



भारत सरकार/ GOVERNMENT OF INDIA

वित्त मंत्रालय, राजस्व विभाग/ MINISTRY OF FINANCE, DEPTT. OF REVENUE

सीमाशुल्क आयुक्त कार्यालय (NS-III) /OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-III),

जवाहरलाल नेहरू कस्टम हाउस /JAWAHARLAL NEHRU CUSTOM HOUSE,

न्हावा शेवा, तालुका- उरण / TALUKA-URAN, NHAVA SHEVA,

जिला रायगड, महाराष्ट्र - 400 707 / DISTRICT-RAIGAD, MAHARASHTRA- 400707

Email: group4.jnch@gov.in

F.NO.: CUS/APR/INV/22/2026 GR.IV

S/10-1652/25-26/ADJ/ADC/GR.IV/NS-III/CAC/JNCH

SCN No. 1837/25-26/ADC/GR.IV/NS-III/CAC/JNCH

Date: 01.2026

DIN: 20260178NV000000B47F

**SHOW CAUSE NOTICE ISSUED UNDER SECTION 124 READ WITH SECTION 28  
OF CUSTOMS ACT, 1962**

The importer, M/s J Sons Foundry Pvt. Ltd (IEC-0390026158) having address at G-13, G-2/B, G-12/1 & G-11, MIDC, Kupwad, Sangli, Maharashtra - 416436 has imported consignment of Stainless-Steel Melting Scrap Grade 316 filed through Customs Broker, M/s Allbound Global Freight Pvt. Ltd. (AANCA1241MCH002), for clearance of goods for home consumption.

The above said goods i.e. Stainless-Steel Melting Scrap Grade 316, imported vide BE 9975088, 9975124 all dated 09.05.2025 were stuffed in the Container No. PALU5016631 and MXCU0014676 respectively at CFS JWC Logistics Park. The said containers were scanned and marked suspicious by CSD and hence AC/Docks ordered for 100% examination of the said CSD HOLD containers. The aforesaid consignment was opened and examined 100% by the docks officer under the supervision of AC/DOCKS and in the presence of authorised representative of CB M/s Allbound Global Freight Pvt. Ltd. on 05.06.2025.

2.1 The details of each Bills of Entry No 9975088, 9975124 all dated 09.05.2025 (**RUD-1**) are produced below:

**Table-I**

| Particulars            | Description   |                          |
|------------------------|---|--------------------------|
| Bill of Entry and Date | 9975088 dated 09.05.2025                              | 9975124 dated 09.05.2025 |
| Container No.          | PALU5016631(20 Ft)                                    | MXCU0014676 (20 Ft)      |
| Importer Name          | M/S J SONS FOUNDRY PRIVATE LIMITED (IEC: 039C0026158) |                          |

|                                 |  |                            |
|---------------------------------|--|----------------------------|
| Customs Broker                  | M/S ALLBOUND GLOBAL FREIGHT PVT. LTD. (CHA NO. AANCA1241MCH002).       |                            |
| Supplier Name                   | PM STEEL AND ALLOYS INDUSTRIES SDN BHD, SELANGOR DARUL EHSAN, MALAYSIA |                            |
| Item's description              | Stainless Steel Melting Scrap Grade 316                                |                            |
| CTH                             | 72042190   |                            |
| Gross Weight                    | 27026 kgs.   | 26980 kgs.                 |
| Net Weight                      | 26280 Kgs.   | 26256 kgs.                 |
| Bill of Lading No.              | OBNSA251256 dtd 25.04.2025   | OBNSA251255 dtd 25.04.2025 |
| Country of Origin               | Indonesia  |                            |
| No of Packages Declared         | 16   | 16                         |
| Total Assessable Value Declared | Rs 58,00,495/-   | 57,83,967/-                |
| Total Duty Declared             | Rs 10,44,089/-   | 10,41,114                  |
| CFS                             | M/S. JWC LOGISTICS PARK PVT. LTD. (CFS)., (CFS)                        |                            |

2.2 On examination by the docks officer, it was found that the cargo comprised of new and prime stainless steel Nut Bolts of mixed sizes, steel wisers of mixed sizes, steel flanges of mixed sizes, steel pipes of mixed sizes etc. The goods found were new in nature with varying widths & thickness. Some of the goods were even found in proper plastic wrapping and all goods were stacked in various wooden pallets item wise inside the said containers whereas the cargo declared in BEs was Stainless Steel Melting Scrap. Accordingly, the case was transferred to SIIB(I) with the approval of the competent authority for detailed investigation.ii) The subject goods were examined 100% by the officers of SIIB (Import), JNCH under Panchnama dated 07/08.07.2025 (RUD-2) in presence of the Customs Broker, M/s Allbound Global Freight Pvt. Ltd. (AANCA1241MCH002) and authorized representative of the importer.

2.3 During the examination of the goods, the weighment of the containers were done on weighment bridge of the CFS. The weighment details of the containers are as below: -

**Table -II**

| Sr. No. | Container No.          | Seal No.      | Gross weight of the Container (in kgs.) | Container Tare Weight (in Kgs.) | Gross Weight of the cargo (in kgs.) |
|---------|------------------------|---------------|---|---------------------------------|-------------------------------------|
| 1       | MXCU0014676<br>(20 Ft) | JWC<br>110903 | 29060                                   | 2185                            | 26875                               |
| 2.      | PALU5016631<br>(20 Ft) | JWC<br>110902 | 29140                                   | 2185                            | 26955                               |

### 3. Findings of the Examination:

3.1 All the goods in the above said Containers were destuffed and 100% examination was done.

3.2 During examination of the goods, it was found that major goods were in Prime condition instead of declared scrap.

3.3 The detailed inventory of the goods found **stuffed in container number PALU5016631(20 Ft) imported vide B/E No. 9975088 dated 09.05.2025 during examination was as below:**

**Table-III**

| Sr No | Pallet No | Item Description | Markings   | Condition | Gross Weight | Tare Weight | Net Weight |
|-------|-----------|------------------|--|-----------|--------------|-------------|------------|
| 1     | PLT 1     | U bend fittings  | No marking   | Prime     | 1280         | 45          | 1235       |
| 2     | PLT 2     | Flanges          | DIN2576 DN50 PN10<br>SS316L SH<br>DIN2576 DN100 PN10<br>SS316L SH<br>DIN2576 DN125 PN10<br>SS316L SH<br>DIN2576 DN200 PN10 PLFF<br>SL316 SH<br>DIN2576 DN350 PN10 PLFF<br>SL316 SH<br>JIS B2220 350A 10K SOPFF<br>A 182F316L SH<br>JIS B2220 450A 10K SOPFF<br>A 182F316L SH | Prime     | 1290         | 47          | 1243       |
| 3     | PLT 3     | Flanges          | JIS B2220 500A 10K SOPFF<br>A 182F316L SH  | Gas cut   | 2320         | 43          | 2277       |
| 4     | PLT 4     | Flanges          | JIS B2220 550A 10K SOPFF<br>A 182F316L SH  | Gas cut   | 2360         | 44          | 2316       |
| 5     | PLT 5     | Nuts             | A4-80 (Inner Diameter of 20<br>MM)   | Prime     | 1230         | 47          | 1183       |
| 6     | PLT 6     | Flanges          | Same marking as Sr no. 2   | Gas cut   | 580          | 37          | 543        |
|       |           | Long threaded    | BF 8M, BF B8MF2, BF  |           |              |             |            |

|    |        |   |  |         |              |            |              |
|----|--------|---|--|---------|--------------|------------|--------------|
| 7  | PLT 7  | Rod with nuts on both sides               | B8M3, B8MSH of various diameters in range of 15 MM to 35 MM                          | Prime   | 1520         | 48         | 1472         |
| 8  | PLT 8  | Elbow Fittings/<br>Concentrate Reducer    | SS316 10" LR45 Welded elbow SCH10<br>Concentric reducer SS316L 10"*6" Sch ASME B16.9 | Prime   | 1070         | 79         | 991          |
| 9  | PLT 9  | Flanges                                   | Same marking as Sr no. 2   | Gas cut | 1510         | 40         | 1470         |
| 10 | PLT 10 | Elbow fittings                            | No marking   | Gas cut | 480          | 90         | 390          |
| 11 | PLT 11 | Flanges                                   | Same marking as Sr no. 2   | Prime   | 1290         | 50         | 1240         |
| 12 | PLT 12 | U bend fittings                           | No marking   | Prime   | 670          | 18         | 652          |
| 13 | PLT 13 | U bend fittings                           | No marking   | Prime   | 1750         | 99         | 1651         |
| 14 | PLT 14 | Flanges                                   | Same marking as Sr no. 2   | Prime   | 840          | 29         | 811          |
| 15 | PLT 15 | Long threaded Rod with nuts on both sides | BF 8M, BF B8MF2, BF B8M3, B8MSH of various diameters in range of 15 MM to 35 MM      | Prime   | 530          | 99         | 431          |
| 16 | PLT 16 | Misc. Damaged Items                       | NA   | Gas cut | 520          | 27         | 493          |
| 17 | J-1    | Socket                                    | Socket 3" BSPP 3000LB SS316L B16.11 NP957  | Prime   | 530          |            | 530          |
| 18 | J-2    | Long threaded Rod with nuts on both sides | BF 8M, BF B8MF2, BF B8M3, B8MSH of various diameters in range of 15 MM to 35 MM      | Prime   | 1270         |            | 1270         |
| 19 | J-3    | U bend fittings                           | No marking   | Prime   | 1200         |            | 1200         |
| 20 | J-4    | Spring Washers                            | 316  | Prime   | 670          |            | 670          |
| 21 | J-5    | Nuts                                      | A4-80 (Inner Diameter of 20 MM)  | Prime   | 1660         |            | 1660         |
| 22 | J-6    | Plain washers                             | 316  | Prime   | 710          |            | 710          |
| 23 | Pipe 1 | Concrete Reducers                         | SS316 Con Reducer Welded 20"*18" SCH10S  | Gas cut | 690          |            | 690          |
| 24 | Pipe 2 | Concrete Reducers                         | SS316 Con Reducer Welded 20"*18" SCH10S  | Gas cut | 1160         |            | 1160         |
|    |        |   | <b>Total</b>   |         | <b>27130</b> | <b>842</b> | <b>26288</b> |



|    |           |  |   |       |              |            |              |
|----|-----------|--|---|-------|--------------|------------|--------------|
| 15 | PLT<br>15 | Long threaded Rod with nuts on both sides                    | BF 8M, BF B8MF2, BF B8M3, B8MSH of various diameters in range of 25 MM to 40 MM                               | Prime | 1050         | 37         | 1013         |
| 16 | PLT<br>16 | Long threaded Rod with nuts on both sides                    | BF 8M, BF B8MF2, BF B8M3, B8MSH of various diameters in range of 45 MM to 55MM & 1.5 TONS of 80-85MM diameter | Prime | 3850         | 99         | 3751         |
| 17 | PLT<br>17 | Long threaded Rod with nuts on both sides                    | BF 8M, BF B8MF2, BF B8M3, B8MSH of various diameters in range of 45 MM to 60 MM                               | Prime | 4030         | 99         | 3931         |
| 18 | PLT<br>18 | Concentric Reducers  | Concentric reducer SS316L 5**3" Sch ASME B16.9  | Prime | 86           | 16         | 70           |
| 19 | J-1       | U-shape bend fittings  | No marking  | Prime | 630          |            | 630          |
| 20 | J-2       | Socket   | Socket 3" BSPP 3000LB SS316L B16.11 NP957   | Prime | 490          |            | 490          |
| 21 | J-3       | Long threaded Rod with nuts on both sides along with washers | Same marking with diameters in range of 10 MM to 15 MM  | Prime | 910          |            | 910          |
| 22 | J-4       | Nuts   | A4-80 (Inner Diameter of 20 MM)   | Prime | 410          |            | 410          |
| 23 | J-5       | Long threaded Rod with nuts on both sides                    | Same marking with diameters in range of 15 MM to 20 MM  | Prime | 590          |            | 590          |
| 24 | J-6       | Long threaded Rod with nuts on                               | Same marking with diameters in range of   | Prime | 330          |            | 330          |
| 25 | J-7       | Long threaded Rod with nuts on both sides                    | Same marking with diameters in range of 15 MM to 25 MM  | Prime | 400          |            | 400          |
| 26 | J-8       | Plain/ Flat Washers  | 316   | Prime | 190          |            | 190          |
|    |           |  | <b>Total</b>  |       | <b>26866</b> | <b>898</b> | <b>25968</b> |

## BIFURCATION OF GAS-CUT & PRIME MATERIALS

- Weight of Gas-Cut Items – 5264 kgs. (approx.)
- Weight of Prime Items – 20,704 kgs (approx.)

### 5. Classification/Import Policy of goods

**Table V**

| S. No. | Item / Description                       | CTH (8-digit) as per examination | Policy Conditions                               |
|--------|--|----------------------------------|---|
| 1      | U-bend fitting                           | 7307 22 00                       | Free  |
| 2      | Flanges                                  | 7307 21 00                       | Free  |
| 3      | Nuts                                     | 7318 16 00                       | Free  |
| 4      | Long threaded rod with nuts at both ends | 7318 15 00                       | MIP Rs. 129/kg<br>BIS applicable as per IS 1363 |
| 5      | Elbow fittings                           | 7307 22 00                       | Free  |
| 6      | Concentric reducers                      | 7307 23 00                       | Free  |
| 7      | Socket                                   | 7307 22 00                       | Free  |
| 8      | Spring washers                           | 7318 21 00                       | Free  |
| 9      | Plain (flat) washers                     | 7318 22 00                       | Free  |
| 10     | Welded elbow (butt-welded)               | 7307 23 00                       | Free  |

6. Positive Material Identification test was conducted Shri Kiran Kaluram Ghorad, proprietor of M/s Kiran Metal Testing Services on items stuffed in above said containers. Shri Kiran Kaluram Ghorad has provided PMI test Report vide Test report No A13/07 dated 08.07.2025 and Test report No A12/07 dated 08.07.2025 w.r.t to goods imported vide bill of entry No. 9975088 dated 09.05.2025 and 9975124 dated 09.05.2025 respectively. The above said Test reports stated that all the items are of Stainless-Steel Grade 316.

### 7. Applicability of BIS

BIS is applicable on hexagonal nuts as per IS 1363 under Bolts, Nuts and Fasteners (Quality Control) Order, 2024. In the consignments covered under the subject two Bills of Entry, stainless steel prime nuts were found, having total assessable value of

Rs (11,09,712 + 11,53,167)= Rs. 22,62,879/-. These are required to be compliant to IS 1363 but had no BIS markings, nor did the Importer produce any BIS certificate for these goods, thereby rendering the goods liable for confiscation under Section 111(d) of the Customs Act, 1962.

#### **8. Seizure of goods:**

As the goods in Bills of Entry No. **9975088, 9975124 all dated 09.05.2025** were misdeclared in terms of description, classification and quantity, the subject goods were found liable to confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962 and the goods covered under the impugned bill of entry were seized vide Seizure Memo no. 71/2025-26 dated 17.07.2025 (**RUD-3**).

#### **9. Valuation of the goods:**

Since there was mis-declaration in terms of quantity, description and classification in the subject consignment, the declared value of the goods is liable to be rejected, in terms of Section 14(1) of the Customs Act, 1962 and Rule 12 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 2007 (CVR, 2007).

**9.2.** During the examination, detailed inspection of goods imported vide above said bills of entry was carried out by Shri Shailesh Gondhalekar, Chartered Engineer (M-132088-7), Astral Associates, to ascertain the conditions of the goods. CE has given his report vide **Ref No AA/CEC/SMG/2025/0747/E2 dated 19.12.2025 and Ref No AA/CEC/SMG/2025/0748/E2 dated 19.12.2025 (RUD-4)**.

**9.3.** The item wise observations by CE w.r.t goods imported by **9975088 dated 09.05.2025 is as below:**

##### **1. U-Bend Fittings:**

- Total quantity of Prime U-Bend fitting is 4,738 Kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 1.30 per kgs. Accordingly, the assessed value comprising 4,738 kgs is USD 6,159.40.

##### **2. Flanges:**

- Total quantity of Prime flanges is 3,294 Kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 4.25 per kgs. Accordingly, the assessed value comprising 3,294 kgs is USD 13,999.50.
- Total quantity of Gas cut Scrap is 6,606 Kgs.
- In our opinion, assessment of the scrap items is to be done as per Customs Passing Rate

### 3. Nuts:

- Total quantity of Nuts is 2,843 kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 3.65 per kgs. Accordingly, the assessed value comprising 2,843 kgs is USD 10,376.95.

### 4. Threaded Rods with Nuts (both ends):

- Total quantity of Prime Threaded Rods without nuts is approximately 2,443 kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 5.25 per kgs. Accordingly, the assessed value of 2,443 kgs is USD 12,825.75.
- The quantity of nuts is approximately 730 kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 4.25 per kgs. Accordingly, the assessed value of 730 kgs is USD 3,102.50.

### 5. Elbows Fittings / Concentric Reducers:

- Total quantity of Prime Materials is 991 kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 4.50 per kgs. Accordingly, the assessed value of 991 kgs is USD 4,459.50.
- Total quantity of scrap materials is 2,240 kgs.
- In our opinion, assessment of the scrap items is to be done as per Customs Passing Rate.

### 6. Sockets:

- Total quantity of Prime Sockets is 530 kgs.

- Considering the current market trend, in our opinion, the fair market value is USD 3.45 per kgs. Accordingly, the assessed value comprising 530 kgs is USD 1,828.50.

#### 7. Washers:

- Total quantity of Prime Washers is 1,380 kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 1.90 per kgs Accordingly, the assessed value comprising 1,380 kgs is USD 2,622.00.

#### 8. Miscellaneous Items:

- Total quantity Scrap is 493 kgs.
- In our opinion, assessment of the scrap items is to be done as per Customs Passing Rate.

9. The item wise observations by CE w.r.t goods imported by 9975124 dated 09.05.2025 is as below:

##### 1. Flanges:

- Total quantity of Prime flanges is 6,531 Kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 4.25 per kgs. Accordingly, the assessed value comprising 6,531 kgs is USD 27,756.75.
- Total quantity of Gas cut Scrap is 4,157 Kgs.
- In our opinion, assessment of the scrap items is to be done as per Customs Passing Rate.

##### 2. Threaded Rods with Nuts (both ends):

- Total quantity of Prime Threaded Rods without nuts is approximately 9,190 kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 5.25 per kgs. Accordingly, the assessed value of 9,190 kgs is USD 48,247.50.

- The quantity of nuts is approximately 2,700 kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 4.25 per kgs. Accordingly, the assessed value of 2,700 kgs is USD 11,475.00.

### 3. Elbows Fittings & Concentric Reducers:

- Total quantity of Prime materials is 563 Kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 4.50 per kgs. Accordingly, the assessed value of 563 kgs is USD 2,533.50.
- Total quantity of scrap materials is 1,107 Kgs.
- In our opinion, assessment of the scrap items is to be done as per Customs Passing Rate.

### 4. U-shape bend fittings:

- Total quantity of Prime U-Bend fitting is 630 Kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 1.30 per kgs. Accordingly, the assessed value comprising 630 kgs is USD 819.00.

### 5. Sockets:

- Total quantity of Prime Sockets is 490 Kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 3.45 per kgs. Accordingly, the assessed value comprising 490 kgs is USD 1,690.50.

### 6. Nuts:

- Total quantity of Nuts is 410 Kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 3.65 per kgs. Accordingly, the assessed value comprising 410 kgs is USD 1,496.50.

### 7. Washers:

- Total quantity of Prime Washers is 190 Kgs.

- Considering the current market trend, in our opinion, the fair market value is USD 1.90 per kgs. Accordingly, the assessed value comprising 190 kgs is USD 361.00.

9.5. On going through contemporaneous import data, it appears that the declared value of the metal scrap is fair and reasonable.

9.6. The details of re-classification and re-determination of the Value and Customs Duty of the Goods arrived from the foregoing investigation, is attached with this Investigation report as Annexure A & B. The summary of re-determined value, duty and differential duty is mentioned in Table-VI below:

**Table-VI**

| Sr. No.      | BOE & Date               | Total Declared Price (in Rs.) | Total Re-determined Ass. Value for the items (in Rs.) | Total Duty payable (in Rs.) | Duty declared as per B/E (in Rs.) | Differential Duty (in Rs.) |
|--------------|--------------------------|-------------------------------|---|-----------------------------|-----------------------------------|----------------------------|
| 1            | 9975088 dated 09.05.2025 | 5800495                       | 6798549   | 1999244                     | 1044089                           | 955155                     |
| 2            | 9975124 dated 09.05.2025 | 5783967                       | 9233801   | 3052018                     | 1041114                           | 2010904                    |
| <b>Total</b> |                          | <b>11584462</b>               | <b>16032350</b>                                       | <b>5051262</b>              | <b>2085203</b>                    | <b>2966059</b>             |

#### 10. Statement of the Importer (RUD-5)

Statement Of Shri Sanjeev Pandurang Jadhav, Incharge GST & Import-Export (Authorised Representative) Of M/S Jsons Foundry Private Limited (IEC: 0390026158) Having Address At G-13, G-2/B, G-12/1& G-11, MIDC, Kupwad, Sangli, Maharashtra - 416436 Recorded Under Section 108 Of The Customs Act, 1962 In The Office Of Special Investigation And Intelligence Branch (Import), JNCH At Tal- Uran, Dist Raigad, Maharashtra -400707 On 26.09.2025.

- that he is working as Incharge GST & Import-Export in M/s. Jsons Foundry Private Limited (IEC: 0390026158) for the past 24 years.

- that the company is a foundry and manufacturer of alloy and stainless-steel castings. They procure metal scrap of different types from UAE, Malaysia, Dubai and foundry process chemicals and alloys from domestic market. The scrap is melted in electrical furnaces, molten metal is then poured into moulding to form castings which undergo multiple finishing operations such as cutting, fettling, cleaning, heat-treatment, Machining, etc depending on customer specifications and industry standards. The imported scrap is solely used in-house for the manufacture of alloy and stainless-steel.
- that the Managing Director discusses on phone with supplier about the rate of scrap. After finalization of the rate, the supplier sends sales contract. After reading the terms and conditions, the sales contract is finalized. After that delivery schedule is received and after that the documentation is done for the consignment. After that Bill of Lading, invoice, packing list is received on email and forwarded to our custom broker, M/s Allbound Global Logistics. After that CB is given the Customs duty amount and clearing charges in advance. After that original documents are released from bank after making the payment to the supplier and documents are couriered to CB after which the CB gets the goods cleared and goods arrive at our factory in Sangli. In this case also this procedure was followed. This order was placed in April 2025.
- that the B/E No. 9975088 dated 09.05.2025 and B/E No. 9975124 dated 09.05.2025 were filed by Custom Broker M/s Allbound Global Logistics Pvt Ltd on their behalf.
- that they had placed order for Stainless Steel Melting Scrap to the supplier M/s PM Steel and Alloys Industries SDN BHD. But on examination by the Docks officer, they came to know that some prime material was also present in the consignment. Later the consignment was examined by SIIB in their presence, where they saw the prime material apart from SS scrap. Thereafter, they emailed to supplier about the discrepancy in the shipment. However, the supplier has not responded.
- that he was aware that the value of prime material is higher than the scrap but he re-iterates that they had placed order for stainless steel scrap only and not for prime material.

- that he was not aware of these compliances applicable on prime goods as they only import metal scrap for melting purpose.
- that the Supplier M/s. P M Steels and alloys Industries SDN BHD is their regular supplier of scrap and sends them proper scrap only.
- that no case of mis-declaration of prime material as scrap has been booked against their firm in the past.

## 11. Acts of Omission and Commission

11.1. The Importer M/s J Sons Foundry Pvt Ltd filed Bills of Entry no. 9975088, 9975124 all dated 09.05.2025 and tried to clear prime material in the guise of Stainless-Steel Melting Scrap and thus mis-declaring the goods to evade the applicable Customs Duty. The total declared assessable value for the goods covered under both the Bills of Entry of Rs. 1,15,84,462/- is therefore, liable to be rejected under Rule 12 of the CVR, 2007 read with Section 14 of the Customs Act, 1962 and the total re-determined assessable value for the Bills of Entry comes out to be **Rs. 1,60,32,350/-**. The declared duty for both the consignments was Rs. 20,85,203/- and the redetermined duty is Rs. 50,51,262/-. Accordingly, the resultant differential duty works out to be Rs. **29,66,059/-** which is to be recovered from the Importer. Further, **Stainless Steel Nuts** found in both the consignments, having total assessable value of **Rs 22,62,879/-** do not comply with BIS Act, 2016 and Import Policy, thereby rendering the goods imported by M/s J Sons Foundry Pvt. Ltd (IEC-0390026158) vide Bills of Entry No. 9975088, 9975124 all dated 09.05.2025 liable for confiscation under section 111(d) of the customs Act, 1962.

11.2 Section 46 of the Customs Act 1962 states that "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, 12[and such other documents relating to the imported goods as may be prescribed]". The Importer had mis classified the goods. The major goods found during examination were in Prime condition but in the bill of entry declared as scrap. Further, as per section 17 of the Customs Act 1962 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. Since, the goods were mis-declared, the total declared assessable value of the goods at Rs. 1,15,84,462/- was rejected under Rule 12 of the CVR, 2007 and the assessable value was re-determined as Rs. 1,60,32,350/-. Therefore, the goods imported by M/s J Sons Foundry Pvt. Ltd (IEC-0390026158) vide Bills of Entry No. 9975088, 9975124 all dated 09.05.2025 are liable for confiscation under section 111 (l) & (m) of the Customs Act, 1962.

11.3. In view of the above acts of omission and commission, the Importer has rendered himself liable to penalty under Section 112(a) and/or Section 114A of the Customs Act, 1962.

11.4. Further, in the present case, it appears that the Importer intentionally submitted false documents for the purpose of clearing the goods and tried to defraud the government exchequer. By submitting documents containing incorrect material particulars, the importer rendered himself liable for penal action under Section 114AA of the Customs Act, 1962.

## **12. Legal provisions**

### **12.1 Section 2(30) of Customs Act, 1962 "market price"**

*(30) "market price", in relation to any goods, means the wholesale price of the goods in the ordinary course of trade in India;*

### **12.2 Section 2(39) of Customs Act, 1962 "Smuggling"**

*(39) "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;*

### **12.3 Section 17 of Customs Act, 1962 : Assessment of duty.**

*(1) 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.*

### **12.4 SECTION 46 of Customs Act,1962. Entry of goods on importation. -**

*(4) The importer while presenting a bill of entry shall 4[\*\*\*] 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, 12[and such other documents relating to the imported goods as may be prescribed].*

**12.5 SECTION 111 of Customs Act, 1962. 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;*

*(l) any dutiable or prohibited goods which are not included or are in excess of those included in*

*the entry made under this Act, or in the case of baggage in the declaration made under section 77;*

*(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;*

**12.6 SECTION 112 of Customs Act, 1962. 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 5 [not exceeding the value of the goods or five thousand rupees], whichever is the greater;*
- ii. 1 [(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:*

**12.7. 114A. Penalty for short-levy or non-levy of duty in certain cases. –** *Where the duty has not been levied or has been short-levied or the interest has not been charged or paid 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, the person who is liable to pay the duty or interest, as the case may be, as determined under 9 [sub-section (8) of section 28] shall, also be liable to pay a penalty equal to the duty or interest so determined:] 10[Provided that where such duty or interest, as the case may be, as determined under 9 [sub-section (8) of section 28], and the interest payable thereon under section 11[28AA], is paid within thirty days from the date of the 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 duty or interest, as the case may be, so determined...*

**12.8. As per Section 46 of the Customs Act, 1962:**

*46(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, 12[and such other documents relating to the imported goods as may be prescribed].*

*46(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.]*

**13. Investigation Summary:** In view of the above facts, circumstances and legal provisions discussed above, following observations are made in the investigation:

i. Consequent to the said mis-declaration in terms of description, quantity and classification, the total declared assessable value of goods covered under Bills of Entry no. 9975088, 9975124 all dated 09.05.2025 of Rs. 1,15,84,462/- was rejected under Rule 12 of the CVR, 2007 and the same was re-determined as Rs. 1,60,32,350/-. The applicable duty on the impugned goods was re-determined as Rs. 50,51,262/- as against the declared duty of Rs. 20,85,203/- and thereby, the differential duty works out to be Rs. **29,66,059/-**. Therefore, the differential duty of Rs. **29,66,059/-** may be recovered along with applicable interest under Section 28AA of the Customs Act, 1962.

ii. Stainless Steel Nuts (prime condition) found in both the consignments, having total

assessable value of Rs 22,62,879/- do not comply with BIS Act, 2016 and Import Policy,

thereby rendering the goods imported by M/s J Sons Foundry Pvt. Ltd (IEC-0390026158) vide Bills of Entry No. 9975088, 9975124 all dated 09.05.2025 liable for confiscation under section 111(d) of the customs Act, 1962 and therefore are not to be cleared for home consumption.

iii. Further, in view of the acts of omission and commission as mentioned in Para 11 above, the goods covered under Bill of Entry no. 9975088, 9975124 both dated 09.05.2025 are liable for confiscation under Section 111(d), 111 (l) and 111(m) of the Customs Act, 1962.

iv. The Importer is liable for penal action and Section 112(a) and / or 114A of the Customs Act, 1962. Further, it appears that the Importer intentionally submitted false documents for the purpose of clearing the goods and tried to defraud the government exchequer. By submitting documents containing incorrect material particulars, the importer rendered himself liable for penal action under Section 114AA of the Customs Act, 1962.

**14.** Now therefore, in respect of goods covered under impugned Bills of Entry no. 9975088, 9975124 both dated 09.05.2025 as mentioned at foregoing paras the Importer, M/s J Sons Foundry Pvt. Ltd (IEC-0390026158) having address at G-13, G-

2/B, G-12/1 & G-11, MIDC, Kupwad, Sangli, Maharashtra - 416436 is hereby called upon to show cause in writing to the Additional Commissioner of Customs (Grp- IV, NS-III) having office situated at office of the Jawaharlal Nehru Customs House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707 as to why: -

- a. the total declared assessable value of goods covered under Bills of Entry no. 9975088, 9975124 all dated 09.05.2025 of Rs. 1,15,84,462/- should not be rejected under Rule 12 of the CVR, 2007 and the same should not be re-determined as Rs. 1,60,32,350/-;
- b. the differential duty amounting to Rs. **29,66,059/-**, as discussed in the paras supra should not be recovered along with applicable interest under Section 28AA of the Customs Act, 1962;
- c. Stainless Steel Nuts (prime condition) found in both the consignments having total assessable value of Rs 22,62,879/- should not be confiscated under section 111(d) of the customs Act, 1962 for their act of omission and commission;
- d. the goods covered under Bill of Entry no. 9975088, 9975124 both dated 09.05.2025 are liable for confiscation under Section 111 (l) and 111(m) of the Customs Act, 1962.
- e. Penalty should not be imposed on importer under Section 112/114A of the Customs Act, 1962 for their act of omission and commission;
- f. Penalty should not be imposed on importer under Section 114AA of the Customs Act, 1962 for their act of omission and commission;

15. The written explanation/reply should be filed by the importer before Addl. Commissioner of Customs, Grp IV, Nhava Sheva -III Commissionerate, JNCH, Nhava Sheva, Taluka: Uran, District Raigad, Maharashtra-400707 within 30 days from the date of this notice. They are further required to intimate in their written reply whether they wish to be heard in person before the case is adjudicated.

16. If no reply is received within 30 days of receipt of this notice, or noticee fails to appear before the adjudicating authority as and when the case is posted for

personal hearing, the case will be decided on the basis of the evidences available on record without further reference to the noticee.

17. This Show Cause Notice is issued without prejudice to any other action that may be taken against the noticee and or any other firm(s) or person(s) under the provisions of the Act or any other law for the time being in force in the Union of India. The department reserves its right to amend, modify or supplement this notice at any time prior to the adjudication of the case.

18. This present show cause notice is limited to the matter of short payment of duty for the goods imported vide Bs/E as per attached Annexure-A and without prejudice to any other action that may be taken against the importer or any other firm(s) or person(s) under the provisions of the Customs Act, 1962 or any other law for the time being in force in the Union of India.

Digitally signed by  
Arvind Bhagwanrao Ghuge  
Date: 15-01-2026  
12:12:36

**(ARVIND B. GHUGE)**  
**Addl. Commissioner of Customs**  
**Grp. IV, NS-III, JNCH, Nhava Sheva**

Encl:

1. Annexure A, B
2. All Relied Upon Documents.

| Sr. No. | RUDs  |
|---------|---|
| RUD-1   | Bills of Entry No 9975088, 9975124 all dated 09.05.2025 |
| RUD-2   | Panchnama dated 07/08.07.2025                           |
| RUD-3   | Seizure Memo no. 71/2025-26 dated 17.07.2025            |
| RUD-4   | CE Report   |
| RUD-5   | Statement of Importer                                   |

To,

M/s J Sons Foundry Pvt. Ltd, G-13, G-2/B,  
G-12/1 & G-11, MIDC, Kupwad, Sangli,

EM778907477IN

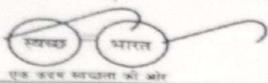
Maharashtra - 416436

Copy to:

1. The Deputy Commissioner of Customs, SIIB, JNCH,
2. The Deputy Commissioner of Customs, Central Adjudication Cell, JNCH,
3. Notice Board
4. Office Copy

| Sr No        | Pallet No   | Item Description                          | Markings   | Condition | Gross Weight | Tare Weight | Net Weight   | Unit Price in USD/KG | Unit Price in Rs./KG | Re determined Assessable value | CTH      | BCD      | SWS | IGST | Effective duty rate | Total duty |           |
|--------------|---|---|--|-----------|--------------|-------------|--------------|----------------------|----------------------|--------------------------------|----------|----------|-----|------|---------------------|------------|-----------|
| 1            | PLT 1   | Flange                                    | DIN2576 DN50 PN10 SS316L SH                                    | Prime     | 1070         | 46          | 1024         | 4.25                 | 363.5875             | 372313.6                       | 73072100 | 10       | 10  | 18   | 30.98               | 115342.75  |           |
|              |   |   | DIN2576 DN100 PN10 SS316L SH                                   |           |              |             |              |                      |                      |                                |          |          |     |      |                     |            |           |
|              |   |   | DIN2576 DN125 PN10 SS316L SH                                   |           |              |             |              |                      |                      |                                |          |          |     |      |                     |            |           |
| 2            | PLT 2   | Flange                                    | DIN2576 DN200 PN10 PLFF SL316 SH                               |           |              | 2230        | 54           | 2176                 | 4.25                 | 363.5875                       | 791166.4 | 73072100 | 10  | 10   | 18                  | 30.98      | 245103.35 |
| 3            | PLT 3   | Flange                                    | DIN2576 DN350 PN10 PLFF SL316 SH                               |           |              | 1790        | 32           | 1758                 | 4.25                 | 363.5875                       | 639186.8 | 73072100 | 10  | 10   | 18                  | 30.98      | 198020.08 |
| 4            | PLT 4   | Flange                                    | JIS B2220 350A 10K SOPFF A 182F316L SH                         |           |              | 1610        | 37           | 1573                 | 4.25                 | 363.5875                       | 571923.1 | 73072100 | 10  | 10   | 18                  | 30.98      | 177181.79 |
| 5            | PLT 5   | Flange                                    | JIS B2220 450A 10K SOPFF A 182F316L SH                         |           | Gas-cut      | 930         | 30           | 900                  | 2.575                | 220.2913                       | 198262.1 | 72041000 | 0   | 0    | 18                  | 18         | 35687.183 |
| 6            | PLT 6   | Flange                                    | JIS B2220 500A 10K SOPFF A 182F316L SH                         |           |              | 670         | 30           | 640                  | 2.575                | 220.2913                       | 140986.4 | 72041000 | 0   | 0    | 18                  | 18         | 25377.552 |
| 7            | PLT 7   | Flange                                    | JIS B2220 550A 10K SOPFF A 182F316L SH                         |           |              | 740         | 25           | 715                  | 2.575                | 220.2913                       | 157508.2 | 72041000 | 0   | 0    | 18                  | 18         | 28351.484 |
| 8            | PLT 8   | Flange                                    |  | 990       |              | 30          | 960          | 2.575                | 220.2913             | 211479.6                       | 72041000 | 0        | 0   | 18   | 18                  | 38066.328  |           |
| 9            | PLT 9   | Flange                                    |  | 990       |              | 48          | 942          | 2.575                | 220.2913             | 207514.4                       | 72041000 | 0        | 0   | 18   | 18                  | 37352.584  |           |
| 10           | J-5, J-6, J-7, J-3, PLT 15, PLT 16, PLT 17 & PLT-10 | Nuts                                      | BF 8M, BF B8MF2, BF B8M3, B8MSH                                | Prime     |              |             | 2700         | 4.25                 | 363.5875             | 981686.3                       | 73181600 | 15       | 10  | 18   | 37.47               | 367837.84  |           |
| 11           | J-5, J-6, J-7, J-3, PLT 15, PLT 16, PLT 17 & PLT-10 | Long threaded Rod with nuts on both sides | BF 8M, BF B8MF2, BF B8M3, B8MSH of various ranges of diameters | Prime     | 590          |             | 9190         | 5.25                 | 449.1375             | 4127574                        | 73181500 | 15       | 10  | 18   | 37.47               | 1546601.8  |           |
| 12           | PLT 11  | Welded elbow                              | SS316 10" LR45 Welded elbow SCH10                              | Gas-cut   | 450          | 39          | 411          | 2.575                | 220.2913             | 90539.7                        | 72041000 | 0        | 0   | 18   | 18                  | 16297.147  |           |
| 13           | PLT 12  | Welded elbow                              |  | Gas-cut   | 630          | 99          | 531          | 2.575                | 220.2913             | 116974.7                       | 72041000 | 0        | 0   | 18   | 18                  | 21055.438  |           |
| 14           | PLT 13  | Welded elbow                              |  | Gas-cut   | 260          | 95          | 165          | 2.575                | 220.2913             | 36348.06                       | 72041000 | 0        | 0   | 18   | 18                  | 6542.6501  |           |
| 15           | PLT 14  | Elbow Fittings &                          | 90LR Elbow 3" SCH10 SS316L ASME B16.9 (310 KG)                 | Prime     | 530          | 37          | 493          | 4.5                  | 384.975              | 189792.7                       | 73072300 | 10       | 10  | 18   | 30.98               | 58797.771  |           |
|              |   | Concentric Reducers                       | Concentric reducer SS316L 10"*6" Sch ASME B16.9 (220 KGS)      |           |              |             |              |                      |                      |                                |          | 10       | 10  | 18   | 30.98               |            |           |
| 16           | PLT 18  | Concentric Reducers                       | Concentric reducer SS316L 5"*3" Sch ASME B16.9                 | Prime     | 86           | 16          | 70           | 4.5                  | 384.975              | 26948.25                       | 73072300 | 10       | 10  | 18   | 30.98               | 8348.5679  |           |
| 17           | J-1   | U-shape bend fittings                     | No marking   | Prime     | 630          |             | 630          | 1.3                  | 111.215              | 70065.45                       | 73072200 | 10       | 10  | 18   | 30.98               | 21706.276  |           |
| 18           | J-2   | Socket                                    | Socket 3" BSPP 3000LB SS316L B16.11 NP957                      | Prime     | 490          |             | 490          | 3.45                 | 295.1475             | 144622.3                       | 73072200 | 10       | 10  | 18   | 30.98               | 44803.981  |           |
| 19           | J-4   | Nuts                                      | A4-80 (Inner Diameter of 20 MM)                                | Prime     | 410          |             | 410          | 3.65                 | 312.2575             | 128025.6                       | 73181600 | 15       | 10  | 18   | 37.47               | 47971.183  |           |
| 20           | J-8   | Plain/ Flat Washers                       | 316  | Prime     | 190          |             | 190          | 1.9                  | 162.545              | 30883.55                       | 73182200 | 15       | 10  | 18   | 37.47               | 11572.066  |           |
| <b>Total</b> |   |   |  |           | <b>26866</b> | <b>898</b>  | <b>25968</b> |                      |                      | 9233801                        |          |          |     |      |                     | 3052017.9  |           |

| Sr No        | Pallet No           | Item Description                   | Markings  | Condition | Net Weight   | Unit Price in USD/KG | Unit Price in Rs./KG | Re determined Assessable value | CTH      | BCD | SWS | IGST | Effective duty rate | Total duty |
|--------------|---------------------|------------------------------------|---|-----------|--------------|----------------------|----------------------|--------------------------------|----------|-----|-----|------|---------------------|------------|
| 1            | PLT 1               | U bend fittings                    | No marking  | Prime     | 1235         | 1.3                  | 111.215              | 137350.525                     | 73072200 | 10  | 10  | 18   | 30.98               | 42551.19   |
| 2            | PLT 2               | Flanges                            | DIN2576 DN50 PN10 SS316L SH   | Prime     | 1243         | 4.25                 | 363.5875             | 451939.263                     | 73072100 | 10  | 10  | 18   | 30.98               | 140010.8   |
|              |                     |                                    | DIN2576 DN100 PN10 SS316L SH  |           |              |                      |                      |                                |          | 10  | 10  | 18   | 30.98               |            |
|              |                     |                                    | DIN2576 DN125 PN10 SS316L SH  |           |              |                      |                      |                                |          | 10  | 10  | 18   | 30.98               |            |
|              |                     |                                    | DIN2576 DN200 PN10 PLFF SL316 SH  |           |              |                      |                      |                                |          | 10  | 10  | 18   | 30.98               |            |
|              |                     |                                    | DIN2576 DN350 PN10 PLFF SL316 SH  |           |              |                      |                      |                                |          | 10  | 10  | 18   | 30.98               |            |
|              |                     |                                    | JIS B2220 350A 10K SOPFF A 182F316L SH  |           |              |                      |                      |                                |          | 10  | 10  | 18   | 30.98               |            |
|              |                     |                                    | JIS B2220 450A 10K SOPFF A 182F316L SH  |           |              |                      |                      |                                |          | 10  | 10  | 18   | 30.98               |            |
| 3            | PLT 3               | Flanges                            | JIS B2220 500A 10K SOPFF A 182F316L SH  | Gas cut   | 2277         | 2.58                 | 220.719              | 502577.163                     | 72041000 | 0   | 0   | 18   | 18                  | 90463.89   |
| 4            | PLT 4               | Flanges                            | JIS B2220 550A 10K SOPFF A 182F316L SH  | Gas cut   | 2316         | 2.58                 | 220.719              | 511185.204                     | 72041000 | 0   | 0   | 18   | 18                  | 92013.34   |
| 5            | PLT 5               | Nuts                               | A4-80 (Inner Diameter of 20 MM)   | Prime     | 1183         | 3.65                 | 312.2575             | 369400.623                     | 73181600 | 15  | 10  | 18   | 37.47               | 138414.4   |
| 6            | PLT 6               | Flanges                            | Same marking  | Gas cut   | 543          | 2.58                 | 220.719              | 119850.417                     | 72041000 | 0   | 0   | 18   | 18                  | 21573.08   |
| 7            | PLT 7, PLT 15 & J-2 | Long threaded Rod without nuts     | BF 8M, BF B8MF2, BF B8M3, B8MSH of various diameters in range of 15 MM to 35 MM | Prime     | 2443         | 5.25                 | 449.1375             | 1097242.91                     | 73181500 | 15  | 10  | 18   | 37.47               | 411136.9   |
| 8            | PLT 7, PLT 15 & J-2 | Nuts                               | BF 8M, BF B8MF2, BF B8M3, B8MSH of various diameters in range of 15 MM to 35 MM | Prime     | 730          | 4.25                 | 363.5875             | 265418.875                     | 73181600 | 15  | 10  | 18   | 37.47               | 99452.45   |
| 9            | PLT 8               | Elbow Fittings/ Concentric Reducer | SS316 10" LR45 Welded elbow SCH10   | Prime     | 991          | 4.5                  | 384.975              | 381510.225                     | 73072300 | 10  | 10  | 18   | 30.98               | 118191.9   |
|              |                     |                                    | Concentric reducer SS316L 10"*6" Sch ASME B16.9                                 |           |              |                      |                      |                                |          |     |     |      |                     |            |
| 10           | PLT 9               | Flanges                            | Same marking  | Gas cut   | 1470         | 2.58                 | 220.719              | 324456.93                      | 72041000 | 0   | 0   | 18   | 18                  | 58402.25   |
| 11           | PLT 10              | Elbow fittings                     |   | Gas cut   | 390          | 2.58                 | 220.719              | 86080.41                       | 72041000 | 0   | 0   | 18   | 18                  | 15494.47   |
| 12           | PLT 11              | Flanges                            | Same marking  | Prime     | 1240         | 4.25                 | 363.5875             | 450848.5                       | 73072100 | 10  | 10  | 18   | 30.98               | 139672.9   |
| 13           | PLT 12              | U bend fittings                    | No marking  | Prime     | 652          | 1.3                  | 111.215              | 72512.18                       | 73072200 | 10  | 10  | 18   | 30.98               | 22464.27   |
| 14           | PLT 13              | U bend fittings                    | No marking  | Prime     | 1651         | 1.3                  | 111.215              | 183615.965                     | 73072200 | 10  | 10  | 18   | 30.98               | 56884.23   |
| 15           | PLT 14              | Flanges                            | Same marking  | Prime     | 811          | 4.25                 | 363.5875             | 294869.463                     | 73072100 | 10  | 10  | 18   | 30.98               | 91350.56   |
| 16           | PLT 16              | Misc. Damaged Items                | NA  | Gas cut   | 493          | 2.58                 | 220.719              | 108814.467                     | 72041000 | 0   | 0   | 18   | 18                  | 19586.6    |
| 17           | J-1                 | Socket                             | Socket 3" BSPP 3000LB SS316L B16.11 NP957                                       | Prime     | 530          | 3.45                 | 295.1475             | 156428.175                     | 73072200 | 10  | 10  | 18   | 30.98               | 48461.45   |
| 18           | J-3                 | U bend fittings                    | No marking  | Prime     | 1200         | 1.3                  | 111.215              | 133458                         | 73072200 | 10  | 10  | 18   | 30.98               | 41345.29   |
| 19           | J-4                 | Spring Washers                     | 316   | Prime     | 670          | 1.9                  | 162.545              | 108905.15                      | 73182100 | 15  | 10  | 18   | 37.47               | 40806.76   |
| 20           | J-5                 | Nuts                               | A4-80 (Inner Diameter of 20 MM)   | Prime     | 1660         | 3.65                 | 312.2575             | 518347.45                      | 73181600 | 15  | 10  | 18   | 37.47               | 194224.8   |
| 21           | J-6                 | Plain washers                      | 316   | Prime     | 710          | 1.9                  | 162.545              | 115406.95                      | 73182200 | 15  | 10  | 18   | 37.47               | 43242.98   |
| 22           | Pipe 1              | Concrete Reducers                  | SS316 Con Reducer Welded 20"*18" SCH10S   | Gas cut   | 690          | 2.58                 | 220.719              | 152296.11                      | 72041000 | 0   | 0   | 18   | 18                  | 27413.3    |
| 23           | Pipe 2              | Concrete Reducers                  | SS316 Con Reducer Welded 20"*18" SCH10S   | Gas cut   | 1160         | 2.58                 | 220.719              | 256034.04                      | 72041000 | 0   | 0   | 18   | 18                  | 46086.13   |
| <b>Total</b> |                     |                                    |   |           | <b>26288</b> |                      |                      | 6798549                        |          |     |     |      |                     | 1999244    |



**INDIAN CUSTOMS**

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707  
BILL OF ENTRY FOR HOME CONSUMPTION

|            |                         |            |         |
|------------|-------------------------|------------|---------|
| Port Code  | BE No                   | BE Date    | BE Type |
| INNSA1     | 9975124                 | 09/05/2025 | H       |
| IEC/Br     | 0390026158/0 FIRST COPY |            |         |
| GSTIN/TYPE | 27AAACJ6740K1ZD/G       |            |         |
| CB CODE    | AANCA1241MCH002         |            |         |
| TYPE       | INV                     | ITEM       | CONT    |
| Nos        | 1                       | 1          | 1       |
| PKG        | 17                      | G.WT (KGS) | 26980   |



**PART - I - BILL OF ENTRY SUMMARY**

|                     |   |            |            |                |                    |               |                                   |                             |                  |                |                |                 |
|---------------------|---|------------|------------|----------------|--------------------|---------------|-----------------------------------|-----------------------------|------------------|----------------|----------------|-----------------|
| A. STATUS           | 1.BE STATUS   | 2.MODE     | 3.DEF BE   | 4.KACHA        | 5.SEC 48           | 6.REIMP       | 7.ADV BE (Y/N/P)                  | 8.ASSESS                    | 9.EXAM           | 10.HSS         | 11.FIRST CHECK | 12. PROV/ FINAL |
|                     | FIRST COPY  | Sea        | T          | N              | N                  | N             | A                                 | N                           | N                | N              | N              | F               |
| B. DECLARANT        | 1.IMPORTER NAME & ADDRESS<br>JNSONS FOUNDRY PRIVATE LIMITED<br>G-13, G-2/B, G-12/1& G-11,<br>MIDC, KUPWAD<br>SANGLI<br>416436 |            |            |                |                    |               | 14.COUNTRY OF ORIGIN<br>INDONESIA |                             |                  |                |                |                 |
|                     | 15.PORT OF LOADING<br>Batu Ampal  |            |            |                |                    |               | 16.PORT OF SHIPMENT<br>Batu Ampal |                             |                  |                |                |                 |
| SUMMARY             | 1.BCD   |            | 2.ACD      | 3.SWS          | 4.NCCD             | 5.ADD         | 6.CVD                             | 7.IGST                      | 8.G.CESS         | 18.TOT.ASS VAL |                |                 |
|                     | 0   |            | 0          | 0              |                    | 0             | 0                                 | 1041114                     | 0                | 5783967        |                |                 |
|                     | 9.SG  | 10.SAED    | 11.GSIA    | 12.TTA         | 13.HEALTH          | 14.TOTAL DUTY | 15.INT                            | 16.PNLTY                    | 17.FINE          | 19.TOT. AMOUNT |                |                 |
|                     |   |            |            |                |                    | 1041114       | 0                                 | 0                           | 0                | 1041114        |                |                 |
| DETAILS             | 1.IGM NO  | 2.IGM DATE | 3.INW DATE | 4.GIGMNO       | 5.GIGMDT           | 6.MAWB NO     | 7.DATE                            | 8.MAWB NO                   | 9.DATE           | 10.PKG         | 11.GW          |                 |
|                     | 0   |            |            | 0              |                    | OBNSA25125    | 25/04/2025                        |                             |                  | 17             | 26980          |                 |
| E. BOND DETAILS     | 1.BOND NO.  | 2.PORT     | 3.BOND CD  | 4.DEBT AMT     | 5.BG AMT           | 1.SR NO       | 2.CHALLAN NO                      | 3.PAID ON                   | 4.AMOUNT(Rs.)    |                |                |                 |
|                     |   |            |            |                |                    | 1             | 2054761444                        |                             | 1041114          |                |                |                 |
| WH                  | 1.WBE NO.   | 2.DATE     | 3.WBE SITE | 4.WH CODE      |                    |               |                                   | 1.S.NO                      | 2.INVOICE NO     | 3.INV. AMT     | 4.CUR          |                 |
|                     |   |            |            |                |                    |               |                                   | 1                           | PMSAJFPL192-0425 | 67609.2        | USD            |                 |
| I. INVOICES         | 1.EVENT   | 2.DATE     | 3.TIME     | EXCHANGE RATE  |                    |               |                                   | INVOICE DETAILS - SUMMARY # |                  |                |                |                 |
|                     | Submission  | 09-MAY-25  | 23:54      | INR=INR        |                    |               |                                   |                             |                  |                |                |                 |
|                     | Assessment  | 09-MAY-25  | 23:55      | 1 USD=85.55INR |                    |               |                                   |                             |                  |                |                |                 |
|                     | Examination   |            |            |                |                    |               |                                   |                             |                  |                |                |                 |
| CONTAINER DETAILS * | 1.SNO   | 2.LCL/ FCL | 3.TRUCK    | 4.SEAL         | 5.CONTAINER NUMBER |               |                                   |                             | OOC NO.          |                |                |                 |
|                     | 1   | F          |            | NA             | MXCU0014676        |               |                                   |                             | OOC DATE         |                |                |                 |

*o/p 100% subsumed  
Acl Docks Section  
S.M.S, PSYC, PTH*

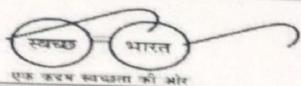
*Examine 100% as per  
CSD Image*

*1135697/16  
MXCU0014676  
02 May 2025*

**Signature Not Verified**  
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 08  
Date: 2025.05.10 00:00:39 IST  
Reason: CUSTOMS  
Location: INDIA

**GLOSSARY**  
A : DEF - Deferred Payment, REIMP - Reimport, ADV - Advance, P - Prior, HSS - High Sea Sale; B : CB - Customs Broker, AEO - Authorized Economic Operator, UCR - Unique Customs Reference; D : GIGM - Gateway IGM; G : WBE - Warehouse BE; I : OOC - Out of Charge, # Refer Part IV for full list of Invoices J : \* Refer Part IV for full list of Containers, AP - Authorised Person





# INDIAN CUSTOMS

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707  
BILL OF ENTRY FOR HOME CONSUMPTION

|            |                   |            |            |
|------------|-------------------|------------|------------|
| Port Code  | BE No             | BE Date    | BE Type    |
| INNSA1     | 9975124           | 09/05/2025 | H          |
| IEC/Br     | 0390026158/0      |            | FIRST COPY |
| GSTIN/TYPE | 27AAACJ6740K1ZD/G |            |            |
| CB CODE    | AANCA1241MCH002   |            |            |
| TYPE       | INV               | ITEM       | CONT       |
| Nos        | 1                 | 1          | 1          |
| PKG        | 17                | G.WT (KGS) | 26980      |



BE0090520252356

## PART - II - INVOICE & VALUATION DETAILS (Invoice 1/1 )

| 1.S.NO | 2.INVOICE NO. & DT.           | 3.PURCHASE ORDER NO & DT | 4.LC NO & DATE | 5.CONTRACT NO & DATE |
|--------|-------------------------------|--------------------------|----------------|----------------------|
| 1      | PMSAJFPL192-0425<br>25-APR-25 |                          |                |                      |

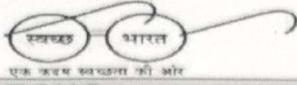
| 1.BUYER'S NAME & ADDRESS  |  | 2.SELLER'S NAME & ADDRESS    |         |
|---|--|------------------------------|---------|
| JNSONS FOUNDRY PRIVATE LIMITED<br>G-13, G-2/B, G-12/1& G-11,<br>MIDC, KUPWAD<br>SANGLI<br>416436  |  |                              |         |
| 3.SUPPLIER NAME & ADDRESS   |  | 4.THIRD PARTY NAME & ADDRESS |         |
| PM STEEL AND ALLOYS INDUSTRIES SDN BHD<br>NO.1, LENGKOK KELULI 2, KAWASAN PER<br>USAHAAN BUKIT RAJA, 41050 KLANG, SE<br>LANGOR DARUL EHSAN, MALAYSIA, , MAL<br>MALAYSIA |  |                              |         |
| 5.AEO   |  | 6. AD CODE                   | 0200441 |

| 1.INV VALUE | 2.FREIGHT | 3.INSURANCE | 4.HSS.      | 5.LOADING | 6.COMMN   | 7.PAY TERMS | 8.VALUATION METHOD         |                |               |       |
|-------------|-----------|-------------|-------------|-----------|-----------|-------------|----------------------------|----------------|---------------|-------|
| 67609.2     |           |             |             |           |           | OTH         | RULE 4 (TRANSACTION VALUE) |                |               |       |
| 14.Cur USD  |           |             |             |           |           | 9.RELTD No  | 10.SVB CH                  | 11.SVB NO      | 12.DATE       | 13LOA |
| 15.Term CIF |           |             |             |           |           |             |                            |                |               |       |
| 1.C&B       | 2.CoC     | 3.CoP       | 4.HND CHG   | 5.G&S     | 6.DOC. CH |             |                            |                |               |       |
| 7.COO       | 8.R & LF  | 9.OTH COST  | 10.LD / ULD | 11.WS     | 12.OTC    |             |                            | 13.MISC CHARGE | 14.ASS. VALUE |       |
|             |           |             |             |           |           |             |                            |                | 5783967.06    |       |

| 1.S.NO. | 2.CTH    | 3.DESCRPTION  | 4.UNIT PRICE | 5.QUANTITY   | 6.UQC | 7.AMOUNT |
|---------|----------|---|--------------|--------------|-------|----------|
| 1       | 72042190 | STANLESS STEEL MELTING SCRAP<br>GREDE 316 (PSIC<br>NO.PSICSGNCOX481620AM26<br>DTD.02.05.2025) | 2.575000     | 26256.000000 | KGS   | 67609.20 |

ASSESS

GLOSSARY



**INDIAN CUSTOMS**

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707  
BILL OF ENTRY FOR HOME CONSUMPTION

|            |                   |            |            |                 |
|------------|-------------------|------------|------------|-----------------|
| Port Code  | BE No             | BE Date    | BE Type    |                 |
| INNSA1     | 9975124           | 09/05/2025 | H          |                 |
| IEC/Br     | 0390026158/0      |            | FIRST COPY |                 |
| GSTIN/TYPE | 27AAACJ6740K1ZD/G |            |            |                 |
| CB CODE    | AANCA1241MCH002   |            |            |                 |
| TYPE       | INV               | ITEM       | CONT       |                 |
| Nos        | 1                 | 1          | 1          |                 |
| PKG        | 17                | G.WT (KGS) | 26980      | BE0090520252356 |

**PART - III - DUTIES**

| 1.INVSNO  | 2.ITEMSN | 3.CTH     | 4.CETH    | 5.ITEM DESCRIPTION   |             |           |                 |           | 6.FS     | 7.PQ           | 8.DC       | 9.WC | 10.AQ |
|-----------|----------|-----------|-----------|--|-------------|-----------|-----------------|-----------|----------|----------------|------------|------|-------|
| 1         | 1        | 72042190  | NOEXCISE  | STANLESS STEEL MELTING SCRAP GREDE 316 (PSIC NO.PSICSGNCOX481620AM26 DTD.02.05.2025) |             |           |                 |           | N        | N              | N          | N    | N     |
| 11.UPI    | 12.COO   | 13.C.QTY  | 14.C.UQC  | 15.S.QTY   | 16.S.UQC    | 17.SCH    | 18.STND/PR      | 19.RSP    | 20.REIMP | 21.PROV        | 22.END USE |      |       |
| 2.575     | ID       | 26256     | KGS       | 26256  | KGS         |           | S               | N         | N        |                | GNX200     |      |       |
| 23.PRODN  | 24.CNTRL | 25.QUALFR | 26.CONTNT | 27.STMNT   | 28.SUP DOCS |           | 29.ASSESS VALUE |           |          | 30. TOTAL DUTY |            |      |       |
| N         | N        | Y         | N         | N  | Y           |           | 5783967.06      |           |          | 1041114.1      |            |      |       |
| DUTY      | 1. BCD   | 2.ACD     | 3.SWS     | 4.SAD  | 5.IGST      | 6.G. CESS | 7.ADD           | 8.CVD     | 9.SG     | 10.T. VALUE    |            |      |       |
| Notn No.  | 050/2017 |           |           |  | 001/2017    | 001/2017  |                 |           |          |                |            |      |       |
| Notn SNo. | 368      |           |           |  | III199      | 56        |                 |           |          |                |            |      |       |
| Rate      | 0        |           | 10        |  | 18          | 0         |                 | 0         |          |                |            |      |       |
| Amount    | 0        |           | 0         |  | 1041114.1   | 0         | 0               | 0         |          |                |            |      |       |
| Duty Fg   | 187689.7 |           |           |  | 0           | 0         |                 |           |          |                |            |      |       |
| DUTY      | 1.SP EXD | 2.CHCESS  | 3.TTA     | 4.CESS   | 5.CAIDC     | 6.EAIDC   | 7.CUS EDC       | 8.CUS HEC | 9.NCD    | 10.AGGR        |            |      |       |
| Notn No.  |          |           |           |  | 011/2021    |           |                 |           |          |                |            |      |       |
| Notn SNo. |          |           |           |  | 17          |           |                 |           |          |                |            |      |       |
| Rate      |          |           |           |  | 0           |           | 0               | 0         |          |                |            |      |       |
| Amount    |          |           |           |  | 0           |           | 0               | 0         |          |                |            |      |       |
| Duty Fg   |          |           |           |  | 144599.18   |           |                 |           |          |                |            | 0    |       |

ASSESSED



**INDIAN CUSTOMS**

|            |                   |            |            |
|------------|-------------------|------------|------------|
| Port Code  | BE No             | BE Date    | BE Type    |
| INNSA1     | 9975124           | 09/05/2025 | H          |
| IEC/Br     | 0390026158/0      |            | FIRST COPY |
| GSTIN/TYPE | 27AAACJ6740K1ZD/G |            |            |
| CB CODE    | AANCA1241MCH002   |            |            |
| TYPE       | INV               | ITEM       | CONT       |
| Nos        | 1                 | 1          | 1          |
| PKG        | 17                | G.WT (KGS) | 26980      |



PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707  
 BILL OF ENTRY FOR HOME CONSUMPTION

BE0090520252356

**PART - IV - ADDITIONAL DETAILS**

| A. SVB DETAILS |          |          |           |           |       |       |             |       |
|----------------|----------|----------|-----------|-----------|-------|-------|-------------|-------|
| 1.INVSNO       | 2.ITMSNO | 3.REF NO | 4. REF DT | 5. PRT CD | 6.LAB | 7.P/F | 8.LOAD DATE | 9.P/F |

| B. PREVIOUS BES |          |          |            |           |             |                 |
|-----------------|----------|----------|------------|-----------|-------------|-----------------|
| 1.INVSNO        | 2.ITMSNO | 3. BE NO | 4. BE DATE | 5. PRT CD | 6.UNITPRICE | 7.CURRENCY CODE |

| C. RE-IMPORT AFTER EXPORT |          |           |        |       |       |        |         |         |           |         |           |
|---------------------------|----------|-----------|--------|-------|-------|--------|---------|---------|-----------|---------|-----------|
| 1.INVSNO                  | 2.ITMSNO | 3.NOTN NO | 4.SLNO | 5.FRT | 6.INS | 7.DUTY | 8.SB NO | 9.SB DT | 10.PORTCD | 11.SINV | 12.SITEMN |

| D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS |          |        |               |             |            |           |
|--|----------|--------|---------------|-------------|------------|-----------|
| 1.INVSNO                                     | 2.ITMSNO | 3.TYPE | 4.MANUFACT CD | 5.SOURCE CY | 6.TRANS CY | 7.ADDRESS |

| E. ACCESSORY STATUS |          |
|---------------------|----------|
| 1.INVSNO            | 2.ITMSNO |

| F. LICENCE DETAILS |          |            |          |            |        |        |               |       |        |               |
|--------------------|----------|------------|----------|------------|--------|--------|---------------|-------|--------|---------------|
| 1.INVSNO           | 2.ITMSNO | 3.LIC SLNO | 4.LIC NO | 5.LIC DATE | 6.CODE | 7.PORT | 8.DEBIT VALUE | 9.QTY | 10.UQC | 11.DEBIT DUTY |

| G. CERTIFICATE DETAILS   |           |        | H.HSS DETAILS |       |               |
|--------------------------|-----------|--------|---------------|-------|---------------|
| 1.CERTIFICATE NUMBER     | 2.DATE    | 3.TYPE | 1.PRC LEVEL   | 2.IEC | 3.BRANCH SLNO |
| Format1.0/APAE Section   | 21-MAR-25 | MS     |               |       |               |
| MPCB-CONSENT- 0000233101 | 21-MAR-25 | MS     |               |       |               |
| CR/2503003114            | 21-MAR-25 | MS     |               |       |               |

| I. SINGLE WINDOW DECLARATION |          |            |             |           |                     |            |       |
|------------------------------|----------|------------|-------------|-----------|---------------------|------------|-------|
| 1.INVSN                      | 2.ITMSNO | 3.INFO TYP | 4.QUALIFIER | 5.INFO CD | 6.INFO TEXT         | 7.INFO MSR | 8.UQC |
| 1                            | 1        | PNM        | SIU         | SIUNAPL   | MOSSIMS090525102349 |            |       |
| 1                            | 1        | CHR        | SQC         |           |                     | 26256      | KGS   |

| J. SINGLE WINDOW DECLARATION - CONSTITUENTS |          |         |        |        |              |             |       |
|---|----------|---------|--------|--------|--------------|-------------|-------|
| 1.INVSN                                     | 2.ITMSNO | 3.C SNO | 4.NAME | 5.CODE | 6.PERCENTAGE | 7.YIELD PCT | 8.ING |

| K. SINGLE WINDOW DECLARATION - CONTROL |          |                |            |          |          |          |            |
|--|----------|----------------|------------|----------|----------|----------|------------|
| 1.INVSN                                | 2.ITMSNO | 3.CONTROL TYPE | 4.LOCATION | 5.SRT DT | 6.END DT | 7.RES CD | 8.RES TEXT |

| L. SUPPORTING DOCUMENTS |          |       |              |                  |            |               |            |           |
|-------------------------|----------|-------|--------------|------------------|------------|---------------|------------|-----------|
| 1.INVSN                 | 2.ITMSNO | 3.TYP | 4.ICEGATE ID | 5.IRN            | 6.DOC CODE | 7.ISSUE PLACE | 8.ISSUE DT | 9.EXP DT  |
| 0                       | 0        | 10100 | ALLBOUND2    | 2025040500088819 |            | INDIA         | 21-MAR-25  | 31-AUG-28 |
| 0                       | 0        | 70500 | ALLBOUND2    | 2025050900179420 |            | MALAYSIA      | 25-APR-25  |           |
| 0                       | 0        | 10100 | ALLBOUND2    | 2025050900179423 |            | INDIA         | 09-MAY-25  |           |
| 1                       | 0        | 33100 | ALLBOUND2    | 2025050900179421 |            | MALAYSIA      | 25-APR-25  |           |
| 1                       | 1        | 85600 | ALLBOUND2    | 2025050900179422 |            | MALAYSIA      | 25-APR-25  |           |

| M. CONTAINER DETAILS |                |               |           |
|----------------------|----------------|---------------|-----------|
| 1.CONTAINER NUMBER   | 2.TRUCK NUMBER | 3.SEAL NUMBER | 4.FCL/LCL |
| MXCU0014676          |                | NA            | F         |

| N. INVOICE DETAILS |                  |                   |        |
|--------------------|------------------|-------------------|--------|
| 1. S NO            | 2. INVOICE NO    | 3. INVOICE AMOUNT | 4. CUR |
| 1                  | PMSAJFPL192-0425 | 67609.2           | USD    |

**GLOSSARY**

Ref No - SVB Reference Number, Ref Dt - SVB Reference Date; F : Code - Licence Scheme Code; G : PRC - Preceding; J : ING - Ingredient  
 RES CD - Control Result Code, RES TXT - Control Result Text

6/4/25, 6:08 PM

about:blank



## JWC Logistics Park Private Limited

69-91, National Highway No.17, Palaspe, Panvel,  
Maharashtra- 410 221.  
GST: 27AABCJ4231E1ZZ  
Weighbridge No: 21051300007



### COMPUTERISED WEIGHMENT SLIP

|                     |               |                   |                                       |
|---------------------|---------------|-------------------|---------------------------------------|
| Slip No             | : 51334       | Slip Date         | : 04-06-2025 17:42                    |
| Vehicle No          | : KALMAR      | Vehicle Type      | : Container                           |
| Container No (1)    | : MXCU0014676 | Cont Tare Wt. (1) | : 2150                                |
| Container No (2)    | :             | Cont Tare Wt. (2) | : 0                                   |
| Loaded Wt.          | : 29140       | Loaded Date       | : 02-06-2025 17:42                    |
| Vehicle Tare Wt.    | : 0           | Empty Date        | :                                     |
| Cont Total Tare Wt. | : 2150        | Party Name        | : JSONS FOUNDRY PVT LTD               |
| Net Wt.             | : 26990       | Remarks           | : REWEIGHMENT FOR CUSTOMS EXAMINATION |

Prepared by : PrakashMhatre

Closed By :

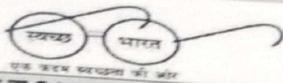
Operator Sign

#### Weightment Disclaimer :

All weights shown on this Weighment slip are recorded at the time of weighment and are strictly for Operational purpose only. They are calculated using standard Industrial weighment procedure scientifically recognised within acceptable tolerance margins. Please note that in practice, the actual weight can vary from theoretical weight due to variations in manufacturing tolerances, composition of materials and effect of weather condition on the nature of the cargo. Also since JWC Logistics Park Private Limited are not authorized to open and see the actual cargo during the weighment, JWC Logistics Park Private Limited can't ascertain the nature of the cargo as declared. The information contained herein is based on actual weighment and is given in good faith. However no liability will be accepted by the Company in respect of any action taken by any third party in reliance thereon. As the weight of the cargo may further change due to weather condition, packaging method, previous handling procedures and a wide variety of other reasons and since JWC Logistics Park Private Limited has no control over mentioned parameters, JWC Logistics Park Private Limited specifically excludes all conditions and warranties expressed or implied by statute or otherwise. Any advice given by the Company to any third party is given for that party's assistance only and without any liability on the part of the Company.

Print Date & Time : 04-06-2025 18:08





**INDIAN CUSTOMS**

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707  
BILL OF ENTRY FOR HOME CONSUMPTION

|            |                   |            |            |
|------------|-------------------|------------|------------|
| Port Code  | BE No             | BE Date    | BE Type    |
| INNSA1     | 9975088           | 09/05/2025 | H          |
| IEC/Br     | 0390026158/0      |            | FIRST COPY |
| GSTIN/TYPE | 27AAACJ6740K1ZD/G |            |            |
| CB CODE    | AANCA1241MCH002   |            |            |
| TYPE       | INV               | ITEM       | CONT       |
| Nos        | 1                 | 1          | 1          |
| PKG        | 16                | G.WT (KGS) | 27026      |



BE0090520252352

**PART - II - INVOICE & VALUATION DETAILS (Invoice 1/1 )**

| INVOICE                | 1.S.NO   | 2.INVOICE NO. & DT.           | 3.PURCHASE ORDER NO & DT  | 4.LC NO & DATE               | 5.CONTRACT NO & DATE |           |             |                                   |            |             |         |        |                |               |
|------------------------|--|-------------------------------|---|------------------------------|----------------------|-----------|-------------|-----------------------------------|------------|-------------|---------|--------|----------------|---------------|
|                        | 1  | PMSAJFPL193-0425<br>25-APR-25 |   |                              |                      |           |             |                                   |            |             |         |        |                |               |
| TRANSACTIONING PARTIES | 1.BUYER'S NAME & ADDRESS   |                               |   | 2.SELLER'S NAME & ADDRESS    |                      |           |             |                                   |            |             |         |        |                |               |
|                        | JNSONS FOUNDRY PRIVATE LIMITED<br>G-13, G-2/B, G-12/1& G-11,<br>MIDC, KUPWAD<br>SANGLI<br>416436   |                               |   |                              |                      |           |             |                                   |            |             |         |        |                |               |
|                        | 3.SUPPLIER NAME & ADDRESS  |                               |   | 4.THIRD PARTY NAME & ADDRESS |                      |           |             |                                   |            |             |         |        |                |               |
|                        | PM STEEL AND ALLOYS INDUSTRIES SDN BHD<br>NO.1, LENGKOK KELULI 2, KAWASAN PER<br>USAHAAN BUKIT RAJA, 41050 KLANG, SE<br>LANGOR DARUL EHSAN, MALAYSIA, , MAL<br>MALAYSIA<br>5.AEO |                               |   |                              |                      |           |             |                                   |            |             |         |        |                |               |
|                        | 6. AD CODE   |                               |   | 0200441                      |                      |           |             |                                   |            |             |         |        |                |               |
| VALUATION              | 1.INV VALUE  | 2.FREIGHT                     | 3.INSURANCE   | 4.HSS.                       | 5.LOADING            | 6.COMM    | 7.PAY TERMS | 8.VALUATION METHOD                |            |             |         |        |                |               |
|                        | 67802.4  |                               |   |                              |                      |           |             | OTH<br>RULE 4 (TRANSACTION VALUE) |            |             |         |        |                |               |
|                        | 14.Cur USD   |                               |   |                              |                      |           |             | 9.RELTD                           | 10.SVB CH  | 11.SVB NO   | 12.DATE | 13.LOA |                |               |
|                        | 15.Term CIF  |                               |   |                              |                      |           |             | No                                |            |             |         |        |                |               |
| COST & SERVICES        | 1.C&B  | 2.CoC                         | 3.CoP   | 4.HND CHG                    | 5.G&S                | 6.DOC. CH | 7.COO       | 8.R & LF                          | 9.OTH COST | 10.LD / ULD | 11.WS   | 12.OTC | 13.MISC CHARGE | 14.ASS. VALUE |
|                        |  |                               |   |                              |                      |           |             |                                   |            |             |         |        |                | 5800495.32    |
| ITEM DETAILS           | 1.S.NO.  | 2.CTH                         | 3.DESCRPTION  | 4.UNIT PRICE                 | 5.QUANTITY           | 6.UQC     | 7.AMOUNT    |                                   |            |             |         |        |                |               |
|                        | 1  | 72042190                      | STANLESS STEEL MELTING SCRAP<br>GREDE 316 (PSIC<br>NO.PSICSGNCOX481628AM26<br>DTD.02.05.2025) | 2.580000                     | 26280.000000         | KGS       | 67802.40    |                                   |            |             |         |        |                |               |

COPY

ASSESSED

**GLOSSARY**  
 LC - Letter of Credit; B : AD - Authorized Dealer; C : HSS - High Sea Sale; D : C&B Commission & Brokerage, CoC - Cost of Container, CoP - Co  
 Packing, HND CHG - Handling Charges, G&S - Goods and Service input cost, DOC CH - Document Charges, CoO - Country of Origin Certificate,  
 & LF - Royalty and Licence Fees, LD/ULD - Loading Unloading Charges, WS - Warranty Services, OTC - Other Costs, CTH - Customs Tariff Head,  
 UQC - Unit Quantity Code



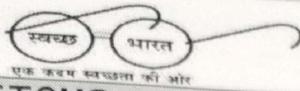
# INDIAN CUSTOMS

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707  
 BILL OF ENTRY FOR HOME CONSUMPTION

|            |                   |            |            |                 |
|------------|-------------------|------------|------------|-----------------|
| Port Code  | BE No             | BE Date    | BE Type    |                 |
| INNSA1     | 9975088           | 09/05/2025 | H          |                 |
| IEC/Br     | 0390026158/0      |            | FIRST COPY |                 |
| GSTIN/TYPE | 27AAACJ6740K1ZD/G |            |            |                 |
| CB CODE    | AANCA1241MCH002   |            |            |                 |
| TYPE       | INV               | ITEM       | CONT       |                 |
| Nos        | 1                 | 1          | 1          |                 |
| PKG        | 16                | G.WT (KGS) | 27026      | BE0090520252352 |

## PART - III - DUTIES

| ITEM DETAILS |  | 1.INVSNO | 2.ITEMSN | 3.CTH     | 4.CETH    | 5.ITEM DESCRIPTION   |             |           |                 | 6.FS   | 7.PQ        | 8.DC           | 9.WC       | 10.AQ |
|--------------|--|----------|----------|-----------|-----------|--|-------------|-----------|-----------------|--------|-------------|----------------|------------|-------|
|              |  | 1        | 1        | 72042190  | NOEXCISE  | STANLESS STEEL MELTING SCRAP GREDE 316 (PSIC NO.PSICSGNCOX481628AM26 DTD.02.05.2025) |             |           |                 | N      | N           | N              | N          | N     |
|              |  | 11.UPI   | 12.COO   | 13.C.QTY  | 14.C.UQC  | 15.S.QTY   | 16.S.UQC    | 17.SCH    | 18.STND/PR      | 19.RSP | 20.REIMP    | 21.PROV        | 22.END USE |       |
|              |  | 2.58     | ID       | 26280     | KGS       | 26280  | KGS         |           | S               | N      | N           |                | GNX200     |       |
|              |  | 23.PRODN | 24.CNTRL | 25.QUALFR | 26.CONTNT | 27.STMNT   | 28.SUP DOCS |           | 29.ASSESS VALUE |        |             | 30. TOTAL DUTY |            |       |
|              |  | N        | N        | Y         | N         | N  | Y           |           | 5800495.32      |        |             | 1044089.2      |            |       |
| DUTY         |  | 1. BCD   | 2.ACD    | 3.SWS     | 4.SAD     | 5.IGST   | 6.G. CESS   | 7.ADD     | 8.CVD           | 9.SG   | 10.T. VALUE |                |            |       |
| Notn No.     |  | 050/2017 |          |           |           | 001/2017   | 001/2017    |           |                 |        |             |                |            |       |
| Notn SNo.    |  | 368      |          |           |           | III199   | 56          |           |                 |        |             |                |            |       |
| Rate         |  | 0        |          | 10        |           | 18   | 0           |           | 0               |        |             |                |            |       |
| Amount       |  | 0        |          | 0         |           | 1044089.2  | 0           | 0         | 0               |        |             |                |            |       |
| Duty Fg      |  | 188226   |          |           |           | 0  | 0           |           |                 |        |             |                |            |       |
| DUTY         |  | 1.SP EXD | 2.CHCESS | 3.TTA     | 4.CESS    | 5.CAIDC  | 6.EAIDC     | 7.CUS EDC | 8.CUS HEC       | 9.NCD  | 10.AGGR     |                |            |       |
| Notn No.     |  |          |          |           |           | 011/2021   |             |           |                 |        |             |                |            |       |
| Notn SNo.    |  |          |          |           |           | 17   |             |           |                 |        |             |                |            |       |
| Rate         |  |          |          |           |           | 0  |             | 0         | 0               |        |             |                |            |       |
| Amount       |  |          |          |           |           | 0  |             | 0         | 0               |        |             |                |            |       |
| Duty Fg      |  |          |          |           |           | 145012.38  |             |           |                 |        |             |                |            | 0     |



# INDIAN CUSTOMS

PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707  
BILL OF ENTRY FOR HOME CONSUMPTION

|            |                   |            |            |
|------------|-------------------|------------|------------|
| Port Code  | BE No             | BE Date    | BE Type    |
| INNSA1     | 9975088           | 09/05/2025 | H          |
| IEC/Br     | 0390026158/0      |            | FIRST COPY |
| GSTIN/TYPE | 27AAACJ6740K1ZD/G |            |            |
| CB CODE    | AANCA1241MCH002   |            |            |
| TYPE       | INV               | ITEM       | CONT       |
| Nos        | 1                 | 1          | 1          |
| PKG        | 16                | G.WT (KGS) | 27026      |



BE0090520252352

## PART - IV - ADDITIONAL DETAILS

| A. SVB DETAILS                               |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
|--|------------------|-----------------|-----------------|--------------|-------------------|------------------|---------------------|----------------|-------------|----------------|-------------|--|
| 1. INVSNO                                    | 2. ITMSNO        | 3. REF NO       | 4. REF DT       | 5. PRT CD    | 6. LAB            | 7. P/F           | 8. LOAD DATE        | 9. P/F         |             |                |             |  |
|  |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
| B. PREVIOUS BES                              |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
| 1. INVSNO                                    | 2. ITMSNO        | 3. BE NO        | 4. BE DATE      | 5. PRT CD    | 6. UNIT PRICE     | 7. CURRENCY CODE |                     |                |             |                |             |  |
|  |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
| C. RE-IMPORT AFTER EXPORT                    |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
| 1. INVSNO                                    | 2. ITMSNO        | 3. NOTN NO      | 4. SLNO         | 5. FRT       | 6. INS            | 7. DUTY          | 8. SB NO            | 9. SB DT       | 10. PORT CD | 11. SIN V      | 12. SITE MN |  |
|  |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
| D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
| 1. INVSNO                                    | 2. ITMSNO        | 3. TYPE         | 4. MANUFACT CD  | 5. SOURCE CY | 6. TRANS CY       | 7. ADDRESS       |                     |                |             |                |             |  |
|  |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
| E. ACCESSORY STATUS                          |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
| 3. ACCESSORY ITEM DETAILS                    |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
|  |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
| F. LICENCE DETAILS                           |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
| 1. INVSNO                                    | 2. ITMSNO        | 3. LIC SLNO     | 4. LIC NO       | 5. LIC DATE  | 6. CODE           | 7. PORT          | 8. DEBIT VALUE      | 9. QTY         | 10. UQC     | 11. DEBIT DUTY |             |  |
|  |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
| G. CERTIFICATE DETAILS                       |                  |                 |                 |              |                   | H. HSS DETAILS   |                     |                |             |                |             |  |
| 1. CERTIFICATE NUMBER                        |                  | 2. DATE         |                 | 3. TYPE      |                   | 1. PRC LEVEL     |                     | 2. IEC         |             | 3. BRANCH SLNO |             |  |
| Format 1.0/APAE Section                      |                  | 21-MAR-25       |                 | MS           |                   |                  |                     |                |             |                |             |  |
| MPCB-CONSENT- 0000233101                     |                  | 21-MAR-25       |                 | MS           |                   |                  |                     |                |             |                |             |  |
| CR/2503003114                                |                  | 21-MAR-25       |                 | MS           |                   |                  |                     |                |             |                |             |  |
| I. SINGLE WINDOW DECLARATION                 |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
| 1. INVSNO                                    | 2. ITMSNO        | 3. INFO TYP     | 4. QUALIFIER    |              |                   | 5. INFO CD       | 6. INFO TEXT        |                | 7. INFO MSR | 8. UQC         |             |  |
| 1  | 1                | PNM             | SIU             |              |                   | SIUNAPL          | MOSSIMS090525102353 |                |             | 26280          | KGS         |  |
| 1  | 1                | CHR             | SQC             |              |                   |                  |                     |                |             |                |             |  |
| J. SINGLE WINDOW DECLARATION - CONSTITUENTS  |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
| 1. INVSNO                                    | 2. ITMSNO        | 3. C SNO        | 4. NAME         |              |                   | 5. CODE          | 6. PERCENTAGE       | 7. YIELD PCT   | 8. ING      |                |             |  |
|  |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
| K. SINGLE WINDOW DECLARATION - CONTROL       |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
| 1. INVSNO                                    | 2. ITMSNO        | 3. CONTROL TYPE |                 | 4. LOCATION  |                   | 5. SRT DT        | 6. END DT           | 7. RES CD      | 8. RES TEXT |                |             |  |
|  |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
| L. SUPPORTING DOCUMENTS                      |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
| 1. INVSNO                                    | 2. ITMSNO        | 3. TYP          | 4. ICEGATE ID   |              | 5. IRN            |                  | 6. DOC CODE         | 7. ISSUE PLACE | 8. ISSUE DT | 9. EXP DT      |             |  |
| 0  | 0                | 10100           | ALLBOUND2       |              | 2025040500088819  |                  |                     | INDIA          | 21-MAR-25   | 31-AUG-28      |             |  |
| 0  | 0                | 70500           | ALLBOUND2       |              | 2025050900178550  |                  |                     | MALAYSIA       | 25-APR-25   |                |             |  |
| 0  | 0                | 10100           | ALLBOUND2       |              | 2025050900178553  |                  |                     | INDIA          | 09-MAY-25   |                |             |  |
| 1  | 0                | 33100           | ALLBOUND2       |              | 2025050900178551  |                  |                     | MALAYSIA       | 25-APR-25   |                |             |  |
| 1  | 1                | 85600           | ALLBOUND2       |              | 2025050900178552  |                  |                     | MALAYSIA       | 25-APR-25   |                |             |  |
| M. CONTAINER DETAILS                         |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
| 1. CONTAINER NUMBER                          |                  |                 | 2. TRUCK NUMBER |              |                   | 3. SEAL NUMBER   |                     |                | 4. FCL/LCL  |                |             |  |
| PALU5016631                                  |                  |                 |                 |              |                   | NA               |                     |                | F           |                |             |  |
| N. INVOICE DETAILS                           |                  |                 |                 |              |                   |                  |                     |                |             |                |             |  |
| 1. S NO                                      | 2. INVOICE NO    |                 |                 |              | 3. INVOICE AMOUNT |                  |                     |                | 4. CUR      |                |             |  |
| 1  | PMSAJFPL193-0425 |                 |                 |              | 67802.4           |                  |                     |                | USD         |                |             |  |

### GLOSSARY

A : Ref No - SVB Reference Number, Ref Dt - SVB Reference Date; F : Code - Licence Scheme Code; G : PRC - Preceding; J : ING - Ingredient  
K : RES CD - Control Result Code, RES TXT - Control Result Text



## JWC Logistics Park Private Limited

69-91, National Highway No.17, Palaspe, Panvel,  
Maharashtra- 410 221.  
GST: 27AABCJ4231E1ZZ  
Weighbridge No: 21051300007



### COMPUTERISED WEIGHMENT SLIP

|                     |               |                   |  |
|---------------------|---------------|-------------------|--|
| Slip No             | : 45950       | Slip Date         | : 04-06-2025 17:35                     |
| Vehicle No          | : KALMAR      | Vehicle Type      | : Trailer                              |
| Container No (1)    | : PALU5016631 | Cont Tare Wt. (1) | : 2185                                 |
| Container No (2)    | :             | Cont Tare Wt. (2) | : 0                                    |
| Loaded Wt.          | : 29390       | Loaded Date       | : 01-06-2025 09:35                     |
| Vehicle Tare Wt.    | : 0           | Empty Date        | : 04-06-2025 17:22                     |
| Cont Total Tare Wt. | : 2185        | Party Name        | : JSONS FOUNDRY PVT LTD                |
| Net Wt.             | : 27205       | Remarks           | : REWEIGHTMENT FOR CUSTOMS EXAMINATION |

Prepared by : PrakashMhatre  
Closed By : PrakashMhatre

Operator Sign

#### Weighment Disclaimer :

All weights shown on this Weighment slip are recorded at the time of weighment and are strictly for Operational purpose only. They are calculated using standard Industrial weighment procedure scientifically recognised within acceptable tolerance margins. Please note that in practice, the actual weight can vary from theoretical weight due to variations in manufacturing tolerances, composition of materials and effect of weather condition on the nature of the cargo. Also since JWC Logistics Park Private Limited are not authorized to open and see the actual cargo during the weighment, JWC Logistics Park Private Limited can't ascertain the nature of the cargo as declared. The information contained herein is based on actual weighment and is given in good faith. However no liability will be accepted by the Company in respect of any action taken by any third party in reliance thereon. As the weight of the cargo may further change due to weather condition, packaging method, previous handling procedures and a wide variety of other reasons and since JWC Logistics Park Private Limited has no control over mentioned parameters, JWC Logistics Park Private Limited specifically excludes all conditions and warranties expressed or implied by statute or otherwise. Any advice given by the Company to any third party is given for that party's assistance only and without any liability on the part of the Company.

Print Date & Time : 04-06-2025 18:06

# ASTRAL ASSOCIATES

CUSTOM APPROVED CHARTERED ENGINEER JNPT 87/2024-25, MUM AIR 17/2022-23 Mundra 25/2020  
IBBI REGISTERED VALUER, COMPETENT PERSON, SAFETY AUDITOR, CONSULTANTS

C/5, Raghuvir Society, Tilak Nagar, Jijamata Marg, Thane (E)- 400 603. | Tel: 022-25326546 | Mob: +91 9870342188 | +91 9967736526  
Email : astral78612@gmail.com | shailesh78612@gmail.com | shailesh78612@rediffmail.com

**Ref. No.: AA/CEC/SMG/2025/0748/E2**

**Date: 19 December 2025**

To,  
The Senior Intelligence Officer,  
Jawaharlal Nehru Customs House (JNCH),  
Mumbai Customs Zone-II, SIIB(I), JNCH.

I, **Mr. Shailesh M. Gondhalekar** of **M/s. Astral Associates** had carried out an inspection at JWC CFS, Panvel on 08/07/2025 in the presence of SIIB(I) Custom Officials and had issued a Chartered Engineer Inspection Report having Ref. No. AA/CEC/SMG/2025/0748 Dated 06/08/2025.

After submission of the report, we were requested by SIO, SIIB(I), JNCH & CB for providing quantity of nuts in the shipment.

We further certify the following:

- Accordingly, valuation of the said shipment.
- Item-wise Observations:

1. Flanges:

- Total quantity of Prime flanges is 6,531 Kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 4.25 per kgs. Accordingly, the assessed value comprising 6,531 kgs is USD 27,756.75.
- Total quantity of Gas cut Scrap is 4,157 Kgs.
- In our opinion, assessment of the scrap items is to be done as per Customs Passing Rate.

2. Threaded Rods with Nuts (both ends):

- Total quantity of Prime Threaded Rods without nuts is approximately 9,190 kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 5.25 per kgs. Accordingly, the assessed value of 9,190 kgs is USD 48,247.50.
- The quantity of nuts is approximately 2,700 kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 4.25 per kgs. Accordingly, the assessed value of 2,700 kgs is USD 11,475.00.

3. Elbows Fittings & Concentric Reducers:

- Total quantity of Prime materials is 563 Kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 4.50 per kgs. Accordingly, the assessed value of 563 kgs is USD 2,533.50.
- Total quantity of scrap materials is 1,107 Kgs.



Ref. No.: AA/CEC/SMG/2025/0748/E2

Date: 19 December 2025

- In our opinion, assessment of the scrap items is to be done as per Customs Passing Rate.
4. U-shape bend fittings:
- Total quantity of Prime U-Bend fitting is 630 Kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 1.30 per kgs. Accordingly, the assessed value comprising 630 kgs is USD 819.00.
5. Sockets:
- Total quantity of Prime Sockets is 490 Kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 3.45 per kgs. Accordingly, the assessed value comprising 490 kgs is USD 1,690.50.
6. Nuts:
- Total quantity of Nuts is 410 Kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 3.65 per kgs. Accordingly, the assessed value comprising 410 kgs is USD 1,496.50.
7. Washers:
- Total quantity of Prime Washers is 190 Kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 1.90 per kgs. Accordingly, the assessed value comprising 190 kgs is USD 361.00.



Ref. No.: AA/CEC/SMG/2025/0748/E2

Date: 19 December 2025

**REMARKS**

- i) This Chartered Engineer's Certificate / Report are issued without prejudice to the best of our knowledge, belief & trust. Further, reserves the right to alter / amend the report for unintended errors if any.
- ii) This report is evidence of our findings at the time and place of inspection our firm does not assume responsibility for physical alterations of the goods inspected which may have occurred after the date / time of inspection.
- iii) This report does not release the buyer / seller from their contractual obligations.
- iv) Neither all nor any part of the contents of this report and its supporting notes shall be copied or disclosed to any part or conveyed to the public orally or in writing through means such as but not limited to advertising, public relations, news, or sales.
- v) This report is confidential and meant for customs clearance purpose only. It does not consider any mortgages, liens or other duties that may exist over the good and affect the value thereof.
- vi) This report shall not constitute a basis for any purpose of financing, mortgaging, leasing, collateral security, or other similar purposes.
- vii) The information stated in this report is derived from the results of inspection / testing procedures carried out in accordance with the instructions of our clients and or our assessment of such results based on any technical standards, trade custom or practice, or other circumstances which should in our professional opinion be considered.
- viii) Shall this certificate be accepted/rejected by whomsoever it may be concerned with the understanding that the CE/Firm jointly or severally are not responsible for any Claims/Damages. Since the items are subject to variable opinions and conditions, this report is issued based on the documentary evidence provided and our physical inspection and findings of the items offered for our inspection at the time and place of inspection.
- ix) No Mechanical, Electrical, or Chemical Test has been carried out by us

I hereby declare that the particulars and statements made in this certificate are true and correct.



Signature :

Name : Shailesh M. Gondhalekar  
 Qualification : Chartered Engineer  
 Contact No. : +91-98703-42188  
 Email : shailesh78612@gmail.com  
 Registration No. and Date : M-132088-7 Dated 8 June 2006  
 Institution under which Chartered : The Institution of Engineers (I), Kolkata

# ASTRAL ASSOCIATES

CUSTOM APPROVED CHARTERED ENGINEER JNPT 87/2024-25, MUM AIR 17/2022-23 Mundra 25/2020  
IBBI REGISTERED VALUER, COMPETENT PERSON, SAFETY AUDITOR, CONSULTANTS

C/5, Raghuvir Society, Tilak Nagar, Jijamata Marg, Thane (E)- 400 603. | Tel: 022-25326546 | Mob: +91 9870342188 | +91 9967736526  
Email : astral78612@gmail.com | shailesh78612@gmail.com | shailesh78612@rediffmail.com

**Ref. No.: AA/CEC/SMG/2025/0747/E2**

**Date: 19 December 2025**

To,  
The Senior Intelligence Officer,  
Jawaharlal Nehru Customs House (JNCH),  
Mumbai Customs Zone-II, SIIB(I), JNCH.07470747074802

I, **Mr. Shailesh M. Gondhalekar** of **M/s. Astral Associates** had carried out an inspection at JWC CFS, Panvel on 08/07/2025 in the presence of SIIB(I) Custom Officials and had issued a Chartered Engineer Inspection Report having Ref. No. AA/CEC/SMG/2025/0747 Dated 06/08/2025.

After submission of the report, we were requested by SIO, SIIB(I), JNCH & CB for providing valuation of the shipment.

We further certify the following:

- Accordingly, the value of the said shipment.

- Item-wise Observations:

1. U-Bend Fittings:

- Total quantity of Prime U-Bend fitting is 4,738 Kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 1.30 per kgs. Accordingly, the assessed value comprising 4,738 kgs is USD 6,159.40.

2. Flanges:

- Total quantity of Prime flanges is 3,294 Kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 4.25 per kgs. Accordingly, the assessed value comprising 3,294 kgs is USD 13,999.50.

- Total quantity of Gas cut Scrap is 6,606 Kgs.

- In our opinion, assessment of the scrap items is to be done as per Customs Passing Rate

3. Nuts:

- Total quantity of Nuts is 2,843 kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 3.65 per kgs. Accordingly, the assessed value comprising 2,843 kgs is USD 10,376.95.



Ref. No.: AA/CEC/SMG/2025/0747/E2

Date: 19 December 2025

## 4. Threaded Rods with Nuts (both ends):

- Total quantity of Prime Threaded Rods without nuts is approximately 2,443 kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 5.25 per kgs. Accordingly, the assessed value of 2,443 kgs is USD 12,825.75.
- The quantity of nuts is approximately 730 kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 4.25 per kgs. Accordingly, the assessed value of 730 kgs is USD 3,102.50.

## 5. Elbows Fittings / Concentric Reducers:

- Total quantity of Prime Materials is 991 kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 4.50 per kgs. Accordingly, the assessed value of 991 kgs is USD 4,459.50.
- Total quantity of scrap materials is 2,240 kgs.
- In our opinion, assessment of the scrap items is to be done as per Customs Passing Rate.

## 6. Sockets:

- Total quantity of Prime Sockets is 530 kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 3.45 per kgs. Accordingly, the assessed value comprising 530 kgs is USD 1,828.50.

## 7. Washers:

- Total quantity of Prime Washers is 1,380 kgs.
- Considering the current market trend, in our opinion, the fair market value is USD 1.90 per kgs. Accordingly, the assessed value comprising 1,380 kgs is USD 2,622.00.

## 8. Miscellaneous Items:

- Total quantity Scrap is 493 kgs.
- In our opinion, assessment of the scrap items is to be done as per Customs Passing Rate.



Ref. No.: AA/CEC/SMG/2025/0747/E2

Date: 19 December 2025

**REMARKS**

- i) This Chartered Engineer's Certificate / Report are issued without prejudice to the best of our knowledge, belief & trust. Further, reserves the right to alter / amend the report for unintended errors if any.
- ii) This report is evidence of our findings at the time and place of inspection our firm does not assume responsibility for physical alterations of the goods inspected which may have occurred after the date / time of inspection.
- iii) This report does not release the buyer / seller from their contractual obligations.
- iv) Neither all nor any part of the contents of this report and its supporting notes shall be copied or disclosed to any part or conveyed to the public orally or in writing through means such as but not limited to advertising, public relations, news, or sales.
- v) This report is confidential and meant for customs clearance purpose only. It does not consider any mortgages, liens or other duties that may exist over the good and affect the value thereof.
- vi) This report shall not constitute a basis for any purpose of financing, mortgaging, leasing, collateral security, or other similar purposes.
- vii) The information stated in this report is derived from the results of inspection / testing procedures carried out in accordance with the instructions of our clients and or our assessment of such results based on any technical standards, trade custom or practice, or other circumstances which should in our professional opinion be considered.
- viii) Shall this certificate be accepted/rejected by whomsoever it may be concerned with the understanding that the CE/Firm jointly or severally are not responsible for any Claims/Damages. Since the items are subject to variable opinions and conditions, this report is issued based on the documentary evidence provided and our physical inspection and findings of the items offered for our inspection at the time and place of inspection.
- ix) No Mechanical, Electrical, or Chemical Test has been carried out by us

I hereby declare that the particulars and statements made in this certificate are true and correct.



|                                   |   |   |
|-----------------------------------|---|---|
| Signature                         | : |   |
| Name                              | : | Shailesh M. Gondhalekar                   |
| Qualification                     | : | Chartered Engineer                        |
| Contact No.                       | : | +91-98703-42188                           |
| Email                             | : | shailesh78612@gmail.com                   |
| Registration No. and Date         | : | M-132088-7 Dated 8 June 2006              |
| Institution under which Chartered | : | The Institution of Engineers (I), Kolkata |

**PANCHANAMA DATED 08.07.2025 DRAWN AT THE PREMISES OF M/S. JWC LOGISTICS PARK PVT. LTD., 69-91, NH-66, PALASPE, PANVEL, MH-410221 IN RESPECT OF EXAMINATION OF THE GOODS IMPORTED BY M/S JSONS FOUNDRY PRIVATE LIMITED (IEC: 0390026158) VIDE Bs/E No. 9975124 & 9975088 both dated 09.05.2025 FILED BY CUSTOMS BROKER M/S ALLBOUND GLOBAL FREIGHT PVT. LTD. (CHA NO. AANCA1241MCH002).**

| Particulars     | Pancha 1  | Pancha 2   |
|-----------------|---|--|
| Name            | Pravin Lakshman Sable   | Dnyanadev Vaman Thorat   |
| Age             | 41 years  | 46 years   |
| Aadhar card No. | 3416 4821 9767  | 6718 2365 6032   |
| Mobile No.      | 8879337549  | 8828033357   |
| Occupation      | Private Service   | Private Service  |
| Address         | S/O Lakshman Sable, House No 326, Taluka Parner, Randhe, Ahmadnagar, Maharashtra - 414305 | C/O Vaman Thorat, Room No. 306, Plot No. 6/7, Derawali, Panvel, Raigad, Maharashtra - 410221 |

As discussed on Panchanama dated 07.07.2025, we the above-mentioned panchas, along with Shri Balaram H. Bhoinkar, (Kardex No. B-1027, G-Card Holder of the CB firm), Shri Annaji Janu Sawant, Purchase Incharge of the Importing Firm and Shri Sanjeev Pandurang Jadhav, Incharge GST and Export of the Importing Firm, both as Authorized Representatives of the importer (All persons hereafter referred as "the said persons") and the Customs Officer namely Shri Nishant Kumar, IO/SIIB (I), JNCH presented ourselves at 10:30 A.M. on 08.07.2025 at the entrance gate of M/s JWC Logistics Park Pvt. Ltd. (CFS) for the examination of the goods stuffed in containers bearing No. MXCU0014676 (20 Ft) covered under B/E No. 9975124 dated 09.05.2025 & PALU5016631(20 Ft) covered under B/E No. 9975088 dated 09.05.2025, imported by M/s J Sons Foundry Private Limited (IEC: 0390026158).

Thereafter, we along with the Customs Officer and the said persons walked to trace the said containers. After locating the containers, it was seen that seals bearing marking as "JWC 110903" and "INDIAN CUSTOMS NHAVA SHEVA 5211294" were affixed in the containers bearing no. MXCU0014676 (20 Ft) and PALU5016631(20 Ft) respectively. Further, both the containers were placed in open area allotted by M/s JWC Logistics Park Pvt. Ltd. (CFS) for examination. After verifying the intact seals, on the instructions of the Customs officer, the seals of both containers bearing no. MXCU0014676 (20 Ft) & PALU5016631(20 Ft) were opened in our presence, witnessed by the Customs officer and the said persons. Then the Customs Officer instructed the forklift operators and contract labourers arranged by the said persons and the Manager of the CFS to de-stuff the goods from the said containers and place them outside the containers separately. Following the instructions, all the palettes from both the containers were de-stuffed separately container-wise by the fork lift operators and the contract labourers in open allotted area near import LCL shed of the said CFS.

After de-stuffing of the subject containers, the Customs officer observed that the goods appear to be stainless steel flanges, elbow fittings, U-bend fittings, stainless steel threaded rods with nuts on both ends, washers, reducers, sockets etc of various sizes and various markings, which was also witnessed by us and the said persons. It was also observed that some of the goods appear to be gas cut and some appear to be in prime condition. The said Customs officer instructed the labourers to segregate the goods item-wise and condition-wise, whether the goods are gas cut or not. On the instructions of the said Customs officer, the labourers started the segregation of goods, item-wise and further on the basis of whether the goods were gas-cut or otherwise. Each item was sorted and segregated, as instructed by the said officer to facilitate the examination proceedings.

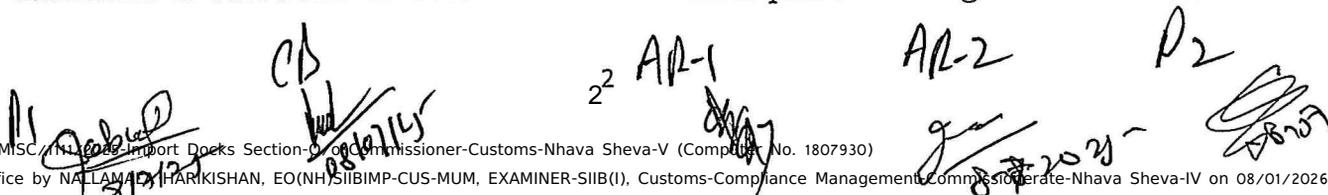
Thereafter, the said Customs officer started their systematic examination of the goods. During the examination, detailed inspection was also carried out by Shri Shailesh Gondhalekar, Chartered Engineer (M-132088-7), Astral Associates, to ascertain the conditions of the goods. Further, Positive Material Identification test was also conducted on each item by Shri Kiran Kaluram Ghorad, proprietor of M/s Kiran Metal Testing Services, using a hand-held analyzer in the presence of the Customs officer and the said persons to verify the material composition and grade of stainless steel or alloy items. A copy of the PMI test Report was provided on the spot by the person conducting the test and the same was witnessed by us and the said persons. We, the panchas have put our dated signatures as a token of having seen the same.

After examination of the goods of both the containers, the said Customs officer instructed the labourers to re-stuff the goods of both the containers item-wise separately in different packaging and mark the palette No. and jumbo bag No. on packaging for clear identification of the goods, separate weighment and proper inventory. After that, the segregated items were re-packaged by the labourers in different palettes and jumbo bags arranged by the said persons and proper markings were done. Further, on instruction of the said officer, the weighment of all new palettes and jumbo bags for both the containers separately were done on weighment bridge with the help of forklift. After that, a proper inventory of all items was prepared separately for both the containers, by the customs officer as tabulated in Annexure-1.

After completion of the examination of the goods and preparing inventory, the Customs officer instructed the labourers to re-stuff the goods back inside the respective containers. The forklift operators started the re-stuffing of the goods in the respective containers and after re-stuffing the goods in containers bearing No. PALU5016331 (20 Ft) and MXCU0014676 (20 Ft), both were sealed with Customs bottle seal, having markings respectively as "INDIAN CUSTOMS NHAVA SHEVA bearing no. "5211365 & 5211364" Thereafter, the containers were then placed back under CCTV surveillance in the CFS.

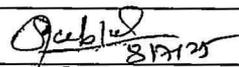
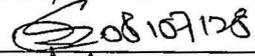
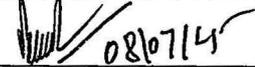
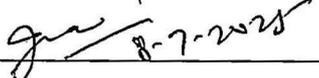
The said Customs officer randomly took photographs of the goods during the examination proceedings, which are attached here with the Panchanama. We, the panchas have seen the photographs of the goods taken during the course of examination and have put our dated signatures as a token of having seen the same.

The above said proceedings were started at 10:30 AM on 08.07.2025 and concluded at 01:00 AM on 09.07.2025 at the same place. No religious sentiments


 The bottom of the document features several handwritten signatures and initials. From left to right, there is a signature that appears to be 'M. Ghorad', followed by 'CS' and another signature. To the right, there are initials 'AR-1' and 'AR-2', and further right, 'P2' and a signature. The date '08.07.2025' is written in the center.

were hurt, no untoward incident happened during the course of examination. The examination was concluded in a peaceful manner and no damage was caused either to goods or any property during the course of whole process and nothing was taken from the container except the representative sealed samples.

The above proceedings were typed (Pages 1 – 3) on the computer of M/S. JWC LOGISTICS PARK PVT. LTD. (CFS). The Panchanama has been read over to us in Hindi as well and therefore, we find it to be correctly recorded and typed as per our say. We the above said panchas have read over the said proceedings running from pages 01-03 and find that it has been correctly recorded as per our say.

|   |   |
|---|---|
| <b>Pancha 1</b> (Pravin Lakshman Sable)   |  |
| <b>Panch 2</b> (Dnyanadev Vaman Thorat)   |  |
| CB - Shri Balaram H. Bhoinkar, (Kardex No. B-1027), G-Card Holder of the CB firm                                |  |
| Authorised Representative (AR 1) - Shri Annaji Janu Sawant, Purchase Incharge of the Importing Firm,            |  |
| Authorised Representative (AR 2) - Shri Sanjeev Pandurang Jadhav, Incharge GST and Export of the Importing Firm |  |

Typed and drawn by me  
(as per panchas say)



Nishant Kumar  
Intelligence Officer, SIIB(I)  
JNCH, Nhava Sheva

**PANCHANAMA DATED 07.07.2025 DRAWN AT THE PREMISES OF M/S. JWC LOGISTICS PARK PVT. LTD., 69-91, NH-66, PALASPE, PANVEL, MH-410221 IN RESPECT OF EXAMINATION OF THE GOODS IMPORTED BY M/S J SONS FOUNDRY PRIVATE LIMITED (IEC: 0390026158) VIDE Bs/E No. 9975124 & 9975088 both dated 09.05.2025 FILED BY CUSTOMS BROKER M/S ALLBOUND GLOBAL FREIGHT PVT. LTD. (CHA NO. AANCA1241MCH002).**

| Particulars     | Pancha 1  | Pancha 2   |
|-----------------|---|--|
| Name            | Pravin Lakshman Sable   | Dnyanadev Vaman Thorat   |
| Age             | 41 years  | 46 years   |
| Aadhar card No. | 3416 4821 9767  | 6718 2365 6032   |
| Mobile No.      | 8879337549  | 8828033357   |
| Occupation      | Private Service   | Private Service  |
| Address         | S/O Lakshman Sable, House No 326, Taluka Parner, Randhe, Ahmadnagar, Maharashtra - 414305 | C/O Vaman Thorat, Room No. 306, Plot No. 6/7, Derawali, Panvel, Raigad, Maharashtra - 410221 |

We, the above mentioned panchas, on being called upon by a person, who introduced himself as Shri Nishant Kumar, IO/SIIB(I), JNCH by showing us his identity card, presented ourselves at the gate of M/s JWC Logistics Park Pvt. Ltd. (CFS) on 07.07.2025 at around 11:30 A.M. He further introduced us to Shri Balaram H. Bhoinkar, (Kardex No. B-1027, G-Card Holder of the CB firm), Shri Annaji Janu Sawant, Purchase Incharge of the Importing Firm and Shri Sanjeev Pandurang Jadhav, Incharge GST and Export of the Importing Firm, both as Authorized Representatives of the importer for the examination proceedings (All persons hereafter referred as "the said persons").

Thereafter, the said Customs officer informed us that the goods stuffed in containers bearing No. MXCU0014676 (20 Ft) covered under B/E No. 9975124 dated 09.05.2025 & PALU5016631(20 Ft) covered under B/E No. 9975088 dated 09.05.2025, imported by M/s J Sons Foundry Private Limited (IEC: 0390026158) had already been examined by the docks officers, during which certain discrepancies were noticed and the file was forwarded to SIIB(I) for further detailed examination and investigation. Accordingly, as directed by the competent authority, the officers of SIIB(I) intend to examine the said goods. Thereafter, the above said Customs Officer requested both of us to witness the proceedings of the examination of the above-mentioned goods for which we the panchas readily agreed. Then, we were shown the copy of subject Bills of Entry along with copies of Bill of Lading, Invoice, Packing List, Authorisation letter, Copy of Certificate of Origin, Test Certificates, Form-6 & Form-9 of Transboundary Movement Document, Sales Contract, Sims Application Summary, Permission copy from MPCB, PSIC certificate. We, the panchas have put our dated signature on the copies of aforementioned documents as token of having seen and perused the same.

Thereafter, we along with the Customs Officer and the said persons walked to trace the said containers. After locating the containers, it was seen that seals of CFS

bearing marking as mentioned in table I were affixed in the containers. The containers were then taken to the weighbridge of the said CFS for weighment with the help of truck and Kalmar. The weighment was done in the presence of us, the said Customs Officers, the said persons. We have put our dated signatures on the weighment slip of the container as a token of having seen and witnessed the same. The details of the Seal no found and weighment slip are mentioned below:

**Table – I: Weighment Details as per weighment slip**

| Sr. No. | Container No.        | Seal No.      | Gross weight of the Container (in kgs.) | Container Tare Weight (in Kgs.) | Gross Weight of the cargo (in kgs.) |
|---------|----------------------|---------------|---|---------------------------------|-------------------------------------|
| 1       | MXCU0014676<br>20 Ft | JWC<br>110903 | 29060                                   | 2185                            | 26875                               |
| 2.      | PALU5016631<br>2o Ft | JWC<br>110902 | 29140                                   | 2185                            | 26955                               |

Further, both the containers were placed in open area allotted by M/s JWC Logistics Park Pvt. Ltd. (CFS) for examination. It was informed by the Customs Broker that the above-said seals were affixed by the CFS after examination conducted by the docks officers and the same was verified by the said Customs officers with the CFS Manager in presence of us and the Authorized Representative of the importer. After verifying the intact seals, the seal of container bearing no. PALU5016331 (20 Ft) was cut by the labourers of M/S. JWC LOGISTICS PARK PVT. LTD (CFS) on the instruction of the said Customs officers. The container bearing no PALU5016331 (20 Ft) was opened in our presence, witnessed by the customs officers and the said persons. Prima facie, it appeared that the container was stuffed with different sized palettes. Then the Customs officers instructed the contract labourers arranged by the said CFS to de-stuff the palettes from the said container and place them outside the container. Following the instructions, some of the packages were de-stuffed by the labourers in an empty area and some of the packages in an empty container provided by the said CFS.

After de-stuffing of the subject container, the Custom officer observed that the consignment contains different items like stainless steel flanges, elbow fittings, U-bend fittings, threaded rods with nuts on both sides, washers of various sizes, which was also witnessed by us and the said persons.

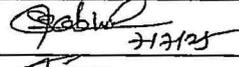
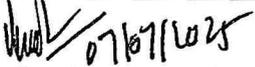
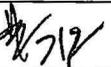
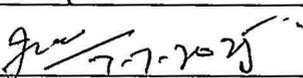
It was also observed that some of the goods appear to be gas cut and some of those appeared to be in prime condition. Inspection was also carried out by a Customs empanelled Chartered Engineer to ascertain the conditions of the goods. Meanwhile, the said Customs officer instructed the labourers to segregate the goods itemwise and condition wise, whether the goods are gas cut or not. On the instructions of the said Customs officer, the labourers engaged at the site commenced the segregation of goods, itemwise and further on the basis of whether the goods were gas-cut or otherwise. However, during the course of segregation activity, the labourers discontinued the work and expressed their inability and unwillingness to continue the task, citing unspecified reasons. The same was witnessed by us and the said persons and was brought to the notice of the Manager

of the CFS. Upon being informed, the CFS manager and the said persons assured the Customs officer that they would arrange alternative labourers from outside, along with additional palettes and jumbo bags, if required, to facilitate smooth segregation and uninterrupted examination. They also assured that the necessary arrangements would be made on priority so that the remaining examination could be continued and completed on the next day, which was also witnessed by us. The Authorised Representatives of the importer assured the same in written and requested to schedule the remaining procedures for tomorrow. Accordingly, the Customs officers instructed the labourers to re-stuff the goods back inside the container and. The forklift operators started the re-stuffing of the goods in the container and after re-stuffing the goods in container bearing No. PALU5016331 (20 Ft) was sealed with Customs bottle seal, having markings as "INDIAN CUSTOMS NHAVA SHEVA bearing no. "5211294" Thereafter, the container was then placed back under CCTV surveillance in the CFS, with an understanding that the examination will resume tomorrow in the presence of us, the Chartered Engineer and the said persons.

The said Customs officers randomly took photographs of the goods during the examination proceedings, which are attached here with the Panchanama. We, the panchas have seen the photographs of the goods taken during the course of examination and have put our dated signatures as a token of having seen the same.

The above said proceedings were started at 11:30 AM on 07.07.2025 and concluded at 05:30 PM on the same day at the same place. No religious sentiments were hurt, no untoward incident happened during the course of examination. The examination was concluded in a peaceful manner and no damage was caused either to goods or any property during the course of whole process and nothing was taken from the container except the representative sealed samples.

The above proceedings were typed (Pages 1 – 3) on the computer of M/S. JWC LOGISTICS PARK PVT. LTD. (CFS). The Panchanama has been read over to us in Hindi as well and therefore, we find it to be correctly recorded and typed as per our say. We the above said panchas have read over the said proceedings running from pages 01-03 and find that it has been correctly recorded as per our say.

|   |   |
|---|---|
| <b>Pancha 1</b> (Pravin Lakshman Sable)   |  |
| <b>Panch 2</b> (Dnyanadev Vaman Thorat)   |  |
| CB - Shri Balaram H. Bhoinkar, (Kardex No. B-1027), G-Card Holder of the CB firm                                |  |
| Authorised Representative (AR 1) - Shri Annaji Janu Sawant, Purchase Incharge of the Importing Firm,            |  |
| Authorised Representative (AR 2) - Shri Sanjeev Pandurang Jadhav, Incharge GST and Export of the Importing Firm |  |

Typed and drawn by me  
(as per panchas say)



Nishant Kumar  
Intelligence Officer, SIIB(I)  
JNCH, Nhava Sheva

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 Annexure - I

Container No. MXCU0014676 (20 Ft) covered under B/E No. 9975124 dated 09.05.2025

| Sr. No. | Item Description                          | Markings  | Condition | Gross Weight | Tare Weight | Net Weight |
|---------|---|---|-----------|--------------|-------------|------------|
|         |   |   |           |              |             |            |
| PLT 1   | Flange                                    | DIN2576 DN50 PN10 SS316L SH   | Prime     | 1070         | 46          | 1024       |
| PLT 2   | Flange                                    | DIN2576 DN100 PN10 SS316L SH  |           | 2230         | 54          | 2176       |
| PLT 3   | Flange                                    | DIN2576 DN125 PN10 SS316L SH  | Prime     | 1790         | 32          | 1758       |
| PLT 4   | Flange                                    | DIN2576 DN200 PN10 PLFF SL316 SH  |           | 1610         | 37          | 1573       |
| PLT 5   | Flange                                    | DIN2576 DN350 PN10 PLFF SL316 SH  | Gas-cut   | 930          | 30          | 900        |
| PLT 6   | Flange                                    | JIS B2220 350A 10K SORFF A 182F316L SH  |           | 670          | 30          | 640        |
| PLT 7   | Flange                                    | JIS B2220 450A 10K SORFF A 182F316L SH  | Gas-cut   | 740          | 25          | 715        |
| PLT 8   | Flange                                    | JIS B2220 500A 10K SORFF A 182F316L SH  |           | 990          | 30          | 960        |
| PLT 9   | Flange                                    | JIS B2220 550A 10K SORFF A 182F316L SH  | Prime     | 990          | 48          | 942        |
| PLT 10  | Long threaded Rod with nuts on both sides | BF 8M, BF B8MF2, BF B8M3, B8MSH of various diameters in range of 15 MM to 25 MM                               |           | 1010         | 45          | 965        |
| PLT 11  | Welded elbow                              | SS316 10" LR45 Welded elbow SCH10   | Gas-cut   | 450          | 39          | 411        |
| PLT 12  | Welded elbow                              |   | Gas-cut   | 630          | 99          | 531        |
| PLT 13  | Welded elbow                              |   | Gas-cut   | 260          | 95          | 165        |
| PLT 14  | Elbow Fittings & Concentric Reducers      | 90LR Elbow 3" SCH10 SS316L ASME B16.9 (310 KG) Concentric reducer SS316L 10"*6" Sch ASME B16.9 (220 KGS)      | Prime     | 530          | 37          | 493        |
| PLT 15  | Long threaded Rod with nuts on both sides | BF 8M, BF B8MF2, BF B8M3, B8MSH of various diameters in range of 25 MM to 40 MM                               | Prime     | 1050         | 37          | 1013       |
| PLT 16  | Long threaded Rod with nuts on both sides | BF 8M, BF B8MF2, BF B8M3, B8MSH of various diameters in range of 45 MM to 55MM & 1.5 TONS of 80-85MM diameter | Prime     | 3850         | 99          | 3751       |
| PLT 17  | Long threaded Rod with nuts on both sides | BF 8M, BF B8MF2, BF B8M3, B8MSH of various diameters in range of 45 MM to 60 MM                               | Prime     | 4030         | 99          | 3931       |
| PLT 18  | Concentric Reducers                       | Concentric reducer SS316L 5"*3" Sch ASME B16.9  | Prime     | 86           | 16          | 70         |
| J-1     | U-shape bend fittings                     | No marking  | Prime     | 630          |             | 630        |
| J-2     | Socket                                    | Socket 3" BSPP 3000LB SS316L B16.11 NP957   | Prime     | 490          |             | 490        |

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| J-3   | Long threaded Rod with nuts on both sides along with washers | Same marking with diameters in range of 10 MM to 15 MM | Prime | 910   |     | 910   |
| J-4   | Nuts   | A4-80 (Inner Diameter of 20 MM)                        | Prime | 410   |     | 410   |
| J-5   | Long threaded Rod with nuts on both sides                    | Same marking with diameters in range of 15 MM to 20 MM | Prime | 590   |     | 590   |
| J-6   | Long threaded Rod with nuts on both sides                    | Same marking with diameters in range of 15 MM to 25 MM | Prime | 330   |     | 330   |
| J-7   | Long threaded Rod with nuts on both sides                    | Same marking with diameters in range of 15 MM to 25 MM | Prime | 400   |     | 400   |
| J-8   | Plain/ Flat Washers  | 316  | Prime | 190   |     | 190   |
| Total |  |  |       | 26866 | 898 | 25968 |

Container No. PALU5016631(20 Ft) covered under B/E No. 9975088 dated 09.05.2025

| Sr. No. | Item Description                          | Markings  | Condition | Gross Weight | Tare Weight | Net Weight |
|---------|---|---|-----------|--------------|-------------|------------|
| PLT 1   | U bend fittings                           | No marking  | Prime     | 1280         | 45          | 1235       |
| PLT 2   | Flanges                                   | DIN2576 DN50 PN10 SS316L SH<br>DIN2576 DN100 PN10 SS316L SH<br>DIN2576 DN125 PN10 SS316L SH<br>DIN2576 DN200 PN10 PLFF SL316 SH<br>DIN2576 DN350 PN10 PLFF SL316 SH<br>JIS B2220 350A 10K SPPFF A 182F316L SH<br>JIS B2220 450A 10K SPPFF A 182F316L SH<br>JIS B2220 500A 10K SPPFF A 182F316L SH<br>JIS B2220 550A 10K SPPFF A 182F316L SH | Prime     | 1290         | 47          | 1243       |
| PLT 3   | Flanges                                   |   | Gas cut   | 2320         | 43          | 2277       |
| PLT 4   | Flanges                                   |   | Gas cut   | 2360         | 44          | 2316       |
| PLT 5   | Nuts                                      | A4-80 (Inner Diameter of 20 MM)   | Prime     | 1230         | 47          | 1183       |
| PLT 6   | Flanges                                   | Same marking  | Gas cut   | 580          | 37          | 543        |
| PLT 7   | Long threaded Rod with nuts on both sides | BF 8M, BF B8MF2, BF B8M3, B8M5H of various diameters in range of 15 MM to 35 MM   | Prime     | 1520         | 48          | 1472       |
| PLT 8   | Elbow Fittings/ Concentrate Reducer       | SS316 10" LR45 Welded elbow SCH10 Concentric reducer SS316L 10"*6" Sch ASME B16.9   | Prime     | 1070         | 79          | 991        |
| PLT 9   | Flanges                                   | Same marking  | Gas cut   | 1510         | 40          | 1470       |
| PLT 10  | Elbow fittings                            | Same marking  | Gas cut   | 480          | 90          | 390        |
| PLT 11  | Flanges                                   | Same marking  | Prime     | 1290         | 50          | 1240       |
| PLT 12  | U bend fittings                           | No marking  | Prime     | 670          | 18          | 652        |
| PLT 13  | U bend fittings                           | No marking  | Prime     | 1750         | 99          | 1651       |
| PLT 14  | Flanges                                   | Same marking  | Prime     | 840          | 29          | 811        |
| PLT 15  | Long threaded Rod with nuts on both sides | BF 8M, BF B8MF2, BF B8M3, B8M5H of various diameters in range of 15 MM to 35 MM   | Prime     | 530          | 99          | 431        |
| PLT 16  | Misc. Damaged Items                       | NA  | Gas cut   | 520          | 27          | 493        |
| J-1     | Socket                                    | Socket 3" BSPP 3000LB SS316L B16.11 NP957   | Prime     | 530          |             | 530        |

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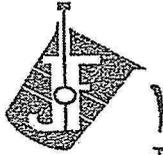
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|--------|---|---|---------|-------|-----|-------|
| J-2    | Long threaded Rod with nuts on both sides | BF 8M, BF B8ME2, BF B8M3, B8MSH of various diameters in range of 15 MM to 35 MM | Prime   | 1270  |     | 1270  |
| J-3    | U bend fittings                           | No marking  | Prime   | 1200  |     | 1200  |
| J-4    | Spring Washers                            | 316   | Prime   | 670   |     | 670   |
| J-5    | Nuts                                      | A4-80 (Inner Diameter of 20 MM)   | Prime   | 1660  |     | 1660  |
| J-6    | Plain washers                             | 316   | Prime   | 710   |     | 710   |
| Pipe 1 | Concrete Reducers                         | SS316 Con Reducer Welded 20"*18" SCH10S   | Gas cut | 690   |     | 690   |
| Pipe 2 | Concrete Reducers                         | SS316 Con Reducer Welded 20"*18" SCH10S   | Gas cut | 1160  |     | 1160  |
|        |   | Total   |         | 27130 | 842 | 26288 |

Date: -  
7-7-2025.



## JSONS FOUNDRY PVT. LTD.

WFG. OF STAINLESS STEEL & ALLOY STEEL CASTINGS

Corporate Identity No. : U29299MH1985PTCO35651

Registered Office :

Plot No. G-13, KUPWAD BLOCK, M.I.D.C., SANGLI 416436  
MAHARASHTRA (INDIA)

Phone : +91 0233-2644603, 604 ♦ Fax : 0233 2644605

Email : jsons.accounts@gmail.com

Website : www.jsonsfoundry.com

To,  
The Deputy Commissioner, (Imports)  
Nhavasheva.

Respected Sir,

We Annaji Janu Sawant - Purchase incharge of Sanjeev Jadhav Incharge GST attended the re-examination of cargo at 11-30 AM today, relating to import Bill of entry No. 9975088 and 9975124 dated 9-5-2025. Both the containers are weightmented in front of us and container No. PALU5016631 is disturbed by cutting the seal before us. All the goods are de-stuff before us. Due to CFS labour issue, labours in CFS denied to carry and complete work. Tomorrow we will arrange outside labour for de-stuffing the cargo once again with required instruments for de-stuffing the cargo and for seperatisation of goods at 10.00 AM for which we taken permission from CFS. Also tomorrow we will arrange required jumbo bags and packing box for de-stuffing.

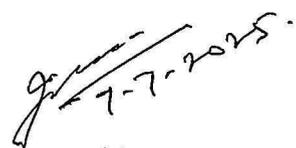
We hereby kindly request your honor to co-operate in above matter.

Thanking you.

Yours truly,

For Jsons Foundry Pvt. Ltd.

  
Annaji Janu Sawant  
Purchase Incharge.

  
Sanjeev Jadhav.  
Incharge GST.



**JSONS FOUNDRY PVT. LTD.**  
**MFG. OF STAINLESS STEEL & ALLOY STEEL CASTINGS**

Corporate Identity No. : U29299MH1985PTC035651

**Registered Office :**

Plot No. G-12/1, G-13, G-2/B, M.I.D.C.,  
 Kupwad Block, Sangli 416 436 Maharashtra (India)

Phone : +91 0233-2644603, 2644604

Email : marketing@jsonsfoundry.com

Website : www.jsonsfoundry.com

JFPL/2025-26/CUSTOMS

July 6, 2025

To,  
 Deputy Commissioner of Customs (Import)  
 Nhava Sheva.  
 Tal. Uran Dist. Raigad.

**Sub: Authority Letter – Regarding.**

Respected Sir,

We hereby authorize the below persons to appear before you on behalf of our company, for the purpose of re-examination of cargo received at the port under Bill of entry No. 9975088 and 9975124 dated 09.05.2025 and its relating import invoice number is 192 and 193 dated 25.04.2025 of PM Steels and Alloys Industries.

Annaji Janu Sawant - Purchase Incharge

Sanjeev Pandurang Jadhav - Incharge GST and Export.

The authorized persons are empowered to represent our company in matters related to re-examination process.

Thanking you.

Yours truly,  
 For Jsons Foundry Pvt. Ltd.,

  
 Ajay Jadhav  
 Managing Director

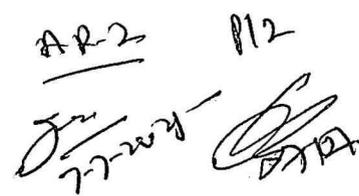


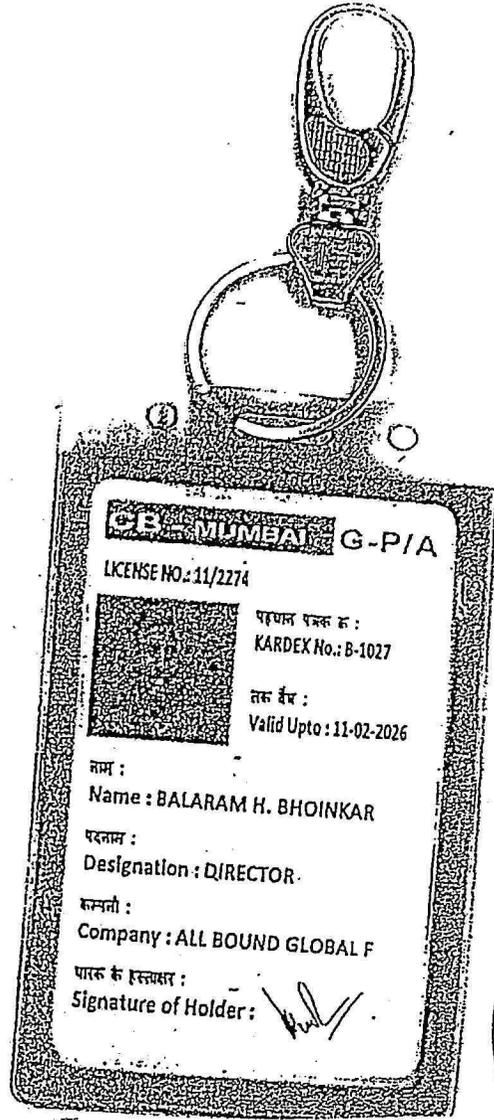
Enclosed: Proof of Identity Adhar Cards.





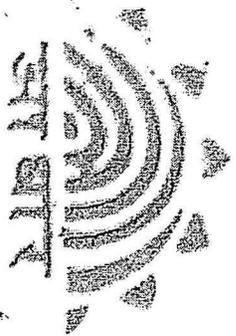






*[Signature]*  
05/07/2025  
C/S: H. Bhoinkar (CCV)

*[Handwritten mark]*



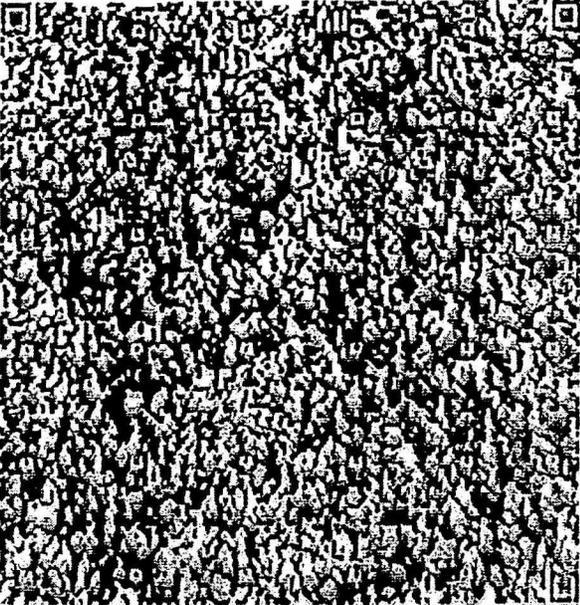
भारतीय विधि विज्ञान प्रौद्योगिकी  
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पता:

आत्मज: लक्ष्मण साबळे, हाउस नं 326, तालुका पारनेर,  
रावे, अहमदनगर,  
महाराष्ट्र - 414305

Address :

S/O: Lakshman Sable, House No  
326, Taluka Parner, Randhe,  
Ahmadnagar,  
Maharashtra - 414305



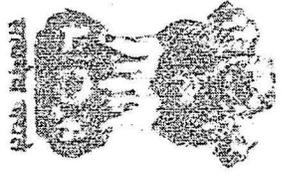
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1800 300 1947

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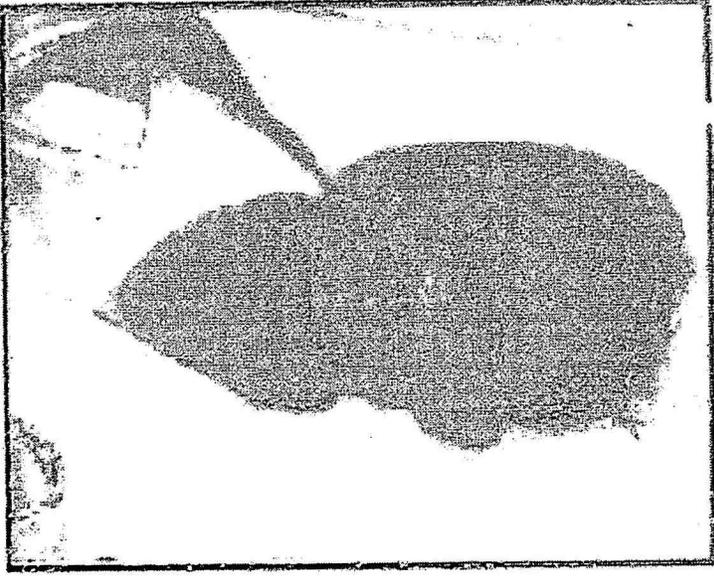


P.O. Box No. 1947,  
Bengaluru-550 001



गणराज्येण संरक्षितम्

GOVERNMENT OF INDIA



प्रविण लक्ष्मण साबळे

Pravin Lakshman Sable

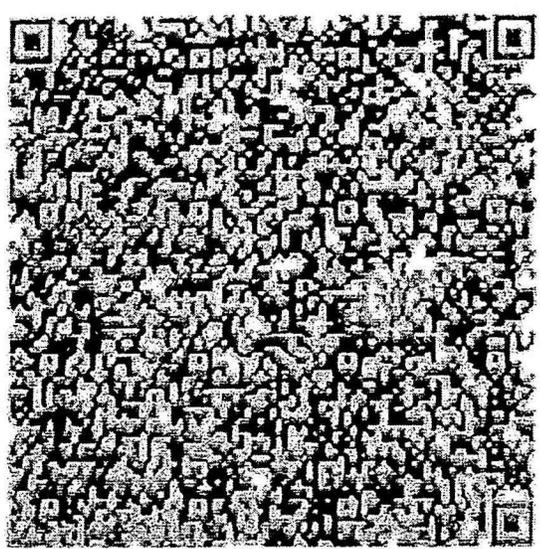
जन्म तिथि/DOB: 03/01/1984

पुरुष/ MALE

Mobile No: 8879337549

3416 4821 9767

VID : 9120 0058 4698 4811



भाई आक्षार, भाई आळख

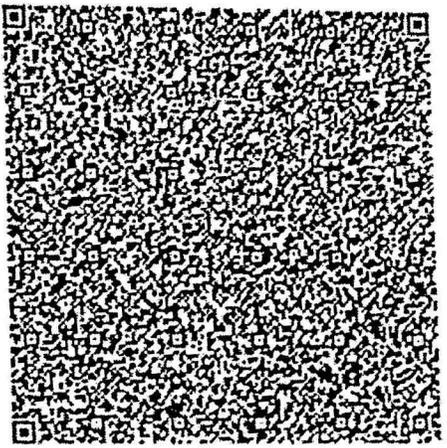
*Signature*  
8/1/2025



भारतीय विशिष्ट ओळख प्राधिकरण  
Unique Identification Authority of India



पत्ता:  
क/व वामन थोरात, रूम नो ३०६, ३ई फ्लॉवर, सर्वे नो  
१५४, प्लॉट नॉ६/७,, डेरावाली, तालुका- पनवेल, जिल्हा-  
रायगड, पनवेल, डेर वली, रायगड,  
महाराष्ट्र - 410221



Address:  
C/O Vaman Thorat, Room No 306, 3Rd Floor,  
Survey No 154, Plot No6/7,, Derawali, Taluka-  
Panvel, District-Raigad, Panvel, Derawali,  
Raigarh,  
Maharashtra - 410221

6718 2365 6032

VID : 9165 4699 4214 2315

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1:19 pm



भारत सरकार  
Government of India



ज्ञानदेव वामन थोरात  
Dnyanadev Vaman Thorat  
जन्म तारीख/DOB: 01/06/1979  
पुरुष/ MALE

6718 2365 6032

VID : 9165 4699 4214 2315

माझी ओळख 1:19 pm



भारत सरकार

Government of India



अण्णाजी जानू सावंत  
Annaji Janu Sawant

जन्म वर्ष / Year of Birth : 1964

पुरुष / Male



5802 4047 0243

आधार - सामान्य माणसाचा अधिकार

*[Handwritten signature]*  
7/17




**भारत सरकार**  
**Unique Identification Authority of India**  
**Government of India**

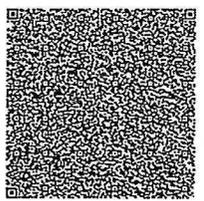
नोंदणी क्रमांक: / Enrolment No.: 2006/51105/79746

Download Date: 02/03/2019

Generation Date: 05/02/2019

To  
 संजीव पांडुरंग जाधव  
 Sanjeev Pandurang Jadhav  
 S/O Pandurang Jadhav  
 plot no.20 shivkrupa building panchshilanager  
 Sangli  
 Sangli Maharashtra - 416416  
 9423566119

Signature valid



QR Code with Photograph

आपला आधार क्रमांक / Your Aadhaar No. :

**3087 1331 3363**  
VID : 9133 9893 0018 4030

**माझे आधार, माझी ओळख**

---



भारत सरकार  
 Government of India



संजीव पांडुरंग जाधव  
 Sanjeev Pandurang Jadhav  
 जन्म तारीख/DOB: 27/04/1970  
 पुरुष/ MALE

**3087 1331 3363**  
VID : 9133 9893 0018 4030

**माझे आधार, माझी ओळख**

*Sanjeev*



# KIRAN METAL TESTING SERVICES

METAL TESTING BY POSITIVE MATERIAL IDENTIFICATION TEST ALL THE ELEMENT WITHIN 10 SECONDS

Specialist in :

Stainless Steel, Nickel, Incoly, Niresist, Nimonic, Nichrome, Cobalt, Stellite Multimet, Diesteel, Highspeed Steel, Tungsten, Titanuam, Monel, Copper, Cupronickel

Correspondence Address : Flat No. C/303, Pavitra Niwas CHS. Ltd., Plot No.19/20/21, Derawali, Panvel, Raigad - 410206.  
Mobile : 9833665017 / 9158048041 / 9272723801

## TEST REPORT

TO,  
ASSISTANT COMMISSIONER OF CUSTOM,  
J.N.P.T.

REPORT NO.- A-13/07

DATE - 08/07/2025

Ref : Verification of grade by PMI testing machine

Dear Sir,

We complete verification of grade by Positive Material Identification (P.M.I.) testing machine which gives following result

Party Name : JSONS FOUNDRY PRIVATE LIMITED.

Bill of Entry No. : 9975088 Dt. 09.05.2025 GRADE S.S. 316

Container No. : PALU 5016631 (01x20)

| Sample no. | Nickel | Chromium | Manganese | Molybdenum | Copper | Iron (%) |   |   |
|------------|--------|----------|-----------|------------|--------|----------|---|---|
| 01         | 10.43  | 16.80    | 1.09      | 2.21       | 0.34   | 69.14    | — | — |
| 02         | 10.23  | 16.39    | 0.93      | 2.11       | 0.46   | 69.85    | — | — |
| 03         | 10.65  | 16.86    | 0.98      | 2.11       | —      | 69.39    | — | — |
| 04         | 10.35  | 16.48    | 1.29      | 2.21       | —      | 69.67    | — | — |
| 05         | 10.62  | 16.59    | 1.29      | 2.08       | 0.54   | 68.88    | — | — |
| 06         | 10.54  | 16.39    | 0.97      | 2.06       | 0.48   | 69.57    | — | — |
| 07         | 10.08  | 16.39    | 1.30      | 2.09       | 0.31   | 69.82    | — | — |
| 08         | 10.45  | 16.44    | 1.22      | 2.08       | 0.58   | 69.22    | — | — |
| 09         | 10.10  | 16.33    | 1.11      | 2.13       | 0.46   | 69.86    | — | — |
| 10         | 10.70  | 16.18    | 1.05      | 2.09       | 0.49   | 69.49    | — | — |
| 11         | 10.40  | 16.27    | 1.30      | 2.22       | 0.46   | 69.35    | — | — |
| 12         | 10.24  | 16.26    | 1.35      | 2.12       | —      | 70.03    | — | — |

STAINLESS  
STEEL  
316

NOTE - Every Instrumental Analysis has some limitation over a experience of several lacs of sample our various types of XRF & OES variation in % of elements by detected as +, -0.5 to 2.0% for particular matrix of elements guarantee for definite accuracy can by assured.

P.  
CB  
AR.  
AR2  
8-7-2024 P2

FOR KIRAN METAL TESTING SERVICES



AUTHORISED SIGNATORY



# KIRAN METAL TESTING SERVICES

METAL TESTING BY POSITIVE MATERIAL IDENTIFICATION TEST ALL THE ELEMENT WITHIN 10 SECONDS  
 Specialist in :  
 Stainless Steel, Nickel, Incoly, Niresist, Nimonic, Nichrome, Cobalt,  
 Stelite Multimet, Diesteel, Highspeed Steel, Tungsten, Titanuam, Monel, Copper, Cupronickel

Correspondence Address : Flat No. C/303, Pavitra Niwas CHS. Ltd., Plot No.19/20/21, Derawali, Panvel, Raigad - 410206.  
 Mobile : 9833665017 / 9158048041 / 9272723801

## TEST REPORT

TO,

REPORT NO.- A-12/07

ASSISTANT COMMISSIONER OF CUSTOM,

DATE - 08/07/2025

J.N.P.T.

Ref : Verification of grade by PMI testing machine

Dear Sir,

We complete verification of grade by Positive Material Identification (P.M.I.) testing machine which gives following result

Party Name : J.SONS FOUNDRY PRIVATE LIMITED.

Bill of Entry No. : 9975124 Dt. 09.05.2025 GRADE S.S. 316

Container No. : MYCU 0014676 (01x20)

| Sample no. | Nickel | Chromium | Manganese | Molybdenum | Copper | Iron (%) |   |   |
|------------|--------|----------|-----------|------------|--------|----------|---|---|
| 01         | 10.33  | 16.17    | 1.27      | 2.11       | 0.35   | 69.75    | - | - |
| 02         | 10.26  | 16.35    | 0.95      | 2.11       | 0.38   | 69.89    | - | - |
| 03         | 10.25  | 17.10    | 1.07      | 2.08       | 0.43   | 68.97    | - | - |
| 04         | 10.38  | 17.07    | 1.30      | 2.14       | 0.32   | 68.79    | - | - |
| 05         | 10.50  | 16.29    | 0.83      | 2.21       | 0.68   | 69.49    | - | - |
| 06         | 10.21  | 16.31    | 1.06      | 2.19       | -      | 70.23    | - | - |
| 07         | 10.28  | 16.79    | 1.53      | 2.17       | -      | 69.24    | - | - |
| 08         | 10.47  | 16.56    | 1.01      | 2.10       | 0.40   | 69.47    | - | - |
| 09         | 10.37  | 15.86    | 1.41      | 2.10       | -      | 70.26    | - | - |
| 10         | 10.41  | 16.12    | 0.92      | 2.07       | -      | 70.48    | - | - |
| 11         | 9.95   | 16.58    | 1.18      | 2.12       | 0.28   | 69.89    | - | - |
| 12         | 10.45  | 17.18    | 1.09      | 2.08       | 0.56   | 68.64    | - | - |

STAINLESS  
STEEL  
316

NOTE - Every Instrumental Analysis has some limitation over a experience of several lacs of sample our various types of XRF & OES variation in % of elements by detected as +, -0.5 to 2.0% for particular matrix of elements guarantee for definite accuracy can by assured.

FOR KIRAN METAL TESTING SERVICES



AUTHORISES SIGNATORY

Handwritten signatures and initials: P1, CS, ALI, AR-2, 20, and others.

भारत सरकार  
Government of India

आधार

Issue Date: 31/10/2011



किरण काळुराम घोरड  
Kiran Kaluram Ghorad  
जन्म तारीख / DOB: 01/06/1989  
पुरुष / Male

5700 6190 1813

माझे आधार, माझी ओळख

*Ghorad*  
08.07.2021

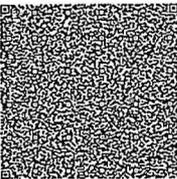
भारतीय विहित ओळख अधिकरण  
Bharatiya Vihit Ollakh Adhikaran of India

AADHAAR

पत्ता स्वताचे घर,  
मुक्काम-डेहनोंली, पोस्ट-शिवले, तालुका-मुरबाड, डेहनोंली, ठाणे,  
महाराष्ट्र, 421401

Print Date: 05/07/2021

Address: OWN HOUSE, MUKKAM-  
DEHNOLI, POST-SHIVALE, TALUKA-  
MURBAD, Dehanoli, Thane, Maharashtra,  
421401



5700 6190 1813

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## KIRAN METAL TESTING SERVICES



NAME : KIRAN K. GHORAD

D.O.B : 01/06/1989

DESIGNATION : Proprietor

MOB No. : 9272723801

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Flat No. C/303, Pavitra Niwas CHS. Ltd.,  
Plot No.19/20/21, Derawali, Panvel, Raigad - 410206.

*(Signature)*  
08.09.25



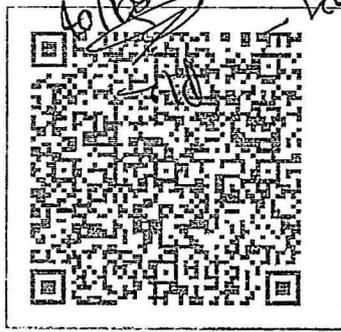


# JWC Logistics Park Private Limited

69-91, National Highway No.17, Palaspe, Panve, Maharashtra- 410 221.

GST: 27AABCJ4231E1ZZ

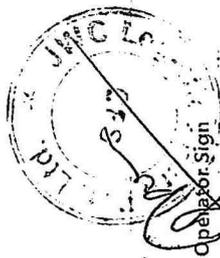
Weighbridge No: 21051300007



*Handwritten notes:*  
 10/11/25  
 10/11/25  
 10/11/25

## COMPUTERISED WEIGHMENT SLIP

|                     |   |             |                   |   |                  |
|---------------------|---|-------------|-------------------|---|------------------|
| Slip No             | : | 57165       | Slip Date         | : | 07-07-2025 12:45 |
| Vehicle No          | : | NA          | Vehicle Type      | : | Container        |
| Container No (1)    | : | MXCU0014676 | Cont Tare Wt. (1) | : | 2185             |
| Container No (2)    | : |             | Cont Tare Wt. (2) | : | 0                |
| Loaded Wt.          | : | 29060       | Loaded Date       | : | 07-07-2025 12:45 |
| Vehicle Tare Wt.    | : | 0           | Empty Date        | : |                  |
| Cont Total Tare Wt. | : | 2185        | Party Name        | : |                  |
| Net Wt.             | : | 26875       | Remarks           | : |                  |



Prepared by : Mangesh Gaikwad  
 Closed By :

**Weightment Disclaimer :**

All weights shown on this Weightment slip are recorded at the time of weightment and are strictly for Operational purpose only. They are calculated using standard Industrial weightment procedure scientifically recognised within acceptable tolerance margins. Please note that in practice, the actual weight can vary from theoretical weight due to variations in manufacturing tolerances, composition of materials and effect of weather condition on the nature of the cargo. Also since JWC Logistics Park Private Limited are not authorized to open and see the actual cargo during the weightment, JWC Logistics Park Private Limited can't ascertain the nature of the cargo as declared. The information contained herein is based on actual weightment and is given in good faith. However no liability will be accepted by the Company in respect of any action taken by any third party in reliance thereon. As the weight of the cargo may further change due to weather condition, packaging method, previous handling procedures and a wide variety of other reasons and JWC Logistics Park Private Limited has no control over mentioned parameters, JWC Logistics Park Private Limited specifically excludes all conditions and warranties expressed or implied by statute or otherwise. Any advice given by the Company to any third party is given for that party's assistance only and without any liability on the part of the Company.

Print Date & Time : 07-07-2025 12:45



सीमाशुल्क आयुक्त (ना.शे. IV) का कार्यालय  
**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-IV)**  
 जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा  
**JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,**  
 जिला-रायगड, महाराष्ट्र-४००७०७, DIST. - RAIGAD, MAHARASHTRA-400707  
 Email: siibimport.jnch@gov.in



CUS/SHED/MISC/1111/2025-Import Docks Section-O/o Commissioner-Customs-NS-V Date: 17.07.2025  
 DIN- 20250718NY0000018503

**SEIZURE MEMO: /2025-26**

Whereas M/S J SONS FOUNDRY PRIVATE LIMITED (IEC: 039C0026158) has imported the goods covered under Bills of Entry number 9975124 dated 09.05.2025 and 9975088 dated 09.05.2025. The goods imported under the said both Bs/E were examined by the officers of SIIB (I)/JNCH officers under panchanama dated 07/08.07.2025.

2. During examination of the goods imported under the Bills of Entry No. 9975124 dated 09.05.2025 and 9975088 dated 09.05.2025, it was found that the items were declared as "Stainless Steel Melting Scrap Grade 316" but major part of the cargo were stainless steel flanges, elbow fittings, U-bend fittings, nuts, socket fittings, reducers, threaded rods with nuts on both sides, washers etc in prime condition. The goods were grossly mis-declared in terms of description & classification and some of those were attempted to be imported into the country without Valid BIS registration.
3. Since, the goods were being sought to be cleared in contravention of the provisions of the Customs Act, 1962 and other relevant laws for time being in force., there are reasons to believe that the goods covered under Bills of Entry No. 9975124 dated 09.05.2025 and 9975088 dated 09.05.2025 filed by M/S J SONS FOUNDRY PRIVATE LIMITED (IEC: 039C0026158) are liable for confiscation under section 111 of the Customs Act, 1962.
4. Therefore, in exercise of powers conferred on me under Section 110 (1) of the Customs Act, 1962, I, Nishant kumar, Intelligence Officer, Special Investigation and Intelligence Branch (Import), hereby seize the goods covered under Bills of Entry No. 9975124 dated 09.05.2025 and 9975088 dated 09.05.2025.
5. As it is not practical to remove or take possession of the said goods. I, hereby direct the custodian of the goods, not to remove, part with or otherwise deal with the above said goods in any manner except with the written permission of Assistant/Deputy Commissioner of Customs, Special Investigation and Intelligence Branch (Import), Jawaharlal Nehru Custom House, Nhava Sheva.

*(Signature)*  
17/07/2025

**(Nishant Kumar)**  
**Intelligence Officer**  
**SIIB(I), JNCH, Nhava Sheva**

To, M/S J SONS FOUNDRY PRIVATE LIMITED (IEC: 039C0026158)

Copy to:

1. The Deputy Commissioner of Customs, Import Docks,  
 M/S. JWC LOGISTICS PARK PVT. LTD. (CFS).,

2. The Manager,  
 M/S. JWC LOGISTICS PARK PVT. LTD. (CFS).,

**STATEMENT OF SHRI SANJEEV PANDURANG JADHAV, INCHARGE GST & IMPORT-EXPORT (AUTHORISED REPRESENTATIVE) OF M/S JSONS FOUNDRY PRIVATE LIMITED (IEC: 0390026158) HAVING ADDRESS AT G-13, G-2/B, G-12/1& G-11, MIDC, KUPWAD, SANGLI, MAHARASHTRA - 416436 RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 IN THE OFFICE OF SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (IMPORT), JNCH AT TAL- URAN, DIST RAIGAD, MAHARASHTRA -400707 ON 26.09.2025.**

In response to the Summons CBIC-DIN-20250978NY000000CD1F dated 22.09.2025, I, SANJEEV PANDURANG JADHAV, authorized representative of M/s. JSONS FOUNDRY PRIVATE LIMITED (IEC: 0390026158) present myself today on 26.09.2025 before Shri Rahul Rawat, Appraiser, SIIB (Import), JNCH for giving evidence under Section 108 of the Customs Act, 1962, in connection with the investigation regarding import of goods covered **vide container No. PALU5016631(20 Ft) covered under B/E No. 9975088 dated 09.05.2025 and container No. MXCU0014676 (20 Ft) covered under B/E No. 9975124 dated 09.05.2025** by M/s. Jsons Foundry Private Limited. 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 the statement of mine can be used as evidence against me, my firm, any other person, persons, or any other firm in any judicial or quasi-judicial proceedings in any court of law. I have requested the SIIB(I) officer for typing my voluntary statement on their computer on my behalf of me. Having understood the above-mentioned provisions and responsibilities well, I give my true and correct voluntary statement as follows:

**Q.1** Tell me about yourself.

Ans. My name is Sanjeev Pandurang Jadhav and I am working as Incharge GST & Import-Export in M/s. Jsons Foundry Private Limited (IEC: 0390026158). I am 55 years old and have been working in the company for the past 24 years. My PAN is AHCPJ8655M, My AADHAR No. is 308713313363, My mobile No. is 9423566119. My residential address is Plot no. 20, Shivkrupa Building, Panchshil Nagar, Sangli, Maharashtra - 416416. I know Hindi and English language.

**Q.2** What kind of business does M/s. Jsons Foundry Private Limited deals in?

Ans. The company is a foundry and manufacturer of alloy and stainless steel castings. We procure metal scrap of different types from UAE, Malaysia, Dubai and foundry process chemicals and alloys from domestic market. The scrap is melted in electrical furnances, molten metal is then poured into moulding to form castings which undergo multiple finishing operations such as cutting, fettling, cleaning, heat-treatment, machining, etc depending on customer specifications and industry standards. The imported scrap is solely used in-house for the manufacture of alloy and stainless-steel castings.

**Q.3** What is your role and responsibility in M/s. Jsons Foundry Private Limited?

Ans. I look after the GST and Import & Export operations in the company.

**Q. 4.** Tell me about the goods imported vide B/E No. 9975088 dated 09.05.2025 and B/E No. 9975124 dated 09.05.2025.

*Sanjeev P. Jadhav*  
26-9-2025

Ans. Managing Director discusses on phone with supplier about the rate of scrap. After finalization of the rate, the supplier sends sales contract. After reading the terms and conditions, the sales contract is finalized. After that delivery schedule is received and after that the documentation is done for the consignment. After that Bill of Lading, invoice, packing list is received on email and forwarded to our custom broker, M/s Allbound Global Logistics. After that CB is given the Customs duty amount and clearing charges in advance. After that original documents are released from bank after making the payment to the supplier and documents are couriered to CB after which the CB gets the goods cleared and goods arrive at our factory in Sangli. In this case also this procedure was followed. This order was placed in April 2025. I am submitting the copy of sales contract, email correspondence, B/L copies, invoice. Payments have been made in advance and I will submit the payment proof, PSIC on email.

**Q.5** Who has filed B/E No. 9975088 dated 09.05.2025 and B/E No. 9975124 dated 09.05.2025?

Ans. These two subject Bills of entry were filed by Custom Broker M/s Allbound Global Logistics Pvt Ltd on our behalf. I will submit the authority letter on email.

**Q.6** During the course of examination it was noticed that majority of goods were in Prime condition instead of the declared description Stainless Steel melting scrap Grade 316. Apart from declared goods, U-bend fitting, nuts, threaded rods, flanges, elbows, concentric reducers, sockets, washers, etc in prime condition were also found. Please explain.

Ans. We had placed order for Stainless Steel Melting Scrap to the supplier M/s PM Steel and Alloys Industries SDN BHD. But on examination by the Docks officer, we came to know that some prime material was also present in the consignment. Later the consignment was examined by SIIB in my presence, where we saw the prime material apart from SS scrap. We thereafter emailed to supplier about the discrepancy in the shipment. I will submit the copy of the correspondence with the supplier on email. However, the supplier has not responded.

**Q.7.** Are you aware that value of prime goods is higher than scrap and that you have imported prime material at the price of scrap? What do you have to say about it?

Ans: I am aware that the value of prime material is higher than the scrap but I re-iterate that we had placed order for stainless steel scrap only and not for prime material.

**Q.8** Are you aware that import of hexagonal nuts found during examination is prohibited without BIS certification and that import of other screws/ threaded rods is prohibited below CIF of Rs. 129/- ?

Ans:- I am not aware of these compliances applicable on prime goods as we only import metal scrap for melting purpose.

**Q.9** It is seen that there have been past imports of the same commodity from the same supplier. Why should it not be assumed that in the past consignments also there were prime materials?

Ans:- The supplier M/s P M Steels and alloys Industries SDN BHD is our regular supplier of scrap and always sends us proper scrap only.

**Q.10** Do you have any documentary evidence in support of your previous answer?

Ans:- We only have import documents such as Bills of entry, invoice, packing list and sales contract.

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**Q.11** Whether any case of mis-declaration of prime material as scrap has been booked against your firm in the past?

Ans:- No.

**Q.12.** Do you want to add anything?

Ans: No, I have nothing to add.

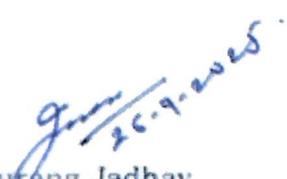
The above statement of mine running into three (03) pages is true and is given voluntarily. This statement is recorded before SIIB (Import) officer as above without any threat, pressure, force or coercion and the same typed by the officer on my request. No one's religious sentiments or feelings were hurt during the statement. I take full responsibility of what I have said above. I shall produce myself in future whenever required by this office as and when called upon.

Typed and Drawn Before me:



Rahul Rawat.

Appraiser of Customs/ SIIB (I)



Sanjeev Pandurang Jadhav,  
Authorised representative for M/s  
Jsons Foundry Pvt Ltd.