submit a written reply to the Adjudicating Authority within 30 days from the date of receipt of this notice. In their written reply, the noticees may also indicate as to whether they would like to be heard in person. In case, no reply is received within the time limit stipulated above or any further time which may be granted and/or if nobody appears for personal hearing when the case is posted for the same, the case will be decided ex-parte on the basis of evidence on record and without any further reference to the noticee.

**13.** All the relied upon documents as enlisted in **'Annexure-R'** to this notice are enclosed.

**14.** This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case, under the provisions of the Customs Act, 1962 or any other Allied Acts for the time being in force. The department reserves its right to issue addendum/ corrigendum to show cause notice or to make any additions, deletions amendments or supplements to this notice, if any, at a later stage. The department also reserves its right to issue separate Notice/s for other Noticees, offences etc. related to the above case, if warranted.

Digitally signed by Dipakbhai Zala
Date: 26-11-2025 13:17:39

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

**GEN.ADJ/ADC/2084/2025-Adjn-O/o Pr. Commr-Cus-Mundra**

To,

M/s. Shree Nath Fabcare Private Limited,
Fourth Floor, 402, Krishna Apra Business,
Netaji Subhash Place, Pitampura,
Delhi-110034,

Copy to:

1. The Additional Director General, DRI, Ahmedabad
2. The Assistant Commissioner, EDI, Customs Mundra (For uploading on Mundra Customs Website).

**Annexure-R**
**Relied Upon Documents:**

| Sr no. | Document | Page no. |
|---|---|---|
| **RUD-1** | Copy of Panchanama dated 29.01.2025. | 1-15 |
| **RUD-2** | Copy of Test Reports | 17-35 |
| **RUD-3** | Copy of Seizure Memo F. No. DRI/AZU/CI-1/Misc-1/2025 dated 13.03.2025 | 37 |
| **RUD-4** | Copy of Letter dated 25.07.2025 informing M/s. Shree Nath Fabcare Private Limited regarding extension of Time period for issuance of SCN. | 39 |
| **RUD-5** | Copy of Summons (CBIC-DIN-202503DDZ1000000CB36) dated 20.03.2025 and Summons (CBIC-DIN-202504DDZ1000061666B) dated 04.04.2025 issued to importer | 41-43 |
| | | |

| | | |
|---|---|---|
| **RUD-6** | Copy of Statement of Shri Siddharth Agarwal, Director of M/s. Shree Nath Fabcare Private Limited (IEC: AALCS3552R) recorded on 24.04.2025 | 45-51 |
| **RUD-7** | Copy of Statement of Shri Siddharth Agarwal, Director of M/s. Shree Nath Fabcare Private Limited recorded on 16.09.2025**.** | 53-71 |
| **RUD-8** | Details of imports of similar goods as Annexure A | 73-91 |
| **RUD-9** | Detailed duty calculation as Annexure-B | 93-103 |

**PANCHNAMA DATED 29.01.2025 DRAWN AT M/s. SHOOLIN TRADE LINK, Plot No. 11-A, Block-B, Sector-12 S, Light Engineering zone, In East of JNK, APSEZ-Mundra-370421, Mundra**

| Sr. No. | Name & Address of Panchas/Witness (S/Shri) | Age | Occupation |
|---|---|---|---|
| 1. | Shri Harish Ram, (DOB: 01.01.1991), S/o Khate Ram, Kumalta, PO Bhulgaon, Dist: Pithoragarh | 33 Years | Service |
| 2. | Shri Sonu Juril, (DOB: 05.05.1995), C/o Sahib Singh, Plot No. 40, Vallabh Krupa Society, Mundra, Kachchh, Gujarat | 29 Years | Service |

On being called upon by a person who introduces himself as Shri Jaytosh Singh Chauhan, Intelligence Officer, DRI, Ahmedabad Zonal Unit by showing his official Identity Card, we, the above mentioned panchas, presented ourselves at the gate of M/s Shoolin Trade link LLP, Plot No. 11-A, Block-B, Sector-12 S, Light Engineering zone, In East of JNK, APSEZ-Mundra-370421 at 22:00 Hrs on 29.01.2025.

Thereafter, the officer introduces the other officer accompanying him as Shri Sunil Kumar, Inspector of Customs to we the panchas and further informs that they have come to examine the container imported vide Bill of Entry No. 7833553 dated 17.01.2025 by M/s. Shree Nath Fabcare Private Limited (IEC – AALCS3552R). The officer requests us to remain present during the examination proceeding as independent witnesses, to which we the above named panchas readily and voluntarily agree. The container details in respect of Bill of Entry No. 7833553 dated 17.01.2025 are as under:

| Bill of Entry No. & date | Bill of Lading No. | Container No. | Description of goods |
|---|---|---|---|
| 7833553 dated 17.01.2025 | NGBCB24052348 | REGU5078247 | Polyester Dyed Laminated Fabrics Thickness 0.15MM (+/-10%) width 57/58 |

Thereafter, the officer enquires from a person namely Shri Ashirvad Singh, Supervisor of M/s Shoolin Trade link LLP regarding the above container. The officer informs him the purpose of their visit and requests him to extend co-operation in examination. Before entering into the warehouse premises the officers along with we the panchas offer our personal search to Shri Ashirvad Singh, to which he politely declines. Further, the officer introduces other officers to Shri Ashirvad Singh. Further, on being enquired about the above mentioned bills of entry, Shri Ashirvad Singh informs the officers that he is also an authorized person on behalf of importer M/s. Shree Nath Fabcare Private Limited for container imported under Bill of Entry Nos. 7833553 dated 17.01.2025.

Afterwards, Shri Ashirvad Singh provides copy of Bill of Entry 7833553 dated 17.01.2025; Bill of Lading, Commercial Invoice, Packing List issued in respect of the said bill of entry.

P.1 Harish 29/01/25

P.2 Jaytosh 29/01/2025

29/1/25

Thereafter, Shri Ashirvad Singh leads we the Panchas and officers to Open Yard within their premises, where the said container is placed. The officers along with Shri Ashirvad Singh inspect the container for any damage and tear or wear from outside of container and find that the container is in sound and proper condition and seal is found intact.

Further, on verification by the officer, container no. REGU5078247 of 40 ft length and Seal No. CNNGB2436709 are found to be matching with Bill of Lading in respect of the above bill of entry. Further, on being asked by the officers, Shri Ashirvad Singh informs the officer that they have got the said container weighed at the weighbridge located within the premises of M/s Shoolin Tradelink LLP and further provides the copy of the computerised weighment slips containing the net weight of the goods stuffed in the container bearing no. REGU5078247 as 30480 Kg covered under Bill of Entry 7833553 dated 17.01.2025. Further, on request of the officers, Shri Ashirvad Singh gets the said container placed at one side of open yard for examination purpose.

Further, the officer requests Shri Ashirvad Singh to arrange the seal cutting of the container. Thereafter the seal of the container is cut with the help of seal cutter. Upon opening the gate of the containers, it is found that the imported goods in the said container are fabric in rolls and wrapped in plastic sheet. Further, on being requested by the officer, all the imported goods of container are destuffed and placed on the floor in front of the container. During the process of examination, in presence of we the pancha and Shri Ashirvad Singh, the officers finds that the said container contains different type of fabrics in Rolls. In presence of we the panchas the DRI officer segregates different types of fabrics and counts the total rolls destuffed from the said container. The DRI officer also check the length and width in respect of the different type of fabrics.

Further, the DRI officer informs Shri Ashirvad Singh in presence of we the panchas that exact material and coating material, if any on the fabric is not known and the same is required for testing, therefore, the sample of the material is required to be drawn. The DRI officers, in presence of we the panchas and Shri Ashirvad Singh, randomly draw three representative samples of Nine different types of fabrics in respect of the said container covered under Bill of Entry no. 7833553 dated 17.01.2025.

The detail of the inventory of the fabrics and marking of the sample drawn are as under:

| Types of Fabric | Total No. of Rolls | Length of the each Roll | Width of the each Roll | Sample Marked as |
|---|---|---|---|---|
| Type 1 | 195 | 50 Mtr (approx.) | 1.5 Mtr | Sample "1A, 1B, 1C" |
| Type 2 | 164 | 100 Mtr (approx.) | 1.5 Mtr | Sample "2A, 2B, 2C" |
| Type 3 | 116 | 100 Mtr (approx.) | 1.5 Mtr | Sample "3A, 3B, 3C" |
| Type 4 | 124 | 100 Mtr (approx.) | 1.5 Mtr | Sample "4A, 4B, 4C" |
| Type 5 | 96 | 100 Mtr (approx.) | 1.5 Mtr | Sample "5A, 5B, 5C" |
| Type 6 | 168 | 100 Mtr (approx.) | 1.5 Mtr | Sample "6A, 6B, 6C" |
| Type 7 | 227 | 100 Mtr (approx.) | 1.7 Mtr | Sample "7A, 7B, 7C" |
| Type 8 | 121 | 100 Mtr (approx.) | 1.7 Mtr | Sample "8A, 8B, 8C" |
| Type 9 | 69 | 70 Mtr (approx.) | 1.4 Mtr | Sample "9A, 9B, 9C" |

P.1 HKRISH 29/01/25

P.2 24/01/2025



24/1/25

29/1/25

| | | | | |
|---|---|---|---|---|
| Type 10 | 104 | 70 Mtr (approx.) | 1.5 Mtr | Sample "10A,10B,10C" |

Thereafter, the officers ask Shri Ashirvad Singh, Supervisor of M/s Shoolin Trade Link LLP 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 was commenced at 22:00 hrs on 29.01.2025 and concluded on same day i.e. on 29.01.2025 at around 23:45 hrs.

Nothing is taken over and no damage was caused to any property by the Officer. The officer, Shri Ashirvad Singh, the Authorized Person on behalf of M/s Shree Nath Fabcare Private Limited & Supervisor of M/s Shoolin Trade Link LLP, Mundra and we the above named Panchas remain present throughout the course of Panchnama proceedings on 29.01.2025. 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 HARISH
29/01/25

Jaytosh Singh Chauhan
IO, DRI, AZU

P-2 29/01/2025

29/1/25

Ashirvad Singh, Authorized person on behalf of M/s Shree Nath Fabcare Private Limited and Supervisor of M/s Shoolin Trade Link LLP

29/1/25
(Siddharth Agarwal)

# INDIAN CUSTOMS

PORT : ADANI PORTS AND SEZ, MUNDRA, KUTCH, GUJARAT
BILL OF ENTRY FOR SEZ IMPORT Z TYPE

| Port Code | BE No | BE Date | BE Type |
|---|---|---|---|
| INAJM6 | 7833553 | 17/01/2025 | Z |
| IEC/Br | AALCS3552R/0 | | FIRST COPY |
| GSTIN/TYPE | 07AALCS3552R1ZL/G | | |
| CB CODE | SELFSUBMTCH001 | | |

| TYPE | INV | ITEM | CONT |
|---|---|---|---|
| Nos | 1 | 1 | 1 |
| PKG | 1384 | G.WT (KGS) | 27052 |

BE0170120251323

## 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 | SEZ | T | N | N | N | N | N | N | N | N | F |

| 13.COUNTRY OF ORIGIN | CHINA | 14.COUNTRY OF CONSIGNMENT | CHINA |
|---|---|---|---|
| 15.PORT OF LOADING | Ningbo | 16.PORT OF SHIPMENT | Ningbo |

### B. DECLARANT

1.IMPORTER NAME & ADDRESS
SHREE NATH FABCARE PRIVATE LIMITED
402,4th FLOOR KRISHNA APRA BUSINES
NETA JI SUBHASH PLACE PITAMPURA DEL
DELHI
110034

SEZ UNIT DTLS: IEC AEIFS9529D SHOOLIN TRADE LINK LLP Plot No 11A, Bock No 11B, Sector 12S, Light Eng

2.CB NAME FILED BY IEC HIMSELF
3.AEO
4.UCR

AD CODE 6360615

### C. DUTY SUMMARY

| 1.BCD | 2.ACD | 3.SWS | 4.NCCD | 5.ADD | 6.CVD | 7.IGST | 8.G.CESS | 18.TOT.ASS VAL |
|---|---|---|---|---|---|---|---|---|
| 200713.2 | 0 | 20071.3 | | 0 | 0 | 146922 | 0 | 1003566 |

| 9.SG | 10.SAED | 11.GSIA | 12.TTA | 13.HEALTH | 14.TOTAL DUTY | 15.INT | 16.PNLTY | 17.FINE | 19.TOT. AMOUNT |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | 367706 | | | | 367706 |

### D.MANIFEST 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 |
|---|---|---|---|---|---|---|---|---|---|---|
| 2396864 | 14/01/2025 | 15/01/2025 | 2396864 | 15-JAN-25 | NGSCB24062348 | 28/12/2024 | | | 1384 | 27052 |

### E. BOND DETAILS

| 1.BOND NO. | 2.PORT | 3.BOND CD | 4.DEBT AMT | 5.BG AMT |
|---|---|---|---|---|
| 2002264649 | INAJM6 | SZ | 367707 | 0 |

### F. PAYMENT DETAILS

| 1.SR NO | 2.CHALLAN NO | 3.PAID ON | 4.AMOUNT(Rs.) |
|---|---|---|---|
| | | | |

### G. WH

| 1.WBE NO. | 2.DATE | 3.WBE SITE | 4.WH CODE |
|---|---|---|---|
| | | | AJM6Z007 |

### H. PROCESSING DETAILS

| 1.EVENT | 2.DATE | 3.TIME | EXCHANGE RATE |
|---|---|---|---|
| Submission | 17-JAN-25 | 13:20 | INR=INR |
| Assessment | 17-JAN-25 | 13:23 | 1 USD=87.1INR |
| Examination | | | |
| OOC | | | |

### I. INVOICE DETAILS - SUMMARY#

| 1.S.NO | 2.INVOICE NO | 3.INV. AMT | 4.CUR |
|---|---|---|---|
| 1 | ZL24144 | 11522 | USD |

### J. CONTAINER DETAILS *

| 1.SNO | 2.LCL/ FCL | 3.TRUCK | 4.SEAL | 5.CONTAINER NUMBER |
|---|---|---|---|---|
| 1 | F | | CNNG824367 | REGU5078247 |

| OOC NO. | |
|---|---|
| OOC DATE | |
| J. AP Name | RAMASHANKAR |
| J. AP ID | 757720641430 |

Signature valid
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 09
Date: 2025.01.17 [illegible] 18 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 : GKGM - Gateway IGM, G : WBE - WareHouse BE. I : OOC - Out of Charge, # Refer Par IV for full list of invoices. J : * Refer Part IV for full list of Containers. AP - Authorised Person

ASSESSED COPY



Verify using ICEGATE Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Emails

24/1/25

# INDIAN CUSTOMS

PORT : ADANI PORTS AND SEZ, MUNDRA, KUTCH, GUJARAT

BILL OF ENTRY FOR SEZ IMPORT Z TYPE

| Port Code | BE No | BE Date | BE Type |
|---|---|---|---|
| NAJM6 | 7833553 | 17/01/2025 | Z |
| IEC/Br | AALCS3552R/0 | | FIRST COPY |
| GSTIN/TYPE | 07AALCS3552R1ZL/G | | |
| CB CODE | SELFSUBMITCH001 | | |

| TYPE | INV | ITEM | CONT |
|---|---|---|---|
| Nos | 1 | 1 | 1 |
| PKG | 1384 | G.WT (KGS) | 27052 |

BE0170120251323

## 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 | ZL24144<br>24-DEC-24 | | | |

### B. TRANSACTING PARTIES

| 1.BUYER'S NAME & ADDRESS | 2.SELLER'S NAME & ADDRESS |
|---|---|
| SHREE NATH FABCARE PRIVATE LIMITED<br>402 4th FLOOR, KRISHNA APRA BUSINES<br>NETA JI SUBHASH PLACE PITAMPURA DEL<br>DELHI<br>110034 | |
| **3.SUPPLIER NAME & ADDRESS / CLIENT DETAILS** | **4.THIRD PARTY NAME & ADDRESS** |
| SUZHOU ZONGLI TEXTILE CO., LTD<br>NO.108, BUILDING5, JINGPIN BUSINESS<br>DISTRICT, SHENGZE TOWN, WUJIANG, S<br>UZHOU JIANGSU, CHINA, 215228 Suzhou<br>China | |
| 5.AEO | 6. AD CODE 6360615 |

### C. VALUATION

| 1.INV VALUE | 2.FREIGHT | 3.INSURANCE | 4.HSS. | 5.LOADING | 6.COMMN | 7.PAY TERMS | 8.VALUATION METHOD |
|---|---|---|---|---|---|---|---|
| 11522 | | | | | | OTH | RULE 4 (TRANSACTION VALUE) |
| 14.Cur USD | | | | | | 9.RELTD | 10.SVB CH 11.SVB NO 12.DATE 13.LOA |
| 15.Term CIF | | | | | | No | |

### 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 |
| | | | | | | | | | 1003566.2 |

### E. ITEM DETAILS

| 1.S NO. | 2.CTH | 3.DESCRIPTION | 4.UNIT PRICE | 5.QUANTITY | 6.UQC | 7.AMOUNT |
|---|---|---|---|---|---|---|
| 1 | 59039090 | POLYSTER DYED LAMINATED FABRICS THICKNESS 0.15MM+/-10%,WIDTH57/58 | .140000 | 82300.000000 | SQM | 11522.00 |

ASSESSED COPY

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



Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest updation details from ICEGATE Portal

24/1/25

5

# INDIAN CUSTOMS

PORT : ADANI PORTS AND SEZ, MUNDRA, KUTCH, GUJARAT
BILL OF ENTRY FOR SEZ IMPORT 2 TYPE

| Port Code | BE No | BE Date | BE Type |
|---|---|---|---|
| INAJM6 | 7833553 | 17/01/2025 | Z |
| IEC/Br | AALCS3552R/0 | FIRST COPY | |
| GSTIN/TYPE | 07AALCS3552R1ZL/G | | |
| CB CODE | SELFSUBMITCH001 | | |

| TYPE | INV | ITEM | CONT |
|---|---|---|---|
| Nos | 1 | 1 | 1 |
| PKG | 1384 | G.WT (KGS) | 27052 |

BE0170120251323

## 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 | 59039090 | NOEXCISE | POLYSTER DYED LAMINATED FABRICS THICKNESS 0.15MM(+/-10%)WIDTH57/58 | | | N | N | N | N | N |
| 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 |
| .14 | CN | 82300 | SQM | 82300 | SQM | | S | N | N | | GNX200 |

| 23.PRODN | 24.CNTRL | 25.QUALFR | 26.CONTNT | 27.STMNT | 28.SUP DOCS | | 29.ASSESS VALUE | 30.TOTAL DUTY |
|---|---|---|---|---|---|---|---|---|
| N | N | Y | N | N | N | | 1003566.2 | 367706.6 |

### B. ITEM DUTY

| DUTY | 1.BCD | 2.ACD | 3.SWS | 4.SAD | 5.IGST | 6.G. CESS | 7.ADD | 8.CVD | 9.SG | 10.T. VALUE |
|---|---|---|---|---|---|---|---|---|---|---|
| Notn No. | | | | | 001/2017 | 001/2017 | | | | |
| Notn SNo. | | | | | 11(i)c | 5(i) | | | | |
| Rate | 20 | | 10 | | 18 | 0 | | 0 | | |
| Amount | 200713.2 | | 20071.3 | | 146922.1 | 0 | 0 | 0 | | |
| Duty Fg | | | | | 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 | | | | | 200713.24 | | | | | 0 |

ASSESSED COPY

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



Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

24/1/25

# INDIAN CUSTOMS

PORT : ADANI PORTS AND SEZ, MUNDRA, KUTCH, GUJARAT
BILL OF ENTRY FOR SEZ IMPORT Z TYPE

| Port Code | BE No | BE Date | BE Type |
|---|---|---|---|
| INAJM6 | 7833553 | 17/01/2025 | Z |
| IEC/Br | AALCS3552R/0 | | FIRST COPY |
| GSTIN/TYPE | 07AALCS3552R1ZL/G | | |
| CB CODE | SELFSUBMITCH001 | | |

| TYPE | INV | ITEM | CONT |
|---|---|---|---|
| Nos | 1 | 1 | 1 |
| PKG | 1384 | G.WT (KGS) | 27052 |

BE01701202513231

## PART - IV - ADDITIONAL DETAILS

OTHER ADDITIONAL INFORMATION

### 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 |
|---|---|---|---|---|---|---|
| | | | | | | |

### C. REIMPORT 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.ACESSORY ITEM DETAILS |
|---|---|---|
| | | |

### 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. CERTIFICATE DETAILS

| 1.CERTIFICATE NUMBER | 2.DATE | 3.TYPE |
|---|---|---|
| | | |

### H.HSS DETAILS

| 1.PRC LEVEL | 2.IEC | 3.BRANCH SLNO |
|---|---|---|
| | | |

### I. SINGLE WINDOW DECLARATION

| 1.INVSN | 2.ITMSNO | 3.INFO TYP | 4.QUALIFIER | 5.INFO CD | 6.INFO TEXT | 7.INFO MSR | 8.UQC |
|---|---|---|---|---|---|---|---|
| 1 | 1 | SEZ | ATP | 75772064143( | RAMASHANKAR | | |
| 1 | 1 | CHR | SQC | | | 82300 | SQM |

### J. SINGLE WINDOW DECLARATION - CONSTITUENTS

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

### K. SINGLE WINDOW DECLARATION - CONTROL

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

### L. SUPPORTING DOCUMENTS

| 1.INVSN | 2.ITMSNO | 3.TYP | 4.ICEGATE ID | 5.IRN | 6.DOC CODE | 7.ISSUE PLACE | 8.ISSUE DT | 9.EXP DT |
|---|---|---|---|---|---|---|---|---|
| 0 | 0 | 00400 | AEIFS9629DPSU00 | 2025011700045022 | | China | 17-JAN-25 | |
| 0 | 0 | 70500 | AEIFS9629DPSU00 | 2025011700045023 | | China | 27-DEC-24 | |
| 1 | 0 | 33100 | AEIFS9629DPSU00 | 2025011700045024 | | China | 17-JAN-25 | |

### M. CONTAINER DETAILS

| 1.CONTAINER NUMBER | 2.TRUCK NUMBER | 3.SEAL NUMBER | 4.FCL/LCL |
|---|---|---|---|
| REGU5078247 | | CNNGB24367 | F |

### N. INVOICE DETAILS

| 1. S NO | 2. INVOICE NO | 3. INVOICE AMOUNT | 4. CUR |
|---|---|---|---|
| 1 | ZI.24144 | 11522 | USD |

### GLOSSARY

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



Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Portal

INDIAN CUSTOMS

PORT : ADANI PORTS AND SEZ, MUNDRA, KUTCH, GUJARAT
BILL OF ENTRY FOR SEZ IMPORT Z TYPE

| Port Code | BE No | BE Date | BE Type |
|---|---|---|---|
| INAJM6 | 7833553 | 17/01/2025 | Z |
| IEC/Br | AALCS3552R/0 | FIRST COPY | |
| GSTIN/TYPE | 07AALCS3552R1ZL/G | | |
| CS CODE | SELFSUBMITCH001 | | |
| TYPE | INV | ITEM | CONT |
| Nos | 1 | 1 | 1 |
| PKG | 1384 | G.WT (KGS) | 27052 |

BE01701202513 23

## PART - V - OTHER COMPLIANCES

A. EXAMINATION ORDER 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

OOC No

OOC Date

COMPLIANCES

ASSESSED COPY



Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Engine

24/1/25

# INDIAN CUSTOMS

PORT : ADANI PORTS AND SEZ, MUNDRA, KUTCH, GUJARAT
BILL OF ENTRY FOR SEZ IMPORT Z TYPE

| Port Code | BE No | BE Date | BE Type |
|---|---|---|---|
| INAJM6 | 7633553 | 17/01/2025 | Z |
| IEC/Br | AALCS3552R/0 | | FIRST COPY |
| GSTIN/TYPE | 07AALCS3552R1ZL/G | | |
| CB CODE | SELFSUBMITCH001 | | |
| TYPE | INV | ITEM | CONT |
| Nos | 1 | 1 | 1 |
| PKG | 1384 | G.WT (KGS) | 27052 |

BE0170120251323

## PART - VI - DECLARATION

A.DECLARATION STATEMENT

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.

ASSESSED COPY

B. AUTHORIZED SIGNATORY

DATE

PLACE

AUTHORISED SIGNATORY

CHA NAME :FILED BY IEC HIMSELF



Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Family

24/1/25

7

Shipper Name Code NINTOL0006

SUZHOU ZONGLI TEXTILE CO., LTD
NO.108,BUILDINGS, JINGPIN BUSINESS DISTRICT, SHENGZE TOWN, WUJIANG, SUZHOU, JIANGSU, CHINA, 215228 *

Consignee (If "Order" State Notify Party) Code SHRNAF0002

SHREE NATH FABCARE PVT LTD
402,4TH FLOOR,KRISHNA APRA BUILDING,OPP FUN CINEMA NETAJI SUBHASH PLACE, PITAMPURA NEW DELHI 110034, INDIA *

Notify Party/Address - See Clause 18 Code SHOTRL0004

SHOOLIN TRADE LINK LLP.
PLOT NO.11-A, BLOCK-B, SECTOR-125, LIGHT ENGINEERING ZONE, IN EAST OF JNK, APSEZ, MUNDRA-370421, **

RCL Regional Container Lines

Above represents the trade name

Bill of Lading Page 1 / 1
Multimodal Transport or Port to Port Shipment

B/L NO. NGBC824052348

Received in apparent good order condition except as otherwise noted the total number of Containers or other packages or units enumerated below by the Merchant to comprise the Goods specified below for transportation from the place of Receipt or the Port of Loading, whichever is applicable, to the Place of Delivery or the Port of Discharge, whichever is applicable, subject to the terms hereof. (including the terms of the reverse hereof and the terms of the Carrier's applicable Tariff), in accepting this bill of lading the Merchant expressly accepts and agrees to all its terms, conditions and exceptions, whether printed, stamped or written, or otherwise incorporated, notwithstanding the non-signing of this bill of lading by the Merchant. One of the signed Bills of Lading must be surrendered duly endorsed in exchange for the Goods or delivery order. The presentation of this document (duly endorsed) to the Carrier by or on behalf of the Holder, the rights and liabilities arising in accordance with the terms hereof shall (without prejudice to any rule of common law or statute rendering them binding on the Merchant) become binding in all respects between the Carrier and the Holder as though the contract evidenced hereby had been made between them.

| Vessel | Voyage No. |
|---|---|
| KOTA CASAR | 07SW |

| Port of Loading | Port of Discharge | Place of Receipt (Applicable only when this document is used as a combined Transport Bill of Lading) | Place of Delivery (Applicable only when this document is used as a combined Transport Bill of Lading) |
|---|---|---|---|
| NINGBO | MUNDRA,INDIA | NINGBO CY | MUNDRA,INDIA CY |

| Item No. | Container No./Seal No. Marks & Numbers (For FCL must be stated) | No. of Packages | Description of Goods Said To Contain | Gross Cargo Weight (Kilns) | Measurement (Cu. Metres) |
|---|---|---|---|---|---|
| 1 | REGU5078247 / CNNGB2436709<br><br>NIM | 1 X 40HC<br>1384<br>ROLL(S) | SAID TO CONTAIN:<br>FABRIC<br>HS CODE:59039090<br><br>*PAN : AALCS3552R<br>GST: 07AALCS3552R1ZL<br>IEC :AALCS3552R<br>MOBILE : 9711166282<br>EMAIL : SHREENATH151@GMAIL.COM<br>**IEC:AEIF59629D<br>PAN NO.: AEF59629D<br>GST:24AEIF59629D2ZS<br>EMAIL:INFO@SHOOLINTRADELINK.COM<br><br>FCL CY-CY<br>FREIGHT PREPAID<br>SHIPPER LOAD STOW COUNT & WEIGHT,CARRIER NOT RESPONSIBLE FOR LOSS OR DAMAGE OF CARGO.CONTAINER SEAL NUMBER AS DECLARED BY SHIPPER. | 27,052.000 | 47.5000 |

DRAFT

ABOVE PARTICULARS AS DECLARED BY SHIPPER

CONFIRMED BY rcl-doc@cn-tzl.com

The present contract agreed upon is subject to the conditions printed at the back and governed by the Law and Jurisdiction of SINGAPORE See clause 22 (a) thereof of this B/L of Lading.

| | |
|---|---|
| Total No. of Pkgs/Cons | 0001 CNTR |
| Shipped on Board Date | 27/12/2024 |
| Place & Date of Issue | 27/12/2024 |
| NINGBO | |

In witness of the contract herein contained 3 originals have been issued one of which being accomplished the other(s) to be void.

Carrier

RCL FEEDER PTE LTD

By REGIONAL CONTAINER LINES
As Agent on behalf of the carrier

In Thailand, the carrier is liable to the contract but not its agent.

Signature valid
Digitally signed by Raju Thaneshwar Chand
Date: 2025.01.17 12:55:04 IST
Reason: Secure Document
Location: India

24/1/25

8

# SUZHOU ZONGLI TEXTILE CO., LTD

NO.108, Building5, Jingpin Business District, Shengze Town, Wujiang, Suzhou, Jiangsu, China, 215228
TEL: +86 512 63630186 FAX: +86 512 63630186

## INVOICE

| TO:SHREE NATH FABCARE PVT LTD<br>ADD: 402,4th FLOOR,KRISHNA APRA BUILDING,OPP FUN CINEMA NETAJI SUBHASH PLACE, Pitampura New Delhi 110034,India<br>PAN : AALCS3552R<br>GST: 07AALCS3552R1ZL<br>IEC :AALCS3552R<br>E-mail: support@shreenathfabcare.in<br>Mobile: 9711166262 | INV.NO.<br><br>DATE: | ZL24144<br><br>2024/12/24 |
|---|---|---|
| From: Shanghai port | To: India | |
| Payment term: direct payment | Shipment: CIF MUNDRA | |

| DESCRIPTION OF GOODS | QUANTITY | UNIT PRICE | AOUMNT(USD) |
|---|---|---|---|
| Polyster Dyed Laminated fabrics<br>Thickness :0.15mm(+/-10%), width 57/58" | 82300 sqm | usd0.14/sqm | 11522 |
| TOTAL: | | | 11522 |

BENEFICIARY:

Intermediary Bank: Citibank N.A. New York Swift BIC: CITIUS33

Beneficiary Bank: Wujiang Rural Commercial Bank Swift BIC: WJRBCNBW

Address: No. 1777 South Zhongshan Road Wujiang Jiangsu China

Beneficiary: Account Number: 070657898142010026235 2

Name: SUZHOU ZONGLI TEXTILE CO., LTD

Adress: NO.108, Building5, Jingpin Business District, Shengze Town, Wujiang, Suzhou, Jiangsu, China

TEL: +86 512 63630186 FAX: +86 512 63630186

苏州综利纺织有限公司
SUZHOU ZONGLI TEXTILE CO., LTD.

24/12/25

# SUZHOU ZONGLI TEXTILE CO., LTD

## PACKING LIST

ADD: NO.108, Building5, Jingpin Business District, Shengze Town, Wujiang, Suzhou, Jiangsu, China, 215228
TEL: +86 512 63630186 FAX: +86 512 63630186

Buyer: SHREE NATH FABCARE PVT LTD
ADD: 402,4th FLOOR,KRISHNA APRA BUILDING,OPP FUN CINEMA
NETAJI SUBHASH PLACE, Pitampura
New Delhi 110034,India
PAN : AALCS3552R
GST: 07AALCS3552R1ZL
IEC :AALCS3552R
E-mail: support@shreenathfabcare.in
Mobile: 9711166262

Invoice No. ZL24144 Issue Date : 2024-12-24

Port of Loading: SHANGHAI, CHINA

Port of Destination: MUNDRA

| MARKS | | DESCRIPTIONS | WEIGHT&MEASUREMENT | | | |
|---|---|---|---|---|---|---|
| | | | Rolls quantity | Bags quantity | Net Weight(kg) | |
| N/M | | Polyster Dyed Laminated fabrics Thickness :0.15mm(+/-10%), width 57/58" | 1384 | 1384 | 26775 | |
| NET KGS | 26775KGS | | | | | |
| GROSS KGS | 27052KGS | | | | | |
| TOTAL | 1384ROLLS | | 1384ROLLS | | | 47.5 CBM |
| | | | | | | |

苏州综利纺织有限公司
SUZHOU ZONGLI TEXTILE CO., LTD.

# 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-driezu@nic.in Fax-079-29705078)

F No. DRI/CI-1/Misc-1/2025 DATE: 07.02.2025

**TEST MEMO No. – 41/Shree Nath Fabcare Pvt Ltd/BE no.7833553**

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

Sir,

Samples, 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 & Country of Origin of goods** | M/s. Shree Nath Fabcare Pvt Ltd<br><br>IEC: AALCS3552R |
| 2. | **B/E number and date** | 7833553 DATED 17.01.2025 |
| 3. | **Sample Drawn at** | SEZ Unit: Shoolin Tradelink LLP<br>Situated at: PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 4. | **Complete description of the sample** | SAMPLE-1A, Drawn from the Goods imported by M/s Shree Nath Fabcare Private Limited (IEC: AALCS3552R) having declared goods description- 'Polyester Dyed Laminated Fabrics' vide Container No. REGU5078247, bill of entry no. 7833553 DATED 17.01.2025 under Panchanama dated 29.01.2025 at M/s Shoolin Tradelink LLP, PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 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:<br>1. Nature and form of the sample received?<br>2. Composition and percentage of various constituents in the sample?<br>3. If elastomeric yarn is present, pls. specify, percentage of elastomeric yarn?<br>4. Whether presence of High tenacity yarns of Nylon or Polyamide/ polyester/ viscose/ rayon?<br>5. Weight in Grams per Square Metre (GSM)?<br>6. Made of staple fibre yarn or filament yarn?<br>7. Whether Bleached/ Unbleached/ Dyed/ made of yarns of different colours?<br>8. Whether Woven/ knitted/ crocheted/ non-woven / Bonded / other?<br>9. Whether texturize or non-texturized?<br>10. If Knitted, whether warp knitted or weft knitted?<br>11. If woven, pls. specify, the type of weave like 2-bell/ 3-bell etc.<br>12. Whether Bonded fabric?, If Bonded, pls. verify the other points all layers/<br>13. Type of Weaves/ Type of Knit/ Type of Non-woven?<br>14. Whether coated/ covered/ impregnated / laminated with other materials?, If yes, pls. specify, type of coating/<br>15. Whether pile fabric?, if yes, pls. specify type of pile: long pile/ looped pile/ Chenille/ cut or uncut corduroy/ terry towel/ warp pile/ flocked fabric/ other?<br>16. Type of fabric – Shirting, suiting or otherwise<br>17. Whether the fabric is upholstery or otherwise? |

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.

DRI
6429
10.02.2025

Encl: 1 sealed Envelope as detailed above.

Yours faithfully,

Jaytosh 7/2/2025

JAYTOSH CHAUHAN
INTELLIGENCE OFFICER
D.R.I. ZONAL UNIT
AHMEDABAD.

Intelligence Officer

24/2/25

**Lab. No. RCL/~~AZU~~/DRI/6429/10.02.2025**

F. No. DRI/CI-1/Misc-1/2025 Dated 07.02.2025

**T M No.:** 41/ Shree Nath Fabcare Pvt. Ltd./ B.E.No.7833553

**Test report: .** The sample is in the form of Cut piece of dyed two layer fabric, one layer is knitted and other layer is woven. Both layers of fabric is made of polyester filament yarns.

GSM (as such) = 226.49

% Composition:

Polyester Woven fabric = 49.61%

Polyester knitted fabric = Balance

Sealed remnant returned herewith.

20.02.2025

~~CA/ACE~~

~~CE~~ H...

...II

...miner Gr.II

GOVT. OF INDIA No. ... VADODARA CENTRAL EXCISE & CUSTOMS

Despatch No. 1598
Dt. 21-02-25
C.Ex. & Cus. Lab., Vadodara.

24/2/25

2

# 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-079-29706078)

F No. DRI/CI-1/Misc-1/2025 DATE: 07.02.2025

**TEST MEMO No. – 42/Shree Nath Fabcare Pvt Ltd/SE no.7833553**

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

Sir,

Samples, 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 & Country of Origin of goods | M/s. Shree Nath Fabcare Pvt Ltd<br>IEC: AALCS3552R |
| 2. | B/E number and date | 7833553 DATED 17.01.2025 |
| 3. | Sample Drawn at | SEZ Unit: Shoolin Tradelink LLP<br>Situated at: PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 4. | Complete description of the sample | SAMPLE-2A, Drawn from the Goods imported by M/s Shree Nath Fabcare Private Limited (IEC: AALCS3552R) having declared goods description- 'Polyester Dyed Laminated Fabrics' vide Container No. REGU5078247, bill of entry no. 7833553 DATED 17.01.2025 under Panchanama dated 29.01.2025 at M/s Shoolin Tradelink LLP, PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 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:<br>1. Nature and form of the sample received?<br>2. Composition and percentage of various constituents in the sample?<br>3. If elastomeric yarn is present, pls. specify, percentage of elastomeric yarn?<br>4. Whether presence of High tenacity yarns of Nylon or Polyamide/ polyester/ viscose/ rayon?<br>5. Weight in Grams per Square Metre (GSM)?<br>6. Made of staple fibre yarn or filament yarn?<br>7. Whether Bleached/ Unbleached/ Dyed/ made of yarns of different colours?<br>8. Whether Woven/ knitted/ crocheted/ non-woven / Bonded / other?<br>9. Whether texturize or non-texturized?<br>10. If Knitted, whether warp knitted or weft knitted?<br>11. If woven, pls. specify, the type of weave like 2-twill/ 3-twill etc.<br>12. Whether Bonded fabric?, If Bonded, pls. verify the other points all layers/<br>13. Type of Weave/ Type of Knit/ Type of Non-woven?<br>14. Whether coated/ covered/ impregnated / laminated with other materials?, If yes, pls. specify, type of coating/<br>15. Whether pile fabric?, If yes, pls. specify type of pile: long pile/ looped pile/ Chenille/ cut or uncut corduroy/ terry towel/ warp pile/ flocked fabric/ other?<br>16. Type of fabric – Shirting, suiting or otherwise<br>17. Whether the fabric is upholstery or otherwise? |

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.

RCL/PPS/AH/Imp-6430
Date: 10.02.2025

Encl: 1 sealed Envelope as detailed above.

Yours faithfully,
Jaytosh 7/2/2025
(JAYTOSH CHAUHAN)
Intelligence Officer

24/4/25

**Lab No :** RCL /AH/DRI IMP/6430/10.02.2025

**F. No.** DRI/CI-1/Misc-1/2025 DATE: 07.02.2025

**B/E No :** 7833553/17.01.2025

**T.M No :** 42

## Test Report

The sample as received is in the form of cut piece of dyed woven fabric having coating on one side. Fabric is made of Polyester filament yarn and coating material based on polyurethane.

Average GSM (as such) = 109.46

% Composition:

Polyester woven fabric = 93.78 %

Coating material based on polyurethane = Balance

Sealed remnant returned herewith.

26.02.25

Despatch No. 1627
Dt. 27-02-25
C.Ex. & Cus. Lab., Vadodara.

24/2/25

3

# 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/CI-1/Misc-1/2025 DATE: 07.02.2025

**TEST MEMO No. – 43/Shree Nath Fabcare Pvt Ltd/BE no.7833553**

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

Sir,

Samples, 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 & Country of Origin of goods** | M/s. Shree Nath Fabcare Pvt Ltd<br><br>IEC: AALCS3552R |
| 2. | **B/E number and date** | 7833553 DATED 17.01.2025 |
| 3. | **Sample Drawn at** | SEZ Unit: Shoolin Tradelink LLP<br>Situated at: PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 4. | **Complete description of the sample** | SAMPLE-3A, Drawn from the Goods imported by M/s Shree Nath Fabcare Private Limited (IEC: AALCS3552R) having declared goods description 'Polyester Dyed Laminated Fabrics' vide Container No. REGU5078247, bill of entry no. 7833553 DATED 17.01.2025 under Panchanama dated 29.01.2025 at M/s Shoolin Tradelink LLP, PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 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:<br>1. Nature and form of the sample received?<br>2. Composition and percentage of various constituents in the sample?<br>3. If elastomeric yarn is present, pls. specify, percentage of elastomeric yarn?<br>4. Whether presence of High tenacity yarns of Nylon or Polyamide/ polyester/ viscose/ rayon?<br>5. Weight in Grams per Square Metre (GSM)?<br>6. Made of staple fibre yarn or filament yarn?<br>7. Whether Bleached/ Unbleached/ Dyed/ made of yarns of different colours?<br>8. Whether Woven/ knitted/ crocheted/ non-woven / Bonded / other?<br>9. Whether texturise or non-texturised?<br>10. If Knitted, whether warp knitted or weft knitted?<br>11. If woven, pls. specify, the type of weave like 2-twill/ 3-twill etc.<br>12. Whether Bonded fabric?, If Bonded, pls. verify the other points all layers!<br>13. Type of Weave/ Type of Knit/ Type of Non-woven?<br>14. Whether coated/ covered/ impregnated / laminated with other materials?, If yes, pls. specify, type of coating:<br>15. Whether pile fabric?, If yes, pls. specify type of pile: tang pile/ looped pile/ Chenille/ cut or uncut corduroy/ terry towel/ warp pile/ flocked fabric/ other?<br>16. Type of fabric – Shirting, suiting or otherwise<br>17. Whether the fabric is upholstery or otherwise? |

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.

RCL/AH/Imp (DR) 6431
Date: 10.02.2025

Encl: 1 sealed Envelope as detailed above.

Yours faithfully,

जयतोष चौहान/JAYTOSH CHAUHAN
आसूचना अधिकारी
INTELLIGENCE OFFICER
क्षे.रा.नि. अहमदाबाद/D.R.I. ZONAL UNIT
अहमदाबाद/AHMEDABAD.

Intelligence Officer

Sarkhan M
24/4/25

**Lab. No. RCL/AH/DRI/6431/10.02.2025**

F. No. DRI/CI-1/Misc-1/2025 Dated 07.02.2025

**T M No.:** 43

**B.E.No.** 7833553/17.01.2025

**Test report:** , The sample is in the form of Cut piece of woven fabric, coated on one side. Fabric is made of polyester filament yarns, and coating material based on polyurethane.

Average GSM (as such) = 113.00

% Composition:

Polyester woven fabric = 73.80 %

Coating material based on polyurethane = Balance

Sealed remnant returned herewith.

Despatch No. 1617
Dt. 24.02.25
C.Ex. & Cus. Lab., Vadodara.

25.02.25

CE –II

मुहम्मद हबीबुल्लाह / Md. Habibullah
सहायक आयुक्त केंद्री-II / Central Excise, Gr-II
केन्द्रीय उत्पाद एवं सीमा शुल्क प्रयोगशाला
Central Excise & Customs Laboratory
वडोदरा / Vadodara

CENTRAL EXCISE & CUS.

24/2/25

4

# 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/CI-1/Misc-1/2025 DATE: 07.02.2025

**TEST MEMO No. – 44/Shree Nath Fabcare Pvt Ltd/SE no.7833553**

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

Sir,

Samples, 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 & Country of Origin of goods | M/s. Shree Nath Fabcare Pvt Ltd<br><br>IEC: AALCS3552R |
| 2. | B/E number and date | 7833553 DATED 17.01.2025 |
| 3. | Sample Drawn at | SEZ Unit: Shoolin Tradelink LLP<br>Situated at: PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 4. | Complete description of the sample | SAMPLE-4A, Drawn from the Goods imported by M/s Shree Nath Fabcare Private Limited (IEC: AALCS3552R) having declared goods description- 'Polyester Dyed Laminated Fabrics' vide Container No. REGU5078247, bill of entry no. 7833553 DATED 17.01.2025 under Panchanama dated 29.01.2025 at M/s Shoolin Tradelink LLP, PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 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:<br>1. Nature and form of the sample received?<br>2. Composition and percentage of various constituents in the sample?<br>3. If elastomeric yarn is present, pls. specify, percentage of elastomeric yarn?<br>4. Whether presence of High tenacity yarns of Nylon or Polyamide/ polyester/ viscose/ rayon?<br>5. Weight in Grams per Square Metre (GSM)?<br>6. Made of staple fibre yarn or filament yarn?<br>7. Whether Bleached/ Unbleached/ Dyed/ made of yarns of different colours?<br>8. Whether Woven/ knitted/ crocheted/ nonwoven / Bonded / other?<br>9. Whether texturize or non-texturized?<br>10. If Knitted, whether warp knitted or weft knitted?<br>11. If woven, pls. specify, the type of weave like 2-twill/ 3-twill etc.<br>12. Whether Bonded fabric?, If Bonded, pls. verify the other points all layers!<br>13. Type of Weave/ Type of Knit/ Type of Non-woven?<br>14. Whether coated/ covered/ impregnated / laminated with other materials?, If yes, pls. specify, type of coating/<br>15. Whether pile fabric?, If yes, pls. specify type of pile: long pile/ looped pile/ Chenille/ cut or uncut corduroy/ terry towel/ warp pile/ flocked fabric/ other?<br>16. Type of fabric – Shirting, suiting or otherwise<br>17. Whether the fabric is upholstery or otherwise? |

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.

DRI
RCL/AH/Imp/6432
Date: 10.02.25

Yours faithfully,

जयतोष चौहान/JAYTOSH CHAUHAN
आसूचना अधिकारी
INTELLIGENCE OFFICER
रा.स.नि. अंचल यूनिट/D.R.I. ZONAL UNIT
अहमदाबाद/AHMEDABAD.

7/2/2025
Intelligence Officer

24/2/25

**Lab. No. RCL/AH/DRI/6432/10.02.2025**

F. No. DRI/CI-1/Misc-1/2025 Dated 07.02.2025

**T M No.: 44**

**B.E.No.** 7833553/17.01.2025

**Test Report**

The sample is in the form of cut piece of printed woven fabric, coated on one side. Fabric is made of polyester filament yarns, and coating material based on polyvinyl chloride.

GSM (as such) = 240.53

Thickness(as such)= 0.15mm

% Composition:

Polyester woven fabric = 21.52 %

Coating material based on polyvinyl chloride = Balance

Sealed remnant returned herewith.

Despatch No. 1598
Dt. 21-02-25
C.Ex. & Cus. Lab., Vadodara.

21.02.2025

CE-II

Examiner Gr.II

24/2/25

# 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-079-29706378)

F No. DRI/CI-1/Misc-1/2025 DATE: 07.02.2025

**TEST MEMO No. – 45/Shree Nath Fabcare Pvt Ltd/BE no.7833553**

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

Sir,

Samples, 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 & Country of Origin of goods** | M/s. Shree Nath Fabcare Pvt Ltd<br><br>IEC: AALCS3552R |
| 2. | **B/E number and date** | 7833553 DATED 17.01.2025 |
| 3. | **Sample Drawn at** | SEZ Unit: Shoolin Tradelink LLP<br>Situated at: PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 4. | **Complete description of the sample** | SAMPLE-5A, Drawn from the Goods imported by M/s Shree Nath Fabcare Private Limited [IEC: AALCS3552R] having declared goods description- 'Polyester Dyed Laminated Fabrics' vide Container No. REGU5078247, bill of entry no. 7833553 DATED 17.01.2025 under Panchanama dated 29.01.2025 at M/s Shoolin Tradelink LLP, PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 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:<br>1. Nature and form of the sample received?<br>2. Composition and percentage of various constituents in the sample?<br>3. If elastomeric yarn is present, pls. specify, percentage of elastomeric yarn?<br>4. Whether presence of High tenacity yarns of Nylon or Polyamides/ polyester/ viscose/ rayon?<br>5. Weight in Grams per Square Metre (GSM)?<br>6. Made of staple fibre yarn or filament yarn?<br>7. Whether Bleached/ Unbleached/ Dyed/ made of yarns of different colours?<br>8. Whether Woven/ knitted/ crocheted/ non-woven / Bonded / other?<br>9. Whether texturize or non-texturized?<br>10. If Knitted, whether warp knitted or weft knitted?<br>11. If woven, pls. specify, the type of weave like 2-twill/ 3-twill etc.<br>12. Whether Bonded fabric?, If Bonded, pls. verify the other points all layers!<br>13. Type of Weave/ Type of Knit/ Type of Non-woven?<br>14. Whether coated/ covered/ impregnated / laminated with other materials?, If yes, pls. specify, type of coating!<br>15. Whether pile fabric?, If yes, pls. specify type of pile: long pile/ looped pile/ Chenille/ cut or uncut corduroy/ terry towel/ warp pile/ flocked fabric/ other?<br>16. Type of fabric – Shirting, suiting or otherwise<br>17. Whether the fabric is upholstery or otherwise? |

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,

जयतोष चक्रवर्ती/ JAYTOSH CHAKRABARTI
आसूचना अधिकारी
INTELLIGENCE OFFICER
रा.रा.नि. अंचल दल/D.R.I. ZONAL UNIT
अहमदाबाद/AHMEDABAD.

Intelligence Officer

DRI
RCL/AH/Imp 6433
Date: 10.02.25

2/2/25

**Lab. No. RCL/AH/DRI/6433/10.02.2025**

F. No. DRI/CI-1/Misc-1/2025 Dated 07.02.2025

**T M No.:** 45

**B.E.No.** 7833553/17.01.2025

## Test report

The sample is in the form of Cut piece of woven fabric, coated on one side. Fabric is made of polyester filament yarns, and coating material based on polyvinyl chloride.

GSM (as such) = 217.04

Thickness(as such) = 0.15mm

% Composition:

Polyester woven fabric = 21.51 %

Coating material based on polyvinyl chloride = Balance

Sealed remnant returned herewith.

Despatch No. 1598
Dt. 21.02.25
C.Ex. & Cus. Lab., Vadodara.

21-02-2025

CE –II

# 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, 26884023; e-mail-driazu@nic.in Fax-079-29706078)

F No. DRI/CI-1/Misc-1/2025 DATE: 07.02.2025

**TEST MEMO No. - 46/Shree Nath Fabcare Pvt Ltd/BE no.7833553**

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

Sir,

Samples, 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 & Country of Origin of goods** | M/s. Shree Nath Fabcare Pvt Ltd<br><br>IEC: AALCS3552R |
| 2. | **B/E number and date** | 7833553 DATED 17.01.2025 |
| 3. | **Sample Drawn at** | SEZ Unit: Shoolin Tradelink LLP<br>Situated at: PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 4. | **Complete description of the sample** | SAMPLE-6A, Drawn from the Goods imported by M/s Shree Nath Fabcare Private Limited (IEC: AALCS3552R) having declared goods description- 'Polyester Dyed Laminated Fabrics' vide Container No. REGU5078347, bill of entry no. 7833553 DATED 17.01.2025 under Panchanama dated 29.01.2025 at M/s Shoolin Tradelink LLP, PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 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:<br>1. Nature and form of the sample received?<br>2. Composition and percentage of various constituents in the sample?<br>3. If elastomeric yarn is present, pls. specify, percentage of elastomeric yarn?<br>4. Whether presence of High tenacity yarns of Nylon or Polyamide/ polyester/ viscose/ rayon?<br>5. Weight in Grams per Square Metre (GSM)?<br>6. Made of staple fibre yarn or filament yarn?<br>7. Whether Bleached/ Unbleached/ Dyed/ made of yarns of different colours?<br>8. Whether Woven/ knitted/ crocheted/ non-woven / Bonded / other?<br>9. Whether texturise or non-texturised?<br>10. If Knitted, whether warp knitted or weft knitted?<br>11. If woven, pls. specify, the type of weave like 2-twill/ 3-twill etc.<br>12. Whether Bonded fabric?, If Bonded, pls. verify the other points all layers/<br>13. Type of Weave/ Type of Knit/ Type of Non-woven?<br>14. Whether coated/ covered/ impregnated / laminated with other materials?, If yes, pls. specify, type of coating/<br>15. Whether pile fabric?, If yes, pls. specify type of pile: long pile/ looped pile/ Chenille/ cut or uncut corduroy/ terry towel/ warp pile/ flocked fabric/ other?<br>16. Type of fabric – Shirting, suiting or otherwise<br>17. Whether the fabric is upholstery or otherwise? |

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.

6434
10.02.25

Yours faithfully,

जयतोष चौहान/ JAYTOSH CHAUHAN 7/2/2025
आसूचना अधिकारी
INTELLIGENCE OFFICER
राज.नि.वि. आसूचना अधिकारी/D.R.I. ZONAL UNIT
अहमदाबाद/AHMEDABAD Intelligence Officer

24/9/25

Lab No:- RCL/DRI/AH/6434 Dated 10.02.2025

B/E No.:-7833553 Dated 17.01.2025

T.M No.:-46/Shree Nath ~~Fabric~~ fabcare pvt limited

Test Report

The sample is in the form of cut piece of dyed woven fabric having nylon filament yarn along with spandex on one side & cotton on other side.

GSM as such:- 185.09.

Fabric % composition( as such):-

Cotton: - 53.22%

Nylon:-40.92%

Spandex:- 5.86%

Sealed remnant returned herewith.

28.02.2025

Superintendent (T.A.D.)
Gr. II
Customs Gr.II

Despatch No. 1638
Dt. 03-03-25
C.Ex. & Cus. Lab., Vadodara.

GOVT. OF INDIA
No. 13
VADODARA
CENTRAL EXCISE

24/2/25

7

# DIRECTORATE OF REVENUE INTELLIGENCE

Zonal Unit: Unit No-16, 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/GI-1/Misc-1/2025 DATE: 6.02.2025

**TEST MEMO No. – 47/Shree Nath Fabcare Pvt Ltd/BE no.7833553**

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

Sir,

Samples, 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 & Country of Origin of goods | M/s. Shree Nath Fabcare Pvt Ltd<br>IEC: AALCS3352R |
| 2. | B/E number and date | 7833553 DATED 17.01.2025 |
| 3. | Sample Drawn at | SEZ Unit: Shoolin Tradelink LLP<br>Situated at: PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 4. | Complete description of the sample | SAMPLE-7A, Drawn from the Goods imported by M/s Shree Nath Fabcare Private Limited (IEC: AALCS3352R) having declared goods description- 'Polyester Dyed Laminated Fabrics' vide Container No. MSGU5078247, bill of entry no. 7833553 DATED 17.01.2025 under Panchanama dated 29.01.2025 at M/s Shoolin Tradelink LLP, PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 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:<br>1. Nature and form of the sample received?<br>2. Composition and percentage of various constituents in the sample?<br>3. If elastomeric yarn is present, pls. specify, percentage of elastomeric yarn?<br>4. Whether presence of High tenacity yarns of Nylon or Polyamide/ polyester/ viscose/ rayon?<br>5. Weight in Grams per Square Meter (GSM)?<br>6. Made of staple fibre yarn or filament yarn?<br>7. Whether Bleached/ Unbleached/ Dyed/ made of yarns of different colours?<br>8. Whether Woven/ knitted/ crocheted/ non-woven / Bonded / other?<br>9. Whether textured or non-textured?<br>10. If Knitted, whether warp knitted or weft knitted?<br>11. If woven, pls. specify, the type of weave like 2-fold/ 3-fold etc.<br>12. Whether Bonded fabric?, If Bonded, pls. verify the other parts all layers!<br>13. Type of Weave/ Type of knit/ Type of Non-woven?<br>14. Whether coated/ covered/ impregnated / laminated with other materials?, if yes, pls. specify, type of coating!<br>15. Whether pile fabric?, If yes, pls. specify type of pile: long pile/ looped pile/ Chenille cut or uncut corduroy/ terry towel/ warp pile/ looped fabric/ other?<br>16. Type of fabric – Plain, suiting or otherwise.<br>17. Whether the fabric is upholstery or otherwise? |

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.

RCL/AH/Imp 6455
Date : 10-02-25

Encl: 1 sealed Envelope as detailed above.

Yours faithfully,
(JAYTOSH CHAUHAN)
INTELLIGENCE OFFICER
7.2.2025
Intelligence Officer

24/2/25

Lab No:- RCL/DRI/AH/6435 Dated 10.02.2025

B/E No.:-7833553 Dated 17.01.2025

T.M No.:-47/Shree Nath Fabric pvt limited

Test Report

The sample is in the form of cut piece of dyed woven fabric. It is composed of polyester filament yarn having coating on one side with polyurethane.

Polyster:-52.66%

Polyurethane Coating: - Balance

GSM as such: - 83.81

Thickness(as such):-0.09mm

Sealed remnant returned herewith.

27.02.2025

GOVT. OF INDIA No. 18 VADODARA CENTRAL EXCISE & CUSTOMS

24/4/25

8

DIRECTORATE OF REVENUE INTELLIGENCE

Zonal Unit: 4th Unit No-15, Magnet Corporate Park, Nr. Zydus Hospital, S. G. Highway, Thaltej, Ahmedabad, Gujarat-380054.
(Tel No: 079-26884000, 26884029; e-mail-dgazu@nic.in Fax-079-29705978)

F No. DRI/GI-I/Misc-1/2025 DATE: 6/02/2025

**TEST MEMO No. – 48/Shree Nath Fabcare Pvt Ltd/BE no.7833553**

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

Sir,

Samples, 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 & Country of Origin of goods | M/s. Shree Nath Fabcare Pvt Ltd<br><br>IEC: AALCS3552H |
| 2. | B/E number and date | 7833553 DATED 17.01.2025 |
| 3. | Sample Drawn at | SEZ Unit: Shoolin Tradelink LLP<br>Situated at: PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 4. | Complete description of the sample | SAMPLE-8A: Drawn from the Goods imported by M/s Shree Nath Fabcare Private Limited (IEC: AALCS3552H) having declared goods description- 'Polyester Dyed Laminated Fabrics' vide Container No. SEGU5078247, bill of entry no. 7833553 DATED 17.01.2025 under Panchanama dated 29.01.2025 at M/s Shoolin Tradelink LLP, PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 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:<br>1. Nature and form of the sample received?<br>2. Composition and percentage of various constituents in the sample?<br>3. If elastomeric yarn is present, pls. specify, percentage of elastomeric yarn?<br>4. Whether presence of High tenacity yarns of Nylon or Polyester/ polyester viscose/ nylon?<br>5. Weight in Grams per Square Metre (GSM)?<br>6. Made of staple fibre yarn or filament yarn?<br>7. Whether Bleached/ Unbleached/ Dyed/ made of yarns of different colours?<br>8. Whether Woven/ knitted/ crocheted/ non-woven / Bonded / other?<br>9. Whether textured or non-textured?<br>10. If knitted, whether warp knitted or weft knitted?<br>11. If woven, pls. specify, the type of weave like 2-web/ 3-web etc.<br>12. Whether Bonded fabric?. If Bonded, pls. verify the other points at Sr.no.8<br>13. Type of Weave/ Type of knit/ Type of non-woven?<br>14. Whether treated/ coloured/ impregnated / laminated with other materials?, if yes, pls. specify, type of coating/<br>15. Whether pile fabric?, If yes, pls. specify type of pile: long pile/ looped pile/ Chenille/ cut or uncut corduroy/ terry towel/ warp pile/ Backed fabric/ other?<br>16. Type of fabric – Shirting, suiting or otherwise<br>17. Whether the fabric is upholstery or otherwise? |

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.

REL/AR/Imp. 6436
Date: 10-02-25

Encl: 1 sealed Envelope as detailed above.

Yours faithfully,

जयतोष चौधरी/JAYTOSH CHAUDHARY 7/2/2025
अनुसंधान अधिकारी
INTELLIGENCE OFFICER
प्र.आ.नि. डीआरआई/O.R.I. ZONAL UNIT
अहमदाबाद/AHMEDABAD.

Investigation Officer

24/4/25

Lab No:- RCL/DRI/AH/6436 Dated 10.02.2025

B/E No.:-7833553 Dated 17.01.2025

T.M No.:-48/Shree Nath Fabric pvt limited

Test Report

The sample is in the form of cut piece of dyed woven fabric. It is composed of polyester filament yarn having coating on one side with polyurethane.

Polyster:-94.77%

Polyurethane Coating:- Balance

GSM as such:- 55.06

Thickness( as such) :-0.09mm

Sealed remnant returned herewith.

24.02.2025

24/2/25

9

# 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/CI-1/Misc-1/2025 DATE: 07.02.2025

**TEST MEMO No. – 49/Shree Nath Fabcare Pvt Ltd/BE no.7833553**

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

Sir,

Samples, 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 & Country of Origin of goods** | M/s. Shree Nath Fabcare Pvt Ltd<br><br>IEC: AALCS3552R |
| 2. | **B/E number and date** | 7833553 DATED 17.01.2025 |
| 3. | **Sample Drawn at** | SEZ Unit: Shoolin Tradelink LLP<br>Situated at: PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 4. | **Complete description of the sample** | SAMPLE-9A, Drawn from the Goods imported by M/s Shree Nath Fabcare Private Limited (IEC: AALCS3552R) having declared goods description- 'Polyester Dyed Laminated Fabrics' vide Container No. REGU5078247, bill of entry no. 7833553 DATED 17.01.2025 under Panchanama dated 29.01.2025 at M/s Shoolin Tradelink LLP, PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 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:<br>1. Nature and form of the sample received?<br>2. Composition and percentage of various constituents in the sample?<br>3. If elastomeric yarn is present, pls. specify, percentage of elastomeric yarn?<br>4. Whether presence of High tenacity yarns of Nylon or Polyamide/ polyester/ viscose/ rayon?<br>5. Weight in Grams per Square Metre (GSM)?<br>6. Made of staple fibre yarn or filament yarn?<br>7. Whether Bleached/ Unbleached/ Dyed/ made of yarns of different colours?<br>8. Whether Woven/ knitted/ crocheted/ non-woven / Bonded / other?<br>9. Whether texturize or non-texturized?<br>10. If Knitted, whether warp knitted or weft knitted?<br>11. If woven, pls. specify, the type of weave like 2-bell/ 3-bell etc.<br>12. Whether Bonded fabric?, If Bonded, pls. verify the other points all layers!<br>13. Type of Weave/ Type of Knit/ Type of Non-woven?<br>14. Whether coated/ covered/ impregnated / laminated with other materials?, If yes, pls. specify, type of coating!<br>15. Whether pile fabric?, If yes, pls. specify type of pile: long pile/ looped pile/ Chenille/ cut or uncut corduroy/ terry towel/ warp pile/ flocked fabric/ other?<br>16. Type of fabric – Shirting, suiting or otherwise.<br>17. Whether the fabric is upholstery or otherwise? |

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.

RCL/AH/Imp/6437

Date: 10.02.25

Yours faithfully,

Encl: 1 sealed Envelope as detailed above.

जयतोष चड्ढम/JAYTOSH CHADHAM 7/2/2025
आसूचना अधिकारी
INTELLIGENCE OFFICER
भा.रा.का.नि. महानिदेशालय/D.R.I. ZONAL UNIT
अहमदाबाद/AHMEDABAD.

Intelligence Officer

24/4/25

Lab No:- RCL/DRI/AH/6437 Dated 10.02.2025

B/E No.:-7833553 Dated 17.01.2025

T.M No.:-49/Shree Nath ~~Fabric~~ Fabrics pvt limited

**Test report**

The sample is in the form of cut piece of two layer fabric pasted with polymeric material. It is made of dyed knitted fabric made of polyester filament yarn of one layer and second layer is dyed woven fabric made of nylon filament yarn along with spandex on both side.

GSM as such:- 193.41

Fabric composition( as such)

Polyster:- 41.90%

Nylon:-39.44%

Spandex:-4.90%

Adhesive material:- Balance.

Sealed remnant returned.

20.02.2025

GOVT. OF INDIA No. 10 CENTRAL EXCISE & CUSTOMS VADOD. GUJ.

Despatch No. 1638
Dt. 03-03-25
C.Ex. & Cus. Lab., Vadodara.

24/4/25

10

# 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-079-29706078)

F No. DRI/CI-1/Misc-1/2025 DATE: 07.02.2025

**TEST MEMO No. – 50/Shree Nath Fabcare Pvt Ltd/SE no.7833553**

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

Sir,

Samples, 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 & Country of Origin of goods** | M/s. Shree Nath Fabcare Pvt Ltd<br><br>IEC: AALCS3552R |
| 2. | **B/E number and date** | 7833553 DATED 17.01.2025 |
| 3. | **Sample Drawn at** | SEZ Unit: Shoolin Tradelink LLP<br>Situated at: PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 4. | **Complete description of the sample** | SAMPLE-10A, Drawn from the Goods imported by M/s Shree Nath Fabcare Private Limited (IEC: AALCS3552R) having declared goods description- 'Polyester Dyed Laminated Fabrics' vide Container No. REGU5078247, bill of entry no. 7833553 DATED 17.01.2025 under Panchanama dated 29.01.2025 at M/s Shoolin Tradelink LLP, PLOT NO.11-A, Block-B, Sector-12 S, Light Engineering Zone, in east of JNK, APSEZ, Mundra-370421 |
| 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:<br>1. Nature and form of the sample received?<br>2. Composition and percentage of various constituents in the sample?<br>3. If elastomeric yarn is present, pls. specify, percentage of elastomeric yarn?<br>4. Whether presence of High tenacity yarns of Nylon or Polyamide/ polyester/ viscose/ rayon?<br>5. Weight in Grams per Square Metre (GSM)?<br>6. Made of staple fibre yarn or filament yarn?<br>7. Whether Bleached/ Unbleached/ Dyed/ made of yarns of different colours?<br>8. Whether Woven/ knitted/ crocheted/ non-woven / Bonded / other?<br>9. Whether texturize or non-texturized?<br>10. If Knitted, whether warp knitted or weft knitted?<br>11. If woven, pls. specify, the type of weave like 2-by/ 3-twill etc.<br>12. Whether Bonded fabric?, If Bonded, pls. verify the other points all layers/<br>13. Type of Weave/ Type of Knit/ Type of Non-woven?<br>14. Whether coated/ covered/ impregnated / laminated with other materials?, if yes, pls. specify, type of coating:<br>15. Whether pile fabric?, if yes, pls. specify type of pile: long pile/ looped pile/ Chenille/ cut or uncut corduroy/ terry towel/ warp pile/ flocked fabric/ other?<br>16. Type of fabric – Shirting, suiting or otherwise<br>17. Whether the fabric is upholstery or otherwise? |

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.

DRI
RCL/AH/Imp 6438
Date: 10.02.25

Encl: 1 sealed Envelope as detailed above.

Yours faithfully,

जयतोष चौहान/JAYTOSH CHAUHAN 7/2/2025
आसूचना अधिकारी
INTELLIGENCE OFFICER
रा.आ.नि. अधिकारी/D.R.I. Intelligence Officer
अहमदाबाद/AHMEDABAD

24/2/25

**Lab No:-** RCL/DRI/AH/6438 Dated 10.02.2025

**B/E No.:-**7833553 Dated 17.01.2025

**T.M No.:-**50/Shree Nath ~~Fabrie~~ Fabcare pvt limited

## Test Report

The Sample as received is in the form of dyed woven fabric having parallel nylon filament on one side. Base fabric made of nylon filament yarn with spandex on both sides.

GSM (As such) = 234.23

Fabric Composition(as such) –

Nylon= 93.77 %

Spandex = Balance

Sealed remnant sample returned herewith.

28.02.2025

Despatch No. 1638
Dt. 03.03.25
C.Ex. & Cus. Lab., Vadodara.

GOVT. OF INDIA
CENTRAL EXCISE & CUSTOMS

24/2/25

37

**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-ci@nic.in)

**BY FAX/SPEED POST**

F. No. DRI/AZU/CI-I/Misc-1/2025 /2564 Date: 13/03/2025
DIN-202503DDZ10000999F54

## Seizure Memo

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

Whereas I, Laxman Dan, working as Intelligence Officer, DRI , Zonal Unit, Ahmedabad have reason to believe that the goods declared as "Polyester Dyed Laminated Fabrics thickness 0.15 MM (+/-10%) width 57/58" under CTI 59039090 being imported vide Bill of Entry No. 7833553 dated 17.01.2025 filled at Mundra SEZ in Container No. REGU5078247 by M/s Shree Nath Fabcare Private Limited have been misdeclared/misclassified.

2. The above goods imported by M/s Shree Nath Fabcare Private Limited at warehouse of M/s Shoolin Tradelink, Plot No. 11-A, Block-B, Sector-12 S, Light Engineering Zone, In east of JNK, APSEZ-Mundra -370421 through Mundra port under the below mentioned Bill of entry were examined by the officers of DRI, Zonal Unit, Ahmedabad dated 29.01.2025 and sample(s) drawn under panchanama were sent to CRCL, Vadodara for testing

**Table - I**

| Bill of Entry No. & Date | Declared Goods Description | Bill of Lading No. & Date | Container No | Declared CTI |
|---|---|---|---|---|
| 7833553 dated 17.01.2025 | Polyester Dyed Laminated Fabrics thickness 0.15 MM (+/-10%) width 57/58 | NGBCB24052348 dated 27.12.2024 | REGU5078247 | 59039090 |

3. Test Reports, received from CRCL, Vadodara in respect of the above consignment indicates that it contains PU Coated fabric classifiable under CTI 59032090, which has been mis declared /mis classified as 'Polyester Dyed Laminated Fabrics thickness 0.15 MM (+/-10%) width 57/58' under CTI 59039090 by M/s Shree Nath Fabcare Private Limited. PU coated fabric (CTI 59032090) is correctly classifiable under CTI 59032090 attracts Anti-Dumping Duty in terms of CBIC notification no. 14/2022-Customs (ADD) dated 20.05.2022.

4. In addition to the above, quantity of goods declared in Bill of Entry have been found lesser than the actual quantity ascertained in the examination.

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**

| SEZ BE No. and Date | Type of Fabric | Total No. of Rolls | Length of each roll | Width of each roll |
|---|---|---|---|---|
| 7833553 dated 17.01.2025 | Type 1 | 195 | 50 Metre | 1.5 metre |
| | Type 2 | 164 | 100 Metre | 1.5 metre |
| | Type 3 | 116 | 100 Metre | 1.5 metre |
| | Type 4 | 124 | 100 Metre | 1.5 metre |
| | Type 5 | 96 | 100 Metre | 1.5 metre |
| | Type 6 | 168 | 100 Metre | 1.5 metre |
| | Type 7 | 227 | 100 Metre | 1.7 metre |
| | Type 8 | 121 | 100 Metre | 1.7 metre |
| | Type 9 | 69 | 70 Metre | 1.4 metre |
| | Type 10 | 104 | 70 Metre | 1.5 metre |

6. Further, the custody of the said seized goods had already been given to the Operation Manager of M/s Shoolin Tradelink, APSEZ-Mundra, Gujarat during panchanama proceedings dated 29.01.2025.

7. Shri Ashirvad Singh, Supervisor of M/s Shoolin Tradelink, APSEZ-Mundra, Gujarat 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.

8. M/s Shree Nath Fabcare Private Limited may approach jurisdictional Customs Authority for provisional release of the seized goods under the provisions of Section 110A of the Customs Act, 1962.

13/03/2025

**(Laxman Dan)**
Intelligence Officer,
Directorate of Revenue Intelligence,
Zonal Unit, Ahmedabad.

BY SPEED POST AD

To,

1. The Supervisor of M/s Shoolin Tradelink, APSEZ-Mundra, Gujarat
2. M/s Shree Nath Fabcare Private Limited, 402, 4th Floor, Krishna Apra Business Neta Ji Subhash Palace, Pitampura, Delhi-110034

**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-ci@nic.in)

**BY FAX/SPEED POST**

F. No. DRI/AZU/CI-I/Misc-1/2025/1030 Date: 25/07/2025
DIN-20250709DZ1000000E96A

To,
M/s Shree Nath Fabcare Private Limited(IEC: AALCS3552R),
402, 4TH Floor, Krshna Apna Business Neta Ji Subhash Palace,
Pritampura, Delhi-110034
Email ID: shreenath151@gmail.com

**Subject: - Extension of the period under section 110(2) of the Customs Act, 1962 for issuance of Show Cause Notice in case of seizure of fabrics under BE 7833553 dated 17.01.2025 in respect of M/s Shree Nath Fabcare Private Limited(IEC: AALCS3552R) -M/r.**

Whereas this office is investigating a case of misdeclaration of fabrics imported by you vide BE No. 7833553 dated 17.01.2025. Based to the examination of container & subsequent test report received from CRCL Vadodara, imported goods declared as "Polyester Dyed Laminated Fabric" (CTI: 59039090) were found to be PU Coated Fabrics under CTI 59032090, which attracts Anti-Dumping Duty in the light of CBIC Notification No. 14/2022 (ADD) dated 20.05.2022. Consequently, goods imported vide the above BE No. 7833553 dated 17.01.2025 were seized under Section 110 of the Customs Act, 1962 vide Seizure Memo F. No. DRI/AZU/CI-1/Misc-1/2025 dated 13.03.2025. However, opportunity for provisional release of such goods has not been exercised as on date.

3. The investigation in the case is underway and there are valid reasons to derive that the investigation cannot be taken to a logical conclusion within the short time left for issuance of Show Cause Notice, with is due by 28.07.2025.

4. Therefore, in exercise of power vested under proviso to Section 110(2) of the Customs Act, 1962 read with Notification No. 25/2022-Customs (N.T.) dated 31.03.2023, the Additional Director General, DRI, Ahmedabad Zonal Unit has extended the period for issuance of Show Cause Notice under Section 124 of the Customs Act, 1962 in respect of goods seized under section 110 of the Customs Act, 1962 vide above seizure memo F. No. DRI/AZU/CI-1/Misc-1/2025 dated 13.03.2025, for a further period of six months. That is up to 28.01.2026.

Nitish
25.07.25
(Nitish Pathode)
Deputy Director

Copy to: The Additional Commissioner of Customs, Mundra Customs, Mundra

16/9/25

File No- DRI/AZU/CI-1/Misc-1/ShreeNath/32/2025 /148 **CBIC-DIN-**202504DDZ1000000B61E

# SUMMONS

**[under Section 108 of the Customs Act, 1962(52 of 1962)]**

To,

**M/s Shree Nath Fabcare Private Limited,**

**402, 4th Flor, Krishna Apra Business Neta Ji Subhash Palace, Pitampura, Delhi - 110034**

WHEREAS, I, **DINBANDHU DINANATH** am making inquiry in connection with **Misdeclaration of goods imported through Mundra SEZ** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

**1. To tender statement**

**2. .**

**3. .**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☑ **in person** / or ☑ **by an authorised agent** on **2025-04-23** at **11:30:AM** at the office of **DRI, Ahmedabad Zonal Unit, 15, Magnet Corporate Park, 100 Ft Thaltej-Hebatpur Rd, Off. Sola Over Bridge, Ahmedabad-380 054**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-complinace of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **17** day of **April, 2025** at **Ahmedabad**

Name : **DINBANDHU DINANATH**

Signature : ..... 17/04/2025

Designation : **Superintendent / Appraiser / Senior Intelligence Officer**

दीनबन्धु दीनानाथ
DINBANDHU DINANATH
वरिष्ठ आसूचना अधिकारी
SENIOR INTELLIGENCE OFFICER
वरि.आ.अ./वरि.अ./D.R.I. ZONAL UNIT
अहमदाबाद/AHMEDABAD.

Seal of Office.

File No- DRI/AZU/CI-1/MISC-1/SHREE NATH/32/2025 **CBIC-DIN-**202509DDZ10000666C03

2492

2

# SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

**M/s. SHREE NATH FABCARE PRIVATE LIMITED**

**402, 4th FLOOR, KRISHNA APRA BUSINESS NETAJI SUBHASH PALACE, PITAMPURA, DELHI-110034**

WHEREAS, I, **NITESH ANTIL** am making inquiry in connection with **IMPORT OF FABRICS** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control,

1. **TO GIVE ORAL EVIDENCE BY WAY OF GIVING STATEMENT**
2. ...
3. ...

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☑ **in person** / or **by an authorised agent** on **2025-09-16** at **11:30:AM** at the office of **DIRECTORATE OF REVENUE INTELLIGENCE, AHMEDABAD ZONAL UNIT, UNIT NO. 15, MAGNET CORPORATE PARK, THALTEJ-HEBATPUR ROAD, AHMEDABAD-380054**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **08** day of **September, 2025** at **AHMEDABAD**

Directorate of Revenue Intelligence AHMEDABAD Zonal Unit

Name : **NITESH ANTIL**

Signature : 8/9/25

नीतेश अंतिल/NITESH ANTIL
वरिष्ठ आसूचना अधिकारी
SENIOR INTELLIGENCE OFFICER
वरि.आ.अ./D.R.I. ZONAL UNIT
AHMEDABAD

Designation : **Superintendent / Appraiser / Senior Intelligence Officer**

Seal of Office.

Statement of Shri Siddharth Agarwal (Age – 47 Years), S/o Shri Prahlad Agarwal, H, No-46, Opposite T V Tower, Sandesh Vihar, Pitampura Main Road, Saraswati Vihar, S.o, North West Delhi-110034 recorded under Section 108 of the Customs Act, 1962, before Senior Intelligence Officer, Directorate of Revenue Intelligence, Ahmedabad Zonal Unit, 15, Magnet Park, Ahmedabad on 24.04.2025.

Shri Siddharth Agarwal (Age – 47 Years), S/o Shri Prahlad Agarwal, H, No-46, Opposite T.V Tower, Sandesh Vihar, Pitampura Main Road, Saraswati Vihar, S.o, North West Delhi-110034, present myself today on 24.04.2025 before you, in response to Summons CBIC-DIN-202504DDZ1000000B61E dated 17.04.2025 issued to me for giving evidences and recording of statement as required in the inquiry. I appear before you on behalf of M/s Shree Nath Fabcare Private Limited.

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 specifically asked about my personal details, I state that my name, age & residential address given above are correct. I am submitting copies of my Adhar Card duly as a proof of my identity. My mobile no. is 9811006262. I am one of the Director in M/s. Shree Nath Fabcare Private Limited which is a Private Limited Company and I look after all the day to day work affairs related to Direct and Indirect tax in respect of import as well as domestic sales & procurement of our company.

My father has started this company M/s. Shree Nath Fabcare Private Limited in 2008, and I have joined him in the business after completing my graduation. My educational qualification is B.Com from Delhi University. I can read, write and understand English, Hindi, Punjabi 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 a computer available in the office of DRI, AZU, Ahmedabad.

On being asked regarding business activity of M/s. Shree Nath Fabcare Private Limited, I state that M/s. Shree Nath Fabcare Private Limited is a Private Limited Company. I am one of the directors in the company and two other Directors are Shri Prahlad Agarwal(My Father) and Smt. Kusum Agarwal(My Mother). We are engaged in the business of trading of fabric, we procure the goods domestically as well as by way of import the goods as per the requirement of our customers and sale it to our customer in domestic market.

On being asked regarding type of fabrics imported by M/s. Shree Nath Fabcare Private Limited, I state that our firm is mainly dealing in dyed laminated fabric, PA coated Fabric, PVC coated fabric, Knitted fabric.

On being shown import Bill of Entry No. 7833553 dated 17.01.2025 of M/s. Shree Nath Fabcare Private Limited for the import of goods at M/s. Shoolin Tradelink LLP, Plot No. 11A, Block No. 11B, Sector Mundra Port, SEZ, I state that, I have perused the Bill of Entry and I put my dated signature on the same. Further on being specifically asked regarding the declared goods description, I state that declared goods description as per the Bill of Entry is Polyester Dyed Laminated fabrics Thickness 0.15 mm(+- 10%)width 57/58 under CTH 59039090.

On being shown Panchnama dated 29.01.2025 drawn at the M/s. Shoolin Tradelink LLP, Sector A, Mundra Port, SEZ, I state that I have read/understood the contains of the panchnama. I further state that I have no objection regarding contains of the Panchama, I find that under the said panchanama the goods of container no. REGU5078247 imported vide B.E No. 7833553 dated 17.01.2025 of M/s. Shree Nath Fabcare Private Limited were examined and sealed samples were drawn and I totally agree with the contents of this panchnama and as a token of same I put my dated signature on it.

24/4/25

On being further asked regarding the various type of goods imported under B.E No. 7833553 dated 17.01.2025 as mentioned in the panchnama. I state that details of the various type of fabric material imported under B.E No. 7833553 dated 17.01.2025 for which sample is also drawn by DRI, Officers is as under.

Table-I

49

| Type of Fabric | Total No. of Rolls | Length of Each Roll (as per detailed Packing list) | Width of the each Roll | Sample marked as |
|---|---|---|---|---|
| Type 1 | 195 | 50 Mtr(approx..) | 1.5 Mtr(approx..) | Sample "1 A, 1 B, 1 C" |
| Type 2 | 164 | 100 Mtr(approx..) | 1.5 Mtr(approx..) | Sample "2 A, 2 B, 2 C" |
| Type 3 | 116 | 100 Mtr(approx..) | 1.5 Mtr(approx..) | Sample "3 A, 3 B, 3 C" |
| Type 4 | 124 | 100 Mtr(approx..) | 1.5 Mtr(approx..) | Sample "4 A, 4 B, 4 C" |
| Type 5 | 96 | 100 Mtr(approx..) | 1.5 Mtr(approx..) | Sample "5 A, 5 B, 5 C" |
| Type 6 | 168 | 100 Mtr(approx..) | 1.5 Mtr(approx..) | Sample "6 A, 6 B, 6 C" |
| Type 7 | 227 | 100 Mtr(approx..) | 1.7 Mtr(approx..) | Sample "7 A, 7 B, 7 C" |
| Type 8 | 121 | 100 Mtr(approx..) | 1.7 Mtr(approx..) | Sample "8 A, 8 B, 8 C" |
| Type 9 | 69 | 70 Mtr (approx..) | 1.4 Mtr(approx..) | Sample "9 A, 9 B, 9 C" |
| Type 10 | 104 | 70 Mtr(approx..) | 1.5 Mtr (approx..) | Sample "10A, 10 B, 10 C" |

I further state that I totally agree with the contains of the panchnama and details mentioned in it.

On being shown the test reports of CRCL, Vadodara for the testing of samples as mentioned in the table- I above. I have perused the same and as a token of having seen the same I put my dated signature on copy of each of the test reports. Further on being specifically asked regarding the contents of the test reports, I state that contents/outcome of test reports are as under.

| Sample Name | Declared description of goods | Actual Description of goods as per Test Report |
|---|---|---|
| Sample "1 A" | Polyester Dyed Laminated fabrics under CTH 59039090 | Dyed two layer fabric, one layer is knitted and other layer is woven. Both layers of fabric is made of polyester filament yarns, GSM(as Such 226.49) Polyester Woven fabric= 49.61%, Polyester knitted fabric= Balance |
| Sample "2 A" | Polyester Dyed Laminated fabrics under CTH 59039090 | Dyed Woven fabric having Coating on One Side. Fabric is made of Polyester filament yarn and coating material based on polyurethane. Average GSM (as such)= 109.46, % Composition: Polyester Woven fabric =93.76 % , Coating material based on polyurethane= Balance |
| Sample "3 A" | Polyester Dyed Laminated fabrics under CTH 59039090 | Woven fabric Coated on One Side. Fabric is made of Polyester filament yarn and coating material based on polyurethane. Average GSM (as such)= 113, % Composition: Polyester Woven fabric =73.80 % , Coating material based on polyurethane= Balance |
| Sample "4 A" | Polyester Dyed Laminated fabrics under CTH 59039090 | Printed woven fabric, coated on one side. Fabric is made of polyester filament yarns and coating material based on polyvinyl chloride. GSM(as such) =240.53 Thickness (as such)= 0.15mm % Composition: Polyester woven fabric = 21.52 % , Coating material based on polyvinyl chloride = Balance. |
| Sample "5 A" | Polyester Dyed Laminated fabrics under CTH 59039090 | Dyed Woven Fabric having coating on side. fabric is made of Polyester Filament yarns, and coating material based on polyvinyl chloride. GSM (as such) =217.04, Thickness (as such)= 21.51% , Coating material based on Polyvinyl Chloride= Balance |



29/1/25

| | | |
|---|---|---|
| Sample "6 A" | Polyester Dyed Laminated fabrics under CTH 59039090 | Dyed woven fabric having nylon filament yarn along with spandex on one side & cotton on other side. GSM (as such): 185.09, Fabric % composition (as such):- cotton- 53.22%, Nylon :-40.92 % , Spandex:- 5.86% |
| Sample "7 A" | Polyester Dyed Laminated fabrics under CTH 59039090 | Dyed Woven fabric. It is composed of Polyester filament yarn having coating on one side with polyurethane. Polyester:- 52.66 %, Polyurethane Coating:- Balance, GSM as such:-83.81, Thickness (as such) :- 0.09mm |
| Sample "8 A" | Polyester Dyed Laminated fabrics under CTH 59039090 | Dyed Woven fabric. It is composed of Polyester filament yarn having coating on one side with polyurethane. Polyester:- 94.77 %, Polyurethane Coating:- Balance, GSM as such:-55.06, Thickness (as such) :- 0.09mm |
| Sample "9 A" | Polyester Dyed Laminated fabrics under CTH 59039090 | Two layer fabric pasted with polymeric material. It is made of dyed knitted fabric made of polyester filament yarn of one layer and second layer is dyed woven fabric made of nylon filament yarn along with spandex on both side. GSM as such:- 193.41, Fabric composition (as such) , polyester:- 41.90 %, Nylon:- 39.44%, Spandex:- 4.90%, Adhesive material- Balance. |
| Sample "10A" | Polyester Dyed Laminated fabrics under CTH 59039090 | Dyed woven fabric having parallel nylon filament on one side. Base fabric made of nylon filament yarn with spandex on both side. GSM(as such)= 234.23 , Fabric Composition(as such)- , Nylon= 93.77%, Spandex = Balance |

47

On being asked regarding the difference in the declared description of goods which is as per Bill of Entry No. 7833553 dated 17.01.2025 is Polyester Dyed Laminated fabric under CTH 59039090 and as per test reports of CRCL Vadodara is Polyurethane coated fabric, dyed woven fabric , Polyester Knitted fabric, I state that I agree that as per the test report of CRCL Vadodara the goods imported under Bill of entry no. 7833553 dated 17.01.2025 are Polyurethane coated fabric, dyed woven fabric , Polyester Knitted fabric which are different from the goods declared under Bill of Entry which falls under the Different CTI other than 59039090.

On being shown the CTI description for Polyurethane coated fabric which is CTH 59032090, and Antidumping Notification No. 14/2022 dated 20.05.2022 vide which government had imposed antidumping duty on the import of Polyurethane coated fabric, I state that I have read and understood the excerpt of CTI 59032090 as well as Antidumping Notification No. 14/2022, in the token of the same I put my dated signature on the same. I further state that I do agree that Polyurethane coated fabric falls under the CTI 59032090 and it attracts Anti-Dumping Duty of 0.46 USD/Meter when imported from China. I agree that we have misclassified it under 59039090 as Polyester Dyed Laminated fabric.

On being shown the CTI description for Dyed Woven fabric which is CTH 54074290, I state that I have read and understood the CTI 54074290, in the token of the same I put my dated signature on the same. I further state that I do agree that Dyed Woven fabric is correctly classifiable under the CTI 54074290 but we have misclassified it under 59039090 as Polyester Dyed Laminated fabric.

On being shown the CTI description for Dyed Knitted fabric which are mentioned under Chapter Head 60. In the token of the same I put my dated signature on the same. I further state that I do agree that Dyed Knitted fabric and Knitted Fabric are correctly classifiable under the CTI 60019200 but we have misclassified it under 59039090 buy mis-declaring goods as Polyester Dyed Laminated fabric.

On being shown the DGFT Notification No. 49/2024-25 dated 04.01.2025, I have read and understood the Notification No. 49/2024-25 dated 04.01.2025 and I find that government has imposed restriction on import of Synthetic knitted fabric. I further state that Import is free if CIF value is 3.5 US Dollar and above pre Kilogram. I agree that goods imported by M/s. Shree Nath Fabcare Private Limited of CTI 60019200, is restricted item as per the DGFT notification no. 49/2024-25 as we have not fulfilled the Minimum import price criteria.

I admit that the above Bill of Entry No. 7833553 dated 17.01.2025 has been grossly misdeclared. I further ensure that I would discharge all my liabilities of Customs Duty and/or ADD along with applicable interest and penalty, which would arise due to the above misclassification.



24/1/25

The above statement of mine has been given out of my own free will and without any threat, fear or promise and contains all facts. As per my request, this statement is typed in English and the same was read by me and is as per my dictation. I appended my dated signature on the print out of the same after being fully satisfied that it is exactly as per my narration.

24/4/25 4.45

(Shri Siddharth Agarwal)
Director of
M/s Shree Nath Fabcare Private Limited

Before me

24/04/2025

(Dinbandhu Dinanath)
SIO, DRI, AZU

Assisted by:

24/4/25

Laxman Dan
Intelligence Officer

**Statement of Shri Siddharth Agarwal (Age – 47 Years) S/o Prahlad Aggarwal, resident of H. No. -46, Opposite T. V Tower, Sandeshi Vihar, Pitampura Main Road, Saraswati Vihar S.O North West, Delhi, Delhi-110034, Director in M/s. Shreenath Fabcare Pvt. Ltd. 402, 4th floor, Krishna Apra Business Square, Netaji Subhash, Palace, Pitampura, Delhi-110034 recorded under Section 108 of the Customs Act, 1962, before Senior Intelligence Officer, Directorate of Revenue Intelligence, Ahmedabad Zonal Unit, 15, Magnet Park, Ahmedabad on 16.09.2025 at 13.30 PM.**

Statement of Shri Siddharth Agarwal (Age – 47 Years) S/o Prahlad Aggarwal, resident of H. No. -46, Opposite T. V Tower, Sandeshi Vihar, Pitampura Main Road, Saraswati Vihar S.O North West, Delhi, Delhi-110034, ADHAR NO. 805268919141, Director of M/s. Shreenath Fabcare Pvt. Ltd. present myself today on 16.09.2025 before you, in response to Summons issued vide CBIC-DIN- 202509DDZ10000666C03 dated 08.09.2025 to M/s. Shreenath Fabcare Pvt. Ltd., for giving evidences and recording of statement as required in the inquiry.

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 Sahita, 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 of me can be used as evidence either against me or against my employers/ employee, friends, relatives or any company/person(s) involved in this investigation or in any other proceedings for which the offence is done by them under Customs Act, 1962 or any other Act. Having understood the above provisions of Law, I give here my true and voluntary statement. I have completed my B. Com from Delhi in the year 2000. I can read, write and understand English and Hindi 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 a laptop available in the office of DRI, AZU, Ahmedabad.

**Question: Kindly provide your basic details and what is your role/ responsibility in M/s. Shreenath Fabcare Pvt. Ltd.?**

**Answer:** I state that my name, age & residential address given above are correct. I am submitting copy of my Adhar Card as a proof of my identity. My mobile no. is 9811006262. I am one of the Director in the Company M/s. Shreenath Fabcare Pvt. Ltd., which is a Private limited company having PAN No. AALCS3552R and it was incorporated in the year 2005. M/s. Shreenath Fabcare Pvt. Ltd. is in the business of trading of PVC laminated fabric and waterproof fabric. Initially we used to procure material from domestic market but since 2017 we are importing the PVC laminated fabric. I look after the sales, Purchase, payments from the buyer and supplier in the firm M/s. Shreenath Fabcare Pvt. Ltd.

**Question: Kindly state the brief of business operation of M/s. Shreenath Fabcare Pvt. Ltd.?**

16/9/25

2

**Answer**: I state that M/s. Shreenath Fabcare Pvt. Ltd. is a Private limited company having its office at 402, 4th floor, Krishna Apra Business Square, Netaji Subhash, Palace, Pitampura, Delhi-110034. I am one of the directors in the company and other two directors are my wife Smt. Kusum Agarwal and my mother Smt. Bandana Aggarwal. The firm is engaged in the business of trading of PVC laminated Fabric, raincoat fabric; initially we use to procure material from the local market but since 2017, we have also started import of PVC laminated Fabric, PA Coated fabric. The company majorly imports fabric used for the making of raincoat, as per the requirement of customers. We have limited product range and We maintain sufficient stock at our godown. The imported goods are dispatched from CFS to our godown's registered address in Delhi and then from there we sell it to various customers.

**Question: Kindly provide the details of key persons in the firm M/s. Shreenath Fabcare Pvt. Ltd. and the name of the person who handles the business-related work of the firm?**

**Answer:** I state that I myself handles the business operation of M/s. Shreenath Fabcare Pvt. Ltd. with the help of Shri Avdhesh Kumar and Shri Rajendra Kumar. Both of them are salaried employee of M/s. Shreenath Fabcare Pvt. Ltd. All the operations such as import, export, buying of goods, selling of goods etc are mainly handled by me.

**Question: Kindly provide the details of imports made by M/s. Shreenath Fabcare Pvt. Ltd. since its incorporation?**

Answer: I state that in M/s. Shreenath Fabcare Pvt. Ltd., we had started import of PVC laminated fabric in the year 2017 and so far, we have imported around 30-40 containers vide various Bills of Entry at Mundra SEZ and ICDs of Delhi. I visit China 2-3 times every year to place new orders and to check the quality of product.

**Question: Kindly provide the name of buyers and suppliers of M/s. Shreenath Fabcare Pvt. Ltd.?**

**Answer:** I state that we import goods from China and the names of some of the suppliers of M/s. Shreenath Fabcare Pvt. Ltd. are as under.

| Sr. No. | Name of Supplier | Location |
|---|---|---|
| 1. | Suzohu Zhongli Textile Co | China |
| 2. | Jiangyin Import and Export Co. | China |
| 3. | Souzhin jetu textile co. | China |

I further state that we sell goods to many buyers which are mainly based in the North India. The names of some of the buyers of M/s. Shreenath Fabcare Pvt. Ltd. are as under.

| Sr. NO. | Name of buyer | Location |
|---|---|---|
| 1 | M/s. Kumar and Kumar Enterprise | Delhi |

16/5/25

3

| | | |
|---|---|---|
| 2 | M/s. New Ashoka Waterproof | Kolkata |
| 3 | M/s. Blue Collection | Mumbai |
| 4 | M/s. Sumit Trading Co. | Kolkata |

**Question: Kindly state the nature of business of your major buyer firms?**

**Answer:** I submit that nature of business of firms which regularly buy goods from us is manufacturing of raincoat, winter jackets, bags etc.

**Question: Kindly state how your firm places order for importing goods from China?**

**Answer:** I submit that we place purchase order on phone and I visit China every 3-4 months to negotiate the price and to place order. We maintain sufficient stock of PVC fabric, which is mainly used in waterproof garment such as raincoats and jackets etc. As per the market demand we place the purchase order. We store the goods in our godown and as per the order from customers we dispatch the goods to our customers.

**Question: Kindly provide the details of communication wherein Purchase orders were placed by you in respect of import of PVC Coated Fabric and PA Coated Fabric?**

**Answer:** I have mostly placed orders on phone and by visiting China. Therefore, we don't maintain details of purchase order placed by M/s Shreenath Fabcare Pvt. Ltd.

**Question: Have you firm ever placed the purchase order for any fabric other than PVC Coated fabric and PA Coated fabric?**

**Answer:** I state that our firm has primarily placed orders for the purchase of PVC laminated fabric and PA coated fabric. I further confirm, based on communication with our supplier, that the presence of PU coated fabric in one of the imported containers is unexpected, and the supplier has assured that no PU coated fabric was dispatched. The fabric we procure is specifically used in the manufacturing of raincoats and has a thickness ranging from 0.1 mm to 0.15 mm.

**Question: Do you have the emails, messages where the matter regarding the PU Coated Fabric was discussed with supplier?**

**Answer:** I do not have the same as I discussed this matter with the supplier on WhatsApp.

**Question: Kindly peruse the Bill of Entry No. 7833553 dated 17.01.2025 of M/s. Shreenath Fabcare Pvt. Ltd. and offer your comments on the declared description of goods in the said Bill of Entry?**

**Answer:** I submit that I had perused the details of bills of entry 7833553 dated 17.01.2025 of M/s. Shreenath Fabcare Pvt. Ltd. during my statement recorded on 24.04.2025. I further state that I am aware that goods found during the examination were different from what was declared in the Bills of entry. I had perused the CRCL

16/9/25

reports in respect of the samples drawn during the panchnama dated 29.01.2025 drawn at the M/s. Shoolin Tradelink LLP, APSEZ, Mundra Port during my statement recorded on 24.04.2025.

**Question: Kindly peruse the panchnama dated 29.01.2025 drawn at M/s. Shoolin Tradelink LLP, APSEZ, Mundra Port during the examination of container imported under Bill of Entry No. 7833553 dated 17.01.2025 of M/s. Shreenath Fabcare Pvt. Ltd. and offer your comments?**

**Answer:** I have perused the panchnama dated 29.01.2025 drawn at M/s. Shoolin Tradelink LLP, APSEZ, Mundra Port. I have read/understood the contents of the panchnama. I further state that I have no objection regarding the contents of the Panchama, I find that under the said panchnama the goods of container, no. REGU5078247 imported vide B.E No 7833553 dated 17.01.2025 of M/s. Shreenath Fabcare Pvt. Ltd. were examined and sealed samples were drawn. I further state that the details of goods found during the examination are as under.

| No. of Type of the goods | Total No. of Rolls | Length of each roll | Width of each roll |
|---|---|---|---|
| Type -1 | 195 | 50 Mtr | 1.50 Mtr |
| Type-2 | 164 | 100 Mtr | 1.50 Mtr |
| Type-3 | 116 | 100 Mtr | 1.50 Mtr |
| Type-4 | 124 | 100 Mtr | 1.50 Mtr |
| Type-5 | 96 | 100 Mtr | 1.50 Mtr |
| Type-6 | 168 | 100 Mtr | 1.5 Mtr |
| Type-7 | 227 | 100 Mtr | 1.7 Mtr |
| Type-8 | 121 | 100 Mtr | 1.7 Mtr |
| Type-9 | 69 | 70 Mtr | 1.4 Mtr |
| Type-10 | 104 | 70 Mtr | 1.5 Mtr |

I totally agree with the contents of this panchnama.

**Question: Kindly state the average length and width of fabric in each roll imported by M/s. Shreenath Fabcare Pvt. Ltd.?**

**Answer:** I state that the average length of fabric in each roll vary from 30 MTR to 100 MTR and average width in maximum cases is 55 to 68 inches.

**Question: Kindly peruse the order for extension of the period issued under Section 110(2) of the Customs Act, 1962, pertaining to the issuance of a show cause notice in connection with the seizure of fabrics under B.E. No. 7833553**

16/9/25

5

**dated 17.01.2025, in respect of M/s. Shreenath Fabcare Pvt. Ltd. (IEC: AALCS3552R). Additionally, please confirm the date on which this order was received.**

**Answer:** I have perused the order of extension of the period under section 110(2) of Customs Act,1962 for issuance of show cause notice in the case of seizure of fabrics under Bill of Entry no. 7833553 dated 17.01.2025 in respect of M/s. Shreenath Fabcare Pvt. Ltd. (AALCS3552R) and I put my dated signature in the token of having seen it. I further state that we have received it in email on 25.07.2025 and we also received it through post.

**Question: Kindly peruse the test reports of CRCL, Vadodara for the testing of the samples 1 A, 2 A, 3 A, 4 A, 5 A, 6 A, 7 A, 8 A, 9 A And 10 A and offer your comments?**

**Answer:** On being shown test reports of CRCL, Vadodara for the testing of samples drawn from the said container, I had perused the same during my statement recorded on 04.04.2025. I state that outcome/contents of test reports are as under.

| Sample Name | Declared Description of Goods | Actual Description of goods as per test report |
|---|---|---|
| 1 A | Polyester Dyed laminated fabrics under CTH 59039090 | Dyed two-layer fabric, one layer is knitted and other layer is woven. Both layers of fabric is made of polyester filament yarns., GSM-226.49, Polyester woven fabric=49.61%, Polyester knitted fabric balance |
| 2 A | Polyester Dyed laminated fabrics under CTH 59039090 | Dyed Woven fabric having coating on one side. Fabric is made of polyester filament yarn and coating material based on polyurethane. GSM (As Such 109.46), % Composition: polyester Woven fabric= 93.76 %, Coating material based on Polyurethane= Balance. |
| 3 A | Polyester Dyed laminated fabrics under CTH 59039090 | Woven fabric having coating on one side. Fabric is made of polyester filament yarn and coating material based on polyurethane. GSM (As Such 113, %. Composition: polyester Woven fabric=73.80 %, Coating material based on Polyurethane=Balance. |
| 4 A | Polyester Dyed laminated fabrics under CTH 59039090 | Printed woven fabric having coating on one side. The Fabric is made of polyester filament yarn and coating material is based on Polyvinyl chloride, Average GSM-240.53, Thickness (as such) =0.15 mm, % composition: polyester Woven fabric % =21.52 %, Coating material based on PVC: Balance |
| 5 A | Polyester Dyed laminated fabrics under CTH 59039090 | Dyed woven fabric having coating on one side. The Fabric is made of polyester filament yarn and coating material is |

16/9/25

| | | |
|---|---|---|
| | | based on Polyvinyl chloride, Average GSM-217.04, Thickness (as such) =0.15 mm, % composition: polyester Woven fabric % =21.51 %, Coating material based on PVC: Balance |
| 6 A | Polyester Dyed laminated fabrics under CTH 59039090 | Dyed woven fabric, having nylon filament yarn along with spandex on one side & cotton on other side GSM (as such): 185.09, Fabric % composition (as such): - Cotton- 53.22 %, Nylon: -40.92 %, Spandex: - 5.86 % |
| 7 A | Polyester Dyed laminated fabrics under CTH 59039090 | Dyed Woven fabric. Fabric is made of polyester filament yarn and coating material based on polyurethane. GSM (As Such 83.81, Thickness: 0.09 mm: polyester =52.66 %, Coating material based on Polyurethane=Balance. |
| 8 A | Polyester Dyed laminated fabrics under CTH 59039090 | Dyed Woven fabric. Fabric is made of polyester filament yarn and coating material based on polyurethane. GSM (As Such 55.06, Thickness: 0.09 mm: polyester =94.77 %, Coating material based on Polyurethane=Balance. |
| 9 A | Polyester Dyed laminated fabrics under CTH 59039090 | Two layer of fabric pasted with polymeric material.It is made of Dyed knitted fabric made of polyester filament yarn of one layer and second layer is dyed woven fabric made of nylon filament yarn along with spandex on both sides. GSM as such: - 193.41, Fabric Composition (as such), Polyester: - 41.90%, Nylon: - 39.44 % Spandex: - 4.90 %, Adhesive material- Balance |
| 10 A | Polyester Dyed laminated fabrics under CTH 59039090 | Dyed Woven fabric having parallel nylon filament on one side. Base fabric made of nylon filament yarn with spandex on both sides. GSM (as such) = 234.23, Fabric Composition (as such)- Nylon=93.77%, Spandex= Balance. |

**Question: Kindly peruse the Chapter notes of Chapter 59 along with CRCL report for Sample-2 A, Sample-3A, Sample-7 A and Sample- 8 A and offer your comments?**

Answer: I state that CRCL, Vadodara, vide their test reports has stated that the imported fabrics shown as Sample-2A, Sample-3A, Sample-7A and Sample- 8A in the above table were "Polyurethane (PU) Coated Fabrics". The report specified that the coating is composed of polymeric material based on Polyurethane (PU). And as per the customs tariff manual description. The correct classification for "Polyurethane Coated Fabrics" appears to be 59039020, which specifically covers "Textile fabrics impregnated, coated, covered or laminated with plastics, other than

16/9/15

7

those of heading 59.02.". As per Chapter Note 2 to Chapter 59 and Explanatory Notes to the HSN, the correct classification of polyurethane-coated fabric is under CTI 59032090.

**Question: Kindly peruse the CTI description for Polyurethane coated fabric which is CTH 59032090, and Notification no. 14/2022 dated 20.05.2022 vide which government had imposed antidumping duty on the import of Polyurethane coated fabric and offer your comments?**

Answer: I state that I have read and understood the excerpt of CTI 59032090 as well as Antidumping Notification No. 14/2022, in the token of the same I put my dated signature on the same. I further state that I do agree that Polyurethane coated fabric falls under the CTI 59032090 and it attracts Anti-Dumping Duty of 0.46 USD/Meter when imported from China.

I further state that we have imported Polyester Dyed laminated fabric, however the test report shows that fabric to be PU coated fabric. I have confirmed the same from our supplier in China to which he stated that the fabric was Polyester dyed laminated fabric and the thickness of the fabric is very less in our case it is 0.09 mm. However, I don't have any communication with the supplier.

**Question: Kindly peruse the Chapter notes of Chapter 59 of customs Tariff manual along with CRCL report for Sample-4A, Sample-5A and offer your comments?**

**Answer:** I state that CRCL, Vadodara, vide their test report stated that the imported fabrics shown as Sample-4A, Sample-5 A in the above table were "Dyed Woven Fabric having designed coating on side. The base fabric is made of PFY and coating is composed of polymeric material based on Polyvinylchloride (PVC)". I Agree with it as I have declared CTH 59039090 in the Bill of entry as I was unaware of the current classification of goods. On perusal of chapter notes it appears that PVC coated fabric appears to be classified under CTH 59031090.

**Question: Kindly peruse the Chapter notes of Chapter 59 of customs Tariff manual along with CRCL report for Sample-1 A and offer your comments?**

**Answer:** I have perused the Chapter notes of Chapter 59 of customs Tariff manual along with CRCL report for Sample-1 A. It appears that "Dyed two-layer fabric, one layer is knitted and another layer is woven. Both layers of fabric are made of polyester filament yarns." I further find that as per Chapter Note 2(a) to Chapter 59 of the Customs Tariff - "Heading 5903 applies to textile fabrics, impregnated, coated, covered or laminated with plastics. In the present case the fabric is Dyed two-layer fabric, one layer is knitted and another layer is woven. Hence it is not classifiable under Chapter 59.

**Question: Kindly peruse the Chapter notes of Chapter 60 of customs Tariff manual along with CRCL report for Sample-1 A and offer your comments?**

**Answer:** I have perused the Chapter notes of Chapter 60 of customs Tariff manual along with CRCL report for Sample-1 A. It appears that "Dyed two-layer fabric, one layer is knitted and another layer is woven. Both layers of fabric are made of polyester

16/9/15

8

filament yarns" appears to be classifiable under CTI 60063200, which specifically includes "Dyed Knitted fabric of synthetic fibres" attracts BCD@20%. Hence the fabric of Sample-1A appears to fall under CTI 60063200.

**Question: Kindly peruse the Chapter notes of Chapter 59 of customs Tariff manual along with CRCL report for Sample-9 A and offer your comments?**

**Answer:** I have perused the Chapter notes of Chapter 59 of customs Tariff manual along with CRCL report for Sample 9 A. It appears that "Two layer of fabric pasted with polymeric material. It is made of Dyed knitted fabric made of polyester filament yarn of one layer and second layer is dyed woven fabric made of nylon filament yarn along with spandex on both side" I further find that as per Chapter Note 2(a) to Chapter 59 of the Customs Tariff - "Heading 5903 applies to textile fabrics, impregnated, coated, covered or laminated with plastics. In the present case the fabric is Dyed knitted fabric. Hence it is not classifiable under Chapter 59.

**Question: Kindly peruse the Chapter notes of Chapter 60 of customs Tariff manual along with CRCL report for Sample-9 A and offer your comments?**

**Answer:** I have perused the Chapter notes of Chapter 60 of customs Tariff manual along with CRCL report for Sample-1 A. It appears that "Dyed knitted fabric made of polyester filament yarn of one layer and second layer is dyed woven fabric made of nylon filament yarn along with spandex on both side" appears to be classifiable under CTI 60063200, which specifically includes " Dyed Knitted fabric of synthetic fibres " attracts BCD of 20. Hence the Sample-1 A fabric appears to fall under CTI 60063200.

**Question: Kindly peruse the Chapter notes of Chapter 59 of customs Tariff manual along with CRCL report for Sample-6A and offer your comments?**

**Answer:** I have perused the Chapter notes of Chapter 59 of customs Tariff manual along with CRCL report for Sample-6A. It appears that "Dyed woven fabric, having nylon filament yarn along with spandex on one side & cotton on other side". I further find that as per Chapter Note 2(a) to Chapter 59 of the Customs Tariff - 'Heading 5903 applies to textile fabrics, impregnated, coated, covered or laminated with plastics. In the present case the fabric is "Dyed woven fabric, having nylon filament yarn along with spandex on one side & cotton on other side". Hence it is not classifiable under Chapter 59.

**Question: Kindly peruse the Chapter notes of Chapter 52 of customs Tariff manual along with CRCL report for Sample-6 A and offer your comments?**

**Answer:** I have perused the Chapter notes of Chapter 52 of customs Tariff manual along with CRCL report for Sample-6A. It appears that "Dyed woven fabric, having nylon filament yarn along with spandex on one side & cotton on other side, wherein cotton is less than 85% and GSM is less than 200" is classifiable under CTI 52103190 and it attracts BCD@10%, which specifically includes "Dyed Woven fabric of cotton, containing cotton less than 85% and GSM is less than 200.

16/9/25

**Question: Kindly peruse the Chapter notes of Chapter 59 of customs Tariff manual along with CRCL report for Sample-10 A and offer your comments?**

**Answer:** I have perused the Chapter notes of Chapter 59 of customs Tariff manual along with CRCL report for Sample-10 A. It appears that "Dyed Woven fabric having parallel nylon filament on one side. Base fabric made of nylon filament yarn with spandex on both side". I further find that as per Chapter Note 2(a) to Chapter 59 of the Customs Tariff - "Heading 5903 applies to textile fabrics, impregnated, coated, covered or laminated with plastics. In the present case the fabric is "Dyed Woven fabric having parallel nylon filament on one side. Base fabric made of nylon filament yarn with spandex on both side". Since is fabric is not coated, impregnated or laminated, it does not fall under the purview of Chapter 59. Hence it is not classifiable under Chapter 59.

**Question: Kindly peruse the Chapter notes of Chapter 54 of customs Tariff manual along with CRCL report for Sample-10 A and offer your comments?**

**Answer:** I have perused the Chapter notes of Chapter 59 of customs Tariff manual along with CRCL report for Sample- 10A. It appears that *"Dyed Woven fabric having parallel nylon filament on one side. Base fabric made of nylon filament yarn with spandex on both side"* is classifiable under CTI 54074290 and attracts BCD 20% or Rs 36 whichever is higher. The said CTI specifically includes "dyed woven fabrics containing 85% or more by weight of filaments of nylon or other polyamides".

**Question: Kindly peruse the Customs Valuation Rules and offer your comments?**

**Answer:** I have perused the Customs valuation Rules and I state that I have read and understood it completely.

**Question: Kindly peruse the Annexure-A regarding valuation of goods PU Coated (CTI-59032090), PVC Coated (CTI-59031090), Dyed Knitted fabric (CTI-60063200), Bonded dyed woven fabric cotton + nylon (CTI-52103190), Dyed woven fabric having parallel nylon filament + Spandex (CTI- 54074290) and offer your comments?**

**Answer:** I have perused the Annexure-A regarding valuation of goods of PU Coated (CTI-59032090), PVC Coated (CTI-59031090), Dyed Knitted fabric (CTI-60063200), Bonded dyed woven fabric cotton + nylon (CTI-52103190), Dyed woven fabric having parallel nylon filament + Spandex (CTI- 54074290) and in the token of having seen I have put my dated signature on the same. The valuation appears to be fair and as per the Valuation Rules.

**Question: Kindly peruse the Annexure-B regarding duty computation of valuation of goods PU Coated (CTI-59032090), PVC Coated (CTI-59031090), Dyed Knitted fabric (CTI-60063200), Bonded dyed woven fabric cotton + nylon (CTI-52103190), Dyed woven fabric having parallel nylon filament + Spandex (CTI- 54074290) and offer your comments?**

**Answer:** I have perused the Annexure-B containing duty calculation of all the samples and in the token of having seen and understood it I have put my dated

16/9/25

10

signature on the same. The valuation appears to be fair and as per the Valuation Rules.

**Question: Do you wish to say anything?**

Answer: I don't wish to say anything.

The above statement of mine has been given out of my own free will and without any threat, fear or promise and contains all facts. As per my request, this statement is typed in English and the same was read by me and is as per my dictation. I appended my dated signature on the print out of the same after being fully satisfied that it is exactly as per my narration.

Before Me,

16/9/25

Nitesh Antil,
Senior Intelligence Officer
DRI AZU

16/9/25

**Shri Siddharth Agarwal,**
Director of
M/s. Shreenath Fabcare Pvt. Ltd.

Assisted By,

16/09/2025

Laxman Dan
Intelligence Officer,
DRI AZU

Annexure- A

| BE NUMBER | BEDATE | BE TYPE | ITEM DESCRIPTION | CTH | QUANTITY | UQC | UNIT PRICE | Total Price |
|---|---|---|---|---|---|---|---|---|
| 8123807 | 31-01-2025 | H | 100% RECYCLE PRE-CONSUMER POLYMIDE (NYLON)TAFFETA WOVEN FABRIC PIECE DYED BACK SIDE CIRE FINISHING(12249 YDS) 20D/20FX20 | 54074290 | 15931.57 | SQM | 1.48 | 23640.57 |
| 8090305 | 30-01-2025 | H | WOVEN FABRIC ND-SO-ASHLEY # LIGHT GREY 90%NYLON , 10% SPANDEX,GSM 205, WIDTH 55" ( 7644 MTR) | 54074290 | 10678.67 | SQM | 2.65 | 28282.79 |
| 8123807 | 31-01-2025 | H | 100% RECYCLE PRE-CONSUMER POLYMIDE (NYLON)TAFFETA WOVEN FABRIC PIECE DYED C0 WR+BACK SIDE CIRE FINISHING(7795 YDS)20D/20 | 54074290 | 10138.51 | SQM | 1.61 | 16291.55 |
| 8123807 | 31-01-2025 | H | 100% RECYCLE PRE-CONSUMER POLYMIDE (NYLON)TAFFETA WOVEN FABRIC PIECE DYED C0 WR+BACK SIDE CIRE FINISHING(7387 YDS) 20D/2 | 54074290 | 9607.846 | SQM | 1.61 | 15438.83 |
| 7900938 | 21-01-2025 | H | 100% NYLON WOVEN DYED FABRICS WIDTH:55"GSM:122 (5369 YDS) | 54074290 | 6858.45 | SQM | 1.32 | 9073.61 |
| 8123807 | 31-01-2025 | H | 100% RECYCLE PRE-CONSUMER POLYMIDE (NYLON)TAFFETA WOVEN FABRIC PIECE DYED BACK SIDE CIRE FINISHING(5177 YDS)20D/20FX20D/ | 54074290 | 6733.426 | SQM | 1.48 | 9991.61 |
| 8123807 | 31-01-2025 | H | 100% RECYCLE PRE-CONSUMER POLYMIDE (NYLON)TAFFETA WOVEN FABRIC PIECE DYED BACK SIDE CIRE FINISHING(4864 YDR) 20D/20FX20D | 54074290 | 6326.325 | SQM | 1.48 | 9387.52 |
| 7915968 | 21-01-2025 | H | LINING AND INTERLINIG MATERIAL 4% SPANDEX 96% POLYAMIDE 200D+40D*200D+40D 280GSM,COLOR:BLACK,144CM (4078MTR@$4.10/MTR | 54074290 | 5596.79 | SQM | 2.99 | 16719.80 |

| | | | |
|---|---|---|---|
| 71871.58 | | | 128826.28 |
| | | | |
| Average Value | | 1.79 | |

16/9/25

| Sr.No. | BENUMBER | BEDATE | ITEMDESCRIPTION | RITCCODE | QUANTITY | UQC | UNITPRICE | Value |
|---|---|---|---|---|---|---|---|---|
| 1 | 7914424 | 21-01-2025 | POLYESTER KNITTED FABRICS | 60063200 | 28113.7 | KGS | 3.5 | 98397.95 |
| 2 | 7801409 | 15-01-2025 | POLYESTER KNITTED FABRIC (934 BALES) DTL AS PER INV, PL & BL | 60063200 | 28092.2 | KGS | 3.51 | 98603.622 |
| 3 | 7916250 | 21-01-2025 | POLYESTER KNITTED FABRICS | 60063200 | 26716.6 | KGS | 3.5 | 93508.1 |
| 4 | 7731373 | 11-01-2025 | POLYESTER KNITTED FABRICS | 60063200 | 25492.8 | KGS | 3.5 | 89224.8 |
| 5 | 7939088 | 22-01-2025 | POLYESTER KNITTED FABRIC (PTR NO 5231/MCH/26.12.2024 DT 26.12.2024) | 60063200 | 25457 | KGS | 3.5 | 89099.5 |
| 6 | 8009673 | 25-01-2025 | POLYESTER KNITTED FABRIC (PTR NO 5231/MCH/26.12.2024 DT 26.12.2024) | 60063200 | 25109 | KGS | 3.5 | 87881.5 |
| 7 | 8009810 | 25-01-2025 | POLYESTER KNITTED FABRIC (PTR NO 5231/MCH/26.12.2024 DT 26.12.2024) | 60063200 | 25085 | KGS | 3.5 | 87797.5 |
| 8 | 7621484 | 04-01-2025 | POLYESTER KNITTED FABRIC (PTR NO 5231/MCH/26.12.2024 DT 26.12.2024) | 60063200 | 24884 | KGS | 3.5 | 87094 |
| 9 | 8059394 | 28-01-2025 | POLYESTER KNITTED FABRIC (PTR.NO.0253032425-7141 DT.25.11.2024) | 60063200 | 23971.5 | KGS | 3.5 | 83900.25 |
| 10 | 7934024 | 22-01-2025 | POLYESTER KNITTED FABRIC (PTR.NO.0253032425-8563 DT.14.01.2025) | 60063200 | 23873 | KGS | 3.5 | 83555.5 |
| 11 | 7658052 | 07-01-2025 | POLYESTER KNITTED FABRIC | 60063200 | 23536.5 | KGS | 3.5 | 82377.75 |
| 12 | 7803168 | 15-01-2025 | POLYESTER KNITTED FABRIC | 60063200 | 23488 | KGS | 3.5 | 82208 |
| 13 | 8110835 | 31-01-2025 | POLYESTER KNITTED FABRICS | 60063200 | 23453.7 | KGS | 3.5 | 82087.95 |
| 14 | 7900804 | 21-01-2025 | POLYESTER KNITTED FABRICS | 60063200 | 23363.9 | KGS | 3.5 | 81773.65 |
| 15 | 8113529 | 31-01-2025 | POLYESTER KNITTED FABRIC | 60063200 | 23049 | KGS | 3.5 | 80671.5 |
| 16 | 7960968 | 23-01-2025 | POLYESTER KNITTED FABRIC (PTR.NO.0253032425-8177 DT.01.01.2025) | 60063200 | 22538.8 | KGS | 3.5 | 78885.8 |
| 17 | 7989661 | 25-01-2025 | POLYESTER KNITTED FABRICS | 60063200 | 22256.6 | KGS | 3.5 | 77898.1 |
| 18 | 8110178 | 31-01-2025 | POLYESTER KNITTED FABRIC (PTR.NO.0253032425-7141 DT.25.11.2024) | 60063200 | 22143.5 | KGS | 3.5 | 77502.25 |
| 19 | 8026441 | 27-01-2025 | POLYESTER KNITTED FABRICS | 60063200 | 22089 | KGS | 3.5 | 77311.5 |
| 20 | 7656863 | 07-01-2025 | POLYESTER KNITTED FABRICS OF DIFFERENT COLOUR (CO NO.824MABMF4QH40048 DATE 24.12.2024) | 60063200 | 21444.7 | KGS | 3.51 | 75270.897 |
| 21 | 8014055 | 26-01-2025 | POLYESTER KNITTED FABRICS | 60063200 | 21351 | KGS | 3.5 | 74728.5 |
| 22 | 8030049 | 27-01-2025 | POLYESTER KNITTED FABRICS | 60063200 | 21073.2 | KGS | 3.51 | 73966.932 |
| 23 | 8109907 | 31-01-2025 | POLYESTER KNITTED FABRIC (PTR.NO.0253032425-8177 DT.01.01.2025) | 60063200 | 20735 | KGS | 3.5 | 72572.5 |
| 24 | 8111236 | 31-01-2025 | POLYESTER KNITTED FABRIC (PTR.NO.0253032425-8177 DT.01.01.2025) | 60063200 | 20189 | KGS | 3.5 | 70661.5 |
| 25 | 7623919 | 05-01-2025 | POLYESTER KNITTED FABRIC MIX LOT OF DIFFERENT COLOURS, WEIGHT AND LENGHT (TEST REPORT NO. 2495425547 DT. 20.12.24) | 60063200 | 20092.5 | KGS | 3.5 | 70323.75 |
| 26 | 8077932 | 29-01-2025 | POLYESTER KNITTED FABRICS | 60063200 | 19921 | KGS | 3.52 | 70121.92 |
| 27 | 8123268 | 31-01-2025 | POLYESTER KNITTED FABRICS | 60063200 | 19897.4 | KGS | 3.5 | 69640.9 |
| 28 | 8077389 | 29-01-2025 | POLYESTER KNITTED FABRICS (PIECE DYED MIX LOT : MIX COLOR, SIZE , DESIGN AND WEIGHT PACKING) | 60063200 | 19634.78 | KGS | 3.5 | 68721.73 |
| 29 | 7746179 | 11-01-2025 | POLYESTER KNITTED FABRIC - UNPOPULAR BRAND | 60063200 | 18841 | KGS | 3.5 | 65943.5 |

16/9/25

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 30 | 8091046 | 30-01-2025 | POLYESTER KNITTED FABRIC | 60063200 | 18635 | KGS | 3.52 | 65595.2 |
| 31 | 7795920 | 15-01-2025 | POLYESTER KNITTED FABRIC | 60063200 | 18068.1 | KGS | 3.51 | 63419.031 |
| 32 | 8035270 | 27-01-2025 | POLYESTER KNITTED FABRIC (OTHER THAN REPUTED BRAND) | 60063200 | 17734 | KGS | 3.5 | 62069 |
| 33 | 7918000 | 21-01-2025 | POLYESTER KNITTED FABRIC (2049 BALES) LAB NO - 4658/MCH/29.11.2024 | 60063200 | 17496.15 | KGS | 3.5 | 61236.525 |
| 34 | 7918077 | 21-01-2025 | POLYESTER KNITTED FABRIC (2468 BALES) LAB NO - 4658/MCH/29.11.2024 | 60063200 | 17072.6 | KGS | 3.5 | 59754.1 |
| 35 | 8053665 | 28-01-2025 | POLYESTER KNITTED FABRICS | 60063200 | 16258 | KGS | 3.5 | 56903 |
| 36 | 8044869 | 28-01-2025 | 100% POLYESTER KNITTED DYED LINING WIDTH:63" GSM:250 (42178.88 YDS) | 60063200 | 15915.7 | KGS | 5.035271 | 80139.863 |
| 37 | 8122176 | 31-01-2025 | POLYESTER KNITTED FABRIC | 60063200 | 15401.2 | KGS | 3.52 | 54212.224 |
| 38 | 8074740 | 29-01-2025 | POLYESTER KNITTED FABRICS | 60063200 | 15348.7 | KGS | 3.51 | 53873.937 |
| 39 | 7726801 | 10-01-2025 | POLYESTER KNITTED FABRIC - UNPOPULAR BRAND | 60063200 | 14944 | KGS | 3.5 | 52304 |
| 40 | 7995160 | 25-01-2025 | 96%POLYESTER 4%SPANDEX POLYESTER KNITTED FABRICS - PSI NO :ZJZDD25010400043 DATE : 06/01/2025 | 60063200 | 14593.3 | KGS | 3.51 | 51222.483 |
| 41 | 8116717 | 31-01-2025 | POLYESTER KNITTED FABRIC | 60063200 | 14149 | KGS | 3.52 | 49804.48 |
| 42 | 7582492 | 02-01-2025 | POLYESTER KNITTED FABRICS. | 60063200 | 13996.3 | KGS | 3.5 | 48987.05 |
| 43 | 8043606 | 28-01-2025 | POLYESTER KNITTED FABRICS (PIECE DYED MIX LOT MIX COLOR SIZEDESIGN AND WEIGHT PACKING) | 60063200 | 13757.6 | KGS | 3.5 | 48151.6 |
| 44 | 7697973 | 09-01-2025 | POLYESTER KNITTED FABRIC (1504 BALES) LAB NO - 4658/MCH/29.11.2024 | 60063200 | 13691.5 | KGS | 3.5 | 47920.25 |
| 45 | 7929200 | 22-01-2025 | POLYESTER KNITTED FABRIC (1579 BALES) LAB NO - 4658/MCH/29.11.2024 | 60063200 | 13375.75 | KGS | 3.5 | 46815.125 |
| 46 | 7644154 | 06-01-2025 | POLYESTER KNITTED FABRICS (PTR NO: 0253032425-3998 DATE: 0608/2024) | 60063200 | 11346.9 | KGS | 3.5 | 39714.15 |
| 47 | 8026471 | 27-01-2025 | POLYESTER KNITTED FABRICS | 60063200 | 11080.6 | KGS | 3.5 | 38782.1 |
| 48 | 8036715 | 27-01-2025 | POLYESTER KNITTED FABRICS | 60063200 | 10730.9 | KGS | 3.51 | 37665.459 |
| 49 | 7699903 | 09-01-2025 | POLYESTER KNITTED FABRIC. | 60063200 | 10286.2 | KGS | 3.51 | 36104.562 |
| 50 | 8029978 | 27-01-2025 | POLYESTER KNITTED FABRIC | 60063200 | 9910.1 | KGS | 3.51 | 34784.451 |
| 51 | 8071708 | 29-01-2025 | POLYESTER KNITTED FABRIC DYED | 60063200 | 9688 | KGS | 3.55 | 34392.4 |
| 52 | 7681464 | 08-01-2025 | POLYESTER KNITTED FABRIC (DYED) POLYESTER 100% (APTA NO.01241113430504932) (PSIC CERT NO.JC24062518X1 DT.27.12.2024) | 60063200 | 9370.8 | KGS | 3.41 | 31954.428 |
| 53 | 8035412 | 27-01-2025 | POLYESTER KNITTED FABRIC- UNPOPULAR BRAND | 60063200 | 9328 | KGS | 3.55 | 33114.4 |
| 54 | 8080736 | 29-01-2025 | POLYESTER KNITTED FABRIC - UNPOPULAR BRAND | 60063200 | 9022 | KGS | 3.55 | 32028.1 |
| 55 | 7620273 | 04-01-2025 | POLYESTER KNITTED FABRICS. | 60063200 | 8799.2 | KGS | 3.5 | 30797.2 |
| 56 | 8040559 | 28-01-2025 | POLYESTER KNITTED BONDED FABRIC | 60063200 | 6977.1 | KGS | 3.5 | 24419.85 |

16/9/25

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 57 | 8075903 | 29-01-2025 | POLYESTER KNITTED FABRIC (PTR NO: 0153032425-2016 DATE: 11/12/2024) | 60063200 | 6685 | KGS | 3.5 | 23397.5 |
| 61 | 8075242 | 29-01-2025 | POLYESTER KNITTED FABRICS PTR NO. 0153032425-1631 DT 14.10.2024 | 60063200 | 3013 | KGS | 3.5 | 10545.5 |
| 62 | 8116757 | 31-01-2025 | POLYESTER KNITTED FABRICS PTCR NO. 0253032425-3997 DT. 08/08/2024 | 60063200 | 2992.5 | KGS | 3.5 | 10473.75 |
| 63 | 7897623 | 20-01-2025 | POLYESTER KNITTED FABRICS (PTR NO. 0253032425-8636 DT- 16.01.2025) | 60063200 | 2947.1 | KGS | 3.5 | 10314.85 |
| 64 | 8034772 | 27-01-2025 | POLYESTER KNITTED FABRICS | 60063200 | 2891.8 | KGS | 3.5 | 10121.3 |
| 65 | 7745619 | 11-01-2025 | 100% POLYESTER KNITTED FABRICS(UNBRANDED) | 60063200 | 2890 | KGS | 3.6 | 10404 |
| 66 | 7874610 | 19-01-2025 | POLYESTER KNITTED BONDED FABRIC | 60063200 | 2625.6 | KGS | 3.500076 | 9189.7995 |
| 67 | 7622894 | 05-01-2025 | POLYESTER KNITTED FABRICS | 60063200 | 2448.2 | KGS | 3.51 | 8593.182 |
| 68 | 7623707 | 05-01-2025 | 100% POLYESTER KNITTED FABRICS(UNBRANDED) | 60063200 | 2150 | KGS | 3.6 | 7740 |
| 69 | 8040559 | 28-01-2025 | POLYESTER KNITTED FABRIC - UNPOPULAR BRAND | 60063200 | 2120 | KGS | 3.55 | 7526 |
| 70 | 7973402 | 24-01-2025 | POLYESTER KNITTED FABRIC- UNPOPULAR BRAND | 60063200 | 2087 | KGS | 3.55 | 7408.85 |
| 71 | 7623795 | 05-01-2025 | 100% POLYESTER KNITTED FABRICS(UNBRANDED) | 60063200 | 2050 | KGS | 3.6 | 7380 |
| 72 | 7746459 | 11-01-2025 | POLYESTER KNITTED FABRIC WITH VALUE ADDITION (ROLLS OF ASSORTED DIFFERENT COLOUR, SIZE, GSM, LENGTH) | 60063200 | 1906.1 | KGS | 3.5 | 6671.35 |
| 73 | 7557071 | 01-01-2025 | 100% POLYESTER KNITTED FABRICS(UNBRANDED) | 60063200 | 1850 | KGS | 3.6 | 6660 |
| 74 | 7748100 | 12-01-2025 | 100% POLYESTER KNITTED FABRICS(UNBRANDED) | 60063200 | 1730 | KGS | 3.6 | 6228 |
| 75 | 7983885 | 24-01-2025 | POLYESTER KNITTED FABRICS | 60063200 | 1722.1 | KGS | 3.51 | 6044.571 |
| 76 | 8009130 | 25-01-2025 | 100% POLYESTER KNITTED FABRICS(UNBRANDED) | 60063200 | 1670 | KGS | 3.6 | 6012 |
| 77 | 8009191 | 25-01-2025 | 100% POLYESTER KNITTED SOLID DYED LINING ( QTY : 8860.5 MTR) | 60063200 | 1588.9 | KGS | 3.178619 | 5050.5077 |
| 78 | 8074855 | 29-01-2025 | POLYESTER KNITTED FABRICS | 60063200 | 1460 | KGS | 3.5 | 5110 |
| 79 | 8009075 | 25-01-2025 | 100% POLYESTER KNITTED FABRIC WIDTH 145CM GSM 270 | 60063200 | 1430.54 | KGS | 3.519999 | 5035.4994 |
| 80 | 8004184 | 25-01-2025 | 100% POLYESTER KNITTED FABRIC (SEQUENCE) WIDTH 147CM GSM 280 | 60063200 | 1094.8 | KGS | 3.509956 | 3842.6998 |
| 81 | 7828155 | 16-01-2025 | POLYESTER KNITTED FABRIC ( OTHER THAN REPUTED BRAND ) | 60063200 | 1040 | KGS | 3.51 | 3650.4 |
| | | | | | 1073262.7 | | | 3785296.1 |
| | | | | | | | 3.5269054 | |

5

| Sr.No. | BENUMBE | BEDATE | ITEMDESCRIPTION | RITCCODE | QUANTITY | UQC | UNITPRICE | Value |
|---|---|---|---|---|---|---|---|---|
| 1 | 7856794 | 18-01-2025 | 75% COTTON 25% NYLON DYED WOVEN FABRIC GSM 134(MIWOWF714G) (924 MTR) | 52103190 | 1314.29 | SQM | 1.827907 | 2402.4 |
| 2 | 7856794 | 18-01-2025 | 75% COTTON 25% NYLON DYED WOVEN FABRIC GSM 134(MIWYAF714G) (1379 MTR) | 52103190 | 1961.48 | SQM | 1.827905 | 3585.399 |
| | | | | | 3275.77 | | | 5987.799 |
| | | | | | Import price in $ | | 1.827905802 | |
| | | | | | | | | |

16/9/25

| Sr.No | BENUMBE | BEDATE | ITEMDESCRIPTION | RITCCODE | QUANTITY | UQC | UNITPRICE | Value |
|---|---|---|---|---|---|---|---|---|
| 1 | 7949950 | 23-01-2025 | 100% POLYESTER WOVEN FABRIC -ROYAL BULE COLOR PU COATED +WR+ ANTISTATIC , CW-152CMS (34489 MTRS) | 59032090 | 52424 | SQM | 0.51315 | 26901.376 |
| 2 | 8057777 | 28-01-2025 | PU COATED FABRICS 58" (THICKNESS 0.60MM +/- 10%) | 59032090 | 11049 | SQM | 0.746674 | 8250.001 |
| 3 | 7838103 | 17-01-2025 | PU COATED FABRIC (THICKNESS - 0.70MM, WIDTH-59'/60" (5282.90 MTR) | 59032090 | 8051.14 | SQM | 2.034121 | 16376.993 |
| 4 | 8057805 | 28-01-2025 | POLYESTER FABRIC WITH PU COATING(+ - 10% WIDTH 58"(QTY:4856MTR) | 59032090 | 7138 | SQM | 0.160017 | 1142.2013 |
| 5 | 7801434 | 15-01-2025 | PU COATED FABRICS 54" (PTR NO.0253032425-7891 DT.27/12/2024) | 59032090 | 4420.67 | SQM | 2.187225 | 9668.9999 |
| 6 | 7724569 | 10-01-2025 | PLAIN PU FABRIC(H162024) THICKNESS 1.6MM.(PTR#0253032425-6440 DT.23.10.2024) | 59032090 | 3345 | SQM | 1.75 | 5853.75 |
| 7 | 8095583 | 30-01-2025 | 98% POLYESTER 2% PU WOVEN FABRIC GSM 105 WIDTH 54" (1004.30YARDS) | 59032090 | 1259.59 | SQM | 0.885033 | 1114.7787 |
| 8 | 8109900 | 31-01-2025 | PLAIN PU FABRIC(H162024) THICKNESS 1.6MM.(PTR#0253032425-6440 DT.23.10.2024) | 59032090 | 1152 | SQM | 2.1 | 2419.2 |
| 9 | 8037555 | 28-01-2025 | PU COATED FABRIC -(THICKNESS - 1.25 MM )( PTR NO.0253032425-4524 DT: 22/08/2024) - (QTY :- 690 METER, UNIT PRI | 59032090 | 966 | SQM | 4.513282 | 4359.8304 |
| 10 | 8100835 | 30-01-2025 | POLYURETHANE MATERIAL (54" WIDTH) - 480 MTR - (O/T REPUTED BRAND) | 59032090 | 659 | SQM | 1 | 659 |
| 11 | 8095583 | 30-01-2025 | 98% POLYESTER 2% PU WOVEN FABRIC GSM 105 WIDTH 54" (332 YARDS) | 59032090 | 416.39 | SQM | 1.076395 | 448.20011 |
| | | | | | 90880.79 | | | 76746.13 77194.3 |
| | | | | | | | | |
| | | | | | | | 0.8444702 0.849402 | |

16/9/25

| Sr No. | BE NUMBER | BE DATE | ITEM DESCRIPTION | RITC CODE | QUANTITY | UQC | UNIT PRICE | Value |
|---|---|---|---|---|---|---|---|---|
| 1806 | 7949950 | 23-01-2025 | 100% POLYESTER WOVEN FABRIC -ROYAL BULE COLOR PU COATED +WR+ ANTISTATIC , CW-152CMS (34489 MTRS) | 59032090 | 52424 | SQM | 0.51315 | 26901.38 |
| 2100 | 8057777 | 28-01-2025 | PU COATED FABRICS 58" (THICKNESS 0.60MM +/- 10%) | 59032090 | 11049 | SQM | 0.746674 | 8250.001 |
| 1014 | 7838103 | 17-01-2025 | PU COATED FABRIC (THICKNESS - 0.70MM, WIDTH- 59'/60" (5282.90 MTR) | 59032090 | 8051.14 | SQM | 2.034121 | 16376.99 |
| 2193 | 8057805 | 28-01-2025 | POLYESTER FABRIC WITH PU COATING(+ - 10% WIDTH 58"(QTY:4856MTR) | 59032090 | 7138 | SQM | 0.160017 | 1142.201 |
| 905 | 7801434 | 15-01-2025 | PU COATED FABRICS 54" (PTR NO.0253032425-7891 DT.27/12/2024) | 59032090 | 4420.67 | SQM | 2.187225 | 9669 |
| 698 | 7724569 | 10-01-2025 | PLAIN PU FABRIC(H162024) THICKNESS 1.6MM.(PTR#0253032425-6440 DT.23.10.2024) | 59032090 | 3345 | SQM | 1.75 | 5853.75 |
| 2299 | 8095583 | 30-01-2025 | 98% POLYESTER 2% PU WOVEN FABRIC GSM 105 WIDTH 54" (1004.30YARDS) | 59032090 | 1259.59 | SQM | 0.885033 | 1114.779 |
| 2370 | 8109900 | 31-01-2025 | PLAIN PU FABRIC(H162024) THICKNESS 1.6MM.(PTR#0253032425-6440 DT.23.10.2024) | 59032090 | 1152 | SQM | 2.1 | 2419.2 |
| 2160 | 8037555 | 28-01-2025 | PU COATED FABRIC - (THICKNESS - 1.25 MM ) ( PTR NO.0253032425-4524 DT: 22/08/2024) - (QTY :- 690 METER, UNIT PRI | 59032090 | 966 | SQM | 4.513282 | 4359.83 |
| 2274 | 8100835 | 30-01-2025 | POLYURETHANE MATERIAL (54" WIDTH) - 480 MTR - (O/T REPUTED BRAND) | 59032090 | 659 | SQM | 1 | 659 |
| 2300 | 8095583 | 30-01-2025 | 98% POLYESTER 2% PU WOVEN FABRIC GSM 105 WIDTH 54" (332 YARDS) | 59032090 | 416.39 | SQM | 1.076395 | 448.2001 |
| | | | | | 90880.79 | | | 77194.33 |
| | | | weighted average | 0.849402 | | | | |

| Sr.No | BENUMBE | BEDATE | ITEMDESCRIPTION | RITCCODE | QUANTITY | UQC | UNITPRICE | Value |
|---|---|---|---|---|---|---|---|---|
| 1 | 7826292 | 16-01-2025 | PVC COATED CLOTH 600DX300D-0.42MM+-10%WIDTH:58" (MTRS 175435) (CPCB NO.IM-10-000-10-AACCP1396H-23) | 59031090 | 258450.842 | SQM | 0.305458 | 78945.88 |
| 2 | 8117072 | 31-01-2025 | PVC COATED POLYESTER FABRIC WIDTH : 58 " (+/- 2%) THICKNESS:0.17MM (+/-10%) USD 0.30/MTR CIF 172074 MTR | 59031090 | 253499.42 | SQM | 0.203638 | 51622.11 |
| 3 | 8099306 | 30-01-2025 | PVC COATED FABRICS 1656 ROLLS (INV NO. 23UIPLXWN069-70-71 DT. 12.1.2025) | 59031090 | 145955.82 | SQM | 0.257942 | 37648.14 |
| 4 | 8057144 | 28-01-2025 | PVC COATED FABRIC (TR NO: 5555/MCH/07012025)(SQM:134400.630) | 59031090 | 134400.63 | SQM | 0.119048 | 16000.13 |
| 5 | 7865776 | 18-01-2025 | PVC COATED FABRIC (TOTAL QTY - 91132 MTR)TR-JC2S001190Z1 DT-09-01-2025 | 59031090 | 133964 | SQM | 0.122449 | 16403.76 |
| 6 | 8093893 | 30-01-2025 | PVC COATED FABRICS 1696 ROLLS (INV NO. 24UIPLXWN072-73-74A DT. 11.1.2024) | 59031090 | 128984.56 | SQM | 0.237578 | 30643.89 |
| 7 | 7821605 | 16-01-2025 | POLY.PVC COATED FABRICS (THICK:0.18MM,+/-10%) (WIDTH:58")(Q:87111 MTR @ $0.45/MTR)(PTR NO.0253032425-3631 DT. 26.07.24) | 59031090 | 128331.9252 | SQM | 0.305458 | 39200.01 |
| 8 | 8094827 | 30-01-2025 | PVC COATED POLYESTER FABRIC WIDTH : 58 " (+/- 2%) THICKNESS:0.18 MM(+/-10%) USD 0.30/MTR CIF 85920 MTR | 59031090 | 126577.34 | SQM | 0.203638 | 25775.96 |
| 9 | 8000174 | 25-01-2025 | PVC COATED FABRICS(TRNO:TC/LCH/QE/2403Q/2024-25)(83384MTR) | 59031090 | 122574 | SQM | 0.064626 | 7921.467 |
| 10 | 7995686 | 25-01-2025 | PVC COATED FABRIC (TOTAL QTY - 81144 MTR)TR-T67475226240125732 DT-03-01-2025 | 59031090 | 119281 | SQM | 0.1 | 11928.1 |
| 11 | 8101744 | 30-01-2025 | POLYESTER PVC COATED FABRICS (THICKNESS : 0.18MM,+/-10%) (WIDTH : 58") (QUANTITY : 79837 METERS @ $0.45/METER) | 59031090 | 117615.8684 | SQM | 0.305458 | 35926.71 |
| 12 | 8003105 | 25-01-2025 | PVC COATED FABRICS 1549 ROLLS (INV NO. 24UIPLXWN069-70-71A) | 59031090 | 117579.04 | SQM | 0.257942 | 30328.57 |
| 13 | 8095627 | 30-01-2025 | 190T POLYESTER WR PVC COATED WOVEN FABRIC. THICK: 0.19MM WIDTH: 57"/58"(76698 MTR) | 59031090 | 112991.49 | SQM | 0.366549 | 41416.92 |
| 14 | 7995691 | 25-01-2025 | PVC COATED FABRIC (TOTAL QTY - 68719 MTR)TR-STS25010136 DT-16-01-2025 | 59031090 | 101016.93 | SQM | 0.156463 | 15805.41 |
| 15 | 7654926 | 07-01-2025 | POLYESTER PVC COATED FABRICS (THICKNESS : 0.20MM,+/-10%) (WIDTH : 58") (QUANTITY : 67865 METERS @ $0.45/METER) | 59031090 | 99978.718 | SQM | 0.305458 | 30539.3 |
| 16 | 8019959 | 27-01-2025 | PVC COATED FABRICS 1119 ROLLS | 59031090 | 98526.15 | SQM | 0.257942 | 25414.03 |
| 17 | 7592456 | 03-01-2025 | PVC COATED FABRIC (TOTAL QTY - 65428 MTR)TR-STS24120365 DT-20-12-2024 | 59031090 | 96179.16 | SQM | 0.163265 | 15702.69 |
| 18 | 8120393 | 31-01-2025 | PVC COATED FABRIC (TOTAL QTY - 65029 MTR)TR-STS25010137 DT-16-01-2025 | 59031090 | 95592.63 | SQM | 0.159864 | 15281.82 |
| 19 | 7997591 | 25-01-2025 | PVC COATED FABRIC (TOTAL QTY - 64766 MTR)TR-STS25010135 DT-16-01-2025 | 59031090 | 95206.02 | SQM | 0.163265 | 15543.81 |
| 20 | 7723461 | 10-01-2025 | PVC COATED FABRIC (TOTAL QTY - 64412 MTR)TR-STS24120364 DT-20-12-2024 | 59031090 | 94685.64 | SQM | 0.166667 | 15780.97 |
| 21 | 8056960 | 28-01-2025 | PVC COATED FABRIC (TRNO:TC/LCH/QE/1623Q/2024-25) (SQM:94618) | 59031090 | 94618 | SQM | 0.091837 | 8689.433 |
| 22 | 7723462 | 10-01-2025 | PVC COATED FABRIC (TOTAL QTY - 64360 MTR)TR-STS24120601 DT-03-01-2025 | 59031090 | 94609.2 | SQM | 0.166667 | 15768.23 |
| 23 | 8023401 | 27-01-2025 | PVC COATED FABRIC (TOTAL QTY - 63651 MTR)TR-STS25010170 DT-21-01-2025 | 59031090 | 93566.97 | SQM | 0.159184 | 14894.36 |
| 24 | 7865775 | 18-01-2025 | PVC COATED FABRIC (TOTAL QTY - 62121 MTR)TR-STS24120602 DT-03-01-2025 | 59031090 | 91317.87 | SQM | 0.166667 | 15219.68 |
| 25 | 7827128 | 16-01-2025 | PVC COATED CLOTH 300DX300D W/0.42MM +-10%WIDTH:58" PVC COATED (MTRS 61671) | 59031090 | 90853.7172 | SQM | 0.339397 | 30835.48 |
| 26 | 7755083 | 13-01-2025 | PVC COATED FABRIC WIDTH 58 TO 60 | 59031090 | 89965 | SQM | 0.16 | 14394.4 |
| 27 | 7827128 | 16-01-2025 | PVC COATED CLOTH 68DX68D W/0.24MM +-10% WIDTH:58" PVC COATED (MTRS 58566) | 59031090 | 86279.4312 | SQM | 0.285094 | 24597.75 |
| 28 | 7744420 | 11-01-2025 | PVC COATED FABRIC | 59031090 | 76202.74 | SQM | 0.305458 | 23276.74 |
| 29 | 7710194 | 10-01-2025 | PVC COATED FABRICS 967 ROLLS | 59031090 | 70129 | SQM | 0.237577 | 16661.04 |
| 30 | 8056750 | 28-01-2025 | PVC COATED FABRIC (TR NO:TC/LCH/QE/1623Q/2024-25)(SQM:69312) | 59031090 | 69312 | SQM | 0.115646 | 8015.656 |
| 31 | 7908686 | 21-01-2025 | PVC COATED FABRICS 0.30MM +- 20% | 59031090 | 67473 | SQM | 0.204082 | 13770.02 |

16/9/25

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 32 | 8050892 | 28-01-2025 | PVC COATED FABRIC (TOTAL QTY - 45651 MTR)TR-JC2500220824 DT-15-01-2025 | 59031090 | 67107 | SQM | 0.122449 | 8217.185 |
| 33 | 7949652 | 23-01-2025 | PVC COATED FABRICS 0.30MM +- 20% | 59031090 | 65585.52 | SQM | 0.204082 | 13384.82 |
| 34 | 7717391 | 10-01-2025 | PVC COATED FABRICS 0.30MM +- 20% | 59031090 | 64386 | SQM | 0.204082 | 13140.02 |
| 35 | 8043309 | 28-01-2025 | COATED FABRIC PVC 54 | 59031090 | 63488.6208 | SQM | 0.320793 | 20366.71 |
| 36 | 7908669 | 21-01-2025 | PVC COATED FABRICS 0.30MM +- 20% | 59031090 | 62916 | SQM | 0.204082 | 12840.02 |
| 37 | 7997364 | 25-01-2025 | PVC COATED FABRICS(TC/LCH/QE/2405Q/2024-25)(37630MTR) | 59031090 | 62405 | SQM | 0.114569 | 7149.678 |
| 38 | 7691748 | 09-01-2025 | PVC COATED FABRICS 0.30MM +- 20% | 59031090 | 62181 | SQM | 0.204082 | 12690.02 |
| 39 | 7865777 | 18-01-2025 | PVC COATED FABRIC (TOTAL QTY - 41487 MTR)TR-EQO25010345C DT-07-01-25 | 59031090 | 61426.89 | SQM | 0.141832 | 8712.299 |
| 40 | 7908674 | 21-01-2025 | PVC COATED FABRICS 0.30MM +- 20% | 59031090 | 61152 | SQM | 0.204082 | 12480.02 |
| 41 | 8039482 | 28-01-2025 | COATED FABRIC PVC 54 | 59031090 | 61077.348 | SQM | 0.320793 | 19593.19 |
| 42 | 7949644 | 23-01-2025 | PVC COATED FABRICS 0.30MM +- 20% | 59031090 | 61005 | SQM | 0.204082 | 12450.02 |
| 43 | 7949647 | 23-01-2025 | PVC COATED FABRICS 0.30MM +- 20% | 59031090 | 60711 | SQM | 0.204082 | 12390.02 |
| 44 | 7854768 | 18-01-2025 | PVC COATED FABRICS 0.30MM +- 20% | 59031090 | 60372.9 | SQM | 0.204082 | 12321.02 |
| 45 | 7854767 | 18-01-2025 | PVC COATED FABRICS 0.30MM +- 20% | 59031090 | 60283.23 | SQM | 0.204082 | 12302.72 |
| 46 | 7654781 | 07-01-2025 | COATED FABRIC PVC 54 | 59031090 | 60226.955 | SQM | 0.328092 | 19759.98 |
| 47 | 7949638 | 23-01-2025 | PVC COATED FABRICS 0.30MM +- 20% | 59031090 | 59755.5 | SQM | 0.204082 | 12195.02 |
| 48 | 7908673 | 21-01-2025 | PVC COATED FABRICS 0.30MM +- 20% | 59031090 | 59682 | SQM | 0.204082 | 12180.02 |
| 49 | 7908687 | 21-01-2025 | PVC COATED FABRICS 0.30MM +- 20% | 59031090 | 59682 | SQM | 0.204082 | 12180.02 |
| 50 | 7650909 | 07-01-2025 | PVC COATED FABRIC ( PTR :TC/LCH/QE/1623Q/2024-25) | 59031090 | 59213 | SQM | 0.129252 | 7653.399 |
| 51 | 7949640 | 23-01-2025 | PVC COATED FABRICS 0.30MM +- 20% | 59031090 | 59094 | SQM | 0.204082 | 12060.02 |
| 52 | 7949643 | 23-01-2025 | PVC COATED FABRICS 0.30MM +- 20% | 59031090 | 58657.41 | SQM | 0.204082 | 11970.92 |
| 53 | 7908688 | 21-01-2025 | PVC COATED FABRICS 0.30MM +- 20% | 59031090 | 57624 | SQM | 0.204082 | 11760.02 |
| 54 | 8003232 | 25-01-2025 | PVC COATED FABRIC(QTY:38498MTRS) | 59031090 | 56715.254 | SQM | 0.169699 | 9624.522 |
| 55 | 7854762 | 18-01-2025 | PVC COATED FABRICS 0.30MM +- 20% | 59031090 | 55419 | SQM | 0.204082 | 11310.02 |
| 56 | 7717394 | 10-01-2025 | PVC COATED FABRICS 0.30MM +- 20% | 59031090 | 52479 | SQM | 0.204082 | 10710.02 |
| 57 | 7621526 | 04-01-2025 | PVC COATED FABRIC THICKNESS 0.25MM (+ / - 0.05 MM VARIATIONACCEPTED) 34372 MTRS (PSIC NO EQO24120140C DT 06.12.2024) | 59031090 | 50867 | SQM | 0.240729 | 12245.16 |
| 58 | 7995685 | 25-01-2025 | POLYESTER CLOTH PVC COATING (TOTAL QTY - 34289 MTR)TR-T6747522404010126OD10 DT-07-01-2025 | 59031090 | 50404 | SQM | 0.210888 | 10629.6 |
| 59 | 7995692 | 25-01-2025 | POLYESTER CLOTH PVC COATING (TOTAL QTY - 30980 MTR)TR-T6747522404010126OD11 DT-07-01-2025 | 59031090 | 45540 | SQM | 0.224493 | 10223.41 |
| 60 | 7995688 | 25-01-2025 | POLYESTER CLOTH PVC COATING (TOTAL QTY - 32104 MTR)TR-T6747522504010017708 DT-07-01-2025 | 59031090 | 47192 | SQM | 0.217691 | 10273.27 |
| 61 | 7623697 | 05-01-2025 | PVC COATED FABRIC (TRN:T6747522404010115OD1) | 59031090 | 50528 | SQM | 0.173332 | 8758.119 |
| 62 | 7572589 | 02-01-2025 | PVC COATED FABRICS 550 ROLLS | 59031090 | 48258 | SQM | 0.25794 | 12447.67 |
| 63 | 7938307 | 22-01-2025 | PLAIN PVC COATED FABRIC THICKNESS 1.1-1.3MM WIDTH 1.38CM ( FJF231788 ASSORTED COLORS ) | 59031090 | 47858.4 | SQM | 0.231884 | 11097.6 |
| 64 | 8033501 | 27-01-2025 | PVC COATED FABRICS 616 ROLLS | 59031090 | 46616.47 | SQM | 0.237578 | 11075.05 |
| 65 | 8033099 | 27-01-2025 | PVC COATED FABRICS 604 ROLLS | 59031090 | 46056.66 | SQM | 0.237578 | 10942.05 |

16/9/25

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 66 | 7880565 | 20-01-2025 | PVC COATED FABRIC (TOTAL QTY - 30559 MTR)TR-F250106007 DT-07-01-2025 | 59031090 | 44921.73 | SQM | 0.190476 | 8556.511 |
| 67 | 8056060 | 28-01-2025 | PVC COATED FABRIC | 59031090 | 44761 | SQM | 0.15 | 6714.15 |
| 68 | 8036277 | 27-01-2025 | PVC COATED FABRIC - 29900 MTRS (PSIC NO-T67475225040100177 DT 10.01.2025) | 59031090 | 44246 | SQM | 0.236519 | 10465.02 |
| 69 | 7723464 | 10-01-2025 | PVC COATED FABRIC (TOTAL QTY - 28870 MTR)TR-F241223002 DT-25-12-2024 | 59031090 | 42438.9 | SQM | 0.204082 | 8661.016 |
| 70 | 7684370 | 09-01-2025 | PVC COATED CLOTH WIIDTH 58", THICKNESS 0.40MM +/-10% (MTRS23077.00) (PTR NO.0253032425-7700 DT.17.12.2024) | 59031090 | 33997.0364 | SQM | 0.665219 | 22615.47 |
| 71 | 7624849 | 05-01-2025 | POLYESTER PVC COATED FABRICS (21678 M) | 59031090 | 32083.44 | SQM | 0.148649 | 4769.171 |
| 72 | 8123633 | 31-01-2025 | PVC COATED FABRIC | 59031090 | 26656.8 | SQM | 0.305458 | 8142.533 |
| 73 | 8057805 | 28-01-2025 | POLYESTER FABRIC WITH PVC COATING(WIDTH 58")(QTY:36439 MTR) | 59031090 | 53565 | SQM | 0.12 | 6427.8 |
| 74 | 8011944 | 26-01-2025 | PVC COATED FABRICS 0.5MMX60 INCH | 59031090 | 25847.04 | SQM | 0.18 | 4652.467 |
| 75 | 7799930 | 15-01-2025 | PVC COATED FABRIC (THIKNESS - 0.74MM ) WIDTH 54" +/- 10 % (467 ROLL) (18644 MTR) | 59031090 | 25572.1104 | SQM | 0.58326 | 14915.19 |
| 76 | 8103001 | 31-01-2025 | PVC COATED CLOTH WIDTH 58" THICKNESS 0.48MM +/-10 (16533 MTRS) (PTR NO.0253032425-7701 DT.17.12.2024) (CPCB NO.IM-20-00 | 59031090 | 24356.4156 | SQM | 0.834917 | 20335.59 |
| 77 | 8011944 | 26-01-2025 | PVC COATED FABRICS 0.4MMX60 INCH | 59031090 | 23888.7 | SQM | 0.17 | 4061.079 |
| 78 | 8103001 | 31-01-2025 | PVC COATED CLOTH WIDTH 58" THICKNESS 0.50MM +/-10 (MTRS 12852.00) (PTR NO.0253032425-5552 DT.23.09.2024) | 59031090 | 18933.5664 | SQM | 0.814553 | 15422.39 |
| 79 | 7684370 | 09-01-2025 | PVC COATED CLOTH WIIDTH 58", THICKNESS 0.50MM +/-10% (MTRS 11085.00) (PTR NO.0253032425-5552 DT.23.09.2024) (CPCB NO.IM- | 59031090 | 16330.422 | SQM | 0.536248 | 8757.156 |
| 80 | 8103001 | 31-01-2025 | PVC COATED CLOTH WIDTH 58" THICKNESS 0.40MM +/-10 (MTRS 10155.00) (PTR NO.0253032425-7700 DT.17.12.2024) | 59031090 | 14960.346 | SQM | 0.739886 | 11068.95 |
| 81 | 7801434 | 15-01-2025 | PVC COATED FABRICS 54/56" (PTR NO.0253032425-5586 DT.24/09/2024) | 59031090 | 7527.34 | SQM | 1.385244 | 10427.2 |
| 82 | 7838103 | 17-01-2025 | PVC COATED FABRIC (THICKNESS - 0.70, WIDTH- 59"/60" (3650MTR) | 59031090 | 5563 | SQM | 1.049793 | 5839.998 |
| 83 | 7830753 | 17-01-2025 | 68D X 68D TAFFETA 100% POLYESTER W/R SOFT PVC COATED 0.18MM180GSM 150CM WIDTH, COLOR:PANTONE 6C BLACK | 59031090 | 4797 | SQM | 0.7 | 3357.9 |
| 84 | 7827128 | 16-01-2025 | PVC COATED CLOTH 600DX600D W/0.55MM +-10% WIDTH:58" PVC COATED (MTRS 3000) | 59031090 | 4419.6 | SQM | 0.475156 | 2099.999 |
| 85 | 7971822 | 24-01-2025 | 100% PVC COATED TEXTILENE 900D FABRIC WIDTH 84- 420GSM | 59031090 | 4326 | SQM | 1.371012 | 5930.998 |
| 86 | 8103001 | 31-01-2025 | PVC COATED CLOTH WIDTH 58" THICKNESS 0.48MM +/-10 (MTRS 1986.00) (PTR NO.0253032425-7701 DT.17.12.2024) | 59031090 | 2925.7752 | SQM | 0.834917 | 2442.779 |
| 87 | 7971822 | 24-01-2025 | 100% POLYESTER MESH FABRIC 900D FOAM PVC COATED WIDTH 34 WEIGHT 800GSM | 59031090 | 2158 | SQM | 2.746598 | 5925 |
| 88 | 7830753 | 17-01-2025 | 68D X 68D TAFFETA 100% POLYESTER W/R SOFT PVC COATED 0.18MM180 GSM 150CM WIDTH COLOR:FLUORESCENT GREEN (AS PER INVOICE) | 59031090 | 1470 | SQM | 0.8 | 1176 |
| 89 | 7971822 | 24-01-2025 | 100% PVC COATED MESH FABRIC WIDTH 54 250GSM | 59031090 | 1378 | SQM | 0.576698 | 794.6898 |
| | | | | | 5958807.492 | | | 1344645 |
| | | | | | | | 0.225656759 | |

16/9/25

Annexure- B

| Sample-2 A | Dyed Woven fabric having coating on one side. Fabric is made of polyester filament yarn and coating material based on polyurethane. GSM (As Such 109.46 %. Composition: polyester Woven fabric=93.78 %, Coating material based on Polyurethane=Balance. | | | | | GSM 109.46 |
|---|---|---|---|---|---|---|
| Classification | | Total No. of Rolls | Length of each roll | Total Length | Width | Area (Sq Mtr) |
| 59032090 | Quantity as per Panchnama | 164 | 100 | 16400 | 1.5 | 24600 |
| | | | | | | |
| | | USD | INR @ 87.1 | | | |
| Calculation of ADD | ADD @ 0.46 $ PER METER | 7544 | 657082.4 | | | |
| | | | | | | |
| Value per square Meter for valuation IN $ | 0.8494 | | | | | |
| Assessable Value | 18,19,975.40 | | | | | |
| BCD @ 20% | 3,63,995.08 | | | | | |
| SWS @ 10 of BCD | 36,399.51 | | | | | |
| Anti-Dumping Duty | 6,57,082.40 | | | | | |
| Assessable Value for IGST | 28,77,452.39 | | | | | |
| IGST @ 12 % ON TOTAL | 3,45,294.29 | | | | | |
| Total Duty | 14,02,771.28 | | | | | |

| Type -3A | Woven fabric coated on one side. Fabric is made of polyester filament yarn and coating material is polyurethane. Composition: polyester Woven fabric=73.80 %, Coating material based on Polyurethane=Balance. | | | | | GSM 113 |
|---|---|---|---|---|---|---|
| Classification | | Total No. of Rolls | Length of each roll | Total Length | Width | Area (Sq Mtr) |
| 59032090 | Quantity as per Panchnama | 116 | 100 | 11600 | 1.5 | 17400 |
| | | | | | | |
| | | USD | INR @ 87.1 | | | |
| Calculation of ADD | ADD @ 0.46 $ PER METER | 5336 | 464765.6 | | | |
| | | | | | | |
| Value per square Meter for valuation IN $ | 0.8494 | | | | | |
| Assessable Value | 12,87,299.68 | | | | | |
| BCD @ 20% | 2,57,459.94 | | | | | |
| SWS @ 10 of BCD | 25,745.99 | | | | | |
| Anti-Dumping Duty | 4,64,765.60 | | | | | |
| Assessable Value for IGST | 20,35,271.20 | | | | | |
| IGST @ 12 % ON TOTAL | 2,44,232.54 | | | | | |
| Total Duty | 9,92,204.07 | | | | | |

Annexure-1
16/9/20

| Type -7A | Dyed Woven fabric. Fabric is made of polyester filament yarn and coating material based on polyurethane. GSM (As Such 83.81, Thickness: 0.09 mm: polyester =52.66 %, Coating material based on Polyurethane=Balance. | | | | | GSM 83.81 |
|---|---|---|---|---|---|---|
| Classification | | Total No. of Rolls | Length of each roll | Total Length | Width | Area (Sq Mtr) |
| 59032090 | Quantity as per Panchnama | 227 | 100 | 22700 | 1.7 | 38590 |
| | | | | | | |
| | | USD | INR @ 87.1 | | | |
| Calculation of ADD | ADD @ 0.46 $ PER METER | 10442 | 909498.2 | | | |
| | | | | | | |
| Value per square Meter for valuation IN $ | 0.8494 | | | | | |
| Assessable Value | 28,54,993.94 | | | | | |
| BCD @ 20% | 5,70,998.79 | | | | | |
| SWS @ 10 of BCD | 57,099.88 | | | | | |
| Anti-Dumping Duty | 9,09,498.20 | | | | | |
| Assessable Value for IGST | 43,92,590.80 | | | | | |
| IGST @ 12 % ON TOTAL | 5,27,110.90 | | | | | |
| Total Duty | 20,64,707.76 | | | | | |

| Type -8A | Dyed Woven fabric. Fabric is made of polyester filament yarn and coating material based on polyurethane. GSM (As Such 55.06, Thickness: 0.09 mm: polyester =94.77 %, Coating material based on Polyurethane=Balance. | | | | | GSM 55.06 |
|---|---|---|---|---|---|---|
| Classification | | Total No. of Rolls | Length of each roll | Total Length | Width | Area (Sq Mtr) |
| 59032090 | Quantity as per Panchnama | 121 | 100 | 12100 | 1.7 | 20570 |
| | | | | | | |
| | | USD | INR @ 87.1 | | | |
| Calculation of ADD | ADD @ 0.46 $ PER METER | 5566 | 484798.6 | | | |
| | | | | | | |
| Value per square Meter for valuation IN $ | 0.8494 | | | | | |
| Assessable Value | 15,21,824.96 | | | | | |
| BCD @ 20% | 3,04,364.99 | | | | | |
| SWS @ 10 of BCD | 30,436.50 | | | | | |
| Anti-Dumping Duty | 4,84,798.60 | | | | | |
| Assessable Value for IGST | 23,41,425.05 | | | | | |
| IGST @ 12 % ON TOTAL | 2,80,971.01 | | | | | |
| Total Duty | 11,00,571.10 | | | | | |

16/9/25

| Sample -4 A | Printed woven fabric having coating on one side. Fabric is made of polyester filament yarn and coating material is based on Polyvinyl chloride. Average GSM-240.53, Thickness(as such)=0.15 mm,% composition: polyester Woven fabric =21.52 %, Coating material based on PVC: Balance | | | | | GSM 240.53 |
|---|---|---|---|---|---|---|
| Classification | | Total No. of Rolls | Length of each roll | Length | Width | Area (Sq Mtr) |
| 59031090 | Quantity as per Panchnama | 124 | 100 | 12400 | 1.5 | 18600 |
| | | | | | | |
| | | USD | INR @ 87.1 | | | |
| | | | | | | |
| Value per square Meter for valuation IN $ | 0.225 | | | | | |
| Assessable Value | 3,64,513.50 | | | | | |
| BCD @ 20% | 72,902.70 | | | | | |
| SWS @ 10% | 7,290.27 | | | | | |
| Assessable Value for IGST | 4,44,706.47 | | | | | |
| IGST @ 12 % | 53,364.78 | | | | | |
| Total Duty | 1,33,557.75 | | | | | |
| | | | | | | |
| Sample 5 A | Dyed woven fabric having coating on one side. The Fabric is made of polyester filament yarn and coating material is based on Polyvinyl chloride, Average GSM-217.04, Thickness(as such)=0.15 mm,% composition: polyester Woven fabric =21.51 %, Coating material based on PVC: Balance | | | | | GSM 217.04 |
| Classification | | Total No. of Rolls | Length of each roll | Length | Width | Area (Sq Mtr) |
| 59031090 | Quantity as per Panchnama | 96 | 100 | 9600 | 1.5 | 14400 |
| | | | | | | |
| | | USD | INR @ 87.1 | | | |
| | | | | | | |
| Value per square Meter for valuation IN $ | 0.225 | | | | | |
| Assessable Value | 2,82,204.00 | | | | | |
| BCD @ 20% | 56,440.80 | | | | | |
| SWS @ 10% | 5,644.08 | | | | | |
| Assessable Value for IGST | 3,44,288.88 | | | | | |
| IGST @ 12 % | 41,314.67 | | | | | |
| Total Duty | 1,03,399.55 | | | | | |

16/9/25

| Sample 1 A | Dyed two layer fabric, one layer is knitted and other layer is woven. Both layers of fabric is made of polyester filament yarns. , GSM-226.49, Polyester woven fabric=49.61%, Polyester knitted fabric balance | | | | | GSM 226.49 |
|---|---|---|---|---|---|---|
| Classification | | Total No. of Rolls | Length of each roll | Length | Width | Area (Sq Mtr) |
| 60063200 | Quantity as per Panchnama | 195 | 50 | 9750 | 1.5 | 14625 |
| | Quantity in KG | 3312.41625 | | | | |
| | | USD | INR @ 87.1 | | | |
| | | | | | | |
| Value per KG for valuation IN $ | 3.526905396 | | | | | |
| Assessable Value | 10,17,552.61 | | | | | |
| BCD @ 20% | 2,03,510.52 | | | | | |
| SWS @ 0% | - | | | | | |
| Assessable Value for IGST | 12,21,063.13 | | | | | |
| IGST @ 5 % | 61,053.16 | | | | | |
| Total Duty | 2,64,563.68 | | | | | |
| | | | | | | |
| Sample 9 A | Two layer of fabric pasted with polymeric material.It is made of Dyed knitted fabric made of polyester filament yarn of one layer and second layer is dyed woven fabric made of nylon filament yarn along with spandex on both side. GSM as such:- 193.41, Fabric Composition (as such), Polyester:- 41.90% , Nylon 39.44%, Spandex :- 4.90 %, Adhesive material- Balance | | | | | GSM 193.41 |
| Classification | | Total No. of Rolls | Length of each roll | Length | Width | Area (Sq Mtr) |
| 60063200 | Quantity as per Panchnama | 69 | 70 | 4830 | 1.4 | 6762 |
| | Quantity in KG | 1307.83842 | | | | |
| | | USD | INR @ 87.1 | | | |
| | | | | | | |
| Value per KG for valuation IN $ | 3.526905396 | | | | | |
| Assessable Value | 4,01,759.41 | | | | | |
| BCD @ 20% | 80,351.88 | | | | | |
| SWS @ 0% | - | | | | | |
| Assessable Value for IGST | 4,82,111.29 | | | | | |
| IGST @ 5 % | 24,105.56 | | | | | |
| Total Duty | 1,04,457.45 | | | | | |

Received 16/9/25

| Sample-6 A | Dyed woven fabric, having nylon filament yarn along with spandex on one side & cotton on other side GSM (as such): 185.09, Fabric % composition (as such) :- Cotton- 53.22 %, Nylon : -40.92 %, Spandex :- 5.86 % | | | | | GSM 185.09 |
|---|---|---|---|---|---|---|
| Classification | | Total No. of Rolls | Length of each roll | Length | Width | Area (Sq Mtr) |
| 52103190 | Quantity as per Panchnama | 168 | 100 | 16800 | 1.5 | 25200 |
| | | | | | | |
| | | USD | INR @ 87.1 | | | |
| | | | | | | |
| Value per square Meter for valuation IN $ | 1.82 | | | | | |
| Assessable Value | 39,94,754.40 | | | | | |
| BCD @ 10% | 3,99,475.44 | | | | | |
| SWS @ 10% | 39,947.54 | | | | | |
| Assessable Value for IGST | 44,34,177.38 | | | | | |
| IGST @ 5 % | 2,21,708.87 | | | | | |
| Total Duty | 6,61,131.85 | | | | | |
| | | | | | | |
| | | | | | | |
| sample 10A | Dyed woven fabric having parellel nylon filament on one side. Base fabric is of Nylon Filament Yarn. Nylon 93.77 % | | | | | GSM 234.23 |
| Classification | | Total No. of Rolls | Length of each roll | Length | Width | Area (Sq Mtr) |
| 54074290 | Quantity as per Panchnama | 104 | 70 | 7280 | 1.5 | 10920 |
| | | | | | | |
| | | USD | INR @ 87.1 | | | |
| | | | | | | |
| Value per square Meter for valuation IN $ | 1.79 | | | | | |
| Assessable Value | 17,02,526.28 | | | | | |
| BCD @ 20% or 36 Rs per sq metr | 3,93,120.00 | | 393120 | | | |
| SWS @ 0% | - | | | | | |
| Assessable Value for IGST | 20,95,646.28 | | | | | |
| IGST @ 5 % | 1,04,782.31 | | | | | |
| Total Duty | 4,97,902.31 | | | | | |

Received
16/9/25

6

| | Sample 1 | Sample 2 | Sample 3 | Sample 4 | Sample 5 | Sample 6 | Sample 7 | Sample 8 | Sample 9 | Sample 10 | Total | Duty Paid in B.E | Duty Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Ass. Value | 1017552.6 | 1819975.4 | 12,87,299.68 | 364513.5 | 282204.0 | 3994754.4 | 2854993.9 | 1521825.0 | 401759.4 | 1702526.3 | 15247404.2 | 691556.58 | 14555847.6 |
| BCD | 203510.5 | 363995.1 | 2,57,459.94 | 72902.7 | 56440.8 | 798950.8 | 570998.8 | 304365.0 | 80351.9 | 340505.3 | 3049030.8 | 138311.316 | 2910719.5 |
| SWS | 0.0 | 36399.5 | 25,745.99 | 7290.3 | 5644.1 | 79895.0 | 57099.9 | 30436.5 | 0.0 | 0.0 | 242510.8 | 13831.1316 | 228679.7 |
| Anti Dumping Duty | 0.0 | 657082.4 | 4,64,765.60 | 0.0 | 0.0 | 0.0 | 909498.2 | 484798.6 | 0.0 | 0.0 | 2516144.8 | | 2516144.8 |
| Ass. Value(for IGST) | 1221063.1 | 2877452.4 | 20,35,271.20 | 448706.5 | 344288.9 | 4434177.4 | 4392590.8 | 2341425.1 | 482111.3 | 2095646.3 | 20668732.9 | 843699.0276 | 19825033.9 |
| IGST | 61053.2 | 345294.3 | 2,44,232.54 | 53364.8 | 41314.7 | 221708.9 | 527110.9 | 280971.0 | 24105.6 | 104782.3 | 1903938.1 | 101243.8833 | 1802694.2 |
| Total Duty | 264563.7 | 1402771.3 | 9,92,204.07 | 133557.7 | 103399.5 | 661131.9 | 2064707.8 | 1100671.1 | 104457.4 | 497902.3 | 7325256.8 | 253386.3309 | 7071880.5 |

Submitted
16/9/25

**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS**

**CUSTOMS HOUSE, MUNDRA, KUTCH-GUJARAT -370421**

***E-mail: adj-mundra@gov.in***

DIN:20260571MO000000EA2B Date : 29.05.2026

## CORRIGENDUM TO SHOW CAUSE NOTICE

**Subject: Show Cause Notice No. 117/2025-26/ADC/ZDC/MCH dated 26.11.2025 issued by the Additional Commissioner of Customs, Custom House, Mundra, in case of M/s. Shree Nath Fabcare Private Limited (IEC: AALCS3552R)-reg.**

In exercise of powers conferred upon me under Section 154 of the Customs Act, 1962, due to clerical error in the Show Cause Notice No. **117/2025-26/ADC/ZDC/MCH dated 26.11.2025** issued vide F.No. GEN/ADJ/ADC/2084/2025-Adjn in case of **M/s. Shree Nath Fabcare Private Limited (IEC: AALCS3552R)**, the following shall be substituted:

**(i) In the said SCN, Table-"7" at Para no. 8.1, which is as under:**

**Table-"7"**

| TOTAL DUTY CALCULATION | | | |
|---|---|---|---|
| | Total Applicable Duty | Duty Paid in B. E | Duty Difference |
| Assessable Value | 15247404.2 | 691556.58 | |
| BCD | 2702620.1 | 138311.316 | 2564308.8 |
| SWS | 202563.8 | 13831.1316 | 188732.6 |
| Anti-Dumping Duty | 2516144.8 | 0 | 2516144.8 |
| Ass. Value (for IGST) | 20668732.9 | 843699.0276 | 19825033.9 |
| IGST | 1903938.1 | 101243.8833 | 1802694.2 |
| Total Duty | 7325266.8 | 253386.3309 | 7071880.5 |

***may be read as***

**Table-"7"**

| TOTAL DUTY CALCULATION | | | |
|---|---|---|---|
| | Total Applicable Duty | **Duty Paid in B. E** | **Duty Difference** |
| Assessable Value | 15247404.2 | **1003566** | |
| BCD | 2702620.1 | **200713.2** | **2501906.9** |
| SWS | 202563.8 | **20071.32** | **182492.4** |
| Anti-Dumping Duty | 2516144.8 | **0** | **2516144.8** |
| Ass. Value (for IGST) | 20668732.9 | **1224350.52** | **19444382.4** |
| IGST | 1903938.1 | **146922.06** | **1757016.04** |
| Total Duty | 7325266.8 | **367706.58** | **6957560.2** |

**(ii) Also, para 3.12 of the said SCN, which is as under:-**

"3.12 By mis-declaring the nature of the imported goods, the importer has evaded customs duty amounting to ₹70,71,880/- (Rupees Seventy Lakhs Seventy One Thousand Eight Hundred and Eighty only), comprising Basic Customs Duty of ₹25,64,309/- (Rupees Twenty-Five Lakhs Sixty-Four Thousand Three Hundred and Nine only), Social Welfare Surcharge (SWS) of ₹1,88,732/- (Rupees One Lakh Eighty-Eight Thousand Seven Hundred Thirty-Two only), Anti-Dumping Duty of ₹25,16,144/- (Rupees Twenty-Five Lakhs Sixteen Thousand One Hundred and Forty-Four only), and Integrated Goods and Services Tax (IGST) of ₹18,02,694/- (Rupees Eighteen Lakhs Two Thousand Six Hundred and Ninety-Four only). The detailed calculation indicating the above quantum of evasion is brought out in the subsequent part of this SCN. Furthermore, the importer has imported goods falling under CTI 60063200, which are restricted for import in terms of Notification No. 49/2024-25 dated 04.01.2025, thereby violating the prescribed import conditions and attracting penal consequences under the relevant provisions of the Customs Act, 1962."

***may be read as***

"3.12 By mis-declaring the nature of the imported goods, the importer has evaded customs duty amounting to **₹69,57,560/- (Rupees Sixty-Nine Lakhs Fifty-Seven Thousand Five Hundred and Sixty only), comprising Basic Customs Duty of ₹25,01,907/- (Rupees Twenty-Five Lakhs One Thousand Nine Hundred and Seven only), Social Welfare Surcharge (SWS) of ₹1,82,492/- (Rupees One Lakh**

**Eighty-Two Thousand Four Hundred and Ninety-Two only), Anti-Dumping Duty of ₹25,16,145/- (Rupees Twenty-Five Lakhs Sixteen Thousand One Hundred and Forty-Five only), and Integrated Goods and Services Tax (IGST) of ₹17,57,016/- (Rupees Seventeen Lakhs Fifty-Seven Thousand and Sixteen only).** The detailed calculation indicating the above quantum of evasion is brought out in the subsequent part of this SCN. Furthermore, the importer has imported goods falling under CTI 60063200, which are restricted for import in terms of Notification No. 49/2024-25 dated 04.01.2025, thereby violating the prescribed import conditions and attracting penal consequences under the relevant provisions of the Customs Act, 1962."

**(iii) Also, para 11(iii) of the said SCN, which is as under:-**

"(iii) The differential duty amounting to Rs. 70,71,880/- (Seventy Lakhs Seventy-One thousand eight hundred and eighty only), as detailed in Annexure-B and arrived at after re-determination of value as given in Annexure-A and reclassification of goods based on test reports, should not be demanded from the importer."

***may be read as***

"(iii) The differential duty amounting to **Rs. 69,57,560/- (Rupees Sixty-Nine Lakhs Fifty-Seven Thousand Five Hundred and Sixty only),** as detailed in Annexure-B and arrived at after re-determination of value as given in Annexure-A and reclassification of goods based on test reports, should not be demanded from the importer."

The aforesaid Show Cause Notice stands corrected to this extent only and the remaining portion of the same would remain unchanged.

**Encl:** Amended Annexure-'B'

Digitally signed by Dipakbhai Zala
Date: 29-05-2026 13:24:55

(Dipak Zala),
Additional Commissioner of Customs,
Custom House, Mundra.

**To,**

(i) M/s. Shree Nath Fabcare Private Limited,
Fourth Floor, 402, Krishna Apra Business,
Netaji Subhash Place, Pitampura,
Delhi-110034.

(ii) Shri Siddharth Agarwal, Director of M/s. Shree Nath Fabcare Private Limited,
H.no.-46, Opposite TV Tower, Sandesh Vihar,
Pitampura Main Road, Saraswati Vihar,
North West Delhi-110034

**Copy to:**

1. The Additional Director General, DRI, Ahmedabad Zonal Unit

2. The Dy./Asstt. Commissioner (EDI), Customs House, Mundra... (with the direction to upload on the official website immediately)