



F.No. GEN/ADJ/ADC/634/2025-Adjn-O/o Commr-Cus-Kandla

Date -27-01-2026

SHOW CAUSE NOTICE

(ISSUED UNDER SECTION 28(4) READ WITH SECTION 124 OF THE CUSTOMS ACT, 1962)

During the test check of records for the period 2019-21, the Sr. Audit Officer (CRA-I) noticed that certain KASEZ units had cleared "Cold Rolled Stainless Steel Sheet in Coils (J3 Grade)" in DTA classifying them under CTH 7220 9022. Customs duty was paid on these DTA clearances at the rate of 23.35%. Whereas, the Audit team on scrutiny of their "Mill Test Certificate", noticed that these items contained "Chromium-Cr" (12.4% -12.5%) and "Manganese-Mn" (9.2 % - 9.4%) in majority and only a small quantum of "Nickel Ni" (1.03% -1.07%). Therefore, Audit team made an observation that the subject goods cleared in DTA were actually "chromium-manganese austenitic type" stainless steel and were correctly classifiable under CTH 7220 9090 and subsequently, benefit of Notification 50/2018-Cus dated 30.06.2018 was also not admissible for subject goods. The above said observations were communicated by the Audit team to KASEZ vide HM dated 27.09.2021 and subsequently vide LAR dated 03.11.2021 **(RUD-01)**.

2. On the basis of the Audit observation, an inquiry was initiated against all such SEZ Units and subject DTA clients. One such SEZ unit is M/s. JMBM Warehousing, Kandla Special Economic Zone, Gandhidham, Kutch (hereinafter referred to as "the SEZ unit"), having Letter of **Approval No. KASEZ/IA/ 28/2020-21 dated 10.12.2020 (RUD-02)** which have warehoused and cleared the goods, viz. Steel Coils for its DTA Clients under CTH 7220 9022 (instead of under CTH 7220 9090) and has availed the benefits of concessional rate of duty under Notification 50/2018-Cus dated 30.06.2018 (under Serial number 734).

3. As per NSDL SEZ Online portal, the details of the DTA Bills of Entry filed by the SEZ unit/DTA Clients for clearances of the subject goods are as follows:

TABLE-A

Sr. No.	Entity Name	DTA B E No/ Date	DTA Client	Item Description	Customs Tariff Item (CTI)	Assessable Value (in INR)	Corresponding Import B E No. & Date
1		20018 57 /15-02 -2021	HP ST EEL	STAINLESS STEEL COLD ROLLED ST RIPS COILS GRAD E J-3	7220902 2	1,01,59,767	1001937 dat ed 08.02.21
	JMBM	20018	GANE	STAINLESS STEEL			1001744 dat

2	Warehousing	56/15-02-2021	SHIMPEX	COLD ROLLED STRIPS COILS GRADE J-3	72209022	92,22,444	dated 04.02.2021
3		2001855/15-02-2021	JANKI METALS	STAINLESS STEEL COLD ROLLED STRIPS COILS GRADE J-3	72209022	45,45,632	1001903 dtd 06.02.2021
Total						2,39,27,843	

4. Further, from the documents uploaded along with DTA BEs and corresponding Import BEs (**RUD-06**), it is seen that the chemical composition of the subject goods as per the uploaded Mill test certificates, issued by M/s Xiangyu Honour Wealth Supply Chain Co. Ltd. are as under:

TABLE-B

DTA Client Name	Goods Description	MTC No	Chromium (Cr)	Manganese (Mn)	Nickel (Ni)
HP Steel	Stainless Steel Cold Rolled Strips Coils Grade J-3	MFHD20201225-1	12.97% - 13.12%	10.459% - 10.780%	0.751% - 0.783%
Janki Metals		MFHD20201228-2	12.97% - 13.12%	10.489% - 10.780%	0.751% - 0.782%
Ganesh Impex		Mill Test Certificate Not uploaded for the BE.			

5. Observation of the Audit.

The observation of the audit is as under:

“Serial number 734 of Notification No. 50/2018-Cus dated 30.06.2018 prescribes concession of 45% of applied (Standard) BCD rate on CTH 72209021 (viz., Other Flat-rolled products of Stainless Steel: Chromium type) and 72209022 (viz., Other Flat-rolled products of Stainless Steel: Nickel-Chromium austenitic type), on goods imported inter alia from China. Standard BCD rate applicable on goods falling under Customs Tariff Heading (CTH) 72209090 is 7.5% and is not included in Notification No. 50/2018 above. Further, “Austenitic steel” is a type of stainless steel that contains austenite, which consists of a high percentage of nickel and chromium. However, “J3 Grade” of Stainless steel is a chromium-manganese austenitic stainless steel (with 13-15% Cr, 7.5-13% Mn) with moderate amounts of copper, nickel (0.8-1.5%) and nitrogen. Thus, “J3 Grade” is not “Nickel-Chromium austenitic type” but a “chromium-manganese austenitic type” stainless steel and is accordingly classifiable under CTH 72209090. (Please refer <https://www.yaoyistainlesssteel.com/grade-j3/> and <https://www.quora.com/What-is-grade-201-13-in-stainless-steel-What-are-the-chemical-properties-standard-In-which-standard-does-it-include-ASTM-DIN-JIS-or-else>)

During test check of records of Specified Officer (KASEZ) Gandhidham for

the period 2019-2021, it was noticed that 04KASEZ units (Statement Attached) had cleared "Cold Rolled Stainless Steel Sheet in Coils (J3 Grade)" in DTA classifying these under CTH 72209022. Customs duty was paid on these DTA clearance at the rate of 23.35% (incl BCD 4.12%, SWS 10% &IGST 18%), availing BCD concession under serial number 734above.On scrutiny of their "Mill Test Certificate" also, it was noticed that these items contained "Chromium-Cr" (12.4%-12.5%) and "Manganese-Mn" (9.2%-9.4%) in majority and only a small quantum of "Nickel-Ni" (1.03%-1.07%). Thus, these goods cleared in DTA were actually "chromium-manganese austenitic type" stainless steel and were correctly classified under CTH 72209090. Thus, benefit of Notification 50/2018-cus was also not admissible.

6. Analysis:

Based on the details available on NSDL SEZ Online portal as per Table-A, it is evident that the said SEZ unit/DTA Clients have cleared the goods viz. Stainless-Steel Cold Rolled Strips Coils Grade J-3 into DTA by classifying the same under CTH 7220 9022.

However, as per audit observation, it is seen that "J3 Grade" of Stainless steel is a chromium-manganese austenitic stainless steel (with 13-15% Cr, 7.5-13% Mn) with moderate amounts of copper, nickel (0.8-1.5%) and nitrogen. Thus, "J3 Grade" is not "Nickel-Chromium austenitic type" but a "chromium-manganese austenitic type" stainless steel and thus, accordingly appears to be correctly classifiable under CTH 72209090. Further, it is seen that Asian Pacific Trade Agreement (APTA) under Notification No. 50/2018-Cus dated 30.06.2018 (under Serial number 734) prescribes concession of 45% of applied (Standard) BCD rate on CTH 72209021 (viz., Other Flat-rolled products of Stainless Steel: Chromium type) and 72209022 (viz., Other Flat-rolled products of Stainless Steel: Nickel-Chromium austenitic type), on goods imported *inter-alia* from China. However, the goods which merit classification under Customs Tariff Heading (CTH) 72209090, the Standard BCD rate applicable is 7.5% and the said CTH is not covered under Notification No. 50/2018-Cus dated 30.06.2018.

Further, during the test check of records of SEZ unit by the Audit, it was noticed that the said SEZ unit along with their DTA Clients had cleared "Cold Rolled Stainless Steel Sheet in Coils(J3 Grade)" in DTA classifying the same under CTH 72209022. Customs duty was paid on these DTA clearance at the rate of 23.35% (including BCD 4.12%, SWS 10% &IGST 18%), availing BCD concession under Notification No. 50/2018-Cus under serial number 734. On scrutiny of their "Mill Test Certificate" (as per Table-B), it was noticed that these items contained "Chromium-Cr"(12.97%-13.12%) and "Manganese-Mn" (10.459 % -10.780%) in majority and only a small quantum of "Nickel-Ni" (0.751% - 0.783%). Thus, these goods cleared into DTA were actually "chromium-manganese-austenitic type" stainless steel and appear to be correctly classifiable under CTH 72209090. Accordingly, the benefit of Notification No. 50/2018-Cus appears to be not admissible on these goods.

In view of the above, it appears that the said SEZ Unit along with DTA Importers have mis-classified the goods imported under CTI **7220-9022** to claim the benefit of Asian Pacific Trade Agreement (APTA) under Notification No. 50/2018 dated 30.06.2018, wherein benefit/ exemption of 45% on the BCD on the goods

imported from China is present. The actual classification of these goods appears to be **7220-9090 (Chromium-Manganese Austenitic Stainless Steel)**. This act of misclassification resulted in the short payment of Customs Duty to the tune of **Rs.10,48,219/**. Such indulgence and endeavor on the part of said SEZ Unit and DTA clients have resulted in short-levy of Customs duty of Rs. 10,48,219 which is to be recovered from them along with applicable interest and penalty as per provisions of The Customs Act, 1962. Further, the goods appear to be mis-classified and therefore the goods are liable to confiscation as per provisions of The Customs Act, 1962.

7. Letter to SEZ unit and DTA clients and response thereof:

On the basis of the above observation and findings, letter dated 28.09.2021 (**RUD-03**) was written to the SEZ unit for making the payment of the differential amount of duty. In reply to the same, the SEZ unit and all the three DTA clients, namely, M/s HP Steel, M/s Ganesh Impex, M/s Janki Metals, vide their letter dated 12.03.2022 (**RUD-04**) requested for extension of 30 days citing personal reasons. Further letters dated 03.05.2024 and 01.07.2024 (**RUD-05**) were written to the SEZ unit and their DTA clients, however none of the SEZ unit/DTA clients responded to the letters or their subsequent reminders. From, the above it appears that the SEZ unit and its DTA clients willfully attempted to escape the inquiry conducted by the KASEZ Customs.

8. Legal Provisions:

The following are the legal provisions, which appears to have been contravened:

8.1. The Customs Act, 1962:

- 8.1.1. Section 46 of the Customs Act, 1962
- 8.1.2. Section 17 of the Customs Act, 1962
- 8.1.3. Section 111 (m) and (o) of the Customs Act, 1962.
- 8.1.4. Section 112 of the Customs Act, 1962
- 8.1.5. Section 114AA of the Customs Act, 1962

8.2. SEZ Act, 2005 and SEZ Rules, 2006

- 8.2.1 Rule 15(9) of the SEZ Rules, 2006.
- 8.2.2 Rule 18 of the SEZ Rules, 2006.
- 8.2.3 Rule 27(10) of the SEZ Rules, 2006.
- 8.2.4 Rule 29(1) of the SEZ Rules, 2006.
- 8.2.5 Rule 29(2) of the SEZ Rules, 2006.
- 8.2.6 Rule 47 of the SEZ Rules, 2006.
- 8.2.7 Rule 48 of the SEZ Rules, 2006.

8.3 Notification No. 50/2018 dated 30.06.2018

9. Discussion related to legal contraventions:

9.1. 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, as the case may be. Under self-assessment the importer or exporter has to ensure correct classification, applicable rate of duty, value and

exemption notifications, if any, in respect of imported /export goods while presenting the 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/Developer shall be based on self-declaration made by the Unit/Developer. While importing subject goods, the said SEZ unit and DTA importers were bound for true and correct declaration and assessment. As the said SEZ unit engaged in the business of providing warehousing services in respect of subject goods, they were fully aware of specifications, characteristics, nature and description of the goods imported and warehoused on behalf of the DTA client. 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, the authenticity and validity of any document supporting it; 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.

In view of the above, it appears that the said SEZ Unit along with DTA Importers have mis-classified the goods imported under CTI **7220-9022** to claim the benefit of Asian Pacific Trade Agreement (APTA) under Notification No. 50/2018 dated 30.06.2018, wherein benefit/ exemption of 45% on the BCD on the goods imported from China which resulted in the short payment in Customs Duty to the tune of **Rs. 10,48,219/-**. The actual classification of these goods appears to be **7220-9090 (Chromium-Manganese Austenitic Stainless Steel)**. Such indulgence and endeavor on the part of said SEZ Unit and DTA clients are in violation of the provisions of Section 46 of the Customs Act, 1962, irrespective of the importability of the impugned goods and other aspects involved in the case, which appears to makes the impugned goods liable for confiscation in terms of Section 111(m) and 111 (o) of the Customs Act, 1962 and said SEZ unit and their DTA importers liable for penalty under Section 112, Section 114A and Section 114AA of the Customs Act, 1962.

10. Quantification of Duty Evasion.

10.1. From the inquiry carried out so far, it appears that the DTA Clients & SEZ unit have contravened the provisions of Section 46(4) of the Customs Act, 1962 inasmuch as they intentionally mis-classified the imported goods under CTH **7220-9022** to claim the benefit of Asian Pacific Trade Agreement (APTA) under Notification No. 50/2018 dated 30.06.2018, wherein benefit/ exemption of @45% on the BCD on the goods imported from China is there, resulted in the short payment in Customs Duty to the tune of **Rs 10,48,219/-** and cleared the goods. All these acts of commission and omissions on their part have rendered the goods having total assessable value of **Rs. 2,39,27,843/-** (Rupees Two Crore Thirty-Nine Lakh Twenty-Seven Thousand Eight Hundred Forty-Three only), as detailed in Table-C below, liable to confiscation under the provisions of Section 111(m) and 111(o) of the Customs Act, 1962.

Table-C

Sr. No.	Request Id	Request Submission Date	DTA Client	Item Description	CTH No	Assessable Value (in INR)	Duty Paid Amount (in INR)	Duty payable (in INR)	Short levy duty (in INR)
1	262100559980	15-02-2021	HP STEEL		722090	10159767	2372737	2817811	445074

					22				
2	2621 0056 0116	15-02-2 021	GAN ESH I MPE X	STAINLESS STEEL C OLD ROLLED STRIPS COILS GRADE J-3	72 20 90 22	922244 4	2153833	255784 5	404012
3	2621 0055 8403	15-02-2 021	JANK I ME TALS		72 20 90 22	454563 2	1061598	126073 1	199133
						2,39,27,843	55,88,168	66,36,387	10,48,219

11. Role played by the SEZ unit M/s JMBM Warehousing and the DTA Clients.

11.1. It also appears that **M/s JMBM Warehousing**, KASEZ and the said DTA Clients have availed the Custom duty exemption benefits by mis-classifying the subject goods under the CTI 7220 9022 instead of the correct CTI of the goods, i.e. 7220 9090, where the duty benefits of 45% on the BCD under the APTA is not applicable. Since the DTA clients are in the business of importing steel products, they appear to be aware of the technical specifications of the steel products being imported by them and they were aware of the proper classification of the goods. Similarly, the SEZ unit appears to be aware of all these facts related to technical specifications of the steel products, since they are actively indulged in the warehousing of these goods. In order to avail the benefits of the concessional rate of duty, they appear to have deliberately mis-classified the goods. Accordingly, it appears that the said SEZ Unit along with its clients by virtue of their omissions and commission, willingly and with malafide intention suppressed the facts to evade payment of applicable Customs duty. This act of the SEZ unit M/s JMBM warehousing and its DTA Clients appears to be an act of willful mis-statement and suppression of facts and thereby they appear to have contravened various provisions of the Customs Act, 1962 and rules made thereunder, with intent to evade payment of Customs duty. Therefore, the goods appear to be liable for confiscation in as much as the import documents and the declaration given under the Bill of Entry does not correspond to the true nature and correct CTI of the goods. Since, there appears to be willful mis-statement and suppression of facts in the instant case, the total differential customs duty amounting to Rs. **10,48,219/-**, as detailed in the table above, which was lawfully payable by them is liable to be recovered from the said respective DTA clients under Section 28(4) of the Customs Act, 1962, along with applicable interest under Section 28AA of the Customs Act, 1962.

Also, the SEZ unit and the DTA Clients appears to have intentionally and deliberately signed, made, used or caused to be made Bills of Entry, invoices, declarations which they knew were false and incorrect in crucial/ aspects in the course of imports into KASEZ and clearance into the DTA. The said acts of omission and commission on the part of M/s. JMBM Warehousing Co and the said DTA importers appears to have rendered themselves liable for penalty, individually and separately, under the provisions of Section 112(a), 112(b), 114A and 114AA of the Customs Act, 1962 and FTD&R Act 1962.

12. SHOW CAUSE:

12.1. Now, therefore, M/s. JMBM Warehousing, KASEZ having Letter of **Approval No. KASEZ/IA/ 28/2020-21 dated 10.12.2020** are 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 this notice as to why:

- I. The declared classification i.e. under CTI **7220 9022** of the imported goods and cleared into DTA vide bills of entry as detailed in "**Table-C**" above, having declared assessable value of **2,39,27,843/-** (Rupees Two Crore Thirty Nine Lakh Twenty Seven Thousand Eight Hundred And Forty-Three Only) should not be rejected and should not be re-classified under Custom tariff Item 7220 9090.
- II. The differential duty amount of **10,48,219 /-** (Rupees Ten Lakh Forty-Eight Thousand Two Hundred Nineteen Only) as detailed in "**Table-C**" above, should not be demanded and recovered from their DTA Clients under the provisions of Section 28(4) of the Customs Act, 1962, along with interest, under the provisions of Section 28AA of the Customs Act, 1962.
- III. The goods imported from China and cleared into DTA vide Bills of Entry as detailed in Table-A' above, having declared assessable value of Rs. **2,39,27,843/-** (Rupees Two Crore Thirty Nine Lakh Twenty Seven Thousand Eight Hundred And Forty-Three Only) should not be confiscated under Section 111 (m) & 111(o) of the Customs Act, 1962 for the mis-classification of the goods.
- IV. Penalty under Section 112, 114A and 114AA of the Customs Act, 1962 should not be imposed on them in relation to the said goods;
- V. Bond-cum-Legal Undertaking in Form-H furnished by the said SEZ Unit should not be enforced towards the duty and other liabilities arising out of subject goods removed from the said SEZ unit to DTA as detailed in **Table-C** above.

12.2. Now, therefore, the DTA importer , namely, M/s HP STEEL (IEC: AANFH2880A) having address at Shop no 2, Near Bapa Sitaram OTA Vajdi Firda, Rajkot Gujarat – 360005 are 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 this notice as to why: -

- I. The declared classification i.e. under CTI **7220 9022** of the imported goods and cleared into DTA vide bills of entry as detailed in "**Table-C**" above, having declared assessable value of **1,01,59,767 /-** (Rupees One Crore One Lakh Fifty-Nine Thousand Seven-Hundred Sixty-Seven Only) should not be rejected and should not be re-classified under Custom tariff Item 7220 9090.
- II. The differential duty amount of **4,45,074 /-** (Rupees Four Lakh Forty Five Thousand Seventy Four Only) as detailed in "**Table-C**" above, should not be demanded and recovered from them under the provisions of Section 28(4) of the Customs Act, 1962, along with interest, under the provisions of Section 28AA of the Customs Act, 1962.

- III. The goods imported from China and cleared into DTA vide Bills of Entry as detailed in Table-A' above, having declared assessable value of Rs **1,01,59,767** /- (Rupees One Crore One Lakh Fifty-Nine Thousand Seven-Hundred Sixty-Seven Only) should not be confiscated under Section 111 (m) & 111(o) of the Customs Act, 1962 for the mis-classification of the goods.
- IV. Penalty under Section 112, 114A and 114AA of the Customs Act, 1962 should not be imposed on them in relation to the said goods;

12.3. Now, therefore, the DTA importer , namely, M/s GANESH IMPEX, Gandhidham (IEC: COUPP5392A) having address at Plot no 38, Survey No 369/2, Rajkot, Gujarat-360023 are 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 this notice as to why: -

- I. The declared classification i.e. under CTI **7220 9022** of the imported goods and cleared into DTA vide bills of entry as detailed in "**Table-C**" above, having declared assessable value of **92,22,444** /- (Rupees Ninety Two Lakh Twenty Two Thousand Four-Hundred Forty-Four Only) should not be rejected and should not be re-classified under Custom tariff Item 7220 9090.
- II. The differential duty amount of **4,04,012**/- (Rupees Four Lakh Four Thousand Twelve Only) as detailed in "**Table-C**" above, should not be demanded and recovered from them under the provisions of Section 28(4) of the Customs Act, 1962, along with interest, under the provisions of Section 28AA of the Customs Act, 1962.
- III. The goods imported from China and cleared into DTA vide Bills of Entry as detailed in Table-A' above, having declared assessable value of Rs **92,22,444** /- (Rupees Ninety-Two Lakh Twenty Two Thousand Four-Hundred Forty-Four Only) should not be confiscated under Section 111 (m) & 111(o) of the Customs Act, 1962 for the mis-classification of the goods.
- IV. Penalty under Section 112, 114A and 114AA of the Customs Act, 1962 should not be imposed on them in relation to the said goods;

12.4. Now, therefore, the DTA importer , namely, M/s Janki Metals (IEC: AAQFJ3215Q) Bamanbore G.I.D.C. Estate , Plot no. 901, Nr. Diamond tools & Raj tube, Ahmedabad road, Tal Chotila village, Surendranagar, Bamanbore, Rajkot , Gujarat are 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 this notice as to why: -

- I. The declared classification i.e. under CTI **7220 9022** of the imported goods and cleared into DTA vide bills of entry as detailed in "**Table-C**" above, having declared assessable value of **45,45,632**/- (Rupees Forty-Five Lakh Forty-Five Thousand Six-Hundred Thirty-Two Only) should not be rejected and should not be re-classified under Custom tariff Item 7220 9090.
- II. The differential duty amount of **1,99,133**/- (Rupees One Lakh Ninety Nine Thousand One Hundred Thirty Three Only) as detailed in "**Table-C**" above,

should not be demanded and recovered from them under the provisions of Section 28(4) of the Customs Act, 1962, along with interest, under the provisions of Section 28AA of the Customs Act, 1962.

- III. The goods imported from China and cleared into DTA vide Bills of Entry as detailed in 'Table-A' above, having declared assessable value of Rs **45,45,632/-** (Rupees Forty-Five Lakh Forty-Five Thousand Six-Hundred Thirty-Two Only) should not be confiscated under Section 111 (m) & 111(o) of the Customs Act, 1962 for the mis-classification of the goods.
- IV. Penalty under Section 112, 114A and 114AA of the Customs Act, 1962 should not be imposed on them in relation to the said goods;

13. Each of the above 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 Noticees 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(s). 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.

14. 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.

15. 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.

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

**Commissioner (In-Situ),
Custom House, Kandla**

DIN:

F. No. GEN/ADJ/ADC/634/2025-Adjn-O/o Commr-Cus-Kandla

By Speed Post/Courier

To,

- i. M/s. JMBM Warehousing, KASEZ Gandhidham, Kutch.
- ii. M/s HP STEEL (IEC: AANFH2880A) Shop no 2, Near Bapa Sitaram OTA Vajdi Firda, Rajkot Gujarat – 360005.

- iii. M/s GANESH IMPEX, Gandhidham (IEC: COUPP5392A) having address at Plot no 38, Survey No 369/2, Rajkot, Gujarat-360023
- iv. M/s Janki Metals (IEC: AAQFJ3215Q). Bamanbore G.I.D.C. Estate near Parsamani Cement, Plot no. 901, Nr. Diamond tools & raj tube, Ahmedabad road, Tal Chotila village, Surendranagar, Bamanbore, Rajkot , Gujarat, 360023

Copy to:

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

Annexure-R**Attached to Show Cause Notice issued vide F. No. GEN/ADJ/ADC/634/2025-Adjn-O/o Commr-Cus-Kandla to M/s. JMBM Warehousing Co, KASEZ and others
(List of Relied upon Documents)**

RUD-01: HM dated 27.09.2021 and subsequently vide LAR dated 03.11.2021

RUD-02: Letter of Approval No. KASEZ/IA/ 28/2020-21 dated 10.12.2020

RUD-03: Letters dated 28.09.2021 written to the various DTA Clients and SEZ unit.

RUD-04: Letter dated 12.03.2022 of M/s Ganesh Impex and M/s Janki Metals,

RUD-05: Letters dated 03.05.2024 and 01.07.2024 written to all the entities.

RUD-06: Bills of entry and import documents.