

DIN:20250271MO000000A5D0

	<p>कार्यालय: प्रधानआयुक्तसीमाशुल्क, मुन्द्रा, सीमाशुल्कभवन, मुन्द्राबंदरगाह, 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- group4-mundra@gov.in</p>	
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SHOW CAUSE NOTICE**(Issued under Section 124 of the Customs Act, 1962)**

An Email dated 24.09.2024 (RUD-1) has been received from M/s Guangdong Runxin Industrial Investment Co. Ltd. (Email id:- admin@runxinbis.com) that some importer and exporters from CHINA are creating fake/non genuine/illegal label of their mill BIS License and putting grades like 304/430/410 etc. whereas the actual material is 201/J3. This is disturbing their factory reputation and their business operation in Indian Market. Further, in order to control the non-genuine use of their BIS license, they provided list of all BIS certified shipment from their Mill on the website www.runxinbis.com for verification purpose and further requested to take immediate measures to stop practice of non-genuine/illegal method of importing J3/201 material under their license.

2. On checking this website provided by M/s Guangdong Runxin Industrial Investment Co. Ltd., there is an Excel Sheet which is being updated by them on consignment to consignment basis. In this Excel sheet, a consignment from their mill can be verified based on Export Invoice No., BL No., Shipment Date and Quantity.

3. Accordingly, scrutiny of EDI data for import of Stainless Steel Sheet/Coil of 304/430/410 grade using BIS license of M/s /s Guangdong Runxin Industrial Investment Co. Ltd. was done and it came to notice that M/s Seth Metal Industries (IEC AMDPJ0578K) having address at 11th floor, 1102, Omkar Tower, 3 Rd Khethwadi Back Road, Girgaon, Mumbai, Maharashtra-400004 (hereinafter referred to as 'importer' for the sake of brevity) have filed 01 Bill of Entry mentioned in Table-I for import of Cold Rolled Stainless Steel coil grade 430 using BIS license of M/s Guangdong Runxin Investment Co. Ltd (CM/L No. 4100047166) at Mundra Port through their Custom Broker M/s GNXT Logistics Pvt. Ltd. The Details of B/E are as under :-

Table-I

BE No. & Date	BL No. & Date	Container No.	CTH	Country of	Supplier Name	Goods Description
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				Origin		
5812452 dated:- 26.09.2024	SZAC40138200 dated 10.09.2024	PCIU1679787	72193510	CHINA	M/s MFY Metal Company Ltd.	Cold Rolled Stainless Steel Coil Grade 430

4. However, on checking on their Excel Sheet, on the basis of Bill of Lading No., provided on website www.runxinbis.com, BL No. of impugned B/E No. 5812452 dated 26.09.2024 were not found in excel sheet.

Accordingly, goods covered under above mentioned Bill of Entry were kept on hold for ruling out possibility of any mis declaration within the declared goods.

5. On scrutiny of the documents uploaded in E-Sanchit, it is noticed that goods are imported under cover of the MTC No. QT20240829018 dated 29.08.2024 said to be issued by the manufacturer, M/s GUANGDONG RUNXIN INDUSTRIAL INVESTMENT CO.,LTD., address at West Side of Street No. 4, South Provincial Road 335 Line, High Tech Zone, Jieyang City Guangdong District, China which is BIS license holder for certification Mark No. CM/L-4100047166 for IS 6911:2017. Further, as per BIS license for certification Mark No. CM/L-4100047166 uploaded in e Sanchit, it is noticed that Shri Sachin Jain, 110, Navshakti Sadan Apartment Sector-13, Rohini, Delhi-110085 is the authorised Indian representative of the manufacturer for BIS matters.

6. Further, to check the authenticity of the MTC accompanied with the above consignments, the MTCs were forwarded to Shri Sachin Jain, authorised Indian representative of M/s Guangdong Runxin Industrial Investment Co. Ltd vide email dated 21.10.2024 (RUD-2) for verification of MTCs whether these were issued by manufacturer or otherwise.

7. In response, Shri Sachin Jain vide email dated 22.10.2024 (RUD-3) confirmed that the MTC for the consignment imported by M/s Seth Metal Industries was not issued by M/s Guangdong Runxin Industrial Investment Co. Ltd. The extract of the clarification received is as under:

" Dear Sir, with reference to your mail dated Oct 21, 2024, Pls note that the goods imported under the said licence for the details attached in the mail are not bis certified by the bis licensee and the test certificate is also not issued by the bis licensee as informed by the manufacturer vide their mail dated 22 oct 2024 forwarded herewith. "

8. Further, goods imported vide Bills of Entry No. 5812452 dated 26.09.2024, stuffed in 01 container no. PCIU1679787 was examined vide examination report dated 09.10.2024 (RUD-4).

9. The examination of the goods covered under B/E No. 5812452 dated 26.09.2024 was carried out at Saurashtra CFS, Mundra on 09.10.2024

in the presence of Shri Radheshyam Gupta, Sr. Executive, Operation in Saurashtra CFS and Shri Deepak Ojha, Authorised representative of M/s GNXT Logistics Pvt. Ltd. Before beginning of the examination, the weightment slip of the containers generated at CFS weighbridge were cross checked. The weight mentioned on the slips as well as Bill of Lading are as under: -

Sr. No.	B/E No. and Date	Container No.	B/L Weight(in Kgs)	CFS Weight (in Kgs.)	Difference
1	5812452 dated 26.09.2024	PCIU1679787	27968	27790	178

10. Further, during examination vide examination reports dated 09.10.2024, Positive Metal Identification (PMI) test was conducted with the help of PMI gun. During the PMI test proceeding, the test results were taken and the same is reproduced below container wise in tabular form: -

Container No. PCIU1679787

Coil No.	Fe	Cr	Mn	Ni	Si	Cu	V	Zn	Co	P	Mo
1	75.35	12.09	10.23	1.09	0.36	0.60	0.10	0.07	0.04	0.06	--
2	75.08	12.16	10.57	1.00	0.49	0.50	0.08	0.06	--	0.05	0.01
3	74.99	12.00	10.66	1.07	0.50	0.50	0.11	0.07	0.05	0.04	--
4	75.29	12.11	10.25	1.08	0.53	0.53	0.10	0.07	--	0.04	0.01
5	75.53	12.06	10.24	0.99	0.37	0.60	0.10	0.05	--	0.04	0.01
6	75.07	12.30	10.46	1.00	0.43	0.52	0.11	0.05	--	0.04	0.02

11. From the PMI test conducted above, it is seen that in all coils stuffed in 01 container, Nickel content is found in the range of 1-1.5% and chromium content is found in the range of 12.0-12.5%. As per IS 6911:2017, 430 Grade Stainless Steel coil should contain Chromium in the range of 16-18% and nickel should be less than .75%. Hence, prima facie, it appears that goods covered under above mentioned Bill of Entry are not of 430 grade and documents i.e. MTC, BIS certificate etc. uploaded in e Sanchit appears to be fake.

12. Further, from the open source available on internet, the Stainless Steel Coil J3 grade should contain following chemical composition: -

Grade	C	Mn	P	Cr	Ni	S	Si
J3	≤ 0.15	7.5-13	≤ 0.045	13.0-15.0	0.8-1.5	≤0.03	≤1.0

13 As per container wise PMI test result mentioned above in tabular form, Nickel content is found in the range of 0.8-1.5%, Chromium content is in

nearby range of 13-15%, Manganese is in the range of 7.5-13%, Silicon is less than 01%. Hence, it is clear that all major component i.e. Nickel, Chromium, Manganese etc. of imported goods vide above mentioned impugned Bill of Entry is in line of chemical composition of Stainless Steel Coil J3 Grade. Hence, prima facie, goods appear to be of J3 grade. Further, as per directive issued by the convenor of the NAC Metal Product vide letter dated 11.07.2024 (RUD-5) and Review meeting recommendations for CAVR order No. 02/2023 (RUD-6), value of the goods is higher than precautionary price of 1.295 USD/Kgs. Hence, Value of the goods appears to be fair.

14. Further, Ministry of Steel vide circular dated 20.10.2023 (RUD-7) made mandatory for all the steel importers to apply and seek clarification on the TCQCO Portal for each and every steel consignment which is imported in the country without BIS license/certification.

15. In view of above, prima facie, it appears that importer M/s Sheth Metal Limited has tried to clear Cold Rolled Stainless Steel coil of J3 grade in guise of SS coil of 430 grade using forged MTC and BIS license of M/s Guangdong Runxin Industrial Investment Co. Ltd. (CM/L No. 4100047166 for IS 6911:2017) and the goods are found to be without valid NOC issued from Ministry of Steel and hence, found to be imported in violation of Circular dated 20.10.2023 which makes the goods restricted/prohibited for import of goods.

16. Further, a statement of Shri Anil Kumar Siyal, Authorized Representative of M/s Sheth Metal Industries has been recorded on 21.11.2024 (RUD-8), wherein, he, inter-alia stated that they ordered the grade 430 material from their supplier of CHINA and in proof of same, they are submitting copy of sales contract. Due to supplier mistake, wrong material has been sent to them. From the PMI report conducted during examination vide examination reports dated 09.10.2024, goods do not appear to be of Stainless Steel 430 grade.

16.1 Further, importer vide letter dated 20.01.2025(RUD-9) accepted that goods are of J3 grade not 430 grade and their value is true transaction value and submitted copy of invoice, packing list and MTC of grade J3

17. In view of the above, it appears that importer M/s Sheth Metal Limited vide their 01 Bills of Entry mentioned above have tried to clear the Cold Rolled Stainless Steel Coil grade J3 goods using fake MTC and BIS license of M/s Guangdong Runxin Industrial Investment Co. Ltd (CM/L-4100047166) declaring goods as Cold Rolled Stainless Steel coil of 430 Grade as Ministry of Steel vide letter dated 20.10.2023 mandated all steel importer to seek NOC from Ministry of Steel for each product which is imported in country without BIS license. Hence, in absence of NOC from Ministry of Steel mandated vide circular dated 20.10.2023, goods imported

vide impugned B/E No. 5812452 dated 26.09.2024 became restricted/prohibited in nature and hence, due to above mentioned mis declaration of grade, fake MTC and BIS Certification and absence of NOC from Ministry of Steel, goods appears to be liable for confiscation under section 111(d), (f), (l) and (m) of the Customs Act, 1962, hence, impugned goods imported vide 01 Bill of Entry mentioned above are Seized vide Seizure Memo dated 27.11.2024 (RUD-10) under section 110(1) of the Customs Act, 1962, and goods has been handed over to the custodian i.e. M/s Saurashtra CFS, Mundra vide Supurtanama dated 27.11.2024 (RUD-11) respectively and in compliance of Board Instruction No. 02/2024- Customs dated 15.02.2024, Incident report no. 22/2024-25 dated 28.11.2024 (RUD-12) has been issued accordingly.

18. LEGAL PROVISIONAS:

18.1 Section 2(22):*"goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;*

18.2 Section 2(23):*"import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;*

18.3 Section 2(25):*"imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;*

18.4 Section 2(26):*"importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer;*

18.5 Section 2(33) of the Customs Act, 1962 *'Prohibited goods' means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with.*

18.6 Section 46. *Entry of goods on importation:*

.....

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

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

(a) *The accuracy and completeness of the information given therein;*

- (b) *The authenticity and validity of any document supporting it; and*
- (c) *Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.*

18.7 **Section 111** of the Act, prescribes the Confiscation of improperly imported goods, etc. as under

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

- (d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*
- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an (arrival manifest or import manifest) or import report which are not so mentioned;*
- (l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this act, or in the case of baggage in the declaration made under section 77;*
- (m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under Section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54.*

18.8 Further, Section 112 of the Act provides the penal provisions for improper importation of goods, etc. which read as under:

Any person, -

- (a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or*
- (b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,*
shall be liable, -

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

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

Provided that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;]

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

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared 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 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.

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

Any person,-

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

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

shall be liable,-

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

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

1 8 . 1 0 SECTION 114AA Penalty for use of false and incorrect material

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this act, shall be liable to a penalty not exceeding five times the value the goods.

18.11 SECTION 124 prescribes the mandatory issuance of show cause notice before confiscation of goods, which read as under:

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 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.

***Provided** further that notwithstanding 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.*

19. M/s Sheth Metal Industries (IEC AMDPJ0578K) filed 01 Bill of Entry No. 5812452 dated 26.09.2024 for import of Cold Rolled Stainless Steel Coils Grade 430 (HSN-721935910). The MTC uploaded on E-Sanchit said to be issued by M/s Guangdong Runxin Industrial Investment Co. Ltd (CM/L-4100047166) (BIS certificate holder) have been found to be fake as per verification report received from the manufacturer, M/s Guangdong Runxin Industrial Investment Co. Ltd China through their authorised representative in India.

20. Thus, the imported goods declared as Cold Rolled Stainless Steel Coils Grade 430 which on examination are found to be Cold Rolled Stainless Steel Coil Grade J3 are found to be without valid BIS Certificate and MTC and hence, found attempted to be imported in cover of fake MTC and in violation of circular dated 20.10.2023 issued by Ministry of Steel of Steel which makes the goods restricted/prohibited for import. Accordingly, the goods imported vide impugned 01 Bill of Entry mentioned above having declared total Qty of 27.848 MTs and declared value of Rs. 31,33,401/- have been found liable for confiscation under Section 111 (d), (f), (l) & (m) of the Customs Act, 1962.

21. The authorized representative Sh. Anil Siyal of importer M/s Sheth Metal Industries in his statement recorded on 21.11.2024 has agreed with the fact that the MTCs said to be issued by M/s Guangdong Runxin Industrial Investment Co. Ltd., China are not the valid document which make the imported goods as restricted/prohibited. They placed an order for genuine Cold Rolled Stainless Steel Coil 430 grade but have been cheated by their supplier in this process. He further accepted the report of PMI Test conducted during examination. He stated that BIS license mentioned in the MTC was sent to them by their Supplier from CHINA. The importer has requested that they be considered innocent and lenient view may be taken.

22. After introduction of self-assessment vide Finance Act, 2011, the onus lies on the importer for making true and correct declaration in all aspects in the Bills of Entry and to pay the correct amount of Duty. In terms of Section 17 & 46 (4) of the Customs Act, 1962, the importers are required to make a declaration as to the truth of the contents of the Bills of Entry submitted for assessment of Customs duty. The relevant portion of the said provisions are as under: -

Section 17. Assessment of duty. –

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

..

(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.

Section 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 electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed:

In terms of Section 46 (4) of the Customs Act, 1962, the importers are required to make a declaration as to the truth of the contents of the Bills of Entry submitted for assessment of Customs duty. In the present case, the importer submitted MTCs said to be issued by the BIS holder for certification Mark License No. - CM/L-4100047166 for IS 6911:2017 and uploaded the same in e-Sanchit with intent to clear goods with Forged MTCs of the BIS holder bypassing mandatory restriction of NOC from Ministry of Steel. In view of the above, it appears that M/s Sheth Metal Industries attempted to clear Cold Rolled Stainless Steel Coil Grade-J3 in guise of Cold Rolled Stainless Steel Coil Grade-430 valued at Rs. 31,33,401 /- vide 01 Bills of Entry No. 5812452 dated 26.09.2024 without valid mandatory NOC issued by the Ministry of Steel as mandated vide circular dated 20.10.2023 issued from Ministry of Steel. Hence, it appears that the importer had knowingly involved themselves in the suppression of the material facts and also indulged in mis-statement of facts. The importer by their acts of omission and commission renders imported goods liable for confiscation under Section 111(d), (f), (l) and 111(m) of the Customs Act, 1962.

23. From the above discussion and evidences available on record, it appears that the importer, M/s Sheth Metal Industries (IEC AMDPJ0578K) mis declared goods “Cold Rolled Stainless Steel Coil Grade J3” as “Cold Rolled Stainless Steel Coil Grade 430” and produced fake Mill test certificate said to be issued by the BIS holder by M/s Guangdong Runxin Industrial Investment Co. Ltd., China in contravention of various provisions of the Customs Act and Rules made thereunder as discussed above with intent to clear goods without valid NOC from Ministry of Steel as mandated vide circular dated 20.10.2023. The said acts of omission and commission on

the part of the M/s Sheth Metal Industries have rendered themselves liable for penalty under the provisions of Section 112(a) of the Customs Act, 1962.

24. Further, importer during his statement and letter dated 20.01.2025 stated that due to supplier mistake, wrong material of grade J3 has been shipped instead of grade 430. This appears to be well hatched conspiracy to shift the burden of mistake from himself to supplier to avoid legal action against importer as they communicated via email and supplier replied that due to oversight, wrong material has been shipped. Since importer was well aware about the fact that Ministry of Steel is not issuing NOC at that time, hence, they used the modus of importing goods vide above mentioned 01 Bill of Entry by declaring them as "Cold Rolled Stainless Steel Coil Grade 430" and used forged MTC said to be issued by M/s Guangdong Runxin Industrial Investment Co. Ltd., China for clearance of the goods in guise of SS Sheet/coil grade 430. And as and when, if shipment gets hold by any agency, the burden of mistake will be passed on to supplier and email conversation regarding shipping of wrong mistake would be done. Hence, the said acts of omission and commission on the part of the M/s Sheth Metal Industries have rendered themselves liable for penalty under the provisions of Section 114AA of the Customs Act, 1962.

25. Now, therefore, M/s Sheth Metal Industries (IEC- AMDPJ0578K) having address at 11th Floor, 1102, Omkar Tower, 3rd Khethwadi Back Road, Girgaon, Mumbai-400004 is hereby called upon to show cause within thirty days from the date of receipt of this notice to the Additional Commissioner of Customs, Customs House Mundra, First Floor, Port User Building, Custom House Mundra, Kutch, Gujarat-370421, as to why: -

- i. The Mill Test Certificates used for import consignment of BE No. 5812452 dated 26.09.2024 should not be considered as fake on the basis of verification received from the manufacturer and BIS holder M/s Guangdong Runxin Industrial Investment Co. Ltd., China through their authorised representative in India for BIS matter.
- ii. The declared description i.e. Cold Rolled Stainless Steel Coil grade 430 of goods imported vide 01 impugned Bill of Entry no. 5812452 dated 26.09.2024 is liable to be rejected and same to be re determined as Cold Rolled Stainless Steel Coil grade J3.
- iii. The imported goods vide BE No. 5812452 dated 26.09.2024 having declared weight of 27.848 MTs and declared assessable value of Rs. 31,33,401/- should not be considered as prohibited in as much as these goods have been attempted to import without valid mandatory NOC from Ministry of Steel as mandated vide circular dated 20.10.2023.
- iv. The imported goods found as Cold Rolled Stainless Steel Coil Grade-J3 having declared weight of 27.848 MTs and declared assessable value of Rs. 31,33,401 /- should not be liable for confiscation under Section 111

(d), (f), (l) & (m) of the Customs Act, 1962.

- v. Penalty under Section 112 (a) of the Customs Act, 1962 should not be imposed upon them for the reasons discussed in para supra.
- vi. Penalty under Section 114AA of the Customs Act, 1962 should not be imposed upon them for the reasons discussed in para supra.

26. The above Noticee is 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.

27. 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.

28. 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.

29. The list of documents relied upon for the issuance of this notice is attached as ANNEXURE-R to this notice. Copies of the same are being supplied, wherever not already available with the Noticee.

DIN: 20250271MO000000A5D0

Additional Commissioner of Customs
Import Assessment Group-IV

Encl:- Annexure-R

To

M/s Sheth Metal Industries (IEC- AMDPJ078K)
11th Floor, 1102, Omkar Tower, 3rd Khethwadi Back Road,
Girgaon, Mumbai-400004

Copy to :-

1. The Additional Commissioner of Customs, SIIB, Mundra
2. The Dy. Commissioner of Customs, EDI, Mundra

3. Guard File

Annexure-R

RUD No.	Description	Page No.
RUD-1	An Email dated 24.09.2024 (RUD-1) has been received from M/s Guangdong Runxin Industrial Investment Co. Ltd. (Email id:- admin@runxinbis.com)	1
RUD-2	An E mail forwarded to chinabps922@gmail.com (Email ID of Indian Authorized Representative of M/s Guangdong Runxin Industrial Investment Co. Ltd) for verification of MTC	2
RUD-3	Reply of Shri Sachin Jain vide email dated 22.10.2024	3-4
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