सीमा शुल्क आयुक्त (निवारक) कार्यालय
"सीमा शुल्क भवन", विक्टोरिया ब्रिज के पास ,
राजकोट जामनगर हाइवे, जामनगर (गुजरात) – 361001

Office of the Commissioner of Customs (Preventive)
"Seema Shulk Bhavan", Near Victoria Bridge,
Rajkot - Jamnagar Highway, JAMNAGAR (Gujarat) – 361001
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F. No. GEN/ADJ/ADC/1194/2026-Adjn-O/o Commr-Cus-Prev-Jamnagar Date: 05.08.2026
Show Cause Notice No.: ADC-24/2026-27
DIN: 20260871MM0000A083AB

SHOW CAUSE NOTICE

[Issued under the provisions of Section 124 of the Customs Act, 1962]

1. Brief Facts:

An Inspection of the records of the office of the Assistant Commissioner, Customs House Pipavav was conducted by the Field Audit Party of the Office of the Director General of Audit (Central), Ahmedabad during the period from 08.08.2024 to 29.08.2024 covering the financial years 2022-23 and 2023-24 wherein 52 entries pertaining to re-import of frozen fish of different kinds worth Rs.19,97,01,143/- filed vide 49 Bills of Entry were selected for scrutiny. The relevant Extract of the Inspection Report (LAR-22/2024-25) **(RUD-1)** submitted by the Audit Party is reproduced below for ready reference:

"Reference Number: OBS-1490752

Para 11: Import of prohibited goods – Frozen Fish.

As per Section 20 of the Customs Act, 1962, if goods are imported into India after exportation therefrom, such goods shall be liable to duty and be subject to all the conditions and restrictions, if any, to which goods of the like kind and value are liable or subject, on the importation thereof.

As per Paragraph 1.1 of Chapter-8 of the Customs Manual, 2023, deliberate evasion of duty or violation of prohibition/restriction imposed upon import or export of specified goods invites penal action under the Customs Act, 1962 or an of the allied legislations that are enforced by the Customs in terms of the said Act. Thus, importers and exporters and other connected with international trade require to be well conversant with the provisions of Customs Act, 1962 as well as other relevant allied Acts and make sure that before any imports are affected or export planned, they are aware of any prohibition/restrictions and requirements subject to which alone goods can be imported/exported.

As per Policy Condition No.3 of Chapter-2 of ITC (HS) 2022, import of all live-stock products shall be subject to a sanitary import permit to be issued by Department of Animal Husbandry, Dairying and Fisheries, Government of

India, as per Section 3A of Live-stock Importation Act, 1898, as incorporated by Live-stock Importation (Amendment) Act, 2001, or as amended from time to time.

Section 2(d) of the Live-Stock Importation Act, 1898 defines the term "live-stock products" as to include meat and meat products of all kinds including fresh, chilled and frozen meat, tissue, organs of poultry, pig, sheep, goat; egg and egg powder, milk and milk products; bovine, ovine and caprine, embryos, ova, semen; pet food products of animal origin and any other animal product which may be specified by the Central Government by notification in the Official Gazette.

Vide Notification No. S.O. 2666(E), dated 16.10.2014, issued by the Department of Animal Husbandry, Dairying and Fisheries in the Ministry of Agriculture, the Government of India under Section 3A of the Live-Stock Importation Act, 1898 has notified the list of products which shall be treated as live-stock products for the purpose of Section 2(d) ibid. Clause (i) of Paragraph-1 of the list specifies that meat and meat products of all kinds including fresh, chilled and frozen meat of poultry, sheep, goat and pig.

Thus, in view of above provisions, frozen Octopus, Ribbon Fish, Croaker Fish, Eel Fish, Sole Fish, Squid, Surimi, Sailfish, Reef Cod Fish, Lizard Fish etc. are live-stock products covered under clause (i) of the aforesaid Notification dated 16.10.2014.

As per Para-2 of the said Notification, import of live-stock products shall be allowed only against a sanitary import permit to be issued by the Department of Animal Husbandry, Dairy and Fisheries as per the procedure laid down in the Schedule annexed to the said Notification. Relevant provisions of the said Schedule are as under -

No live-stock product shall be imported into India without a valid sanitary import permit issued under clause (3).

As per paragraph-4 of the said schedule, all livestock products shall be imported into India through the seaports or airports located at Delhi, Mumbai, Kolkata, Chennai, Bangalore and Hyderabad where the Animal Quarantine and Certification Services Stations are located.

First proviso to Paragraph-4 of the said Schedule states that the import of aquatic products, eggs, seeds of all aquatic animals including fish, crustaceans, molluscs, the import shall be allowed through the Sea Ports or airports located at Visakhapatnam and Kochi.

Paragraph-6 of the said Schedule casts responsibility on the importer to produce the import goods to the Animal Quarantine and Certification Services (AQCS) stations for inspection and certification.

Paragraph-6.2 of Chapter-8 of the Customs Manual, 2023 which deals with import of livestock products, states that the Customs will have to ensure that

the livestock products are given clearance for home consumption only after necessary permission is granted by the quarantine or veterinary authorities.

During scrutiny of assessment records of Custom House, Pipavav for the period of 2022-23 to 2023-24, it was noticed that 52 entries pertaining to re-import of frozen fish of different kinds i.e. Octopus, Ribbon Fish, Croaker Fish, Eel Fish, Sole Fish, Squid, Surimi, Sailfish, Reef Cod Fish, Lizard Fish etc. worth Rs.19,97,01,143/- were filed vide 49 Bills of Entry. Audit selected all these 49 entries for scrutiny.

In all the 52 entries of these 49 BEs, since the import goods were covered under the definition of term live-stock products as defined under Section 2(d) of the Livestock Importation Act, 1898 read with Sl.No.1 of paragraph-1 of Notification No. S.O. 2666(E) dated 16.10.2014 supra, these were liable to restrictions prescribed under Policy Condition No.3 of Chapter-1 of ITC (HS) 2022 read with Section 20 of the Customs Act, 1962 ibid.

Accordingly, these goods were not eligible for import without a valid sanitary import permit issued by the Department of Animal Husbandry, Dairying and Fisheries in the Ministry of Agriculture, the Government of India. Further, these goods were eligible for import only at the specified ports located at Vishakhapatnam or Kochi.

Further, import of these consignments were not permitted at Pipavav Sea Port.

In a similar case where cosmetic products were permitted to be imported only at ports specified under Rule 43A of the Drugs and Cosmetics Rules, 1945, Hon'ble Goa Bench of Mumbai High Court upheld in the matter of Commissioner of Customs, Goa V/s. Max Overseas [2019 (367) E.L.T. 604] that import of goods at ports other than the ports specified for the import of said goods would be deemed to be a prohibited import and hence, would be liable for confiscation.

Thus, in view of the above provision, re-import of frozen fish at Pipavav Sea Port is prohibited import. Accordingly, all the aforesaid goods were liable for confiscation. However, it was found that the Department allowed the clearance of these goods. This resulted in import of prohibited goods worth Rs.19,97,01,143/- (Statement E enclosed)".

2. Whereas, It was observed and reported by the audit party, vide Para 11 of its Inspection Report/Audit Note bearing No. OBS-1490752, that since the import goods were covered under the definition of term live-stock products as defined under Section 2(d) of the Livestock Importation Act, 1898 read with Sl. No.1 of paragraph-1 of Notification No. S.O. 2666(E) dated 16.10.2014, these were liable to restrictions prescribed under Policy Condition No.3 of Chapter-1 of ITC (HS) 2022 read with Section 20 of the Customs Act, 1962 ibid i.e. these goods were eligible for import with a valid sanitary import permit issued by the Department of Animal Husbandry, Dairying and Fisheries in the Ministry of Agriculture, the Government of India. Further, it was also observed that these goods were not eligible for import

at Pipavav port as these were eligible for import only at the specified ports located at Delhi, Mumbai, Kolkata, Chennai, Bangalore and Hyderabad where the Animal Quarantine and Certification Services Stations are located. Further, as per First proviso to Paragraph-4 of the said Schedule, the import of aquatic products, eggs, seeds of all aquatic animals including fish, crustaceans, molluscs, the import shall also be allowed through the Sea Ports or airports located at Visakhapatnam and Kochi.

3. Whereas out of the 49 Bills of Entry, the following Bill of Entry (Table-I) **(RUD-2)** had been filed by **M/s. SUN MARINE EXPORTS, (IEC-2416502930), Plot No. 1312, GIDC Estate, Veraval, Gujarat 362269, India**, (hereinafter referred to as "the importer" or "the Noticee") at Pipavav Port for re-import of frozen fish (hereinafter referred to as "the impugned goods"), with a valid sanitary import permit issued by the Department of Animal Husbandry, Dairying and Fisheries in the Ministry of Agriculture, the Government of India and the said goods were assessed and cleared out of Customs charge:

Table-I

Sl. No.	BE No.	BE Date	Name	IEC	Item Description	CTH	Quantity in KGs	Assess Value (Rs.)
1	8151293	05.04.2022	SUN MARINE EXPORTS	2416502930	FROZEN RIBBON FISH -	3038930	26000	3544936
2	8359025	21.04.2022	SUN MARINE EXPORTS	2416502930	FROZEN CROAKER FISH -	3038980	26000	2336256
3	8359093	21.04.2022	SUN MARINE EXPORTS	2416502930	FROZEN CROAKER FISH -	3038980	26000	2336256
4	8420690	25.04.2022	SUN MARINE EXPORTS	2416502930	FROZEN JAPANESE THREADFIN BREAM -	3038970	18050	2614666
5	8420690	25.04.2022	SUN MARINE EXPORTS	2416502930	FROZEN RIBBON FISH -	3038930	5550	1520519
6	8420738	25.04.2022	SUN MARINE EXPORTS	2416502930	FROZEN SOLE FISH -	3033300	26000	4694408
						Total	**127600**	**17047041**

4. Whereas in response to the audit observation, this office submitted replies to CRA Ahmedabad vide letters dated 14.10.2024 and 27.02.2025 stating that as per Ministry of Agriculture & Farmers Welfare Letter F. No. 35028/8/2019/Fy(Trade) dated 07.05.2019, re-import (return cargo) of fish and fishery products is to be dealt with by the Export Inspection Council (EIC). It was also stated that No Objection Certificates (NOCs) issued by AQCS were available on the ICEGATE portal in respect of above Bill of Entry.

5. Relevant Legal Provisions:

5.1. Section 2(d) of the Live-Stock Importation Act, 1898 provides definition of "live-stock products" as under:

Section 2(d): *"live-stock products" include meat and meat products of all kinds including fresh, chilled and frozen meat, tissue, organs of poultry, pig, sheep, goat; egg and egg powder, milk and milk products; bovine, ovine and caprine, embryos, ova, semen; pet food products of animal origin and any other animal product which may be specified by the Central Government by notification in the Official Gazette.*

5.2. Section 3(1) of the Live-Stock Importation Act, 1898 authorise Central Government of India to regulate, restrict or prohibit the import of live-stock into India, Section 3(2) empowers the officers of Customs in respect of import of any live-stock or livestock product and Section 3A gives power to the Central Government to regulate Importation of live-stock products. The relevant extract of Section 3(1), 3(2) and Section 3A of Live-Stock Importation Act, 1898 is reproduced below for ready reference:

Section 3: Power to regulate importation of livestock:

Section 3(1)*: The Central Government may, by notification in the Official Gazette, regulate, restrict or prohibit, in such manner and to such extent as it may think fit, the import, into India or any specified place therein, of any livestock which may be liable to be affected by infectious or contagious disorders, and of any fodder, dung, stable-litter, clothing harness or fittings appertaining to live-stock or that may have been in contact therewith.*

Section 3(2): *A notification issued under sub-section (1) or under section 3A shall operate as if it has been issued under section 11 of the Customs Act, 1962 (52 of 1962) and the officers of the customs at every port, airport, Inland Container Depot and Land Customs Station shall have the same powers in respect of any live-stock or livestock product or thing with regard to the importation of which such a notification has been issued and the vessel, aircraft, vehicle and other mode of conveyance containing the same, as they have for the time being in respect of any article the importation of which is regulated, restricted or prohibited by the law relating to customs and the vessel, aircraft, vehicle and other mode of conveyance containing the same; and the enactments for the time being in force relating to customs or any such article or vessel, aircraft, vehicle and other mode of conveyance shall apply accordingly.*

Section 3A. Power to regulate Importation of live-stock products *- The Central Government may, by notification in the Official Gazette, regulate, restrict or prohibit in such manner and to such extent as it may think fit, the import into the territories to which this Act extends, of any live-stock product, which may be liable to affect human or animal health.*

5.3 As per Policy Condition No.3 of Chapter-2 of ITC (HS) 2022, import of all live-stock products shall be subject to a sanitary import permit to be issued by Department of Animal Husbandry, Dairying and Fisheries, Government of India,

as per Section 3A of Live-stock Importation Act, 1898, as incorporated by Live-stock Importation (Amendment) Act, 2001, or as amended from time to time.

5.4. Schedule to Notification No. S.O. 2666(E) dated 16.10.2014 issued under clause (d) of section 2 and section 3A of the Live-stock Importation Act, 1898 notifies the procedure for the issue of sanitary import permit for import of Live-stock products and mentions the places from where these products can be imported into India. The relevant extract the said schedule is reproduced below for ready reference:

> Schedule to Notification No. S.O. 2666(E) dated 16.10.2014
>
> ***Procedure for import of livestock products into India***
>
> *All live-stock products shall be imported into India subject to the following conditions, namely: -*
>
> *(1) No live-stock product shall be imported into India without a valid sanitary import permit issued under clause (3).*
>
> *(2) .....*
>
> *(3) .....*
>
> *(4) All livestock products shall be imported into India through the seaports or airports located at **Delhi, Mumbai, Kolkata, Chennai, Bangalore** and **Hyderabad** where the Animal Quarantine and Certification Services Stations are located.*
>
> *Provided that the import of aquatic products, eggs, seeds, of all aquatic animals including fish, crustaceans, molluscs, the import shall also be allowed through the sea ports or airports located at **Visakhapatnam** and **Kochi**.*
>
> *Provided further that in case of import of perishable fish items exclusively meant for human consumption but excluding seed material for breeding or rearing purposes, the import shall be allowed to land at Petrapole, District North 24 Paraganas, West Bengal, through land route.*

5.5 As per Section 11 of the Customs Act, 1962, Central Government may prohibit either absolutely or subject to such conditions the import of goods of any specific description. The relevant provisions are reproduced below for reference:

Section 11. Power to prohibit importation or exportation of goods-

> *(1) If the Central Government is satisfied that it is necessary so to do for any of the purposes specified in sub-section (2), it may, by notification in the Official Gazette, prohibit either absolutely or subject to such conditions (to be fulfilled before or after clearance) as may be specified in the notification, the import or export of goods of any specified description.*
>
> *(2) ...*
>
> *(3) Any prohibition or restriction or obligation relating to import or export of any goods or class of goods or clearance thereof provided in any other law for the time being in force, or any rule or regulation made or any order or notification issued thereunder, shall be executed under the provisions of that Act only if such prohibition or restriction or obligation is notified under the*

provisions of this Act, subject to such exceptions, modifications or adaptations as the Central Government deems fit.

5.5. Section 20 of the Customs Act, 1962, governs the re-importation of goods, stating that goods brought back into India after export are generally liable to regular import duties and subject to the same rules as new imports.

The relevant extract of Section 20 of the Customs Act, 1962 is reproduced below for ready reference:

Section 20. Re-importation of goods. -

If goods are imported into India after exportation therefrom, such goods shall be liable to duty and be subject to all the conditions and restrictions, if any, to which goods of the like kind and value are liable or subject, on the importation thereof;

5.6. Section 2(33) of the Customs Act, 1962, defines "prohibited goods" as any goods whose import or export is subject to a ban, but excludes goods where all required import or export conditions have been properly met:

Section 2(33)- *"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;*

5.7. Section 111 (d) and 111(o) of the Customs Act, 1962 deals with provisions of confiscation of improperly imported goods as reproduced below:

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

(a) ...

(b) ...

(c) ...

(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;

....

(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;

5.7. Section 112 of the Customs Act, 1962 prescribes penalties for the improper importation of goods, acts or omissions rendering goods liable to confiscation, and dealing with confiscated goods:

> ***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*
>
> ...
>
> *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;*

5.8. Section 117 of the Customs Act, 1962 serves as a general or residual penalty clause:

> ***Section 117. Penalties for contravention, etc., not expressly mentioned.***
> *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 four lakh rupees.*

5.9. Section 125 of the Customs Act, 1962 provides an option to pay fine in lieu of confiscation as reproduced below:

> ***Section 125. Option to pay fine in lieu of confiscation. -***
>
> *(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods or, where such owner is not known, the person from whose possession or custody such goods have been seized, an option to pay in lieu of confiscation such fine as the said officer thinks fit:*
>
> ***Provided** that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, no such fine shall be imposed:*
>
> ***Provided** further that, without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the*

goods confiscated, less in the case of imported goods the duty chargeable thereon.

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

5.10. Sections 46(4) and 46(4A) of the Customs Act, 1962 place legal responsibilities on an importer filing a Bill of Entry. They mandate a formal declaration of truth and strict accountability for the accuracy, valid documentation, and regulatory compliance of imported goods. The relevant extract of Sections 46(4) and 46(4A) of the Customs Act, 1962 is reproduced below for ready 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.*

Section 46(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.]

6. Whereas, the Finance Act, 2011 introduced the concept of self-assessment under the Customs Act, 1962 with effect from 08.04.2011, whereby the responsibility for correct assessment of imported goods, including compliance with all statutory restrictions, prohibitions and conditions governing importation, rests primarily upon the importer. Section 17 of the Customs Act, 1962 enables self-assessment of duty by the importer; however, the said provision neither dispenses with nor dilutes the obligation of the importer to ensure compliance with the provisions of the Customs Act, 1962 and all other laws governing the importation of goods.

7. Whereas, Sections 46(4) and 46(4A) of the Customs Act, 1962 cast a statutory obligation upon every importer presenting a Bill of Entry to declare truthfully the particulars relating to the imported goods, ensure the accuracy and completeness of the information furnished, establish the authenticity and validity of the supporting documents, and comply with every restriction or prohibition applicable under the Customs Act, 1962 or any other law for the time being in force. These statutory obligations continue to operate notwithstanding acceptance of the Bill of Entry under the system of self-assessment.

8. Whereas, in the instant case, the Noticee imported live-stock products through Pipavav Port. It is observed that the Noticee had obtained a valid Sanitary Import Permit (SIP) issued by the Department of Animal Husbandry and Dairying. Accordingly, no contravention is alleged in respect of the requirement of obtaining the Sanitary Import Permit.

9. Whereas, the issue involved in the present proceedings is not the absence of a Sanitary Import Permit but the importation of the impugned goods through a port other than those prescribed under Notification S.O. 2666(E) dated 16.10.2014 issued under Section 3A of the Livestock Importation Act, 1898 read with the Livestock Importation (Amendment) Rules, 2001 and Policy Condition No. 3 of Chapter 2 of ITC (HS), 2022. The statutory scheme contemplates not only the possession of a valid Sanitary Import Permit but also compliance with the prescribed port restrictions, both of which are independent and mandatory conditions governing lawful importation of livestock products.

10. Whereas, the goods imported by the Noticee fall within the category of livestock products covered by the applicable statutory framework. The Schedule annexed to Notification S.O. 2666(E) specifically regulates the ports through which such products may be imported and prescribes the role of Animal Quarantine and Certification Services (AQCS) authorities in ensuring compliance with sanitary requirements before customs clearance. Therefore, importation of such goods through a port not specified under the said statutory framework amounts to import in contravention of the conditions governing such import.

11. Whereas, Section 20 of the Customs Act, 1962 provides that goods re-imported into India after exportation shall be subject to all conditions and restrictions applicable to importation of goods of like kind and value. Consequently, re-imported goods were required to satisfy not only the customs formalities but also every statutory restriction imposed under the Livestock Importation Act, 1898, the notifications issued thereunder and the Foreign Trade Policy.

12. Whereas, the restrictions imposed under Section 3(1) or 3A of the Livestock Importation Act, 1898 have statutory force and operate as restrictions under the Customs Act by virtue of Section 3(2) of the said Act. Consequently, importation in violation of such restrictions attracts the provisions relating to prohibited imports under the Customs Act, 1962.

13. Whereas, although the Noticee possessed a valid Sanitary Import Permit, the importation of the impugned goods through Pipavav Port, which was not one of the notified ports for import of such class of goods under the applicable statutory framework, constituted non-compliance with a mandatory condition governing import. Such non-compliance rendered the impugned goods liable to confiscation under Section 111(d) of the Customs Act, 1962 as goods imported contrary to a prohibition imposed under the Customs Act or any other law for the time being in

force and also under Section 111(o) of the Customs Act, 1962 for contravention of conditions governing such importation.

14. Whereas the impugned goods, having already been cleared for home consumption and not being available for seizure/physical confiscation, appears liable for confiscation under Section 111(d) and 111(o) ibid, and in terms of Section 125 of the Customs Act, 1962, fine in lieu of confiscation appears liable to be imposed on the importer in respect of the said goods.

15. Whereas by reason of the aforesaid acts of commission and omission, i.e., filing of the Bill of Entry and clearance of frozen fish at a port not notified for the purpose, thereby rendering the impugned goods liable to confiscation under Section 111 of the Customs Act, 1962, the importer has rendered itself liable to penalty under Section 112(a) of the Customs Act, 1962;

16. Whereas by reason of the aforesaid acts of commission and omission, i.e., filing of the Bill of Entry and clearance of frozen fish at a port not notified for the purpose, the importer has rendered itself liable to penalty under Section 117 of the Customs Act, 1962;

17. Now, therefore, M/s. SUN MARINE EXPORTS, (IEC-2416502930), at Plot No. 1312, GIDC Estate, Veraval, Gujarat 362269, India is hereby called upon to show cause to the Additional Commissioner of Customs, Adjudication, Customs (Preventive) Jamnagar within thirty (30) days from the date of receipt of this notice as to why:

(i) the goods imported by the Noticee valued at **Rs. 1,70,47,041/-,** (as detailed in Table-I above) should not be held liable for confiscation under Section 111(d) and 111(o) of the Customs Act, 1962 and redemption fine under Section 125 of the Customs Act, 1962 should not be imposed in lieu of confiscation;

(ii) penalty should not be imposed upon them under Section 112(a) of the Customs Act, 1962;

(iii) penalty should not be imposed upon them under Section 117 of the Customs Act, 1962;

18. The Noticee is hereby directed to produce all evidences upon which they intend to rely in support of their defence at the time of showing cause. They are further directed to indicate in their written reply as to whether they wish to be heard through virtual mode as stipulated in Central Board of Indirect Taxes & Customs, New Delhi's, instructions dated 27.04.2020 issued from F. No. 390/Misc/3/2019-JC or in person before the case is decided. If no mention is made about the same in their written explanation, it will be presumed that they do not desire a personal hearing and the case will be decided on the basis of the evidences and records available on file.

19. The importer is further informed that in the event no reply is furnished within the aforesaid period of thirty (30) days, or the importer fails to avail of the personal hearing offered, the case shall be decided ex-parte on the basis of the evidence and

records available on file, without further reference to the importer, on the merits of the case.

20. This notice is issued without prejudice to any other action that may be taken against the importer or any other person(s) concerned, under the Customs Act, 1962, or any other law for the time being in force, in respect of the subject matter or any related matter that may come to light subsequently.

(Srujan Kumar Nakidi)
Additional Commissioner
Customs (Preventive), Jamnagar

Date: 05.08.2026

By Speed Post A.D. / E Mail

To,

M/s. SUN MARINE EXPORTS,
IEC-2416502930
Address- Plot No. 1312, GIDC Estate,
Veraval, Gujarat 362269, India

Copy to:

1. The Commissioner, Customs (Preventive), Jamnagar. (Kind Attn: AC/DC(Audit),
2. The Director General of Audit (Central), Ahmedabad - w.r.t. Para 11 of LAR No. 22/2024-25 for information.
3. The Deputy/Assistant Commissioner of Customs, Pipavav Port - for information and record.
4. Guard File.

ANNEXURE

LIST OF RELIED UPON DOCUMENTS (RUDS)

RUD No.	Description	Remarks
1	Inspection Report (Para – 11 of LAR-22/2024-25)	Copy attached.
2	Copy of Bill of Entry as per Table-I	Available with the Noticee.