



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-V,
APPRAISING GROUP VA,
JAWAHARLAL NEHRU CUSTOMS HOUSE,
NHAVA SHEVA, TALUKA- URAN, DISTRICT- RAIGAD,
MAHARASHTRA- 400707.



F. No. S/26-Misc- 353/2025-26/Gr. VA/JNCH

Date: .09.2025

SCN No.: 844/2025-26/AC/Gr.VA/NS-V/CAC/JNCH

DIN: 20250928MX0000000C364
S/10-227/25-26/Adst/AC/Gr.VA/NS-V/CAC/JNCH
SHOW CAUSE NOTICE

To,

M/s Procter and Gamble Home Products Ltd.

P&G Plaza Cardinal Gracias Road, Chakala

Andheri East, Mumbai- 400099

Speed post

Cm-7186388971M

Sub: Finalisation 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, particulars of which are annexed as Annexure B. The said Bills of Entry had been provisionally assessed under Section 18 of the Customs Act, 1962, pending investigation by the Special Valuation Branch (SVB) regarding the correctness of declared transaction value in terms of Rule 3 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

2. Whereas, the SVB investigation has since been completed and an Investigation Report has been submitted recommending loading of the declared transaction value on account of the influence of relationship between you and the foreign supplier, along with other findings, a copy of which is enclosed herewith as Annexure A.

3. Whereas, the provisional assessments of the aforesaid Bills of Entry are now required to be finalised in terms of Section 18(2) of the Customs Act, 1962. In light of the findings contained in the SVB Report, it is proposed to finalise the provisional assessments by loading the value of the goods as per the methodology and additions set out therein, which would result in differential duty liability.

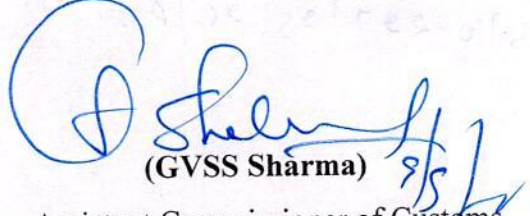
4. Therefore, you are hereby called upon to show cause as to why the provisionally assessed Bills of Entry listed in Annexure B should not be finalised by loading the assessable value of the imported goods in terms of the SVB Report (Annexure A), and why the consequential differential duty should not be levied and recovered from you under Section 18(2) of the Customs Act, 1962 along with the interest under the section 18(3) of the Customs Act, 1962.

5. 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 finalisation, if you so desire, in terms of Section 122A of the Customs Act, 1962.

6. 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.

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


(GVSS Sharma)
Assistant Commissioner of Customs,
Gr VA, NS-V, JNCH, Nhava Sheva.

Encl: (i) Annexure A – Copy of SVB Investigation Report.

(ii) Annexure B – 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, SVB Cell, NCH, Mumbai
3. The Dy./ Asstt. Commissioner of Customs, EDI, JNCH
4. Notice Board (CHS Section for Display)
5. Office Copy