भारतसरकार/ Government of India
वित्तमंत्रालय / Ministry of Finance
कार्यालय/ Office of
प्रधानआयुक्त सीमाशुल्क -(एन एस-I)
Pr. Commissioner of Customs-(NS-I)
Jawaharlal Nehru Custom House (JNCH)
NhavaSheva, Tal: Uran, Dist: Raigad,
Maharashtra-400 707

सत्यमेव जयते

BHARAT SARKAR

INDIAN CUSTOMS

S/10-1100/2025-26/Adj/Pr.Commr./GR.I&IA/NS-I/CAC/JNCH

File No. CUS/APR/SCN/1636/2025-Gr (1And1A) 12-11-2025

SCN No. 1305/2025-26/Pr.Commr./GR.I&IA/NS-I/CAC/JNCH

DIN: 20251178NW0000333CDF

Subject: Show Cause Notice under Section 28(4) of the Customs Act, 1962, in respect of goods imported by M/s S.G. International (IEC-0516914537)-reg;

During the course of Audit, it was observed that the importer M/s S.G. International (IEC- 0516914537) (hereinafter referred to as 'Importer') has claimed benefit of Notification No. 46/2011 Sr. No. 172 (I) for imports of goods declared as 'Dried Pineapple Slice/Core Chunk/Core Dice/Normal Slice, Dehydrated Pineapple ring/core etc.' thereby paying 'NIL' BCD. The importer has classified the subject goods under CTH 2008 2000. The details of such imports in last 5 years are as under:

Table - 1

Sr. No.	B.E. No	B.E. Date	Description	AssessableValue (in Rs.)
1	9701514	25-11-2020	DRIED PINEAPPLE SLICE	307986.3
2	9701514	25-11-2020	DRIED PINEAPPLE CORE DICE	98859.8
3	3008960	04-03-2021	DRIED PINEAPPLE SLICE	603685.91
4	3008960	04-03-2021	DRIED PINEAPPLE CORE CHUNK	775102.9
5	3008960	04-03-2021	DRIED PINEAPPLE CORE DICE	48443.93
6	4401832	21-06-2021	DRIED PINEAPPLE SLICE	201664.74
7	4401832	21-06-2021	DRIED PINEAPPLE CORE CHUNK	1175083.48

8	5468069	16-09-2021	DRIED PINEAPPLE SLICE	205650.33
9	5468069	16-09-2021	DRIED PINEAPPLE CORE DICE	373909.69
10	5468069	16-09-2021	DRIED PINEAPPLE CORE CHUNK	93477.42
11	5897341	19-10-2021	DRIED PINEAPPLE CORE DICE	191379.06
12	5897341	19-10-2021	DRIED PINEAPPLE CORE CHUNK	449740.8
13	6854873	27-12-2021	DRIED PINEAPPLE SLICE	165788.12
14	8928751	01-06-2022	DRIED PINEAPPLE CORE CHUNK	596131.88
15	8928751	01-06-2022	DRIED PINEAPPLE SLICE	496776.56
16	2007783	14-08-2022	DRIED PINEAPPLE SLICE	811528.23
17	2342458	07-09-2022	DRIED PINEAPPLE CORE CHUNK	1016938.28
18	2342458	07-09-2022	DRIED PINEAPPLE CORE DICE	211523.46
19	3557025	01-12-2022	DRIED PINEAPPLE CORE DICE	187940.81
20	6304404	07-06-2023	DRIED PINEAPPLE CORE STRIP	107573.44
21	6304404	07-06-2023	DRIED PINEAPPLE CORE DICE	202411.8
22	7409515	18-08-2023	DRIED PINEAPPLE SLICE	385869.94
23	7409515	18-08-2023	DRIED PINEAPPLE CORE CHUNK	1018126.5
24	7950435	22-09-2023	DRIED PINEAPPLE CORE DICE	917952.08
25	7950435	22-09-2023	DRIED PINEAPPLE CORE CHUNK	305984.03
26	7950435	22-09-2023	DRIED PINEAPPLE SLICE	424977.81
27	8405823	21-10-2023	DRIED PINEAPPLE CORE STRIP	34740.08
28	9488185	01-01-2024	DRIED PINEAPPLE CORE CHUNK	813530.4
29	9488185	01-01-2024	DRIED PINEAPPLE SLICE	440662.3
30	2791299	29-03-2024	DRIED PINEAPPLE CORE CHUNK	1019340
31	4331190	04-07-2024	DRIED PINEAPPLE SLICE	328770

32	4331190	04-07-2024	DRIED PINEAPPLE CORE CHUNK	809280

2. As per HSN Explanatory Notes to Chapter 8, Dried Pineapple is classifiable at CTH 0804 3000. HSN Explanatory Notes to Chapter 8 are appended below for reference.

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

1.- This Chapter does not cover inedible nuts or fruits.

2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:

a. *For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),*
b. *To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.*

4.- Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

GENERAL

This Chapter covers fruit, nuts and peel of citrus fruit or melons (including watermelons), generally intended for human consumption (whether as presented or after processing). They may be fresh (including chilled), frozen (whether or not previously cooked by steaming or boiling in water or containing added sweetening matter) or dried (including dehydrated, evaporated or freeze-dried); provided they are unsuitable for immediate consumption in that state, they may be provisionally preserved (e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions).

The term "chilled" means that the temperature of a product has been reduced, generally to around O °C, without the product being frozen. However, some products, such as melons and certain citrus fruit, may be considered to be chilled when their temperature has been reduced to and maintained at+ 10 °C. The expression "frozen" means that the product has been cooled to below the product's freezing point until it is frozen throughout.

Fruit and nuts of this Chapter may be whole, sliced, chopped, shredded, stoned, pulped, grated, peeled or shelled.

It should be noted that homogenisation, by itself, does not qualify a product of this Chapter for classification as a preparation of Chapter 20.

The addition of small quantities of sugar does not affect the classification of fruit in this Chapter. The Chapter also includes dried fruit (e.g., dates and prunes), the exterior of which may be covered with a deposit of dried natural sugar thus giving the fruit an appearance somewhat similar to that of the crystallised fruit of heading 20.06.

However, this Chapter does not cover fruit preserved by osmotic dehydration. The expression '.'osmotic dehydration" refers to a process whereby pieces of fruit are subjected to prolonged soaking in a concentrated sugar syrup so that much of the water and the natural sugar of the fruit is replaced by sugar from the syrup. The fruit may subsequently be air-dried to further reduce the moisture content. Such fruit is classified in Chapter 20 (heading 20.08).

3. Further, as per HSN Explanatory Notes to Chapter 20, vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11; are not covered under chapter 20 and thus by virtue of the explanatory notes of Chapter 8 the above said goods i.e. 'Dried Pineapple' cannot be classified under Chapter 20.HSN Explanatory Notes to Chapter 20 are reproduced below for ready reference:

CHAPTER 20

Preparations of vegetables, fruit, nuts or other parts of plants Notes:

1. This Chapter does not cover:

(a) vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

**(b) vegetable fats and oils (Chapter 15);*

**(c) food preparations containing more than 20% by weight of sausage, meat, meat offal, blood,insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);*

(d) bakers' wares and other products of heading 1905; or

(e) homogenised composite food preparations of heading 2104.

As per Customs Tariff Act, 1975, 'Dried Pineapple' are rightly classifiable under CTH 0804 3000 and not under CTH 2008, the relevant excerpts of the Custom Tariff Act, 1975 are reproduced below for ready reference:

For HS Code 0804				
H S Code	**Description of goods**	**Unit**	**Rate of duty**	
			Effective	**Preferential**
0804	Dates, figs, pineapples avocados, guavas, mangoes and mangosteens, fresh or dried			
08043000	Pineapples dried	Kg.	30%	20%

For HS Code 2008				
H S Code	**Description of goods**	**Unit**	**Rate of duty**	
			Effective	**Preferential**
2008	Fruit, nuts and other edible parts of Plants, otherwise prepared or preserved, Whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included			
2008 20 00	Pineapples	Kg.	30%	

4. The first Note i.e. Note 1 (a) to Chapter 20 states that "This Chapter does not cover Vegetables, fruits or nuts, prepared or preserved by the processes specified in Chapter 7, Chapter 8 or Chapter 11". It shall be noted that the processes of drying of Fruits/Vegetables have been described in Explanatory Notes of Chapter 8, and hence the dried fruits stand classifiable in Chapter 8.

Further, from above it is clear that Dried Fruits, even if added with small quantity of sugar/glucose, sulphuring, sorbic acid, potassium sorbate, vegetable oil, remains classifiable under Chapter 08 only as per chapter Note 3 (b) and General Note Para mentioned above. The ASEAN certificate attached with the aforesaid Bills of Entry also states that these goods are contain normal sugar.

5. As the goods are classifiable under CTH 08043000 and not under CTH 20082000 and since CTH 08043000 is not covered by the Notfn. No. 46/2011 for any concessional rate of duty, these goods are to be classified under CTH 08043000 and assessed at merit rate of duty i.e. 30% BCD + 3% SWS (10% of BCD) + 12% IGST.

6. Accordingly, the differential amount to be paid has been worked out to be Rs. 54,77,779/- as calculated in table below:

Table-II

Amt. (in Rs.)

S. No.	**BE No.**	**BE Date**	**Assess Value**	**BCD payable at 30%**	**SWS payable at 10% of BCD**	**IGST payable at 12%**	**Total duty payable**	**Total IGST paid**	**Differential amount (including IGST) to be paid**
1	9701514	25-11-2020	307986.3	92396	9240	49155	150790	36958	113832
2	9701514	25-11-2020	98859.8	29658	2966	15778	48402	11863	36539
3	3008960	04-03-2021	603685.91	181106	18111	96348	295565	72442	223122
4	3008960	04-03-2021	775102.9	232531	23253	123706	379490	93012	286478

5	3008960	04-03-2021	48443.93	14533	1453	7732	23718	5813	17905	
6	4401832	21-06-2021	201664.74	60499	6050	32186	98735	24200	74535	
7	4401832	21-06-2021	1175083.48	352525	35253	187543	575321	141010	434311	
8	5468069	16-09-2021	205650.33	61695	6170	32822	100686	24678	76008	
9	5468069	16-09-2021	373909.69	112173	11217	59676	183066	44869	138197	
10	5468069	16-09-2021	93477.42	28043	2804	14919	45767	11217	34549	
11	5897341	19-10-2021	191379.06	57414	5741	30544	93699	22966	70734	
12	5897341	19-10-2021	449740.8	134922	13492	71779	220193	53969	166224	
13	6854873	27-12-2021	165788.12	49736	4974	26460	81170	19895	61275	
14	8928751	01-06-2022	596131.88	178840	17884	95143	291866	71536	220330	
15	8928751	01-06-2022	496776.56	149033	14903	79286	243222	59613	183609	
16	2007783	14-08-2022	811528.23	243458	24346	129520	397324	97383	299941	

17	2342458	07-09-2022	1016938.28	305081	30508	162303	497893	122033	375860
18	2342458	07-09-2022	211523.46	63457	6346	33759	103562	25383	78179
19	3557025	01-12-2022	187940.81	56382	5638	29995	92016	22553	69463
20	6304404	07-06-2023	107573.44	32272	3227	17169	52668	12909	39759
21	6304404	07-06-2023	202411.8	60724	6072	32305	99101	24289	74811
22	7409515	18-08-2023	385869.94	115761	11576	61585	188922	46304	142618
23	7409515	18-08-2023	1018126.5	305438	30544	162493	498475	122175	376300
24	7950435	22-09-2023	917952.08	275386	27539	146505	449429	110154	339275
25	7950435	22-09-2023	305984.03	91795	9180	48835	149810	36718	113092
26	7950435	22-09-2023	424977.81	127493	12749	67826	208069	50997	157072
27	8405823	21-10-2023	34740.08	10422	1042	5545	17009	4169	12840
28	9488185	01-01-2024	813530.4	244059	24406	129839	398304	97624	300681

29	9488185	01-01-2024	440662.3	132199	13220	70330	215748	52880	162869
30	2791299	29-03-2024	1019340	305802	30580	162687	499069	122321	376748
31	4331190	04-07-2024	328770	98631	9863	52472	160966	39452	121513
32	4331190	04-07-2024	809280	242784	24278	129161	396223	97114	299110
Total			**14820830**	**4446249**	**444625**	**2365404**	**7256278**	**1778500**	**5477779**

7. In view of above, a Consultative Letter bearing no. 447/2024-25 dated 11.09.2024 vide F. No. CADT/CIR/ADT/TBA/1002/2024-TBA-CIR-A3 was issued to the importer advising the importer to pay the differential amount of **Rs. 54,77,779/- (Rs. Fifty four Lakh Seventy Seven Thousand Seven Hundred Seventy Nine only)** along with applicable interest and penalty under Section 28 (4) of the Customs Act, 1962.

8. Further, it is pertinent to mention here that during the same period, the importer had imported other dried fruits also vis-à-vis Dried Kiwi, Dried Cherry, Dried Strawberry, Dried Golden Berry, Dried Apple, Dried Mixed Fruit Dice, Dried Papaya Dice, Dried Plum, Dried Mango Normal Slice, Dried Raspberry, Dried Guava Slice, Pomelo Peel Slice, Dried Baby Orange etc. through various B/Es and cleared the same by wrongly classifying them under Chapter 20.

However, as discussed in above paras, these above-mentioned goods are rightly classifiable under Chapter 8 vis-à-vis Dried/dehydrated Mango slice are classifiable at CTH 0804 5030, Dried/dehydrated Orange are classifiable at CTH 0805 1000, Dried/dehydrated Guava at CTH 0804 5010, Dried/dehydrated Mixed Fruit at CTH 0813 5020, Dried/Dehydrated Papaya CTH 0813 4090 etc. Accordingly, these subject B/Es were scrutinized and it was observed that in respect of these above-mentioned goods, the importer has paid duty at merit rate i.e. 30% BCD + 3% SWS (10% of BCD) + 12% IGST and as such there is no revenue implication in respect of these goods and therefore these above said goods were excluded from the above- mentioned Consultative Letter No. 447/2024-25 issued to the importer.

9. In this regard, it is also pertinent to mention that as per the Consultative Letter, in case of disagreement with the facts stated in subject consultative letter, the importer was given an opportunity to appear before the Additional Commissioner of Customs, Audit (NS-IV) for a personal hearing in the matter. However, the importer has neither availed the option of personal hearing nor made requisite payment of short paid duty along with applicable interest and penalty.

10. Therefore, it appears that the importer was well aware that the subject goods i.e. Dried Pineapple were rightly classifiable under Chapter 08. However, the importer has deliberately and wilfully mis-classified the subject goods with an intention to wrongfully avail benefit of concessional rate of duty under Notification No. 46/2011 dated 01.06.2011 (as amended) and thus, the importer has evaded payment of duty which has resulted in a loss to the government exchequer.

11. By resorting to the aforesaid mis-classification of the subject goods, the importer has short paid duty amounting to **Rs. 54,77,779/- (Rs. Fifty four Lakh Seventy Seven Thousand Seven Hundred Seventy Nine only)** as detailed in Table above.

12. It also appears that consequently, the duty short paid is recoverable from the importer under section 28 (4) of the Customs Act, 1962 along with applicable interest under Section 28 AA of the Customs Act, 1962 and for the same reason penalty is also required to be imposed on the importer under Section 114 A of the Customs Act, 1962. Further, as the importer has mis-classified the imported goods and has availed undue benefit of concessional duty, it also appears that the subject goods are liable for confiscation under Section 111 (m) of the Customs Act, 1962 and the importer is liable for penalty under Section 112 (a) & (b) and/or 114 A ibid.

13. Whereas, consequent upon amendment to the Section 17 of the Customs Act, 1962 vide Finance Act, 2011, 'Self-assessment' has been introduced in customs clearance. Section 17 of the Customs Act, effective from 08.04.2011 [CBIC's (erstwhile CBEC) Circular No. 17/2011 dated

08.04.2011], provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry, in the electronic form. Section 46 of the Customs Act, 1962 makes it mandatory for the importer to make entry for the imported goods by presenting a bill of entry electronically to the proper officer. Thus, with the introduction of self-assessment by amendments to Section 17, since 08.04.2011, it is the added and enhanced responsibility of the importer more specifically the RMS facilitated Bill of Entry, to declare the correct classification, description, value, notification benefit, etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods. In other words, the onus on the importer in order to prove that they have classified the goods correctly by giving the complete description of the goods.

14. As discussed above, it is the responsibility of the importer to classify the goods under import properly. In the instant case, the importer has wrongly assessed the above said impugned goods under chapter 20 and paid concessional rate of BCD by claiming undue benefit of Notification No. 46/2011. On the other hand, the subject goods which are correctly classifiable under chapter 08 attract payment of merit rate of duty as the benefit of subject Notification No. 46/2011 does not cover goods classifiable under Chapter 08, and this wilful mis-classification of goods done by the importer has resulted in short payment of duty by the importer. It appears that the importer has done the self-assessment wrongly with an intention to get financial benefit by paying lesser duty. The wrong assessment of goods is nothing but suppression of facts with an intention to get financial benefit. Hence, it appears that the importer has suppressed the facts, by wrong assessment of the impugned goods leading to short payment of duty. As there is suppression of facts, extended period of five years can be invoked for demand of duty under Section 28 (4) of the Customs Act, 1962.

15. Legal provisions applicable in the case:

After the introduction of self-assessment vide Finance Act, 2011, the onus is on the importer to make true and correct declaration in all aspects including classification and calculation of duty, but in the instant case the subject goods have been mis-classified and duty amount has not been paid correctly.

15.1Section 17 (Assessment of duty), subsection (1) reads as:

'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.'

15.2 **Section 28 (Recovery of duties not levied or not paid or short-levied or short- paid or erroneously refunded) reads as:**

'(4) Where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of, -

a. *collusion; or*
b. *any wilful mis-statement; or*
c. *suppression of facts,*

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or not paid or which has been so 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.

(5) Where any duty has not been levied or not paid or has been short-levied or short paid or the interest has not been charged 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 by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub- section (4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under section 28AA and the penalty equal to fifteen per cent of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing.

(6) Where the importer or the exporter or the agent or the employee of the importer or the exporter, as the case may be, has paid duty with interest and penalty under sub- section (5), the proper officer shall determine the amount of duty or interest and on determination, if the proper officer is of the opinion-

(i) that the duty with interest and penalty has been paid in full, then, the proceedings in respect of such person or other persons to whom the notice is served under sub-section (1) or sub- section (4), shall, without prejudice to the provisions of sections 135, 135A and 140 be deemed to be conclusive as to the matters stated therein; or

(ii) that the duty with interest and penalty that has been paid falls short of the amount actually payable, then, the proper officer shall proceed to issue the notice as provided for in clause (a) of sub-section (1) in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of two years shall be computed from the date of receipt of information under sub-section (5).'

15.3 **Section 46 (Entry of goods on importation)**, subsection (4) reads as:

'(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.'

15.4 Section 111 (Confiscation of improperly imported goods etc.) reads as:

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

(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 trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54;

15.5 Section 112 (Penalty for improper importation of goods etc.) reads as:

'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, harboring, 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.'*

15.6 Section 114A (Penalty for short-levy or non-levy of duty in certain cases):

'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 sub-section (8) of section 28 shall also be liable to pay a penalty equal to the

duty or interest so determined.'

16. Therefore, in view of the above facts, it appears that the importer M/s S.G. International (IEC- 0516914537) has deliberately not paid the duty by wilful mis-statement as it was his duty to declare correct applicable rate of duty in the entry made under Section 46 of the Customs Act, 1962, and thereby evaded duty amounting to Rs. 54,77,779/- (Rs. Fifty four Lakh Seventy Seven Thousand Seven Hundred Seventy Nine only) as detailed in Table above. Therefore, for their acts of omissions/commissions, the differential duty, so not paid, is liable for recovery from the importer under Section 28 (4) of the Customs Act, 1962 by invoking extended period of limitation, along with applicable interest under section 28 AA of the Customs Act, 1962.

17. It also appears that as the importer has mis-declared the classification of the imported goods and has availed undue benefit of concessional duty, the subject goods are liable for confiscation under Section111 (m) of the Customs Act, 1962 and the importer is liable for penalty under Section 112 (a) & (b) or 114A ibid. Therefore, the importer M/s S.G. International (IEC- 0516914537) having address 2187, 2nd Floor, Gali Heinga Beg, Tilak Bazar, Khari Baoli, Delhi – 110 006 , is hereby called upon to show cause to the Principal Commissioner of Customs, NS-I, having its office located at 7th Floor, Jawaharlal Nehru Customs House, Nhav-Sheva, Raigad within thirty days of the receipt of this notice as to why:-

(a) the subject goods should not be reclassified under CTH 08043000 and confiscated under Section 111(m) of the Customs Act, 1962;

(b) the differential duty amounting to Rs. 54,77,779/- (Rs. Fifty four Lakh Seventy Seven Thousand Seven Hundred Seventy Nine only) as detailed in Table above should not be demanded and recovered from them in terms of section 28(4) of the Customs Act, 1962.

(c) the applicable interest on the amount specified above should not be recovered from them in terms of section 28AA of the Customs Act, 1962.

(d) Penalty should not be imposed on the importer under section 112(a) & (b) of the Customs Act, 1962.

(e) Penalty should not be imposed on the importer under section 114A of the Customs Act, 1962.

18. The Importer, M/s S.G. International (IEC- 0516914537) should file their written explanation/reply to the competent authority i.e. Principal Commissioner of Customs, NS-I, JNCH within 30 days of receipt of the Show Cause Notice and they should also indicate if they wish to be heard in person. If the importer fails to submit their written submission or if they fail to attend the personal hearing on the fixed date the case will be decided ex-parte on the basis of the evidence on record, without any further reference to the importer.

19. In case importer wish to be heard in person, they should state specifically in their written explanation to the **Principal Commissioner of Customs, NS-I, JNCH** Jawaharlal Nehru Custom House, Nhava Sheva, Taluka- Uran, District – Raigad, Maharashtra - 400707, for which a day and date will be fixed well in advance.

20. This Show Cause Notice is issued without prejudice to any other action that may be taken in respect of the said goods / notices and /or against any other firm / person concerned covered or not covered under the provisions of the Customs Act, 1962 and/or any other law for the time being in force in the Union of India.

21. The department reserves its rights to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material facts related to import of goods in question, which may come to the notice of the department after issuance of this notice and prior to the Adjudication of the case.

Digitally signed by
Yashodhan Arvind Wanage
Date: 12-11-2025
19:17:36

(Yashodhan Wanage)
Pr. Commissioner of Customs,
NS-I, JNCH

To,
M/s. S.G. International, (IEC- 0516914537)
2187, 2nd Floor, Gali Heinga Beg,
Tilak Bazar, Khari Baoli,
Delhi – 110 006.

Copy to: -

The Principal Commissioner of Customs, NS-I, JNCH, Nhava-Sheva,

1. The Dy. Commr. Of Customs, Audit Circle, A3, JNCH.
2. The Dy. Commr. Of Customs, CAC, JNCH (for Adjudication).
3. CHS Section, JNCH (For display on Notice Board.)
4. EDI Section, JNCH (For publish on JNCH Website)
5. Office copy.