

	<p>सीमाशुल्क प्रधान आयुक्त का कार्यालय (एन एस-1), मुंबई सीमाशुल्क जोन-II जवाहरलाल नेहरू कस्टम हाउस, पोस्ट: शेवा, तालुका: उरण, जिला: रायगढ़, महाराष्ट्र-4007007 OFFICE OF THE Pr. COMMISSIONER OF CUSTOMS (NS-I), MUMBAI CUSTOMS ZONE-II JAWAHARLAL NEHRU CUSTOM HOUSE, Post: Sheva, Taluka: Uran, Dist: Raigad, Maharastra-400707.</p>	 सत्यमेव जयते भारतसरकार
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F. No. CUS/19986/2025-Gr 2(H-K) Date of order: .12.2025

Adj. F. No.: S/10-1601/2025-26/Adj./JC/Gr. 2J/CAC/JNCH

SCN No.: 1786/2025-26/JC/Gr. 2J/NS-I/CAC/JNCH

DIN- 20260178NW0000000D35

SHOW CAUSE NOTICE ISSUED UNDER SECTION 124 READ WITH SECTION 11 AND 110 OF THE CUSTOMS ACT, 1962

M/s. Pioneer Lumbers (IEC-0315058200), having registered address at S. No. 69, H. No. 3, Mahmadiya Est., Off. Mumbai Panvel Highway, Village - Pimpri, PO- Dahisar Mori, Thane-421601, (hereinafter referred to as 'the Importer' for sake of brevity) has filed Bill of Entry Nos. 2337856 dated 28.05.2025 and 2334654 dated 28.05.2025 for import and clearance of goods declared as "PLYWOOD VIETNAM COMMERCIAL A/B GRADE 09MM TOTAL 4500 PCS" and "PLYWOOD SHEETS COMMERCIAL 17MM (NON-FACE) 730 SHEETS" respectively, through their Custom Broker M/s Unique Logistics (AHKPR7729QCH005). The details of the consignment as per declaration by the importer are tabulated in Table-I and Table-II below:

Table-I

BE No.& Date	2337856 dated 28.05.2025
IGM No. & Date	1137467dated15.05.2025
Bill of Lading No.	237500239391
Container No's(both40fts)	EGSU1173460 & TGBU4291471
Importer	M/s. Pioneer Lumbers (IEC-0315058200)
Supplier	M/s. Wood Line Company Limited
Country of Origin (Declared)	Vietnam
CHA	M/s. Unique Logistics (AHKPR7729QCH005).
Assessable Value	₹26,59,392/-
Total Duty	₹4,81,248/-
Declared Weight	56000.00Kgs(Gross-28000.00 kgs. For each container)
Port of Loading declared	Haiphong

CFS	M/s. Central Warehousing Corporation.
Goods declared	PLYWOOD VIETNAM COMMERCIAL A/B GRADE 09MM TOTAL 4500 PCS
CTH declared	44129990

Table-II

BE No. & Date	2334654 dated 28.05.2025
IGM No. & Date	1136209 dated 07.05.2025
Bill of Lading No.	COAU7259313510
Container No.	CSNU8301459
Importer	M/s. Pioneer Lumbers (IEC-0315058200)
Supplier	M/s. STK Industries PVT LTD
Country of Origin (Declared)	Sri Lanka
CHA	M/s. Unique Logistics (AHKPR7729QCH005).
Assessed Value	₹9,56,723/-
Total Duty	₹1,82,210/-
Declared Weight	26700.00 Kgs (Gross)
Port of Loading declared	Colombo, Sri Lanka
CFS	M/s. Central Warehousing Corporation.
Goods declared	PLYWOOD SHEETS COMMERCIAL 17MM (NON FACE) 730 SHEETS
CTH declared	44123410

2. The subject consignment was kept on hold vide Hold No. 117/2025-26 SIIB (Import) dated 12.06.2025 issued vide F. No. CUS/SIIB/HOC/4/2025-SIIB(I) (**RUD-1**) for 100% examination by the Admin Section of SIIB (Import), JNCH. The goods stuffed in the Container Nos. EGSU1173460, TGBU4291471 and CSNU8301459 were examined by the officers of SIIB (I). JNCH under Panchanama dated 25.06.2025. (**RUD-2**)

3. Findings of the examination:

- The seal of the container no. CSNU8301459 (40 ft) were found intact, as mentioned in Bill of Lading. However, the seal of the container no. EGSU1173460 (40 ft) and TGBU4291471 (40 ft) were found PARTY SEAL PS 086471 and PARTY SEAL PS 086478 respectively which was different from the Bill of Lading.
- CFS Manager informed us that they had cut the seal on 02.06.2025 and submitted incident report dated 25.06.2025 with reference no. Container Nos. EGSU1173460 (40 ft) and TGBU4291471 (40 ft). However, after perusal of the

- ICES 1.5 system it is revealed that Container no. EGSU1173460 (40 ft) and TGBU4291471 (40 ft) pertaining to Bill of Entry No. 2337856 dated 28.05.2025 is RMS facilitated and Out of Charge was granted on 11.06.2025.
- The total net weight of the container no. EGSU1173460 and TGBU4291471 found to be 63580.00 Kgs which is 7580.00 Kgs more than the declared weight in import documents (56000.00 Kgs).
 - The total net weight of the container no. CSNU8301459 found to be 26320.00 kgs which is 380.00 kgs less than the declared weight in import documents. (26700.00 kgs).
 - There were no marks/numbers on the plywood sheets about the description of the goods.
 - A printed paper slip having name of manufacturer, goods name, dimension, made of Vietnam etc., affixed on each pallet of container no. EGSU1173460 (40 ft) and TGBU4291471 (40 ft).
 - The total number of wooden pallets were found to be 38 in container no. EGSU1173460 and TGBU4291471 (each has 19 pallets) and 15 in container no. CSNU8301459.
 - The goods appeared to correct in terms of dimension and no. of plywood sheets.
 - No concealment was found during the examination.
 - The importer has submitted MSME UDYAM Registration Certificate under small category. (Reg. No.- UDYAM-MH-19-0055372).

4. Detailed inventory of the examined goods is tabulated below:

Sr. No.	Bill of Entry No.	Container No.	Goods Declared in Bill of Entry	Goods appeared in examination
1.	2337856 dated 28/25/2025	EGSU1173460 (40ft)	PLYWOOD VIETNAM COMMERCIAL A/B GRADE 09MM TOTAL 4500PCS	19 Wooden Pallets of Plywood ; Wooden pallet have 120 sheet wooden pallet have 90 sheet Plywood sheet dimension 1092.2mm*2184.4mm*9 TOTAL=2250
		TGBU4291471 (40ft)		19 Wooden Pallets of Plywood ; Wooden pallet have 120 sheet wooden pallet have 90 sheet Plywood sheet dimension 1092.2mm*2184.4mm*9mm)-T
2.	2334654 dated 28/05/2025	CSNU8301459 (40ft)	PLYWOOD SHEETS COMMERCIAL 17MM (NON-FACE) 730 SHEETS	15 Wooden Pallets of Plywood ; Wooden pallet have 50 sheet wooden pallet have 30 sheet Plywood sheet dimension was 17MM*1220MM*2440 TOTAL=730

5. Seizure of goods:

During examination of the above-mentioned consignment, it was found that the sheets of plywood were not carrying any ISI standard

marking and the importer did not produce any required BIS Registration Certificate. The goods were attempted to be imported into the country without Valid BIS registration and compliance mandated under Plywood and Wooden flush door shutters (Quality Control) Order, 2024 issued by DPIIT. Therefore, the goods are deemed to be in violation of the provisions under Bureau of Indian Standard Act, 2016 and are liable for confiscation under section 111(d) of the Customs Act, 1962. Accordingly, the goods imported vide B/E No. 2337856 dated 28.05.2025 and 2334654 dated 28.05.2025 were seized vide Seizure Memo No. 62/2025-26 dated 08.07.2025. **(RUD-3)**

6. Investigation

6.1. Statement of Shri Altaf Ahmed Khan, H/o Mrs. Badrunissa Khan (proprietor of M/s. Pioneer Lumbers IEC 0315058200):

1. In response to Summons issued vide CBIC-DIN-20250978NY00008858AO, JNCH dated 18.09.2025, Shri Altaf Ahmed Khan, H/o Mrs. Badrunissa Khan (proprietor of M/s. Pioneer Lumbers IEC 0315058200) who handles the day-to-day work and also the major decision maker of M/s. Pioneer Lumbers, appeared on 04.10.2025 to give statement and evidence under Section 108 of the Customs Act, 1962. **(RUD-4)**
2. During his statement, Shri Altaf Ahmed Khan explained that M/s. Pioneer Lumbers is engaged in importing and supplying of plywood material for the construction and manufacturing purposes. Further, he stated that M/s. Pioneer Lumbers primarily deals in trading the said plywood by importing it from various countries and supplying it to various end users.
3. On awareness of the legal implications, Shri Altaf Ahmed Khan confirmed that he was not aware that non-compliance with BIS QCO renders the goods prohibited under FTP and liable for confiscation under Section 111(d) of the Customs Act, 1962.
4. Further he also agreed that ignorance of law does not absolve the importer and admitted their responsibility for importing non-compliant goods.
5. Further Shri Altaf Ahmed Khan stated that it usually takes 15-20 days to prepare the order and in this case the importer placed the order for arrival of the goods by February so that they could be cleared well before the initiation of the Quality Control Order but the supplier could not send over the goods, hence the goods became contravenous of the Quality Control Order.
6. He admitted that the said plywood falls under the mandatory BIS certification list notified under the Quality Control Order (QCO), effective from 28.02.2025, and in his view, IS 4990 standards would be applicable. However, the imported plywood did not bear any BIS/ISI marking, nor was any BIS

license available.

7. A Certificate of Analysis (CoA) was not given by the supplier to the importer but he agreed that the goods are under BIS QCO's. Their team relied only on the supplier's verbal assurance that the goods would be cleared well before the implementation date of the QCO.

8. He admitted ignorance of the requirement that the goods must bear ISI/IS markings at the time of import, irrespective of the supplier's pending application.

9. He also stated that the extra weight of the goods was due to the fact that his plywood is a form of soft wood which has the capability to absorb moisture from the air. His goods are not excess from the point of view of the customs due to the fact that his duty is being paid in CBM's and his Bill of Lading and Bill of Entry are conforming to the declared CBMs of wood.

10. Shri Altaf Ahmed Khan also pleaded that it was never their intention to import goods without BIS, the supplier had delayed the order causing their goods to be liable under the QCO. He requested that waiver of detention and demurrage be given to him as the conditions were beyond the control of the importer.

11. Finally, Shri Altaf Ahmed Khan, H/o Mrs. Badrunissa Khan (proprietor of M/s. Pioneer Lumbers IEC-0315058200) stated that he and his firm is a law-abiding entity, is willing to cooperate fully with the department. He prayed for an early resolution and requested permission to re-export the non-compliant consignment.

6.2. The classification and valuation of the imported goods under the said Bill of Entry is verified and found to be correct.

6.3. QCO & Applicability of BIS Provisions:

Import of plywood is required to conform to the Indian Standard IS 303:1989 (Plywood for general purposes) depending on the end use of the material (as confirmed by the Importer during his statement) and should bear the standard ISI marking under the Plywood and Wooden flush door shutters (Quality Control) Order, 2024 issued by DPIIT. The relevant extracts from the said QCO is inserted below:

2. Compulsory use of Standard Marks. Goods or articles specified in column (1) of the Table shall conform to the corresponding Indian Standard specified in column (2) of the Table and shall bear the Standard Mark under a license from the Bureau as per Scheme-1 of Schedule-II of the Bureau of Indian Standards (Conformity Assessment) Regulations, 2018: Provided that nothing in this order

shall apply to goods or articles manufactured domestically meant for export.

3. Certification and enforcing authority. - The Bureau shall be the certifying and enforcing authority for the goods or articles specified in column (1) of the Table.

4. Penalty for contravention. - Any person who contravenes the provisions of this order shall be punishable under the provisions of the Bureau of Indian Standards Act, 2016.

Goods or articles	Indian Standard	Title of Indian Standard
(1)	(2)	(3)
Plywood and Wooden flush door shutters	303:1989	Plywood for general purposes
	2202 (Part 1):1999	Wooden flush door shutters (solid core type) - Plywood face panels
	710:2010	Marine plywood
	5509:2021	Fire retardant plywood
	1328:1996	Veneered decorative plywood
	2191 (Part 2):2022	Wooden flush door shutters (cellular and hollow core type) - Particle board and hardboard face panels ,
	2191 (Part 1):2022	Wooden flush door shutters (cellular and hollow core type) - Plywood face panels
	2202(Part 2): 2022	Wooden Flush Door Shutters (Solid core type) — Particle Board, High Density Fibre Board, Medium Density Fibre Board and Fibre Hardboard Face Panels
	4990: 2011	Plywood for concrete shuttering works - Specification
10701: 2012	Structural plywood - Specification	

7. Legal provisions relevant to the instant case are:

The relevant provisions of law relating to import and valuation of goods in general, the Policy and Rules relating to imports, the liability of the goods to confiscation and the persons concerned liable to penalty for illegal importation under the provisions of the Foreign Trade (Development and Regulation) Act, 1992; Foreign Trade (Regulation) Rules, 1993; the Customs Act, 1962; and any other laws for the time being in force are summarized as under:

7.1. Foreign Trade (Development and Regulation) Act, 1992 and Foreign Trade (Regulation) Rules, 1993:

(A) As per Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992, no export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there-under and the export and import policy for the time being in force.

(B) As per Rule 11 of the Foreign Trade (Regulation) Rules, 1993 on

importation into, any Customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry state the value, quality and description of such goods to the best of his knowledge and belief and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry.

7.2. Further, Paragraph 2.03 of the Foreign Trade Policy, 2023 which reads as follows:

“2.03 Compliance of Imports with Domestic Laws

(a) Domestic Laws/Rules/Orders/Regulations/technical specifications/environmental/safety and health norms applicable to domestically produced goods shall apply, mutatis mutandis, to imports, unless specifically exempted.

(b) However, goods to be utilized/ consumed in manufacture of export products, as notified by DGFT, may be exempted from domestic standards/quality specifications”.

7.3. Section 5 of Foreign Trade (Development & Regulation) Act, 1992: Foreign Trade Policy: -The Central Government may, from time to time, formulate and announce, by notification in the Official Gazette, the foreign trade policy and may also, in like manner, amend that policy:

Provided that the Central Government may direct that, in respect of the Special Economic Zones, the foreign trade policy shall apply to the goods; services and technology with such exceptions, modifications and adaptations, as may be specified by it by notification in the Official Gazette.

Thus, the Foreign Trade Policy 2015-20 framed under the FTDR Act is a law which all imports and exports have to comply with it.

7.4. The Customs Act, 1962

A. Section 2(33) of the Customs Act, 1962: Definitions. - *prohibited goods means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;*

B. Section 11. Power to prohibit importation or exportation of goods.

3. any prohibition or restriction or obligation relating to import or export of any goods or class of goods or clearance thereof provided in any other law for the time

being in force, or any rule or regulation made or any order or notification issued thereunder, shall be executed under the provisions of that Act only if such prohibition or restriction or obligation is notified under the provisions or adaptations as the Central Government deems fit.

C. Section 46: Entry of goods on importation. –

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting 1 [electronically] 2 [on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed.

(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.

(4A) the importer who presents a bill of entry shall ensure the following, namely:-

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.”

D. Section 108. Power to summon persons to give evidence and produce documents. –

(1) Any Gazetted Officer of customs shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry which such officer is making under this Act.]

(2) A summons to produce documents or other things may be for the production of certain specified documents or things or for the production of all documents or things of a certain description in the possession or under the control of the person summoned.

(3) All persons so summoned shall be bound to attend either in person or by an authorised agent, as such officer may direct; and all persons so summoned shall be bound to state the truth upon any subject respecting which they are examined or make statements and produce such documents and other things as may be required:

Provided that the exemption under section 132 of the Code of Civil Procedure, 1908 (5 of 1908), shall be applicable to any requisition for attendance under this section.

(4) Every such inquiry as aforesaid shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860)

E. Section 110: Seizure of goods, documents and things. *(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:*

F. Section 111: Confiscation of improperly imported goods, etc.-

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

(d) any goods which are imported or attempted to be imported or are brought within the Indian Customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

G. SECTION 112.- Penalty for improper importation of goods, etc.-

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, harbouring, 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:

Provided that where such duty as determined under sub-Section (8) of Section 28 and the interest payable thereon under Section 28AA is paid within thirty days

from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this Section shall be twenty-five per cent of the penalty so determined;

H. Section 114AA: Penalty for use of false and incorrect material. -

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

I. Section 124: Issue of show cause notice before confiscation of goods, etc. -

No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person -

(a) is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;

(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter.

J. Section 125: - Option to pay fine in lieu of confiscation. -

Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods 1[or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit: Provided that, without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon. 2[(2) Where any fine in lieu of confiscation

of goods is imposed under sub-section (1) the owner of such goods or the person referred to in sub-section (1) shall, in addition, be liable to any duty and charges payable in respect of such goods.

7.5. The BIS Act, 2016

As per Section 17 (1) of the Bureau of Indian Standards Act, 2016 “no person shall manufacture, import, distribute, sell, hire, lease, store or exhibit for sale any such goods, article, process, system or service under sub-section (1) of section 16—

(a) Without a Standard Mark, except under a valid license; or (b) notwithstanding that he has been granted a license, apply a Standard Mark, unless such goods, article, process, system or service conforms to the relevant standard or prescribed essential requirements.

8. Acts of Omission or Commission by the Importer vis-a-vis Legal Requirement & Recommendations:

From the foregoing investigation, it appears that:

a. The importer has imported the goods mentioned in Table-1 without producing proper BIS certificate as mandated under Plywood and Wooden Flush door shutters (Quality Control) Order, 2024 issued under the Bureau of Indian Standards Act, 2016. Hence, those goods with **total final assessable value of Rs. 36,16,115/- (in total of both BEs)** are liable for confiscation under **Section 111(d)** of the Customs Act, 1962 and are not liable for release for home consumption.

b. The importer is responsible to provide accurate and complete information in the Bill of Entry which he failed to do, therefore the importer violated Section 46 (4) of the Customs Act, 1962. By the above acts of omission & commission on the part of the importer, they rendered the goods liable for confiscation under Section 111(d) of the Customs Act, 1962, and consequently rendered himself liable for penal action under **Section 112(a)** of the Customs Act, 1962.

c. M/s. Pioneer Lumbers (IEC-0315058200) in the matter has given false declaration in the instant Bill of Entry and attempted to defraud the Government by importing goods without proper BIS authorization, therefore, importer M/s. Pioneer Lumbers (IEC- 0315058200) is liable for penal action under **Section 114AA** of the Customs Act, 1962 as the mis-declared goods could not be imported without their knowledge.

d. Shri Altaf Ahmed Khan, H/o Mrs. Badrunissa Khan (proprietor of M/s. Pioneer Lumbers IEC-0315058200) apparently is running the operations de facto as stated by him in his statement. He has given false declaration in the instant Bill of Entry and attempted to defraud the Government by importing goods without proper BIS authorization, therefore, he also rendered himself

liable for penal action under **Section 114AA** of the Customs Act, 1962 as the mis-declared goods could not be imported without his knowledge.

9. Now, therefore, in exercise of the powers conferred by Section 11 read with Section 124 of the Customs Act, 1962, the Importer **M/s. Pioneer Lumbers (IEC-0315058200)**, having registered address at S. No. 69, H. No. 3, Mahmadiya Est., Off. Mumbai-Panvel Highway, Village -Pimpri, PO- Dahisar Mori, Thane-421601, is hereby called upon to the Additional/Joint Commissioner of Customs, NS-I, JNCH, Mumbai Customs Zone II, Nhava Sheva, Uran, Raigad, Maharashtra-400707, to show cause, within 30 days of the receipt of this notice, as to why:

I. The impugned goods declared as "Plywood sheets" and having total **assessable value of Rs. 36,16,115/- (Rupees Thirty Six Lakhs Sixteen Thousand One Hundred Fifteen only)** imported vide Bills of Entry Nos. 2337856 dated 28.05.2025 and 2334654 dated 28.05.2025, contrary to the prohibition imposed under the "Plywood and Wooden Flush Door Shutters (Quality Control) Order, 2024," read with Section 17 of the BIS Act, 2016, and Section 11 of the Customs Act, 1962, should not be held liable to absolute confiscation under **Section 111(d)** of the Customs Act, 1962.

II. Penalty should not be imposed on the importer **M/s. Pioneer Lumbers (IEC-0315058200)**, under **Section 112(a)** of the Customs Act, 1962, for acts of omission/commission that rendered the goods liable for confiscation.

III. Penalty should not be imposed on **M/s. Pioneer Lumbers (IEC-0315058200)**, under **Section 114AA** of the Customs Act, 1962 for giving false declaration in the instant Bills of Entry.

IV. Penalty should not be imposed on **Shri Altaf Ahmed Khan, H/o Mrs. Badrunissa Khan (Proprietor of M/s. Pioneer Lumbers IEC-0315058200)** under **Section 114AA** of the Customs Act, 1962 as the mis-declared goods could not be imported without his knowledge.

10. **M/s. Pioneer Lumbers (IEC-0315058200)** and **Shri Altaf Ahmed Khan, H/o Mrs. Badrunissa Khan (Proprietor of M/s. Pioneer Lumbers IEC-0315058200)** are hereby required to reply to this notice within 30 days from the date of receipt of this Notice. They are further required to indicate in their written reply whether they wish to be heard in person before the case is adjudicated.

11. If no reply is received within 30 days of receipt of this notice or if they fail to appear before the Adjudicating authority, as and when the case is posted for personal hearing, the matter will be adjudicated on the basis of evidences available on record without further reference to them.

12. This show cause cum demand notice is being issued without prejudice to any other action that may be taken in pursuance of proceedings under the Customs Act, 1962 or any other law for the time being in force.

13. The department reserves the right to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence which may come to notice of the department after issue of this notice and prior to adjudication of the case.

Digitally signed by
K Mahipal Chandra
Date: 02-01-2026
17:55:42

(**K MAHIPAL CHANDRA**)
Joint Commissioner of Customs
Group-II(H-K), NS-I, JNCH.

Encl.: RUD-01, RUD-02, RUD-03 & RUD-04

To,

M/s. Pioneer Lumbers (IEC-0315058200)
S. No. 69, H. No. 3, Mahmadiya Est.,
Off. Mumbra Panvel Highway, Vill-Pimpri,
PO- Dahisar Mori, Thane-421601.

Copy to:

1. The Commissioner of Customs, NS-I, JNCH.
2. The Asst./Dy. Commissioner of Customs, CAC, JNCH.
3. The Asst./Dy. Commissioner of Customs, TRC, JNCH.
4. Notice Board.
5. Office Copy.

List of relied upon documents (RUDs)

RUD NO.	DESCRIPTION
RUD-1	Hold No. 117/2025-26 SIIB (Import) dated 12.06.2025
RUD-2	Panchanama dated 25.06.2025
RUD-3	Seizure Memo No. 62/2025-26 dated 08.07.2025
RUD-4	Statement of Shri Altaf Ahmed Khan, H/o Mrs. Badrunissa Khan (proprietor of Pioneer Lumbers IEC 0315058200)

	<p>सीमाशुल्क आयुक्त (ना.शे.- IV) का कार्यालय OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-IV) जवाहरलाल नेहरू सीमा शुल्क भवन, न्हावाशेवा, JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA- SHEVA ता .उरण, TAL-URAN, जिला रायगड/ RAIGAD- 400707, महाराष्ट्र MAHARASHTRA Email ID: siibimport.jnch@gov.in</p>
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Date:12-06-2025

Confidential

Hold No. 117/2025-26 SIIB (I)

Sub:Request for taking container/consignment on Hold-reg.

Following container/consignment should be placed on hold immediately until further orders. Details of the consignments are given below: -

Name of Importer: M/s. Pioneer Lumbers (IEC -0315058200)

Sr. No.	BE No. & Date	Container No.	CFS
01	2337856/ 28.05.2025 2334654/28.05.2025	TGBU4291471 EGSU1173460 CSNU8301459	Central Warehousing Corporation CFS, Dronagiri Node INNSA1CWC2

Note:

1. This information is confidential in nature and the details should not be shared or paired with any unauthorised person by any means of communication.
2. The seal of the container/s containing suspicious FCL/LCL Cargo shall be cut in presence of officers of SIIB(I), JNCH.
3. Container/s mentioned above be kept under CCTV surveillance.
4. Container/s shall not be cleared without prior permission of SIIB (I), JNCH till further instructions.

This issues with the approval of the Commissioner of Customs, NS-IV, JNCH.

भवदीय/ Yours faithfully,
Digitally signed by
Tikendra Kumar Kripal

Date: 12-06-2025

21:25:51

(Tikendra Kumar Kripal)

Deputy Commissioner of Customs
SIIB (I), JNCH

Copy to,
The DC/Docks
Central Warehousing Corporation CFS, Dronagiri Node
INNSA1CWC2

The Manager
Central Warehousing Corporation CFS, Dronagiri Node
INNSA1CWC2

PANCHANAMA DATED 25.06.2025 DRAWN AT THE PREMISES OF M/S CENTRAL WAREHOUSING CORPORATION CFS, AT- D'Node DRONAGIRI, NAVI MUMBAI, MAHARASHTRA-400707 IN RESPECT OF EXAMINATION OF GOODS STUFFED IN BILL OF ENTRY No 2337856 AND 2334654 BOTH DATED 28.05.2025 IMPORTED BY M/S PIONEER LUMBERS (IEC-0315058200) FILED BY CUSTOMS BROKER M/s UNIQUE LOGISTICS (AIHKPR7729QCH005)

	Pancha 1	Pancha 2
Name	Shri Ankush Kondibhau Bangar	Shri Rahul Dattatray Belkar
Age	48 yrs	34 yrs
Mobile No.	7304291721	8652566722
Occupation	Service	Service
Address	S/O. Kondibhau Bangar, Panchshila CHS, Building C-73, Room No.-02, Near Camel School, Sector-6, Kalamboli, Panvel, Kalamboli Node, Raigarh, Kalamboli Node, Maharashtra-410218	S/O Dattatray Belkar, Pushp Sagar CHS Flat No-A/401 Plot No.-62, Sector-20, Near Aishwarya Hotel Kamothe, Panvel Jci Kamothe, Panvel Raigarh Maharashtra 410206
Aadhar No.	2277 6994 8757	7371 6195 2872

We, the above mentioned Panchas, on being called upon by a person, who introduced himself as Shri Raushan Kumar Singh, Intelligence Officer, SIIB (I), JNCH by showing us his identity card, presented himself at the entry gate of M/s CENTRAL WAREHOUSING CORPORATION CFS D'Node DRONAGIRI, NAVI MUMBAI, MAHARASHTRA-400707 on 25.06.2025 at 01.00 PM. The officer further introduced us to Shri Manoj Kumar Meena, Senior Intelligence Officer SIIB(I), JNCH. He also introduced himself by showing his official identity card (Both the officers hereafter referred as "the Customs officers"). Thereafter, the Customs officers introduced us to Shri Rahul S Babar Authorised Representative of importer and G-Card Holder of Custom Broker firm M/s Unique Logistics.

Thereafter, the Customs officers informed us that the consignments covered under Bill of Entry no. 2337856 and 2334654 both dated 28.05.2025, imported by M/s Pioneer Lumbers (IEC-0315058200) were put on hold by SIIB (I), JNCH on 12.06.2025 vide Hold No. 117/2025-26 SIIB (I). Accordingly, the said consignments had to be examined by SIIB (I), JNCH officials. Thereafter, the Customs officers requested us to witness the examination proceedings of the above-mentioned Bills of Entry to which we readily agreed. Then, we were shown the copies of Bills of Entry, Packing list, Invoice, Bill of lading, Phytosanitary Certificate and Certificate of Origin for above mentioned Bills of Entry. We the Panchas and Customs Broker have put our dated signature on the copy of aforementioned documents as token of having seen and perused the same.

Thereafter, we along with the said officers and Custom Broker M/s Unique Logistics walked to trace the subject containers. The containers were then taken to the weighbridge with the help of Kalmar for weighment. The details of the weighment are appended in Table-I below:

P₁
Ankush
25/06/25

CB
1
Dattatray Belkar
25/06/25

P₂
Belkar
25/06/25

CB Man.
Manoj
25/06/2025

Table - I

Sr. No.	Bill of Entry No	Container Nos	Seal No. Found during examination	Gross Weight Declared (in kgs)	Gross Wt. as per weightment slip with Vehicle (in Kgs)	Vehicle Tare Weight (in Kgs.)	Container Tare Weight (in Kgs.)	Net Weight (in Kgs.) as per weightment slip
1	2337856 dated 28/05/2025	EGSU1173460 (40 ft)	PARTY SEAL PS 086471	28000.00	49250.00	13160.00	3750.00	32340.00
		TGBU4291471 (40 ft)	PARTY SEAL PS 086478	28000.00	48100.00	13160.00	3700.00	31240.00
2	2334654 dated 28/05/2025	CSNU8301459 (40 ft)	30198201	26700.00	43280.00	13160.00	3800.00	26320.00

We have put our dated signatures on the weightment slips dated 25.06.2025 pertaining to the said containers as a token of having seen and witnessed the same.

The aforesaid containers were 40 feet in dimensions. Thereafter, the containers were moved to the shed area allotted by M/s Central Warehousing Corporation (CFS) for examination. The seal numbers of the containers were checked by the officers in our presence and in the presence of the Customs Broker. The seal of the container no. CSNU8301459 (40 ft) were found intact same as mentioned in Bill of Lading. However the seal of the container no. EGSU1173460 (40 ft) and TGBU4291471 (40 ft) were found PARTY SEAL PS 086471 and PARTY SEAL PS 086478 respectively which was different from the Bill of Lading. Upon asking from CFS General Manager Shri Sivan Kutty Nair, he informed that they have cut the seal on 02.06.2025. Later Shri Suvichar Mali, Manager CFS has submitted incident report dated 25.06.2025 with reference no. Container Nos. EGSU1173460 -40 ft and TGBU4291471 -40 ft. Thereafter the seals were cut by the labourer of M/s Central Warehousing Corporation (CFS).

After opening the said containers, prima facie, it appeared that the goods of each container was stuffed with wooden pallets. Thereafter, all the pallets from each containers were de-stuffed by the labourers provided by the CFS with the help of Fork Lift machine in our presence and in presence of the said officers and the Custom Broker.

P1
Ankur
25/06/25
CFS Rep.
Ankur
25/06/2025
2
CB
Ankur
25/06/25
P2
Ankur
25/06/25

Prima facie, it has been found that there was no marks/numbers on the plywood sheets about the description of the goods. However a printed paper slip having name of manufacturer, goods name, dimension, made of Vietnam etc., affixed on each pallet of container no. EGSU1173460 (40 ft) and TGBU4291471 (40 ft). The goods i.e. Plywood Sheet were taken out from the pallets for the examination. The plywood sheet were lying on wooden pallet. The plywood sheet colour of the container no. EGSU1173460 (40 ft) and TGBU4291471 (40 ft) was reddish-brown. However the plywood sheet colour of container no. CSNU8301459 (40 ft) was light brown in prima-facie appearance. The size of the plywood sheets were found to be of two different sizes. The size of the goods were big, therefore representative samples have been drawn of the goods by cutting in small pieces.

The Detailed inventory of the goods found during examination has been appended below in Table No. II

TABLE-II

Sr. No.	Bill of Entry No	Container Nos	Goods Declared in Bill of Entry	Goods appeared in examination
1.	2337856 dated 28/25/2025	EGSU1173460 (40 ft)	PLYWOOD VIETNAM COMMERCIAL A/B GRADE 09MM TOTAL 4500 PCS	19 Wooden Pallets of Plywood Sheets (18 Wooden pallet have 120 sheets & 01 wooden pallet have 90 sheets. Each Plywood sheet size was 1092.2mm*2184.4mm*9mm)
		TGBU4291471 (40 ft)		19 Wooden Pallets of Plywood Sheets (18 Wooden pallet have 120 sheets & 01 wooden pallet have 90 sheets. Each Plywood sheet size was 1092.2mm*2184.4mm*9mm)
2.	2334654 dated 28/05/2025	CSNU8301459 (40 ft)	PLYWOOD SHEETS COMMERCIAL 17MM (NON FACE) 730 SHEETS	15 Wooden Pallets of Plywood Sheets (14 Wooden pallet have 50 sheets & 01 wooden pallet have 30 sheets. Each Plywood sheet size was 17MM*1220MM*2440MM)

The photographs of the goods are attached with this Panchanama. We have put our dated signature for token of seeing the same.

After the examination of the goods, the said officers instructed the labourers to re-stuff the goods in the same containers and then the said containers i.e. EGSU1173460 (40 ft), TGBU4291471 (40 ft) and CSNU8301459 (40 ft) were sealed with Customs Bottle Seals bearing markings as "INDIAN CUSTOMS NIHAVA SHIWA" bearing numbers 5200611, 5200610 and 5200612 respectively. Then the said officers handed over the container bearing no. EGSU1173460 (40 ft), TGBU4291471 (40 ft) and CSNU8301459 (40 ft) to CFS Manager-Operation Shri Narendra Bhagat for safe custody of the goods under supurdiginama dated 25.06.2025.

The Panchanama which started at around 01.00 PM on 25.06.2025 concluded at around 10.00 PM on the same day at the same place without any untoward incident. The entire Panchanama was

3

P. Anand
25/06/25

CFS Man
Shri
25/06/2026

CB
25/06/25

P2
25/06/25

conducted in a peaceful and systematic manner and no damage to any movable and immovable property as well as the imported goods was caused during examination. Nothing was taken over by the said Customs officers. Also, no religious or cultural sentiments were hurt during the course of examination.

We have read over the said proceedings of Panchanama which is typed in pages 01 To 04 and printed from the Office of M/s. Central Warehousing Corporation (CFS).

Pancha 1 Shri Ankush Kondibhau Bangar	Ankush 25/06/25
Pancha 2 Shri Rahul Dattatray Belkar	Rahul 25/6/25
Customs Broker Shri Rahul S Babar	Rahul 25/6/25

Drawn and typed by (as per Panchas say)

Raushan Kumar Singh
25/06/2025
(Raushan Kumar Singh)
Intelligence Officer
SIIB (I), JNCH

Singh
25/06/2025



Central Warehousing Corporation

CWC CFS D'Node, Dronagiri, Navi Mumbai, Maharashtra- 400 707
 GSTIN No: 27AAACC1206D3ZE
 Weighbridge No: 21051300007

COMPUTERISED WEIGHMENT SLIP

Slip No : 66413
 Vehicle No : MH46BF7712
 Container No (1) : CSNU8301459
 Container No (2)
 Loaded Wt. : 43280
 Vehicle Tare Wt. : 13160
 Cont Total Tare Wt. : 3800
 Net Wt. : 26320
 Remarks
 Party Name : NA

Slip Date : 25-06-2025 13:02
 Vehicle Type : Trailer
 Cont Tare Wt. (1) : 3800
 Cont Tare Wt. (2) : 0
 Loaded Date : 25-06-2025 13:02
 Empty Date : 25-06-2025 13:02
 Total Amount
 VGM Wt. : 30120

Please check the weight. no responsibility accepted once carrier leaves the platform.
 (weight basis is on KGS)

Prepared by : WBWB
 Closed By

Operator Sign

Print Date & Time : 25-06-2025 13:02

P1
Amant
25/06/25

CB
Amant
25/06/25

CB
Amant
25/06/25

PL
Amant
25/06/25



Central Warehousing Corporation

CWC CFS D'Node, Dronagiri, Navi Mumbai, Maharashtra- 400 707

GSTIN No: 27AAACC1206D3ZE

Weighbridge No: 21051300007

COMPUTERISED WEIGHMENT SLIP

Slip No : 66418
 Vehicle No : MH46BF7712
 Container No (1) : EGSU1173460
 Container No (2) :
 Loaded Wt. : 49250
 Vehicle Tare Wt. : 13160
 Cont Total Tare Wt. : 3750
 Net Wt. : 32340
 Remarks :
 Party Name : NA

Slip Date : 25-06-2025 13:21
 Vehicle Type : Trailer
 Cont Tare Wt. (1) : 3750
 Cont Tare Wt. (2) : 0
 Loaded Date : 25-06-2025 13:21
 Empty Date : 25-06-2025 13:21
 Total Amount :
 VGM Wt. : 36090

Please check the weight. no responsibility accepted once carrier leaves the platform.

(weight basis is on KGS)

Prepared by : WBWB

Closed By : WBWB

Operator Sign

Print Date & Time : 25-06-2025 13:21

P1
 Anurag
 25/06/25

CB
 a. P. D. G. S.
 25/6/25

CA
 N. S.
 M. S. S.
 25/6/25

P2
 Devar
 25/6/25



Central Warehousing Corporation

CWC CFS D'Node, Dronagiri, Navi Mumbai, Maharashtra- 400 707
GSTIN No: 27AAACC1206D3ZE
Weighbridge No: 21051300007

COMPUTERISED WEIGHMENT SLIP

Slip No : 66425
 Vehicle No : MH46BF7712
 Container No (1) : TGBU4291471
 Container No (2) :
 Loaded Wt. : 48100
 Vehicle Tare Wt. : 13160
 Cont Total Tare Wt. : 3700
 Net Wt. : 31240
 Remarks :
 Party Name : NA

Slip Date : 25-06-2025 13:32
 Vehicle Type : Trailer
 Cont Tare Wt. (1) : 3700
 Cont Tare Wt. (2) : 0
 Loaded Date : 25-06-2025 13:32
 Empty Date : 25-06-2025 13:32
 Total Amount :
 VGM Wt. : 34940

Please check the weight. no responsibility accepted once carrier leaves the platform.
(weight basis is on KGS)

Prepared by : W6WS
Closed By :

Operator Sign

Print Date & Time : 25-06-2025 13:32

P1
Ankur
25/6/25

CB
1100021165
25/6/25

CB
1100021165
25/6/25

P2
Rakesh
25/6/25

MOB. : 98677 62598

PIONEER LUMBERS

SUPPLIERS TO FILM STUDIO & BUILDING MATERIALS
DEALER IN : ALL KINDS OF TIMBER & PLYWOOD ETC.

MOHAMMADI ESTATE, OFF MUMBRA - PANVEL HIGHWAY, VILLAGE PIMPRI, POST DAHSAR MORI, DISTRICT THANE-421601.

Date: 25/06/2025

To,
Deputy Commissioner of Customs,
SIIB DEPARTMENT
JNCH NHAVA SHEVA

SUB: AUTORIZATION PERSON FOR CUSTOM EXAMINATION

REF NO. BE NO-2334654 DT 28/05/2025 (CONT NO-CSNU8301459)
BE NO-2337856 DT 28/05/2025 (CONT NO-EGSU1173460 / TGBU4291471)

Dear Sir / Madam,

With reference to the above subject, we have authorized our person Mr. Rahul.S.Babar having G Card Holder Cardex No-B-1465, CIAA: UNIQUE LOGISTICS (CB NO. 11/2421) to act on our behalf for the purpose of examin refer bill of entry hold container by SIIB department. As the required documents from our end we are given to you or any other documents required we shall provide all the information or confirmation required by any government department or authorities and shall be fully responsible for the contents of the documents. Already this shipment in detention. We are not in that condition to pay this all charges. We hope you will solve this case as soon as possible.

Hereby request you to authorized person against this letter of authorization.

Please do the needful and oblige.

Thanking You,
Yours Faithfully,

For PIONEER LUMBERS

Authorized Signatory

P1
Rahul S Babar
25/06/25

CB
11/2421
25/6/25

P2
Decker
25/6/25

CB - MUMBAI G-P/A

LICENSE NO.: 11/7421



व्यक्ति का नाम :
KARDEX No.: B-1465

वैधता की अवधि :
Valid Upto: 20-03-2026

नाम :
Name : RAHUL S BABAR

व्यवस्थापक :
Designation : EMPLOYEE

कंपनी :
Company : UNIQUE LOGISTICS

होल्डर का हस्ताक्षर :
Signature of Holder : *Rahul S Babar*

UNIQUE LOGISTICS
 25/11/25

मुंबई सीमाशुल्क

1. यह कार्ड अनमर्यादित नहीं है और मात्र जान पर
 इस्तेमाल किया जाना चाहिए ।

2. यह कार्ड भारत सरकार की सम्पत्ति है और जब
 इसकी आवश्यकता न रहे तब या सेवा समाप्त हो
 जाने पर इसे निर्दिष्ट अधिकारी को लौटा दिया जाए ।

3. इस कार्ड के जो उल्लेख या विवरण की सुचना
 भारतीय मुद्राई सीमाशुल्क बॉर्डर पोर्ट,
 मुंबई - 400 001, टु. 2262 0846 या लिफ्टन
 कमांडर भारतीय मुद्राई से प्राप्त हो जाना चाहिए ।

अधिकारी
 Authority (Dy. Commissioner (CHA))

CSA



भारतीय विशिष्ट ओळख प्राधिकरण

भारत सरकार

Unique Identification Authority of India
Government of India

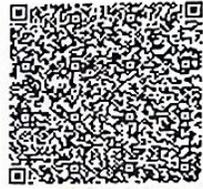
नोंदविण्याचा क्रमांक / Enrollment No.: 1207/65594/00797

To
राहुल दत्तात्रय बेलकर
Rahul Dattatray Belkar
S/O Dattatray Belkar
Pushp Sagar CHS Flat No-A/401 Plot No-62, Sector-20
Near Aishwarya Hotel Kamothe
Panvel
Jci Kamothe
Panvel Raigarh
Maharashtra 410206
8652566722

01/11/2012
390401249



MA904012499FT



आपला आधार क्रमांक / Your Aadhaar No. :

7371 6195 2872

माझे आधार, माझी ओळख



भारत सरकार
Government of India



राहुल दत्तात्रय बेलकर
Rahul Dattatray Belkar
जन्म तारीख / DOB : 15/05/1991
पुरुष / Male



7371 6195 2872

माझे आधार, माझी ओळख

Rahul Dattatray Belkar
25/05/25



भारत सरकार

Government of India



अंकुश कोंडिभाऊ बांगर

Ankush Kondibhau Bangar

जन्म तारीख / DOB : 04/04/1977

पुरुष / Male



2277 6994 8757

आधार - सामान्य माणसाचा अधिकार

Ankush
25/06/25



भारतीय विशिष्ट ओळख प्राधिकरण
Unique Identification Authority of India

पत्ता वडिलाचे/आईचे नांव: कोंडिभाऊ
बांगर, पंचशिला सीएचएस, बिल्डिंग
सी-73, रूम न.-02, कार्मेल शाळा
जवळ, सेक्टर-6, कळंबोली, पनवेल,
कळंबोली नोड, रायगड, कळंबोली नोड,
महाराष्ट्र, 410218

Address: S/O: Kondibhau Bangar,
Panchshila CHS, Building C-73, Room
No.-02, Near Carmel School, Sector-6,
Kalamboli, Panvel, Kalamboli Node,
Raigarh, Kalamboli Node, Maharashtra,
410218

2277 6994 8757



1947
1800 300 1947

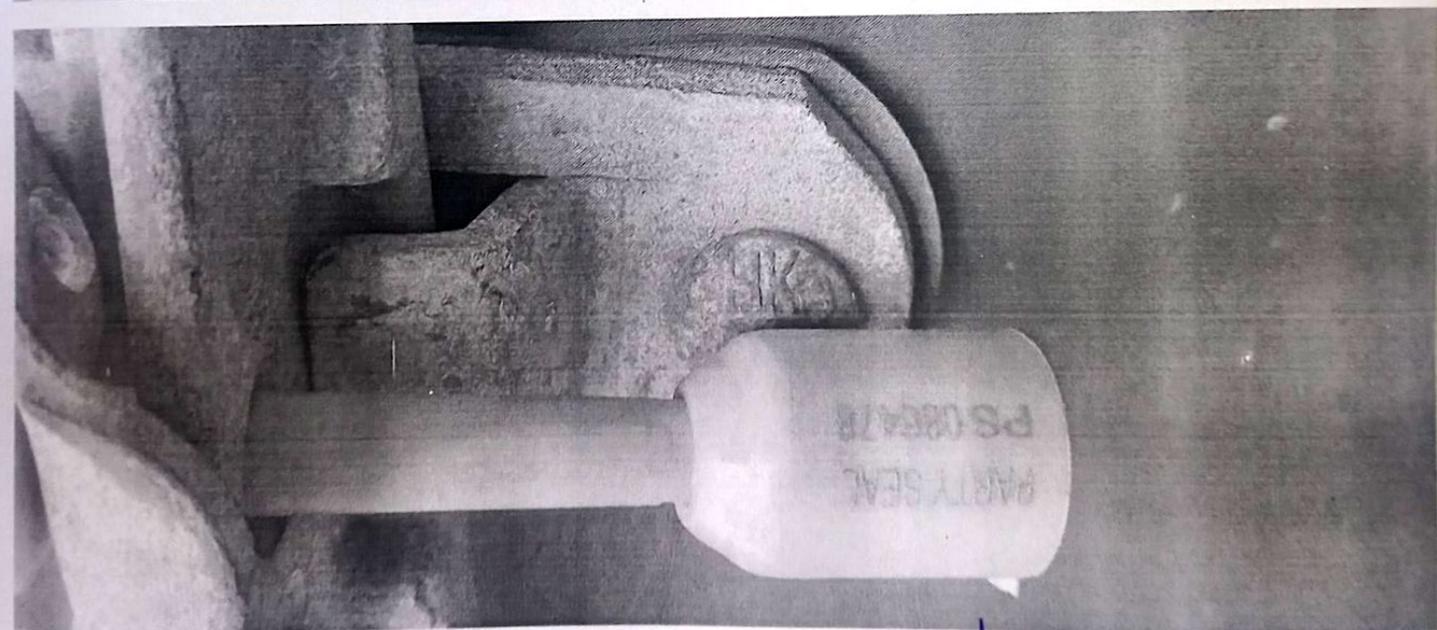
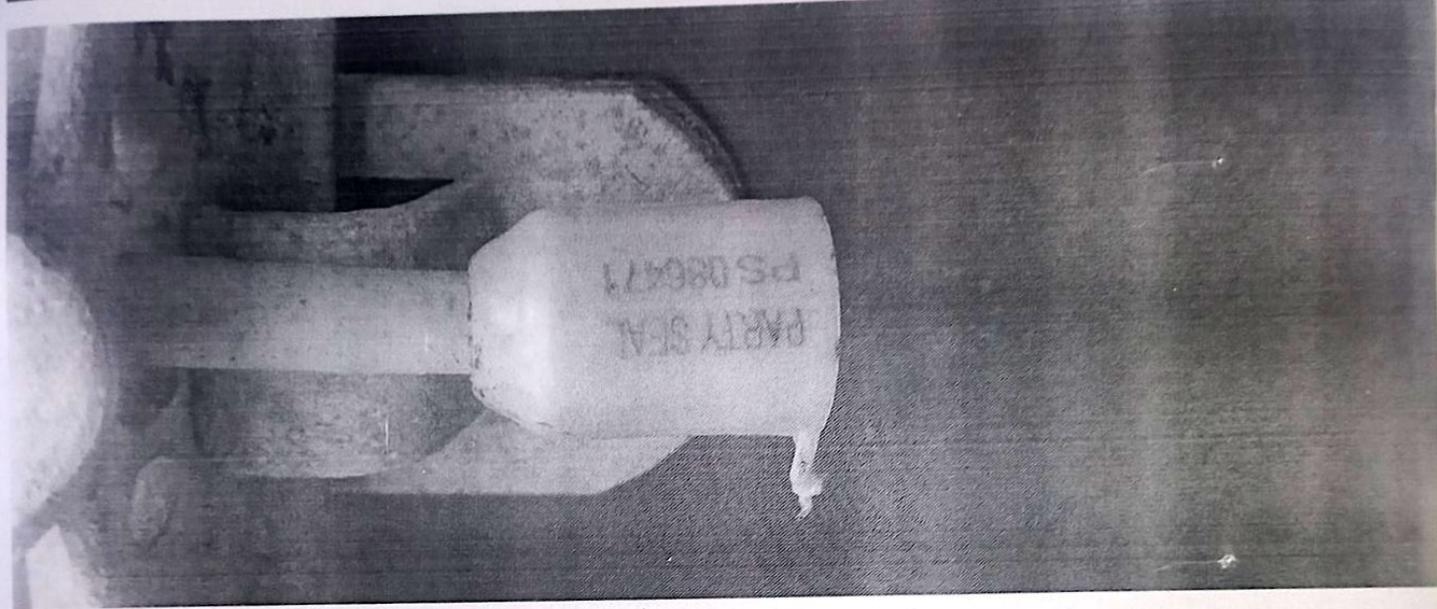
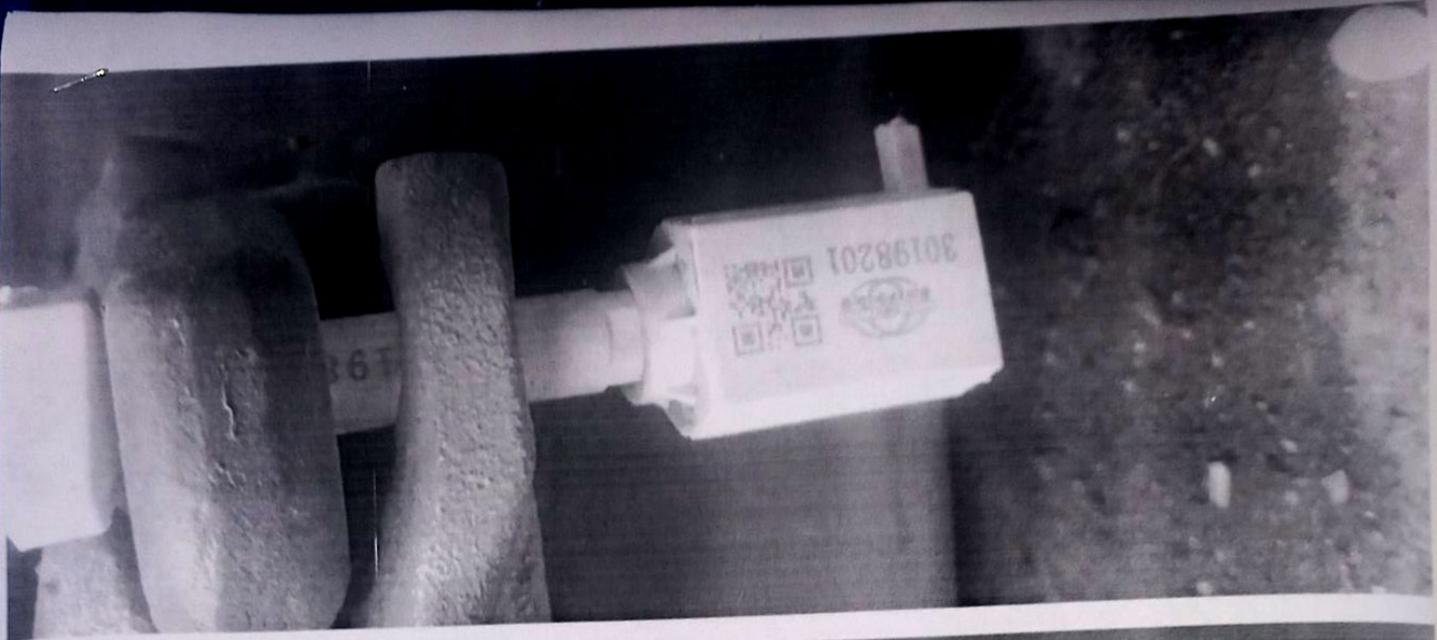


help@uidai.gov.in

WWW

www.uidai.gov.in

Ambalal
25/06/21

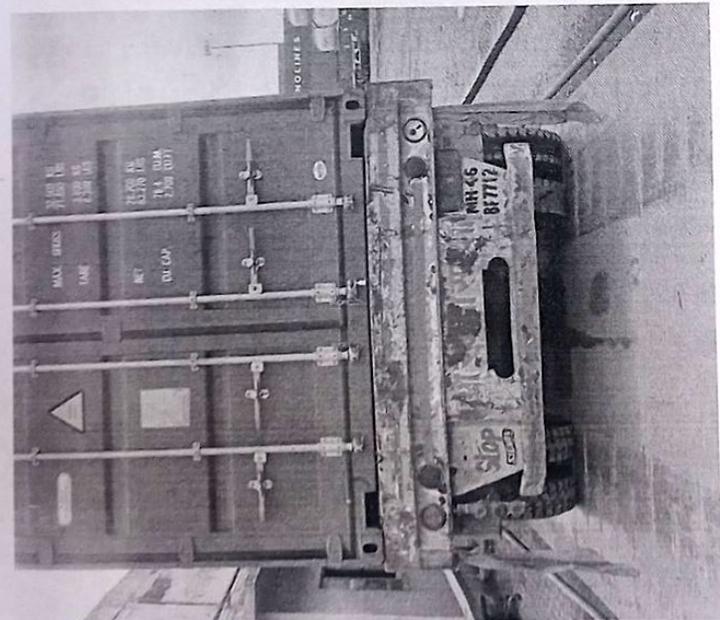
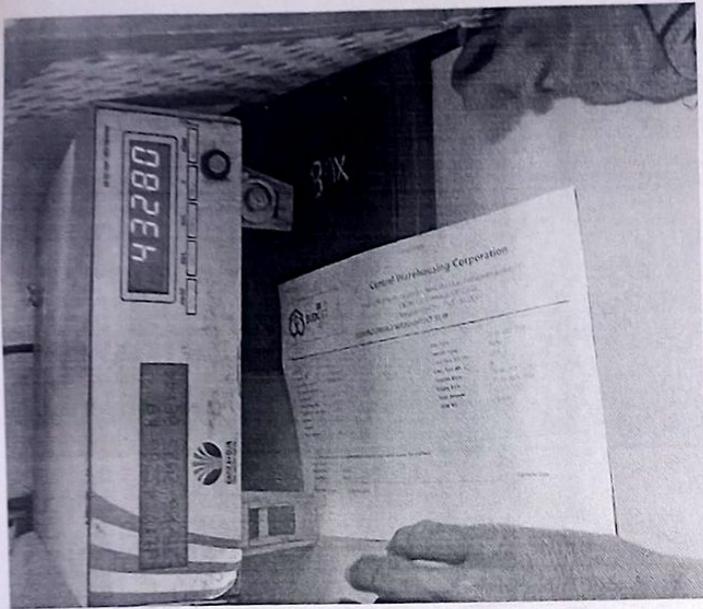
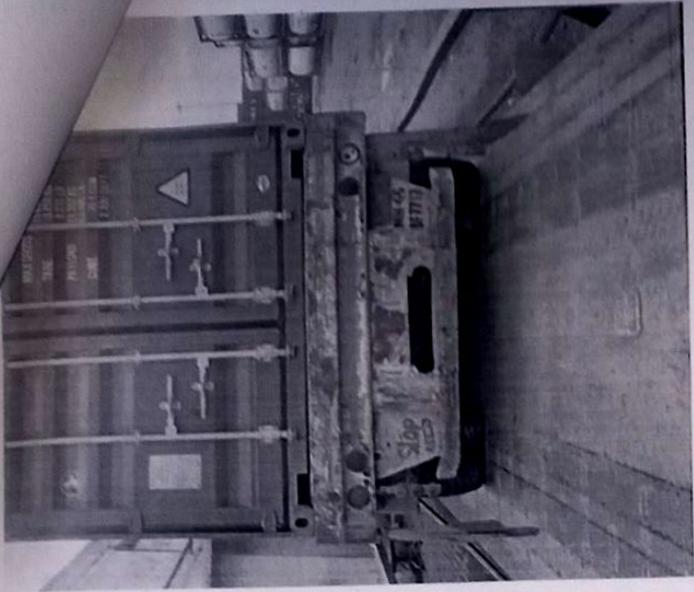


D1
Amick
25/06/25

(B)
25/06/25
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(B)
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25/06/25

PL
25/06/25

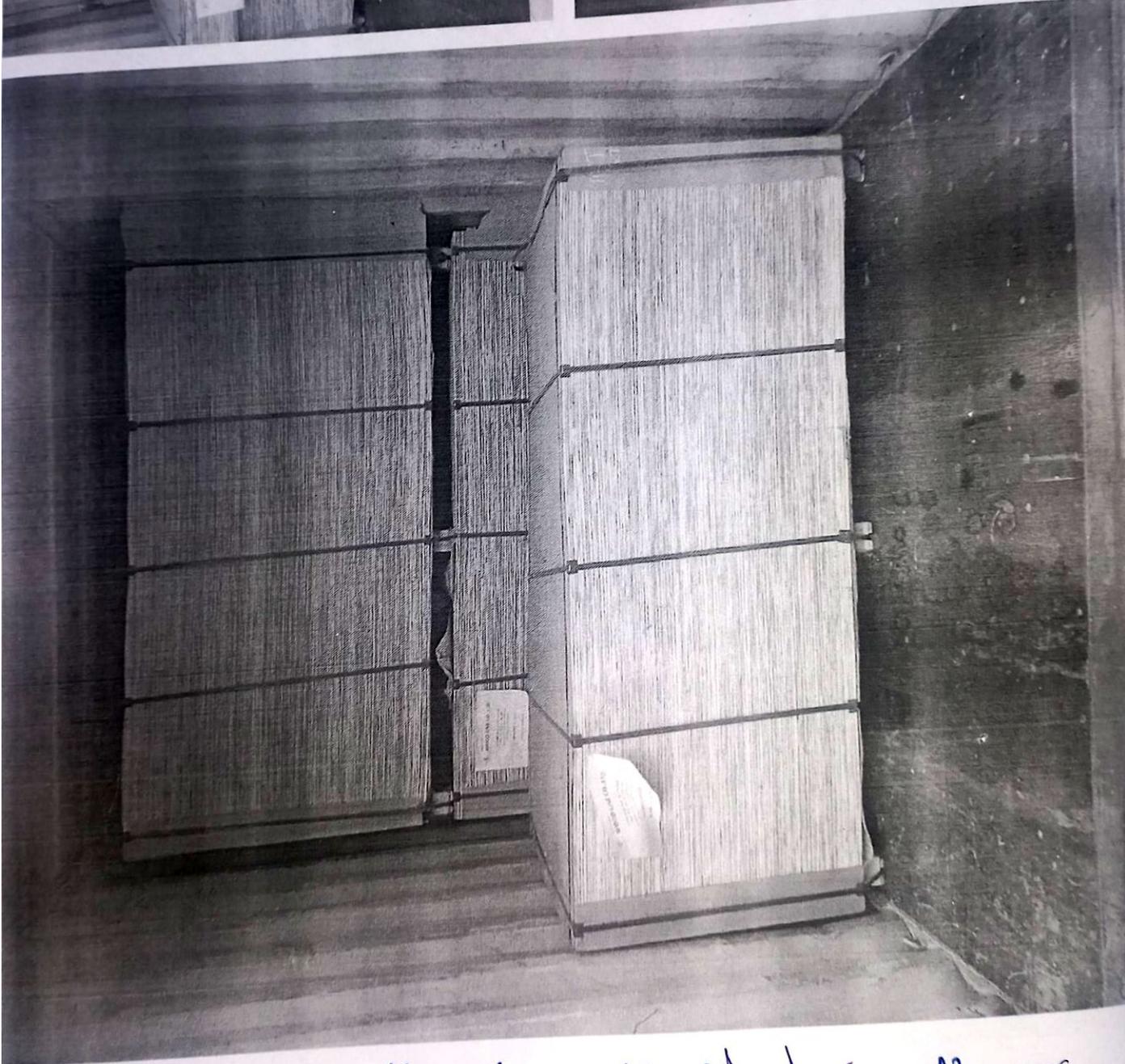


P1
Parker
25/6/25

CA
MORONG
25/6/25

(A)
Parker
25/6/25

P2
Parker
25/6/25

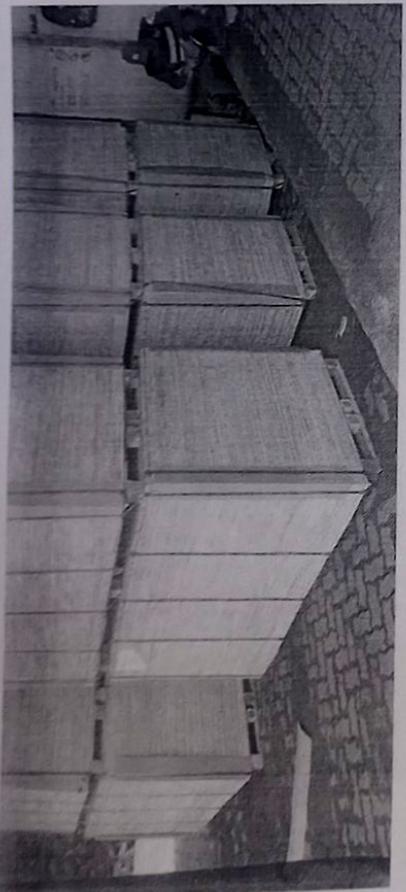


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25/06/25

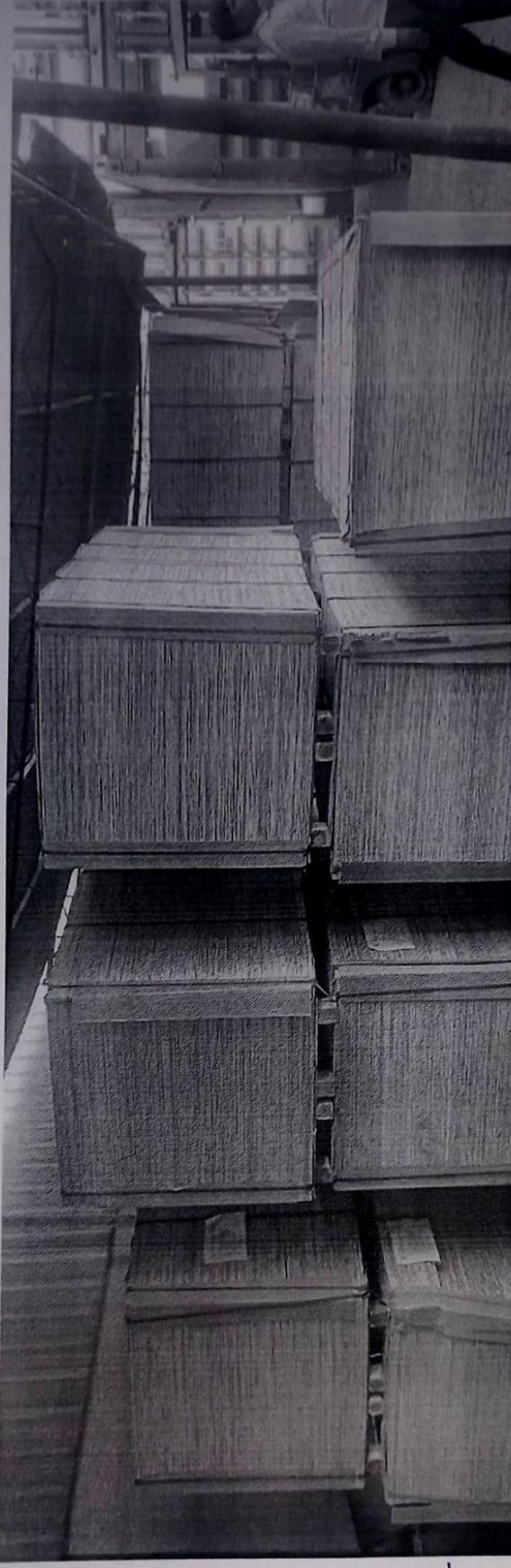
CS
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25/6/25

CS
Raf
M. Bayat
25/6/25

P2
Balcem
25/6/25

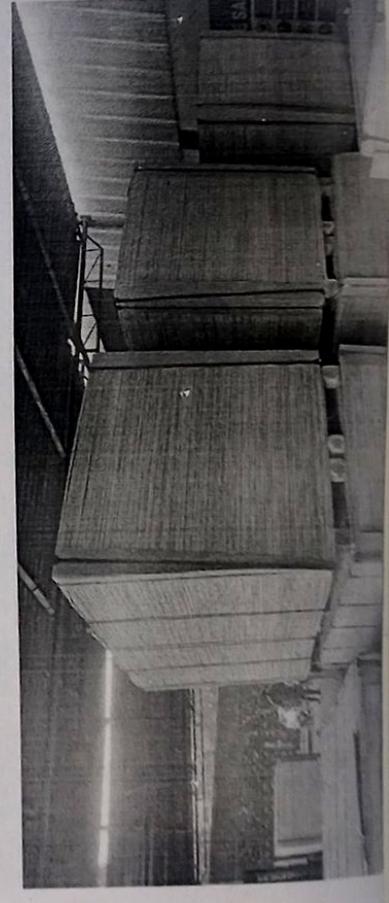


P1
Banker
25/06/25



CB
210006165
25/06/25

(H) Kib
M. S. M. S. M. S.
25/06/25



P2
Bevor
25/06/25

MANUFACTURER:

WOOD LINE CO., LTD

COMMERCIAL PLYWOOD

Size: 9 X 1092 X 2184 mm

Face/back of plywood: Bintangor

Core of plywood: Acacia

120 SHEETS/PALLET

MADE IN VIETNAM



MANUFACTURER:

WOOD LINE CO., LTD

COMMERCIAL PLYWOOD

Size: 9 X 1092 X 2184 mm

Face/back of plywood: Bintangor

Core of plywood: Acacia

90 SHEETS/PALLET

MADE IN VIETNAM

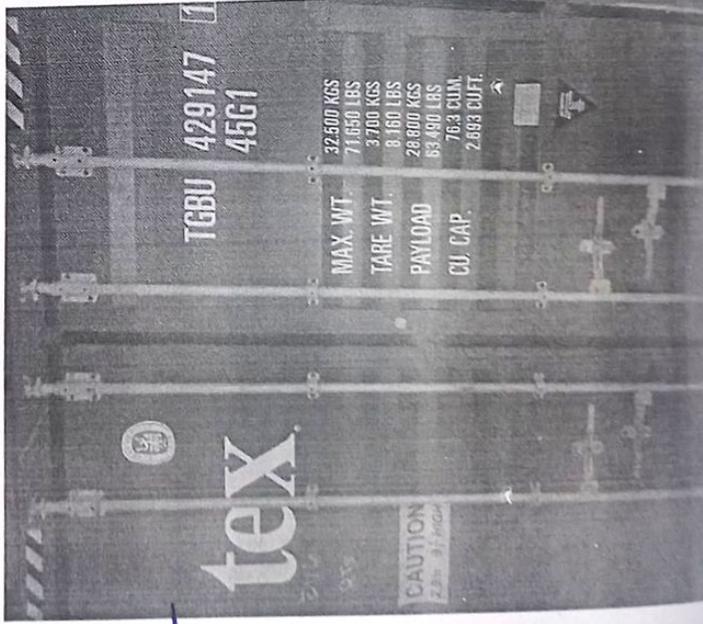
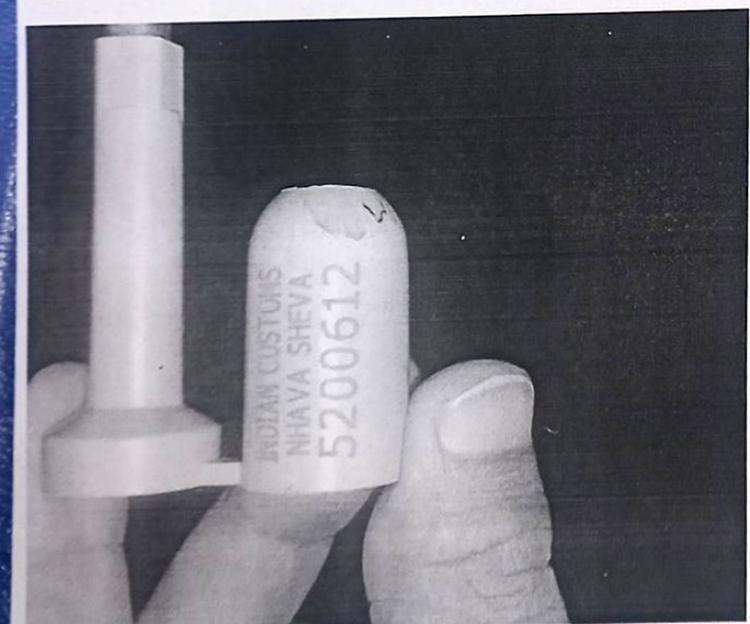
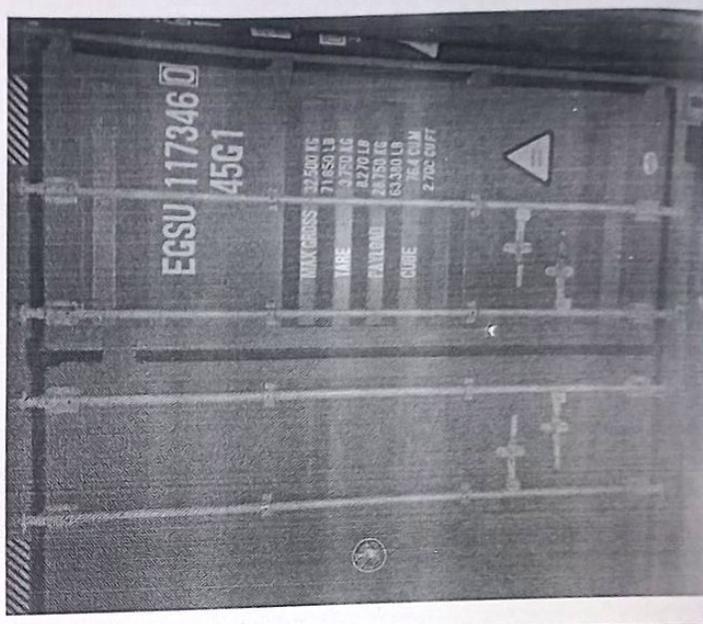
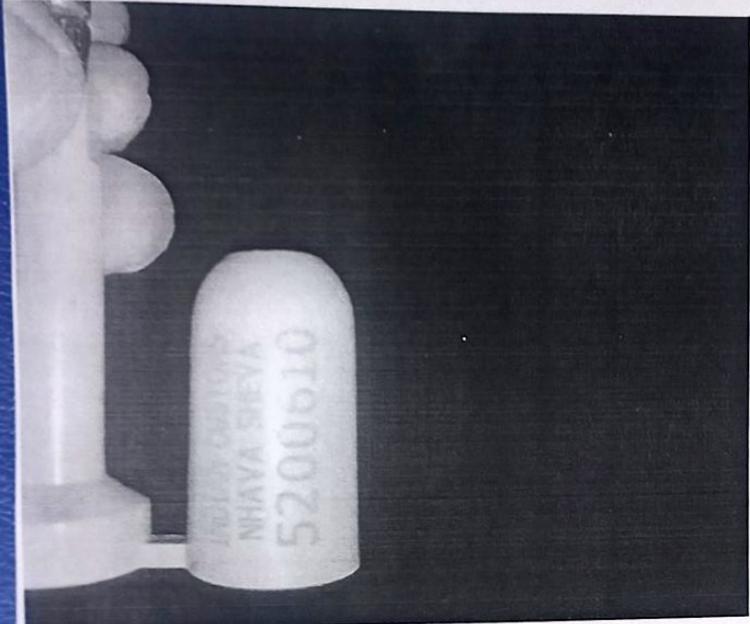
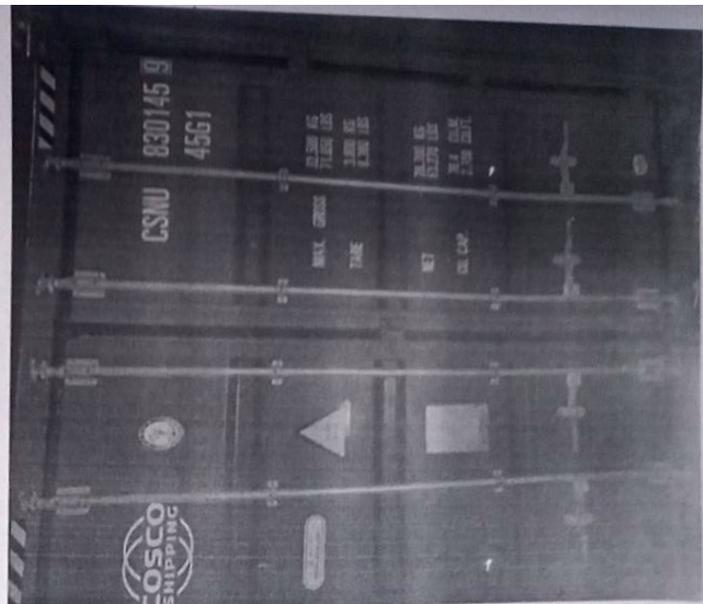
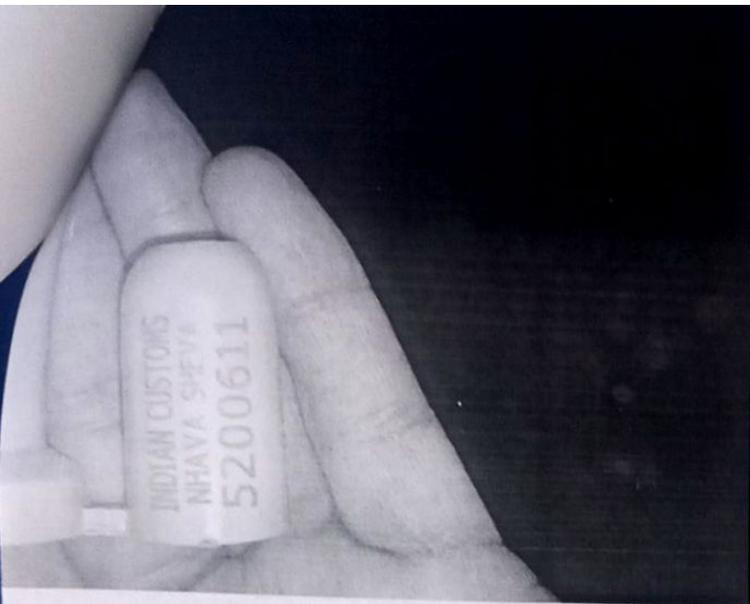


P1
Balkun
25/06/25

CB
A. P. P. S.
25/1/25

CB
A. P. P. S.
25/1/25

P2
Balkun
25/6/25

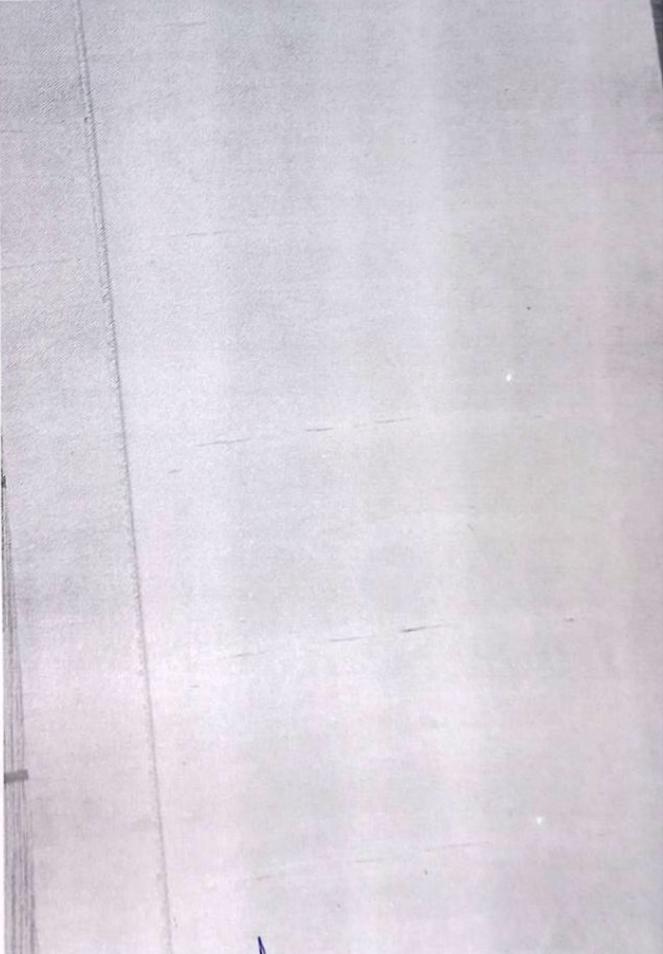
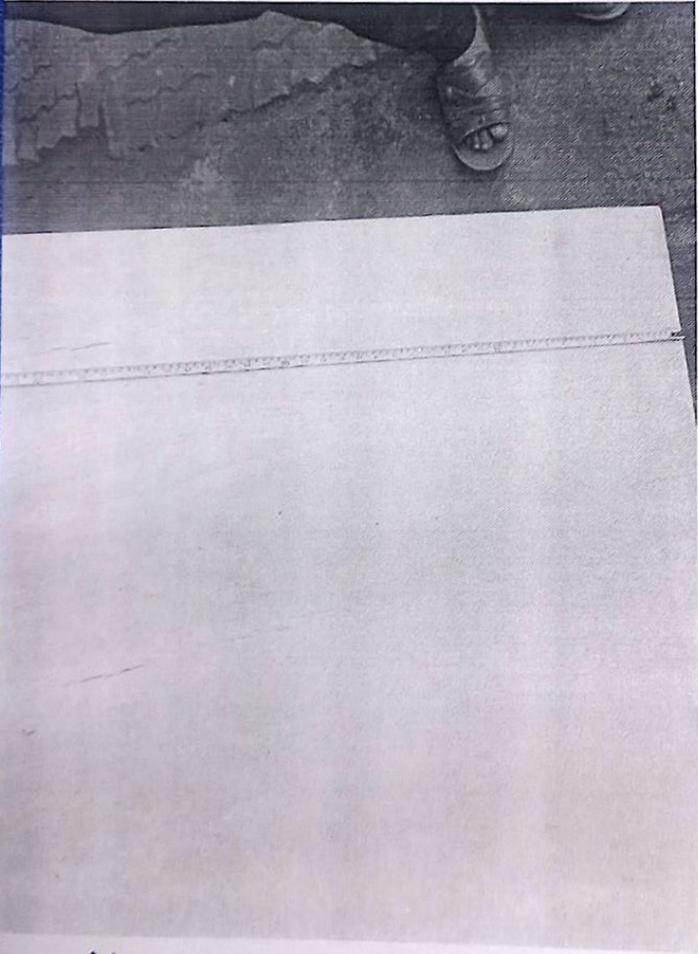
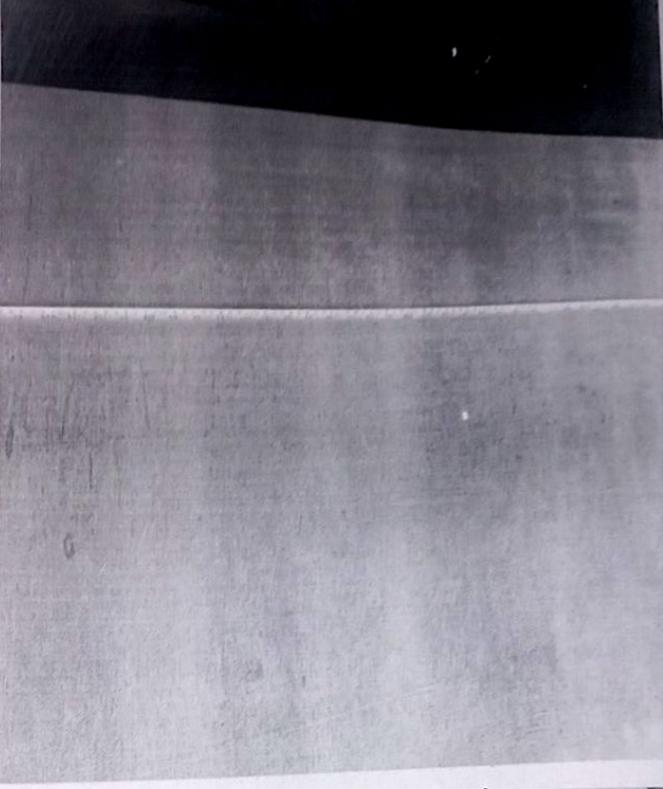
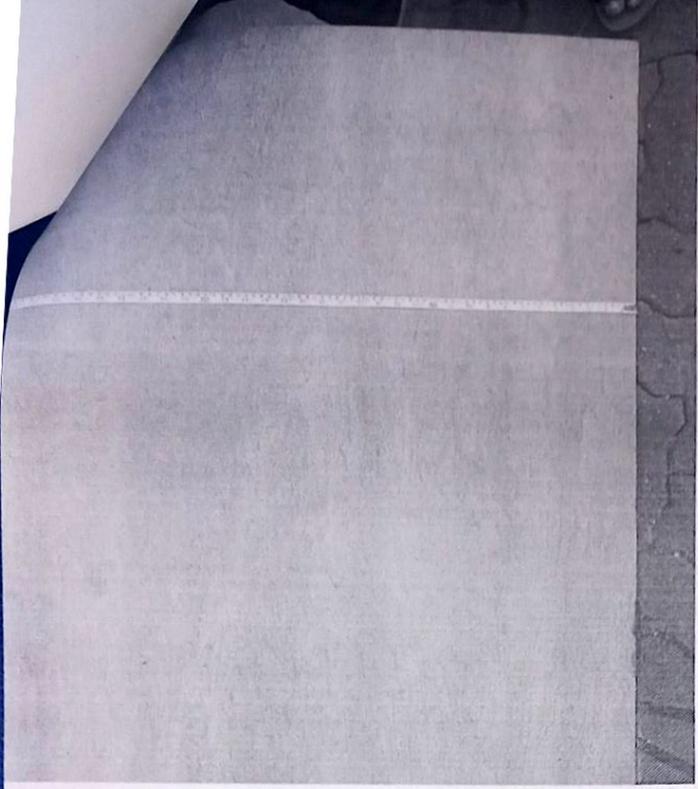


P1
Bakshi
25/6/25

CB
25/6/25
25/6/25

CA
Bakshi
25/6/25

P2
Bakshi
25/6/25



P1
Pulker
25/06/25

CB
dipodigis
25/06/25

(F)
M. S. ...
25/06/25

P2
Belkam
25/06/25



सीमाशुल्क आयुक्त (ना शे -IV) कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-IV)
 जवाहरलालनेहरूसीमाशुल्कभवन, न्हावाशेवा
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
 जिल्हा रायगड, महाराष्ट्र DIST. - RAIGAD, MAHARASHTRA-400707
 Email: siibimport.jnch@gov.in



E-F NO. CUS SIB MISC 609 2025-SIIB(I)-O to COMMR-CUS-CMC-NHAVA SHEVA-IV
 DIN: 20250728NY0000333FA2

Date 08.07.2025

SEIZURE MEMO No. 62/2025-26

In Connection with an enquiry being conducted by Special Intelligence and Investigation Branch - Import, Jawaharlal Nehru Customs House, Nhava Sheva into the import of the goods by M/s Pioneer Lumbers (IEC-0315058200), Office No.: S.No.69, H.No.3, Mohammadi Estate, Village Pimpri, Off Mumbra Panvel Highway, Post Dahisar Mori, Thane-421601, Maharashtra.", having description as "Commercial Plywood Core: Acacia - A/B Grade Glue: MR (Moisture Resistant) HS Code:44129900 Country of Origin: Vietnam", covered under Bills of Entry Nos.2337856 dated 28.05.2025 and 2334654 dated 28.05.2025, contained in Container Nos. TGBU4291471, EGSU1173460 and CSNU8301459. Details of goods imported vide said Bills of Entry is tabulated below:

S.No.	Container No. (40 feet)	BE & Date	Description of Goods	Quantity
1.	EGSU1173460	2337856 dtd 28.05.2025	PLYWOOD VIETNAM COMMERCIAL A/B GRADE 09MM TOTAL 4500 PCS	19 Wooden Pallets of Plywood Sheets (18 Wooden pallet have 120 sheets & 01 wooden pallet have 90 sheets. Each Plywood sheet dimension was 1092.2mm*2184.4mm*9mm) TOTAL=2250
2.	TGBU4291471			19 Wooden Pallets of Plywood Sheets (18 Wooden pallet have 120 sheets & 01 wooden pallet have 90 sheets. Each Plywood sheet Dimension was: 1092.2mm*2184.4mm*9mm) Total=2250
3.	CSNU8301459	2334654 dtd 28.05.2025	PLYWOOD SHEETS COMMERCIAL 17MM (NON-FACE) 730 SHEETS	15 Wooden Pallets of Plywood Sheets (14 Wooden pallet have 50 sheets & 01 wooden pallet have 30 sheets. Each Plywood sheet dimension was 17MM*1220MM*2440MM)- TOTAL=730

2. The goods were examined by the officers of SIIB(I) under panchnama dated 25.06.2025 at CFS - M/s Budget CFS. The goods imported vide the above said Bills of Entry, were not compliant of BIS, which in turn makes them liable to confiscation under Section 111(d) of the Customs Act, 1962.

3. In view of the foregoing and having reasonable belief that the said goods, as detailed in the above said Bills of Entry are liable to confiscation under the provisions of Section 111 (d) of the Customs Act, 1962. I, Karan Gupta, Intelligence Officer, hereby seize the goods imported vide Bills of Entry Nos. 2337856 dated 28.05.2025 and 2334654 dated 28.05.2025 under Section 110 of the Customs Act, 1962.

4. As it is not practical to remove or take possession of the said goods. I, hereby direct the custodian of the cargo, not to remove, part with or otherwise deal with the above said cargo in any manner except with the written permission of Special Investigation and Intelligence Branch, JNCH, Nhava Sheva.

Ka
08/07/2025
(Karan Gupta)
 Intelligence Officer, SIIB(I),
 JNCH, Nhava Sheva

Panvel

On behalf party
Pioneer Lumber
Sachin
9890545496
08/07/2025

To,

1. M/s.Pioneer Lumber (IEC-0315058200), having address: S.No.69, H.No.3, Mohammadi Estate, Village Pimpri, Off Mumbra Panvel Highway, Post Dahisar Mori, Thane-421601, Maharashtra.
2. Customs Broker- M/s Unique Logistics (AHKPR7729QCH001)
3. The Manager, Warehouse – M/s Central Warehousing Corporation, Dronagiri Node.

Reimburse
Sachin
08/07/2025
Suhel, A Sheikh

STATEMENT OF SHRI ALTAF AHMED KHAN, MANAGER HAVING RESIDENTIAL ADDRESS FLAT 4 FAKHRI CHS LTD, 192 S G BARVE MARG, KURLA WEST MUMBAI, NEAR ALSHIFA NURSING HOME, Mumbai, Mumbai Suburban, Maharashtra - 400070 RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 IN THE OFFICE OF SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (IMPORT), JNCH, NHAVA SHEVA, RAIGAD, MAHARASHTRA 400707 ON 03.10.2025.

In response to the Summons issued vide DIN No. 20250978NY00008858AO, JNCH dated 18.09.2025 issued by Shri Gaurav Sharma, SIO, SIIB (I), under his dated signature and office seal, I, **Shri Altaf Ahmed Khan** present myself today i.e. 04.10.2025 before Shri Gaurav Sharma, SIO, SIIB (I), JNCH for giving evidence and to record my statement under Section 108 of the Customs Act, 1962, with respect to the imports made by M/s Pioneer Lumbers (IEC - 0315058200). I have been explained the provisions and implications of Section 108 of the Customs Act, 1962 according to which giving false evidence in the enquiry proceedings is an offence punishable under Section 229 of the Bhartiya Nyaya Sanhita 2023. I have also been explained that this statement of mine can be used as evidence against me or my firm/company or any other person or persons of my firm in any judicial or quasi-judicial proceedings in any court of law.

I have requested the officer Shri Dikshant Narula, IO/SIIB (I) to type on behalf of me as per my say on the computer available in SIIB (I), JNCH, Nhava Sheva. I am Altaf Ahmed Khan S/o Usman Ali Khan. I am 55 years old and my mobile number is 9867762598. My residential address is FLAT 4 FAKHRI CHS LTD, 192 S G BARVE MARG, KURLA WEST MUMBAI, NEAR ALSHIFA NURSING HOME, Mumbai, Mumbai Suburban, Maharashtra - 400070. I live at this address with my family. I have completed M.A./ M.Com from Mumbai University. I can read write and understand Hindi and English language.

Having understood all above, I am giving my true and correct statement under Section 108 of the Customs Act, 1962 as under:

Q.1. Please state your name, age, occupation, mobile no., address for records?

Ans: I am Altaf Ahmed Khan S/o Usman Ali Khan. I am 55 years old and my mobile number is 9867762598. My residential address is Flat 4 Fakhri Chs Ltd, 192 S G Barve Marg, Kurla West Mumbai, Near Alshifa Nursing Home, Mumbai, Mumbai Suburban, Maharashtra – 400070.

Q.2. Are you aware as to why you have been summoned by SIIB (I), JNCH?

Ans: Yes, I am aware that I have been summoned in relation to investigation in the matters of Pioneer Lumber.

Q.3. What is your role and responsibility in M/s Pioneer Lumbers (IEC - 0315058200)?

Ans: I manage all the businesses in M/s Pioneer Lumbers like purchase/ sale/ imports. M/s Pioneer Lumbers is registered on the name of my wife Badrunnisha Altaf Ahmad Khan.

Q.4. Please specify what kinds of goods do your Firm do import?

Ans: My firm import mainly plywoods.

Q.5. How do you correspond with your supplier? How did you place your order? Any proof of the same?

Ans: I correspond with the supplier through email/ whatsapp/ call and place my order. Usually 20-25% payment is done through electronic transfer at the time of placing order and rest is done after issuance of Bill of Lading. In this case order was placed in the month of January, 2025 and order came late in the month of May, 2025. Proof of the same will be submitted on 06.10.2025.

Q.6. When is your bill of lading date?

Ans: Bill of lading date is 11.05.2025

Q.7. The total net weight of the container no. EGSU1173460 and TGBU4291471 found to be 63580.00 Kgs which is 7580.00 Kgs more than the declared weight in import documents (56000.00 Kgs). Further, the total net weight of the container no. CSNU8301459 found to be 26320.00 kgs which is 380.00 kgs less than the declared weight in import documents. (26700.00 kgs). Please state the reasons.

Altah Ahmed
4/10/25

Altah Ahmed
4-10-25

Ans: Reasons for extra weight could be absorption of water by pine plywoods. On top of that we have filed the bill of entry and bill of lading in CBM only. Hence, there is no misdeclaration of weight.

Q.8 Why there were no marks/numbers on the plywood sheets about the description of the goods? Further, why there was no labelling on the plywoods?

Ans: It was low quality plywood, hence, no marking/ numbers / labelling was done on the plywood. It would be used in furniture making and packaging.

Q.9. Were you aware of the BIS restrictions on plywoods?

Ans: Yes, I knew about the restriction but I knew that as per another notification dated 20.03.2025, it would be applicable from September 2025.

Q.10 Why the BIS marking was not embossed on plywoods and please provide the BIS registration certificate, if any?

Ans: BIS certificate not available.

Q.11 Do you have anything else to say?

Ans. The above mistakes were due to an inadvertent error. There was no malafide intention behind this discrepancy. I am ready to cooperate with the investigation and I shall produce myself in future whenever required by this office as and when called. Moreover, the order was placed in the month of January, 2025. Usually, it takes 20-25 days in the arrival of order and BIS was not applicable at that point of time. But in the instant case, the order arrived in the month of May, 2025 as the production took time at the end of supplier. Further, there was a clarification later by DPIIT that extension in case of MSME is not applicable. This was a prospective step and landed us in trouble through no fault of our own. We are ready to Re-Export the goods if we are given a waiver of detention and demurrage.

Typed by

Darula
04/10/25

(Dikshant Narula)
IO/SIIB (I)

In the presence of

Gaurav Sharma
04/10/25

(Gaurav Sharma)
SIO/SIIB (I)

RAHUL S. BABAR
4/10/25

(RAHUL S. BABAR)

CB- UNIQUE LOGISTICS
G-CARD HOLDER

Altaf Ahmed
4-10-25

Altaf Ahmed Usman Ali Khan
Manager/ M/s Pioneer Lumbers (IEC - 0315058200)

MOB. : 98677 62598

PIONEER LUMBERS

SUPPLIERS TO FILM STUDIO & BUILDING MATERIALS
DEALER IN : ALL KINDS OF TIMBER & PLYWOOD ETC.

212, BAZAR WARD, OPP. DARGAH, OLD AGRA ROAD, KURLA (WEST), MUMBAI - 400070

To,
SIIB Department
JNCH NHAVA SHEVA

Sir,

Sub: Authority Letter

I, Mrs. Badrunnisa Khan Proprietor of M/s. Pioneer Lumbers hereby authorize Mr. Altaf Khan to attend the summon and departments statements proceedings on my behalf and carry out the necessary formalities with your department.

And his specimen signature is attested below for your record.

Specimen Signature

Altaf Ahmed

Authorized Signatory

Yours faithfully
For M/s. Pioneer Lumbers

Badrunnisa

Proprietor

Altaf Ahmed
4-10-25

MOB. : 98677 62598

PIONEER LUMBERS

SUPPLIERS TO FILM STUDIO & BUILDING MATERIALS
DEALER IN : ALL KINDS OF TIMBER & PLYWOOD ETC.

212, BAZAR WARD, OPP. DARGAH, OLD AGRA ROAD, KURLA (WEST), MUMBAI - 400070

To,
SIIB Department
JNCH NHAVA SHEVA

Sir,

Sub: Authority Letter

I, Mrs. Badrunnisa Khan Proprietor of M/s. Pioneer Lumbers hereby authorize Mr. Altaf Khan to attend on my behalf and carry out the necessary formalities with your department.

Mr. Altaf Khan my husband manages the business on my behalf.

And his specimen signature is attested below for your record.

Altaf Ahmed

Authorized Signatory

Yours faithfully
For M/s. Pioneer Lumbers

Altaf Ahmed
4-10-25

Badrunnisa

Proprietor



भारत सरकार
Government of India

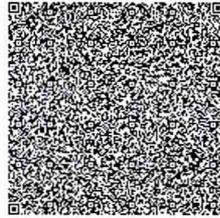
भारतीय विशिष्ट ओळख प्राधिकरण
Unique Identification Authority of India

नोंदणी क्रमांक:/ Enrolment No.: 0000/00673/56817

Download Date: 27/10/2020

To
अल्ताफ अहमद खान
Altaf Ahmed Khan
FALT 4 FAKHRI CHS LTD
192 S G BARVE MARG
NEAR ALSHIFA NURSING HOME
KURLA WEST MUMBAI
Mumbai
Kurla
Mumbai Suburban Maharashtra - 400070
9867762598

Issue Date: 25/10/2020



आपला आधार क्रमांक / Your Aadhaar No. :

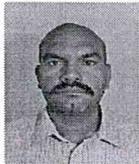
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VID : 9120 4202 7883 6755

माझे आधार, माझी ओळख



भारत सरकार
Government of India



अल्ताफ अहमद खान
Altaf Ahmed Khan
जन्म तारीख/DOB: 12/06/1971
पुरुष/ MALE

Issue Date: 25/10/2020

Download Date: 27/10/2020

6988 8071 0428

VID : 9120 4202 7883 6755

माझे आधार, माझी ओळख



सर्वोच्च न्याय
Government of India



माहिती

- आधार ओळखीचा पुरावा आहे नागरिकत्वाचा नाही
- सुरक्षित QR कोड / ऑफलाइन XML / ऑनलाइन प्रमाणीकरण वापरून ओळख सत्यापित करा.
- हे इलेक्ट्रॉनिक प्रक्रिये द्वारे तयार झालेले एक पत्र आहे.

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- आपला मोबाइल नंबर आणि ईमेल आयडी आधारमध्ये अद्यावत ठेवा
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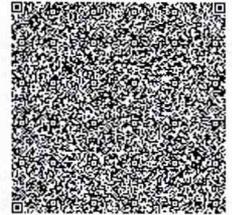


पत्ता:

फ्लॉट 4 फाखरी सीएचएस एलटीडी, 192 एस जी बर्वे मार्ग, कर्ला वेस्ट मुंबई, आलशिफा नर्सिंग होम जवळ, मुंबई, मुंबई उपनगर, महाराष्ट्र - 400070

Address:

FALT 4 FAKHRI CHS LTD, 192 S G BARVE MARG, KURLA WEST MUMBAI, NEAR ALSHIFA NURSING HOME, Mumbai, Mumbai Suburban, Maharashtra - 400070



6988 8071 0428

VID : 9120 4202 7883 6755

1947

help@uidai.gov.in

www.uidai.gov.in

Altaf Ahmed
4-10-25

स्थायी लेखा संख्या /PERMANENT ACCOUNT NUMBER

AHBPK0076G



नाम /NAME

ALTAF AHMED USMAN ALI KHAN

पिता का नाम /FATHER'S NAME

USMAN ALI KHAN

जन्म तिथि /DATE OF BIRTH

12-06-1971

हस्ताक्षर /SIGNATURE

Altaf Ahmed

[Handwritten signature]

आयकर आयुक्त (कम्प्यूटर केन्द्र)

Commissioner of Income-tax(Computer Operations)

Altaf Ahmed
4-10-25



भारत सरकार
Government of India

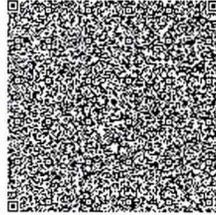
भारतीय विशिष्ट ओळख प्राधिकरण
Unique Identification Authority of India

नोंदणी क्रमांक:/ Enrolment No.: 0000/00681/83280

Download Date: 17/11/2020

To
बदरुननिसा अल्ताफ अहमद खान
Badrunnisa Altaf Ahmed Khan
FLAT - 4
FAKHRI CHS L T D 192
S G BARVE MARG NEAR AL SHIFA NURSING HOME
KURLA WEST
MUMBAI
Mumbai
Kurla
Mumbai Suburban Maharashtra - 400070
9867762598

Issue Date: 06/11/2020



आपला आधार क्रमांक / Your Aadhaar No. :

8546 1339 2824

VID : 9177 9568 7445 3052

माझे आधार, माझी ओळख



भारत सरकार
Government of India



Download Date: 17/11/2020



बदरुननिसा अल्ताफ अहमद खान
Badrunnisa Altaf Ahmed Khan
जन्म तारीख/DOB: 13/06/1982
महिला/ FEMALE

Issue Date: 06/11/2020

8546 1339 2824

VID : 9177 9568 7445 3052

माझे आधार, माझी ओळख



Government of India



माहिती

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- आधार आपल्याला विविध सरकारी आणि खाजगी सेवा सुलभतेने घेण्यास मदत करते
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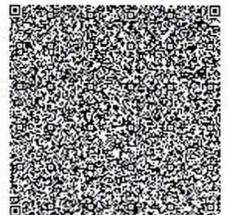


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Unique Identification Authority of India



पत्ता:
फ्लॅट - ४, फाखरी सीएचएस एल टी डी १९२, एस जी बर्वे
मार्ग, ऑल शिफा नर्सिंग होम जवळ, मुंबई, कुर्ला वेस्ट,
मुंबई, मुंबई उपनगर,
महाराष्ट्र - 400070

Address:
FLAT - 4, FAKHRI CHS L T D 192, S G
BARVE MARG NEAR AL SHIFA NURSING
HOME, MUMBAI, KURLA WEST, Mumbai,
Mumbai Suburban,
Maharashtra - 400070



8546 1339 2824

VID : 9177 9568 7445 3052



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Altaf Ahmed
4-10-25

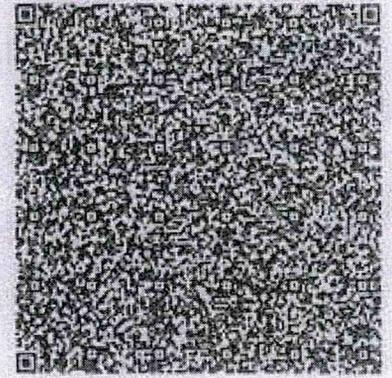
आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA



स्थायी लेखा संख्या कार्ड
Permanent Account Number Card
CLHPK4081M



नाम / Name
BADRUNNISA ALTAF AHMED KHAN

पिता का नाम / Father's Name
SHOUKAT ALI KHAN

02032019

जन्म की तारीख /
Date of Birth
13/06/1982

Badrunnisa
हस्ताक्षर / Signature

Altaf Ahmed
4-10-25

CB - MUMBAI

LICENSE NO.: 11/2421



पहचान पत्रक क्र :

KARDEX No.: B-1465

तक वैध :

Valid Upto : 20-03-2026

नाम :

Name : RAHUL S BABAR

पदनाम :

Designation : EMPLOYEE

कम्पनी :

Company : UNIQUE LOGISTICS

धारक के हस्ताक्षर :

Signature of Holder :

Signature of Holder