



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-III
सीमा शुल्क आयुक्त का कार्यालय, एनएस-III
CENTRALIZED ADJUDICATION CELL, JAWAHARLAL NEHRU
CUSTOM HOUSE,
केंद्रीकृत अधिनिर्णयन प्रकोष्ठ, जवाहरलाल नेहरू सीमा शुल्क भवन,
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA
400707
न्हावा शेवा, तालुका-उरण, जिला -रायगढ़, महाराष्ट्र- 400 707

File No. CUS-APR/SCN/292/2023-Group 4- O/o Commissioner-
SCN.: 779/2025-26 /CC/ Gr. IV/NS-III /CAC/JNCH dated 03.09.2025
DIN- 20260178NX000000AIA2

Date: 09.01.2026

CORRIGENDUM

Subject: Corrigendum to Show Cause Notice No. 779/2025-26 /CC/ Gr. IV/NS-III /CAC/JNCH dated 03.09.2025 issued by the Commissioner of Customs, NS-III, JNCH, Nhava Sheva in the case of M/s. Agarwal Trade Links (IEC: 815001592)– reg.

Attention is invited to the above-mentioned Show Cause Notice No dated 03.09.2025 issued by the Commissioner of Customs, NS-III, JNCH, Nhava Sheva. In the above-mentioned Show Cause Notice: -

• **In Para 10**

“Therefore, in terms of Section 124 read with Section 28(4) of the Customs Act, 1962; M/s Agarwal Trade Links (IEC: 815001592) situated at 219 2nd Floor Devashish Arcade, Opp Guruwdara Odhav, Ahmadabad, Gujarat, 382415 is hereby called to Show Cause to the Assistant Commissioner of Customs, Gr. IV/IVA, JNCH, Nhava-Sheva, Tal-Uran Distt. Raigad, Maharashtra- 400707 within 30 days of the receipt of this notice as to why:

- i. Differential duty amounting Rs. 57,33,549/(Rupees fifty seven lakhs thirty three thousand five hundred forty nine only) for Bills of Entry as mentioned in Annexure-A should not be recovered from the importer under Section 28(4) of Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962.*
- ii. The subject goods values at Rs. 2,36,26,952/- (Rupees two crores thirty six lakhs twenty six thousand nine hundred fifty two only)-should not be confiscated under section 111(m) of the Customs Act, 1962.*
- iii. Penalty should not be imposed on them under Section 112(a), 114A and Section 117 of the Customs Act, 1962.”*

may be read as

“Therefore, in terms of Section 124 read with Section 28(4) of the Customs Act, 1962; M/s Agarwal Trade Links (IEC: 815001592) situated at 219 2nd Floor Devashish Arcade, Opp Guruwdara Odhav, Ahmadabad, Gujarat, 382415 is hereby called to Show Cause to the Pr. Commissioner /Commissioner of Customs, Gr. IV/IVA, JNCH, Nhava-Sheva, Tal-Uran Distt. Raigad, Maharashtra- 400707 within 30 days of the receipt of this notice as to why:

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- i. Differential duty amounting Rs. 57,33,549/- (Rupees fifty-seven lakhs thirty-three thousand five hundred forty-nine only) for Bills of Entry as mentioned in Annexure-A should not be recovered from the importer under Section 28/4) of Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962.
- ii. The subject goods values at Rs. 2,36,26,952/- (Rupees two crores thirty-six lakhs twenty-six thousand nine hundred fifty-two only)-should not be confiscated under section 111(m) of the Customs Act, 1962.
- iii. Penalty should not be imposed on them under Section 112(a), 114A and Section 117 of the Customs Act, 1962."


(VIJAY RISI)
Pr. Commissioner of Customs,
NS-III, JNCH

To:

M/s. Agarwal Trade Links
219 2nd Floor Devashish Arcade,
Opp Guruwdara Odhav,
Ahmadabad, Gujarat, 382415

Copy to-

- i. The Asstt./Dy. Commissioner of Customs, CAC, JNCH
- ii. The Asstt./Dy. Commissioner of Customs, Circle-A-3, Audit, JNCH
- iii. Office Copy
- iv. Notice Board (CHS Section for display).