



सत्यमेव जयते

सीमाशुल्कआयुक्तकाकार्यालय, (एनएस-V), ग्रुप-VI,
OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-V), Gr-VI,
जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा,
JAWAHARLAL NEHRU CUSTOMS HOUSE, NHAVA SHEVA,
तालुकाउरण, जिलारायगढ़, महाराष्ट्र-400707
TALUKA URAN, DIST. RAIGAD, MAHARASHTRA-400707
Email - cus.grp6mumbai2@gov.in

F. NO. S/5-48/2017-18/Gr.VI/JNCH Date: 27.11.2025
SCN No 1403/2025-26/AC/GrVI/CA/JNCH
DIN No. 20251278NX000000B211

SHOW CAUSE NOTICE ISSUED UNDER SECTION 124 READ WITH SECTION 18 OF CUSTOMS ACT, 1962.

To,
JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED
(IEC No. 617504288)
Room 818, 8th FLOOR,
14 ASHOK MARG,
SHAKTI BHAWAN EXTENTION LUCKNOW,
LUCKNOW, UTTAR PRADESH - 226001

Sub: Finalization of Provisional Assessment of Bills of Entry under Section 18 of the Customs Act, 1962 – Regarding.

Gentlemen,

Whereas, you had imported certain goods declared under various Bills of Entry under CTH 9801 and cleared under Bond No. 2001613862 and 2001328791 and BG % (if any), particulars of which are annexed as Annexure A. The said Bills of Entry had been provisionally assessed under Section 18 of the Customs Act, 1962, pending finalization/installation of project for which the said goods were imported as per Project Imports Regulations, 1986.

2. Whereas, as per **Regulation 7** (Finalization of contract) of Project Imports Regulations, 1986–

“The importer shall within three months from the date of clearance for home consumption of the last consignment of the goods or within such extended period as the proper officer may allow, submit a statement indicating the details of the goods imported together with necessary documents as proof regarding the value and quantity of the goods so imported in terms of this Regulation and any other document that may be required by the proper officer for finalization of the contract.”

2. Whereas, the prescribed time limit of 3 months already had been lapsed since the last import made (as per date of last Bill of Entry mentioned in said Annexure-A) and this office neither received the requisite documents for extension nor for the finalization of contract, the provisional assessments of the aforesaid Bills of Entry are now required to be finalized in terms of Section 18(2) of the Customs Act, 1962 due to non-fulfillment of conditions contained in Regulation-7 therein.

3. Therefore, you are hereby called upon to show cause as to why the provisionally assessed Bills of Entry listed in Annexure-A should not be finalized

Handwritten text, possibly bleed-through from the reverse side of the page. The text is faint and difficult to decipher but appears to contain several lines of cursive or semi-cursive writing.

by re-classifying the goods imported vide the subject B/Es under from declared CTH 9801 to CTH under which goods are actually classifiable and why the consequential differential duty should not be levied and recovered under Section 18(2) of the Customs Act, 1962 along with the interest under the section 18(3) of the Customs Act, 1962.

4. You are further called upon to submit your written reply within 30 days of receipt of this notice, failing which it shall be presumed that you have no submissions to make and the case will be decided on the basis of evidence on record. You may also avail the opportunity of personal hearing before the undersigned prior to finalization, if you so desire, in terms of Section 122A of the Customs Act, 1962.

5. This show cause notice is issued without prejudice to any other action that may be taken against the aforesaid noticee or any other person/party connected with the case under the Customs Act, 1962 or any other law for the time being in force in India.

6. The department reserves the right to amend, modify or supplement this notice at any time prior to the adjudication of the case.



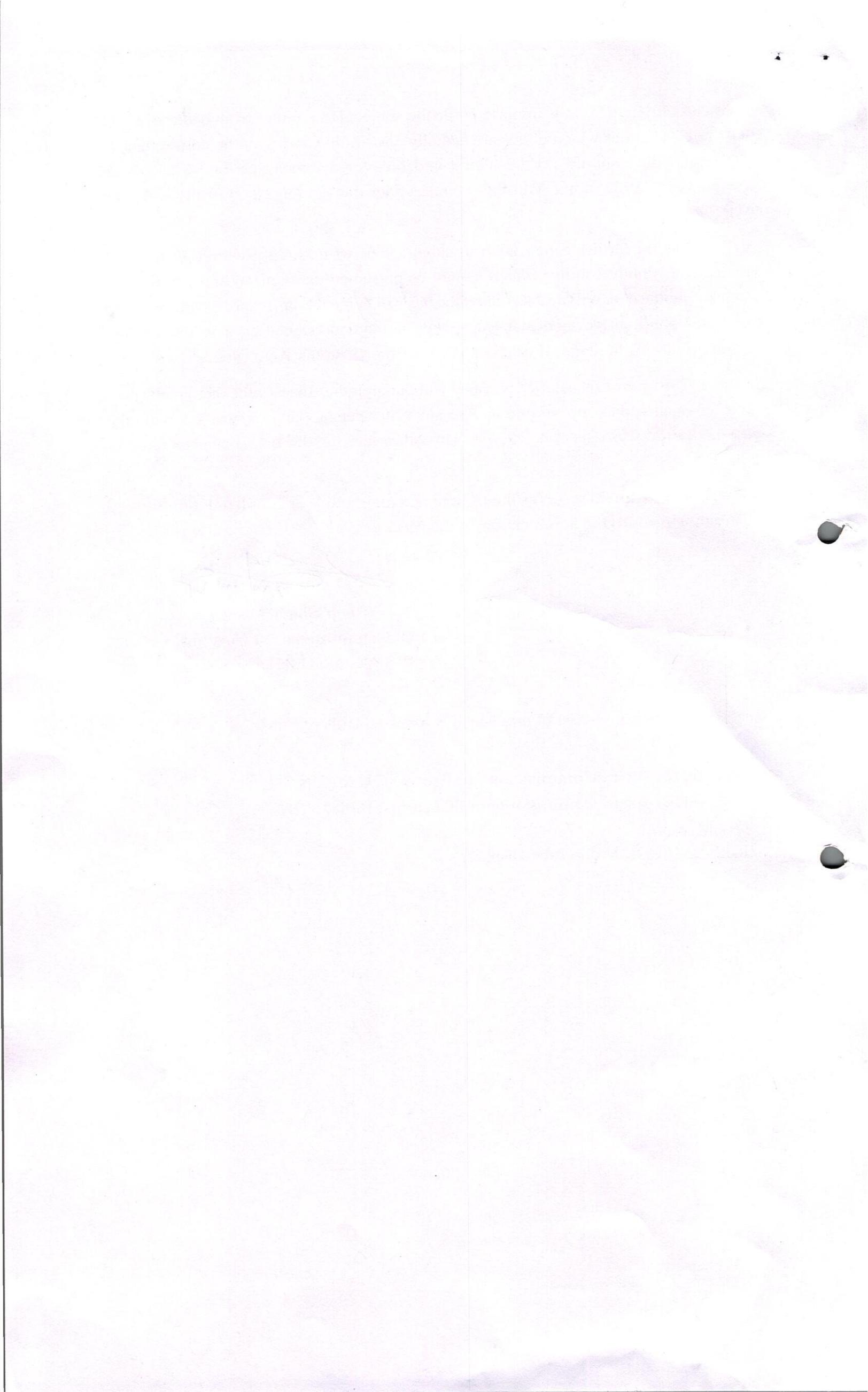
(Roop Singh Meena)

Assistant Commissioner of Customs, Gr VI,
NS-V, JNCH, Nhava Sheva.

Encl: (i) Annexure A –List of provisionally assessed Bills of Entry.

Copy to:

1. The Dy./ Asstt. Commissioner of Customs, CAC, JNCH
 2. The Dy./ Asstt. Commissioner of Customs, EDI, JNCH
 3. Office copy
- Notice Board (CHS Section for Display)



ANNEXURE

Group	BE No.	BE Date	IC	Importer	Assmnt_Dte	OOC_Date
6	6085870	01-11-2021		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	01-11-2021	05-11-2021
6	6277721	16-11-2021		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	16-11-2021	20-11-2021
6	7426785	09-02-2022		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	09-02-2022	14-02-2022
6	8232890	11-04-2022		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	11-04-2022	18-04-2022
6	8553563	05-05-2022		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	05-05-2022	10-05-2022
6	8551992	05-05-2022		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	05-05-2022	10-05-2022
6	2923844	17-10-2022		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	31-10-2022	03-11-2022
6	6303983	18-11-2021		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	18-11-2021	23-11-2021
6	6871728	29-12-2021		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	29-12-2021	30-12-2021
6	6908554	31-12-2021		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	31-12-2021	03-01-2022
6	6908348	31-12-2021		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	31-12-2021	03-01-2022
6	6908551	31-12-2021		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	31-12-2021	03-01-2022
6	6940596	04-01-2022		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	04-01-2022	03-02-2022
6	8098129	01-04-2022		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	01-04-2022	05-04-2022
6	2211014	29-08-2022		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	29-08-2022	01-09-2022
6	2642082	28-09-2022		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	28-09-2022	29-09-2022
6	9553349	12-11-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	13-11-2020	20-11-2020
6	2929013	26-02-2021		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	27-02-2021	03-03-2021
6	2928773	26-02-2021		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	27-02-2021	03-03-2021
6	3038097	06-03-2021		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	08-03-2021	11-03-2021
6	3038051	06-03-2021		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	08-03-2021	10-03-2021
6	3038538	06-03-2021		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	06-03-2021	10-03-2021
6	3123452	12-03-2021		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	15-03-2021	16-03-2021
6	3130432	13-03-2021		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	13-03-2021	16-03-2021
6	4025281	21-05-2021		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	21-05-2021	26-05-2021
6	4800289	24-07-2021		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	24-07-2021	28-07-2021
6	5352447	08-09-2021		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	08-09-2021	09-09-2021
6	5352521	08-09-2021		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	08-09-2021	09-09-2021
6	6206771	23-12-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	26-12-2019	08-01-2020
6	6196530	23-12-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	24-12-2019	28-12-2019
6	6518137	17-01-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	20-01-2020	05-02-2020
6	6828324	10-02-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	17-02-2020	21-02-2020
6	7158995	07-03-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	09-03-2020	12-03-2020
6	7855542	08-06-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	09-06-2020	20-06-2020
6	9029945	02-10-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	02-10-2020	07-10-2020
6	9002622	30-09-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	01-10-2020	06-10-2020
6	5634387	11-11-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	13-11-2019	15-11-2019
6	5634344	11-11-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	13-11-2019	15-11-2019
6	5783515	22-11-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	26-11-2019	02-12-2019
6	6008654	09-12-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	10-12-2019	12-12-2019
6	6160064	20-12-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	21-12-2019	25-12-2019
6	6160072	20-12-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	23-12-2019	25-12-2019
6	6264086	27-12-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	31-12-2019	03-01-2020
6	6263311	27-12-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	30-12-2019	02-01-2020
6	6264328	27-12-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	31-12-2019	03-01-2020
6	6323646	02-01-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	02-01-2020	04-01-2020
6	6326831	02-01-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	02-01-2020	04-01-2020
6	6750735	04-02-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	06-02-2020	11-02-2020
6	6750090	04-02-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	06-02-2020	11-02-2020
6	6750093	04-02-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	06-02-2020	11-02-2020
6	6750314	04-02-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	06-02-2020	11-02-2020
6	6873149	13-02-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	17-02-2020	19-02-2020
6	6889717	14-02-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	18-02-2020	19-02-2020
6	6914622	17-02-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	18-02-2020	26-02-2020
6	7014141	25-02-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	26-02-2020	28-02-2020
6	7049736	28-02-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	29-02-2020	05-03-2020
6	7096169	03-03-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	04-03-2020	06-03-2020
6	7348506	24-03-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	24-03-2020	23-04-2020
6	7613914	08-05-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	09-05-2020	14-05-2020
6	7613922	08-05-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	09-05-2020	14-05-2020
6	7728628	22-05-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	26-05-2020	05-06-2020
6	7728632	22-05-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	26-05-2020	05-06-2020
6	7729153	22-05-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	02-06-2020	05-06-2020
6	7894787	12-06-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	15-06-2020	22-06-2020
6	8734214	07-09-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	10-09-2020	14-09-2020
6	8746210	08-09-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	10-09-2020	14-09-2020
6	9002597	30-09-2020		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	01-10-2020	06-10-2020
6	8777814	08-11-2018		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	14-11-2018	16-11-2018
6	9105925	03-12-2018		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	04-12-2018	10-12-2018
6	9739812	21-01-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	22-01-2019	25-01-2019
6	9746730	22-01-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	23-01-2019	28-01-2019
6	2600772	27-03-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	02-04-2019	10-04-2019
6	3054957	30-04-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	03-05-2019	14-05-2019
6	5224428	09-10-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	15-10-2019	23-10-2019
6	5468481	28-10-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	06-11-2019	19-11-2019
6	5463076	28-10-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	29-10-2019	02-11-2019
6	8761332	06-11-2018		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	06-11-2018	14-11-2018
6	8801862	11-11-2018		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	12-11-2018	14-11-2018
6	9294452	17-12-2018		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	17-12-2018	19-12-2018
6	9294524	17-12-2018		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	17-12-2018	19-12-2018
6	2681388	02-04-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	03-04-2019	09-04-2019
6	2956098	23-04-2019		617504288 JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	15-05-2019	18-05-2019

6	3234662	14-05-2019	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	24-02-2021	05-03-2021
6	3583078	10-06-2019	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	10-06-2019	12-06-2019
6	3583081	10-06-2019	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	10-06-2019	12-06-2019
6	3883781	01-07-2019	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	02-07-2019	04-07-2019
6	3905655	03-07-2019	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	15-07-2019	19-07-2019
6	4437476	09-08-2019	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	13-08-2019	17-08-2019
6	4550945	19-08-2019	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	19-08-2019	27-08-2019
6	7303379	20-07-2018	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	01-08-2018	04-08-2018
6	4660393	03-01-2018	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	03-01-2018	06-01-2018
6	5076194	05-02-2018	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	06-02-2018	09-02-2018
6	5076321	05-02-2018	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	06-02-2018	09-02-2018
6	5483159	07-03-2018	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	07-03-2018	14-03-2018
6	6027441	18-04-2018	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	19-04-2018	23-04-2018
6	7549808	08-08-2018	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	08-08-2018	13-08-2018
6	7720510	21-08-2018	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	21-08-2018	28-08-2018
6	8017232	12-09-2018	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	12-09-2018	18-09-2018
6	8476769	16-10-2018	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	16-10-2018	22-10-2018
6	9837279	25-01-2024	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	30-01-2024	02-02-2024
6	9842856	26-01-2024	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	27-01-2024	02-02-2024
6	8689138	09-11-2023	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	09-11-2023	14-11-2023
6	2579226	15-03-2024	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	15-03-2024	21-03-2024
6	3742837	14-12-2022	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	14-12-2022	20-12-2022
6	6307059	07-06-2023	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	08-06-2023	12-06-2023
6	8264080	12-10-2023	617504288	JAWAHARPUR VIDYUT UTPADAN NIGAM LIMITED	12-10-2023	17-10-2023