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

सत्यमेव जयते

F. NO. S/5-06/2017-18/Gr.VI/JNCH Date: 24.11.2025
SCN No 1412/2025-26/AC/Gr-VI/NS-V/CAC/JNCH
DIN No. 20251278NX 000000D797

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

To,
LAXMI CIVIL ENGINEERING SERVICES PVT. LTD.
(IEC No. 3195005433)
1148/ E,
SYKES EXTENSION,
KOLHAPUR ,MAHARASHTRA-416001.

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. 2000116126 & 2001207012 and BG % 2 (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, 196, 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 Rugulation-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.

25/11/25

(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	Asssmnt_Dte	OOC_Date
6	9339584	17-04-2017	3195005433	LAXMI CIVIL ENGINEERING SERVICES PVT. LTD.	18-04-2017	20-04-2017