



सत्यमेव जयते

सीमाशुल्कआयुक्तकाकार्यालय, (एनएस-V), ग्रुप-VI,  
OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-V), Gr-VI,  
जवाहरलालनेहरूस्टमहाउस, 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/5-12/21-22/CS-VI/JNCH  
SCN No 1404/2025-26/AC/CR-~~VI~~ NS-V/CAC/JNCH  
DIN No. 2025/278 NX 000000 E924

Date: 24.11.2025

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

To,  
JOHNSON LIFTS PRIVATE LIMITED (IEC No.  
490003931)  
F11/12, SUB DIVIDED PLOT NO 14, WICEL  
MIDC, MAROL INDUSTRIAL AREA,  
GREATER MUMBAI-400093.

**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. 2001883298 (PI) and BG % NIL (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.

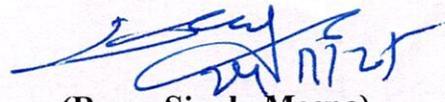
3. Therefore, you are hereby called upon to show cause as to why the provisionally assessed Bills of Entry listed in Annexure-A should not be finalized by re-classifying the goods imported vide the subject B/Es under from declared CTH 9801 to CTH under which goods are actually classifiable and why the 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
4. Notice Board (CHS Section for Display)

**ANNEXURE**

Group	BE No.	BE Date	IC	Importer	Assmnt_Dte	OOB_Date
6	8622734	10-05-2022		490003931 JOHNSON LIFTS PRIVATE LIMITED	10-05-2022	19-05-2022
6	8623632	10-05-2022		490003931 JOHNSON LIFTS PRIVATE LIMITED	10-05-2022	16-05-2022
6	8748235	19-05-2022		490003931 JOHNSON LIFTS PRIVATE LIMITED	31-05-2022	01-06-2022
6	9016144	08-06-2022		490003931 JOHNSON LIFTS PRIVATE LIMITED	14-06-2022	15-06-2022
6	9015825	08-06-2022		490003931 JOHNSON LIFTS PRIVATE LIMITED	14-06-2022	15-06-2022
6	2263837	02-09-2022		490003931 JOHNSON LIFTS PRIVATE LIMITED	08-09-2022	08-09-2022
6	2730646	04-10-2022		490003931 JOHNSON LIFTS PRIVATE LIMITED	04-10-2022	11-10-2022
6	2991415	21-10-2022		490003931 JOHNSON LIFTS PRIVATE LIMITED	21-10-2022	31-10-2022
6	3028474	25-10-2022		490003931 JOHNSON LIFTS PRIVATE LIMITED	25-10-2022	31-10-2022
6	5061260	16-08-2021		490003931 JOHNSON LIFTS PRIVATE LIMITED	16-08-2021	17-08-2021
6	7857426	18-01-2025		490003931 JOHNSON LIFTS PRIVATE LIMITED	18-01-2025	20-01-2025
6	2080881	10-02-2024		490003931 JOHNSON LIFTS PRIVATE LIMITED	10-02-2024	17-02-2024
6	3130928	21-04-2024		490003931 JOHNSON LIFTS PRIVATE LIMITED	21-04-2024	29-04-2024
6	3606560	22-05-2024		490003931 JOHNSON LIFTS PRIVATE LIMITED	22-05-2024	02-06-2024
6	5692494	19-09-2024		490003931 JOHNSON LIFTS PRIVATE LIMITED	19-09-2024	21-09-2024
6	3799965	19-12-2022		490003931 JOHNSON LIFTS PRIVATE LIMITED	19-12-2022	21-12-2022
6	4064237	06-01-2023		490003931 JOHNSON LIFTS PRIVATE LIMITED	11-01-2023	11-01-2023
6	4745149	22-02-2023		490003931 JOHNSON LIFTS PRIVATE LIMITED	22-02-2023	02-03-2023
6	5044195	14-03-2023		490003931 JOHNSON LIFTS PRIVATE LIMITED	14-03-2023	20-03-2023
6	5451480	10-04-2023		490003931 JOHNSON LIFTS PRIVATE LIMITED	10-04-2023	24-04-2023
6	6004147	18-05-2023		490003931 JOHNSON LIFTS PRIVATE LIMITED	18-05-2023	26-05-2023
6	6564988	24-06-2023		490003931 JOHNSON LIFTS PRIVATE LIMITED	24-06-2023	04-07-2023
6	6993548	22-07-2023		490003931 JOHNSON LIFTS PRIVATE LIMITED	22-07-2023	27-07-2023
6	7564072	28-08-2023		490003931 JOHNSON LIFTS PRIVATE LIMITED	28-08-2023	29-08-2023
6	8279027	13-10-2023		490003931 JOHNSON LIFTS PRIVATE LIMITED	13-10-2023	17-10-2023
6	8433128	23-10-2023		490003931 JOHNSON LIFTS PRIVATE LIMITED	23-10-2023	28-10-2023

