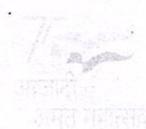


DIN : 20260178 NW0000444C60

 सत्यमेव जयते	<b>OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I),</b> सीमाशुल्क आयुक्त का कार्यालय (एनएस -I) <b>NHAVA-SHEVA, JAWAHARLAL NEHRU CUSTOM HOUSE,</b> न्हावा-शेवा, जवाहरलाल नेहरू कस्टम हाउस, <b>TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA - 400 707.</b> ताल-उरण, जिला- रायगढ़, महाराष्ट्र - 400 707	 13/01/2026
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F. No. CUS/APR/MISC/1486/2025/Gr. I &amp; IA

Date: 13.01.2026

SCN No.- 1820/2025-26/JC GR. I &amp; IA/NS-I/CA/JNC

Sl/10-Adj.-1635/2025-26/JC GR. I &amp; IA/NS-I/CA/JNC

**Show Cause Notice under Section 124 read with Section 28(4) of  
the Customs Act, 1962**

During the course of CRA Audit, it was observed that the importer, M/s **Royal Dry Fruits Pvt. Ltd. (IEC: 306011930)** situated at Flat No. 4, Asiya Manor, 67/A, Perry Road, Bandra West, Mumbai-400050 (hereinafter referred to as 'Importer') had imported "**Pitted Prunes**" (as per **Table-I**). The imported items were classified under CTH 20081990 "Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: Nuts, Ground Nuts and other seeds, whether or not mixed together: Other, including mixtures: Other) and declared BCD @ 30%. Importer availed exemption of 50% of BCD under notification 101/2007, S.No. 290. IGST @ 12% as per the Notification no. 01/2017-Integrated Tax (Rate) dated 28 June 2017, S. No. II/40 was paid. The imported goods are to be assessed under CTH 08132000 & BCD @ 25% along with other applicable duties and 12% IGST under schedule II/17 is applicable on imported item. Exemption of BCD @10% is applicable under notification no. 101/2007, S. No. 172 for these imports.

2. HSN explanatory Notes to Chapter 0813 are reproduced below for ready reference:

**08.13 •FRUIT, DRIED, OTHER THAN THAT OF Headings 08.01. TO 08.06; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER.**

**0813.10** • Apricots

**0813.20** • Prunes

**0813.30** • Apples

**0813.40** • Other fruit

**0813.50** • Mixtures of nuts or dried fruits of this Chapter

**(A) Dried fruit.**

This heading includes dried fruits which when fresh are classified in headings 08.07 to 08.10. They are prepared either by direct drying in the sun or by industrial processes (e.g., tunnel-drying).

The fruits most commonly processed in this way are apricots, prunes, apples, peaches and pears. Dried apples and pears are used for the manufacture of cider or perry as well as for culinary purposes. With the exception of prunes, the fruits are usually halved or sliced, and stoned, cored or seeded. They may also be presented (particularly in the case of apricots and prunes) in the form of slices or blocks of pulp, dried or evaporated.

The heading covers tamarind pods. It also includes tamarind pulp, without sugar or other substances added and not otherwise processed, with or without seeds, strings or pieces of the endocarp.

**(B) Mixtures of nuts or dried fruits.**

The heading also covers all mixtures of nuts or dried fruits of this Chapter (including mixtures of nuts or dried fruits falling in the same heading). It therefore includes mixtures of fresh or dried nuts, mixtures of dried fruits (excluding nuts) and mixtures of fresh or dried nuts and dried fruits. These mixtures are often presented in boxes, cellulose packets, etc.

Certain dried fruits or mixtures of dried fruits of this heading may be put up (e.g., in sachets) for making herbal infusions or herbal "teas". These products remain classified here.

However, the heading excludes such products consisting of a mixture of one or more of the dried fruits of this heading with plants or parts of plants of other Chapters or with other substances such as one or more plant extracts (generally heading 21.06).

3. HSN explanatory Notes to Chapter 2008 are reproduced below for ready reference:

**20.08 •FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED.**

• Nuts, ground-nuts and other seeds, whether or not mixed together:

**2008.11** • • Ground-nuts

**2008.19** • • Other, including mixtures

**2008.20** • Pineapples

**2008.30** • Citrus fruit

**2008.40** • Pears

**2008.50** • Apricots

**2008.60** • Cherries

**2008.70** • Peaches, including nectarines

**2008.80** • Strawberries

• Other, including mixtures other than those of subheading 2008.19:

**2008.91** • • Palm hearts

**2008.92** • • Mixtures

**2008.99** • • Other

This heading covers fruit, nuts and other edible parts of plants, whether whole, in pieces or crushed, including mixtures thereof, prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter.

It includes, inter alia:

(1) Almonds, ground-nuts, areca (or betel) nuts and other nuts, dry-roasted, oil-roasted or fat-roasted, whether or not containing or coated with vegetable oil, salt, flavours, spices or other additives.

(2) "Peanut butter", consisting of a paste made by grinding roasted ground-nuts, whether or not containing added salt or oil.

(3) Fruit (including fruit-peel and seeds) preserved in water, in syrup, in chemicals or in alcohol.

(4) Fruit pulp, sterilised, whether or not cooked.

(5) Whole fruits, such as peaches (including nectarines), apricots, oranges (whether or not peeled or with the stones or pips removed) crushed and sterilised, whether or not containing added water or sugar syrup but in a proportion insufficient to render them ready for direct consumption as beverages. When rendered ready for direct consumption as beverages by addition of a sufficient quantity of water or of sugar syrup, these products fall in heading 22.02.

(6) Cooked fruit. However, fruit cooked by steaming or boiling in water and frozen remains in heading 08.11.

(7) Stems, roots and other edible parts of plants (e.g., ginger, angelica, yams, sweet potatoes, hop shoots, vine leaves, palm hearts) conserved in syrup or otherwise prepared or preserved.

(8) Tamarind pods in sugar syrup.

(9) Fruit, nuts, fruit-peel and other edible parts of plants (other than vegetables), preserved by sugar and put up in syrup (e.g., marrons glacés or ginger), whatever the packing.

(10) Fruit preserved by osmotic dehydration. The expression " osmotic dehydration " refers to a process whereby pieces of fruit are subjected to prolonged soaking in a concentrated sugar syrup so that much of the water and the natural sugar of the fruit is replaced by sugar from the syrup. The fruit may subsequently be air-dried to further reduce the moisture content.

The products of this heading may be sweetened with synthetic sweetening agents (e.g., sorbitol) instead of sugar. Other substances (e.g., starch) may be added to the products of this heading, provided that they do not alter the essential character of fruit, nuts or other edible parts of plants.

The products of this heading are generally put up in cans, jars or airtight containers, or in casks, barrels or similar containers.

The heading also excludes products consisting of a mixture of plants or parts of plants (including seeds or fruits) of different species or consisting of plants or parts of plants (including seeds or fruits) of a single or of different species mixed with other substances such as one or more plant extracts, which are not consumed as such, but which are of a kind used for making herbal infusions or herbal " teas " (e.g., heading 08.13, 09.09 or 21.06).

The heading further excludes mixtures of plants, parts of plants, seeds or fruit (whole, cut, crushed, ground or powdered) of species falling in different Chapters (e.g., Chapters 7, 9, 11, 12), not consumed as such, but of a kind used either directly for flavouring beverages or for preparing extracts for the manufacture of beverages (Chapter 9 or heading 21.06).

4. Dried plums are known as Prunes and when the seed is removed before drying, they are referred to as Pitted Prunes. The process of removal of seed does not amount to further preparation or preservation of the product.

The Customs Tariff provides a specific entry for Prunes under CTH 08132000 under Chapter 08. In terms of the General Rules for Interpretation of the Customs Tariff, goods classifiable under a specific heading are required to be classified under that heading in preference to a more general heading.

Classification under CTH 2008 is applicable only when fruits are otherwise prepared or preserved. In the present case, the imported goods are merely dried and pitted prunes without any further preparation or processing. Therefore, the goods do not merit classification under CTH 2008.

5. M/s Royal Dry Fruits Pvt. Ltd. imported consignments of Pitted Prunes without payment of applicable BCD @ 25% along with other duties. The details of such imports are as under:-

**Table-I**

Sl. No.	BE No.	BE Date	Item Description	CTH	Assessable Value (Item) in Rs.
1.	9349105	30.06.2022	Pitted Prunes Size 30/40, 1*10 Kg	20081990	448150.63
2.	9387556	02.07.2022	Pitted Prunes Size 30/40	20081990	1882232.6
3.	9417100	05.07.2022	Pitted Prunes Size 30/40	20081990	2151123
4.	9988649	12.08.2022	Pitted Prunes Size 30/40	20081990	475039.66
5.	2508488	19.09.2022	Pitted Prunes Size 30/40	20081990	1344451.9
6.	2953001	19.10.2022	Pitted Prunes Size 30/40	20081990	448150.63
7.	4428538	31.01.2023	Pitted Prunes Size 30/40	20081990	8394600

6. For reasons discussed above and as per the Customs Tariff Act, 1975, the above-mentioned goods i.e. "Pitted Prunes" merits classification under CTH-08132000 (FRUIT, DRIED, OTHER THAN THAT OF Headings 08.01 TO 08.06; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER) and attracts BCD@ 25% and IGST @ 12% as per under Schedule II/17 of notification no. 01/2017-Integrated Tax (Rate)

dated 28 June 2017. Exemption of BCD @10% is applicable under notification 101/2007, S. no. 172 for these imports.

7. Accordingly, the subject goods attract BCD@ 25%, IGST @ 12% and Exemption of BCD@10% under notification no. 101/2007, sl. No. 172, thus differential duty for goods i.e. "Pitted Prunes", works out at Rs. 10,17,660/- as calculated in table below:-

**Table-II**

Sl.No.	B.E. No	B.E. Date	A.V. (in Rs.)	Duty Paid (BCD@30%, 50% BCD ~ Exemption, SWS @10%, IGST@18%) (in Rs.)	Duty Applicable (BCD@25%, 10% BCD Exemption, IGST@12%) (in Rs.)	Diff duty (in Rs.)
1.	9349105	30.06.2022	4481 50.63	136596.4	166712.03	30115.63
2.	9387556	02.07.2022	1882 232.6	573704.5	700190.54	126486.04
3.	9417100	05.07.2022	2151 123	655662.3	800217.76	144555.46
4.	9988649	12.08.2022	4750 39.66	144792	176714.75	31922.75
5.	2508488	19.09.2022	1344 451.9	409789	500136.1	90347.10
6.	2953001	19.10.2022	4481 50.63	136596.4	166712.03	30115.63
7.	4428538	31.01.2023	8394 600	2558674.1	3122791.2	564117.1
	Total-					10,17,660/-

8. Accordingly, a Consultative Letter dated 16.06.2025 vide F.No. S/26-Misc-455/2025-26/Gr. I&IA was issued to the importer for payment of short levied duty along with applicable interest and penalty. Vide the aforementioned consultative letter, the Importer was advised to pay the Differential Duty along with interest and penalty in terms of Section 28(4) of the Customs Act 1962. The importer was further advised to avail the benefit of lower penalty in terms of Section 28(5) of the Customs Act, 1962, by early payment of short paid duty and interest along with penalty @ 15%. However, as per records available, till date no response in this regard has been received from the importer.

9. In light of the discussions above, it appears that the importer has deliberately and willfully misclassified the subject goods with an intention to wrongfully avail lower rate of duty, thus the importer has evaded the payment of duty which has resulted in loss to government exchequer.

10. By resorting to the aforesaid mis-classification of subject goods the importer has short paid the duty amounting to **Rs. 10,17,660/- (Rs. Ten Lakh Seventeen Thousand Six Hundred Sixty only)** as detailed in Table-II above.

11. It also appears that consequently, the duty short paid is recoverable from the importer under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962 and for the same reason penalty is also required to be imposed on the importer under Section 114A of the Customs Act, 1962. Further, as the importer has mis-declared the classification of the imported goods and has availed undue benefit of concessional duty, it also appears that the subject goods are liable for confiscation under Section 111 (m) of the Customs Act, 1962 and the importer is liable for penalty under Section 112 (a) & (b) and/or 114A ibid.

**12.** From the foregoing, it appears that importer has deliberately and willfully mis-classified the subject goods with an intention to wrongfully avail benefit of lower rate of duty. Thus, the importer has evaded payment of duty which has resulted in a loss to the government exchequer equal to the differential duty. The repeated non-payment across multiple consignments indicates a systematic approach to availing lower duty. Such repetition cannot be termed a mere clerical or classification error and suggests deliberate intention on the part of the Importer. Therefore, for the acts of omission and commissions mentioned above the importer has rendered themselves for Penal action under Section 114AA of the Customs Act, 1962.

**13.** Whereas, consequent upon amendment to the Section 17 of the Customs Act, 1962 vide Finance Act, 2011, 'Self-assessment' has been introduced in customs clearance. Section 17 of the Customs Act, provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry, in the electronic form. Thus, with the introduction of self-assessment by amendments to Section 17, since 08.04.2011, it is the added and enhanced responsibility of the importer to declare the correct classification, description, value, notification benefit, etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods. In other words, the onus on the importer in order to prove that they have paid all the applicable duty.

**14.** As discussed above, it is the responsibility of the importer to classify the goods under import properly. In the instant case, the importer has wrongly assessed the above said impugned goods and paid at lower rate of IGST. It appears that the importer has done the self-assessment wrongly with an intention to get financial benefit by paying lesser duty. The wrong assessment of goods is nothing but suppression of facts with an intention to get financial benefit. Hence, it appears that the importer has suppressed the facts, by wrong assessment of the impugned goods leading to short payment of duty. As there is suppression of facts, extended period of five years can be invoked for demand of duty under Section 28(4) of the Customs Act, 1962.

**15. Legal provisions applicable in the case:**

**15.1** After the introduction of self-assessment vide Finance Act, 2011, the onus is on the Importer to make true and correct declaration in all aspects including classification and calculation of duty, but in the instant case the subject goods have been mis-classified and duty has not been paid correctly.

Section 17(1) Assessment of duty, reads as: An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

15.2 Section 28 (Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded) reads as:

(4) Where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of, -

(a) collusion; or

(b) any wilful mis-statement; or

(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or not paid or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

(5) Where any duty has not been levied or not paid or has been short-levied or short paid or the interest has not been charged or has been part-paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub-section (4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under section 28AA and the penalty equal to fifteen per cent of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing.

(6) Where the importer or the exporter or the agent or the employee of the importer or the exporter, as the case may be, has paid duty with interest and penalty under sub-section(5), the proper officer shall determine the amount of duty or interest and on determination, if the proper officer is of the opinion-

(i) that the duty with interest and penalty has been paid in full, then, the proceedings in respect of such person or other persons to whom the notice is served under sub-section (1) or sub-section (4), shall, without prejudice to the provisions of sections 135, 135A and 140 be deemed to be conclusive as to the matters stated therein; or

(ii) that the duty with interest and penalty that has been paid falls short of the amount actually payable, then, the proper officer shall proceed to issue the notice as provided for in clause (a) of sub-section (1) in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of two years shall be computed from the date of receipt of information under sub-section (5).

**15.3** SECTION 28AA- Interest on delayed payment of duty

**15.4** SECTION 46- Entry of goods on importation, subsection 46(4) reads as:

**15.5** Section 111- (Confiscation of improperly imported goods etc.)

**15.6** Section 112- (Penalty for improper importation of goods etc.) reads as:

**15.7** SECTION 114A- Penalty for short-levy or non-levy of duty in certain cases.

**15.8** 114AA. Penalty for use of false and incorrect material.

**16.** Acts of omission and commission by the Importer:

**16.1** As per section 17(1) of the Act, "An Importer entering any imported goods under section 46, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods." Thus, in this case the importer had self-assessed the Bills of Entry and appears to have Short paid duty. Importer has given a declaration under section 46(4) of the Act, for the truthfulness of the content submitted at the time of filing Bill of Entry. As the importer got monetary benefit due to said act, it is apparent that the same was done deliberately by with an intention to avail undue benefit of Notification on the said goods in the Bills of Entry during self-assessment. Therefore, differential duty amount is recoverable from the importer under Section 28(4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the said Act.

**16.2** Further, by the act of presenting goods in contravention to the self-declaration, it appears that the Importer has rendered the subject goods liable for confiscation under section 111(m) of the Act. The above act of deliberate omission and commission has rendered the goods liable to confiscation. Accordingly, the Importer also appears liable to penal action under Section 112 (a) & (b) /or 114A of the Customs Act, 1962.

**17.** In view of the above, the importer, **M/s Royal Dry Fruits Pvt. Ltd. (IEC: 306011930)** situated at Flat No. 4, Asiya Manor, 67/A, Perry Road, Bandra West, Mumbai-400050 is required to show cause to the Joint Commissioner of Customs, NS-I, Jawaharlal Nehru Custom House, Nhava Sheva, Taluk: Uran, District: Raigad, Maharashtra, Pin: 400707 within 30 days of receipt of this notice as to why: -

- (a) The classification of the goods declared under CTH 20081990 in Bills of Entry as mentioned in Table-I should not be rejected and the said goods should not be classified under CTH 08132000;
- (b) Differential Duty amounting to **Rs. 10,17,660/- (Rs. Ten Lakh Seventeen Thousand Six Hundred Sixty only)** with respect to the items covered under Bills of entry as mentioned in Table-I should not be demanded under Section 28(4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Customs Act, 1962;
- (c) The subject goods as detailed in Table-I having a total assessable value of **Rs. 1,51,43,748/- (Rs. One Crore Fifty One Lakh Forty Three Thousand Seven Hundred Forty Eight only)** should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962;
- (c) the applicable interest on the amount specified above should not be recovered from them in terms of section 28AA of the Customs Act, 1962.
- (e) penalty should not be imposed under section 112(a)&(b) and/ or 114A of Customs Act, 1962.

18. Any representation in writing or oral against this notice should be submitted within thirty (30) days from the receipt of this notice along with all relevant supporting documents. The importer may also specify whether he wants to be heard in person before the case is decided.

19. The importer may also avail the benefit of reduced penalty @15% of duty and interest so specified in this notice in terms of Section 28(5) of the Customs Act, 1962 by payment of duty and interest within 30 days of receipt of this notice, failing which the importer may be subject to higher penalty equal to the duty and interest so determined.

20. In case the importer fails to respond within the stipulated time, or in case the importer fails to attend the personal hearing as and when held, the matter will be decided ex-parte without further intimation.

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

22. This Show Cause Notice is issued without prejudice to any other action that may be taken against the noticee or any other persons/ companies concerned in respect of the aforesaid goods or any other goods imported by the importer under the Customs Act, 1962 and / or any other law for the time being in force in the Union of India.

Digitally signed by  
Jay Girijappa Waghmare  
Date: 13-01-2026  
18:15:27

(Jay G. Waghmare)  
Joint Commissioner of Customs  
Gr. 1&1A NS-I, JNCH

**Encl:** RUD (Consultative Letter Vide F. No.S/26-Misc-455/2025-26/Gr. I &IA dated 16.06.2025)

To,

**M/s Royal Dry Fruits Pvt. Ltd. (IEC: 306011930)**

No. 4, Asiya Manor, 67/A, Perry Road,  
Bandra West, Mumbai-400050

Copy to: -

1. The Assistant Audit Officer, Director General of Audit (Central), Mumbai, C-25, Audit Bhavan, Bandra Kurla Complex, Bandra(E)- 400 051. Email ID: pdacentralmumbai@cag.gov.in
2. The Dy./Asstt. Commissioner of Customs, Adjudication Cell, (I), JNCH.

**(For adjudication)**

3. Office copy
4. Notice Board (for display)



**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I), MUMBAI  
ZONE-II,  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,  
TAL - URAN, DIST-RAIGAD, MAHARASHTRA - 400 707.**

F. No. S/26-Misc-455/2025-26/Gr.I&IA

Date: .06.2025

DIN-2025 0678NW000 000 6629

To,

M/s Royal Dry Fruits Private Limited  
FLAT NO.-4, ASIYA MANOR 67 / A PERRY ROAD, BANDRA (WEST),  
MUMBAI, Maharashtra- 400050

Gentlemen,

**Sub: Short levy of Duty due to misclassification of Pitted Prunes & improper exemption of notification 101/2007**

1. M/s Royal Dry Fruits Private Limited, had filed bills of entry mentioned in Annexure-A for clearance of "Pitted Prunes" under CTH 20081990.
2. During online scrutiny of bills of entry, it was observed that M/s Royal Dry Fruits Private Limited has imported 07 consignments of "Pitted Prunes" from Jun 2022 to Jan 2023 through NS-1 Commissionerate. The imported goods were classified under CTH 20081990 (Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: Nuts, Ground Nuts and other seeds, whether or not mixed together: Other, including mixtures: Other) and BCD @30% was declared. Importer availed exemption of 50% of BCD under notification 101/2007, S. No. 290. IGST @ 12% as per the Notification no. 01/2017-Integrated Tax (Rate) dated 28 June 2017, S. No. 11/40 was paid.

Dried plums are called Prunes and when seeds are removed before drying, they are called pitted prunes. Since there is specific CTH for Prunes, these are to be assessed under the same CTH only. Only when they are further prepared or preserved, they can be classified under CTH 2008. In the present case as the pitted prunes are not further prepared and processed, they are to be assessed under CTH 08132000 & BCD @ 25% and IGST @12% under schedule 11/17 is to be paid along with other applicable cess. Exemption of BCD @10% is applicable under notification 101/2007, S. No. 172 for these imports.

It was also noticed that 58 consignments of 'Pitted Prunes' were imported between Apr 2022 to Dec 2023 through NS-1 Commissionerate and classified under CTH 08132000.

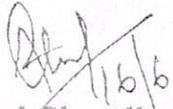
This misclassification resulted in short levy of duty of Rs.10,17,660/- (Annexure enclosed)

3. If you agree with the above view, it is advised to pay the above-mentioned differential duty amount under section 28 of the Customs Act, 1962 along with applicable interest and penalty thereon under Section 28AA of the Customs Act, 1962 within 15 days of receipt of this letter. The amount of duty and interest along with penalty @15% may also be paid in respect of any other such consignment of goods imported by you earlier and which is not included in the Annexure-A.

In case, you do not agree with the prima-facie views described above, please reply with your substantive contentions supported with documents (including for pre E-Sanchit period such as invoice, packing list, bill of lading etc.) in respect of Bills of entry mentioned in Annexure-A and convey if you would like to be heard in person.

4. It is requested to reply within 15 days of receipt of this letter, informing your agreement (along with duty and interest paid) or disagreement with the above views, as the case may be.

5. This consultation letter is issued taking into account the Pre-notice Consultation Regulations, 2018. The Department reserves the right to proceed in terms of the relevant provisions including Section 28 of the Customs Act, 1962,

  
(Atul Choudhary)

Dy. Commissioner of Customs,  
Group-1&1A, NS-I, JNCH

## Annexure to OBS- 1254036

S. No.	BE NO	BE Date	Type	AG	Importer Name	Item Description	Inv No	Item No	CTH	Assess Value(Item)	Duty(Item)	BCD @25%	BCD after SAPTA exemp of 10%	IGST @12%	Total Duty	Diff of Duty
1	934910	30-05-2022	X	1B	ROYAL DRY FRUITS PRIVATE LIMITED	PITTED PRUNES SIZE 30/40, 1X10 KG -	1	1	20081990	448150.63	136596.4	112037.66	100833.89	65878.143	166712.03	30115.634
2	93875	02-07-2022	X	1B		PITTED PRUNES SIZE 30/40, 1X10 KG -	1	1	20081990	1882232.6	573704.5	470558.16	423502.34	276688.2	700190.54	126436.04
3	94171	05-07-2022	X	1B		PITTED PRUNES SIZE 30/40, 1X10 KG -	1	1	20081990	2151123	655662.3	537780.75	484002.68	316215.08	800217.76	144555.46
4	99886	12-08-2022	X	1B		PITTED PRUNES SIZE 30/40, 1X10 KG -	1	1	20081990	475039.66	144792	118759.92	106883.92	69830.83	176714.75	31922.754
5	25084	19-09-2022	X	1B		PITTED PRUNES SIZE 30/40, 1X10 KG -	1	1	20081990	1344451.9	409789	336112.97	302501.67	197634.43	500136.1	90347.099
6	29530	19-10-2022	X	1B		PITTED PRUNES SIZE 30/40, 1X10 KG -	1	1	20081990	448150.63	136596.4	112037.66	100833.89	65878.143	166712.03	30115.634
7	44285	31-01-2023	H	1B		PITTED PRUNES SIZE 30/40, 1X10 KG -	1	1	20081990	8394600	2558674.1	2098650	1888785	1234006.2	3122791.2	564117.1
															Total	1017659.7