

	<p>कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421 PHONE:02838-271426/271423 FAX:02838-271425 Email: adj-mundra@gov.in</p>	 <p>आज़ादी का अमृत महोत्सव</p>
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DIN-20241271MO000091439C

Date:- 24.12.2024

SHOW CAUSE NOTICE
ISSUED UNDER SECTION 28(4) OF THE CUSTOMS ACT, 1962.

M/s. Indian Farmers Fertiliser Cooperative Ltd., SMO GUJ, NP Patel Bhawan, First Floor, Shivrangani Cross Road, Satellite, Ahmedabad – 380015 (IEC -0588034096) (hereinafter referred to as “the importer” for the sake of brevity) filed various Bills of Entry at Mundra Port for clearance of ‘Sulphur Bentonite (Granular) Fertilizer for Agriculture Use’, classifying the same under CTH No. 25030090 of the First Schedule of the Customs Tariff Act, 1975 availing benefit of concessional rate of BCD @2.5% under Notification No. 50/2017-Customs dated 30.06.2017.

2.1. Whereas, on analysis of data in respect of Import of goods for the period 01.12.2020 to 10.11.2022, with regard to the payment of Basic Customs Duty on the Import of Sulphur Bentonite falling under Heading No. 2503 on payment of BCD @ 2.5% Adv by claiming Sr. No. 121 of Notification -50/2017 dated 30.06.2017 vis-à-vis on payment of BCD @ 5 % Adv by claiming Sr. No.120 of Notification -50/2017 dated 30.06.2017, was carried out by the Data Analytics Cell of Chief Commissioner of Customs, Ahmedabad in light of divergent practice being followed at Mundra port.

2.2. The Customs Notification 50/2017 dated 30.06.2017 exempts the goods of the description specified in column (3) of the Table below, as the case may be, and falling within the sub-heading or tariff item of the First Schedule to the said Customs Tariff Act, as are specified in the corresponding entry in column (2) of the said Table, when imported into India,- (a) from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table;

Column-1	Column 2	Column 3	Column 4
Sr. No.	Ch. Heading	Description of Goods	Standard rate of BCD
120	25 (except 2515, 2516, 2523, 2524)	All Goods	5%
121	2503 00	Crude or Unrefined Sulphur	2.5%

The Heading 2503 of Customs Tariff Act, 1975 is reproduced below.

Prior to 01.05.2022:

2503 SULPHUR OF ALL KIND OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLODIAL SULPHUR

2503 00 – Sulphur of all kinds, other than sublimed Sulphur, precipitated Sulphur and colloidal sulphur:

2503 00 10 ---Sulphur recovered as by-product in refining of crude oil Kg. 10%

2503 00 90 ---Other Kg 10%

After 01.05.2022:

2503 SULPHUR OF ALL KIND OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLODIAL SULPHUR

2503 00 – Sulphur of all kinds, other than sublimed Sulphur, precipitated Sulphur and colloidal sulphur:

2503 00 10 ---Sulphur recovered as by-product in refining of crude oil Kg. 2.5%

2503 90 ---Other Kg 5%

2.3. It can be seen from the above table that rate of BCD is reduced from 10% Adv to 2.5% Adv in respect of CTH 25030010 and from 10% Adv to 5% Adv in respect of CTH 25030090. Whereas, prior to 01.05.2022, Sulphur recovered as a by-product in refining of crude oil classified under CTH 2503 00 10, attracted Basic Customs duty @ 10 % Adv and with effect from 01.05.2022 (as per Finance Act, 2022), it attracts Basic Customs duty @ 2.5 % Adv.

2.4. It is pertinent to mention here that the Importer Indian Farmers Fertilizer Cooperative Ltd (IFFCO) used to classify their imported product "**SULPHUR BENTONITE FOR AGRICULTURAL USE ONLY**" under **CTH 25030090** i.e. "other" till 01.05.2022. After 01.05.2022, they have suddenly changed the classification from CTH 25030090 to CTH 25030010 for the very same imported product.

2.5. Whereas, the subject goods i.e. Sulphur Bentonite is a mixture of pure Sulphur and Bentonite clay. Its Chemical Composition is Sulphur 90% Minimum (WT) (CAS: 7704-34-9), Bentonite 10% Maximum (WI)(CAS: 1302-78-9), Moisture 0.5% Maximum (WT). It is prepared by adding dry clay dust to molten Sulphur at an elevated temperature to provide a molten Sulphur-clay mixture which leads to forming of droplets of the mixture. Then the droplets of mixtures so formed are passed through liquid fertilizer coolant for a time sufficient to anneal the droplets into pellets. The pellets so obtained after separating from the Coolant are called pellets of Sulphur Bentonite. The subject goods merit classification under CTH 25030090 which was correctly adopted by M/s. IFFCO till 01.05.2022.

2.6. In the imports till 01.05.2022, they have adopted dual stand and claimed the benefit of Notification CUS-50/2017 dated 30.06.2017 at S. No. 120, as well as S.No. 121. At S. No. 120 of notification, the rate of duty for goods of heading 2503 is 5% Adv and at S. No. 121 of notification, the rate of duty for goods "Crude and Unrefined Sulphur" of heading 2503 is 2.5 % Adv. In some instances, the duty paid on import of Sodium Bentonite is 5% Adv availing s. no. 120 of Notification and in other instances on exactly same product the rate of duty paid on import is 2.5% Adv by claiming S. No.121 of Notification. The details of B/E are as below:

Table-1(BE @ 5 % BCD)
Imports upto 01.05.2022

BE No.	Description of Goods	Sum of Assessable Value
3578626	SULPHUR BENTONITE FOR AGRICULTURAL USE ONLY (OMASULF-90) SULPHUR BENTONITE FOR AGRICULTURAL USE ONLY (OMASULF-90)	18277975
3659407	- do--	18633905
3663240	SULPHUR BENTONITE (OMASULF-90)	18770975
3868504	SULPHUR BENTONITE FOR AGRICULTURAL USE ONLY (NCSP 600 SB90) SULPHUR BENTONITE FOR AGRICULTURAL USE ONLY (OMASULF-90)	9657819
3963846	-do --	8779836
4148956	SULPHUR BENTONITE FOR AGRICULTURAL USE ONLY (NCSP 600 SB90)	9138664
4428801	SULPHUR BENTONITE FOR AGRICULTURAL USE ONLY (NCSP 600 SB90) SULPHUR BENTONITE FOR AGRICULTURAL USE ONLY (NCSP 600 SB90)	8756344
9030483	SULPHUR BENTONITE FOR AGRICULTURAL USE ONLY (OMASULF-900) SULPHUR BENTONITE FOR AGRICULTURAL USE ONLY (OMASULF-90)	9983000
9193857	SULPHUR BENTONITE (OMASULF-90)	12741300
9283474	SULPHUR BENTONITE (OMASULF-90)	10617750
9347246	SULPHUR BENTONITE (OMASULF-90)	10617750
9465039	SULPHUR BENTONITE (OMASULF-90)	8494200
Grand Total		144469519

Table-2(BE @ 2.5 % BCD)
Imports upto 01.05.2022

BE No.	Description of Goods	Sum of Assessable Value
2863742	SULPHUR BENTONITE FOR AGRICULTURAL USE ONLY (GRANULAR)	7531807
2882112	SULPHUR BENTONITE FOR AGRICULTURAL USE ONLY (GRANULAR)	7531807
3050984	SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE	7664265
3138660	SULPHUR BENTONITE FOR AGRICULTURAL USE ONLY (GRANULAR) SULPHUR BENTONITE FOR AGRICULTURAL USE ONLY (GRANULAR)	7664265
3138763	SULPHUR BENTONITE FOR AGRICULTURAL USE ONLY (GRANULAR) SULPHUR BENTONITE FOR AGRICULTURAL USE ONLY (GRANULAR)	7664265
3149570	SULPHUR BENTONITE FERTILIZER FOR AGRICULTURE USE	4598559
3266812	SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE	9050400

6313314	SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE	22438350
6389673	SULPHUR BENTONITE (FOR AGRICULTURE USE ONLY)	11152350
6502670	SULPHUR BENTONITE (FOR AGRICULTURAL USE ONLY) (GRANULES)	11152350
6502754	SULPHUR BENTONITE (FOR AGRICULTURAL USE ONLY) (GRANULES)	11152350
6938485	SULPHUR BENTONITE (GRANULAR FERTILIZER FOR AGRICULTURE USE SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE	12671887
7212883	SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE	13554000
7214030	SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE	13554000
7376146	SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE	14316750
7588235	SULPHUR BENTONITE (GRANULAR FERTILIZER FOR AGRICULTURE USE SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE	14373450
7764480	SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE	14486850
8749075	SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE	19416600
8817487	SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE SULPHUR BENTONITE (GRANULAR) FERTILIZER FOR AGRICULTURE USE	19807200
Grand Total		229781506

2.7. The B/E covered in Table-1 are those BEs, where BCD being paid on import is 5% Adv and BEs covered in Table 2 are the ones where duty being paid on imports is 2.5 % Adv. The goods being imported in all the B/E in Table 1 and Table 2 is "SULPHUR BENTONITE FOR AGRICULTURAL USE ONLY" where "OMASULF" is one of the Brand Name of Sodium Bentonite. While comparing the description of goods in import documents available with BE each taken from Table -1 and Table -2 for comparison of Exporter, Description of Imported Item, HS Code on the basis of Country-of-Origin Certificate, Packing List and Certificate of Analysis, it is evident that both the products are one and same as per details below : -

Table 3

Item of Comparison	BE No. 6313314 dated 18.11.2021 for imported goods @2.5%	BE No. 3659407 dated 22.04.2021 for imported goods @5%
Manufacturer	Sohar Sulphur Fertilizers LLC	Sohar Sulphur Fertilizers LLC

Country of Origin of Goods	Sultanate of Oman	Sultanate of Oman
Description of goods (as per Certificate of Origin, Certificate of Analysis Packing List)	Sulphur Bentonite for Agriculture use only	Sulphur Bentonite for Agriculture use only
Chemical Analysis	Sulphur 90.50% (WT), Bentonite 9.50% (WT), Maximum (WT) Moisture 0.25% (WT)	Sulphur 90.50% (WT), Bentonite 9.50% (WT), Maximum (WT) Moisture 0.25% (WT)
Physical-Chemical Characteristics properties	Aspect: Pastille Granule, Color: Gray Green, Density: 76 lbs/ft3, Granular size: SGN260, Angle of Repose: 29 degree	Aspect: Pastille Granule, Color: Gray Green, Density: 76 lbs/ft3, Granular size: SGN260, Angle of Repose: 29 degree
Seller	Kisan International Trading FZE, Dubai	Sohar Sulphur Fertilizers LLC
Rate per MT	297.00 USD	244.70 USD
HSN	2503 0010	2503 0090

2.8. From the above Table-3, it can be seen that the imported products through two different B/E "6313314" and 3659407" are exactly the same, i.e. - "Sulphur Bentonite for Agriculture use (Granular)", however the rate of BCD being paid in two imports are different 2.5% Adv and 5% Adv, respectively. Whereas, the product "Sulphur Bentonite for Agriculture use" is altogether different from the product "crude or unrefined Sulphur". Sulphur Bentonite is a compound which is mixture of pure Sulphur and Bentonite clay. Its Chemical Composition is Sulphur 90% Minimum (WT) (CAS: 7704-34-9, Bentonite 10% Maximum (WT) (CAS: 1302-78-9), Moisture 0.5% Maximum (WT). Which is different from "Unrefined Sulphur or Crude Sulphur" mentioned at Sr. no. 121 of the Notification 50/2017-dated 30.06.2017.

3.1 The Notification 50/2017-dated 30.06.2017 at Sr. No. 121 provides concessional rate of duty to the product "Unrefined Sulphur or Crude Sulphur" however, the Sulphur Bentonite for Agriculture use by no stretch of imagination can be termed as "Unrefined Sulphur or Crude Sulphur". Further, it is relevant to mention here that Larger Bench of Hon'ble Supreme Court of India in the case of Commissioner of Customs (Import), Mumbai versus Dilip Kumar & Company in their order dated 30.07.2018, in the Civil Appeal No. 3327 of 2007, ruled as under:

- (1) Exemption notification should be interpreted strictly; the burden of proving applicability would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification.
- (2) When there is ambiguity in exemption notification which is subject to strict interpretation, the benefit of such ambiguity cannot be claimed by the subject/assessee and it must be interpreted in favour of the revenue.
- (3) The ratio in Sun Export case (supra) is not correct and all the decisions which took similar view as in Sun Export Case (supra) stands over-ruled.

3.2. Therefore, it is very clear that if the import product is other than "Unrefined Sulphur or Crude Sulphur", the benefit of concessional BCD cannot be availed by them. Therefore, the availment of benefit of S. No. 121 of Notification 50/2017-dated 30.06.2017 for payment of BCD @2.5 % Adv on imported item "Sulphur Bentonite for Agriculture use" vide B/Es mentioned in Table 2 appears incorrect and resulting in short payment of BCD duty as per Annexure 1 to this Notice.

4. In view of above discussions, it appears that the Importer M/s Indian Farmers Fertiliser Cooperative Ltd., have wrongly claimed the benefit of Sr. No. 121 of Notification 50/2017-dated 30.06.2017, attracting BCD at concessional rate of 2.5% instead of correct claim under of Sr. No. 120 of Notification 50/2017-dated 30.06.2017, attracting BCD @ 5% in respect of imports of "Sulphur Bentonite for Agriculture use" till 01.05.2022 and subsequently wrongly classified their import product "Sulphur Bentonite for Agriculture use" under CTH 25030010 and paying BCD @ 2.5% Adv. instead of correct classification under CTH 25030090 which attracts BCD @ 5% Adv. in respect of imports that took place after 01.05.2022. The importer by paying BCD @2.5% instead of BCD @5% as applicable, has short paid total duty amounting to **Rs.82,01,264/- (Rupees Eighty Two lakhs One Thousand Two Hundred & Sixty Four only)** during the period upto 31.10.2023 by such mis-classification and wrong availment of duty rate benefits. Whereas, the details of the BE(s) and the duty short paid by the importer is attached as Annexure-A to this Show Cause Notice.

5. Therefore, it appears that duty amounting to **Rs. 82,01,264/- (Rupees Eighty Two lakhs One Thousand Two Hundred & Sixty Four only)** has been short paid by the importer in respect of the impugned goods against the said Bills of Entry, which appears to be recoverable from the importer under Section 28(4) of Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962.

6. Whereas, letter dated 28.12.2022 (DIN-20221271MO0000444D2] has been issued to the importer for payment of differential duty; however, the importer did not agree to the departmental view and vide letter dated 09.01.2023 submitted that they have correctly availed the benefit of Sr. No. 121 of the Exemption Notification 50/2017-Cus dated 30.06.2017, stating that Sulphur Bentonite is nothing but crude or unrefined Sulphur. The importer has relied upon the judgment of Hon'ble Supreme Court in the case of M/s. Deepak Agro Solution Limited v. Commissioner of Customs [2008(5)TMI8] wherein, it is held that Brimstone 90 is Crude Sulphur and the product is classifiable under Heading 2503 as Crude/ unrefined Sulphur. Whereas, the claim of the importer appears doubtful as they themselves were declaring their product i.e. Sulphur Bentonite under CTH 25030090 and thereafter suddenly changed the CTH to 25030010 as discussed in the above paras.

7. Relevant Legal provisions

7.1. SECTION 17. Assessment of duty. – (1) *An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.*

(2) *The proper officer may verify the self-assessment of such goods and for this purpose, examine or test any imported goods or export goods or*

such part thereof as may be necessary.

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

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

(5)

(6)

7.2 Section 28(4) of the Customs Act, 1962 provides that "Where any (duty has not been levied or not paid or has been short levied or short paid) or erroneously refunded or any interest payable has not been paid, part paid or erroneously refunded for any reason other than the reasons of collusion, or any willful mis-statement or suppression of facts:-

(a) the proper officer shall within two years from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied (or paid) or which has been short levied or short paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice."

(b) the person chargeable with the duty or interest, may pay before service of notice under clause (a) on the basis of

(i) his own ascertainment of such duty; or

(ii) the duty ascertained by the proper officer,

the amount of duty alongwith the interest payable thereon under Section 28AA or the amount of interest which has not been so paid or part-paid.

7.3. Section 28(AA) of Customs Act, 1962 provides that:

(1) Where any duty has not been levied or paid or has been short-levied or short-paid or erroneously refunded, the person who is liable to pay the duty as determined under sub-Section (2), or has paid the duty under sub-Section (2B), of Section 28, shall, in addition to the duty, be liable to pay interest at such rate not below ten per cent. and not exceeding thirty-six per cent per annum, as is for the time being fixed by the Central Government, by notification in the Official Gazette, from the first day of the month succeeding the month in which the duty ought to have been paid under this Act, or from the date of such erroneous refund, as the case may be, but for the provisions contained in sub-Section (2), or sub-Section (2B), of Section 28, till the date of payment of such duty:

7.4 Section 114A of Customs Act, 1962 states that where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under 3 [sub-section (8) of section 28] shall also be liable to pay a penalty equal to the duty or interest so determined:

7.5. Section 117 of the Act provides that any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding Rs.1 lakh.

7.6. In terms of Section 46 (4) of Customs Act, 1962, the importer is required to make a declaration as regards the truth of the contents of the Bill of entry submitted for assessment of Customs duty, detail of which is reproduced below for reference: -

"Section 46(4): The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed

8. In view of the discussions made in the foregoing paras, it appears that the said importer has wrongly paid BCD @ 2.5% and accordingly short paid SWS & IGST on the import of Sulphur Bentonite instead of applicable BCD@5% as applicable. Thus, it appears that the Importer has contravened the provisions of sub section (4) of Section 46 of the Customs Act, 1962, in as much as, they had mis-declared basic customs duty rate in the declaration in the form of Bill of Entry filed under the provisions of Section 46(4) of the Customs Act 1962 with an intention to evade IGST amount. Thus, the said importer also appears liable for penal action under the provisions of Section 114A of the Customs Act, 1962 for importing the impugned goods knowingly and intentionally based upon improper documents.

9. Further, it appeared that though the importer was aware that exemption of payment of BCD @2.5% on the imported goods i.e. 'Sulphur Bentonite' under Sr. No. Sr. 121 of Notification No. 50/2017-Cus 30.06.2017 is not correct and the exemption is available for crude sulphur only. However, the importer mis-declared the duty leviable on the goods and mis-stated the facts intentionally and willingly with intend to avoid applicable payment of import duties as applicable; thus made short Payment of customs duty amounting **Rs.82,01,264/- (Rupees Eighty-Two Lakhs One Thousand Two Hundred & Sixty-Four only)**. From the advent of self-assessment, it is the responsibility of the importer while presenting the bills of entry under section 46 of the Customs Act, 1962, shall make and subscribe to a declaration as to the truth and correctness of the contents of the bills of entry and to classify the goods under appropriate tariff item & correct availment of Notification. In the instant case, the importer had wilfully declared the wrong under Sr. No. 121 of Notification

No. 50/2017-Cus 30.06.2017. Thereby, the importer has contravened the provisions of Section 17(1) of the Customs Act, 1962 and have rendered themselves liable to penalty under Section 117 of the Customs Act, 1962.

10. Now, therefore, **M/s. Indian Farmers Fertiliser Cooperative Ltd.**, SMO GUJ, NP Patel Bhawan, First Floor, Shivranjani Cross Road, Satellite, Ahmedabad-380015, are hereby, called upon to show cause to **the Pr. Commissioner of Customs**, Custom House, Mundra having office at 5B, First Floor, PUB Building, Adani Port, Mundra, as to why:

- (i) The Benefit availed by the importer on import of Sulphur Bentonite as per Sr. No. Sr. 121 of Notification No. 50/2017-Cus 30.06.2017 should not be rejected.
- (ii) The Bills of Entry as detailed in Annexure-A to the SCN for the import of goods i.e. 'Sulphur Bentonite' should not be re-called and re-assessed.
- (iii) The amount of IGST to the tune of **Rs. 82,01,264/- (Rupees Eighty Two lakhs One Thousand Two Hundred & Sixty Four only)**, Short levied on the said imported goods as detailed in Annexure-A to the SCN, for the import of goods i.e. 'Sulphur Bentonite', should not be demanded and recovered from them under Section 28 (4) of the Customs Act, 1962 read with Section 5 of the Integrated Goods and Service Tax Act, 2017 along with applicable interest at appropriate rate under Section 28 AA of the Customs Act, 1962.
- (iv) Penalty should not be imposed on them under Section 114A of the Customs Act, 1962.
- (v) Penalty should not be imposed on them under section 117 of the Customs Act, 1962.

11. The importer should tender all evidences on which they intend to rely upon in original, along with their reply to this notice. They should also mention in their reply as to whether they would like to be heard in person or through their legal representative or via video conferencing, before the case is adjudicated so that a suitable date may be fixed for personal hearing.

12. The Importer may note that if no reply to this Show Cause Notice is received within 30 days of the receipt of this show cause notice or if they or their authorized representative do not appear on the date fixed for hearing, the case shall be decided ex-parte on the basis of evidence available on record without making any further reference to them in the matter.

13. This show cause notice is being issued under Section 28 (4) of the Customs Act, 1962 without prejudice to any other action that may be taken against them or any other person whether named hereinabove or not, under the provisions of the Customs Act, 1962 or under any other law for the time being in force.

14. The department reserves the right to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, or material facts related to the import of goods under investigation and any other importer by the said exporter, which may come to the notice of the department after issuance of this notice and prior to the adjudication of the case.

15. The Noticee also have an option to avail provisions of Chapter XIVA Settlement of Cases of the Customs Act, 1962 to settle their case through the Settlement Commission by filing an application if desired and eligible.

Encl: RUDs & Annexure-A.


(K. Engineer)

Pr. Commissioner of Customs,
Custom House Mundra.

Dated 24.12.2024

To, (The Noticee)

M/s. Indian Farmers Fertiliser Cooperative Ltd.,
SMO GUJ, NP Patel Bhawan, First Floor,
Shivranjani Cross Road, Satellite,
Ahmedabad - 380015.

Copy to: -

1. The Deputy/ Assistant Commissioner (Import Gr-I), Custom House, Mundra
2. The Deputy/ Assistant Commissioner (EDI), Custom House, Mundra
3. The Notice Board.
4. Guard File.