

 <b>सत्यमेव जयते</b>	<u>सीमाशुल्कआयुक्त का कार्यालय, (एनएस-V), ग्रुप-VI</u> <b>OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-V), Gr-</b> <b>VI,</b> <u>जवाहर लाल नेहरू कस्टम हाउस, न्हावाशेवा,</u> <b>JAWAHARLAL NEHRU CUSTOMS HOUSE, NHAVA SHEVA,</b> <u>तालुका - उरण, जिला - रायगढ, महाराष्ट्र-400707</u> <b>TALUKA URAN, DIST. RAIGAD, MAHARASHTRA-400707</b> Email - <a href="mailto:cus.grp6mumbai2@gov.in">cus.grp6mumbai2@gov.in</a>
--	---

F. No. CUS/APR/ASS/1657/2025-Group 6

Date: #ApproveDate#

SCN No. 2036/2025-26/AC/GR.6/NS-V/CAC/JNCH

DIN No. **20260278NX000021262D**

S/10-1852/2025-26/ADJ/AC/GR.6/NS-V/CAC/JNCH

**SHOW CAUSE NOTICE UNDER SECTION 124 read with SECTION 18 of  
Customs Act, 1962 in respect of mis-classification in import of Ethanol  
(for lab use only) under Bills of Entry as per Table-I by M/s PRAFUL SHAH &  
BROS (IEC-0388114991) – reg.**

M/s PRAFUL SHAH & BROS (herein after referred as ‘Importer’) having address at 181A, FLOOR 1ST, 74/80, SOURI BUILDING, HANUMAN LANE, KALBADEVI MUMBAI-400002 had filed bills of entry mentioned at Table-I for import of goods having description as per Table-I classified under CTH 98020000 having assessable value and duty as per Table-I.

**Table – I**

S.No.	BE No. and date	Description	Declared AV (in Rs.)	Declared Duty (in Rs.)
1	931470 dated 02-11-2010	ETHYL ALCOHOL ABSOLUTE	22,09,403.00	3,25,047.00
2	699749 dated 04-02-2011	Lab Chemical 500Gms & below namely ethyl alcohol absolute AR grade 99.9	23,00,055.00	3,38,384.00
3	3494375 dated 13-05-2011	ETHYL ALCOHOL ABSOLUTE	22,39,776.00	3,29,516.00
4	3933527 dated 29-06-2011	Lab Chemical 500Gms & below namely ethyl alcohol absolute AR grade 99.9	22,79,874.00	3,35,415.00
5	4987415 dated 21-10-2011	ETHYL ALCOHOL ABSOLUTE	25,10,812.00	3,69,391.00
6	6865116 dated 18-05-2012	ETHYL ALCOHOL ABSOLUTE	26,72,969.00	3,93,247.00

7	7452902 dated 21-07-2012	ETHYL ABSOLUTE	ALCOHOL	29,35,040.00	4,31,803.00
8	8433926 dated 07-11-2012	ETHYL ABSOLUTE	ALCOHOL	28,23,093.00	4,15,334.00
9	8995843 dated 10-01-2013	ETHYL ABSOLUTE	ALCOHOL	28,54,131.00	4,19,900.00
10	2952233 dated 10-08-2013	ETHYL ABSOLUTE	ALCOHOL	32,02,767.00	4,71,191.00
11	3730465 dated 06-11-2013	ETHYL ABSOLUTE	ALCOHOL	32,36,589.00	4,76,167.00
12	8617925 dated 16-03-2015	Lab Chemical 500Gms & below namely ethyl alcohol absolute AR grade 99.9		17,88,670.00	1,84,233.00
13	9241871 dated 15-05-2015	ETHYL ALCOHOL ABSOLUTE		18,32,817.00	1,88,780.00
14	9922394 dated 16-07-2015	ETHYL ALCOHOL ABSOLUTE		18,29,969.00	1,88,487.00
15	871903 dated 16-06-2008	ETHYL ALCOHOL ABSOLUTE		18,71,833.00	2,75,384.00

2. The mentioned bills of entry were assessed provisionally as per below comments:

**Table - II**

S.No.	BE No. and date	Departmental Comments
1	931470 dated 02-11-2010	BE has been assessed provisionally for the following reasons. The item in dispute is 1 of invoice 1 -- Pending test report.
2	699749 dated 04-02-2011	BE has been assessed provisionally for the following reasons. The item in dispute is 1 of invoice 1 -- Classification Dispute.
3	3494375 dated 13-05-2011	BE has been assessed provisionally for the following reasons. The item in dispute is 1 of invoice 1-- Others.
4	3933527 dated	S/5 PD- 63/11 GRVI DT 11.7.2011 BE has been assessed provisionally for the following reasons. The item in dispute is 1 of

	29-06-2011	invoice 1-- ETHYL ALCOHOL.
5	4987415 dated 21-10-2011	BE has been assessed provisionally for the following reasons. The item in dispute is 1 of invoice 1 -- Pending test report.
6	6865116 dated 18-05-2012	BE ASSESSED PROVISIONALLY AGAINST T/R ,PD BOND AND RDBE HAS BEEN ASSESSED PROVISIONALLY FOR THE FOLLOWING REASONS. THE ITEM IN DISPUTE IS 1 OF INVOICE 1 -- CLASSIFICATION DISPUTE.
7	7452902 dated 21-07-2012	BE HAS BEEN ASSESSED PROVISIONALLY FOR THE FOLLOWING REASONS. THE ITEM IN DISPUTE IS 1 OF INVOICE 1 -- TEST REPORT. BOND & CASH DEPOSIT RS 83003/= FROM HDFC BANK, PRINCESS ST BR
8	8433926 dated 07-11-2012	BE has been assessed provisionally for the following reasons. The item in dispute is 1 of invoice 1 -- Pending test report.
9	8995843 dated 10-01-2013	BE has been assessed provisionally for the following reasons. The item in dispute is 1 of invoice 1 -- Pending test report.
10	2952233 dated 10-08-2013	BE has been assessed provisionally for the following reasons. The item in dispute is 1 of invoice 1 -- Pending test report.
11	3730465 dated 06-11-2013	BE has been assessed provisionally for the following reasons. The item in dispute is 1 of invoice 1 -- Pending test report.
12	8617925 dated 16-03-2015	BE has been assessed provisionally for the following reasons. The item in dispute is 1 of invoice 1 -- Pending test report.
13	9241871 dated 15-05-2015	BE has been assessed provisionally for the following reasons. The item in dispute is 1 of invoice 1 -- CLASSIFICATION. EXAMINATION REPORT SEEN BE IS ASSED ACCORDINGLY VIDE TR NO 21/2015 DTD 22.5.15 GOODS MAY BE RELEASED IF OTHERWISE IN ORDER
14	9922394 dated 16-07-2015	BE HAS BEEN ASSESSED PROVISIONALLY FOR THE FOLLOWING REASONS. THE ITEM IN DISPUTE IS 1 OF INVOICE 1 -- LAB CHEMICAL. THE PARTY HAS PRODUCED TEST REPORT VIDE LAB NO. 1450 DT. 23.07.2015 AGAINST TR NO. 294 DT. 22.07.2014. MAY BE RELEASED, IF OTHERWISE IN ORDER.
15		EXAMINATION REPORT HAS STATED THAT IT CANNOT BE VISUALLY VERIFIED WHETHER THE GOODS ARE UNDENATURED/DENATURED, HENCE THE B/E IS assessed

871903 dated 16-06- 2008	provisionally for the following reasons. The item in dispute is 1 of invoice 1 -- Pending test report. VIDE FILE NO S/5-TEST-9/08 GRP VI. AND THE DOCKS HAS BEEN ASKED TO FORWARD THE RSS TO DYCC.
-----------------------------------	--

3. The examination order and examination report in the mentioned bills of entry is as follows:

**Table - III**

S.No.	BE No. and date	Examination Order	Examination Report
1	931470 dated 02-11-2010	Inspect lot. open and examine 5% after selection. check marked description/qty. verify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/purity show that the goods are intended for laboratory use only. forward sealed sample to para lab and dycc for test	opened and examined pkgs in the presence of cha inspected lot, opened & examined 5% after selection. checked marking of description and qty.vfd as instructed.
2	699749 dated 04-02-2011	Inspect lot. open and examine 5% after selection. check marked description/qty. verify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/purity show that the goods are intended for laboratory use only.	opened and examined pkgs in the presence of cha inspected lot,examined 5% a/s checked markings of desp. and marked wt./qty.vfd goods are packed in packages not exceeding 500ml/gms.vfd th at as per mkg it shows that goods are for laboratory use only. as per importers decl. adc noc not applicable
3		inspect lot. check mks and nos. open and examine 5% after selection. check marked description/qty. verify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/purity show that the goods are intended for laboratory use only. forward	opened and examined 20 pkgs in the presence of cha inspected lot. checkd mks and nos. open and examined 5% after selection. checkd marked description/qty. verifd that the goods are packed in

		sealed sample to para lab for test.	packages not exceeding 500ml/gms. verified that the markings/purity show that the goods are intended for laboratory use only. forwarded sealed sample to para lab for test.
4	3494375 dated 13-05-2011	inspect lot. check mks and nos. open and examine 5% after selection. check marked description/qty. verify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/purity show that the goods are intended for laboratory use only. forward sealed sample to para lab for test. follow ogd / ccr. follow ogd / ccr. Inv attested by grp.	opened and examined 200 pkgs in the presence of cha checked mks and nos. open and examine 5% after selection. checked marked description/qty. verified that the goods are packed in packages not exceeding 500ml/gms. verified that the markings/purity show that the goods are intended for laboratory use only. forward sealed sample to para lab for test. followed ogd / ccr. inv attested by grp.
5	4987415 dated 21-10-2011	inspect lot. check mks and nos. open and examine 5% after selection. check marked description/qty. verify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/purity show that the goods are intended for laboratory use only. forward sealed sample to para lab for test.	opened and examined 140 pkgs in the presence of cha inspected lot. checked mks and nos. open and examined 5% after selection. checked marked description/qty. verified that the goods are packed in packages not exceeding 500ml. verified that the markings show that the goods are intended for laboratory use only. forwarded sealed sample to para lab for test. adc noc not produced.
6		Inspect lot. check mks and nos. open and examine 5% after selection. check marked description/qty.	Inspected lot. checked mks and nos. open and examined 5% after selection. checked mark

	6865116 dated 18-05-2012	<p>verify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/purity show that the goods are intended for laboratory use only. forward sealed sample to para lab for test.</p> <p>pl vfy deposit made vide manual challan.</p>	<p>ed description/qty. verifd that the goods are packed in packages not exceeding 500ml/gms. verifd that the markings/purity show that the goods are intended for laboratory use only. forwardd sealed sample to para lab for test.vfd deposit pd vide hc-2137/23/5/12</p>
7	7452902 dated 21-07-2012	<p>inspect lot. check mks and nos. open and examine 5% after selection. check marked description/qty. verify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/purity show that the goods are intended for laboratory use only. forward sealed sample to para lab for test. vfy diff duty 20% of cvd paid by manual challan</p>	<p>opened and examined 140 pkgs in the presence of cha</p> <p>inspected lot. checkd mks and nos. examined 5% after selection. checkd marked description and mrkd qty. vrfd that the goods are packed in packages not exceeding 500ml/gms. vrfd that the markings/purity show that the goods are intended for laboratory use only.vrfd forwarded sealed sample to para lab for test. vrfd diff duty 20% of cvd paid by manual challan no. 2786 dated 27.06.12.</p>
8		<p>inspect lot. check mks and nos. open and examine 5% after selection. check marked description/qty.</p> <p>verify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/purity show that the goods are intended for laboratory use only. forward sealed sample to para lab for test.</p>	<p>opened and examined 10 pkgs in the presence of cha</p> <p>inspected lot.</p> <p>checked mks and nos. opened and examined 5% after selection. checked marked description/qty.</p> <p>vfd that the goods are packed in packages not exceeding 500ml/gms. vfd that the markings/purity show that the goods are intended for laboratory use only. forwarded sealed sample to para lab for test</p>

	8433926 dated 07-11-2012		vide sample no 879 dtd 20.11.2012.adc noc on hd copy
9		inspect the lot. check mks and nos. open and examine 5% after selection. check marked ydescription/qty. verify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/punrity show that the goods are intended for laboratory use only. forward sealed sample to para lab for test. vfy adc noc if applicable. vfy rms instructions strictly.	opened and examined 140 pkgs in the presence of cha inspected the lot. checked mks and nos. opened and examined 5% after selection. checked marked ydescription/qty. verifyd that the goods are packed in packages not exceeding 500ml/gms. verifyd that the markings/punrity show that the goods are intended for laboratory use only. rss fwdd to para lab for test. vfd adc noc on h/c. vfd rms instructions .
	8995843 dated 10-01-2013		
10		inspect the lot. check mks and nos. open and examine 5% after selection. check marked ydescription/qty. verify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/punrity show that the goods are intended for laboratory use only. forward sealed sample to para lab for test. vfy rms instructions strictly. also vfy 20% rd ( for duty difference) paid by manual chalan.	opened and examined 140 pkgs in the presence of cha inspected the lot. checked mks and nos. opened and examined 5% after selection. checkd marked description/qty. verifyd that the goods are packed in packages not exceeding 500ml/gms. verifyd that the markings/purity show that the goods are intended for laboratory use only. forwarded sealed sample to para lab for test. vfyd rms instructions strictly.vfyd 20 % rd ( for duty difference) paid by manual chalan no. hc-2075 dtd 19.08.2013. vfd adc noc on oc.
	2952233 dated 10-08-2013		
11		inspect the lot. check mks and nos. open and examine 5% after selection. check	inspected the lot. checked mks and nos. opened and examined 5%

	3730465 dated 06-11-2013	marked ydescription/qty. verify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/purity show that the goods are intended for laboratory use only. forward sealed sample to para lab for test. vfy rms instructions strictly.vfy rd of 20% of duty difference.	after selection. checked marked qty. verifd that the goods are packed in packages not exceeding 500ml/gms. verif d that the markings/purity show that the goods are intended for laboratory use only. forwarded sealed sample to para lab for test. vfd rd paid hc-
12	8617925 dated 16-03-2015	assessment and examination has not been prescribed for this be. pl inspect lot. check marks and nos. open and examine 10% a/s. check marked description, qty and capacity. verify country of origin. pl check retail pack not exceeding 500 gms or 500 ml. verify goods are laboratory chemicals on the basis of markings and nature of packing in terms note 3 to chapter 98. vfy adc noc. frd rss to dycc for test.	2384 dttd 21.11.2013 & inspected lot. opened & examined 5% a/s. checked desp. qty & mkd wt.vfd coo,gatt decl and capacity.vfd retail pack not exceeding 500ml.vfd goods are laboratory chemical on the basis of marking and nature of packing in terms of note 3 to chapter 98.vfd adc noc on hc .rss fw d to dycc for test.
13	9241871 dated 15-05-2015	assessment and examination has not been prescribed for this be. pl inspect lot. check marks and nos. open and examine 10% a/s. check marked description, qty and capacity. verify country of origin. pl check retail pack not exceeding 500 gms or 500 ml. verify goods are laboratory chemicals on the basis of markings and nature of packing in terms note 3 to chapter 98. forward rss to dycc for test	opened and examined 350 pkgs in the presence of cha inspected lot. checked marks and nos. opened and examined 10% a/s. checked marked description, qty and capacity. vfd country of origin.vfd retail pack not exceeding 500 ml. vfd goods are laboratory chemicals on the basis of markings and nature of packing in terms note 3 to chapter 98. forwarded rss to dycc for test.
14		pl inspect lot. check marks and nos. open and examine	opened and examined 150 pkgs in the presence of

	9922394 dated 16-07-2015	10% a/s. check marked description, qty and capacity. verify country of origin. pl check retail pack not exceeding 500 gms or 500 ml. verify goods are laboratory chemicals on the basis of markings and nature of packing in terms note 3 to chapter 98. forward rss to dycc for test. vrfy re-44 complied.	cha inspected lot. checked marks and nos. opened and examined 10% a/s. checked marked description, qty and capacity. verified country of origin. checked retail pack not exceeding 500 ml. verified goods are laboratory chemicals on the basis of markings and nature of packing in terms note 3 to chapter 98. forwarded rss to dycc for test. vrfd re-44 complied.
15	871903 dated 16-06-2008	pl inspect lot. open & examine 5 % after selection. check marking of description and mkd quantity, vfy markings and packing in terms of note 3 to chapter note 98 of the cth. vfy undenatured.	opened and examined pkgs in the presence of cha the exmn order states to vfy 'undenatured' to be vfd alongwith other vfn's. it is submitted that the cha/importer has not produced any catalogue/literature evidencing the goods to be categorised as denatured/undenatured and the same cannot be verified by visual examination. the be fwdd to the group for amendment or exmn order/prov assessment/as the group may deem fit. ac/docks approval on hard copy. opened and examined pkgs in the presence of cha inspected lot. opened and exmnd 5% a/s. checked markings of description and mkd wt.rss fwdd to dycc for test.

4. Whereas, the provisional assessments of the aforesaid Bills of Entry are now required to be finalised in terms of Section 18(2) of the Customs Act, 1962. In light of the findings

contained in the Test Report, it is proposed to finalise the provisional assessments by re-classifying the goods under CTH 22071090, which would result in differential duty liability.

**5.** Therefore, you are hereby called upon to show cause as to why the provisionally assessed Bills of Entry listed in Table-I should not be finalised by re-classifying the goods under CTH 22071090, and why the consequential differential duty should not be levied and recovered from you under Section 18(2) of the Customs Act, 1962 along with the interest under the section 18(3) of the Customs Act, 1962.

**6.** You are further called upon to submit your **written reply along with proof of the END USE (i.e. use as Lab Chemical) of the imported goods within 30 days of receipt of this notice**, failing which it shall be presumed that you have no submissions to make and the case will be decided on the basis of evidence on record. You may also avail the opportunity of personal hearing before the undersigned prior to finalisation, if you so desire, in terms of Section 122A of the Customs Act, 1962.

**7.** This show cause notice is issued without prejudice to any other action that may be taken against the aforesaid noticee or any other person/party connected with the case under the Customs Act, 1962 or any other law for the time being in force in India.

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

**(Roop Singh Meena)**

Assistant Commissioner of Customs,  
Gr VI, NS-V, JNCH, Nhava Sheva.

To,

M/s PRAFUL SHAH & BROS (IEC-0388114991)  
181A, FLOOR 1ST, 74/80,  
SOURI BUILDING, HANUMAN LANE,  
KALBADEVI MUMBAI-400002

Copy to:

1. The Dy./ Asstt. Commissioner of Customs, CAC, JNCH

The Dy./ Asstt. Commissioner of Customs, EDI, JNCH  
Notice Board (CHS Section for Display)