

	सीमा शुल्क के प्रधान आयुक्त का कार्यालय सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOMS HOUSE, MUNDRA, KUTCH, GUJARAT Phone No.02838-271165/66/67/68 FAX.No.02838-271169/62, Email-adj-mundra@gov.in	
A. File No.	:	GEN/ADJ/ADC/452/2025-Adjn-O/o Pr Commr-Cus-Mundra
B. Passed by	:	Amit Kumar Mishra, Additional Commissioner of Customs, Customs House, AP & SEZ, Mundra.
C. Noticee(s) / Party / Importer	:	M/s. Biscayne Exotics (OPC) Private Limited, (IEC: AAKCB0498E)
D. DIN	:	20250271MO000000F891

SHOW CUASE NOTICE UNDER
(UNDER SECTION 124 OF THE CUSTOMS ACT, 1962)

WHEREAS IT APPEARS THAT: -

Specific intelligence gathered by the Directorate of Revenue Intelligence (hereinafter referred to as 'DRI') indicated that **M/s. Biscayne Exotics (OPC) Private Limited, (IEC: AAKCB0498E)** (hereinafter also referred to as the "Importer") having address as '**Shed No. 1A, Sardar Pratap Singh Industrial Estate No 1, LBS Marg, Bhandup West, Mumbai, Maharashtra-400078**' has imported one '**Used Vintage Rolls Royce 4 Door Sedan**' at Mundra Port by way of violation of Policy condition specified for Old & Used cars.

Details of the said consignment is as under:

Table-I

Bill of Entry No.	5000417 dated 11.08.2024
Custom House	Mundra
Declared Goods	One Used Vintage Rolls Royce 4 Door Sedan Colour: Silver/Black Chassis No. SRH38688

	Engine No. SYL26785 Cubic Cap: 6750 v8
CTH	87032491
Container No.	EGSU3174980

2. Acting upon the intelligence, the consignment covered under the Bill of Entry No. 5000417 dated 11.08.2024 (**RUD No. 1**) filed by the importer M/s Biscayne Exotics (OPC) Private Limited lying in the CFS of M/s Transworld Terminals Private Limited, Unit-2 (Transworld CFS), APSEZ, Mundra was put on hold for examination by officers of DRI.

3. The goods covered under Bill of Entry No. 5000417 dated 11.08.2024 were examined by officers of DRI under panchnama dated 04.09.2024 (**RUD No. 2**) at the CFS of M/s Transworld Terminals Private Limited Unit-2 (Transworld CFS), APSEZ, Mundra in respect of the same.

4. During the course of investigation, statement of concerned person was recorded under Section 108 of the Customs Act, 1962 and some documents were also collected as given below:

4.1 Statement of Shri Balu Shriram Patil, Authorized Person of M/s. Biscayne Exotics (OPC) Private Limited was recorded under section 108 of the Customs Act, 1962 on 03.01.2025 (**RUD No. 3**), wherein he interalia stated that he handle day to day work related of M/s. Biscayne Exotics OPC Pvt Ltd; that the company is mainly involved in import of new cars. He further stated that his company has imported 3-4 new cars/pick-up trucks at Nhava Sheva and Chennai port from USA; that the present shipment of 'Vintage Rolls Royce Sedan' is their first import of old car. He further stated that this car has been imported from UAE and it is Right Hand driven car and the import has been done specifically for personal use. He further stated that before importing the said vintage car at Mundra Port, they had earlier applied to DGFT, New Delhi (Policy Relaxation Committee); that the DGFT in their meeting dated 25.04.2024 allowed them to import Right Hand Drive Rolls Royce car 1965 model and one left hand drive Ford Mustang 1966 model. He further stated that the Vintage Rolls Royce car imported at Mundra under Bill of Entry No. 5000417 dated 11.08.2024 is 1974 Model. He further stated that the car imported at Mundra is a particular model which started in year 1965 and is called 1965-1977 model; that they had applied in DGFT with Model as 1965-1977 but in the minutes of meeting dated 25.04.2024, only Rolls Royce 1965 was mentioned. He further stated that after the consignment was put on hold by DRI, they again applied to DGFT for amendment and clarification in the matter and they applied again to DGFT and DGFT vide their meeting dated 09.10.2024, acceded to their request and allowed to change the manufacturing year of Rolls Royce car as

1974 and all other conditions of the PRC decision taken in meeting dated 25.04.2024 stand valid and applicable.

On being asked about the given directions in both meetings dated 25.04.2024 and 09.10.2024 that 'The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting' (Action: Applicant/RA-Mumbai), he stated that they approached DGFT Mumbai with minutes of meeting initially in the month of May, 2024 and also approached DGFT Mumbai but the authorities verbally asked to file Bill of Entry and they stated that no action is required from their (RA Mumbai) side. On been shown Policy Condition 1 (II) mentioned for Chapter 87 i.e. *The import of second hand or used vehicles shall be subject to the following conditions:-*

(iv) 'Import of these vehicles shall be allowed only through the Customs port at Mumbai.

he stated that they are claiming under Policy Condition 1 (III) mentioned for Chapter 87, for which they had applied for relaxation in DGFT. On being asked about origin of said vehicle, he stated that Rolls Royce are manufactured in Great Britain, however, they have imported the said car from UAE; that the car may have been used in another country also as the said vehicle was registered in UAE in year 2021.

4.2 The importer vide e-mail dated 13.12.2024 (**RUD No. 4**) submitted some documents i.e. a letter dated 19.09.2024 addressed to the Policy Relaxation Committee, DGFT, New Delhi along with minutes of Policy Relaxation Committee meeting No. 18AM25 held on 09.10.2024. It was noticed that the committee in its meeting dated 09.10.2024 had directed the applicant to approach RA Mumbai within 30 days from the uploading of minutes of meeting.

5. Seizure:

During the investigation of subject consignment covered under Bill of Entry No. 5000417 dated 11.08.2024, it was observed that Mundra Port is not a designated port for import of second hand or used vehicle. The import of old vehicles is permitted at Mumbai port only, as per Policy Condition of 1 (I) (d) of Chapter 87. Initially, three summons were issued to importer to tender statement, however the importer failed to appear and produce necessary clarification. Thus, under reasonable belief that the imported goods by M/s. Biscayne Exotics (OPC) Private Limited, under Bill of Entry No. 5000417 dated 11.08.2024 filed at Mundra Custom House, have been imported in violation of Policy conditions specified for Old & Used cars and the said goods are liable for confiscation under the provisions of Section 111 of the Customs Act, the same were placed under seizure under Section 110 of the Customs Act, 1962 vide Seizure Memo dated **11.11.2024 (RUD No. 5)**.

6. Relevant Legal provisions :

6.1 ITC(HS), 2022 Schedule 1 Import Policy :

Chapter 87 Vehicles Other Than Railway Or Tramway Rolling-Stock, And Parts And Accessories Thereof:

Policy Conditions-

1. ***(I) A second hand or used vehicle (including all the vehicles other than Railway or Tramway) for the purposes of this Chapter shall mean a vehicle that:-***

(a) has been sold, leased or loaned prior to importation into India; or

(b) has been registered for use in any country according to the laws of that country, prior to importation into India;

(II) The import of second had or used vehicles shall be subject to the following conditions:-

(a)

.....

(d) Whoever being an importer or dealer in motor vehicles who imports or offers to import a second hand or used vehicle into India shall,

(i)

.....

(iv) Import of these vehicles shall be allowed only through the customs port at Mumbai.

6.2 Relevant Sections of the Customs Act, 1962 :

(i) SECTION 111 of the Customs Act, 1962 :

Confiscation of improperly imported goods, etc. -

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

(a)

.....

(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

.....

(m) [any goods which do not correspond in respect of value or in any other particular] with the entry made under this Act or in the case of baggage with the declaration made under section 77 3 [in respect thereof, or in the case of

goods under transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54];

.....
(o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;

(ii) SECTION 112 of the Customs Act, 1962 :

Penalty for improper importation of goods, etc.- Any person, -

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

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

shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher :

7. Brief of investigation conducted and liability of imported goods for Confiscation:

7.1 Intelligence gathered by the Directorate of Revenue Intelligence indicated that M/s. Biscayne Exotics (OPC) Private Limited, (IEC: AAKCB0498E) having address as 'Shed 1 A Sardar Pratap Singh Industrial Estate No 1, LBS Marg, Bhandup West, Mumbai, Maharashtra-400078' has imported 'One Used Vintage Rolls Royce" by way of violation of Policy condition specified for Old & Used cars at Mundra Port. Acting upon the intelligence, the consignment being imported under the Bill of Entry No. 5000417 dated 11.08.2024 was put on hold for examination by officers of DRI. The consignment was examined under Panchnama dated 04.09.2024 at the CFS of M/s Transworld Terminals Private Limited Unit-2 (Transworld CFS), APSEZ, Mundra. During investigation by the DRI, it was observed that Mundra Port is not a designated port for import of second hand or used

vehicle. The import of old vehicles is permitted at Mumbai port only, as per Policy Condition of 1 of Chapter 87 of the Customs Tariff.

7.2 As per documents submitted by the importer, only minutes of meeting No. 03AM25 held on 25.04.2024 and meeting no. 18AM25 (for revision) held on 09.10.2024, DGFT had directed the importer (applicant in the said case) that they will approach RA concerned i.e. RA Mumbai within 30 days from the date of uploading of the minutes of meeting. It is evident that the importer failed to approach RA Mumbai as per directions of DGFT and produce any valid authorization for import of subject goods imported vide Bill of Entry No. 5000417 dated 11.08.2024 from concerned RA. They only submitted the minutes of meeting which cannot be called as valid authorization for imports as there cannot be one to one co-relation between imports made by the importer. The Policy Relaxation Committee, DGFT in their meeting dated 25.04.2024 and 09.10.2024 have not relaxed the Policy Conditions for import at Mundra Port as they have directed the importer to approach RA Mumbai. This reflects intentional non-compliance with the DGFT instructions mentioned in the meeting dated 25.04.2024 and 09.10.2024. Hence, the goods declared as 'One Used Vintage Rolls Royce 4 Door Sedan' under CTH 87032491 covered under Bill of Entry No. 5000417 dated 11.08.2024 having declared value of USD 13000 (CIF) i.e. **Rs. 11,23,200/-** and Assessable value of USD 17000 (CIF) i.e. **Rs. 14,38,200/-** (assessed value as suggested by the Chartered Engineer in their report dated 20.08.2024) imported by M/s Biscayne Exotics (OPC) Private Limited are liable for confiscation. The acts of commission and omission on the part of the importer rendered the subject goods liable to confiscation under Section 111(d), 111(m) and 111 (o) of the Customs Act, 1962.

8. Role played by the importer M/s Biscayne Exotics (OPC) Private Limited:

M/s Biscayne Exotics (OPC) Private Limited imported a consignment, covered under Bill of Entry No. 5000417 dated 11.08.2024 filed at Mundra by way of violation of Policy condition specified for Old & Used cars. During investigation by the DRI, it was observed that Mundra Port is not a designated port for import of second hand or used vehicle. The import of old vehicles is permitted at Mumbai port only, as per Policy Condition of 1 of Chapter 87 of the Customs Tariff. As mentioned in earlier paras, the importer failed to approach RA Mumbai as per directions of DGFT and produce any valid authorization for import of subject goods imported vide Bill of Entry No. 5000417 dated 11.08.2024 from concerned RA. They only submitted the minutes of meeting which cannot be called as valid authorization. The Policy Relaxation Committee, DGFT in their meeting dated 25.04.2024 and 09.10.2024 have not relaxed the Policy Conditions for

import at Mundra Port as they have only directed the importer to approach RA Mumbai. This reflects intentional non-compliance by the importer with the DGFT instructions mentioned in the meeting dated 25.04.2024 and 09.10.2024.

The acts of commission and omission on the part of the importer /s Biscayne Exotics (OPC) Private Limited rendered the subject goods liable to confiscation under Section 111(d), 111(m) and 111 (o) of the Customs Act, 1962 and therefore the importer is liable to penalty under **Section 112 (a)** and **Section 112 (b)** of the Customs Act, 1962. By not uploading the valid documents as mandated during filing of Bill of Entry, the importer has attempted to mislead the department thereby rendering themselves liable to penalty under **Section 114AA** of Customs Act, 1962.

9. Now, therefore in the light of the aforesaid facts, M/s. Biscayne Exotics (OPC) Private Limited, (IEC: AAKCB0498E), Shed 1 A Sardar Pratap Singh Industrial Estate No 1, LBS Marg, Bhandup West, Mumbai, Maharashtra-400078 is 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:

- (a)** The imported goods declared as “One Used Vintage Rolls Royce 4 door Sedan Colour: Silver/Black Chassis No. SRH38688 Engine No. SYL26785 Cubic Cap: 6750 V8” covered under Bill of Entry No. 5000417 dated 11.08.2024 having assessable value of Rs. **Rs. 14,38,200/-** should not be confiscated under Section 111(d), 111(m) and 111(o) of Customs Act, 1962;
- (b)** Penalty under **Section 112(a), Section 112(b)** and **Section 114AA** of the Customs Act, 1962 should not be imposed on M/s. Biscayne Exotics (OPC) Private Limited, (IEC: AAKCB0498E).

10. The noticee are hereby required to produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense. They are further required to indicate in their written explanation as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written explanation, it will be presumed that they do not desire a personal hearing. If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice or if they do not appear before the adjudicating authority when the case is posted for hearing, the case would be liable to be adjudicated on the basis of evidences on records.

11. This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case,

under the provisions of the Customs Act, 1962 or any other Allied Acts for the time being in force.

12. The documents as listed at **Annexure-R** are relied upon and are enclosed with this show cause notice.

**(Amit Kumar Mishra)
Additional Commissioner,
Custom House, Mundra.**

F.No.: GEN/ADJ/ADC/452/2025-Adjn-O/o Pr Commr-Cus-Mundra

DIN : 20250271MO000000F891

(1) M/s. Biscayne Exotics (OPC) Private Limited,
(IEC: AAKCB0498E), 'Shed 1A
Sardar Pratap Singh Industrial Estate No 1,
LBS Marg, Bhandup West, Mumbai,
Maharashtra-400078
(*E-mail: biscayne.exotics@gmail.com*)

Copy to:

1. The Deputy Director, Directorate of Revenue Intelligence, Ghandidham.
2. The Assistant Commissioner, EDI, Customs Mundra (**For uploading on Mundra Customs Website**)
3. Guard File.

Annexure- R		
RUD in respect of M/s. Biscayne Exotics (OPC) Private Limited, (IEC: AAKCB0498E)		
RU D No.	Description of Documents	Pages
1	Bill of Entry No. 5000417 dated 11.08.2024 filed by the importer M/s Biscayne Exotics (OPC) Private Limited	2
2	Panchnama dated 04.09.2024 drawn at the CFS of M/s Transworld Terminals Private Limited Unit-2 (Transworld CFS), APSEZ, Mundra alongwith relevant documents	123
3	Statement of Shri Balu Shriram Patil, Authorized Person of M/s. Biscayne Exotics (OPC) Private Limited recorded under section 108 of the Customs Act, 1962 on 03.01.2025	2
4	E-mail dated 13.12.2024 along with enclosures	53
5	Seizure Memo dated 11.11.2024	2