



BHARAT  
SARKAR

भारतसरकार/ Government of India  
वि॰त॰मंत्रालय / Ministry of Finance  
काया,लय/ Office of  
प्रधानआयुक्त सीमाशुल्क -(एन एस-1) Pr.  
Commissioner of Customs-(NS-I)  
Jawaharlal Nehru Custom House (JNCH)  
NhavaSheva, Tal: Uran, Dist: Raigad, Maharashtra-  
400 707



INDIAN  
CUSTOMS

File No. CUS/APR/SCN/88/2026-Gr (1And1A)/JNCH

Date: 28.01.2026

DIN: 20260178NW0000222A36

## Corrigendum/Addendum

**Subject: Corrigendum/Addendum to the Show Cause Notice No 1866/2025-26/Pr. Commr/Gr I&IA/NS-I/CAC/JNCH dated 22.01.2026 issued in case of M/s Shree Gayatri Pulses (IEC: 0309049440) - regarding.**

A Show Cause Notice No 1866/2025-26/Pr. Commr/Gr I&IA/NS-I/CAC/JNCH dated 22.01.2026 was issued by Pr. Commissioner of Customs, Group 1, JNCH in case of M/s Shree Gayatri Pulses (IEC: 0309049440).

2. In this regard, after Para 10.13 of the said Show Cause Notice, the following shall be inserted: -

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

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

- (a) collusion; or
- (b) any willful mis-statement; or
- (c) suppression of facts,

*by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or not paid*

*or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.*

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

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

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

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

**3.** Further, the Para 12 Part A of the said Show Cause Notice may be read as,

***“Part A — Past three consignments (RMS-facilitated B/Es) (BoE Nos. 6932468 dated 28.11.2024; 6743890 dated 18.11.2024; 6865388 dated 25.11.2024 — aggregate quantity 600.8 MT as stated in the report)***

- 1. the imported goods covered by the above three Bills of Entry — totalling 600.8 MT — declared as “yellow peas (raw pulses for further processing)” under CTH 0713 1010 should not be held to be “Green Peas (Dried) (Pisum sativum)” and the same should not be reclassified under CTH 0713 10 20 and thereby treated as restricted goods imported in contravention of DGFT Notification No. 37/2015-20 dated 18.12.2019 and liable for confiscation under Sections 111(d), 111(l), 111(m) and 111(o) of the Customs Act, 1962;*
- 2. the value declared by the importer, in the above three Bills of Entry should not be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962; and the Customs should not re-determine the assessable value after taking into account the Minimum Import Price (MIP) ₹200 per kg (CIF) as provided in DGFT Notification No. 37/2015-20 as per Rule 9 of the Customs Valuation Rules, 2007;*
- 3. The differential duty, which arise after the re-determination of the assessable value along with the applicable interest should not be demanded and recovered, from the importer under Section 28(4) of the Customs Act, 1962;*
- 4. the amount already paid by the importer ₹1,57,21,200 should not be appropriated towards the government dues;*
- 5. the penalty should not be imposed on the importer under Section 112(a) and/or 114A and 114AA of the Customs Act, 1962.”*

Instead of,

***Part A — Past three consignments (RMS-facilitated B/Es) (BoE Nos. 6932468 dated 28.11.2024; 6743890 dated 18.11.2024; 6865388 dated 25.11.2024 — aggregate quantity 600.8 MT as stated in the report)***

- 1. the imported goods covered by the above three Bills of Entry — totalling 600.8 MT — declared as “yellow peas (raw pulses for further processing)” under CTH 0713 1010 should not be held to be “Green Peas (Dried) (Pisum sativum)” and the same should not be reclassified under CTH 0713 10 20 and thereby treated as restricted goods imported in contravention of DGFT Notification No. 37/2015-20 dated 18.12.2019 and liable for absolute confiscation under Sections 111(d), 111(l), 111(m) and 111(o) of the Customs Act, 1962;*

2. *the value declared by the importer, in the above three Bills of Entry should not be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962; and the Customs should not determine the assessable value at the Minimum Import Price (MIP) ₹200 per kg (CIF) as provided in DGFT Notification No. 37/2015-20 as per Rule 9 of the Customs Valuation Rules, 2007;*
  3. *the amount already paid by the importer ₹1,57,21,200 should not be appropriated towards the government dues;*
  4. *the penalty should not be imposed under Section 112(a) and/or 114A and 114AA of the Customs Act, 1962.*
4. Further, the Para 12 Part D of the said Show Cause Notice may be read as,

**Part D – 24 Bills of Entry discussed at para 9**

1. *The goods contained in the Bills of Entry discussed in Table D of para 9 totaling 3538.85 MTS (declared as “Yellow Peas”) under CTH 0713 1010 should not be held to be “Green Peas (Dried) (Pisum sativum)” and the same should not be reclassified under CTH 0713 10 20 and thereby treated as restricted goods imported in contravention of DGFT Notification No. 37/2015-20 dated 18.12.2019 and liable for confiscation under Sections 111(d), 111(l), 111(m) and 111(o) of the Customs Act, 1962;*
2. *the value declared by the importer in these Bills of Entry should not be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962; and the Customs should not re-determine the assessable value after taking into account the Minimum Import Price (MIP) ₹200 per kg (CIF) as provided in DGFT Notification No. 37/2015-20 as per Rule 9 of the Customs Valuation Rules, 2007;*
3. *The differential duty, which arise after the re-determination of the assessable value along with the applicable interest should not be demanded and recovered from the importer under Section 28(4) of the Customs Act, 1962;*
4. *the penalty should not be imposed on the importer under Section 112(a) and/or 114A and 114AA of the Customs Act, 1962.*

Instead of,

**Part D – 24 Bills of Entry discussed at para 9**

1. *The goods contained in the Bills of Entry discussed in Table D of para 9 totaling 3538.85 MTS (declared as “Yellow Peas”) under CTH 0713 1010 should not be held to be “Green Peas (Dried) (Pisum sativum)” and the same should not be reclassified under CTH 0713 10 20 and thereby treated as restricted goods imported in contravention of DGFT Notification No. 37/2015-20 dated 18.12.2019 and liable for absolute confiscation under Sections 111(d), 111(l), 111(m) and 111(o) of the Customs Act, 1962;*
  2. *the value declared by the importer in these Bills of Entry should not be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962; and the Customs should not determine the assessable value at the Minimum Import Price (MIP) ₹200 per kg (CIF) as provided in DGFT Notification No. 37/2015-20 as per Rule 9 of the Customs Valuation Rules, 2007;*
  3. *the penalty should not be imposed under Section 112(a) and/or 114A and 114AA of the Customs Act, 1962.*
- 5.** The Department reserves its right to amend, modify or supplement the said Show Cause Notice at any time on the basis of available/further evidences prior to the adjudication of the case.

Digitally signed by  
Yashodhan Arvind Wanage  
Date: 28-01-2026  
19:38:50

**(Yashodhan A. Wanage)**  
**Principal Commissioner of Customs**  
**Nhava Sheva-I, JNCH.**

**To,**

1. M/s Shree Gayatri Pulses (IEC: 0309049440),  
Ground Floor, J 80/2 MIDC Area, Ajanta Road,  
Jalgaon, Maharashtra, 425003.  
Email ID: [dcpulsesimports@gmail.com](mailto:dcpulsesimports@gmail.com)
2. CHA Shri Lal Ratnakar Singh, M/s J.B. Singh & Sons,  
Shop No. S04E, E1, 2<sup>nd</sup> Floor, Haware Mall, Nerul (E), Jagatguru Aadi  
Shankracharya Marg, Sector-19A, Nerul, Navi Mumbai, Maharashtra-400706.  
Email ID: [rtanakar@jbsinghns.com](mailto:rtanakar@jbsinghns.com)

**Copy to:**

1. The Additional Director General, DRI, Bengaluru Zonal unit, 8 (P), Ist Stage, 3<sup>rd</sup> Block, HBR Layout, Opp BDA Complex, Kalyan, Bengaluru-560043. Email ID: dribang.cbec@nic.in/dribzu@nic.in
2. The Dy. Commr. Of Customs, CAC, JNCH.
3. CHS Section, JNCH (For display on Notice Board.)
4. EDI Section, JNCH (For publish on JNCH Website)
5. Office copy.