

 सत्यमेव जयते	OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I). जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा, JAWAHARLAL NEHRU CUSTOMS HOUSE, NHAVA SHEVA. तालुकाउरण, जिलारायगढ, महाराष्ट्र- 400 707 TALUKA URAN, DIST. RAIGAD, MAHARASHTRA- 400 707	
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F.No. CUS/APR/SCN/904/2026-Gr.(I&IA)

12-05-2026

SCN No.: - 187/2026-27/JU GR. I & IA/NS-I/CAC/JNCH
S/10-195/2026-27/JU GR. I & IA/NS-I/CAC/JNCH
DIN No.: - 20260578NW0000924249

Show Cause Notice under Section 124 of the Customs Act, 1962.

1. Receipt of Intelligence & Preliminary Action:

M/s. Khuram Enterprise (IEC- ABDFK4897R), (hereinafter referred to as "the importer" for sake of brevity) having registered address at Survey Number: 45/6 No. 02, Ground Savitri Villa, Manaji Nagar, Narhe- 411041, has imported goods under Bill of Entry No. 4392872 dated 09.09.2025. Based on NCTC Alert No. 2025-26/IMP/2656 (RUD-01), the goods covered under Bill of Entry No. 4392872 dated 09.09.2025 imported by M/s Khuram Enterprise (IEC- ABDFK4897R), were put on hold by SIIB(I) vide Hold No. 369/2025-26 SIIB (I) dated 02.09.2025. The details of the examined consignment are given in below Table-I: -

Table - I

Particulars	Description
IGM No.	1148071 dated 29.07.2025
Bill of Entry No.	4392872 dated 09.09.2025 (RUD-02)
Importer Name	M/s. Khuram Enterprise (IEC- ABDFK4897R)
Customs Broker	M/s Seawaves Logistic Solutions (ADDFS8989CCH003)
Container No. (40 ft)	i. SUDU6879175 ii. TCNU3058090 iii. TCNU2884225
Supplier Name	Millennian Star Food Trading LLC, UAE
Items Declared/ CTH	Kabuli Chick Peas Bengal Gram/ 07132010
Bill of Lading No.	257248673 dated 06.08.2025
Country of Origin	Tanzania
Port of loading	Jebel Ali

No. of Packages Declared	1848
Weight Declared	73920 Kgs
Assessable Value Declared	Rs. 29,47,680/-
Duty Declared	Rs. 15,09,212/-
CFS	M/s APM Terminals Pvt Ltd (Annex) (New Maersk)

2. **NCTC Alert No. 2025-26/IMP/2656**

Based on risk analysis, NCTC identified shipment of the importer, M/s Khuram Enterprises under IGM No. 1148071 dated 29.07.2025 (Line No. 630) filed at Customs House Nhava Sheva-INNSA1 as risky for mis-declaration/concealment.

- i. The importer (IEC: ABDFK4897R) is newly registered (issued on 21.04.2025) with address at Narhe, Pune. Partners are Chetan Hanumant Gaikwad and Arundhati Jaydeep Tambavekar.
- ii. Open-source analysis shows that partner Arundhati Jaydeep Tambavekar is associated with multiple other firms/companies engaged in varied businesses. A trademark "Dark Drip" has also been applied in her name for confectionery products.
- iii. The GST registration (effective 04.04.2025) reflects business activities relating to electro-mechanical appliances, medicaments, cosmetics etc., which have no apparent correlation with the present imported goods. The firm has filed monthly GSTR-3B with low/nil turnover.
- iv. The importer is new, this being their first import, and has no open-source business presence.
- v. The consignment comprises 73,920 Kgs in 30 packages across three 40-ft containers, which reflects an abnormally low package count compared to similar imports, indicating possible concealment/mis-declaration.
- vi. The containers are long-standing (inward date: 13.08.2025) and no Bill of Entry has been filed so far.
- vii. Past seizure data indicates that similar goods from Port of Shipment AEJEA (Dubai, UAE) have been used as cover cargo and are high-risk for mis-declaration/concealment of prohibited/restricted goods.
- viii. In view of the above risk parameters, the consignment appears high-risk for potential misdeclaration/concealment. It is therefore recommended that 100% examination of the consignment be conducted and container seal integrity be verified and matched with IGM details.

3. **EXAMINATION OF THE GOODS**

3.1. The goods covered under Bill of Entry No. 4392872 dated 09.09.2025 as mentioned in Table-I, were examined by officers of SIIB (I), JNCH under Panchanama dated 10.11.2025 at M/s APM Terminals Pvt Ltd (Annex) (New Maersk) CFS (**RUD-03**). The weighment details declared and

found during examination are mentioned in Table-II below:

Table-II

Sr. No.	Container No. (40 ft)	Seal No. found on the container	Gross Weight as per weighment slip (in kgs)	Vehicle Tare Weight (in Kgs.)	Container Tare Weight (in Kgs)	Net Weight as per weighment slip (in Kgs)	Weight declared as per Bill of lading (in kgs)
1.	SUDU6879175	5349959	40630	12690	3860	24080	24640
2.	TCNU2884225	5349958	41230	13310	3700	24220	24640
3.	TCNU3058090	5349957	41030	13310	3700	24020	24640

3.2. EXAMINATION FINDINGS:

- i. The seal on the said containers was found intact and matching as per incident report dated 18.10.2025.
- ii. The total weight of the goods was found to be 72320 Kgs, which is 1600 kgs less than the declared weight as per Bill of lading.
- iii. 100 % examination of the goods covered under the said Bill of Entry was carried out.
- iv. A total of 1848 PP bags were found, same as declared in the said Bill of Entry.
- v. Each container was found stuffed with 200 white PP bags with mint green strips on the front side and 416 white PP bags with light blue strips on the inner side.
- vi. In each container, 200 white PP bags with mint green strips were found to contain "Chick Peas Bengal Gram".
- vii. Each PP bag containing Chick Peas Bengal Gram was labelled as below:

Description of Goods	Chick Peas
Country of Origin	Tanzania
Imported by	Khuram Enterprises
FASSAI License No.	10250521107312560
Date of Packing	June 2024
Date of Expiry	December 2026
Net Weight	40 kg
Gross Weight	40.1 kg

- viii. Remaining 416 white PP bags with light blue strips in each container were found containing white dried seeds which is identified as Watermelon Seeds. These bags were not labelled with any description.

- ix. During examination, it was observed that the PP bags containing Chick Peas Bengal Gram were stacked in the front portion of each container, whereas PP bags containing watermelon seeds were stacked at the back side of each container.
- x. The average weight of the PP bags was found to be 40.39 Kgs.

4. SEIZURE:

During examination, against the declared 1848 PP bags of Kabuli Chick Peas Bengal Gram, only 600 PP bags of Chick Peas Bengal Gram were found. Further, 1248 PP bags containing watermelon seeds were found which were not declared in the Bill of Entry. Thus, the subject goods were found to be mis-declared in terms of description, quantity and classification. Accordingly, having reason to believe that the said goods are liable to confiscation under section 111 of the Customs Act, 1962, the same were seized under section 110(1) of the Customs Act, 1962 vide Seizure Memo No. 268/2025-26 dated 14.11.2025 having DIN 20251178NY0000612576 (**RUD-04**).

5. CLASSIFICATION:

The goods covered under Bill of Entry No. 4392872 dated 09.09.2025 were declared as Kabuli Chick Peas Bengal Gram under CTH 07132010. Upon examination, the goods were found to be Chick Peas Bengal Gram and Watermelon seeds.

5.1 Chick Peas Bengal Gram:

The importer has declared the goods i.e. "Kabuli Chick Peas Bengal Gram" under CTH 07132010. The tariff description for CTH 07132010 is as follows:

0713 Dried leguminous vegetables, shelled, whether or not skinned or split other than put up in unit container

071320 - Chickpeas (garbanzos):

07132010 Kabuli Chana

CTH 07132010 attracts effective BCD @10%, CAIDC @ 30%, SWS @10% & IGST @5%, **total duty 51.2%**

Import Policy – Free

However, the said goods were found to be "Chick Peas Bengal Gram" which is rightly classifiable under CTH 07132020. The tariff description for CTH 07132020 is as follows:

0713 Dried leguminous vegetables, shelled, whether or not skinned or split other than put up in unit container

071320 - Chickpeas (garbanzos):

07132020 ---Bengal Gram (Desi Chana)

CTH 07132020 attracts effective BCD @0%, CAIDC @ 0%, SWS @0% & IGST @0%, **total duty 0%**

Import Policy – Free

5.2 Watermelon seeds:

The Watermelon seeds are appropriately classifiable under CTH 12077090. The tariff

description for CTH 12077090 is as follows:

- 1207 Other oil seeds and oleaginous fruits, whether or not broken
 120770 - Melon seeds:
 12077090 ---Other

CTH 12077090 attracts BCD @30%, SWS @10% & IGST @5%, total duty 39.65%.

Import Policy – Restricted

6. DGFT Notification No. 05/2023 dated 05.04.2024 (RUD-05)

Subject: Amendment in Import Policy Condition for Melon Seeds under ITC (HS) Code 12077090 of Chapter-12 of ITC (HS), 2022, Schedule-I (Import Policy)

S.O. (E): In exercise of powers conferred by Section 3 of Section 5 of FT (D&R) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP) 2023, as amended from time to time, the Central Government hereby amends the policy condition under ITC (HS) 12077090 of Chapter 12 of ITC (HS) 2022, Schedule-I (Import Policy) as under:

ITC (HS) Code & Description	Import Policy	Existing Policy Condition	Revised Policy Condition
12077090 Melon Seeds other	Restricted	Imports subject to Policy Condition (4) of the Chapter.	<p>i. Imports subject to *Policy Condition (4) of the Chapter.</p> <p>ii. Import Policy of Melon Seeds is 'Free' with effect from 01st May 2024 up to 30th June 2024. Consignments with 'shipped on board' Bill of lading issued till 30th June 2024 shall be treated as "Free" to import.</p> <p>iii. Imports shall be permitted only on 'Actual User' basis to Processors of Melon Seeds only.</p> <p>iv. Imports shall be permitted only against a valid FSSAI Manufacturer Licence for Melon Seeds in line with FSSAI Order RCD 12005/1/2021-Regulatory-FSSAI-Part(2) (E 1638) dated 15.03.2024.</p> <p>v. All imports shall be subject to compulsory registration under Melon Seeds Import Monitoring System (MS-IMS).</p>

Effect to this Notification: Import of Melon Seeds under ITC (HS) code 12077090 is Free with effect from 1 May 2024 till 30 June 2024, on Actual User basis to Processors of Melon Seeds

having a valid FSSAI Manufacturing Licence in line FSSAI Order dated 15.03.2024. Goods imported/shipped/arrived but not cleared from Customs prior to 1st May 2024 may also be cleared during 01.05.2024 to 30.06.2024.

**Policy Condition (4) of the Chapter 12: Import permitted for sowing without a license subject to the new Policy on Seed Development, 1988 and in accordance with import permit granted under Plant Quarantine (Regulation of Imports into India) Order, 2003.*

7. VALUATION:

7.1 Rejection of Value: For the purposes of the Customs Tariff Act, 1975, valuation of imported goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of Value of Imported Goods), Rules, 2007 [Customs Valuation Rules, 2007 for sake of brevity]. As per provisions of the said Act and Rules, transaction value of the imported goods is to be accepted subject to Rule 12 of the Customs Valuation Rules, 2007. As the goods were found mis-declared in terms of description, quantity and classification, the declared value is liable to be rejected under Rule 12 of the Customs Valuation Rules, 2007.

7.2 Re-determination of Value:

As the value of the subject goods cannot be determined under the provisions of sub-rule (1) of Rule 3 of the Customs Valuation Rules, 2007, the same is required to be determined by sequentially proceeding in terms of Rule 4 to Rule 9 of the Customs Valuation Rules, 2007. In terms of Rule 4 *ibid*, transaction value of identical goods, sold for export to India and imported at or about the same time as the good being valued, has to be considered as the value of the imported goods. Term 'identical goods', as defined under Rule 2(1) (d) of the Customs Valuation Rules, 2007, means imported goods which are same in all respects, including physical characteristics, quality and reputation, as the goods being valued except for minor differences in appearance that do not affect the value of the goods. In addition, in terms of Rule 5 *ibid*, the term 'similar goods' as defined under Rule 2(1)(f) of the Customs Valuation Rule, 2007 includes comparison of the impugned goods with goods although not like in all respects, having like characteristics and like components making them have the same functions and to be interchangeable commercially. In the instant case, contemporary import data was perused for ascertaining the value of the imported goods based on contemporaneous price of similar goods under Rule 5 of Customs Valuation Rules, 2007 (**RUD-06 Contemporary import data**). Accordingly, the unit assessable value of the Chick Peas Bengal Gram and Watermelon seeds has been re-determined to \$0.65 & \$1.55 per kg respectively. Accordingly, the re-determined assessable value of the imported goods is tabulated in Table III below:

Table-III

Sr No.	Description of Goods	CTH	Re-determined unit Assessable Value	Weight (in Kgs)	Re-determined Assessable Value (1 USD = 89 Rs.)
1	Chick Peas	07132020	\$ 0.65 per kg	24000	Rs. 13.88.400

	Bengal Gram				
2	Watermelon seeds	12077090	\$ 1.55 per kg	49920	Rs. 68,86,464
Total					Rs. 82,74,864/-

Therefore, total assessable value of the imported goods has been re-determined to Rs. 82,74,864/-.

8. Goods non-releasable for Home Consumption:

8.1 The goods mentioned at Sr. No. 1 of the Table-III i.e. Chick Peas Bengal Gram have been found to be used for concealment of watermelon seeds, which are restricted under the import Policy. During examination, it was observed that the PP bags containing Chick Peas Bengal Gram were stacked in the front portion of each container, whereas PP bags containing watermelon seeds were stacked at the back side of each container. It indicates that the goods i.e. Chick Peas Bengal Gram were used as cover cargo to conceal restricted goods i.e. Watermelon seeds. Hence, the said goods i.e. Chick Peas Bengal Gram appear to be liable for confiscation under section 111(m) & 119 of Customs Act, 1962 and appear to be non-releasable for home consumption. The duty liabilities in respect of impugned goods are immaterial as the said goods appear to be non-releasable for home consumption.

8.2 The goods mentioned at Sr. No. 2 of Table III, are restricted for import as per DGFT Notification No. 05/2023 dated 05.04.2024. As per the said notification, following policy conditions need to be fulfilled for import of Melon Seeds:

1. Import subject to Policy Condition (4) of the Chapter: Import permitted for sowing without a license subject to the new Policy on Seed Development, 1988 and in accordance with import permit granted under Plant Quarantine (Regulation of Imports into India) Order, 2003;
2. Imports shall be permitted only on 'Actual User' basis to Processors of Melon Seeds only;
3. Imports shall be permitted only against a valid FSSAI Manufacturer Licence for Melon Seeds in line with FSSAI Order RCD 12005/1/2021-Regulatory-FSSAI-Part(2) (E 1638) dated 15.03.2024;
4. All imports shall be subject to compulsory registration under Melon Seeds Import Monitoring System (MS-IMS).

The importer has failed to comply with the above policy conditions. Hence, the said goods appear to be liable for confiscation under section 111(d) and 111(m) of Customs Act, 1962 and appear to be non-releasable for home consumption. The duty liabilities in respect of impugned goods are immaterial as the said goods appear to be non-releasable for home consumption.

9. Importer's Statement (RUD-07):

9.1 During the course of investigation, the statement of Smt. Arundhati Jaydeep, Partner of M/s Khuram Enterprise, was recorded under Section 108 of the Customs Act, 1962 on 05.01.2026 in the office of SIIB (I), JNCH, wherein she inter-alia stated that:

- i. M/s Khuram Enterprise was established in 2024 and is engaged in the import of chick peas.
- ii. She confirmed that Bill of Entry No. 4392872 dated 09.09.2025 was filed through their CHA M/s Seawaves Logistic Solutions.
- iii. She stated that they placed order for Chick Peas (Bengal Gram) from supplier M/s Millennial Star Food Trading LLC.
- iv. She stated that they communicate with the supplier telephonically.
- v. She admitted that as per the panchnama dated 10.11.2025, against the declared 1848 packages of Chick Peas (Bengal Gram), only 600 packages of Chick Peas were found and 1248 packages containing white dried seeds i.e. watermelon seeds were found in the consignment. She agreed with the contents of the Panchnama dated 10.11.2025.
- vi. She stated that they had planned to import watermelon seeds in the next consignment and had initiated the process for obtaining DGFT license in this regard.
- vii. She claimed that she had no prior knowledge about the stuffing of watermelon seeds in the subject consignment and attributed the same to a mistake on the part of the supplier. She also stated that upon noticing the discrepancy, they contacted the supplier, who informed them that due to staff error, watermelon seeds were loaded in the present consignment. Thereafter, the supplier allegedly ceased communication.

9.2 In view of the foregoing facts and the statement given by the importer dated 05.01.2026, it is evident that the importer has failed to discharge the onus cast upon him to ensure correct declaration of the imported goods. The importer has neither produced any documentary evidence viz. Purchase order nor any correspondence with the supplier to substantiate his claim of wrong consignment shipped by the supplier. These facts unequivocally indicate that the importer was fully aware of, or had reason to believe, the true nature of the goods and deliberately misdeclared the same with an intent to circumvent import policy restriction. Further, although the importer stated that they had initiated the process for obtaining a DGFT license for the import of Watermelon seeds, no documentary evidence in support of such claim has been produced. The contention of the importer is not tenable as they have failed to produce any documentary evidence to establish that they are an actual user engaged in the processing of melon seeds.

10. RELEVANT PROVISIONS OF LAW APPLICABLE IN THE INSTANT CASE

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

10.1 Section (11) Foreign Trade (Development and Regulation) Act, 1992:

(1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force.

(2) Where any person makes or abets or attempts to make any export or import in contravention of any provision of this Act or any rules or orders made thereunder or the foreign trade policy, he shall be liable to a penalty of not less than ten thousand rupees and not more than five times the value of the goods or services or technology in respect of which any contravention is made or attempted to be made, whichever is more.

10.2 Foreign Trade (Regulation) Rules, 1993

As per Rule 11 of the Foreign Trade (Regulation) Rules, 1993, On the importation into any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or any other documents prescribed under the Customs Act, 1962, state the value, quantity, quality and description of such goods to the best of his knowledge and belief and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or any other documents.

10.3 The Customs Act, 1962

A. Section 110: Seizure of goods, documents and things- If the proper officer has reason to believe that any goods are liable to confiscation under this act, he may seize such goods.

B. Section 111: Confiscation of improperly imported goods, etc. - The following goods brought from a place outside India shall be liable to confiscation:

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

(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act.

C. Section 112(a): Penalty for improper importation of goods, etc.

Any person, 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 shall be liable,

i. in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater.

ii. in the case of dutiable goods, other than prohibited goods, subject to the provisions of Section 114A, to a penalty not exceeding ten per cent of the duty sought to be evaded or five thousand rupees, whichever is higher.

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

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

E. Section 119: Confiscation of goods used for concealing smuggled goods. -

Any goods used for concealing smuggled goods shall also be liable to confiscation.

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

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

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

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

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

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

(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods or, where such owner is not known, the person from whose possession or custody such goods have been seized, an option to pay in lieu of confiscation such fine as the said officer thinks fit.

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

10.4 Customs Valuation (Determination of Value of Imported Goods) Rules, 2007

Rule 3. Determination of the method of valuation: (1) Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10;

Rule 4. Transaction value of identical goods: (1) (a) Subject to provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued;

Rule 5. Transaction value of similar goods: (1) Subject to provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued;

Rule 12. Rejection of declared value: (1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.

11. Therefore, in light of the above discussed facts and evidences:

- i. The examination of goods covered under Bill of Entry no. 4392872 dated 09.09.2025 imported by M/s Khuram Enterprise (IEC- ABDFK4897R) revealed mis-declaration in

terms of description, quantity & classification. The goods were declared as 1848 PP bags of "Kabuli Chick Peas Bengal Gram" however, during examination 600 PP bags containing Chick Peas Bengal Gram and 1248 PP bags containing "Watermelon seeds" were found. This indicates a deliberate attempt to evade legitimate customs duty and mandatory compliance.

- ii. During examination, it was observed that all the PP bags containing Chick Peas Bengal Gram were stacked in the front portion of each container, whereas all PP bags containing Watermelon seeds were found stacked at the back side of each container. Such method of stacking clearly indicates deliberate intent to evade detection during customs examination.
- iii. It appears that the goods i.e. Chick Peas Bengal Gram were used as cover cargo to conceal restricted goods i.e. Watermelon seeds. Further, Chick Peas Bengal Gram appear to be mis-declared in terms of quantity and classification. Hence, the goods mentioned in above Sr. No. 1 of Table-III i.e. Chick Peas Bengal Gram appear to be liable for confiscation under Section 111(m) & 119 of the Customs Act, 1962.
- iv. The importer has attempted to import the mis-declared goods i.e. Watermelon seeds mentioned in above Sr. No. 2 of Table-III, in violation of policy conditions prescribed as per DGFT Notification No. 05/2023 dated 05.04.2024. As per the said notification, the import of melon seed is restricted. Hence, the goods mentioned in above Sr. No. 2 of Table-III i.e. Watermelon seeds appear to be liable for confiscation under Section 111 (d) and 111 (m) of the Customs Act, 1962.
- v. The importer has declared the total assessable value of the goods as **Rs. 29,47,680/-** (Rupees Twenty-Nine Lakh Forty-Seven Thousand Six Hundred Eighty only) with declared duty of **Rs. 15,09,212/-** (Rupees Fifteen Lakh Nine Thousand Two Hundred Twelve only). Based on the investigation findings, the declared value of the goods appeared liable to be rejected under Rule 12 of the Customs Valuation Rules, 2007. Thus, the value of the goods covered under Bill of Entry No. 4392872 dated 09.09.2025 has been re-determined to **Rs. 82,74,864/-** (Rupees Eighty-Two Lakh Seventy-Four Thousand Eight Hundred Sixty-Four only).
- vi. As per Section 46 (4) of the Customs Act, the importer while presenting a bill of entry shall at the foot thereof 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 relating to the imported goods. In the instance case, the importer has not declared the truth of the contents in the bill of entry, as the goods were found mis-declared in terms of description, quantity and classification. It appears that the goods i.e. Chickpeas Bengal Gram were used as cover cargo to conceal restricted goods i.e. Watermelon seeds. Further, the importer has attempted to import the Watermelon seeds in violation of policy conditions prescribed as per DGFT Notification No. 05/2023 dated 05.04.2024. Hence, the subject goods covered under Bill of entry no. 4392872 dated 09.09.2025 appear to be liable for confiscation under section 111(d), 111(m) & 119 of the Customs Act, 1962.

12. Now, therefore, M/s. Khuram Enterprise (IEC- ABDFK4897R), having registered address at Survey Number: 45/6 No. 02, Ground Savitri Villa, Manaji Nagar, Narhe – 411041 is hereby called upon to **show cause in writing to the Joint Commissioner of Customs, Group-I/IA, Nhava Sheva-1, Jawaharlal Nehru Customs House, Nhava Sheva, Tal-Uran, District-Raigad, Maharashtra-400707** within thirty days from the date of receipt of this notice, as to why:-

- i. The declared value of the goods mentioned in above Sr. No. 1 of Table-III i.e. Chick Peas Bengal Gram should not be rejected and re-determined as **Rs. 13,88,400/- (Rupees Thirteen Lakh Eighty-Eight Thousand Four Hundred only)**.
- ii. The goods mentioned in above Sr. No. 1 of Table-III i.e. Chick Peas Bengal Gram should not be held liable to confiscation under Section 111(m) & 119 of the Customs Act, 1962.
- iii. The assessable value of undeclared goods mentioned in above Sr. No. 2 of Table-III i.e. Watermelon seeds should not be re-determined as **Rs. 68,86,464/- (Rupees Sixty-Eight Lakh Eight-Six Thousand Four Hundred Sixty-Four only)**.
- iv. The goods mentioned in above Sr. No. 2 of Table-III i.e. Watermelon seeds should not be held liable to confiscation under Section 111(d) and 111(m) of the Customs Act, 1962.
- v. Penalty under Section 112(a) and/or 112(b) and Section 114AA of the Customs Act, 1962, should not be imposed on the importer.
- vi. Penalty under section 114AA of the Customs Act, 192, should not be imposed on Smt. Arundhati Jaydeep, partner of the firm M/s. Khuram Enterprise (IEC- ABDFK4897R).

13. The noticee(s) are required to submit their written replies to this Show Cause Notice within 30 days of its receipt or within such extended period as adjudicating authority, on sufficient cause being shown, may allow. They are required to submit, along with the reply to this notice, all evidences documentary or otherwise, if any, on which they intend to rely in their defence.

14. The noticee(s) in their written replies should specifically mention whether they would like to be heard either in person or through their authorized representative, by the adjudicating authority before this case is adjudicated, so that date and time for personal hearing may be fixed and communicated to them.

15. In case the written reply to this notice is not received within the time stipulated above and the importer or their authorized legal representative fails to attend the personal hearing at the date and time so fixed, the case may be decided on the basis of evidence on record without any further reference to the importer.

16. The department reserves their right to further investigate, demand duty and initiate legal

actions under Customs Act, 1962 and other laws, as applicable in the case and its right to amend the show cause notice, if need be, prior to adjudication of the same. This Show Cause Notice is issued without prejudice to any other action that may be taken against the noticee(s) or any other person(s) under the Customs Act, 1962 or any other law for the time being in force.

Digitally signed by
Jay Girijappa Waghmare
Date: 12-05-2026
14:07:18

JAY GIRIJAPPA WAGHMARE

JOINT COMMISSIONER
Group I&IA, NS-1, JNCH

Enclosures: As above

RUD No.	Description
RUD-01	NCTC Alert No. 2025-26/IMP/2656
RUD-02	Bill of Entry No. 4392872 dated 09.09.2025
RUD-03	Panchanama dated 10.11.2025
RUD-04	Seizure Memo No. 268/2025-26 dated 14.11.2025
RUD-05	DGFT Notification No. 05/2023 dated 05.04.2024
RUD-06	Contemporary import data
RUD-07	Statement dated 05.01.2026

To,

1. M/s. Khuram Enterprise (IEC- ABDFK4897R),
Survey Number: 45/6 No. 02,
Ground Savitri Villa, Manaji Nagar, Narhe- 411041
2. Smt. Arundhati Jaydeep, partner of the firm M/s. Khuram Enterprise

Copy to:

1. The DC, SIIB(I), JNCH, Mumbai-II
2. The DC, Centralized Adjudication Cell (CAC), JNCH Nhava Sheva (for information)
3. The DC/CHS (for displaying on the notice board)
4. The DC/EDI
5. Office Copy