आयुक्त, सीमा शुल्क का कार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS
न्यू कस्टम हाउस, बालाजी मंदिर के पास, न्यू
कांडला-370210
NEW CUSTOMS HOUSE, NEAR BALAJI TEMPLE,
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DIN- 20261171ML0000E28A9F

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

M/s. Premier Global Products, bearing IEC- ABFFP4946E and GSTN- 24ABFFP4946E1Z9 (hereinafter referred to as "SEZ unit") is having its registered premises at unit No 102 & 202 GF, FF, Godavari SDF, complex, Phase II, KASEZ, Gandhidham, Gujarat--370230. The SEZ unit was granted a Letter of Approval (LOA) No.KASEZ/IA/06/2021-22 dated 30.06.2021 **(RUD-01)** for undertaking authorized activity namely, manufacturing activity with details as mentioned therein. Subsequently, the trading and warehousing activities were included in the existing LoA vide letter F.No. KASEZ/IA/06/2021-22 dated 20.07.2021 (**RUD-01(a)**) and F.No. KASEZ/IA/06/2021-22 dated: 15.12.2021 (**RUD-01(b)**) respectively. The said SEZ Unit has also executed a Bond-cum-Legal Undertaking (Form-H) under Rule 22 of the Special Economic Zones Rules, 2006, whereby it undertook to comply with the provisions of the SEZ Act, 2005 and the rules and orders made thereunder.

2. Whereas, M/s. Premier Global Products, Unit No. 102 & 202 (GF & FF), Godavari SDF Complex, Phase-II, KASEZ, Gandhidham, Gujarat – 370230, have imported goods vide the following Bills of Entry **(RUD-02)** filed on the ICEGATE portal: -

- Bill of Entry No. 4130821 dated 27.08.2025, covering two containers bearing Nos. CICU2353430 and FTBU8429975; and

- Bill of Entry No. 4173538 dated 29.08.2025, covering two containers bearing Nos. FTBU0629745 and FTBU7668825.

3. Whereas, in respect of the goods imported under Bill of Entry No. **4130821 dated 27.08.2025** covering two containers, viz. CICU2353430 and FTBU8429975, the Examination Order by Risk Management System (RMS) prescribed 75% examination of container No. **CICU2353430** in terms of the declared description, quantity, and specification, with specific instructions that in the event of any mis-declaration, 100% examination of the containers should be carried out.

4. Whereas, in respect of the goods imported under Bill of Entry No. 4173538 **dated 29.08.2025** covering two containers viz. **FTBU0629745** and **FTBU7668825**, the Examination Order by Risk Management System (RMS) prescribed **25% examination** for container **FTBU0629745**, in terms of the declared description, quantity, and

specification, with specific instructions that in the event of any mis-declaration, 100% examination of the containers should be carried out.

5. Whereas, Examination of the containers imported under **BE No. 4130821 dated 27.08.2025 and BE No. 4173538 dated 29.08.2025** was carried out by Examining Officers in accordance with the Examination Order prescribed by Risk Management System (RMS)

6. Whereas, during examination of goods imported under **Bill of Entry No. 4130821 dated 27.08.2025,** i t was noticed that goods (crushed nuts, seed peel/husk) were misdeclared **in terms of quantity** as per Table I below-

Table-I (Bill of Entry No. 4130821 dated 27.08.2025)

Sr. No	Commodity	HSN code mentioned in BE 4130821 dated 27.08.2025	Qty. declared in BE (in kgs.)	Declared assessable value as per Bill of entry	Qty. found during physical examination (in kgs.)
1	Seed Peel / Husk	09096230	44725	7,86,265/-	44920
2	Crushed Nuts	08028030	5000	32,79,988/-	2400

6.1 Whereas, during examination, it was also observed that the goods described as *"Seed Peel / Husk"* were classified under HSN Code 09096230, which corresponds specifically to *"Caraway / Fennel Seeds"*.

6.2 Whereas, on the visual inspection it was observed that subject goods classified under HSN Code 09096230 did not appear to be in the form of Caraway / Fennel Seeds. Accordingly, to verify the correctness of the declared description, samples of the item described as Seed Peel / Husk were drawn in the presence of the unit representative and forwarded to CRCL, New Delhi vide Test Memo No. 43 dated 16.09.2025 **(RUD-03)**, with the request to ascertain whether the item is in crushed or ground form of Fennel or Caraway seeds.

6.3 Whereas, the Chemical Examiner, CRCL, New Delhi, vide test report dated 13.10.2025, **(RUD-03)** reported that *"the sample is Seed Husk (outer layer of seed) and does not answer the test for Fennel or Caraway seed."*

6.4 Whereas, further vide email 09.02.2026, CRCL was requested to provide the exact description of the goods, specifically indicating the seed to which the said Seed Husk (outer layer of seed) belongs, to enable further necessary action at this end. In response, Director CRCL vide their email dated 25.02.2026 **(RUD-04)** informed that *"The sample is seed husk (outer layer of seed). It does not answer the test for fennel/caraway seeds and Identity of seed origin could not be ascertained".*

7. Whereas, during examination of goods imported under Bill of Entry No. **4173538 dated 29.08.2025,** it was noticed that goods (Dates, salt, crushed nuts, seed peel/husk) appeared to be misdeclared in terms of quantity as per Table II below-

Table -II (Bill of Entry No. 4173538 dated 29.08.2025)

Sr. No	Commodity	HSN code mentioned in BE	Qty. declared in BE 4173538 dated 29.08.2025 (in kg.)	Declared assessable value as per Bill of entry	Qty. found during physical examination (in kgs.)
1	Seed Peel / Husk	09096230	8000	1,40,640/-	4914
2	Dates	08041030	1000	70,320/-	2000
3	Salt	25010010	3000	26,370/-	12400
4	Crushed Nuts	08028030	41000	2,68,95,905/-	32000

7 . 1 Further, during examination, it was also observed that the goods described as *"Seed Peel / Husk"* were imported under HSN Code 09096230, which corresponds specifically to *"Caraway / Fennel Seeds".*

7.2 Whereas, on the visual inspection it was observed that subject goods classified under HSN Code 09096230 did not appear to be in the form of Caraway / Fennel Seeds. Accordingly, to verify the correctness of the declared description, samples of the item described as Seed Peel / Husk were drawn in the presence of the unit representative and forwarded to CRCL, New Delhi vide Test Memo No. 42 dated 16.09.2025, with the request to ascertain whether the item is in crushed or ground form of Fennel or Caraway seeds.

7.3 Whereas, the Chemical Examiner, CRCL, New Delhi, vide test report dated 13.10.2025, **(RUD-03)** reported that *"the sample is Seed Husk (outer layer of seed) and does not answer the test for Fennel or Caraway seed."*

7.4 Whereas, further vide email 09.02.2026 CRCL was requested to provide the exact description of the goods, specifically indicating the seed to which the said Seed Husk (outer layer of seed) belongs, to enable further necessary action at this end. In response, Director CRCL vide their email dated 25.02.2026 (**RUD-04**) informed that *"The sample is seed husk (outer layer of seed). It does not answer the test for fennel/caraway seeds and Identity of seed origin could not be ascertained."*

8. Accordingly, it appears that the goods (i.e. crushed nuts and seed peel/husk) imported vide BE No. 4130821 dated 27.08.2025 and goods(i.e. dates, salt, crushed nuts and seed peel/husk) imported vide BE

No. 4173538 dated 29.08.2025 by the said SEZ unit were misdeclared in terms of quantity as per Table I and Table II above.

9. Furthermore, it appears that the said SEZ Unit, has imported goods i.e. "Seed Husk (outer layer of seed)" vide aforesaid Bills of Entries by misclassifying the same under CTH 09096230 which is for **Caraway / Fennel Seeds** and not for "Seed Husk (outer layer of seed)".

10. Seizure of the subject goods: Accordingly, on the basis of a reasonable belief that the goods imported vide the aforesaid Bills of Entry were misclassified and misdeclared with respect to quantity, the said goods appear to be liable for confiscation under Section 111 of the Customs Act, 1962. Accordingly, the goods were seized under Section 110(1) of the Customs Act, 1962 under the Panchnama dated 13.11.2025 (copy enclosed as **RUD-05**) and the Seizure Memo dated 13.11.2025 (copy enclosed as **RUD-06**).

11. Summons and Statements of various persons under Section 108 of Customs Act, 1962:

To record the statement in the matter, summons dated 13.01.2026 and 20.01.2026 **(RUD-07)** were issued to the SEZ unit. The SEZ unit, vide their letter dated 22.01.2026, **(RUD-08)** submitted that due to medical reasons they were unable to appear and requested an extension of 15 days to appear and depose their statement.

Further, Summons dated 04.02.2026 and 13.02.2026, 03.06.2026 and 25.06.2026 were issued (copy of Summons attached as **RUD-09**). However, despite multiple and repeated opportunities extending over several months, through the aforesaid summons, no representative of the SEZ unit appeared before the competent authority for recording of the statement under Section 108 of the Customs Act, 1962

Investigation Findings and Legal Provisions:

12. Whereas, the activities of admission and clearance of goods by SEZ units, having approval granted under Section 15 of the SEZ Act, 2005 and Rule 18 of the SEZ Rules, 2006, are regulated as per the provisions & procedures contained in the SEZ Act, 2005, Rules made thereunder and as specified in the Letter of Approval granted to the SEZ unit.

i) For goods (Dates, Salt and Crushed Nuts) imported vide aforesaid Bills of Entry:

12.1.1 From the above, it is seen that the said SEZ unit appears to have indulged in importing the subject goods (i.e. Dates, Salt, Crushed Nuts) (with details as mentioned in Table-I and Table-II above) by misdeclaring the same in terms of quantity.

12.1.2 Whereas, **Explanation (1)(iii)(d) to Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007**

provides that the proper officer may have reason to doubt the truth or accuracy of the declared value where there is a **misdeclaration of goods in any material particular**, including misdeclaration of quantity, which directly affects the declared transaction value and the consequent assessable value. The discrepancy detected during physical examination, therefore, gave rise to reasonable doubt regarding the truth and accuracy of the declared transaction value within the meaning of Rule 12 of the said Rules.

12.1.3 Further, the SEZ unit failed to appear and furnish any explanation or reconciliation of the discrepancies despite sufficient and reasonable opportunities given to them in this regard.

12.1.4 Whereas, in view of the above, the declared transaction value appears liable to be rejected under **Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007**. Accordingly, the transaction value appears liable to be re-determined in respect of the actual quantity of goods found during physical examination, and the transaction value also appears liable to be re-determined accordingly under **Section 14 of the Customs Act, 1962**, read with the provisions of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

12.1.5 Whereas, once the declared transaction value is rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, the transaction value of the subject goods is required to be re-determined by sequentially applying the valuation methods laid down under Rules 4 to 9 of the said Rules. Further, due to non-availability of any contemporaneous import data or valuation data for identical/similar goods and in the absence of any further information/data provided by the SEZ unit in the subject matter, Rule 4 to Rule 8 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 appears to be not applicable and accordingly, the transaction value needs to be determined under the provisions of Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962, on the basis of actual physical quantity found during examination.

12.1.7 Accordingly, the overall quantity and transaction value and consequent assessable value of the impugned goods in both the Bills of Entry as declared vis-a-vis those re-determined on the basis the physical examination are quantified in total as follows:

Table-III

(Re-determined quantity and consequent re-determined Assessable value for goods: Dates, Salt and Crushed Nuts in respective Bills of Entry)

Sr. No	BE No./Date	Commodity	HSN code mentioned in BE	Total Qty. declared (in	Total Declared assessable value	Total Qty. found during physical examin	Total re-determined transaction value and conseq

				kgs.)		ation (in kgs.)	uent assessable value ((F/E)*G) (in Rs.)
A	B	C	D	E	F	G	H
1	4173538/29.08.2025	Dates	08041030	1000	70,320/-	2000	1,40,640/-
2	4173538/29.08.2025	Salt	25010010	3000	26,370/-	12400	1,08,996/-
3.	4173538/29.08.2025	Crushed Nuts	08028030	41000	2,68,95,905/-	32000	2,09,91,926/-
4.	4130821/27.08.2025	Crushed Nuts	08028030	5000	32,79,988/-	2400	15,74,394/-
	Total			**50000**	**3,02,72,583/-**	**48,800**	**2,28,15,956/-**

12.2 Whereas, Section 17 of the Customs Act, 1962 provides for self-assessment of duty on imported and export goods by the importer and exporter himself by filing a bill of entry or shipping bill. Under self-assessment the importer or exporter must ensure correct classification, applicable rate of duty, value, quantity etc. in respect of imported /exported goods while presenting a bill of entry or shipping bill. Further, Rule 75 of the SEZ Rules, 2006 also provides that unless and otherwise specified in these rules all inward or outward movements of the goods into or from SEZ by the Unit shall be based on self-declaration made by the Unit/Developer. Under this trust based system, while importing the subject goods, the said SEZ unit and its partners were bound to ensure true and correct declaration with respect to quantity and other parameters. As the said SEZ unit and its partners were engaged in business activities related to subject goods, they were fully aware of specifications, characteristics, quantity, valuation etc. in respect to goods dealt by them in the SEZ area. Hence, it appears that the said SEZ unit and its partners imported the subject goods by willfully mis-stating and suppressing the correct facts about the quantity while importing the subject goods.

12.3 Whereas, Section 46(4A) of the Customs Act, 1962, the importer, who is presenting the bill of entry should ensure the accuracy and completeness of the information given therein viz. classification, description, quantity, value, etc; It appears the SEZ unit has violated the provisions of section 46(4A) by importing the said goods, by way of willful mis-statement, and suppressing the proper facts about quantity of the subject goods. Such omission and commission on their part are in violation of the provisions of Section 46 of the Customs Act, 1962 and makes the impugned goods liable for confiscation in terms of Section 111(m) of the Customs Act, 1962 and makes the said SEZ unit and its partners liable for penalties under Section 112 and Section 114AA of the Customs Act, 1962.

ii) For goods ("Seed Peel / Husk") imported vide aforesaid Bills of Entry:

12.4.1 From the above, it is seen that the said SEZ unit appears to have indulged in importing the subject goods (i.e. Seed Peel / Husk) (with details as mentioned in Table-I and Table-II above) by misdeclaring the same in terms of quantity.

12.4.2 Accordingly, as discussed in the above paras, the transaction values of the said goods needs to be determined under the provisions of Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962, on the basis of actual physical quantity found during examination.

12.4.3 Based on the above, the overall quantity and value of the impugned goods (i.e. Seed Peel / Husk) in both the Bills of Entry as declared vis-a-vis those re-determined on the basis the physical examination are quantified in total as below:

Table-IV

(Re-determined Quantity and consequent Re-determined Assessable value for goods: Seed Peel / Husk)

Sr. No	BE No./Date	Commodity	HSN code mentioned in BE	Total Qty. declared (in kgs.)	Total Declared assessable value	Total Qty. found during physical examination (in kgs.)	Total re-determined transaction value and consequent assessable value ((F/E)* G) (in Rs.)
A	B	C	D	E	F	G	H
1.	4130821/ 27.08.2025	Seed Peel / Husk	09096230	44725	7,86,265/-	44920	7,89,694/-
2.	4173538/ 29.08.2025	Seed Peel / Husk	09096230	8000	1,40,640/-	4914	86,388/-
	Total			**52725**	**9,26,906/-**	**49834**	**8,76,082/-**

13. Whereas, in the subject Bills of Entry, the goods(Seed Peel / Husk) are classified under CTI:09096230. However, as per Customs Tariff Act, 1975, the CTI 09096230 corresponds to "*Caraway or fennel*". Accordingly, to ascertain the exact nature and classification of the goods, the samples were drawn and sent for testing to CRCL, New Delhi.

13.1 Whereas, as per the CRCL test report (RUD-03), it was informed

that "*the sample is Seed Husk (outer layer of seed) and does not answer the test for Fennel or Caraway seed.*" On seeking further clarification, it was informed by CRCL (RUD-04) that *"The sample is seed husk (outer layer of seed). It does not answer the test for fennel/caraway seeds and Identity of seed origin could not be ascertained."*. Accordingly, on the basis of the test report, it is not possible to conclusively determine the exact description/nature of the goods. However, the test report clearly mentions that the sample consists of Seed Husk (outer layer of seed) and that it does not answer the test for fennel/caraway seeds. Hence, in view of the findings recorded in the CRCL Test Reports, the subject goods do not answer the description of the goods covered under CTI 09096230. Consequently, the classification declared by the importer does not appear to be correct. Accordingly, the correct classification of the subject goods is required to be determined on the basis of their actual nature and characteristics as revealed by the CRCL Test Reports, by applying the provisions of the First Schedule to the Customs Tariff Act, 1975 read with the General Rules for the Interpretation thereof.

13.2 Whereas, in terms of Rule 1 of the General Rules for the Interpretation of the First Schedule to the Customs Tariff Act, 1975, classification is to be determined according to the terms of the headings and the relevant Section Notes and Chapter Notes. Since no heading of the Tariff specifically covers seed husk, the classification of the goods cannot be conclusively determined under Rule 1.

13.3 Whereas, Rules 2 and 3 of the General Rules for Interpretation also do not appear to be applicable, inasmuch as the subject goods are neither incomplete or unfinished articles nor mixtures, composite goods or prima facie classifiable under two or more competing headings.

13.4 Whereas, Rule 4 of the General Rules for Interpretation provides that goods which cannot be classified in accordance with the preceding Rules shall be classified under the heading appropriate to the goods to which they are most akin.

13.5 Whereas, upon examination of the relevant provisions of the First Schedule to the Customs Tariff Act, 1975, it is observed that Chapter 14, titled *"Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included"*, provides for classification of vegetable products not specifically covered elsewhere in the Tariff. The relevant Chapter is reproduced as below:

Chapter 14:"Vegetable plaiting materials; vegetable products not elsewhere specified or included."

CHAPTER 14, Vegetable plaiting materials; vegetable products not elsewhere specified or included

Tariff Item	Description of goods	Unit
(1)	(2)	(3)
1401	**Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)**	
1401 10 00	- Bamboos	kg.
1401 20 00	- Rattans	kg.
1401 90	- *Other :*	
1401 90 10	--- Canes	kg.
1401 90 90	--- Other	kg.
[4][1402 00 00	* * * *	*
[4][1403	* * * *	*
1404	**Vegetable products not elsewhere specified or included**	
1404 20 00	- Cotton linters	kg.
1404 90	- *Other:*	
1404 90 10	--- Bidi wrapper leaves (tendu)	kg.
	--- *Soap-nuts :*	
1404 90 21	---- Powder	kg.
1404 90 29	---- Other	kg.
1404 90 30	--- Hard seeds, pips, hulls and nuts, of a kind used primarily for carving	kg.
1404 90 40	--- Betel leaves	kg.
1404 90 50	--- Indian katha	kg.
1404 90 60	--- Coconut shell, unworked	kg.
1404 90 70	--- Rudraksha seeds	kg.
1404 90 90	--- Other	kg.

13.6 Whereas, as per the CRCL test reports, the subject goods have been found to be seed husk, which is a vegetable product of plant origin and is not specifically covered elsewhere in the Customs Tariff. Further, Heading 1404 covers "*Vegetable products not elsewhere specified or included*". The subject goods, being vegetable matter in the nature of seed husk and not being classifiable under any more specific heading of the Tariff, appear to be most akin to the goods covered under Heading 1404 in terms of Rule 4 of the General Rules for Interpretation. Whereas, within Heading 1404, the subject goods do not fall under any of the specifically enumerated tariff items and therefore appear to be appropriately classifiable under Tariff Item 1404 90 90 – Other.

13.7 Accordingly, in the light of the findings in the test report and in accordance with the Schedule- I of the Customs Tariff Act, 1975 read with the General Rules for the Interpretation thereof, the goods (seed husk/seed peel) appear to be appropriately classifiable under CTI 1404 90 90 and not under CTI 0909 62 30 as declared under the aforesaid Bills of Entry.

1 4 . Whereas, in terms of the Letter of Approval (LOA) vide F. No.KASEZ/IA/06/2021-22 dated 30.06.2021(RUD-01) granted to the unit and as amended from time to time, the unit **does not have authorization/permission/approval for importing goods under CTH: 1404 90 90 as raw material or otherwise.**

15. Accordingly, as the goods "Seed Peel / Husk" which appear to be properly classifiable under CTH 14049090, are imported by the said unit by misclassifying the same under CTH:0909 62 30. Furthermore, the unit does not appear to have approvals/authorizations/permissions in their Letter of Approval for importing goods falling under CTH 14049090. Hence, the import of the subject goods does not appear to carry on the "*authorised operations*" as defined under Section 2 (c) of the SEZ Act, 2005.

16. Whereas, Section 17 of the Customs Act, 1962 provides for self-assessment of duty on imported and export goods by the importer and exporter himself by filing a bill of entry or shipping bill. Under self-assessment the importer or exporter must ensure correct classification, applicable rate of duty, value, quantity and to ensure that the import is in accordance with approvals/authorizations etc. available to them while presenting a bill of entry or shipping bill. Further, Rule 75 of the SEZ Rules,2006 provides that unless and otherwise specified in these rules all inward or outward movements of the goods into or from SEZ by the Unit/Developer shall be based on self-declaration made by the Unit/Developer. Under this trust based system, while importing the subject goods, the said SEZ unit and its partners were bound for true and correct declaration with respect to quantity, classification and ensuring that import of subject goods is in accordance with authorization/permissions/approvals granted in their Letter of Approval. As the said SEZ unit and its partners were engaged in business activities related to subject goods, they were fully aware of specifications, characteristics, nature, classification, importability, and approvals and other regulatory compliances in respect goods dealt by them in the SEZ area. Further, the partners of the said SEZ unit repeatedly failed to appear despite summons. Hence, it is evident that the said SEZ unit and its partners imported the subject goods by willfully mis-stating and suppressing the correct facts about the classification, quantity and absence of approval/authorization in their LoA to import the said goods with a malafide intention to take undue benefits.

17. Whereas, Section 46(4A) of the Customs Act, 1962, the importer, who is presenting the bill of entry should ensure the accuracy and completeness of the information given therein viz. classification, description, quantity, value, etc; and compliance with the restriction or prohibition, if any, relating to the goods under the Customs Act, 1962 or under any other law for the time being in force. It appears the SEZ unit and its partners have violated the provisions of section 46(4A) by importing the said goods, by way of willful mis-statement, and suppression of facts with respect to classification and other parameters and importing the subject goods contrary to the approvals/authorizations/permissions granted to them as per their LOA as per SEZ Act, 2005 read with SEZ Rules, 2006. Such omission and commission on their part makes the impugned goods liable for confiscation in terms of Section 111(m), 111(d) and 111(o) of the Customs Act, 1962 and makes the said SEZ unit and its partners liable for penalties under Section 112 and 114AA of the Customs Act, 1962.

Charging paras: 10

18.1 Now, therefore, the said SEZ Unit, namely, M/s. Premier Global Products, Unit No. 102 & 202 (GF & FF), Godavari SDF Complex, Phase-II, KASEZ, Gandhidham, Gujarat – 370230 is hereby called upon to show cause to the Additional Commissioner of Customs, having office situated at Customs House, Near Balaji Temple, Kandla, District Kutch within 30 days from the receipt of this notice as to why:-

I- The declared quantity and assessable value of the goods (i.e. Dates, Salt and Crushed Nuts) which are imported vide Bills of Entry having BE No. 4173538 dated 29.08.2025 and BE No. 4130821 dated 27.08.2025, as detailed in Column E and F respectively of Table-III above, should not be rejected and re-determined as per Column G and H respectively of Table-III above.

II- The goods (i.e. Dates, Salt and Crushed Nuts) as detailed in Table-III above which are imported vide Bills of Entry having BE No. 4173538 dated 29.08.2025 and BE No. 4130821 dated 27.08.2025 having total re-determined assessable value of Rs.2,28,15,956/- (Rupees Two Crore Twenty Eight lakh Fifteen Thousand Nine Hundred Fifty Six only) should not be confiscated under Section 111 (m) of the Customs Act, 1962 for the reasons discussed above;

III- The classification of the goods declared as "Seed Peel / Husk" (as detailed in Table-IV above) which are imported vide Bills of Entry having BE No. 4173538 dated 29.08.2025 and BE No. 4130821 dated 27.08.2025 classified under CTI 09096230 should not be rejected and the same should not be re-classified under CTI 1404 90 90;

IV- The declared quantity and assessable value of the goods declared as "Seed Peel / Husk" which are imported vide Bills of Entry having BE No. 4173538 dated 29.08.2025 and BE No. 4130821 dated 27.08.2025 as detailed in Column E and F respectively of Table- IV above should not be rejected and re-determined as per Column G and H of Table- IV respectively.

V- The goods declared as "Seed Husk (outer layer of seed)", which are imported vide Bills of Entry having BE No. 4173538 dated 29.08.2025 and BE No. 4130821 dated 27.08.2025 as detailed in Table-IV above having total re-determined assessable value of Rs. 8,76,082/- (Rupees Eight Lakh Seventy Six Thousand Eighty Two only) should not be confiscated under Section 111 (m), Section 111 (d) and 111(o) of the Customs Act, 1962 for the reasons discussed above;

VI- Penalties should not be imposed on the SEZ unit under each of the provisions of Section 112 and 114AA of the Customs Act, 1962 for the reasons discussed above, and

VII- The Bond-cum-Legal Undertaking executed by the said SEZ Unit should not be enforced towards its above liabilities.

18.2. The partner **Sh. Aman Jaiswal** of M/s. Premier Global Products, Unit No. 102 & 202 (GF & FF), Godavari SDF Complex, Phase-II, KASEZ,

Gandhidham, Gujarat – 370230 is hereby called upon to show cause to the Additional Commissioner of Customs, having office situated at Customs House, Near Balaji Temple, Kandla, District Kutch within 30 days from the receipt of this notice as to why:-

I- Penalties should not be imposed on them under each of the provisions of Section 112 and Section 114AA of the Customs Act, 1962 for the reasons discussed above;

18.3 The partner **Sh. Sameer Ali** of M/s. Premier Global Products, Unit No. 102 & 202 (GF & FF), Godavari SDF Complex, Phase-II, KASEZ, Gandhidham, Gujarat – 370230 is hereby called upon to show cause to the Additional Commissioner of Customs, having office situated at Customs House, Near Balaji Temple, Kandla, District Kutch within 30 days from the receipt of this notice as to why:-

I- Penalties should not be imposed on them under each of the provisions of Section 112 and Section 114AA of the Customs Act, 1962 for the reasons discussed above;

19. The Noticees are required to submit their reply in writing to the Adjudicating Authority, as above, within 30 days from the date of receipt of this notice. In their written reply, the Noticee may also state 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 to them by the Adjudicating Authority and/or if they fail to appear 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. Further, the Noticees are advised to mention their email address in writing for virtual hearing as per CBIC's Instruction dated 21.08.2020 issued vide F.No. 390/Misc/3/2019-JC.

20. This notice is issued without prejudice to any other action that may be taken in respect of the above goods and / or the persons / firms mentioned in the notice under the provisions of the Customs Act, 1962 and / or any other law for the time being in force, in the Republic of India.

21. The department reserves the right to add, amend, modify, delete any part or the portion of this notice any such addendum, amendment, modification, deletion, if made, shall be deemed to be part and parcel of this notice.

22. The list of relied upon documents (RUDs) in this case is as per Annexure-R.

05/11/2026

(Additional Commissioner)
Custom House, Kandla

F.NO - GEN/ADJ/APC/526/2026

By Speed Post/Courier
To

1. M/s. Premier Global Products, unit No 102 & 202 GF, FF, Godavari SDF, complex, Phase II, KASEZ, Gandhidham-370230

2. Sh. Aman Jaiswal , 6/27, Nikat Shankar Ji ki Mandir, Chaudhriaan, Deva Srif , Barabanki, Uttar Pradesh -225301, partner of M/s. Premier Global Products, unit No 102 & 202 GF, FF, Godavari SDF, complex, Phase II, KASEZ, Gandhidham-370230

3. Sh. Sameer Ali ,E-85, T-19, JJ Camp, VTC,-Anand Vihar, PO-Laxminagar , East Delhi, Delhi-110092, partner of M/s. Premier Global Products, unit No 102 & 202 GF, FF, Godavari SDF, complex, Phase II, KASEZ, Gandhidham-370230

Copy To:

1. The Development Commissioner, Kandla Special Economic Zone, Gandhidham, Kutch.
2. The Deputy Commissioner, KASEZ, Gandhidham.
3. Guard file.

ANNEXURE-R

Attached to Show Cause Notice

(List of Relied upon Documents)

RUD - 01: Letter of Approval (LoA) No. 06/2021-22 dated 30.06.2021 of M/s. Premier Global Products, KASEZ granted vide F. No. KASEZ/IA/06/2021-22 by the Development Commissioner, Kandla.

RUD-01 (a) & (b) - Trading and warehousing activities included in the existing LoA vide letter issued vide F.No. KASEZ/IA/06/2021-22 dated 20.07.2021and F.No. KASEZ/IA/06/2021-22 dated: 15.12.2021.

RUD -02: Import Bill of Entry No. 4130821 dated 27.08.2025 and BE No. 4173538 dated 29.08.2025.

RUD -03: Test Memo No. 42 and 43 dated 16.09.2025 & The Chemical Examiner, CRCL, New Delhi, vide test report dated 13.10.2025,

RUD -04 : Clarification received from CRCL Vide email dated 25.02.2026.

RUD-05 : Panchanama Dated 13.11.2025

RUD -06 : Seizure Memo and Supurtnama dated.13.11.2025.

RUD -07 : Copy of Summons dated 13.01.2026 and 20.01.2026 issued to the SEZ unit.

RUD -08 : SEZ Unit letter dated 22.01.2026.

RUD -09: Copy of Summons dated 04.02.2026, 13.02.2026, 03.06.2026 and 25.06.2026