



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

Adj. File No: S/10-126/2025-26/Adj/CC/Gr.III/NS-III/CAC/JNCH
SCN File No: CUS/APR/SCN/1199/2025-Group 3

Date: 18.02.2026

SCN No: 601/2025-26/Commnr/NS-III/Gr. III/CAC/JNCH dated 06.08.2025
SCN is issued by Appraising Group-III, NS-III, JNCH

DIN: 20260278NX0000333AA5 :	
आदेश की तिथि Date of Order	: 17.02.2026
जारी किए जाने की तिथि Date of Issue	: 18.02.2026
आदेश सं. Order No.	: 392/2025-26/आयुक्त/एनएस-III/ सीएसी/जेएनसीएच 392/2025-26/Commr./NS-III /CAC/JNCH
पारितकर्ता Passed by	: श्री विजय रिशी SH. VIJAY RISI प्रधान आयुक्त, सीमाशुल्क (एनएस-3), जेएनसीएच, न्हावा शेवा Pr. Commissioner of Customs (NS-III), JNCH, Nhava Sheva
पक्षकार (पार्टी)/ नोटिसी का नाम Name of Party/ Noticee	: मेसर्स पांडा फर्निशिंग्स। M/s. Panda Furnishings.

मूलआदेश

ORDER-IN-ORIGINAL

- इस आदेश की मूल प्रति की प्रतिलिपि जिस व्यक्तिको जारी की जाती है, उसके उपयोग के लिए नि:शुल्क दी जाती है।
The copy of this order in original is granted free of charge for the use of the person to whom it is issued.
- इस आदेश से व्यथित कोई भी व्यक्ति सीमाशुल्क अधिनियम १९६२ की धारा १२९(ए) (के तहत इस आदेश के विरुद्ध सी ई एस टी ए टी, पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट रीज़नल बेंच, ३४, पी .डी .मेलोरोड, मस्जिद (पूर्व), मुंबई- ४०० ००९ को अपील कर सकता है, जो उक्तअधिकरण के सहायक रजिस्ट्रार को संबोधित होगी।
Any Person aggrieved by this order can file an Appeal against this order to CESTAT, West Regional Bench, 34, P D Mello Road, Masjid (East), Mumbai - 400009 addressed to the Assistant Registrar of the said Tribunal under Section 129 A of the Customs Act, 1962.
- अपील दाखिल करने संबंधी मुख्य मुद्दे:-
Main points in relation to filing an appeal:-

फार्म Form	: फार्म न .सीए ३, चार प्रतियों में तथा उस आदेश की चार प्रतियाँ, जिसके खिलाफ अपील की गयी है (इन चार प्रतियों में से कमसे कम एक प्रति प्रमाणित होनी चाहिए)
	Form No. CA3 in quadruplicate and four copies of the order appealed against (at least one of which should be certified copy)
समय सीमा Time Limit	: इस आदेश की सूचना की तारीख से ३ महीने के भीतर
	Within 3 months from the date of communication of this order.
फीस Fee	: (क) एक हजार रुपये-जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्तिकी रकम ५ लाख रुपये या उस से कम है।
	(a) Rs. One Thousand - Where amount of duty & interest demanded & penalty imposed is Rs. 5 Lakh or less.
	(ख) पाँच हजार रुपये- जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्तिकी रकम ५ लाख रुपये से अधिक परंतु ५० लाख रुपये से कम है।
	(b) Rs. Five Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 lakh
	(ग) दस हजार रुपये-जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्तिकी रकम ५० लाख रुपये से अधिक है।
	(c) Rs. Ten Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 50 Lakh.
भुगतान की रीति Mode of Payment	: क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीयकृत बैंक द्वारा सहायक रजिस्ट्रार, सी ई एस टी ए टी, मुंबई के पक्षमें जारी किया गया हो तथा मुंबई में देय हो।
	A crossed Bank draft, in favour of the Asstt. Registrar, CESTAT, Mumbai payable at Mumbai from a nationalized Bank.
सामान्य General	: विधि के उपबंधों के लिए तथा ऊपर यथा संदर्भित एवं अन्य संबंधित मामलों के लिए, सीमाशुल्क अधिनियम, १९९२, सीमाशुल्क (अपील) नियम, १९८२ सीमाशुल्क, उत्पादन शुल्क एवं सेवा कर अपील अधिकरण (प्रक्रिया) नियम, १९८२ का संदर्भ लिया जाए।
	For the provision of law & from as referred to above & other related matters, Customs Act, 1962, Customs (Appeal) Rules, 1982, Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982 may be referred.

4. इस आदेश के विरुद्ध अपील करने के लिए इच्छुक व्यक्ति अपील अनिर्णीत रहने तक उस में माँगे गये शुल्क अथवा उद्गृहीत शास्ति का ७.५ % जमा करेगा और ऐसे भुगतान का प्रमाण प्रस्तुत करेगा, ऐसा न किये जाने पर अपील सीमाशुल्क अधिनियम, १९६२ की धारा १२८ के उपबंधों की अनुपालना न किये जाने के लिए नामंजूर किये जाने की दायी होगी।

Any person desirous of appealing against this order shall, pending the appeal, deposit 7.5% of duty demanded or penalty levied therein and produce proof of such payment along with the appeal, failing which the appeal is liable to be rejected for non-compliance with the provisions of Section 129 of the Customs Act 1962.

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

The proceedings of the present case emanate out of **Show Cause Notice No. 601/2025-26/COMMISSIONER OF CUSTOMS/GR.4/NS-III/CAC/JNCH dated 06.08.2025** (hereinafter called in short as “SCN”), issued by the Commissioner of Customs, NS-III, JNCH, Mumbai Customs Zone-II vide F. No. CUS/APR/SCN/1199/2025-Group 3 to the following:

Noticee No. 01: M/s Panda Furnishings (IECNo.AAZFP3763C), 1012, 10th Floor, Opal Square, Wagle Estate, Road No.1, Thane West, Thane 400605 (hereinafter referred to as “Noticee No 01” or “Importer”); &

Noticee No. 02: Shri Yashpal Punyarthi, partner in M/s Panda Furnishing, 1012, 10th Floor, Opal Square, Wagle Estate, Road No.1, Thane West, Thane 400605; &

Noticee No. 03: Shri Udyan Singhania, partner in M/s Panda Furnishing, 2503, Cielo, B Wing, Lodha Splendora, J. B. Road, Thane 400 607.

BRIEF FACTS OF THE CASE

1. On the basis of specific intelligence that M/s Panda Furnishings are importing various types of fabrics by mis-declaring the same as polyester knitted fabrics with an intention to evade payment of duty, goods imported by M/s Panda Furnishings vide Live Bill of Entry No.7244116 dated 08.08.2023 in Container No. CAIU8873306 were examined by the officers of the Directorate of Revenue Intelligence (DRI), Mumbai Zonal Unit on 22.8.2023 under Panchanama dated 22.8.2023.

2. The Importer had declared the goods in the Live Bill of Entry as under: -

TABLE-A: Declaration in Live Bill of Entry No. 7244116 dated 08.08.2023

S. No.	Live Bill of Entry No.	Description of the goods	CTH declared	Qty.	Declared Value (₹)
1	7244116 dated 8.8.2023	Polyester knitted fabrics (Printed Rolls in assorted colour with different GSM)	60063400	298 Bales	1019050.56
	Duty Structure on declared CTH	BCD: 20%	IGST: 5%	SWS: 2%	Total: 28.1%
2	7244116 dated 8.8.2023	Polyester knitted fabric (Non-Printed rolls in assorted colours with different GSM)	60063200	271 Bales	761970.53
	Duty Structure on declared CTH	BCD: 20%	IGST: 5%	SWS: 2%	Total: 28.1%

2.1 On examination of the container, prima facie, it appeared that the goods declared by the importer as Polyester Knitted Fabric have been grossly mis-declared and five types of fabrics were found in the container. On visual inspection, the fabrics imported by M/s Panda Furnishings appeared to be as under: -

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TABLE- B.

S. No.	Type of Rolls (Marking)	No. of Rolls	Type of fabric as seen by visual inspection
(1)	(2)	(3)	(4)
1	22755	62	Polyester Knitted fabric
2	TD	33	Woven Synthetic Fabric
3	Rainbow Suede	176	Suede Fabric
4	Bitcoin	110	PU Coated fabric
5	Persian	188	Pile Fabric

2.2 During the course of the Panchanama, samples of the fabric were drawn. A total of 30 samples were drawn, two sets (of 3 samples each) for each item type for testing purposes and placed in 30 green envelopes, which were marked as Sample 1A, 1B, 1C, 2A, 2B, 2C, 3A, 3B, 3C, 4A, 4B, 4C, 5A, 5B, 5C, 6A, 6B, 6C, 7A, 7B, 7C, 8A, 8B, 8C, 9A, 9B, 9C, 10A, 10B & 10C and then sealed in the presence of the Panchas. Both the Panchas affixed their dated signatures on the said green envelopes, along with Shri Angenath Kailash Ojha, G-Card Holder bearing Customs Pass No. **671/2019**, employee of the Customs Broker M/s Om Seaways Cargo Pvt. Ltd. (CHA No. 11/1537).

3. In order to establish the exact type of fabric, its components and its correct classification, the said samples were sent to the Textile Committee of India for testing purposes. In the live BE No. 7244116 dated 08.08.2023, the importer had declared the goods under two different CTIs viz 60063400 with the declared description in Live Bill of Entry as “*Polyester Knitted Fabric (Printed rolls in assorted colour with different GSM)*” and 60063200 “*Polyester knitted fabric (Non-Printed rolls in assorted colour with different GSM)*”. Both these CTIs attract Basic Customs Duty (BCD) of 20%, Social Welfare Surcharge at 2% and IGST at 5%, making the effective rate of duty as 28.1%. It was seen that the importer had availed the benefit of Asia Pacific Trade Agreement Notification No.50/2018, which provides a tariff concession of 20% (Percentage of applied rate of duty) on the BCD amount. The imported goods had been exported by M/s Yuedongyang Trading Co., Limited, China under Invoice No. YD//23/0-26 dated 14.07.2023 and they were covered by Certificate of Origin No.0123111700112567 dated 24.7.2023 where the exporter’s name is mentioned as Shenzhen City Hongzhan Import & Export Co. Ltd, which is different from the exporter name i.e. M/s Yuedongyang Trading mentioned in the Invoice No. YD//23/0-26 dated 14.07.2023. As per Annexure-A (Sample Certificate of Origin), prescribed in Rule of Determination of Origin of Goods under the Asia-Pacific Trade Agreement Rule, 2006 (Box 1 Goods Consigned from), the name, address and country of the exporter must be the same as the exporter described in the invoice. Hence, the benefits of Notification No. 050/2018 are not available to the importer, as the COO is not in respect of goods imported from M/s Yuedongyang Trading.

4. Searches Conducted:

Searches were conducted at the following addresses of M/s Panda Furnishings: -

TABLE-C: Details of searches conducted

S. No.	Address of the premises searched	Details of documents/ devices recovered
1	Registered premises of Panda Furnishings: - 225, 425, 2 nd Floor, BuildingNo.2, Ashok Nagar, Bhiwandi, Thane 421302	No incriminating documents were found. Details are as per Panchanama dated 26.8.2023

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2.	Office of Panda Furnishings:- 1012, 10 th Floor, Opal Square, Wagle Estate, Road No.1, Thane West, Thane 400 605.	Certain documents and goods were found. Details are as per Panchanama dated 26.8.2023
3.	Godown of Panda Furnishings:- Godown No.41, Hari Buwa Compund, Next to Deshmukh Warehouse, Rahnal Village, Bhiwandi, Thane 421 302.	Documents, pen drive containing backup of emails were resumed. Details as per Panchanama dated 26.8.2023.

5. Statements Recorded: -

i) The statement of Shri Udyan Singhania (Noticee No. 03), Partner of M/s Panda Furnishing was recorded on 27.8.2023 under the provisions of Section 108 of the Customs Act, 1962. In his statement, he stated, inter alia, as under: -

- a) M/s Panda Furnishings is a Partnership firm and there are only two partners i.e. Udyan Singhania and Yashpal Punyarthi. The firm is engaged in trading activity. They import fabrics, mainly upholstery fabrics such as 100% Polyester Knitted fabrics, dyed, printed and white. They sell these goods to various customers in Haryana, Gujarat and Maharashtra. He stated that the registered office of M/s Panda Furnishing is 425/225, 2nd Floor, Building No.2, Ashok Nagar, Bhiwandi 421 302. However, all the activities of the said firm are run from his office situated at 1012, Opal Square, Road No.1, Wagle Estate, Thane 400 605. They have a godown at Hari Buwa Compound, Godown No.41, Next to Deshmukh Warehouse, Rahnal Village, Bhiwandi, Thane 421 302. The Godown is rented under warehousing contract. All the records, accounts etc., are maintained at his office address located at Opal Square.
- b) He is a Partner of M/s Panda Furnishings and his role is basically to manage finance and dispatches, handling of imports, recovery of dues from customers etc. They have only one employee in M/s Panda Furnishing i.e. Shri Sagar Shripati, who looks after the accounting activity of the firm.
- c) The other partner in the firm is Shri Yashpal Punyarthi. He stays at Kachao, Guizhou, China since 2003-04. He is basically a sourcing agent and is the owner of M/s Pretex International. He was engaged in supply of upholstery fabrics and machinery to various customers in India. During the COVID lock down he had come to India and he floated the idea of forming a partnership with him (Shri Udyan) to supply upholstery fabrics from China to India. Accordingly, Panda Furnishing was started in November, 2020. Shri Yashpal looks after the purchase and sales.
- d) Their business model is that the customers visit China for the procurement of fabrics. There, they get in touch with Yashpal Punyarthi, who shows them the samples, negotiates the prices and takes the order for the quantity and quality of the goods to be supplied to the customers. Thereafter, he places an order for the goods from a Chinese company i.e. Yuedongyang Trading Co., Limited, on behalf of M/s Panda Furnishing. The goods are then imported by M/s Panda Furnishing. The customers are already pre-determined. His job here is to get the goods cleared from Customs and supply the goods to the customers. The names of the customers and the quantity of the goods are given to him or his accountant, Shri Sagar by Shri Yashpal through the phone or WhatsApp message. Accordingly, the goods are dispatched to the customers. Many times, the entire consignment in one container is supplied to one customer. In such cases, the container and the goods after clearance from the Customs are brought to their godown, where the goods are shifted from the container to a local transport truck and the goods are dispatched to the customers. On a few occasions, the goods are unloaded and stored in their godown and the goods are then sent in parts to customers in Maharashtra, Haryana and Gujarat, depending upon the directions of Shri Yashpal. Prices for the purchase and sale of the goods are decided by Shri Yashpal. The rates

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are conveyed by him to the accountant, who accordingly prepares the sales Invoices, E-way Bill, Packing List/Delivery Challan & Lorry Receipt, which are then sent to the customers. At the time of Import, Shri Yashpal Punyarthi provides them with the Customer Invoice, Packing List, Bill of Lading and COO Certificate. Based on these documents, they get the goods cleared from Customs. Once the goods are cleared from Customs, they are dispatched to various customers as per the details provided by Shri Yashpal Punyarthi. At the time of clearance of goods to customers, they prepare GST Invoice, E Way Bill, Packing List and Lorry Receipt.

- e) They deal with upholstery fabrics. These are knitted fabrics, basically 100% polyester, which is used as upholstery in Sofa, Seat Cover, Bed Backs etc. They may be printed or dyed. There are various types of such fabrics, which are printed, embossed, foiled, with fleece / without fleece. They also sometimes import suiting fabrics and 100% Polyester bed sheets.
- f) He handles the clearance of goods from the Customs. They have appointed one CHA by the name M/s Om Seaways Cargo P. Ltd. Shri Kapil Dalmia is one of the directors of M/s Om Seaways Cargo P. Ltd. Shri Yashpal Punyarthi sends the details such as Container, Commercial Invoice, Packing List, Bill of Lading etc., directly to the CHA's person in charge i.e. Shri Sushant Tambe. The original documents, such as the Country of Origin Certificate received from China, are handed over by Shri Sagar Sudarshan Shripati (Accountant of M/s Panda Furnishing) to Shri Sushant Tambe via courier. The copies of the Commercial Invoice, Bill of Lading, Packing List and other documents are sent to Shri Sagar Sudarshan Shripati via email of M/s. Panda Furnishing. These are downloaded and handed over to the CHA for customs clearance purposes.
- g) The goods imported are regular goods. The classification of the goods was decided by Shri Yashpal Punyarthi in consultation with M/s Om Seaways Cargo Pvt. Ltd. Since similar types of goods are imported, they do not provide the classification to M/s Om Seaways Cargo Pvt. Ltd. on a regular basis.
- h) The payment of imported goods is directly made to M/s Yuedongyang Trading Co Limited through banking channels. Payment from the customers is received through RTGS.
- i) The goods imported under the Bill of entry No. 7244116 dated 8.8.2023 were declared as 100% polyester Knitted fabrics (printed rolls) and Polyester Knitted Fabrics (non-Printed Rolls). However, the actual goods in the Container covered by this live Bill of entry includes woven polyester fabrics and knitted polyester fabrics.
- j) After seeing the samples which were obtained from the container, he stated that the description to the best of his knowledge is as under: -

S. No.	Name of the Fabric	Description
1.	Persian	100% Polyester Woven Fabrics
2.	22755	100% Polyester Woven Fabrics
3.	TD	100% polyester knitted fabric
4.	Rainbow Suede	100% polyester knitted fabrics
5.	Bitcoin	100% Polyester knitted fabrics backed with felt

However, Shri Udyan Singhania stated that goods may be get tested to find out the exact composition of the said goods and their correct classification.

- k) He stated that name of the product such as Holland, Bitcoin, Nand Wood, RFD, 8808, Mosha, Dinar, Alaska, Rainbow, Boston, Clark, Walter, Blackout etc., are names given to the fabrics by the exporting company i.e. Yuedongyang Trading Co. Ltd. Many of these names are well known in the Indian market amongst the customers in India and these names are common and used by all exporters from China. The customers in India recognize the quality, gsm and other features of these fabrics by the said names. The

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customers in India will be able to identify the fabric imported and its GSM by the said names.

- l) He paid an amount of Rs. 20,00,000/- (Rupees Twenty Lakhs only) on 28.08.2023, against the differential custom duty payable in respect of mis-declared goods covered under the Bill of Entry No.7244116 dated 08.08.2023.
- ii) Statement of Shri Sagar Shripati, Accountant of M/s Panda Furnishings was recorded on 27.8.2023 under Section 108 of the Customs Act, 1962. In his statement, he stated inter alia as under: -
- a) He has been working as the accountant in Panda Furnishings since November 2020 i.e. from the incorporation of the said firm.
 - b) He prepares challans, invoices and looks after payments to the transporters, suppliers and miscellaneous expenses. This is done at the direction of Shri Udyan Singhania. He takes instructions directly from Udyan Singhania and Yashpal Punyarthi.
 - c) Panda Furnishing imports fabrics as per the client's requirements. Panda Furnishing also has local purchases, generally when there is an urgent requirement from the buyer.
 - d) He is not aware of the purchase process. The order is generally booked and confirmed by Shri Yashpal Nandkumar Punyarthi. The said order is then forwarded to pandafurnishings@gmail.com.
 - e) On confirming the consignment, a copy of the COO (Country of Origin) certificate, BL (Bill of Lading), Commercial Invoice and Packing list are received on the email address pandafurnishings@gmail.com.
 - f) Orders are finalised by Shri Yashpal Punyarthi and the rates are also finalised by him. These rates are shared with him on this WhatsApp number: 8087025026.
 - g) The Bill of Entry is filed by one M/s Om Trans Logistics Pvt Ltd. The documents are finalised by Shri Yashpal Punyarthi, and he sends the documents to the CHA on the email address pandafurnishings@gmail.com.
 - h) He normally communicates with Udyan and Yashpal through WhatsApp. There is a WhatsApp group called 'Panda Accounts'. All business-related things are available and shared in the said group.
- iii) Statement of Shri Kapil Dalmia, the Customs House Agent of M/s Panda Furnishings was recorded on 05.09.2023 under Section 108 of the Customs Act, 1962. In his statement, he stated inter alia as under: -
- a) He has been handling the consignments imported by M/s Panda Furnishings since November 2020. Around 61 consignments of M/s Panda Furnishings have been handled by Om Seaways Cargo Pvt. Ltd. since 2020.
 - b) The different types of goods declared by M/s Panda Furnishings at the time of import are Polyester Knitted Fabrics (Printed and Dyed) and Polyester Bedsheets. The majority of the imports are of fabrics only. Shri Udyan Singhania and Shri Yashpal Punyarthi are the partners in M/s. Panda Furnishings.
 - c) Shri Yashpal Punyarthi is currently located in China and he has already been supplying fabrics and machinery to various customers in India. In respect of M/s Panda Furnishings, he handles the procurement of goods and the supply-related work in China as the supplier of M/s. Panda Furnishings is also located in China.
 - d) Shri Yashpal Punyarthi provides them the documents for filing of Bills of Entry either by courier or a person from their firm visits the office of M/s Panda Furnishings for collecting the same.
 - e) Shri Sushant Tambe, Import Manager looks after the work related to filing of Bills of Entry in respect of M/s. Panda Furnishings.

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- f) Bill of Lading, Commercial Invoice, Brief Packing List, Detailed Packing List and Certificate of Origin is given to them by M/s. Panda Furnishings for filing of Bills of Entry.
- g) The classification up to six digits is taken from the Certificate of Origin provided by M/s Panda Furnishings. The further classification of eight digits is decided by consulting Shri Yashpal Punyarthi. He (Shri Yashpal Punyarthi) also communicates the quantity for each type of goods to be declared in a Bill of Entry over WhatsApp calls or messages.
- h) He consults with Shri Yashpal Punyarthi regarding the classification of the goods.
- i) On being asked about the Certificate of Origin dated 24.07.2023 bearing Certificate No. 0123111700112567 and Bill of Lading No. VOLNGBNSA2310277 dated 23.07.2023 where the exporters name in the COO has been shown as Shenzhen City Hongzhan Import and Export Co. Lad., whereas the name of the exporter in the bill of lading is M/s. Yuedongyang Trading Co. Ltd., he stated that this matter had come to his notice and this issue was brought to the notice of Shri Yashpal Punyarthi to which he replied that as Yuedongyang Trading Co. Ltd. is not a registered firm for claiming benefits as per Asia Pacific Trade Agreement (APTA) notifications, so the Certificate of Origin was made in the name of Shenzhen City Hongzhan Import and Export Co. Ltd., whereas the other documents are in the name of Yuedongyang Trading Co. Ltd.
- j) When the container in respect of Bill of Entry No. 7244116 dated 08.08.2023 was put on hold for examination by the Directorate of Revenue Intelligence, he contacted Shri Udyan Singhania, who had informed him that around 1/4th of the goods in the container are 'Woven Fabrics' and the same have been mis-declared as Polyester Knitted Fabrics.
- k) He is not aware of any such misdeclaration done by M/s. Panda Furnishings in the past.
- iv) Summons dated 23.07.2024 and 08.11.2024 were issued to Shri Yashpal Punyarthi, the partner of M/s Panda Furnishings. However, he did not appear before the investigating officer for the recording of his statement.

6. Testing of Samples, Seizure of goods and provisional release: -

The samples which were drawn during the course of examination of the Container No. CAIU8873306 in respect of goods imported under Live Bill of Entry No.7244116 dated 8.8.2023, were sent to the Textile Committee, Textile Laboratory & Research Centre, P. Balu Road, Prabhadevi Chowk, Prabhadevi, Mumbai 400 025 for testing purposes vide Test Memo dated 25.08.2025 (copy enclosed at **Para 13.1 below**). The Textile Committee submitted the copies of the test report of the samples vide their letter dated 14.09.2023 (copy of Test reports is enclosed at **Para 13.2 below**) & 22.09.2023. Same were communicated/ forwarded to the Importer via letter dated 22.09.2023, which is received by the authorised representative of the importer i.e. Sh. Shushant Tambe, Import Manager of Customs Broker: Om Seaways Cargo P. Ltd. on 22.09.2023 (copy of the letter with receiving from Sh. Shushant Tambe is enclosed at **Para 13.3 below**). In all, 5 types of goods were imported by M/s Panda Furnishings under Live Bill of Entry No. 7244116 dated 8.8.2023. A brief summary of the findings of the test reports is given in the table below: -

TABLE-D

Comparison of declared item vs Correct Classification as per Test Report

Sr No.	Label Description on the rolls of fabric	CTH and Description in the Live Bill of Entry No. 7244116 dated 08.08.2023	Rate of duty as per BE description	Description as per the test report	Correct Classification and rate of duty as per TR

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1	22755	CTI 60063200 "Polyester Knitted Fabric, Non-Printed Rolls" in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018), Social Welfare Surcharge at 10% and IGST at 5%	Woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% Polyurethane filaments, 12% cotton of yarn of different colours	CTI 55162300 attract Basic Customs Duty (BCD) of 20% or Rs. 150 per Kg whichever is higher, along with IGST 5% and Social Welfare Surcharge (SWS) of 10%.
2	TD	CTI 60063200 "Polyester Knitted Fabric, non-printed rolls" in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) Social Welfare Surcharge at 2% and IGST at 5%	98.0% Polyester, 2.0% polyurethane other knitted (weft knitted) fabrics of yarns of different colours	CTI 60063300 attracts a Basic Customs Duty (BCD) of 20% or Rs. 115 per kg, whichever is higher, along with 5% IGST and Social Welfare Surcharge (SWS) of 10%.
3	Rainbow Suede	CTI 60063200 "Polyester Knitted Fabric, Non-Printed Rolls in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) or Rs. 115/- per Kg whichever is higher, Social Welfare Surcharge at 10% and IGST at 5%	100% Polyester knitted fabric, other pile (cut pile) fabric	CTI 60019200 attracts Basic Customs Duty (BCD) at 20%, IGST at 5%, and Social Welfare Surcharge (SWS) at 10%.
4	Bitcoin	CTI 60063400 "Polyester Knitted Fabric (Printed Rolls in assorted colours	Basic Customs Duty (BCD) of 20% (effective	Polyester knitted fabric, coated with polyurethane, assembled in	CTI 59032090 attracts a Basic Customs Duty (BCD) of 20%, IGST of 12%,

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		and various GSM)"	rate 16% as per Notification No. 50/2018) Social Welfare Surcharge at 2% and IGST at 5%	layer with 100% polyester knitted fabric	and Social Welfare Surcharge (SWS) of 10%.
5	Persian	**CTI 60063400 "Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)"	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) or Rs. 115/- per Kg whichever is higher, Social Welfare Surcharge at 10% and IGST at 5%	100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric.	CTI 58013690 attracts a Basic Customs Duty (BCD) of 20% or Rs. 130 per square meter, whichever is higher, along with 5% IGST and Social Welfare Surcharge (SWS) of 10%.

** Inadvertently mention in SCN as “CTI 60063400 100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric”

6.1 Copies of the test report were provided to M/s Panda Furnishings vide letter F. No.: DRI/MZU/E/Int-105/2023 dated 22.09.2023. Further, the goods contained in the Container No. CAIU 8873306 imported under Live Bill of Entry No.7344116 dated 08.08.2023 were seized under Seizure Memo dated 21.9.2023 as per Section 110(1) of the Customs Act, 1962, under the reasonable belief that the importer had violated the provisions of Customs Act, 1962, and mis declared the description and classification of the goods imported by them and that the goods appeared to be liable for confiscation under Section 111(m) of the Customs Act, 1962.

6.2 The Deputy Commissioner of Customs, Group III, JNCH, Nhava Sheva vide Order F. No.: S/26-Misc-433(154)/2023-24/Gr.III/JNCH dated 20.10.2023 allowed provisional release of the seized goods on execution of Bond of Rs. 1,06,57,991/- and furnishing of Bank Guarantee for Rs. 48,81,177/-. M/s Panda Furnishings vide letter dated 01.11.2023 informed that the conditions of provisional release had been complied by them and the goods have been cleared on 23.10.2023. They also submitted copies of the Bond and Bank Guarantee for reference.

7. Payment made during the course of investigation: -

During the course of investigation, Statement of Shri Udyan Ashok Singhania, Partner of M/s Panda Furnishings was recorded on 27.08.2023, wherein he stated inter alia that goods imported under live BE No. 7244116 dated 08.08.2023 were declared as 100 % Polyester Knitted fabrics (printed rolls) and Polyester Knitted Fabrics (non-printed rolls). However, the actual goods in the container covered in the above live Bill of entry include woven polyester fabrics and knitted

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polyester fabrics. When asked whether the goods imported in live BE No. 7244116 dated 08.08.2023 were mis-declared, Shri Udyan Ashok Singhania, stated that since they did not have a full container load, Shri Yashpal Punyarthi loaded the container with certain goods that he was informed could be sold in India. The correct classification of the goods imported was not mentioned in the import documents, and he was not aware of the correct classification of the goods imported in the aforementioned BE dated 08.08.2023. Further, M/s Panda Furnishing paid an amount of Rs. 20,00,000/- vide Challan dated 28.08.2023, towards the imports made by them under bills of entry filed at apprising Group III, Nhava Sheva.

8. Analysis of the Documents, Test Reports and further investigations: -

a) Mis-declaration and Misclassification: -

On verification of the description of goods mentioned by M/s Panda Furnishings in the Live Bill of Entry No.7344116 dated 08.08.2023 in respect of the goods imported in Container No. CAIU 8873306 and comparing the same with the description and composition of the samples as mentioned in the Test Reports, it is seen that there is a difference between the goods declared by M/s Panda Furnishings in the Live Bill of Entry and the goods actually contained in the said container. The comparison of the goods as declared and classified in the Bill of Entry and the actual classification of the goods based on the composition of the goods as mentioned in the Test Reports is summarised below: -

TABLE-E:

Comparison of Declared vs Correct Item Description & Classification as per Test Report

S. No.	Label description on the rolls of fabric	Description of the goods in the live Bill of Entry No. 7244116 dated 08.08.2023	Classification of the goods in the live Bill of Entry	Description of the goods as per Test Report	Actual Classification of the goods as per TR
1	22755	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	Woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% Polyurethane filaments, 12% cotton of yarn of different colours	5516.2300
2	TD	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	98.0% Polyester, 2.0% polyurethane other knitted (weft knitted) fabrics of yarns of different colours	6006.3300
3	Rainbow Suede	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	100% Polyester knitted fabric, other pile (cut pile) fabric	60019200
4	Bitcoin	Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)	60063400	Polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric	5903.2090
5	Persian	Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)	60063400	100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric	5801.3690

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Classification and rate of duty: -

i. Product with description on Rolls - 22755: -

In live BE No. 7244116 dated 08.08.2023, the description of goods was mentioned as "Polyester Knitted Fabric (Non-Printed Rolls in assorted colours in different GSM)" under CTI 60063200. However, as per the test result, the goods contain woven fabrics containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% Polyurethane filaments, 12% cotton of yarn of different colours. Since the goods contain woven fabric, the classification under Chapter 60 (Knitted or Crocheted Fabric) is liable to be rejected. The goods fall under Chapter 55(Man-made Staple Fibres) are rightly classifiable under CTI 5516 (woven fabrics of artificial staple fibres) on account of having 60% by weight of viscose staple fibres. Since the fabric contains less than 85% by weight of artificial staple fibres, mixed mainly with man-made filaments containing yarns of different colours. The CTI are reproduced as below: -

CTH	Description	BCD	IGST	SWS	Effective duty
As per Declaration					
6006	Other knitted or crocheted fabrics.				
6006 3200	-of synthetic fibres- Dyed	20%	5%	10%	28.100%
As per Test Reports					
5516	Woven fabrics of artificial staple fibres.				
5516 2300	Containing less than 85 percent by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: -- Of yarns of different colours	20% or Rs. 150 per kg. whichever is higher	5%	10%	28.100%

The said goods are rightly classifiable under Chapter 55162300 of the Customs Tariff as the goods are woven fabrics of artificial staple fibres containing less than 85% by weight of artificial staple fibres, mixed mainly with man-made filaments containing yarns of different colours. The originally declared classification under CTI 60063200 falls under Chapter 60, which is explicitly limited to knitted or crocheted fabrics. CTI 60063200 specifically pertains to "other knitted or crocheted fabrics, of synthetic fibres, dyed." Since the tested fabric is woven and not knitted or crocheted, classification under this heading is technically incorrect and contrary to the heading structure of Chapter 60.

On the other hand, Chapter 55 deals with man-made staple fibres, and heading 5516 covers "woven fabrics of artificial staple fibres." Subheading 55162300 applies to woven fabrics containing less than 85% by weight of artificial staple fibres, mixed mainly with man-made filaments, and consisting of yarns of different colours, which matches the composition and description of the goods as per the test report.

Furthermore, as per Section XI Note 2(A) of the Customs Tariff Act, mixtures of two or more textile materials are to be classified based on the fibre that predominates by weight. In this case, viscose staple fibres (artificial staple fibre) predominate but account for less than 85%, which satisfies the condition for heading 5516. Additionally, the presence of yarns of different colours meets the criterion specifically stated in subheading 55162300.

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ii. Product with description on Rolls – TD: -

In live BE No. 7244116 dated 08.08.2023, the goods were initially declared as “Polyester Knitted Fabric (Non-Printed Rolls in assorted colours in different GSM)” and classified under Customs Tariff Item (CTI) 60063200, which covers "other knitted or crocheted fabrics of synthetic fibres, dyed". However, as per the test report, the actual composition of the goods is 98.0% polyester and 2.0% polyurethane, and they are confirmed to be weft-knitted fabrics made from yarns of different colours. The CTHs are as reproduced below: -

CTH	Description	BCD	IGST	SWS	Effective duty
6006	Other knitted or crocheted fabrics.				
As per Declaration					
6006 3200	-of synthetic fibres-Dyed	20%	5%	10%	28.100%
As per Test Report					
60063300	Of synthetic fibres: of yarns of different colours.	20%	5%	10%	28.100%

According to the Customs Tariff Act, 1962, Chapter 60 specifically applies to knitted or crocheted fabrics, and heading 6006 covers “other knitted or crocheted fabrics”. Subheading 60063300 particularly deals with "other knitted or crocheted fabrics of synthetic fibres, of yarns of different colours". The key distinction between headings 60063200 and 60063300 lies in the type of coloration: 60063200 pertains to dyed fabrics, whereas 60063300 applies to fabrics made from pre-coloured or different coloured yarns that create a pattern or multi-coloured effect during the knitting process itself.

The test report confirms that the fabric is made from yarns of different colours, it is not a simple dyed fabric. The synthetic nature of the fibres (98% polyester and 2% polyurethane) qualifies the product under the synthetic fibre subheadings, and the structure of the fabric aligns with the technical description of CTI 60063300.

In conclusion, the goods in question are not dyed fabrics as declared but are knitted fabrics composed of yarns of different colours, which is a materially different classification. Based on their synthetic composition, weft-knitted construction, and yarn-based coloration, the appropriate and legally correct classification under the First Schedule to the Customs Tariff Act, 1975 is CTI 60063300 – “other knitted or crocheted fabrics, of synthetic fibres, of yarns of different colours.”

iii. Product with description on Rolls –Rainbow Suede: -

In live BE No. 7244116 dated 08.08.2023, the description of goods was mentioned as “Polyester Knitted Fabric (Non-Printed Rolls in assorted colors in different GSM)” under CTI 60063200. However, as per the test results, the said product consists of 100% polyester knitted other pile (cut pile) fabric. The goods are cut pile fabrics, knitted, consisting of manmade fibres and are rightly classifiable under 60019200 of the Customs Tariff. The CTHs are as reproduced below: -

CTH	Description	BCD	IGST	SWS	Effective duty
As per Declaration					
6006	Other knitted or crocheted fabrics.				
6006 3200	-of synthetic fibres-Dyed	20%	5%	10%	28.100%
As per Test Report					

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6001	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted	-	-	-	-
60019200	Other: of man- made fibres	20%	5%	10%	28.100%

In live BE No. 7244116 dated 08.08.2023, the goods were declared as "Polyester Knitted Fabric (Non-Printed Rolls in assorted colors in different GSM)" and classified under CTI 60063200, which applies to "other knitted or crocheted fabrics of synthetic fibres, dyed." However, test report revealed that the product is composed of 100% polyester knitted fabric with cut pile, which materially alters the nature and correct classification of the goods.

Customs Tariff Heading 6001 covers "pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or crocheted". Within this heading, CTI 60019200 applies to "other pile fabrics, knitted or crocheted, of man-made fibres." The presence of cut pile, which gives the fabric a raised, velvety or plush texture, is a defining structural feature and not merely a surface effect like dyeing or printing.

Further, under General Rule 1 of the General Rules for Interpretation of the Customs Tariff, classification is determined according to the terms of the headings and any relevant section or chapter notes. Since CTI 60063200 pertains only to ordinary dyed synthetic knitted fabrics and does not include pile fabrics, it is not the appropriate heading for the goods in question. Therefore, the correct classification of the goods, based on their actual construction (knitted cut pile) and material composition (100% polyester), is under CTI 60019200— "Other pile fabrics, knitted or crocheted, of man-made fibres." This classification reflects both the technical characteristics and legal framework of the Customs Tariff, and accordingly, the originally declared heading CTI 60063200 is incorrect.

iv. Product with description on Rolls –Bitcoin: -

In live BE No. 7244116 dated 08.08.2023 goods were declared as "Polyester Knitted Fabric (Printed Rolls in assorted colour in different GSM)" a under CTI 60063400. However, as per the test report, the product consists of polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric. They are basically textile fabrics, impregnated/coated with plastics i.e. polyurethane and are therefore rightly classified under Chapter 59032090. The CTHs are as reproduced below:

CTH	Description	BCD	IGST	SWS	Effective duty
As per Declaration					
6006	Other knitted or crocheted fabrics.				
6006 3400	--Printed of artificial fibres	20%	5%	10%	28.100%
As per Test Report					
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02				
59032090	With Polyurethane-- Other	20%	12%	10%	36.640%

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In live BE No. 7244116 dated 08.08.2023, the goods were declared as “Polyester Knitted Fabric (Printed Rolls in assorted colours in different GSM)” and classified under Customs Tariff Heading (CTI) 60063400, which applies to “other knitted or crocheted fabrics of synthetic fibres, printed.” However, as per the test, the goods are not simple printed polyester knitted fabrics. Instead, they consist of polyester knitted fabric coated with polyurethane, and are assembled in layers with another 100% polyester knitted fabric. This means that the goods are essentially multi-layered textile fabrics impregnated or coated with plastics, specifically polyurethane, and the plastic layer is applied in a way that is visible or functionally alters the textile.

This distinction is critically important for customs classification, as per the General Rules for the Interpretation of the Customs Tariff (GRI). Rule 1 states that classification shall be determined according to the terms of the headings and any relevant section or chapter notes. In this case, Chapter Note 1(c) to Chapter 60 of the First Schedule to the Customs Tariff Act, is directly relevant. This note excludes from Chapter 60 “fabrics that are impregnated, coated, covered or laminated with plastics.” As a result, any such product, regardless of whether it originates as a knitted fabric, is excluded from Chapter 60 once it has been coated or laminated with plastic material such as polyurethane.

Instead, such goods fall under Chapter 59, which deals with impregnated, coated, covered or laminated textile fabrics. Within this chapter, Heading 5903 covers “Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902.” More specifically, Subheading 590320 pertains to fabrics that are coated or covered with polyurethane, and Tariff Item 59032090 is the appropriate classification for such coated fabrics that do not fall under a more specific subcategory.

According to the Chapter Notes to the Harmonized System (HSN) 5903 “textile fabrics laminated with plastics” means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.

Therefore, the declared classification under CTI 60063400 is inaccurate, as it fails to reflect the material transformation and the exclusion criteria laid out in Chapter 60. Based on the composition (polyester fabric with polyurethane coating), structure (layered assembly), the correct classification is under CTI 59032090—textile fabrics coated with polyurethane, not elsewhere specified. As per Notification No. 14/2022-Customs (ADD), dated 20.05.2022, Anti-Dumping Duty is applicable on CTI 59032090 @ 0.46 USD/mtr. For calculating differential duty, Anti-Dumping Duty has also been taken into consideration.

v. Product with description on Rolls –Persian: -

In live BE No. 7244116 dated 08.08.2023, the description of goods was mentioned as “Polyester Knitted Fabric (Printed Rolls in assorted colour in different GSM) under CTI 60063400. As per the test result, the product consists of 100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric. It is basically woven chenille fabrics and rightly classifiable under 58013690 of the Customs Tariff. The CTHs are as reproduced below: -

CTH	Description	BCD	IGST	SWS	Effective duty
As per Declaration					
6006	Other knitted or crocheted fabrics.	-	-	-	-
6006 3400	--Printed of artificial fibres	20%	5%	10%	28.100%
As per Test Report					
5801	Woven pile fabrics and chenille fabrics, other than fabrics of	-	-	-	-

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	heading 5802 or 5806.				
58013690	Chenille fabrics -- Other	20% or Rs. 130 per sq. mtr., whichever is higher.	5%	10%	28.100%

In live BE No. 7244116 dated 08.08.2023, the goods were initially declared as “Polyester Knitted Fabric (Printed Rolls in assorted colour in different GSM)” and classified under CTI 60063400, which covers "other knitted or crocheted fabrics of synthetic fibres, printed." However, as per the test report, the product is not a single-layer knitted fabric as declared but rather a composite fabric consisting of 100% polyester woven chenille fabric assembled in layers with 100% polyester knitted fabric. This composite structure significantly changes the classification of the product under the Customs Tariff.

The key element here is the presence of woven chenille fabric, which is a distinct type of fabric characterized by its tufted surface and soft texture. According to the Chapter Notes to the Harmonized System (HSN), chenille fabrics are specifically classifiable under Heading 5801, which covers “woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806”. Customs Tariff Heading 58013690 covers “chenille fabrics of man-made fibres: other, which fits the description of the test report (100% Polyester woven chenille fabric).

As per Chapter Note 1(c) to Chapter 60 of the Customs Tariff Act, 1962, fabrics that are assembled, laminated, or otherwise combined with other fabrics in a way that gives the product the character of a woven or composite material, and not just knitted fabric, are excluded from classification under Chapter 60. Since the dominant component of the fabric is the woven chenille layer, which determines the essential character of the material, the product does not qualify for classification under CTI 60063400.

Furthermore, the General Rules for Interpretation (GRI) of the tariff schedule, particularly Rule 3(b), states that when goods are made of different materials or components, they shall be classified as if they consisted of the material or component which gives them their essential character. Therefore, taking into account the composition, construction, and essential character of the product, as confirmed by the test report, the appropriate classification of the goods is under CTI 58013690— “chenille fabrics of man-made fibres: other”.

CONCLUSION:

Thus, from the test report, the Customs Tariff Act, 1962 and the WCO HSN Explanatory Notes, it is amply clear that M/s Panda Furnishings has mis-declared the goods imported by them, and misclassified the same in order to evade payment of customs duty and to avail the benefit of exemption Notification. By mis-declaring the goods as Polyester Knitted Fabric, they have imported woven fabrics, P.U. coated fabrics and pile fabrics. The duty payable on the said imported fabrics is higher than the duty on polyester knitted fabrics and Anti-Dumping Duty is also payable on PU Coated fabrics. Therefore, the effective differential duty rate @ Rs.150/kg, 28.1% and Rs. 130/Kg as applicable in different CTIs and total differential duty payable is Rs. **58,82,982/-** by the importer, as detailed in **Para 13.5, below**. The benefit of Notification No.50/2018-Cus dated 30.06.2018 is also not available to the imported goods classified under 55162300, 59032090, 58013690 and 60019200. Also, COO is not valid for the claim of Notification No.50/2018-Cus dated 30.6.2018, as the name on the COO is not as on the invoices. Therefore, it appeared that in order to evade payment of customs duty, the goods imported were misdeclared as polyester knitted fabrics by the importer. The detailed calculation is tabulated as under:

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8.1. RE-DETERMINATION OF ASSESSABLE VALUE: Since the goods were found mis-declared in terms of composition, description and quantity it appeared that the declared invoice value does not corresponds to the actual imported items. As there is reason to doubt the truth and accuracy of the value declared in relation to the imported goods, the declared transaction value of the goods is liable to be rejected, in terms of Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 ('CVR, 2007' in short) read with Section 14 of the Customs Act, 1962 and the value needs to be re-determined in accordance with the CVR, 2007.

8.1.1. The Rule 3 (4) of CVR, 2007 says that "if the value cannot be determined under the provisions of sub-rule 3(1), the value shall be determined by proceeding sequentially through rule 4 to 9". As the value of impugned goods could not be determined under the provisions of sub-rule (1) of Rule 3 of the Customs Valuation Rules (CVR), 2007, the same was required to be determined sequentially under rule 4 to 9 of CVR 2007'. As per Rule 4 of CVR, 2007, 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'. Further, as per Rule 5 of CVR, 2007 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: To determine the value of the imported goods as per Rule 4 or Rule 5 of CVR 2007, contemporaneous data of import of identical or similar goods is required, accordingly the data from Customs database has been extracted. As the identical goods are not found in the extracted contemporaneous data, Rule 4 of CVR 2007 is not applicable. Further, as per Rule 5 of CVR, 2007, the value of the goods can be re-determined using the transaction value of similar goods. Hence, the value of the goods can be re-determined using the Rule 5 of CVR, 2007. Also, as per Rule 5 of the CVR, 2007 the value of the similar goods should be at or around the same time, as the goods being valued.

8.1.2. In view of the same, the data of contemporaneous imports made into India for the goods under actually determined CTH based on the test reports is mentioned in **Table – F1 & F2** and detailed calculation is mentioned in **Para 13.5 below** has been taken into consideration. Since, there are multiple transaction values involved, by application of sub-rule 3 of Rule 5 of CR 2007, the lowest such value shall be used to determine the value of imported goods.

Table-F1: RE-DETERMINED ASSESSABLE VALUE AND DUTY

CTI Declared in live BE No. 7244116 dated 08.08.2023	Actual Classification	Duty Structure	Total Length in Meters	Total Quantity in SQM/Kgs	Declared UAV (in USD/KG or USD/sq . mtr)	Re-determined UAV (in USD/KG or USD/sq . mtr)	Re-determined Assessable Value (Rs) 1USD = 83.6 INR	Total Re-determined Duty (in Rs.)
[1]	[2]	[3]	[4]	[5]	[6]	[8]	[9]	[10]
60063200	55162300	BCD @ 20% + SWS @ 10% + IGST @ 5% or ₹150/- per kg whichever is higher	5355.00	2509.50	1.2	9.7	2035004	571836

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60063200	60063300	BCD @ 20% + SWS @ 10% + IGST @ 5%	1813.80	715.00	1.2	2.5	149435	41991
60063200	60019200	BCD @ 20% + SWS @ 10% + IGST @ 5%	13930.50	4370.90	1.2	3.11	1136417	319333
60063400	59032090	BCD @ 20% + SWS @ 10% + IGST @ 12%	5669.50	3226.09	1.2	3.85	1038349	380451
60063400	58013690	BCD @ 20% + SWS @ 10% + IGST @ 5% or ₹130/- per Sq. Mtr. whichev er is higher	9513.90	13319.46	1.2	15.94 USD/S Q. Mtrs	17749299	4987553
Total							2,21,08,504	63,01,165

TABLE-F2: DIFFERENTIAL DUTY LIABILITY FOR LIVE BE 7244116 dated
08.08.2023 (Excluding ADD)

CTI declared in live BE No. 7244116 dated 08.08.2023	CTI determined based on Test Reports	Assessable Value Declared (in Rs.)	Effective rate of duty paid @ 23.48% (in Rs.)	Re- determined Assessable Value (in Rs.)	Effective Duty Rate	Re- determined effective duty payable (in Rs)	Differential duty payable (in Rs.)
60063200	55162300	287418	67486	2035004	28.10	571836	504350
60063200	60063300	69039	16210	149435	28.10	41991	25781
60063200	60019200	252131	59200	1136417	28.10	319333	260133
60063400	59032090	269701	63326	1038349	36.640	380451	317125
60063400	58013690	902725	211960	17749299	28.10	4987553	4775593
	TOTAL	17,81,015	4,18,182	2,21,08,504		63,01,165	58,82,982

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TABLE-F3: ANTI-DUMPING DUTY ON CTI 59032090 FOR LIVE BE 7244116 dated 08.08.2023 UNDER NOTIFICATION NO. 14/2022-CUSTOMS (ADD), DATED 20.05.2022

CTI declared in live BE No. 7244116 dated 08.08.2023	CTI determined based on Test Reports	Length (in Mtrs.)	Rate of Anti-Dumping Duty (in Rs.)	Anti-Dumping Duty (in Rs.)	Total Anti-Dumping Duty+ IGST @12%
60063400	59032090	5669.50	38.45/mtr	2,17,992/-	2,44,151/-
	TOTAL				2,44,151/-

From above, it is evident that the imported goods have been mis-declared in terms of description, nature and value of the goods. In terms of Section 46 (4) of the Customs Act, 1962, the importer is required to make a correct declaration in the B/E submitted for assessment of Customs duty. It appeared that the Importer by the aforesaid act of mis-declaration in respect of the goods imported vide Live Bill of Entry No.7244116 dated 08.08.2023, have contravened the provisions of Section 46 (4) of the Customs Act, 1962 in as much as they have not made the correct declarations of description, nature and value of the goods in the B/E filed and self-assessed by them. The onus of making a true and correct declaration in all aspects relating to the imported goods after the introduction of self-assessment lies with the importer, but they have failed to do so in respect of the impugned B/E. From the investigation, it appeared that the importer has mis-declared and undervalued the goods to evade the applicable Customs duty. Therefore, on account of improper import, the goods are liable for confiscation u/s. 111 (m) of the Customs Act, 1962, and the Importer has rendered himself liable for penal action u/s. 112 (a) of the Customs Act, 1962.

b) Availment of inadmissible duty exemption under Notification No.50/2018 –Cus dated 30.6.2018.

i) During the course of verification of the documents retrieved under the Panchanama and the documents submitted during the course of investigation, it was seen that the importer is availing the benefit of Notification No.50/2018-Cus Dated 30.6.2018 in respect of the goods imported by them. In terms of the said Notification, in respect of the specified goods imported under Chapter 60053500 to 60054400 and Chapter 60063100 to 60064400 by the importer from specified countries viz. Bangladesh, China, Korea, Sri Lanka, Laos a duty concession of 20% of the basic customs duty is available on applicable goods. It was observed that the importer had been importing goods from China and has been availing the benefit of the said Notification and paying concessional rate of duty on the products imported by them. For the purpose of availing the benefit under the said Notification, the importer was submitting copies of the Country-of-Origin Certificate. On verification of the said Country of Origin Certificates, it is seen that that Name of the Exporter mentioned on the Country-of-Origin Certificates is different from the name of the exporter mentioned on the corresponding invoice under which the goods have been imported. In terms of test reports, actual CTIs determined viz. 55162300, 60019200, 59032090 and 58013690 are not covered in Notification No.50/2018-Cus Dated 30.6.2018. Therefore, the benefit of duty exemption is also not available to the importer.

ii) Notification No.50/2018 Cus dated 30.6.2018 has been issued in terms of Asia Pacific Trade Agreement, between India and the following countries, i.e. China, Republic of Korea, Srilanka and Bangladesh. Any goods imported from the said countries and meeting the criteria of the country of origin laid down under the said trade agreement will be subjected to concessional rate of duty as prescribed under the said notification.

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iii) The Rules of Country of Origin in respect of the said agreement has been laid down under Customs Notification No.94/2006 Cus (NT) dated 31.8.2006. The Rules of Determination of Origin of Goods under the Asia-Pacific Trade Agreement, (formerly known as the Bangkok Agreement) Rules, 2006, prescribes the Format of the Country-of-Origin Certificate. It also lays down the guidelines for filling up the said Country of Origin Certificate.

iv) RULE 8 of the Rules of Determination of Origin of Goods under the said agreement states as under: *“Certificate of origin Products eligible for preferential concessions shall be supported by a Certificate of Origin issued by an authority designated by the government of the exporting Participating State and notified to the other Participating States in accordance with the attached sample Certificate of Origin and notes for the completion thereof.”*

v) Thus, in order to qualify for the benefit of the said Notification, the Country-of-Origin Certificate should be in the format laid down under Notification No.94/2006 dated 31.8.2006 and it should also comply with the notes for completion thereof.

As per the said sample format, the first S. No. seeks information of the following: -

1. Goods consigned from: (Exporter's business name, address, country).

As per the Notes for completing the Certificate of Origin, the guideline issued for completing the aforesaid detail is as under: -

“Box 1 Goods Consigned from: -

Type the name, address and country of the exporter. The name must be the same as the exporter described in the invoice.”

SAMPLE CERTIFICATE OF ORIGIN

Asia-Pacific Trade Agreement
(Combined declaration and certificate)

1. Goods consigned from: (Exporter's business name, address, country)			Reference No. Issued in (Country)		
2. Goods consigned to: (Consignee's name, address, country)			3. For Official use		
4. Means of transport and route:					
5. Tariff item number:	6. Marks and number of Packages:	7. Number and kind of packages/ description of goods:	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity:	10. Number and date of invoices:
11. Declaration by the exporter : The undersigned hereby declares that the above details and statements are correct: that all the goods were produced in (Country) and that they comply with the origin requirements specified for these goods in the Asia-Pacific Trade Agreement for goods exported to (Importing Country) Place and date, signature of authorized Signatory			12. Certificate It is hereby certified on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and Stamp of Certifying Authority		

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Notes for completing Certificate of Origin

I. General Conditions:

To qualify for preference, products must:

- a) fall within a description of products eligible for preference in the list of concessions of an Asia-Pacific Trade Agreement country of destination;
- b) comply with Asia-Pacific Trade Agreement rules of origin. Each article in a consignment must qualify separately in its own right; and
- c) comply with the consignment conditions specified by the Asia-Pacific Trade Agreement rules of origin. In general, products must be consigned directly within the meaning of Rule 5 hereof from the country of exportation to the country of destination.

II. Entries to be made in the boxes

Box 1 Goods Consigned from

Type the name, address and country of the exporter. The name must be the same as the exporter described in the invoice.

Box 2 Goods Consigned to

Type the name, address and country of the importer. The name must be the same as the importer described in the invoice. For third party trade, the words "To Order" may be typed.

Box 3 For Official Use

Reserved for use by certifying authority.

Box 4 Means of Transport and Route

State in detail the means of transport and route for the products exported. If the L/C terms etc. do not require such details, type "By Air" or "By Sea". If the products are transported through a third country this can be indicated as follows:

e.g. "By Air"
"Laos to India via Bangkok"

Box 5 Tariff Item Number

Type the 4-digit HS heading of the individual items.

Box 6 Marks and Numbers of Packages

Type the marks and numbers of the packages covered by the Certificate. This information should be identical to the marks and numbers on the packages.

Box 7 Number and Kind of Packages; Description of Goods

Type clearly the description of the products exported. This should be identical to the description of the products contained in the invoice. An accurate description will help the Customs Authority of the country of destination to clear the products quickly.

Box 8 Origin Criterion

Preference products must be wholly produced or obtained in the exporting Participating State in accordance with Rule 2 of the Asia-Pacific Trade Agreement Rules of Origin, or where not wholly produced or obtained in the exporting Participating State must be eligible under Rule 3 or Rule 4.

- a) Products wholly produced or obtained: enter the letter "A" in Box 8.
- b) Products not wholly produced or obtained: the entry in Box 8 should be as follows:
 1. Enter letter "B" in Box 8, for products which meet the origin criteria according to Rule 3. Entry of letter "B" would be followed by the sum of the value of materials, parts or produce originating from non-Participating States, or undetermined origin used, expressed as a percentage of the f.o.b. value of the products; (example "B" 50 per cent);
 2. Enter letter "C" in Box 8 for products which meet the origin criteria according to Rule 4. Entry of letter "C" would be followed by the sum of the aggregate content originating in the territory of the exporting Participating State expressed as a percentage of the f.o.b. value of the exported product; (example "C" 60 per cent);
 3. Enter letter "D" in Box 8 for products which meet the special origin criteria according to Rule 10.

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Box 9 Gross Weight or Other Quantity

Type the gross weight or other quantity (such as pieces, kg) of the products covered by the Certificate.

Box 10 Number and Date of Invoices

State number and date of the invoice in question. The date of the invoice attached to the Application should not be later than the date of approval on the Certificate.

Box 11 Declaration by the Exporter

The term "Exporter" refers to the shipper who can either be a trader or a manufacturer. Type the name of the producing country and the importing country and the place and date when the declaration is made. This box must be signed by the Company's authorized signatory.

Box 12 Certification

The certifying authority will certify in this Box.

vi) As per Annexure-A (Sample Certificate of Origin), prescribed in Rule of Determination of Origin of Goods under the Asia-Pacific Trade Agreement Rule, 2006 (Box 1 Goods Consigned from), the following compliance is required: -

Box 1 Goods Consigned from

Type the name, address and country of the exporter. The name must be the same as the exporter described in the invoice.

Box 2 Goods Consigned to

Type the name, address and country of the importer. The name must be the same as the importer described in the invoice. For third party trade, the words "To Order" may be typed.

Box 3 For Official Use

Reserved for use by certifying authority.

Therefore, the name, address and country of the exporter, must be the same as the exporter described in the invoice. From the sample Certificate of Origin and the guidelines issued for filling up of the same, it is clear that the name of the exporter mentioned in the Certificate of Origin and the name of the exporter as described in the invoice should be the same. On perusal of the Country-of-Origin Certificate submitted by the importer at the time of import of the goods and the Invoice submitted by them, it is seen that the name of the exporter mentioned in the Country-of-Origin Certificate is different from the name of the Exporter mentioned on the Invoice. The details of such past imports are as per Para 13.6 below. It is seen that in cases of past import, by the importer as per Para 13.6, it is seen that the Certificate of Origin mentions the name of the exporter as Wenzhou Fenchuang Import and Export Co. Ltd./ Jiaxing Onetouch Foreign Trade Service Co. Ltd./ Harbin Lingyue Technology Co. Ltd./ Tonglu Kaiji Trading Co Ltd./ Yingkau Zeda Technology Co. Ltd/ Shaoxing Tianzhou Warp Knitting Co. Ltd./ Shenzhen City Hongzhan Import and Export Co. Ltd./ Haining Julong New Material Co. Ltd./ Shanghai Homeyuan International Trade Co Ltd/ Zhejiang Huashen Silk Imp and Export Co. Ltd./ HAINING HUANYU VARP KNITTING CO.LTD/ TONGXIANG BANGTEX TEXTILE CO LTD etc. whereas the name of the exporter on the Invoice is invariably Yuedongyang Trading Co. Limited. Reference is drawn to Section 28DA (10) which is produced as follows:

"Notwithstanding anything contained in this section, the preferential tariff treatment may be refused without verification in the following circumstances, namely: -

(i) the tariff item is not eligible for preferential tariff treatment;

(ii) complete description of goods is not contained in the certificate of origin;

(iii) any alteration in the certificate of origin is not authenticated by the Issuing Authority;

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(iv) the certificate of origin is produced after the period of its expiry, and in all such cases, the certificate of origin shall be marked as "INAPPLICABLE".

Reference is drawn to Customs (Administration of Rules of Origin under Trade Agreements) Rules (CAROTAR), 2020:

Rule 3. Preferential tariff claim. -

(1) To claim preferential rate of duty under a trade agreement, the importer or his agent shall, at the time of filing bill of entry,-

(a) make declaration in the bill of entry that the goods qualify as originating goods for preferential rate of duty under that agreement;

(b) indicate in the bill of entry the respective tariff notification against each item on which preferential rate of duty is claimed;

(c) produce certificate of origin covering each item on which preferential rate of duty is claimed; and

(d) enter details of certificate of origin in the bill of entry, namely:

(i) certificate of origin reference number;

(ii) date of issuance of certificate of origin;

(iii) originating criteria;

(iv) indicate if accumulation/cumulation is applied;

(v) indicate if the certificate of origin is issued by a third country (back-to-back); and

(vi) indicate if goods have been transported directly from country of origin.

In terms of test reports, actual CTIs determined viz. 55162300, 60019200, 59032090 and 58013690 are not covered in Notification No.50/2018-Cus Dated 30.6.2018. Therefore, the benefit of duty exemption is also not available to the importer. In any case, correct CTIs are not mentioned in COO as prescribed under Section 28DA(10) of the Customs Act, 1962. Therefore, the concessional rate of duty benefit will not be available to the importer.

Since the consignor name is not the same as the exporter name in the COO Certificate in violation of Rule 8 of the said Notification no 94/2006 dated 31.08.2006 and this change in the Consignor Name is not authenticated by the Issuing Authority, it appeared that the COO is INAPPLICABLE for this consignment and preferential tariff treatment is liable to be refused without verification. Thus, it appeared that the Certificate of Origin submitted by the importer to avail the benefit of the Notification No.50/2018 dated 30.6.2018 is not proper and correct and would not be treated as a proper certificate in terms of Rule 8 of the said Notification No.94/2006 dated 31.8.2006. It would also be relevant to mention that the benefit of third-party exports, as extended to other free trade agreements and Country of Origin Certificates has not been extended to the imports made under the Bangkok Agreement under Notification No.94/2006 dated 31.8.2006, read with the Rule 3 of CAROTAR, 2020 and Section 28DA(10) of the Customs Act, 1962. Therefore, it appeared that M/s Panda Furnishings have availed inadmissible benefit of Notification No.50/2018 dated 30.06.2018 as the Certificate of Origin submitted by the to claim the benefit of the said notification is not proper and correct and therefore, the inadmissible benefit of duty exemption availed by them,

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as detailed in **Para 13.6 below** to the tune of **Rs. 84,81,053/-** is recoverable from M/s. Panda Furnishings.

9. Legal Provisions-

The various provisions of law/rules relevant to import of the goods in general, liability of goods to confiscation and of persons concerned to penalty for improper importation of goods, are summarized as under:

1.1. Provisions of the Customs Act, 1962

(i) Section 2 of Customs Tariff Act, 1975 - Duties specified in the Schedules to be levied. - *The rates at which duties of customs shall be levied under the Customs Act, 1962 (52 of 1962), are specified in the First and Second Schedules.*

(ii) Section 2(2) of Customs Act, 1962 —" assessment" *means determination of the dutiability of any goods and the amount of duty, tax, cess or any other sum so payable, if any, under this Act or under the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) or under any other law for the time being in force, with reference to—*

(a) the tariff classification of such goods as determined in accordance with the provisions of the Customs Tariff Act;

(b) the value of such goods as determined in accordance with the provisions of this Act and the Customs Tariff Act;

(c) exemption or concession of duty, tax, cess or any other sum, consequent upon any notification issued therefor under this Act or under the Customs Tariff Act or under any other law for the time being in force;

(d) the quantity, weight, volume, measurement or other specifics where such duty, tax, cess or any other sum is leviable on the basis of the quantity, weight, volume, measurement or other specifics of such goods;

(e) the origin of such goods determined in accordance with the provisions of the Customs Tariff Act or the rules made thereunder, if the amount of duty, tax, cess or any other sum is affected by the origin of such goods;

(f) any other specific factor which affects the duty, tax, cess or any other sum payable on such goods,

and includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil;]

(iii) Section 2(15) of Customs Act, 1962, "duty" *means a duty of customs leviable under this Act;*

(iv) Section 2(16) - "entry" *in relation to goods means an entry made in bill of entry, shipping bill or bill of export and includes in the case of goods imported or to be exported by post, the entry referred to in section 82 or the entry made under the regulations made under section 84.*

(v) Section 2(26) - Importer, *in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner, beneficial owner or any person holding himself out to be the importer.*

(vi) Section 14(1)-*For the purposes of the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, the value of the imported goods and export goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, or as the case may be, for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such other conditions as may be specified in the rules made in this behalf.*

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(vii) Section 28 (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 wilful 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.

(viii) Section 28AA - *(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.*

(ix) Section 46(1) - *the importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically to the proper officer a bill of entry for home consumption or warehousing in the prescribed form: "entry" as defined in section 2(16) of the Customs Act, 1962, in relation to goods means an entry made in a bill of entry, shipping bill or bill of export and includes in the case of goods imported or to be exported by post, the entry referred to in section 82 or the entry made under the regulations made under section 84.*

(x) Section 46(4) - *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.*

(xi) Section 111(m) and (q) - *Confiscation of improperly imported goods, etc.—The following goods brought from a place outside India shall be liable to confiscation: —*

(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;

(q) any goods imported on a claim of preferential rate of duty which contravenes any provision of Chapter VAA or any rule made thereunder.

(xii) Section 112- *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 to penalty.

(xiii) 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 purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.*

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

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*i. **Rule 3(1)** - Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of Rule 10;*

*ii. **Rule 4. Transaction value of identical goods.** - (1)(a) Subject to the 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;*

Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(b) In applying this rule, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the value of imported goods.

(c) Where no sale referred to in clause (b) of sub-rule (1), is found, the transaction value of identical goods sold at a different commercial level or in different quantities or both, adjusted to take account of the difference attributable to commercial level or to the quantity or both, shall be used, provided that such adjustments shall be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustments, whether such adjustment leads to an increase or decrease in the value.

(2) Where the costs and charges referred to in sub-rule (2) of rule 10 of these rules are included in the transaction value of identical goods, an adjustment shall be made, if there are significant differences in such costs and charges between the goods being valued and the identical goods in question arising from differences in distances and means of transport.

(3) In applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of imported goods.

Rule 5 -Transaction value of similar goods- *(1) Subject to the 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:*

Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

Rule 11- Declaration by the importer - *(1) The importer or his agent shall furnish - (a) a declaration disclosing full and accurate details relating to the value of imported goods; and (b) any other statement, information or document including an invoice of the manufacturer or producer of the imported goods where the goods are imported from or through a person other than the manufacturer or producer, as considered necessary by the proper officer for determination of the value of imported goods under these rules. (2) Nothing contained in these rules shall be construed as restricting or calling into question the right of the proper officer of customs to satisfy himself as to the truth or accuracy of any statement, information, document or declaration presented for valuation purposes. (3) The provisions of the Customs Act, 1962 (52 of 1962) relating to confiscation, penalty and prosecution shall apply to cases where wrong declaration, information, statement or documents are furnished under these rules*

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.*

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10. SUMMARY OF THE INVESTIGATION: -

M/s Panda Furnishings has declared goods imported in Live Bill of Entry No.7244116 dated 08.08.2023 in Container No. CAIU8873306, as polyester Knitted fabric and has availed the availed notification no. 50/2018-Cus dated 30.6.2018, which provides a rebate of 20% on the BCD amount, However, as per Textile Committee report dated 14.09.2023, the goods imported in Live Bill of Entry No. 7244116 dated 08.08.2023 in Container No. CAIU8873306, were found woven fabrics, polyester knitted fabric coated with polyurethane and attracts anti-dumping duty. Hence, it appeared that the benefits of Notification No. 50/2018-Customs dated 30.06.2018 is not available to them on the above mis-declared goods. The details are mentioned in **Table-E** above.

Further from the sample Certificate of Origin and the guidelines issued for filling up of the same, it is evident that the name of the exporter mentioned in the Certificate of Origin and the name of the exporter as described in the invoice should be the same. On perusal of the Country-of-Origin Certificate submitted by the importer at the time of import of the goods and the Invoice submitted by them, it is seen that the name of the exporter mentioned in the Country-of-Origin Certificate is different from the name of the Exporter mentioned on the Invoice. During the period January, 2021 to May, 2024, the importer has imported the goods from China, and has availed the benefits of concessional rate of duty under Notification No. 50/2018-50/2018-Cus dated 30.6.2018. The details of such past imports are as per **Para 13.6 below**.

It is also noticed that in cases of past import, by the importer as per Para 13.6 supra, it is seen that the Certificate of Origin mentions the name of the exporter as Wenzhou Fenchuang Import and Export Co. Ltd./ Jiaxing Onetouch Foreign Trade Service Co. Ltd./ Harbin Lingyue Technology Co. Ltd./ Tonglu Kaiji Trading Co Ltd./ Yingkau Zeda Technology Co. Ltd/ Shaoxing Tianzhou Warp Knitting Co. Ltd./ Shenzhen City Hongzhan Import and Export Co. Ltd./ Haining Julong New Material Co. Ltd./ Shanghai Homeyuan International Trade Co Ltd/ Zhejiang Huashen Silk Imp and Export Co. Ltd./ HAINING HUANYU VARP KNITTING CO.LTD/ TONGXIANG BANGTEX TEXTILE CO LTD etc.. whereas the name of the exporter on the Invoice is invariably Yuedongyang Trading Co. Limited. It would also be relevant to mention that the benefit of third-party exports, as extended to other free trade agreements and Country of Origin Certificates, has not been extended to the imports made under the Bangkok Agreement under Notification No.94/2006 dated 31.8.2006. Thus, it appeared that the Certificate of Origin submitted by the importer to avail the benefit of the Notification No.50/2018 dated 30.6.2018 is not proper and correct and would not be treated as a proper certificate in terms of Rule 8 of the said Notification No.94/2006 dated 31.8.2006 read with the Rule 3 of CAROTAR, 2020 and Section 28 DA (10) of the Customs Act, 1962. Therefore, it appeared that M/s Panda Furnishings has availed the inadmissible benefit of Notification No.50/2018 dated 30.6.2018 as the Certificate of Origin submitted by them to claim the benefit of the said notification is not proper and correct. Also, as the goods were found as mis-declared and misclassified, therefore the COO is not valid for the goods for the correct CTIs as determined in test reports. Therefore, the inadmissible benefit of duty exemption availed by them, as detailed in **Para 13.5 & 13.6 below**, is recoverable from them.

11. Role of Persons: -

(i) M/s Panda Furnishings: -

M/s Panda Furnishings had imported various fabrics into the country under Live Bill of Entry No.7244116 dated 08.08.2023 by mis-declaring the same and misclassifying the same with an intention to avail the benefit of duty exemption under Notification No. 50/2018-Customs dated 30.06.2018 and to avoid payment of Anti-Dumping duty. Further, they had indulged in availment of benefit of duty exemption under Notification NO.50/2018-Customs dated 30.06.2018. From the sample Certificate of Origin and the guidelines issued for filling up of the same, it is clear that the name of the exporter mentioned in the Certificate of Origin and the name of the exporter as described in the invoice should be the same. On perusal of the Country-of-Origin Certificate submitted by the importer at the time of import of the goods and the Invoice submitted by them, it

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is seen that the name of the exporter mentioned in the Country-of-Origin Certificate is different from the name of the Exporter mentioned on the Invoice. During the period January, 2021 to May, 2024, the importer has imported the goods from China, and has availed the benefits of concessional rate of duty under Notification No. 50/2018-50/2018-Cus dated 30.6.2018. The details of such imports are as per **Para 13.5 & 13.6 below**. It is also noticed that in cases of past import, by the importer as per Para 13.6 supra, it is seen that the Certificate of Origin mentions the name of the exporter as Wenzhou Fenchuang Import and Export Co. Ltd./ Jiaxing Onetouch Foreign Trade Service Co. Ltd./ Harbin Lingyue Technology Co. Ltd./ Tonglu Kaiji Trading Co Ltd./ Yingkau Zeda Technology Co. Ltd/ Shaoxing Tianzhou Warp Knitting Co. Ltd./ Shenzhen City Hongzhan Import and Export Co. Ltd./ Haining Julong New Material Co. Ltd./ Shanghai Homeyuan International Trade Co Ltd/ Zhejiang Huashen Silk Imp and Export Co. Ltd./ HAINING HUANYU VARP KNITTING CO.LTD/ TONGXIANG BANGTEX TEXTILE CO LTD etc. whereas the name of the exporter on the Invoice is invariably Yuedongyang Trading Co. Limited. Thus, it appeared that the Certificate of Origin submitted by the importer to avail the benefit of the Notification No.50/2018 dated 30.6.2018 is not proper and correct and would not be treated as a proper certificate in terms of Rule 8 of the said Notification No.94/2006 dated 31.8.2006. It would also be relevant to mention that the benefit of third-party exports, as extended to other free trade agreements and Country of Origin Certificates has not been extended to the imports made under the Bangkok Agreement under Notification No. 94/2006 dated 31.8.2006 read with the Rule 3 of CAROTAR, 2020 and Section 28 DA (10) of the Customs Act, 1962. Therefore, it appeared that M/s Panda Furnishings have availed inadmissible benefit of Notification No.50/2018 dated 30.6.2018 as the Certificate of Origin submitted by the to claim the benefit of the said notification is not proper and correct and therefore, the inadmissible benefit of duty exemption availed by them, as detailed in **Para 13.5 & 13.6 below** is recoverable from them.

In view of the above, it appeared that Shri Udyan Singhania and Shri Yashpal Punyarthi (Partners of M/s Panda Furnishings), as key decision-makers of M/s Panda Furnishings, have knowingly committed acts and omissions in relation to the import of goods, rendering them liable to confiscation under Section 111(m) and 111(q) of the Customs Act, 1962. By deliberately misdeclaring the classification of goods under incorrect tariff headings, despite being fully aware, of the correct headings they appeared to attract penalty under Section 112(a) for acts leading to evasion of duty and confiscation of goods. Further, under Section 112(b), their act of dealing with goods that they have reason to believe were liable for confiscation, demonstrate a clear and conscious intent to evade customs duty, thereby attracting penalties under 112(b) of the Customs Act, 1962.

The investigation clearly establishes that M/s Panda Furnishings, under the direction of Shri Udyan Singhania and Shri Yashpal Punyarthi, intentionally misclassified imported goods under incorrect tariff headings to avail concessional duty rates. The mis-declaration and misclassification were not accidental or due to interpretative differences, but a deliberate act. These actions amount to wilful misstatement and suppression of material facts, resulting in evasion of customs duty. Therefore, in terms of Section 114A of the Customs Act, 1962, M/s Panda Furnishings has rendered themselves liable to penalty, as the short-payment of duty was a direct consequence of fraudulent intent.

Furthermore, it appeared that, M/s Panda Furnishings and its partners knowingly made, signed, and used false declarations and documents in the course of filing Bills of Entry and related import documentation. These acts were done with full knowledge of their falsity and with the intent to mislead Customs authorities for financial gain. Such conduct attracts penalty under Section 114AA of the Customs Act, 1962, which provides for penal action against any person who knowingly or intentionally makes or uses false statements or documents in connection with the import or export of goods.

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(ii) Shri Udyan Singhania, Partner of M/s Panda Furnishings: -

Shri Udyan Singhania is a partner of M/s Panda Furnishings and he was in charge of all the activities of the said firm in India. He was in charge of handling of imports by the said firm and was directly involved in classification of the goods along with his partner Shri Yashpal Punyarthi at the time of import, getting the goods cleared from customs and sale of the said goods in India. He was fully aware of the fact that the goods contained in the container was different from the one declared in the Import Invoice and Bill of Entry. This fact has been corroborated by Shri Kapil Dalmia, the CHA, in his statement dated 5.9.2023. Shri Udyan Singhania has deliberately mis-declared the name and value of the product in the Live Bill of Entry and has also mis-classified the same with an intention to evade payment of proper customs duty and also to avail the benefit of the Notification No.50/2018 Customs dated 30.06.2018.

In view of the above, it appeared that Shri Udyan Singhania (Partner of M/s Panda Furnishings), as key decision-maker of M/s Panda Furnishings, has knowingly committed acts and omissions in relation to the import of goods, rendering him liable to confiscation under Section 111(m) and 111(q) of the Customs Act, 1962. By deliberately mis-declaring and misclassifying the goods under incorrect tariff headings, despite being fully aware, of the correct headings, he appeared to attract penalty under Section 112(a) for acts leading to evasion of duty and confiscation of goods. Further, under Section 112(b), his act of dealing with goods that he had reason to believe were liable for confiscation, demonstrate a clear and conscious intent to evade customs duty, thereby attracting penalties under 112(b) of the Customs Act, 1962.

Furthermore, it appeared that, Shri Udyan Singhania knowingly made, signed, and used false declarations and documents in the course of filing Bills of Entry and related import documentation. These acts were done with full knowledge of his falsity and with the intent to mislead Customs authorities for financial gain. Such conduct attracts penalty under Section 114AA of the Customs Act, 1962, which provides for penal action against any person who knowingly or intentionally makes or uses false statements or documents in connection with the import or export of goods.

(iii) Shri Yashpal Punyarthi, Partner of M/s Panda Furnishings, is residing in China. He was responsible for purchasing the goods and getting the same transported to India. He was actively involved in the mis-declaration and classification of the goods. He was forwarding the Bills of Entry to the Customs Broker and was providing the classification of the goods to the Customs Broker. This fact has been corroborated by the statement of Shri Udyan Singhania, Shri Sagar Sripati and Shri Kapil Dalmia. He was fully aware of the nature of the goods which was being loaded into the container and which was being imported into India. He has deliberately misdeclared the goods and misclassified the same with an intent to evade payment of customs duty. He was also aware that the Country of Origin Certificate being submitted by M/s Panda Furnishings was not proper and legal and that the benefit of concessional duty would not be available to them. These facts have been corroborated by Shri Kapil Dalmia, the CHA, in his statement dated 05.09.2023. Summons dated 23.07.2024 & 08.11.2024 were issued to Shri Yashpal Punyarthi, the partner of M/s. Panda Furnishing. However, he did not appear before the investigating officer for recording his statement. In view of the above, it appeared that Yashpal Punyarthi (Partner of M/s Panda Furnishings), as key decision-maker of M/s Panda Furnishings, has knowingly committed acts and omissions in relation to the import of goods, rendering him liable to confiscation under Section 111(m) and 111(q) of the Customs Act, 1962. By deliberately mis-declaring and misclassifying the goods under incorrect tariff headings, despite being fully aware, of the correct headings he appeared to attract penalty under Section 112(a) for acts leading to evasion of duty and confiscation of goods. Further, under Section 112(b), his act of dealing with goods that he had reason to believe were liable for confiscation, demonstrate a clear and conscious intent to evade customs duty, thereby attracting penalties under 112(b) of the Customs Act, 1962.

Furthermore, it appeared that Shri Yashpal Punyarthi knowingly made, signed, and used false declarations and documents in the course of filing Bills of Entry and related import documentation.

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These acts were done with full knowledge of his falsity and with the intent to mislead Customs authorities for financial gain. Such conduct attracts a penalty under Section 114AA of the Customs Act, 1962, which provides for penal action against any person who knowingly or intentionally makes or uses false statements or documents in connection with the import or export of goods.

12. In view of the above, a Show Cause Notice is issued to the following entities: -

12.1 M/s Panda Furnishings, the importer, is hereby called upon to show cause to the Commissioner of Customs, NS-III, JNCH, Mumbai Customs-II having office situated at Jawaharlal Nehru Customs House (JNCH), Taluka- Uran, Distt: Raigad, Nhava Sheva, Maharashtra-400707 within 30 days from the date of receipt of this Notice as to why:

- (a) The declared value of the goods amounting to Rs. 17,81,015/- declared in live B/E No. 7244116 dated 08.08.2023 filed by the Importer, M/s Panda Furnishings under Rule 12 of CVR, 2007 and order to re-determine the same as **Rs. 2,21,08,504/- (Rupees Two crores Twenty-One Lakhs Eight Thousand Five Hundred and Four only)** (as detailed in Table-F1 & F2 and Para 13.5 below) in terms of sub-Rule 3 of Rule 5 of the said Rules ibid;
- (b) The classification of actually found goods imported by them under live Bill of Entry No.7244116 dated 08.08.2023 in Container No. CAIU8873306 should not be rejected and the goods should not be re-classified, as detailed in **Table-E**, above;
- (c) The benefit of Notification No. 50/2018-Customs dated 30.06.2018 availed by them in respect of the goods imported under live Bill of Entry No.7244116 dated 8.8.2023 in Container No. CAIU8873306 should not be denied under Rules of Determination of Origin of Goods Under the Asia-Pacific Trade Agreement Rules, 2006 read with Rule 3(2) of CAROTAR, 2020;
- (d) The Anti-Dumping Duty along with IGST amounting to **Rs. 2,44,151/- (Two Lakh Forty-Four Thousand One Hundred and Fifty-One only)** should not be charged on PU coated fabric classified under CTI 59032090 under Notification No. 14/2022-Customs (ADD), dated 20.05.2022 as mentioned in Table F3 above;
- (e) Differential duty of **Rs. 58,82,982/- (Rupees Fifty-Eight Lakhs Eighty-Two Thousand Nine Hundred and Eighty-Two Only)** (as detailed in Para 13.5 below) with respect to the goods imported under live Bill of Entry No.7244116 dated 08.08.2023 in Container No. CAIU8873306 should not be demanded from M/s Panda Furnishings under the provisions of Section 28(4) of the Customs Act, 1962, with interest under the provisions of Section 28AA of the Customs Act, 1962;
- (f) The goods with declared value at **Rs. 17,81,015/- (Rupees Seventeen Lakh Eighty-One Thousand and Fifteen Only)** imported under respect of the goods imported under live Bill of Entry No.7244116 dated 08.08.2023 in Container No. CAIU8873306 should not be confiscated under Section 111(m) of the Customs Act, 1962;
- (g) The benefit of Notification No. 50/2018-Customs dated 30.06.2018 availed by them in respect of the goods imported under Bill of Entry as detailed in Para 13.5 below, should not be denied under Rules of Determination of Origin of Goods Under the Asia-Pacific Trade Agreement Rules, 2006 read with Rule 3(2) of CAROTAR, 2020;
- (h) Differential duty of **Rs. 84,81,053/- (Rupees Eighty-Four Lakh Eighty-One Thousand and Fifty-Three Only)** should not be demanded from them in respect of the inadmissible

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benefit of Notification No.50/2018-Customs dated 30.06.2018 availed by them on the imports made by them, as detailed in **Para 13.6 below**;

- (i) The goods valued at **Rs. 15,86,34,076/-** (Rupees Fifteen Crore Eighty-Six Lakh Thirty-Four Thousand and Seventy-Six Only) imported under Bills of Entry, as detailed in **Para 13.6 below** should not be confiscated under Section 111(q) of the Customs Act, 1962;
- (j) The amount of duty of **Rs. 20,00,000/-** (Rupees Twenty lakhs only), paid by them during the course of investigation, should not be appropriated against the differential duty amount mentioned in **Table-F1 & F2** and detailed in **Para 13.5 below**;
- (k) Bank Guarantee furnished at the time of provisional release of the seized goods should not be encashed against the differential duty or interest which they appeared liable to pay;
- (l) Penalty under **Section 112(a) and 112(b)** of the Customs Act, 1962 should not be imposed on M/s Panda Furnishings for rendering the goods liable for confiscation under Section 111(m) and 111(q) of the Customs Act, 1962 as detailed in para 11(i) above;
- (m) Penalty should not be imposed on M/s Panda Furnishings under **Section 114A** of the Customs Act, 1962 for their involvement and role in misdeclaration and misclassification of the aforementioned impugned goods as detailed in para 11(i) above;
- (n) Penalty should not be imposed on M/s. Panda Furnishings, under **Section 114AA** of the Customs Act, 1962 for their involvement and role in misdeclaration and misclassification of the aforementioned impugned goods as detailed in para 11(i) above.

12.2 Now, Shri Yashpal Punyarthi, partner in M/s Panda Furnishing, is hereby called upon to show cause to the Commissioner of Customs, NS-III, JNCH, Mumbai Customs-II having office situated at Jawaharlal Nehru Customs House (JNCH), Taluka- Uran, Distt: Raigad, Nhava Sheva, Maharashtra-400707 within 30 days from the date of receipt of this Notice as to why:

- i. Penalty should not be imposed on Shri Yashpal Punyarthi in terms of **Section 112 (a) and 112(b) of the Customs Act, 1962** for his involvement and role in misdeclaration and misclassification of impugned goods as detailed in para 11(ii) above;
- ii. Penalty should not be imposed on Shri Yashpal Punyarthi, under **Section 114AA** of the Customs Act, 1962 for use of signing and causing to sign false declarations, and use of false and incorrect material in respect of imports made by M/s Panda Furnishings as detailed in para 11(iii) above.

12.3 Now, Shri Udyan Singhania, partner in M/s Panda Furnishing, is hereby called upon to show cause to the Commissioner of Customs, NS-III, JNCH, Mumbai Customs-II having office situated at Jawaharlal Nehru Customs House (JNCH), Taluka- Uran, Distt: Raigad, Nhava Sheva, Maharashtra-400707 within 30 days from the date of receipt of this Notice as to why:

- i. Penalty should not be imposed on Shri Udyan Singhania in terms of **Section 112 (a) and 112(b) of the Customs Act, 1962** for his involvement and role in misdeclaration and misclassification of impugned goods as detailed in para 11(iii) above;
- ii. Penalty should not be imposed on Shri Udyan Singhania, under **Section 114AA** of the Customs Act, 1962 for use of signing and causing to sign false declarations, and use of false and incorrect material in respect of imports made by M/s Panda Furnishings as detailed in para 11(ii) above.

13. Copies of the relevant documents are reproduced here as follows:

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13.1 Test Memo Dated 25.08.2023 issued from F. No. DRI/MZU/E/INT/-105/2023 in respect of goods imported vide live Bill of Entry No. 7244116 dated 08.08.2023:

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DIRECTORATE OF REVENUE INTELLIGENCE
13, SIR VITHALDAS THACKERSEY MARG, OPP. PATKAR HALL,
NEW MARINE LINES, MUMBAI - 400 020.
PH: 022-22010115, 022-22010116
mzue-dri@nic.in

F. No. DRI/MZU/E/INT-105/2023 Date: ~~24~~ 25.08.2023

To,

The Secretary,
Textile Committee, P. Balu Road Off. Veer Sawarkar Marg,
Prabhadevi Chowk, Prabhadevi, Mumbai- 400025.

Sir,

Subject: Request for testing of Fabric Samples - reg.

Please find enclosed herewith the representative sealed samples marked as **1C to 10C**. The declared description of the goods is 'Polyester Knitted Fabric (Printed Rolls in assorted color with different GSM)' and 'Polyester Knitted Fabric (Non Printed Rolls in assorted color with different GSM)'. It is requested that the same may be tested for the following parameters:

1. Nature/description of fabric.
2. Composition of each layer.
3. GSM of the fabric.
4. Fibre blend composition.
5. Whether fabric is coated, laminated, embossed, impregnated or otherwise?
6. If coated, then specify the coating?
7. Thickness of fabric.
8. Whether woven/ knitted/ otherwise. (each layer)
9. Whether made of filament/ staple fibre. (each layer)
10. Whether pile, if pile, type of pile.
11. Whether bleached/unbleached/printed/dyed/yarn?
12. Whether upholstery/non-upholstery?
13. Whether felt or not?
14. Industrial or other uses of the sample to be specified.
15. HSN Classification of the sample to be indicated.

It is also requested to do the chemical analysis as per the queries mentioned above. Since the cargo is live and under detention, it is requested that test report may be forwarded to this office at the earliest.

Yours Sincerely,

(SUHRUD RABDE)
Assistant Director

Encl: As above.




*Received to sealed cores %
K...
25/8/23*

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**13.2 Test Reports dated 14.09.2023 of goods imported vide live Bill of Entry No. 7244116
dated 08.08.2023:**

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 SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025



**प्रयोगशालाएँ
वस्त्र समिति**

भारत सरकार, वस्त्र मंत्रालय
 वस्त्र प्रयोगशाला एवं अनुसंधान केंद्र
 पी.बालु रोड, प्रभादेवी चौक, प्रभादेवी,
 मुंबई- ४०० ०२५.

Tel. :+91-22-6652 7541 / 545 / 550 / 607

33 / 83 LABORATORIES

TEXTILES COMMITTEE

Government of India, Ministry of Textiles
 Textile Laboratory & Research Centre
 P. Balu Road, Prabhadevi Chowk, Prabhadevi,
 Mumbai - 400 025.




आजादी का
अमृत महोत्सव

E-mail : dlab.tc@nic.in / tclabmumbai@gmail.com Website : www.textilesccommittee.nic.in

TEST REPORT

Format No.04/26B/23

Test Report No: 0153032324-790		14.09.2023
Name & Address of Customer	Directorate of Revenue Intelligence 13, Sir Vithaldas Thackersey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020.	
Sample forwarding letter No. & date:	F. No. DRI/MZU/E/INT-105/2023 dtd. 25.08.2023	
Date of receipt of sample	28.08.2023	
Buyers Name & address (Optional):	--	
Customer Sample No.	--	Lab. Sample No.
Sample Description:	Polyester Knitted Fabric	0153032324-790
Sample Characteristics:	Fabric	
Date of Performance of Tests:	28.08.2023 to 07.09.2023	

TEST RESULTS

Sample Mark	1 C
Laboratory Sample No.	0153032324-790

1	Identification of fibre (IS 667)	One direction	Polyester, Viscose + Cotton, Polyurethane
		Other direction	Viscose
2	Fibre Blend Composition (%) (Based on clean dry mass with % addition for moisture) WI 4 TC/Lab/PTM 2 & 3 (Pu dissolved in DMF at 90° C) (IS 1889) (TC/Lab/TM-14)	Polyester	24.8
		Viscose	60.0
		Cotton	12.0
		Polyurethane	3.2
3	Weight of Sample (TC/Lab TM-03)	Weight per square meter (g)	391.6
4	Whether made of Staple Spun yarn/Filament yarn /Staple spun Fibre (In house)	One direction	Filament yarn, Staple Spun yarn
		Other direction	Staple Spun yarn
	Percentage of Staple Spun yarn/Filament yarn /Staple spun Fibre	Filament yarn	28.0
		Staple Spun yarn	72.0
5	Whether Woven/Knitted/Nonwoven		Woven
6	Whether Unbleached/Bleached/Dyed/Printed/Yarns of different Colours (In house)		Yarns of different colours
7	Whether Upholstery/Non Upholstery		#

(Signature)
 Signature & Seal of the Officer
 14/09/2023

Sample not drawn by Textiles Committee, Results relate only to the sample tested. This test report shall not be published in any form without the explicit written consent of the Textiles Committee. Please quote Test Report No. and date for all future correspondence. Complaints if any, are to be received within 45 days from the date of issue of test report.

Avail services of Textiles Committee - Most Reliable and Most Accurate
 "Follow us on fb.com/textilesccommittee, @TexComIndia"

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SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

 	<p>प्रयोगशालाएँ वस्त्र समिति भारत सरकार, वस्त्र मंत्रालय वस्त्र प्रयोगशाला एवं अनुसंधान केंद्र पी.बालु रोड, प्रभादेवी चौक, प्रभादेवी, मुंबई- ४०० ०२५. Tel. : +91-22-6652 7541 / 545 / 550 / 607</p>	<p>34 / 83</p> <p>LABORATORIES TEXTILES COMMITTEE</p>	<p>Government of India, Ministry of Textiles Textile Laboratory & Research Centre P. Balu Road, Prabhadevi Chowk, Prabhadevi, Mumbai - 400 925.</p>
E-mail : dlab_tc@nic.in / tcramumbai@gmail.com Website : www.textilescommittee.nic.in		 आज़ादी का अमृत महोत्सव	
TEST REPORT		Format No.04/26B/23	
Test Report No: 0153032324-790		Date: 14.09.2023	
Sample forwarding letter No. & date:		F. No. DR1/MZU/E/INT-105/2023 dtd. 25.08.2023	
Buyers Name & address (Optional):		--	
Customer Sample No.		--	
TEST RESULTS			
Sample Mark		1 C	
Laboratory Sample No.		0153032324-790	
8	Whether Felt or not	Not a Felt	
9	Whether Piled	Not Piled	
10	Whether Cut pile/ Loop pile / Long pile / Otherwise	Not applicable	
11	Industrial Use or other use	#	
12	Thickness using Thickness gauge (mm) (ASTM D 1777)	0.65	
13	Whether Coated/Laminated/Impregnated/Otherwise	Neither Coated Nor Laminated Nor Impregnated	
14	Whether Embossed	Not applicable	
15	H. S. Code	Woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% polyurethane filaments, 12.0% cotton of yarn of different colours, under H. S. Code: 5516.23. *	
* Test subcontracted to EP & QA division of Textiles Committee # It is not possible to ascertain the specific application of the fabric as the textile products may have multiple usages depending upon the user.			
		 Signature & Seal of the Officer Page 2 of 2 पी. एन. वासनिक सहाय्यक निदेशक P. N. WASNIK ASSISTANT DIRECTOR LABORATORY	
Sample not drawn by Textiles Committee, Results relate only to the sample tested. This test report shall not be published in any form without the explicit written consent of the Textiles Committee. Please quote Test Report No. and date for all future correspondence. Complaints if any, are to be received within 45 days from the date of issue of test report.			
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F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

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प्रयोगशालाएँ
वस्त्र समिति
भारत सरकार, वस्त्र मंत्रालय
वस्त्र प्रयोगशाला एवं अनुसंधान केंद्र
पी.बालु रोड, प्रभादेवी चौक, प्रभादेवी,
मुंबई- ४०० ०२५.

LABORATORIES
TEXTILES COMMITTEE
Government of India, Ministry of Textiles
Textile Laboratory & Research Centre
P. Balu Road, Prabhadevi Chowk, Prabhadevi,
Mumbai - 400 025.

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आजादी का
अमृत महोत्सव
G20
भारत 2023
एक साथ - One World - One Future

Tel. : +91-22-6652 7541 / 545 / 550 / 607
E-mail : nlab.tc@nic.in / tcslabmumbai@gmail.com Website : www.textilescommittee.nic.in

Format No.04/26B/23

TEST REPORT

Test Report No: 0153032324-791		2023
Name & Address of Customer	Directorate of Revenue Intelligence	
	13, Sir Vithaldas Thackersey Marg,	
	Opp. Patkar Hall, New Marine Line,	
	Mumbai- 400020.	
Sample forwarding letter No. & date:	F. No. DRI/MZU/E/INT-105/2023 dtd. 25.08.2023	
Date of receipt of sample	28.08.2023	
Buyers Name & address (Optional):	--	
Customer Sample No	--	Lab. Sample No.
Sample Description:	Polyester Knitted Fabric	0153032324-791
Sample Characteristics:	Fabric	
Date of Performance of Tests:	28.08.2023 to 07.09.2023	

TEST RESULTS

Sample Mark	2 C
Laboratory Sample No.	0153032324-791

1	Identification of fibre (IS 667)	
	Warp	Viscose
	Weft	Viscose + Cotton, Polyurethane, Polyester
2	Fibre Blend Composition (%) (Based on clean dry mass with % addition for moisture) WI 4 TC/Lab/PTM 2 & 3 (Pu dissolved in DMF at 90° C) (IS 1889) (TC/Lab/TM-14)	
	Polyester	25.3
	Viscose	62.4
	Cotton	11.3
	Polyurethane	1.0
3	Weight of Sample (TC/Lab TM-03)	
	Weight per square meter (g)	364.6
4	Whether made of Staple Spun yarn/Filament yarn /Staple spun Fibre (In house)	
	Warp	Staple Spun yarn
	Weft	Filament yarn, Staple Spun yarn
	Percentage of Staple Spun yarn/Filament yarn /Staple spun Fibre	
	Filament yarn	26.3
	Staple Spun yarn	73.7
5	Whether Woven/Knitted/Nonwoven	Woven
6	Whether Unbleached/Bleached/Dyed/Printed/Yarns of different Colours (In house)	Yarns of different colours
7	Whether Made of High Tenacity yarn	Not made of high tenacity yarn
8	Whether Upholstery/Non Upholstery	

* It is not possible to ascertain the specific application of the fabric as the textile products may have multiple usages depending upon the user.

P. N. WASHNIK
13/09/2023
Signature & Seal of the Officer

Sample not drawn by Textiles Committee, Results relate only to the sample tested. Page 1 of 2.
This test report shall not be published in any form without the explicit written consent of the Textiles Committee.
Please quote Test Report No. and date for all future correspondence.
Complaints if any, are to be received within 45 days from the date of issue of test report.

ASISTANT DIRECTOR LABORATORY

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SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

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भारत सरकार, वस्त्र मंत्रालय
वस्त्र प्रयोगशाला एवं अनुसंधान केंद्र
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मुंबई- ४०० ०२५.
Tel. :+91-22-6552 7541 / 545 / 550 / 607

LABORATORIES

TEXTILES COMMITTEE

Government of India, Ministry of Textiles
Textile Laboratory & Research Centre
P. Balu Road, Prabhadevi Chowk, Prabhadevi,
Mumbai - 400 025.



E-mail : dlabo@nic.in / tlabomumbai@gmail.com Website : www.textilescommittee.nic.in

Format No.04/26B/23

TEST REPORT

Test Report No: 0153032324-791	Date: 13.09.2023
Sample forwarding letter No. & date: F. No. DRI/MZU/E/INT-105/2023 dtd. 25.08.2023	
Buyers Name & address (Optional): --	
Customer Sample No. --	

TEST RESULTS

Sample Mark	2 C
Laboratory Sample No.	0153032324-791
9 Whether Felt or not	Not a Felt
10 Whether Piled	Not Piled
11 Whether Cut pile/ Loop pile / Long pile / Otherwise	Not applicable
12 Industrial Use or other use	*
13 Thickness using Thickness gauge mm (ASTM D 1777)	0.66
14 Whether Coated/Laminated/Impregnated/Otherwise	Neither Coated Nor Laminated Nor Impregnated
15 Whether Embossed	Not Embossed
16 H. S. Code	Woven fabric containing 62.4% by weight of viscose staple fibres, mixed with 25.3% polyester filaments, 1.0% polyurethane filaments, 11.3% cotton of yarns of different colours, under H. S. Code: 5516.23. **

* It is not possible to ascertain the specific application of the fabric as the textile products may have multiple usages depending upon the user.

** Test subcontracted to EP & QA division of Textiles Committee.

P. N. Wasnik
13/09/2023
Signature & Seal of the Officer

Page 2 of 2

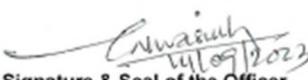
पी. एन. वासनिक
सहायक निदेशक
P. N. WASNIK
ASISTANT DIRECTOR LABORATORY



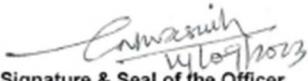
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F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
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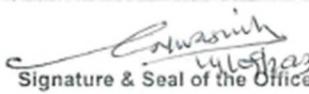
37 / 83																																																																																					
 प्रयोगशालाएँ वस्त्र समिति भारत सरकार, वस्त्र मंत्रालय वस्त्र प्रयोगशाला एवं अनुसंधान केंद्र पी.बालु रोड, प्रभादेवी चौक, प्रभादेवी, मुंबई- ४०० ०२५. Tel. :+91-22-6652 7541 / 545 / 550 / 607 E-mail : dlsh.tc@nic.in / tc@labrumbai@gmail.com Website : www.textilecommittee.nic.in	LABORATORIES TEXTILES COMMITTEE Government of India, Ministry of Textiles Textile Laboratory & Research Centre P. Balu Road, Prabhadevi Chowk, Prabhadevi, Mumbai - 400 025. 75 आज़ादी का अमृत महोत्सव G20 भारत 2023 75th INDEPENDENCE DAY CELEBRATIONS																																																																																				
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SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

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 प्रयोगशालाएँ वस्त्र समिति भारत सरकार, वस्त्र मंत्रालय वस्त्र प्रयोगशाला एवं अनुसंधान केंद्र पी.बालु रोड, प्रभादेवी चौक, प्रभादेवी, मुंबई- ४०० ०२५. Tel. :+91-22-6652 7541 / 545 / 550 / 607 E-mail : dlab.tc@nic.in / tc@labnumbai@gmail.com Website : www.textilescommittee.nic.in	LABORATORIES TEXTILES COMMITTEE Government of India, Ministry of Textiles Textile Laboratory & Research Centre P. Balu Road, Prabhadevi Chowk, Prabhadevi, Mumbai - 400 025. 75 आज़ादी का अमृत महोत्सव G20 भारत 2023 एक साथ - एक नया - एक भारत
TEST REPORT Format No.04/26B/23	
Sample forwarding letter No. & date:	F. No. DRI/MZU/E/INT-105/2023 dtd. 25.08.2023
Buyers Name & address (Optional):	--
Customer Sample No.	--
TEST RESULTS	
Sample Mark	3 C
Laboratory Sample No.	0153032324-792
8 Whether Felt or not	Not a Felt
9 Whether Piled	Piled
10 Whether Cut pile/ Loop pile / Long pile / Otherwise	Other Pile (Cut Pile) **
11 Industrial Use or other use	*
12 Thickness using Thickness gauge (mm) (ASTM D 1777)	0.68
13 Whether Coated/Laminated/Impregnated/Otherwise	Neither Coded Nor Laminated Nor Impregnated
14 Whether Embossed	Not Embossed
15 H. S. Code	100% polyester knitted other pile (cut pile) fabric. under H. S. Code: 6001.92. **
** Test subcontracted to EP & QA division of Textiles Committee. * It is not possible to ascertain the specific application of the fabric as the textile products may have multiple usages depending upon the user.	
 Signature & Seal of the Officer Page 2 of 2 पी. एन. वासनिक सहायक निदेशक P. N. WASNIK ASISTANT DIRECTOR LABORATORY	
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 	<p>प्रयोगशालाएँ वस्त्र समिति भारत सरकार, वस्त्र मंत्रालय वस्त्र प्रयोगशाला एवं अनुसंधान केंद्र पी.बालु रोड, प्रभादेवी चौक, प्रभादेवी, मुंबई- ४०० ०२५. Tel. :+91-22-6852 7541 / 545 / 550 / 607</p>	<p>LABORATORIES TEXTILES COMMITTEE Government of India, Ministry of Textiles Textile Laboratory & Research Centre P. Balu Road, Prabhadevi Chowk, Prabhadevi, Mumbai - 400 025.</p>	   
	<p>E-mail : disab.tc@nic.in / tcslabmumbai@gmail.com Website : www.textilescommittee.nic.in</p>		
TEST REPORT		Format No.04/26B/23	
<p>Test Report No: 0153032324-793</p>			
<p>Name & Address of Customer</p>		<p>Directorate of Revenue Intelligence 13. Sir Vithaldas Thackersey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020</p>	
<p>Sample forwarding letter No. & date:</p>		<p>F. No. DRI/MZU/E/INT-105/2023 dtd. 25.08.2023</p>	
<p>Date of receipt of sample</p>		<p>28.08.2023</p>	
<p>Buyers Name & address (Optional):</p>		<p>--</p>	
<p>Customer Sample No.</p>		<p>--</p>	
<p>Sample Description:</p>		<p>Polyester Knitted Fabric</p>	
<p>Sample Characteristics:</p>		<p>Fabric</p>	
<p>Date of Performance of Tests:</p>		<p>28.08.2023 to 07.09.2023</p>	
TEST RESULTS			
<p>Sample Mark</p>		<p>4 C</p>	
<p>Laboratory Sample No.</p>		<p>0153032324-793</p>	
1	Identification of fibre (IS 667)	Knitted	Polyester, Polyurethane
2	Fibre Blend Composition (%) (Based on clean dry mass with % addition for Moisture) WI 4 TC/Lab/PTM 2 & 3 (Pu dissolved in 75% H2SO4)	Polyester Polyurethane	97.5 2.5
3	Weight of Sample (TC/Lab TM-03)	Weight per square meter (g)	251.2
4	Whether made of Staple Spun yarn/Filament yarn /Staple spun Fibre (In house)	Knitted	Filament yarn
	Percentage of Staple Spun yarn/Filament yarn /Staple spun Fibre	Filament yarn	100
5	Whether Woven/Knitted/Nonwoven		Knitted
6	Whether Unbleached/Bleached/Dyed/Printed/Yarns of different Colours (In house)		Dyed
7	Whether Upholstery/Non Upholstery		.
		<p> Signature & Seal of the Officer</p>	
		<p>Page 1 of 2 पी. एन. वासनिक सहायक निदेशक P. N. WAGNIK ASISTANT DIRECTOR LABORATORY</p>	
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E-mail : dlao.tc@nic.in / tclab@mumbai@gmail.com Website : www.textilescommittee.nic.in			
TEST REPORT			
Test Report No: 0153032324-793		Date: 14.09.2023	
Sample forwarding letter No. & date:	F. No. DRI/MZU/E/INT-105/2023 dtd. 25.08.2023		
Buyers Name & address (Optional):	--		
Customer Sample No.	--		
TEST RESULTS			
Sample Mark	4 C		
Laboratory Sample No.	0153032324-793		
8 Whether Felt or not	Not a Felt		
9 Whether Piled	Not Piled		
10 Whether Cut pile/ Loop pile / Long pile / Otherwise	Not applicable		
11 Industrial Use or other use	*		
12 Thickness using Thickness gauge (mm) (ASTM D 1777)	1.02		
13 Whether Coated/Laminated/Impregnated/Otherwise	Neither Coated Nor Laminated Nor Impregnated		
14 Whether Embossed	Not Embossed		
15 H. S. Code	97 5% polyester, 2.5% polyurethane other (weft knitted) fabric, dyed under H. S. Code: 6006.32. **		
* It is not possible to ascertain the specific application of the fabric as the textile products may have multiple usages depending upon the user.			
** Test subcontracted to EP & QA division of Textiles Committee.			
 Signature & Seal of the Officer Page 2 of 2 पी. एन. वासनिक सहायक निदेशक P. N. WASNIK ASSISTANT DIRECTOR LABORATORY			
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F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
 SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

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प्रयोगशालाएँ
वस्त्र समिति
 भारत सरकार, वस्त्र मंत्रालय
 वस्त्र प्रयोगशाला एवं अनुसंधान केंद्र
 पी.बालु रोड, प्रभादेवी चौक, प्रभादेवी,
 मुंबई- ४०० ०२५.
 Tel. :+91-22-6652 7541 / 545 / 550 / 607

LABORATORIES
TEXTILES COMMITTEE
 Government of India, Ministry of Textiles
 Textile Laboratory & Research Centre
 P. Balu Road, Prabhadevi Chowk, Prabhadevi,
 Mumbai - 400 025.





E-mail : dlab.tc@nic.in / tcia@mum.bali@gmail.com Website : www.textilescommittee.nic.in

TEST REPORT

Format No.04/26B/23

Test Report No: 0153032324-794		Date: 14.09.2023
Name & Address of Customer		
Directorate of Revenue Intelligence 13, Sir Vilhaldas Thackersey Marg, Opp. Palkar Hall, New Marine Lines, Mumbai- 400020.		
Sample forwarding letter No. & date:		
F. No. DR/IMZU/E/INT-105/2023 dtd. 25.08.2023		
Date of receipt of sample		
28.08.2023		
Buyers Name & address (Optional):		
Customer Sample No.		
Sample Description:		Lab. Sample No.
Polyester Knitted Fabric		0153032324-794
Sample Characteristics:		
Fabric		
Date of Performance of Tests:		
28.08.2023 to 07.09.2023		

TEST RESULTS

Sample Mark		5 C
Laboratory Sample No.		0153032324-794
1	Identification of fibre (IS 667)	Polyester #
	Layer I- One direction	Polyester
	Other direction	Polyester
	Layer II- Knitted	Polyester
2	Fibre Blend Composition (%) (IS 667)	
	Polyester	100
3	Weight of Sample (TC/Lab TM-03)	
	Weight per square meter (g)	545.1
4	Whether made of Staple Spun yarn/Filament yarn /Staple spun Fibre (In house)	
	Layer I- One direction	Cannot be ascertained **
	Other direction	Filament yarn
	Layer II- Knitted	Filament yarn
	Percentage of Staple Spun yarn/Filament yarn /Staple spun Fibre	**
5	Whether Woven/Knitted/Nonwoven	
	Layer I	Woven
	Layer II	Knitted
6	Whether Unbleached/Bleached/Dyed/Printed/Yarns of different Colours (In house)	
	Layer I	Yarns of different colours
	Layer II	Undyed


 Sample not drawn by Textiles Committee, Results relate only to the sample tested. Seal of the Officer
 This test report shall not be published in any form without the explicit written consent of the Textiles Committee.
 Please quote Test Report No. and date for all future correspondence. Page 1 of 2
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 P. N. WASTRIK
 ASSISTANT DIRECTOR, LABORATORY

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F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

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प्रयोगशालाएँ
वरत्र समिति

भारत सरकार, वस्त्र मंत्रालय
वरत्र प्रयोगशाला एवं अनुसंधान केंद्र
पी.बालु रोड, प्रभादेवी चौक, प्रभादेवी,
मुंबई- ४०० ०२५.

Tel. :+91-22-6652 7541 / 545 / 550 / 607

E-mail : diab.to@nic.in / telabmumbai@gmail.com Website : www.textilesccommittee.nic.in

LABORATORIES

TEXTILES COMMITTEE

Government of India, Ministry of Textiles
Textile Laboratory & Research Centre
P. Balu Road, Prabhadevi Chowk, Prabhadevi,
Mumbai - 400 025.

285



75
आजादी का
अमृत महोत्सव



TEST REPORT

Format No.04/26B/23

Test Report No: 0153032324-794 Date: 14.09.2023
Sample forwarding letter No. & date: F. No. DRI/MZU/E/INT-105/2023 dtd: 25.08.2023
Buyers Name & address (Optional): --
Customer Sample No. --

TEST RESULTS

Sample Mark	5 C
Laboratory Sample No.	0153032324-794
7 Whether Upholstery/Non Upholstery	##
8 Whether Felt or not	Not a Felt
9 Whether Piled	Not Piled *
10 Whether Cut pile/ Loop pile / Long pile / Otherwise	Not applicable
11 Industrial Use or other use	##
12 Thickness using Thickness gauge (mm) (ASTM D 1777)	1.40
13 Whether Coated/Laminated/Impregnated/Otherwise	Assembled in layers
14 Whether Embossed	Not Embossed
15 H. S. Code	100% polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric, under H. S. Code: 5801.36. *

* Test subcontracted to EP & QA division of Textiles Committee.

** Received sample consists of fancy yarn, pile is not feasible to separate hence % Filament / Staple Spun yarn is not reported.

If consist of fancy yarn whose pile & core yarn both are polyester.

it is not possible to ascertain the specific application of the fabric as the textile products may have multiple usages depending upon the user.

R. M. Wasnik
Signature & Seal of the Officer

Page 2 of 2

पी. एन. वासनिक
सहायक निदेशक
P. M. WASNIK
ASISTANT DIRECTOR LABORATORY

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 SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

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**प्रयोगशालाएँ
वस्त्र समिति**

भारत सरकार, वस्त्र मंत्रालय
 वस्त्र प्रयोगशाला एवं अनुसंधान केंद्र
 पी.बालु रोड, प्रभादेवी चौक, प्रभादेवी,
 मुंबई- ४०० ०२५.

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TEXTILES COMMITTEE**

Government of India, Ministry of Textiles
 Textile Laboratory & Research Centre
 P. Balu Road, Prabhadevi Chowk, Prabhadevi,
 Mumbai - 400 025.

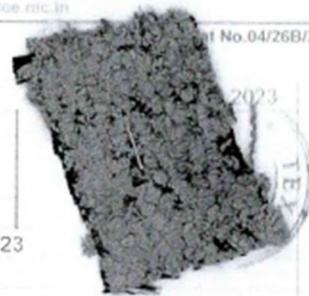



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 E-mail : dlab.tc@nic.in / tc@tc-mumbai@gmail.com Website : www.textilescommittee.nic.in

TEST REPORT

No.04/26B/23

Test Report No. 0153032324-795	
Name & Address of Customer	Directorate of Revenue Intelligence 13, Sir Vithaldas Thackersey Marg, Opp Palkar Hall, New Marine Lines, Mumbai- 400020.
Sample forwarding letter No. & date:	F No. DRI/MZU/E/INT-105/2023 dtd. 25.08.2023
Date of receipt of sample	28.08.2023
Buyers Name & address (Optional):	--
Customer Sample No.	--
Sample Description:	Polyester Knitted Fabric
Sample Characteristics:	Fabric
Date of Performance of Tests:	28.08.2023 to 07.09.2023
Lab. Sample No.	0153032324-795



TEST RESULTS

Sample Mark		6 C
Laboratory Sample No.		0153032324-795
1 Identification of fibre (IS 667)	Layer I- Woven- One direction Other direction Layer II- Knitted	Polyester # Polyester Polyester
2 Fibre Blend Composition (%) (IS 667)	Polyester	100
3 Weight of Sample (TC/Lab TM-03)	Weight per square meter (g)	544.0
4 Whether made of Staple Spun yarn/Filament yarn /Staple spun Fibre (In house)	Layer I- Woven- One direction Other direction Layer II- Knitted	Filament yarn Cannot be ascertained Cannot be ascertained . Filament yarn
	Percentage of Staple Spun yarn/Filament yarn /Staple spun Fibre Filament yarn Cannot be ascertained	 ** **
5 Whether Woven/Knitted/Nonwoven	Layer I Layer II	Woven Knitted
6 Whether Unbleached/Bleached/Dyed/Printed/Yarns of different Colours (In house)	Layer I Layer II	Yarns of different colours Undyed

(Signature)
 Signature & Seal of the Officer

Sample not drawn by Textiles Committee, Results relate only to the sample tested. Page 1 of 2
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F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

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TEST REPORT

Format No.04/26B/23

Test Report No: 0153032324-795 Date: 14.09.2023
 Sample forwarding letter No. & date: F. No. DRUMZUEANT-105/2023 dtd. 25.08.2023
 Buyers Name & address (Optional):
 Customer Sample No.:

TEST RESULTS

Sample Mark	6 C
Laboratory Sample No.	0153032324-795
7 Whether Upholstery/Non Upholstery	##
8 Whether Felt or not	Not a Felt
9 Whether Piled	Not Piled *
10 Whether Cut pile/ Loop pile / Long pile / Otherwise	Not applicable
11 Industrial Use or other use	##
12 Thickness using Thickness gauge (mm) (ASTM D 1777)	1.48
13 Whether Coated/Laminated/Impregnated/Otherwise	Assembled in layer
14 Whether Embossed	Not Embossed
15 H. S. Code	100% polyester woven fabric, assembled in layer with 100% polyester knitted fabric, under H. S. Code: 5801.36. *

* Test subcontracted to EP & QA division of Textiles Committee.

** As the sample consists of fancy yarn where both pile & core yarn are polyester, it is not possible to separate the filament and cannot be ascertained yarns, hence this test cannot be performed.

The sample consists of fancy yarn in one direction cotton where core yarn and pile is polyester.

It is not possible to ascertain the specific application of the fabric as the textile products may have multiple usages depending upon the user.


 Signature & Seal of the Officer

Page 2 of 2

पी. एन. वासनिक
 सहायक निदेशक
 P. N. WASMIK
 ASSISTANT DIRECTOR LABORATORY

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**F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025**

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**प्रयोगशालाएँ
दस्त्र समिति**

भारत सरकार, दस्त्र मंत्रालय
दस्त्र प्रयोगशाला एवं अनुसंधान केंद्र
पी.बालु रोड, प्रभादेवी चोक, प्रभादेवी,
मुंबई- ४०० ०२५.

Tel. :+91-22-6652 7541 / 545 / 550 / 607

E-mail : dlab.tci@nic.in / tciamumbai@gmail.com Website : www.textilescommittee.nic.in

**LABORATORIES
TEXTILES COMMITTEE**

Government of India, Ministry of Textiles
Textile Laboratory & Research Centre
P. Balu Road, Prabhadevi Chowk, Prabhadevi,
Mumbai - 400 025.




Format No.04/26B/23

TEST REPORT

Test Report No: 0153032324-796		
Name & Address of Customer	Directorate of Revenue Intelligence 13, Sir Vithaldas Thackersey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020.	
Sample forwarding letter No. & date:	F. No. DR1/MZU/E/INT-105/2023 dtd. 25.08.2023	
Date of receipt of sample	28.08.2023	
Buyers Name & address (Optional):	--	
Customer Sample No.	--	Lab. Sample No.
Sample Description:	Polyester Knitted Fabric	0153032324-796
Sample Characteristics:	Fabric	
Date of Performance of Tests:	28.08.2023 to 07.09.2023	

TEST RESULTS

Sample Mark	7 C	
Laboratory Sample No.	0153032324-796	

1	Identification of fibre (IS 687)	Knitted Pile	Polyester, Polyurethane Polyester
2	Fibre Blend Composition (%) (Based on clean dry mass with % addition for Moisture) WI 4 TC/Lab/PTM (Pu dissolved in 75% H2SO4)	Polyester Polyurethane	98.9 1.1
3	Weight of Sample (TC/Lab TM-03)	Weight per square meter (g)	220.0
4	Whether made of Staple Spun yarn/Filament yarn /Staple spun Fibre (In house) (Excluding Pile)	Knitted Percentage of Staple Spun yarn/Filament yarn /Staple spun Fibre Filament yarn	Filament yarn 100
5	Whether Woven/Knitted/Nonwoven		Knitted
6	Whether Unbleached/Bleached/Dyed/Printed/Yarns of different Colours (In house)		Dyed


 Signature & Seal of the Officer
 Page 1 of 2
 पी. एन. वासनिक
 सहाय्यक निरीक्षक

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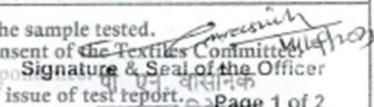
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SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

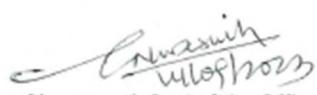
46 / 83																												
 प्रयोगशालाएँ वस्त्र समिति भारत सरकार, वस्त्र मंत्रालय वस्त्र प्रयोगशाला एवं अनुसंधान केंद्र पी.बालु रोड, प्रभादेवी चौक, प्रभादेवी, मुंबई- ४०० ०२५. 	LABORATORIES TEXTILES COMMITTEE Government of India, Ministry of Textiles Textile Laboratory & Research Centre P. Balu Road, Prabhadevi Chowk, Prabhadevi, Mumbai - 400 025. Tel. :+91-22-6652 7541 / 545 / 550 / 607 E-mail : dlab.tc@nic.in / tlabmumbai@gmail.com Website : www.textilescommittee.nic.in																											
 75 आज़ादी का अमृत महोत्सव	 G20 2023 INDIA अमृत महोत्सव ONE DREAM - ONE FAMILY - ONE FUTURE																											
TEST REPORT																												
Format No.04/26B/23																												
Test Report No: 0153032324-796 Sample forwarding letter No. & date: F No. DR1/MZU/E/INT-105/2023 dtd 25.08.2023 Buyers Name & address (Optional): Customer Sample No.:	Date: 14.09.2023																											
TEST RESULTS																												
Sample Mark Laboratory Sample No.	7 C 0153032324-796																											
<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td>7</td><td>Whether Upholstery/Non Upholstery</td><td align="center">**</td></tr> <tr><td>8</td><td>Whether Felt or not</td><td align="center">Not a Felt</td></tr> <tr><td>9</td><td>Whether Piled</td><td align="center">Piled *</td></tr> <tr><td>10</td><td>Whether Cut pile/ Loop pile / Long pile / Otherwise</td><td align="center">Other pile (Cut Pile) *</td></tr> <tr><td>11</td><td>Industrial Use or other use</td><td align="center">**</td></tr> <tr><td>12</td><td>Thickness using Thickness gauge (mm) (ASTM D 1777)</td><td align="center">0.66</td></tr> <tr><td>13</td><td>Whether Coated/Laminated/Impregnated/Otherwise</td><td align="center">Neither Coated Nor Laminated Nor Impregnated</td></tr> <tr><td>14</td><td>Whether Embossed</td><td align="center">Not Embossed</td></tr> <tr><td>15</td><td>H. S. Code</td><td align="center">98.9% polyester, 1.10% polyurethane knitted other pile (cut pile) fabric under H. S Code: 6001.92. *</td></tr> </table>	7	Whether Upholstery/Non Upholstery	**	8	Whether Felt or not	Not a Felt	9	Whether Piled	Piled *	10	Whether Cut pile/ Loop pile / Long pile / Otherwise	Other pile (Cut Pile) *	11	Industrial Use or other use	**	12	Thickness using Thickness gauge (mm) (ASTM D 1777)	0.66	13	Whether Coated/Laminated/Impregnated/Otherwise	Neither Coated Nor Laminated Nor Impregnated	14	Whether Embossed	Not Embossed	15	H. S. Code	98.9% polyester, 1.10% polyurethane knitted other pile (cut pile) fabric under H. S Code: 6001.92. *	
7	Whether Upholstery/Non Upholstery	**																										
8	Whether Felt or not	Not a Felt																										
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<p>* Test subcontracted to EP & QA division of Textiles Committee.</p> <p>** It is not possible to ascertain the specific application of the fabric as the textile products may have multiple usages depending upon the user.</p>																												
 Signature & Seal of the Officer Page 2 of 2 पी. एन. वासनिक सहायक निदेशक P. N. WASNIK ASSISTANT DIRECTOR LABORATORY																												
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SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025**

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 प्रयोगशालाएँ वस्त्र समिति भारत सरकार, वस्त्र मंत्रालय वस्त्र प्रयोगशाला एवं अनुसंधान केंद्र पी.बालु रोड, प्रभादेवी चौक, प्रभादेवी, मुंबई- ४०० ०२५.  एक सच समझ की जी	LABORATORIES TEXTILES COMMITTEE Government of India, Ministry of Textiles Textile Laboratory & Research Centre P. Balu Road, Prabhadevi Chowk, Prabhadevi, Mumbai - 400 025. Tel. : +91-22-6652 7541 / 545 / 550 / 607 E-mail : dlrb.tc@nic.in / tc@textilescommittee.nic.in Website : www.textilescommittee.nic.in	 3 S 75 आजादी का अमृत महोत्सव  2023 भारत
TEST REPORT		
Test Report No: 0153032324-797 Name & Address of Customer Directorate of Revenue Intelligence 13, Sir Vithaldas Thackersey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020.		Date: 14 09 2023 
Sample forwarding letter No. & date: Date of receipt of sample Buyers Name & address (Optional): Customer Sample No. Sample Description: Sample Characteristics: Date of Performance of Tests:	F. No. DR/MZU/E/INT-105/2023 dtd 25 08 2023 28.08.2023 -- -- Polyester Knitted Fabric Fabric 28.08.2023 to 07.09.2023	Lab. Sample No. 0153032324-797
TEST RESULTS		
Sample Mark Laboratory Sample No.	8 C 0153032324-797	
1 Identification of fibre (IS 657)	Layer I- Knitted Layer II- Knitted Coating	Polyester Polyester Polyurethane ***
2 Fibre Blend Composition (%) (Based on clean dry mass with % addition for Moisture) WI 4 TC/Lab/PTM (Pu dissolved in 75% H2SO4)	Polyester Polyurethane	95.3 4.7
3 Weight of Sample (TC/Lab TM-03)	Weight per square meter (g)	333.5
4 Whether made of Staple Spun yarn/Filament yarn /Staple spun Fibre (In house)	Layer I- Knitted Layer II- Knitted Percentage of Staple Spun yarn/Filament yarn /Staple spun Fibre Filament yarn Cannot be ascertained	Cannot be ascertained * Filament yarn, Cannot be ascertained ** 13.4 86.6
5 Whether Woven/Knitted/Nonwoven	Layer I & II	Knitted
6 Whether Unbleached/Bleached/Dyed/Printed/Yarns of different Colours (In house)	Layer I Layer II	Printed Yarns of different colours #
Sample not drawn by Textiles Committee, Results relate only to the sample tested. This test report shall not be published in any form without the explicit written consent of the Textiles Committee. Please quote Test Report No. and date for all future correspondence. Complaints if any, are to be received within 45 days from the date of issue of test report.		
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Signature & Seal of the Officer  N. WASNIK ASSISTANT DIRECTOR LABORATORY		

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

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TEST REPORT Format No.04/26B/23	
Test Report No: 0153032324-797	Date: 14.09.2023
Sample forwarding letter No. & date:	F. No. DRI/MZU/E/INT-105/2023 dtd 25.08.2023
Buyers Name & address (Optional)	--
Customer Sample No.	--
TEST RESULTS	
Sample Mark	8 C
Laboratory Sample No	0153032324-797
7 Whether Upholstery/Non Upholstery	##
8 Whether Felt or not	Not a Felt
9 Whether Piled	Not Piled
10 Whether Cut pile/ Loop pile / Long pile / Otherwise	Not applicable
11 Industrial Use or other use	##
12 Thickness using Thickness gauge (mm) (ASTM D 1777)	0.83
13 Whether Coated/Laminated/Impregnated/Otherwise	Layer I Coated # Layer II Neither Coated Nor Laminated Nor Impregnated
14 Whether Embossed	Layer I Embossed # Layer II Not Embossed
15 H. S. Code	Polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric, under H. S. Code. 5903.20 #
<p># Test subcontracted to EP & QA division of Textiles Committee.</p> <p>## It is not possible to ascertain the specific application of the fabric as the textile products may have multiple usages depending upon the user.</p> <p>* Sufficient length of yarn cannot be ravelled, hence this test cannot be carried out.</p> <p>** Yarns breaks while testing, hence reported as cannot be ascertained.</p> <p>*** Confirmed by FTIR Analysis from JNPT.</p>	
 Signature & Seal of the Officer Page 2 of 2 पी. एन. वासनिक सहाय्यक निदेशक P. N. WASNIK ASSISTANT DIRECTOR LABORATORY	
<p>Sample not drawn by Textiles Committee, Results relate only to the sample tested. s test report shall not be published in any form without the explicit written consent of the Textiles Committee. Please quote Test Report No. and date for all future correspondence. Complaints if any, are to be received within 45 days from the date of issue of test report.</p>	
<p>Avail services of Textiles Committee - Most Reliable and Most Accurate "Follow us on fb.com/textilescommittee, @TextComIndia"</p>	

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

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 प्रयोगशालाएँ वस्त्र समिति भारत सरकार, वस्त्र मंत्रालय वस्त्र प्रयोगशाला एवं अनुसंधान केंद्र पी.बालु रोड, प्रभादेवी चौक, प्रभादेवी, मुंबई- ४०० ०२५. Tel. :+91-22-6652 7541 / 545 / 550 / 607 E-mail : dlgb.tc@nic.in / tcjebmumbai@gmail.com Website : www.textilescommittee.nic.in	LABORATORIES TEXTILES COMMITTEE Government of India, Ministry of Textiles Textile Laboratory & Research Centre P. Balu Road, Prabhadevi Chowk, Prabhadevi, Mumbai - 400 025.	 75 आजादी का अमृत महोत्सव	 G20 भारत 2023 ONE NATION, ONE FAMILY, ONE DESTINY
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TEST REPORT

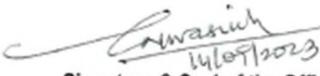
Format No.04/26B/23

Test Report No: 0153032324-798	Date: 14.09.2023
Name & Address of Customer	Directorate of Revenue Intelligence 13, Sir Vithaldas Thackersey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020.
Sample forwarding letter No. & date:	F. No. DRI/MZU/E/INT-105/2023 dtd. 25.08.2023
Date of receipt of sample	28.08.2023
Buyers Name & address (Optional):	--
Customer Sample No.	--
Lab. Sample No.	0153032324-798
Sample Description:	Polyester Knitted Fabric
Sample Characteristics:	Fabric
Date of Performance of Tests:	28.08.2023 to 07.09.2023

TEST RESULTS

Sample Mark	9 C
Laboratory Sample No.	0153032324-798

1	Identification of fibre (IS 667)	Knitted	Polyester, Polyurethane
2	Fibre Blend Composition (%) (Based on clean dry mass with % addition for Moisture) WI 4 TC/Lab/PTM 2 & 3 (Pu dissolved in 75% H2SO4)	Polyester	98.0
		Polyurethane	2.0
3	Weight of Sample (TC/Lab TM-03)	Weight per square meter (g)	238.5 to 415.0 *
4	Whether made of Staple Spun yarn/Filament yarn /Staple spun Fibre (In house)	Knitted	Filament yarn
	Percentage of Staple Spun yarn/Filament yarn /Staple spun Fibre	Filament yarn	100
5	Whether Woven/Knitted/Nonwoven		Knitted
6	Whether Unbleached/Bleached/Dyed/Printed/Yarns of different Colours (In house)		Yarns of different colours ***


 Signature & Seal of the Officer
 Page 1 of 2

पी. एन. वासनिक्
 सहाय्यक निदेशक
 P. N. WASNIK
 ASSISTANT DIRECTOR LABORATORY



Sample not drawn by Textiles Committee, Results relate only to the sample tested.
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F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

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 प्रयोगशालाएँ वस्त्र समिति भारत सरकार, वस्त्र मंत्रालय वस्त्र प्रयोगशाला एवं अनुसंधान केंद्र पी.बालु रोड, प्रभादेवी चौक, प्रभादेवी, मुंबई- ४०० ०२५. Tel. : +91-22-6652 7541 / 545 / 550 / 607 E-mail : dlab.tb@nic.in / tlabmumbai@gmail.com Website : www.textilescommittee.nic.in	LABORATORIES TEXTILES COMMITTEE Government of India, Ministry of Textiles Textile Laboratory & Research Centre P. Balu Road, Prabhadevi Chowk, Prabhadevi, Mumbai - 400 025. 75 आजादी का अमृत महोत्सव G20 भारत 2023 ONE LEAD - ONE POLICY - ONE FUTURE								
TEST REPORT									
Format No.04/26B/23									
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Test Report No: 0153032324-798</td> <td>Date: 14.09.2023</td> </tr> <tr> <td>Sample forwarding letter No. & date: F. No. DRI/MZU/E/INT-105/2023 dtd. 25.08.2023</td> <td></td> </tr> <tr> <td>Buyers Name & address (Optional):</td> <td>--</td> </tr> <tr> <td>Customer Sample No.</td> <td>--</td> </tr> </table>		Test Report No: 0153032324-798	Date: 14.09.2023	Sample forwarding letter No. & date: F. No. DRI/MZU/E/INT-105/2023 dtd. 25.08.2023		Buyers Name & address (Optional):	--	Customer Sample No.	--
Test Report No: 0153032324-798	Date: 14.09.2023								
Sample forwarding letter No. & date: F. No. DRI/MZU/E/INT-105/2023 dtd. 25.08.2023									
Buyers Name & address (Optional):	--								
Customer Sample No.	--								
TEST RESULTS									
Sample Mark	9 C								
Laboratory Sample No.	0153032324-798								
7 Whether Upholstery/Non Upholstery	**								
8 Whether Felt or not	Not a Felt								
9 Whether Piled	Not Piled								
10 Whether Cut pile/ Loop pile / Long pile / Otherwise	Not applicable								
11 Industrial Use or other use	**								
12 Thickness using Thickness gauge (mm) (ASTM D 1777)	0.95 to 1.39 mm #								
13 Whether Coated/Laminated/Impregnated/Otherwise	Neither Coated Nor Laminated Nor Impregnated								
14 Whether Embossed	Not Embossed								
15 H. S. Code	98.0% Polyester, 2.0% Polyurethane other knitted (weft knitted) fabric of yarns of different colours, under H. S. Code: 6006.33. ***								

* Wide variation is observed in weight per square mtr from 238.5 g to 415.0 g.

** It is not possible to ascertain the specific application of the fabric as the textile products may have multiple usages depending upon the user.

*** Test subcontracted to EP & QA division of Textiles Committee.

Sample consists of thin and thick places. Hence range for thickness & weight per square meter is reported.

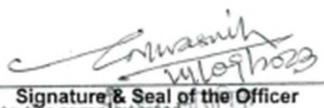

Signature & Seal of the Officer
 पी. एन. वासनिक
 सहायक निदेशक
 P. N. WASNIK
 ASISTANT DIRECTOR LABORATORY

Page 2 of 2

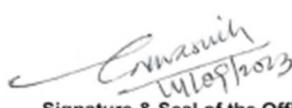
Sample not drawn by Textiles Committee, Results relate only to the sample tested.
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**F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025**

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 प्रयोगशालाएँ वस्त्र समिति भारत सरकार, वस्त्र मंत्रालय वस्त्र प्रयोगशाला एवं अनुसंधान केंद्र पी.बालु रोड, प्रभादेवी चौक, प्रभादेवी, मुंबई- ४०० ०२५. Tel. :+91-22-6652 7541 / 545 / 550 / 607 E-mail : clab.tc@nic.in / tcabmumbai@gmail.com Website : www.textilescommittee.nic.in	LABORATORIES TEXTILES COMMITTEE Government of India, Ministry of Textiles Textile Laboratory & Research Centre P. Balu Road, Prabhadevi Chowk, Prabhadevi, Mumbai - 400 025. 70 अज्ञादीय अमृत महोत्सव 
TEST REPORT	
Format No.04/26B/23	
Test Report No: 0153032324-799 Name & Address of Customer: Directorate of Revenue Intelligence 13, Sir Vithaldas Thackersey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai- 400020. Sample forwarding letter No. & date: F. No. DRI/MZU/E/INT-105/2023 dtd. 25.08.2023 Date of receipt of sample: 28.08.2023 Buyers Name & address (Optional): -- Customer Sample No. -- Lab. Sample No. 0153032324-799 Sample Description: Polyester Knitted Fabric Sample Characteristics: Fabric Date of Performance of Tests: 28.08.2023 to 07.09.2023	
TEST RESULTS	
Sample Mark	10 C
Laboratory Sample No.	0153032324-799
1 Identification of fibre (IS 667)	Layer I- Knitted Polyester Coating Polyurethane *** Layer II- Knitted Polyester
2 Fibre Blend Composition (%) (Based on clean dry mass with % addition for Moisture) Wt 4 TC/Lab/PTM 2 & 3 (Pu dissolved in 75% H2SO4)	Polyester 91.7 Polyurethane 8.3
3 Weight of Sample (TC/Lab TM-03)	Weight per square meter (g) 338.0
4 Whether made of Staple Spun yarn/Filament yarn /Staple spun Fibre (In house) (Excluding Coating)	Layer I- Knitted Cannot be ascertained * Layer II- Knitted Filament yarn , Cannot be ascertained ** Percentage of Staple Spun yarn/Filament yarn /Staple spun Fibre Filament yarn 9.7 Cannot be ascertained 90.3
5 Whether Woven/Knitted/Nonwoven	Layer I & II Knitted
6 Whether Unbleached/Bleached/Dyed/Printed/Yarns of different Colours (In house)	Layer I Printed Layer II Yarns of different colours # #
* Sufficient length of yarn cannot be ravelled, hence this test cannot be carried out. ** Yarns breaks while testing, hence reported as cannot be ascertained. *** Confirmed by FTIR Analysis from JNPT.	
Signature & Seal of the Officer  Sample not drawn by Textiles Committee, Results relate only to the sample tested. This test report shall not be published in any form without the explicit written consent of the Textiles Committee. Please quote Test Report No. and date for all future correspondence. Complaints if any, are to be received within 45 days from the date of issue of test report.	
Avail services of Textiles Committee - Most Reliable and Most Accurate "Follow us on fb.com/textilescommittee , @TextComIndia "	

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

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 प्रयोगशालाएँ वस्त्र समिति भारत सरकार, वस्त्र मंत्रालय वस्त्र प्रयोगशाला एवं अनुसंधान केंद्र पी.बालु रोड, प्रभादेवी चौक, प्रभादेवी, मुंबई- ४०० ०२५. Tel. : +91-22-6652 7541 / 545 / 550 / 607 E-mail : dlab.tc@nic.in / tcclabnumbal@gmail.com Website : www.textilescommittee.nic.in	LABORATORIES TEXTILES COMMITTEE Government of India, Ministry of Textiles Textile Laboratory & Research Centre P. Balu Road, Prabhadevi Chowk, Prabhadevi, Mumbai - 400 025. Tel. : +91-22-6652 7541 / 545 / 550 / 607 E-mail : dlab.tc@nic.in / tcclabnumbal@gmail.com Website : www.textilescommittee.nic.in
Format No.04/26B/23	
TEST REPORT	
Test Report No: 0153032324-799	Date: 14.09.2023
Sample forwarding letter No. & date: F. No DR1/MZU/E/INT-105/2023 dtd. 25.08.2023	
Buyers Name & address (Optional): --	
Customer Sample No. --	
TEST RESULTS	
Sample Mark	10 C
Laboratory Sample No.	0153032324-799
7 Whether Upholstery/Non Upholstery	#
8 Whether Felt or not	Not a Felt
9 Whether Piled	Not Piled
10 Whether Cut pile/ Loop pile / Long pile / Otherwise	Not applicable
11 Industrial Use or other use	#
12 Thickness using Thickness gauge (mm) (ASTM D 1777)	1.37
13 Whether Coated/Laminated/Impregnated/Otherwise	
	Layer I Coated # #
	Layer II Neither coated nor laminated nor impregnated
14 Whether Embossed	
	Layer I Embossed # #
	Layer II Not Embossed
15 H. S. Code	Polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric, under H. S. Code: 5903.20. # #
<p>## Test subcontracted to EP & QA division of Textiles Committee.</p> <p># It is not possible to ascertain the specific application of the fabric as the textile products may have multiple usages depending upon the user.</p>	
 Signature & Seal of the Officer Page 2 of 2 पी. एन. वासनिक सहायक निदेशक P. R. WASNIK ASSISTANT DIR. LABORATORY	
<p>Sample not drawn by Textiles Committee, Results relate only to the sample tested. This test report shall not be published in any form without the explicit written consent of the Textiles Committee. Please quote Test Report No. and date for all future correspondence. Complaints if any, are to be received within 45 days from the date of issue of test report.</p>	
<p>Avail services of Textiles Committee - Most Reliable and Most Accurate "Follow us on fb.com/textilescommittee, @TextComIndia"</p>	

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

13.3 Communication of the Test Reports in respect of samples drawn for goods imported vide live Bill of Entry No. 7244116 date 08.08.2023 to the Importer M/s. Panda Furnishings via Letter dated 22.09.2023 issued form F. No. DRI/MZU/E/INT-105/2023/3185. Same is received by Sh. Shushant Tambe, CHA, on 22.09.2023, on behalf of the Importer.

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DIRECTORATE OF REVENUE INTELLIGENCE
13, SIR VITHALDAS THACKERSEY MARG, OPP. PATKAR HALL,
NEW MARINE LINES, MUMBAI - 400 020.
PH: 022-22010115, 022-22010116
mzue-dri@nic.in

F. No. DRI/MZU/E/INT-105/2023 / 3185 Date: 22.09.2023

To,

M/s Panda Furnishings,
1012, 10th Floor, Opal Square,
Wagle Estate Road No 1,
Thane (West) – 400605.

Sir,

Subject: Forwarding copies of test reports - reg.

Please find enclosed herewith the copies of test report in respect of samples drawn vide panchnama dated 22.08.2023, during examination of Container No. CAIU 8873306 containing goods imported by M/s Panda Furnishings (IEC – AAZFP3763C) vide Bill of Entry No. 7244116 dt. 08.08.2023.

Yours faithfully,


(ASHOK KURUTALA)
Senior Intelligence Officer

Encl: As above.



o/c
Received On Behalf of Panda Furnishings

Shushant Tambe
22/09/2023

भारी करने का दिनांक
Issued on 22/09/2023

13.4 Seizure Memo dated 21.09.2023 with respect to goods imported vide live Bill of Entry No. 7244116 dated 08.08.2023 issued from F. No. DRI/MZU/E/INT-105/2023/3186-3187, to the

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

Importer M/s. Panda Furnishings. Same is received by Sh. Shushant Tambe, CHA, on 022.09.2023, on behalf of the Importer on 22.09.2023.

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DIRECTORATE OF REVENUE INTELLIGENCE
13, SIR VITHALDAS THACKERSEY MARG, OPP. PATKAR HALL,
NEW MARINE LINES, MUMBAI - 400 020.
PH: 022-22010115, 022-22010116
mzue-dri@nic.in

F. No. DRI/MZU/E/INT-105/2023 / 3186 - 3187 Date: 21.09.2023

SEIZURE MEMORANDUM UNDER SECTION 110(1) OF THE CUSTOMS ACT, 1962

Intelligence developed by the officers of Directorate of Revenue Intelligence, Mumbai Zonal Unit, Mumbai indicated that M/s. Panda Furnishings, a partnership firm, having IEC No. AAZFP3763C, located at 1012, 10th Floor, Opal Square, Wagle Estate Road No. 1, Thane (West)- 400605 is indulging in import of various types of fabrics by misdeclaring the same as 100% Polyester Dyed and Polyester Printed fabrics and the misdeclared fabrics are concealed behind 100% Polyester Printed/100% Polyester Dyed fabrics.

Based on the aforesaid intelligence, container No. CAIU 8873306 containing the goods imported by M/s. Panda Furnishings vide Bill of Entry No.7244116 dated 08.08.2023 was intercepted and examined by the officers of DRI on 22.08.2023. As per the Bill of Entry the description and classification of the goods was declared as under:-

S.No	Bill of Entry No.	Description of the goods	CTH declared	Qty.	Declared Value (₹)
1	7244116 dated 8.8.2023	Polyester knitted fabrics (Printed Rolls in assorted colour with different GSM)	60063400	298 Bales	1019050.56
2	7244116 dated 8.8.2023	Polyester knitted fabric (Non Printed rolls in assorted colours with different GSM)	60063200	271 Bales	761970.53

During the course of examination, it was found that the container contained rolls of fabrics having the following description:-

S.No.	Label description on the rolls of Fabric	No. of Rolls	Type of fabric as seen by visual inspection.
1	22755	62	Polyester knitted fabric
2	TD	33	Woven Synthetic Fabric
3	Bitcoin	110	PU Coated Fabrics
4	Persian	188	Pile Fabric
5	Rainbow Suede	176	Suede Fabric

Since the goods contained in the Container did not match with the description provided by the importer in the Bill of Entry, the said goods were detained and samples of the same were drawn under Panchnama dated 22.08.2023 for testing and to determine the exact nature of the fabric and its correct classification. The samples of fabrics were sent to the Textile Committee, Government of India, Textile Laboratory & Research Centre. As per the Test Reports dated

Page 1 of 2



F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

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14.09.2023 received from the Textile Committee, Government of India, Textile Laboratory & Research Centre, the description and classification of the forwarded samples is as under:-

S.No.	Label description on the rolls of fabric	Description of the goods as per Test Report	Classification of the goods in the Bill of Entry	Actual Classification of the goods as per test reports
1	22755	Woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% Polyurethane filaments, 12% cotton of yarn of different colours	60063200	5516.2300
2	TD	98.0% Polyester, 2.0% polyurethane other knitted (weft knitted) fabrics of yarns of different colours	60063200	6006.3300
3	Bitcoin	Polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric	60063400	5903.2000
4	Persian	100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric	60063400	5801.3690
5	Rainbow Suede	100% Polyester knitted fabric, other pile (cut pile) fabric	60063200	6001.9200

From the above, it appears that the importer has violated the provisions the Customs Act, 1962, and mis-declared the description and classification of the goods imported by them. Therefore, the said goods as mentioned in 'Annexure - A' appear liable for confiscation under Section 111(m) of the Customs Act, 1962.

Hence, the above mentioned goods presently lying in container no. CAIU 8873306 in the premises of Apollo Logisolutions Ltd., CFS, Survey No. 59, Near Shiv Temple, Kone Savla, Rasayani Road, Somatane, Panvel, Dist. Raigad, Navi Mumbai, 410206, are hereby seized under Section 110(1) of the Customs Act, 1962 under the reasonable belief that the said goods are liable to confiscation under the provisions of Customs Act, 1962.



Puneet Bhardwaj
(Puneet Bhardwaj)
Intelligence Officer, DRI, MZU

Encl.: As Above.
To,

- M/s Panda Furnishings,
1012, 10th Floor, Opal Square,
Wagle Estate Road No. 1
Thane (West) - 400605.
- Apollo Logisolution Ltd, CFS,
Survey No. 59, Near Shiv Temple,
Kone Savla Rasayani Road, Somatane,
Panvel, Dist. Raigad, Navi Mumbai - 410206.

o/c
Received on behalf of
Panda Furnishings
Sushant Tambe
22/09/23

जारी करने का दिनांक
Issued on... 22/09/23

Page 2 of 2

**F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025**

13.5 Calculation of total differential duty demand of Rs. 58,82,982/- (Rupees Fifty-Eight Lakhs Eighty-Two Thousand Nine Hundred and Eighty-Two Only) with respect to the goods imported under live Bill of Entry No.7244116 dated 08.08.2023 by the importer:

Duty Calculation Annexure-II																					
Sr No	Item Type	No of Rols	Declared Description	Declared CTH	Value (Rs)	Duty amt paid	Actual CTH	Contemporary Value USD/RC or USD/SQ. Mtrs	Weight in Kgs	Length in Mts	Re-determined Assessable Value (Rs) I/USD = 83.6 INR	BCD	Effective BCD	BCD Amt	SWS	SWS amt	ICST	ICST Amt	Duty amt payable	Differential Duty	
1	22755	62	Polyester Knitted Fabric (Non Primed)	60063200	287418.47	67483.88	5316.2300	9.7	2509.50	5355.00	2035004	20% or ₹150.- per kg whichever is higher	20	407001	10	40700	5	124135	571836	504350	
2	TD	33	Polyester Knitted Fabric (Non Primed)	60063200	69039.39	16310.45	6006.3300	2.5	715.00	1813.80	149435	20	20	29887	10	2989	5	9116	41991	25781	
3	Rainbow Suede	176	Polyester Knitted Fabric (Non Primed)	60063200	252130.91	59200.34	6001.0200	3.11	4370.90	13930.50	1136417	20	20	227283	10	22728	5	69321	319333	260133	
4	Biccom	110	Polyester Knitted Fabric (Primed)	60063400	269701.12	63325.82	5903.2090	3.85	3226.09	5669.50	1038349	20% or ₹150.- per Sq. Mtr. whichever is higher	20	20	207670	10	20767	12	152014	380451	317125
5	Persun	188	Polyester Knitted Fabric (Primed)	60063400	902725.34	211959.91	5801.5690	15.94 USD/SQ. Mtrs	7447.00	9513.90	17749299	20	20	3549860	10	354986	5	1082707	4987553	4775993	
Total		569			1791015	418182.38			18288.49	36282.70	22108504			4421701		442170		1348619	6301165	5883982	

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
 SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

20	20NKA1	2984479	3/2/2021	100% POVESTER KNITTED FABRIC (V-COM) P/N NO. 02530212394 DT. 17/12/2020	7	37184.7	87150.4	20	59387	10	5938.7	5	21824.7	74234	7423	22441	104298	17148	19/12/2024	02.02.2021	Yendongyung Trading Co Ltd.	B21MAA2H89770034	05.04.2021	Wenhuo Shengfa International Trade Co. Ltd.
21	20NKA1	2984479	3/2/2021	100% POVESTER KNITTED FABRIC (V-COM) P/N NO. 02530212394 DT. 17/12/2020	8	21779.02	51124.6	20	34446.8	10	3444.3	5	12803.9	48551	4855	13281	61349	10060	19/12/2024	02.02.2021	Yendongyung Trading Co Ltd.	B21MAA2H89770034	05.04.2021	Wenhuo Shengfa International Trade Co. Ltd.
22	20NKA1	2984479	3/2/2021	100% POVESTER KNITTED FABRIC (V-COM) P/N NO. 02530212394 DT. 17/12/2020	9	26397.22	61488	20	43172.4	10	4317.2	5	15498.4	52716	5272	16078	74095	12177	19/12/2024	02.02.2021	Yendongyung Trading Co Ltd.	B21MAA2H89770034	05.04.2021	Wenhuo Shengfa International Trade Co. Ltd.
23	20NKA1	3045158	3/8/2021	100% POVESTER KNITTED FABRIC (V-COM) P/N NO. 02530212394 DT. 17/12/2020	3	3711924.77	871560	20	593908	10	59390.8	5	218251.2	74238	74238	228427	1041851	137493	19/12/2024	16.02.2021	Yendongyung Trading Co Ltd.	B21MAA2H89770034	18.02.2021	Jiating Outouch Foreign Trade Service Co. Ltd.
24	20NKA1	3045158	3/8/2021	100% POVESTER KNITTED FABRIC (V-COM) P/N NO. 02530212394 DT. 17/12/2020	3	2891331.22	631913.9	20	402009.9	10	40200.9	5	158249.1	538262	53826	164170	796258	124339	19/12/2024	25.02.2021	Yendongyung Trading Co Ltd.	B21MAA2H89770034	06.04.2021	Jiating Outouch Foreign Trade Service Co. Ltd.
25	20NKA1	3607465	4/17/2021	100% POVESTER KNITTED FABRIC (V-COM) P/N NO. 02530212394 DT. 17/12/2020	3	3991582.94	937223.2	20	63855.3	10	6385.3	5	234705.1	798317	79832	243487	1111615	184411	19/12/2024	26.02.2021	Yendongyung Trading Co Ltd.	B21MAA2H89770034	31.02.2021	Jiating Outouch Foreign Trade Service Co. Ltd.
26	20NKA1	3607465	4/17/2021	100% POVESTER KNITTED FABRIC (V-COM) P/N NO. 02530212394 DT. 17/12/2020	2	33913.4	7982.8	20	5425.1	10	542.5	5	1994.1	678	678	2069	9530	1367	19/12/2024	26.02.2021	Yendongyung Trading Co Ltd.	B21MAA2H89770034	31.02.2021	Jiating Outouch Foreign Trade Service Co. Ltd.
27	20NKA1	3607465	4/17/2021	100% POVESTER KNITTED FABRIC (V-COM) P/N NO. 02530212394 DT. 17/12/2020	2	1001776.9	235217.2	20	160284.3	10	16028.4	5	58904.5	200353	20036	61108	281489	46782	19/12/2024	01.04.2021	Yendongyung Trading Co Ltd.	B21MAA2H89770034	06.04.2021	Wenhuo Shengfa International Trade Co. Ltd.
28	20NKA1	3714597	4/28/2021	100% POVESTER KNITTED FABRIC (V-COM) P/N NO. 02530212394 DT. 17/12/2020	3	3291906.83	773409.3	20	527025.1	10	52702.5	5	258425	658783	65878	200928	925588	53179	19/12/2024	31.03.2021	Yendongyung Trading Co Ltd.	B21MAA2H89770034	06.04.2021	Wenhuo Shengfa International Trade Co. Ltd.
29	20NKA1	3714597	4/28/2021	100% POVESTER KNITTED FABRIC (V-COM) P/N NO. 02530212394 DT. 17/12/2020	3	798827.35	387571.1	20	127786.8	10	12778.7	5	46981.6	159733	15973	48719	224426	38898	19/12/2024	01.04.2021	Yendongyung Trading Co Ltd.	B21MAA2H89770034	06.04.2021	Wenhuo Shengfa International Trade Co. Ltd.
30	20NKA1	3714597	4/28/2021	100% POVESTER KNITTED FABRIC (V-COM) P/N NO. 02530212394 DT. 17/12/2020	2	1187978.33	298163.3	20	195003.5	10	19500.3	5	71662.7	248731	24873	74444	342470	56308	19/12/2024	01.04.2021	Yendongyung Trading Co Ltd.	B21MAA2H89770034	06.04.2021	Wenhuo Shengfa International Trade Co. Ltd.
31	20NKA1	3714597	4/28/2021	100% POVESTER KNITTED FABRIC (V-COM) P/N NO. 02530212394 DT. 17/12/2020	5	428015.87	100023.5	20	68162.5	10	6816.3	5	25049.7	85203	8520	25987	119710	19882	19/12/2024	01.04.2021	Yendongyung Trading Co Ltd.	B21MAA2H89770034	06.04.2021	Wenhuo Shengfa International Trade Co. Ltd.
32	20NKA1	3714597	4/28/2021	100% POVESTER KNITTED FABRIC (V-COM) P/N NO. 02530212394 DT. 17/12/2020	6	140381.78	32785.7	20	22463.1	10	2246.3	5	8254.5	28076	28076	8563	35447	6488	19/12/2024	01.04.2021	Yendongyung Trading Co Ltd.	B21MAA2H89770034	06.04.2021	Wenhuo Shengfa International Trade Co. Ltd.
33	20NKA1	3729592	4/27/2021	100% POVESTER KNITTED FABRIC (V-COM) P/N NO. 02530212394 DT. 17/12/2020	3	3740164.94	871910.2	20	598425.4	10	59842.5	5	219912.7	748031	74803	228150	105098	12779	19/12/2024	01.04.2021	Yendongyung Trading Co Ltd.	B21MAA2H89770034	12.04.2021	Jiating Outouch Foreign Trade Service Co. Ltd.
34	20NKA1	387824	5/8/2021	100% POVESTER KNITTED FABRIC (V-COM) P/N NO. 02530212394 DT. 17/12/2020	3	530248.81	1245007.9	20	848387	10	84838.7	5	311782.2	105044	10504	323448	1489980	24497	19/12/2024	19.4.2021	Yendongyung Trading Co Ltd.	B21MAA2H89770034	22.4.2021	Wenhuo Shengfa Import And Export Co. Ltd.
35	20NKA1	4689918	7/15/2021	100% POVESTER KNITTED FABRIC (V-COM) P/N NO. 02530212394 DT. 17/12/2020	3	383137.44	846869.9	20	572994.8	10	57299.5	5	210575.6	718243	71824	218454	1008327	185452	19/12/2024	22.8.2021	Yendongyung Trading Co Ltd.	B21MAA2H89770034	25.08.2021	Wenhuo Shengfa Import And Export Co. Ltd.
36	20NKA1	474731	7/20/2021	100% POVESTER KNITTED FABRIC (V-COM) P/N NO. 02530212394 DT. 17/12/2020	3	529950.96	1244203	20	847920.3	10	84792	5	311610.7	1059906	105990	323270	1489550	244837	19/12/2024	22.8.2021	Yendongyung Trading Co Ltd.	B21MAA2H89770034	05.07.2021	Wenhuo Shengfa Import And Export Co. Ltd.
37	20NKA1	4844218	7/28/2021	100% POVESTER KNITTED FABRIC (V-COM) P/N NO. 02530212394 DT. 17/12/2020	3	709044.98	156483.8	20	113447.2	10	11344.7	5	41891.9	143189	14318	43252	159242	32758	19/12/2024	03.07.2021	Yendongyung Trading Co Ltd.	B21MAA2H89770034	06.07.2021	Wenhuo Shengfa Import And Export Co. Ltd.
38	20NKA1	4844218	7/28/2021	100% POVESTER KNITTED FABRIC (V-COM) P/N NO. 02530212394 DT. 17/12/2020	2	1305395.33	306553.3	20	208894.4	10	20889.5	5	76784.9	261119	26111	79441	386827	6018	19/12/2024	03.07.2021	Yendongyung Trading Co Ltd.	B21MAA2H89770034	06.07.2021	Wenhuo Shengfa Import And Export Co. Ltd.

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39	484428	7/28/2021	100% POLYESTER KNITTED FABRIC (MT. 260 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122704 DT. 30/06/2021)	3	1128728.99	285025.6	20	300596.6	10	18053.7	5	68368.3	225746	22575	68852	31723	52747	02/21/018	01.07.2021	Wendongyuan Trading Co Ltd.	821AAA208970143	06.07.2021	Wenhui Lingyun Technology Co. Ltd.
40	484428	7/28/2021	97.5% POLYESTER KNITTED FABRIC (MT. 220 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122704 DT. 30/06/2021)	4	598441.12	140608	20	95414.6	10	9641.5	5	35211.9	119768	11977	38529	168274	27866	02/21/018	01.07.2021	Wendongyuan Trading Co Ltd.	821AAA208970143	06.07.2021	Wenhui Lingyun Technology Co. Ltd.
41	512692	8/20/2021	100% POLYESTER KNITTED FABRIC (MT. 260 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122704 DT. 30/06/2021)	1	527632.57	123892.3	20	844219.6	10	64422	5	31025.2	105275	10527	321450	148761	24378	02/21/018	01.7.2021	Wendongyuan Trading Co Ltd.	821AAA208970143	02.08.2021	Wenhui Fenchang Import & Export Co. Ltd.
42	538302	9/8/2021	100% POLYESTER KNITTED FABRIC (MT. 260 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122704 DT. 30/06/2021)	6	645726.16	515617.3	20	10316.7	10	10311.7	5	37964.9	129146	12915	30189	181450	29833	02/21/018	23.8.2021	Wendongyuan Trading Co Ltd.	821AAA208970143	15.8.2021	Wenhui Fenchang Import And Export Co. Ltd.
43	538302	9/8/2021	100% POLYESTER KNITTED FABRIC (MT. 260 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122704 DT. 30/06/2021)	1	691040.14	209685.8	20	142986.4	10	14288.8	5	52510.8	178638	17863	54475	252944	41258	02/21/018	23.8.2021	Wendongyuan Trading Co Ltd.	821AAA208970143	15.8.2021	Wenhui Fenchang Import And Export Co. Ltd.
44	538302	9/8/2021	100% POLYESTER KNITTED FABRIC (MT. 220 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122704 DT. 30/06/2021)	2	955232.75	224288.6	20	153927.2	10	15393.2	5	54582.2	192047	19205	58189	266420	44121	02/21/018	23.8.2021	Wendongyuan Trading Co Ltd.	821AAA208970143	15.8.2021	Wenhui Fenchang Import And Export Co. Ltd.
45	538302	9/8/2021	100% POLYESTER KNITTED FABRIC (MT. 220 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122704 DT. 30/06/2021)	3	138264.54	324691.6	20	22154.9	10	22124.5	5	8311.2	278569	27857	84353	388579	63887	02/21/018	23.8.2021	Wendongyuan Trading Co Ltd.	821AAA208970143	15.8.2021	Wenhui Fenchang Import And Export Co. Ltd.
46	538302	9/8/2021	100% POLYESTER KNITTED FABRIC (MT. 220 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122704 DT. 30/06/2021)	4	197196.53	46302.2	20	31551.4	10	3155.1	5	11596.2	20184	2018	12029	52412	9111	02/21/018	23.8.2021	Wendongyuan Trading Co Ltd.	821AAA208970143	15.8.2021	Wenhui Fenchang Import And Export Co. Ltd.
47	538302	9/8/2021	100% POLYESTER KNITTED FABRIC (MT. 260 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122704 DT. 30/06/2021)	5	83021.53	19496	20	13295.2	10	13295.2	5	4882.3	16607	1661	5085	2332	3838	02/21/018	23.8.2021	Wendongyuan Trading Co Ltd.	821AAA208970143	15.8.2021	Wenhui Fenchang Import And Export Co. Ltd.
48	5497126	9/18/2021	100% POLYESTER KNITTED FABRIC (MT. 1360 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122704 DT. 30/06/2021)	1	1564596.28	362782.2	20	25035.4	10	25031.5	5	91996.3	312919	31292	95440	439652	72284	02/21/018	23.8.2021	Wendongyuan Trading Co Ltd.	821AAA208970144	15.8.2021	Wenhui Fenchang Import And Export Co. Ltd.
49	5497126	9/18/2021	100% POLYESTER KNITTED FABRIC (MT. 1360 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122704 DT. 30/06/2021)	2	100927.64	21895.5	20	15146.8	10	15142.7	5	5934	20184	2018	6158	28388	4682	02/21/018	23.8.2021	Wendongyuan Trading Co Ltd.	821AAA208970144	15.8.2021	Wenhui Fenchang Import And Export Co. Ltd.
50	5497126	9/18/2021	100% POLYESTER KNITTED FABRIC (MT. 1360 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122704 DT. 30/06/2021)	3	1979524.95	462679.3	20	313294	10	31328.4	5	11686.9	394105	39410	12002	552718	91808	02/21/018	23.8.2021	Wendongyuan Trading Co Ltd.	821AAA208970144	15.8.2021	Wenhui Fenchang Import And Export Co. Ltd.
51	5497126	9/18/2021	100% POLYESTER KNITTED FABRIC (MT. 1360 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122704 DT. 30/06/2021)	4	429215.24	100075.3	20	68194.4	10	68194.4	5	25063.5	85243	8524	25999	112956	19891	02/21/018	23.8.2021	Wendongyuan Trading Co Ltd.	821AAA208970144	15.8.2021	Wenhui Fenchang Import And Export Co. Ltd.
52	5497126	9/18/2021	100% POLYESTER KNITTED FABRIC (MT. 1360 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122704 DT. 30/06/2021)	5	345296.92	81028.8	20	55215.5	10	5521.8	5	20291.2	69019	6902	21051	96927	15043	02/21/018	23.8.2021	Wendongyuan Trading Co Ltd.	821AAA208970144	15.8.2021	Wenhui Fenchang Import And Export Co. Ltd.
53	578477	10/8/2021	100% POLYESTER KNITTED FABRIC (MT. 220 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122704 DT. 30/06/2021)	5	992990.71	224187.4	20	159582.5	10	15958.3	5	56646.6	199478	19948	60841	280287	46029	02/21/018	8.9.2021	Wendongyuan Trading Co Ltd.	821AAA208970153	22.8.2021	Wenhui Fenchang Import And Export Co. Ltd.
54	578477	10/8/2021	100% POLYESTER KNITTED FABRIC (MT. 215 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122707 DT. 30/06/2021)	1	1243222.22	291908.2	20	189115.6	10	18911.6	5	73101.5	246645	24664	75437	345246	57437	02/21/018	8.9.2021	Wendongyuan Trading Co Ltd.	821AAA208970153	22.8.2021	Wenhui Fenchang Import And Export Co. Ltd.
55	578477	10/8/2021	100% POLYESTER KNITTED FABRIC (MT. 215 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122707 DT. 30/06/2021)	2	1253891.16	294413.2	20	200622.6	10	20062.3	5	73228.8	252078	25207	78487	352343	57930	02/21/018	8.9.2021	Wendongyuan Trading Co Ltd.	821AAA208970153	22.8.2021	Wenhui Fenchang Import And Export Co. Ltd.
56	578477	10/8/2021	100% POLYESTER KNITTED FABRIC (MT. 260 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122704 DT. 30/06/2021)	3	114006.44	25628.3	20	18145.4	10	18145.3	5	6664.4	22842	2284	6918	31988	5239	02/21/018	8.9.2021	Wendongyuan Trading Co Ltd.	821AAA208970153	22.8.2021	Wenhui Fenchang Import And Export Co. Ltd.
57	578477	10/8/2021	100% POLYESTER KNITTED FABRIC (MT. 260 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122704 DT. 30/06/2021)	4	487480.95	109668.8	20	74246	10	74244.4	5	27468.4	93435	9343	28496	131209	21582	02/21/018	8.9.2021	Wendongyuan Trading Co Ltd.	821AAA208970153	22.8.2021	Wenhui Fenchang Import And Export Co. Ltd.
58	578477	10/8/2021	100% POLYESTER KNITTED FABRIC (MT. 260 GSM (V-106), WIDTH 142CM (V-206)) (PTR NO. 025303122704 DT. 30/06/2021)	6	334625.08	78250	20	13540	10	13584	5	19676	66925	6693	20412	94080	15460	02/21/018	8.9.2021	Wendongyuan Trading Co Ltd.	821AAA208970153	22.8.2021	Wenhui Fenchang Import And Export Co. Ltd.

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59	NNCKA1	6609248	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 280 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 30/09/2021) (QTY. 2)	1	3479930.83	817083.1	20	556785.5	10	55678.6	5	204618.8	6099861	60998	212275	977855	360772	02/21/029	13.10.2021	Vendorlink Trading Co Ltd	821MA2885MM0048	29.09.2021	Atulya Overseas Foreign Trade Service Co. Ltd
60	NNCKA1	6609248	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 280 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 30/09/2021) (QTY. 400)	1	1246893.56	292322.2	20	199812.5	10	19981.8	5	73432.9	240772	24077	76180	359930	579979	02/21/029	13.10.2021	Vendorlink Trading Co Ltd	821MA2021C00002	19.10.2021	Tonghai K&B Trading Co Ltd
61	NNCKA1	6609248	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 280 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 30/09/2021) (QTY. 62)	2	788997.96	184787.2	20	125819.7	10	12581.9	5	46275.5	357900	35740	48007	221346	36389	02/21/029	13.10.2021	Vendorlink Trading Co Ltd	821MA2021C00002	19.10.2021	Tonghai K&B Trading Co Ltd
62	NNCKA1	6609248	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 280 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 30/09/2021) (QTY. 12)	3	1585134.89	372189.7	20	253621.6	10	25362.2	5	91205.9	317027	31703	96693	446043	73233	02/21/029	28.9.2021	Vendorlink Trading Co Ltd	821MA2021C00002	19.10.2021	Tonghai K&B Trading Co Ltd
63	NNCKA1	6609248	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 280 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 30/09/2021) (QTY. 46)	1	1003444.93	235626.8	20	160551.2	10	16055.1	5	59022.6	200681	20069	61210	231948	46339	02/21/029	13.10.2021	Vendorlink Trading Co Ltd	821MA2885MM0051	21.10.2021	Atulya Overseas Foreign Trade Service Co. Ltd
64	NNCKA1	6609248	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 280 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 30/09/2021) (QTY. 83)	4	105584.7	24793.7	20	16885.2	10	1688.5	5	6209	2119	2112	6441	28672	4878	02/21/029	13.10.2021	Vendorlink Trading Co Ltd	821MA2885MM0051	21.10.2021	Atulya Overseas Foreign Trade Service Co. Ltd
65	NNCKA1	6609248	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 280 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 30/09/2021) (QTY. 32)	5	124689.88	29313.5	20	19979.2	10	1997.9	5	7342.4	24074	2407	7617	35088	5789	02/21/029	13.10.2021	Vendorlink Trading Co Ltd	821MA2885MM0051	21.10.2021	Atulya Overseas Foreign Trade Service Co. Ltd
66	NNCKA1	6609248	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 280 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 30/09/2021) (QTY. 26)	6	285238.39	66973.8	20	46583.4	10	4658.3	5	16772	57944	5795	17420	60153	13179	02/21/029	13.10.2021	Vendorlink Trading Co Ltd	821MA2885MM0051	21.10.2021	Atulya Overseas Foreign Trade Service Co. Ltd
67	NNCKA1	6609248	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 280 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 30/09/2021) (QTY. 13)	2	1644946.47	386233.4	20	263191.4	10	26319.1	5	96222.9	328868	32889	100342	462230	75997	02/21/029	13.10.2021	Vendorlink Trading Co Ltd	821MA2885MM0051	21.10.2021	Atulya Overseas Foreign Trade Service Co. Ltd
68	NNCKA1	6609248	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 280 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 30/09/2021) (QTY. 38)	3	201630.38	47944.9	20	32262.3	10	3226.2	5	11854.4	40238	4013	12300	56681	9318	02/21/029	13.10.2021	Vendorlink Trading Co Ltd	821MA2885MM0051	21.10.2021	Atulya Overseas Foreign Trade Service Co. Ltd
69	NNCKA1	6329930	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 215 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 04/08/2021) (QTY. 1)	1	373837.46	88485.24	20	605419.4	10	60541.9	5	222491.6	756774	75677	220816	106338	174815	02/21/029	29.10.2021	Vendorlink Trading Co Ltd	821MA100NCK12363	05.11.2021	Yinghuo Zude Technology Co. Ltd
70	NNCKA1	6609248	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 215 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 30/09/2021) (QTY. 1)	1	106078.01	246581.8	20	188028.5	10	18802.8	5	61765.5	21004	21004	64061	295300	48518	02/21/029	01.11.2021	Vendorlink Trading Co Ltd	821MA100NCK12363	05.11.2021	Yinghuo Zude Technology Co. Ltd
71	NNCKA1	6609248	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 215 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 30/09/2021) (QTY. 2)	2	566821.93	130442.9	20	90639.5	10	9066	5	3317.4	113024	11312	34684	159221	26178	02/21/029	01.11.2021	Vendorlink Trading Co Ltd	821MA100NCK12363	05.11.2021	Yinghuo Zude Technology Co. Ltd
72	NNCKA1	6609248	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 280 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 30/09/2021) (QTY. 3)	3	535008.01	122220.2	20	84020.5	10	8403	5	30970.2	109001	10900	32025	147336	24253	02/21/029	01.11.2021	Vendorlink Trading Co Ltd	821MA100NCK12363	05.11.2021	Yinghuo Zude Technology Co. Ltd
73	NNCKA1	6609248	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 280 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 30/09/2021) (QTY. 4)	4	388777.66	91284.9	20	62704.4	10	6270.4	5	22862.1	77754	7776	22715	106247	17962	02/21/029	01.11.2021	Vendorlink Trading Co Ltd	821MA100NCK12363	05.11.2021	Yinghuo Zude Technology Co. Ltd
74	NNCKA1	6609248	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 220 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 04/08/2021) (QTY. 5)	5	206238.58	46410.2	20	32795	10	3279.5	5	12125.7	41244	4124	12579	57947	9527	02/21/029	01.11.2021	Vendorlink Trading Co Ltd	821MA100NCK12363	05.11.2021	Yinghuo Zude Technology Co. Ltd
75	NNCKA1	6609248	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 220 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 04/08/2021) (QTY. 6)	6	357226.85	81830.8	20	54548.2	10	5454.2	5	20740.5	78546	7855	21517	99112	16298	02/21/029	01.11.2021	Vendorlink Trading Co Ltd	821MA100NCK12363	05.11.2021	Yinghuo Zude Technology Co. Ltd
76	NNCKA1	6609248	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 280 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 30/09/2021) (QTY. 7)	7	371234.27	87165.8	20	59397.5	10	5939.7	5	21828.6	74247	7425	22645	104317	17151	02/21/029	01.11.2021	Vendorlink Trading Co Ltd	821MA100NCK12363	05.11.2021	Yinghuo Zude Technology Co. Ltd
77	NNCKA1	6609248	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 280 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 30/09/2021) (QTY. 8)	8	977789.29	225846.9	20	154446.3	10	15444.6	5	57494	198534	19856	59445	274259	46124	02/21/029	01.11.2021	Vendorlink Trading Co Ltd	821MA100NCK12363	05.11.2021	Yinghuo Zude Technology Co. Ltd
78	NNCKA1	6609248	11/29/2021	100% POLYESTER KNITTED FABRIC (MT. 215 GSM (V-126), WIDTH 142 CM (V-20M) (PFR NO. 025302122704 DT. 30/09/2021) (QTY. 280)	1	342837.98	803954.4	20	547819.2	10	54781.9	5	201329.2	684725	68477	208836	962108	15818	02/21/029	04.11.2021	Vendorlink Trading Co Ltd	821MA2021C00002	08.11.2021	Yinghuo Zude Technology Co. Ltd

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79	NNKAL1	648556	11/27/2021	100% POWESTER KNITTED FABRIC (V1.360 GSM (V-196), WIDTH 142 CM (V-ZCM) (QTY.126	2	257929.05	60528.9	20	42251	10	4215.1	5	15159.8	51644	5156	15727	72447	11911	NO/21/030	04.11.2021	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	08.11.2021	Wenzhou Shengqi International Trade Co. Ltd.
80	NNKAL1	648556	11/27/2021	100% POWESTER KNITTED FABRIC (V1.360 GSM (V-196), WIDTH 142 CM (V-ZCM) (QTY.126	3	275785.96	64754.6	20	44219.8	10	4412.6	5	16374.2	52537	5576	16823	77496	12741	NO/21/030	04.11.2021	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	08.11.2021	Wenzhou Shengqi International Trade Co. Ltd.
81	NNKAL1	648556	11/27/2021	100% POWESTER KNITTED FABRIC (V1.360 GSM (V-196), WIDTH 142 CM (V-ZCM) (QTY.126	4	311506.87	80728.6	20	21041.6	10	2104.2	5	7722.8	26302	2630	8027	36964	6076	NO/21/030	04.11.2021	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	08.11.2021	Wenzhou Shengqi International Trade Co. Ltd.
82	NNKAL1	657678	12/27/2021	100% POWESTER KNITTED FABRIC (V1.360 GSM (V-196), WIDTH 142 CM (V-ZCM) (QTY.126	1	220081.24	51821.2	20	35337.8	10	3533.8	5	12985.8	44187	44187	134710	62056	10208	NO/21/030	23.11.2021	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	25.11.2021	Shandong Tianzhou Wuyang Knitting Co. Ltd.
83	NNKAL1	657678	12/27/2021	100% POWESTER KNITTED FABRIC (V1.360 GSM (V-196), WIDTH 142 CM (V-ZCM) (QTY.126	2	159564.4	37482.2	20	25241.5	10	2524.2	5	9985.5	31937	31937	9738	44837	7275	NO/21/030	23.11.2021	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	25.11.2021	Shandong Tianzhou Wuyang Knitting Co. Ltd.
84	NNKAL1	657678	12/27/2021	100% POWESTER KNITTED FABRIC (V1.360 GSM (V-196), WIDTH 142 CM (V-ZCM) (QTY.126	3	278682.03	63434.5	20	44588.1	10	4458.9	5	16386.5	53796	5374	17000	78310	12875	NO/21/030	23.11.2021	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	25.11.2021	Shandong Tianzhou Wuyang Knitting Co. Ltd.
85	NNKAL1	657678	12/27/2021	100% POWESTER KNITTED FABRIC (V1.360 GSM (V-196), WIDTH 142 CM (V-ZCM) (QTY.126	4	279291.15	65777.6	20	44688.6	10	4468.2	5	16422.3	53658	5368	17037	79463	12903	NO/21/030	23.11.2021	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	25.11.2021	Shandong Tianzhou Wuyang Knitting Co. Ltd.
86	NNKAL1	657678	12/27/2021	100% POWESTER KNITTED FABRIC (V1.360 GSM (V-196), WIDTH 142 CM (V-ZCM) (QTY.126	5	66272.26	15569.6	20	10602.2	10	1060.2	5	3696.2	33256	11235	40427	186228	30818	NO/21/030	23.11.2021	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	25.11.2021	Shandong Tianzhou Wuyang Knitting Co. Ltd.
87	NNKAL1	657678	12/27/2021	100% POWESTER KNITTED FABRIC (V1.360 GSM (V-196), WIDTH 142 CM (V-ZCM) (QTY.126	6	659787.64	154913.4	20	105862.8	10	10586.3	5	36794.3	331954	33195	40246	183995	30481	NO/21/030	23.11.2021	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	25.11.2021	Shandong Tianzhou Wuyang Knitting Co. Ltd.
88	NNKAL1	657678	12/27/2021	100% POWESTER KNITTED FABRIC (V1.360 GSM (V-196), WIDTH 142 CM (V-ZCM) (QTY.126	2	773964.31	181191.8	20	124271.1	10	12427.1	5	45376.6	154379	15434	47073	216446	35652	NO/21/030	23.11.2021	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	25.11.2021	Shandong Tianzhou Wuyang Knitting Co. Ltd.
89	NNKAL1	657678	12/27/2021	100% POWESTER KNITTED FABRIC (V1.360 GSM (V-196), WIDTH 142 CM (V-ZCM) (QTY.126	8	21529.8	5055.3	20	3444.8	10	344.5	5	126	4396	431	1313	6062	995	NO/21/030	23.11.2021	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	25.11.2021	Shandong Tianzhou Wuyang Knitting Co. Ltd.
90	NNKAL1	659543	12/27/2021	100% POWESTER KNITTED FABRIC (V1.360 GSM (V-196), WIDTH 142 CM (V-ZCM) (QTY.126	1	384449.46	91209.2	20	62157.9	10	6215.8	5	22441.5	77916	77691	23694	109156	179466	NO/21/030	20.11.2021	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	25.11.2021	Tongxi Kaiti Trading Co Ltd
91	NNKAL1	6639415	12/11/2021	100% POWESTER KNITTED FABRIC (V1.360 GSM (V-196), WIDTH 142 CM (V-ZCM) (QTY.126	1	534039.77	123046.4	20	68846.6	10	6884.6	5	30115.4	104806	10480	31964	147352	242108	NO/21/030	02.11.2021	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	05.11.2021	Wenzhou Shengqi International Trade Co. Ltd.
92	NNKAL1	6639415	12/11/2021	100% POWESTER KNITTED FABRIC (V1.360 GSM (V-196), WIDTH 142 CM (V-ZCM) (QTY.126	1	287824.33	10366.3	20	0	10	41405.2	5	157164.1	517865	51786	157857	727179	533809	NO/21/030	04.12.2021	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	07.12.2021	Wenzhou Shengqi International Trade Co. Ltd.
93	NNKAL1	6639415	12/11/2021	100% POWESTER KNITTED FABRIC (V1.360 GSM (V-196), WIDTH 142 CM (V-ZCM) (QTY.126	2	394316.7	29494.9	20	0	10	6109.1	5	23185.8	78883	7898	24053	110803	81308	NO/21/030	04.12.2021	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	07.12.2021	Wenzhou Shengqi International Trade Co. Ltd.
94	NNKAL1	6639415	12/11/2021	100% POWESTER KNITTED FABRIC (V1.360 GSM (V-196), WIDTH 142 CM (V-ZCM) (QTY.126	3	753481.35	54311.8	20	0	10	12065.3	5	44266.5	15056	15057	46923	211546	155234	NO/21/030	04.12.2021	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	07.12.2021	Wenzhou Shengqi International Trade Co. Ltd.
95	NNKAL1	6639415	12/11/2021	100% POWESTER KNITTED FABRIC (V1.360 GSM (V-196), WIDTH 142 CM (V-ZCM) (QTY.126	1	2395309.07	82434.5	20	382348.4	10	38234.9	5	145844.2	47962	4796	146114	67302	110683	NO/21/030	03.12.2021	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	08.12.2021	Wenzhou Shengqi International Trade Co. Ltd.
96	NNKAL1	692203	12/11/2021	100% POWESTER KNITTED FABRIC (V1.360 GSM (V-196), WIDTH 142 CM (V-ZCM) (QTY.126	1	346622	29294.5	20	0	10	5546.4	5	20802.1	69204	6920	21447	97962	74694	NO/21/030	04.12.2021	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	07.12.2021	Wenzhou Shengqi International Trade Co. Ltd.
97	NNKAL1	342325	11/23/2021	100% POWESTER KNITTED FABRIC (V1.360 GSM (V-196), WIDTH 142 CM (V-ZCM) (QTY.126	1	1580021.32	464906.9	20	31480.4	10	31480.3	5	12071.3	39604	3960	12071	55438	91477	NO/21/030	02.11.2022	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	07.11.2022	Yunnan Zude Technology Co. Ltd
98	NNKAL1	2940748	7/15/2021	POWESTER KNITTED FABRIC (PRINTED HOLES IN ASSORTED COLOR WITH	1	148584.72	31594.6	20	21529.1	10	21529.3	5	79120.2	28916	28912	82080	378108	62386	NO/21/030	06.07.2023	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	11.07.2023	Shenzhen City Hongshan Import and Export Co. Ltd.
99	NNKAL1	713338	7/15/2021	POWESTER KNITTED FABRIC (PRINTED HOLES IN ASSORTED COLOR WITH	1	147837.37	34644.7	20	28417.2	10	2841.2	5	88609.8	295271	29527	90058	41486	68208	NO/21/030	10.07.2023	Yandongyue Trading Co Ltd	B21MAJ2JPHM10392	17.07.2023	Hefei Xiang New Material Co. Ltd.

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100	NNCKA1	714315	7/11/2021	POLYESTER KNITTED FABRIC (PRINTED ROLLS IN ASSORTED COLOUR WITH DIFFERENT GSM)	1	1582986.62	371664.8	20	253277.5	10	253277.5	5	93079.5	316597	31660	96562	444810	71344	10/23/2023	10/07/2023	Handongqiang Trading Co Ltd.	12311134500447	17/07/2023	Haining Aolun New Material Co. Ltd.
101	NNCKA1	711785	7/29/2021	POLYESTER KNITTED FABRIC (PRINTED ROLLS IN ASSORTED COLOUR WITH DIFFERENT GSM)	1	1570243.5	388693.2	20	251239	10	251239	5	92330.3	314049	31405	95785	441238	72545	12/07/2023	12/07/2023	Handongqiang Trading Co Ltd.	123111300101898	14/07/2023	Shenzhen City Hongqian Import and Export Co Ltd.
102	NNCKA1	7016251	7/24/2021	POLYESTER KNITTED FABRIC (PRINTED ROLLS IN ASSORTED COLOUR WITH DIFFERENT GSM)	1	1418004.61	337643.5	20	250080.7	10	250080.5	5	84554.7	287501	287450	87718	404079	643436	06/07/2023	06/07/2023	Handongqiang Trading Co Ltd.	123111300101894	7/10/2023	Shanghai Heeriyuan International Trade Co Ltd.
103	NNCKA1	7027943	7/24/2021	POLYESTER KNITTED FABRIC (PRINTED ROLLS IN ASSORTED COLOUR WITH DIFFERENT GSM)	1	2296426.86	538731.4	20	367108.3	10	367108	5	134911.3	458885	45899	139960	644724	106003	05/07/2023	05/07/2023	Handongqiang Trading Co Ltd.	123111300101894	7/11/2023	Shenzhen City Hongqian Import and Export Co Ltd.
104	NNCKA1	7169534	8/2/2021	POLYESTER KNITTED FABRIC (PRINTED ROLLS IN ASSORTED COLOUR WITH DIFFERENT GSM)	1	963791.21	226291.2	20	154201.8	10	154201.2	5	59038.4	193753	19375	58789	270817	44529	13/07/2023	13/07/2023	Handongqiang Trading Co Ltd.	12311131900101892	7/18/2023	Zhejiang Hechen Silk Imp and Export Co Ltd.
105	NNCKA1	7169534	8/2/2021	POLYESTER KNITTED FABRIC (PRINTED ROLLS IN ASSORTED COLOUR WITH DIFFERENT GSM)	2	683854.73	160569.2	20	109414.8	10	10941.7	5	40210.7	136271	13627	4715	192153	31594	13/07/2023	13/07/2023	Handongqiang Trading Co Ltd.	12311131900101892	7/18/2023	Zhejiang Hechen Silk Imp and Export Co Ltd.
106	NNCKA1	7263041	8/23/2021	POLYESTER KNITTED FABRIC (PRINTED ROLLS IN ASSORTED COLOUR WITH DIFFERENT GSM)	1	129455.15	303911.8	20	207096.3	10	20709.6	5	78107.9	258275	25887	78955	363713	50799	04/08/2023	04/08/2023	Handongqiang Trading Co Ltd.	123111300101894	8/7/2023	Hanyu Qianxun Foreign Trade Service Co. Ltd.
107	NNCKA1	6381138	6/10/2021	POLYESTER KNITTED FABRIC (PRINTED ROLLS IN ASSORTED COLOUR WITH DIFFERENT GSM)	1	21811047.46	507414	20	345787.6	10	34578.8	5	131821.9	432209	43221	131824	607254	99840	18/05/2023	18/05/2023	Handongqiang Trading Co Ltd.	123111300101894	5/29/2023	HANNING HUANVU VAPOR KNITTING CO.LTD
108	NNCKA1	6974801	7/11/2021	POLYESTER KNITTED FABRIC (PRINTED ROLLS IN ASSORTED COLOUR WITH DIFFERENT GSM)	1	624902.17	146277	20	99994.3	10	9998.4	5	36744.3	124695	12469	38119	175598	20871	02/07/2023	02/07/2023	Handongqiang Trading Co Ltd.	123111300101894	7/7/2023	Shenzhen City Hongqian Import and Export Co Ltd.
109	NNCKA1	6974801	7/11/2021	POLYESTER KNITTED FABRIC (PRINTED ROLLS IN ASSORTED COLOUR WITH DIFFERENT GSM)	2	693313.94	211163.5	20	143893.4	10	14389.3	5	52880.8	179857	17987	54455	252713	41549	02/07/2023	02/07/2023	Handongqiang Trading Co Ltd.	123111300101894	7/7/2023	Shenzhen City Hongqian Import and Export Co Ltd.
110	NNCKA1	8334446	5/12/2021	CIRCULAR WARP KNITTED FABRIC WITH POLYESTER LUSTRE (60/20/20/20)	1	78880.75	18521.2	20	12620.9	10	1262.1	5	4613.2	15278	1528	4613	22185	3644	19/04/2024	19/04/2024	Handongqiang Trading Co Ltd.	123111300101894	07/05/2024	TONGQIANG BANTEXT TEXTILE CO
111	NNCKA1	8334446	5/12/2021	CIRCULAR WARP KNITTED FABRIC WITH POLYESTER LUSTRE (60/20/20/20)	5	110213.4	25878.1	20	1793.4	10	179.4	5	6480.6	22043	2204	6723	30970	5092	19/04/2024	19/04/2024	Handongqiang Trading Co Ltd.	123111300101894	07/05/2024	TONGQIANG BANTEXT TEXTILE CO
112	NNCKA1	3187858	4/24/2021	WARP KNITTED POLYESTER FABRIC - (90/10/10/10)	1	132385.4	310811.5	20	21181.2	10	2118.1	5	77964.3	266783	26678	80753	371902	61160	08/04/2024	08/04/2024	Handongqiang Trading Co Ltd.	124111305001845	24/04/2024	HANNING JIUCING NEW MATERIAL CO LTD
113	NNCKA1	9937983	2/12/2021	96% POLYESTER + 4% SPANDEX KNITTED FABRIC - (JERSEY STYLE - 40/20/80)	3	295746.06	60441.2	20	47319.4	10	4731.9	5	17388.9	59149	5915	18041	81105	13683	13/07/2024	13/07/2024	Handongqiang Trading Co Ltd.	124111300112298	18/01/2024	TONGQIANG BANTEXT TEXTILE CO
114	NNCKA1	9937983	2/12/2021	100% POLYESTER KNITTED FABRIC (WARP KNITTED STYLE - 40/20/80)	1	914729.25	214290.2	20	146384.7	10	14638.5	5	53789	182956	18296	55802	257953	42763	13/04/2024	13/04/2024	Handongqiang Trading Co Ltd.	124111300112298	18/01/2024	TONGQIANG BANTEXT TEXTILE CO

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13.7 Re-determination of assessable value of goods imported vide Live Bills of Entry No. 7244116 dated 08.08.2023:

Duty Calculation Annexure-III

Sr No	Item Type	No of Rols	Declared Description	Declared CTH	Value (Rs)	Duty amt paid	Actual CTH	Contemporary Value USD/KG or USD/SQ. Mtrs	Weight in Kgs	Length in Mts	Re-determined Assessable Value (Rs) IUSD = 83.6 INR	ADD	Mtrs	ADD Amount
1	22755	62	Polyester Knitted Fabric (Non Printed)	60063200	287418.47	67485.86	5516 2300	9.7	2509.50	5355.00	2035004			
2	TD	33	Polyester Knitted Fabric (Non Printed)	60063200	69039.39	16210.45	6006 3300	2.5	715.00	1813.80	149435			
3	Rainbow Swede	176	Polyester Knitted Fabric (Non Printed)	60063200	252130.91	59200.34	6001 9200	3.11	4370.90	13930.50	1136417			
4	Bitcoin	110	Polyester Knitted Fabric (Printed)	60063400	269701.12	63325.82	5903 2090	3.85	3226.09	5669.50	1038349	38.45/mtr	5669.50	217992.28
5	Persian	188	Polyester Knitted Fabric (Printed)	60063400	902725.34	211959.91	5801 3690	15.94 USD/SQ. Mtrs	7447.00	9513.90	17749299			
	Total	569			1781015	418182.38			18268.49	36282.70	22108504			

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13.8 Copy of voluntary statement of Sh. Kapil Dalmia, the Customs House Agent of M/s. Panda Furnishings recorded on 05.09.2023 under Section 108 of the Customs Act, 1962, as received from DRI-MZU vide e-mail dated 05.02.2026:



Statement of Shri Kapil Dalmia, son of Shri Pramod Dalmia, Director in Om Seaways Cargo Pvt. Ltd., aged 45 Years (D.O.B. 06.01.1978), residing at C-402, Falcon Castle Society, S.B. Marg, Lower Parel (W), Mumbai - 400013 Mobile no. 9820140071 Email ID - kd@omtrans.in, Aadhar Card No. 3886 8722 8681 recorded under Section 108 of the Customs Act, 1962 before Senior Intelligence Officer, DRI, Mumbai Zonal Unit, on 05.09.2023 in the office of DRI, Mumbai Zonal Unit, 4th Floor, 13, Sir Vitthal Das Thackersey Marg, New Marine Lines, Mumbai - 400020.

In response to your Summon dated 05.09.2023, issued under the provisions of Section 108 of the Customs Act, 1962, I am appearing before you to give my statement of facts/evidence. I have been explained the provisions of section 108 of the Customs Act, 1962. I have been cautioned that giving false evidence and/or fabricated document during this proceeding is an offence punishable under Section 193 and 228 of the Indian Penal Code, 1860. I am also informed that the statement given by me can be used against me or any other person(s) in any court of law. Having understood my responsibility, I give my true and voluntary statement as below:

My above particulars are true and correct. I can understand, read and write English and Hindi languages. I am providing copy of my Aadhar Card No. 3886 8722 8681 as proof of my identity.

I have requested the officer to type my statement on the office computer of DRI for the sake of convenience. I was born in Hisar, Haryana. I completed my B.Com from Symbiosis College of Arts and Commerce, Pune in the year 1999. After that I worked with my father in his spinning mills business in Haryana for 2 years along with sales of garment accessories in Delhi. In 2001, I got an opportunity to join Omx Cargo Limited (Now Om Trans Logistics Ltd.) in Bombay as one of the Directors. Further in 2012, I got a CHA licence in the name of Om Seaways Cargo Pvt. Ltd. and I have continued in the same business since then. I am a H Card Holder in Om Seaways Cargo Pvt. Ltd. bearing No. 667/2019 (valid upto 13.06.2024).

Q.1. Since when have you been handling the consignments imported by M/s Panda Furnishings?

Ans: I have been handling the consignments imported by M/s Panda Furnishings since November 2020.

Q.2. How many consignments imported by M/s Panda Furnishings have been facilitated by you since 2020?

Ans. Around 61 consignments of M/s Panda Furnishings have been handled by Om Seaways Cargo Pvt. Ltd. since 2020.

Q.3. What are the different types of goods imported by M/s Panda Furnishings?

Ans. The different types of goods declared by M/s Panda Furnishings at the time of

Shri Kapil Dalmia
5/2/2023

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import are Polyester Knitted Fabrics (Printed and Dyed) and Polyester Bedsheets. The majority of the imports are of fabrics only.

Q.4. How did you come in contact with M/s Panda Furnishings?

Ans: One of the partner in M/s Panda Furnishings, Shri Udyan Singhania has been a friend and distant relative of mine from the past 15 years. In the year 2020, Shri Udyan Singhania told me that he is starting a new business of import of fabrics and asked me to handle his consignments. As he was a friend and distant relative, I agreed to the same.

Q.5. Who is/are the other Partner/Directors of M/s Panda Furnishings?

Ans: Shri Yashpal Punyarthi is the other partner in M/s Panda Furnishings.

Q.6. What is the role of Shri Yashpal Punyarthi in M/s Panda Furnishings? How did you come in touch with him?

Ans. Shri Yashpal Punyarthi is currently located in China and he has already been supplying fabrics and machinery to various customers in India. In respect of M/s Panda Furnishings, he handles the procurement of goods and the supply related work in China as the supplier of M/s Panda Furnishings is also located in China. I have met him only on a few occasions that too along with Shri Udyan Singhania.

Q.7. Who provides you with the documents for filing of Bills of Entry in the name of M/s Panda Furnishings?

Ans. Shri Yashpal Punyarthi provides us with the documents for filing of Bills of Entry either by courier or a person from our firm visits the office of M/s Panda Furnishings for collecting the same. (mail and whats app)

Q.8. Which person from your firm looks after the work related to filing of Bills of Entry in respect of M/s Panda Furnishings?

Ans. Shri Sushant Tambe, Import Manager looks after the work related to filing of Bills of Entry in respect of M/s Panda Furnishings.

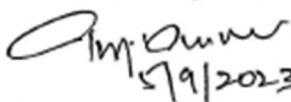
Q.9. Which documents are received from M/s Panda Furnishings for filing of Bills of Entry?

Ans. Bill of Lading, Commercial Invoice, Brief Packing List, Detailed Packing List and Certificate of Origin is given to us for filing of Bills of Entry.

Q.10. How is the classification of the goods imported by M/s Panda Furnishings decided?

Ans. The classification up to six digits is taken from the Certificate of Origin provided by M/s Panda Furnishings. The further classification of eight digits is decided by consulting Shri Yashpal Punyarthi. He (Yashpal Punyarthi) also communicates the quantity for each type of goods to be declared in a Bill of Entry over Whatsapp Calls or messages. After some of the imports were made, in addition to the above, help of test reports was also taken for deciding the classification.

Q.11. Do you consult with Shri Udyan Singhania, Shri Sagar Shripati or any


5/9/2023

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other person from M/s Panda Furnishings, with respect to the classification of goods?

Ans. No, I only consult with Shri Yashpal Punyarthi regarding classification of the goods.

Q.12. Were any of the previous consignments imported by M/s Panda Furnishings examined by Customs?

Ans. Yes, around 40% of the consignments imported by M/s Panda Furnishings have been examined by Customs. In such cases the 'Exam' column shown in the Bill of Entry is shown as 'Y'.

Q.13. You are now being shown Certificate of Origin dated 24.07.2023 bearing Certificate No. 0123111700112567 and Bill of Lading No. VOLNGBNSA2310277 dated 23.07.2023 in respect of Bill of Entry No. 7244116 dated 08.08.2023. In the Certificate of Origin the Exporters name has been mentioned as Shenzhen City Hongzhan Import and Export Co. Ltd. and in the Bill of Lading the name of the exporter has been mentioned as Yuedongyang Trading Co. Ltd. What would you like to comment on the same?

Ans. I have seen Certificate of Origin dated 24.07.2023 bearing Certificate No. 0123111700112567 and Bill of Lading No. VOLNGBNSA2310277 dated 23.07.2023 and I have put my dated signatures as a token of having seen the same. I have to state that this matter had come to my notice and this issue was brought to the notice of Shri Yashpal Punyarthi to which he replied that as Yuedongyang Trading Co. Ltd. is not a registered firm for claiming benefits as per APTA (Asia Pacific Trade Agreement) notifications, the Certificate of Origin was made in the name of Shenzhen City Hongzhan Import and Export Co. Ltd., whereas the other documents are in the name of Yuedongyang Trading Co. Ltd.

Q.14. When did you get to know that the goods in respect of Bill of Entry No. 7244116 dated 08.08.2023 have been mis-declared?

Ans. When the container in respect of Bill of Entry No. 7244116 dated 08.08.2023 was put on hold for examination by the Directorate of Revenue Intelligence, I contacted Shri Yashpal Punyarthi in this regard. He informed me that he will check and get back to me. Thereafter, I contacted Shri Udyan Singhnia, and after consulting with Shri Yashpal Punyarthi informed me that around 1/4th of the goods in the container are 'Woven Fabrics' and the same have been mis-declared as Polyester Knitted Fabrics.

Q.15. Were the goods mis-declared by M/s Panda Furnishings in any of the previous consignments imported by them?

Ans. I am not aware about any such mis-declaration done by M/s Panda Furnishings in the past.

Q.16. What is the amount of facilitation fee received by you from M/s Panda Furnishings in respect of the imports?

*Q.16. Panda
5/9/2023.*

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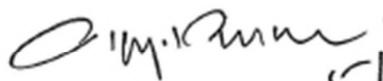
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Ans. We received an amount of ₹40000/- to ₹45000/- per container from M/s Panda Furnishings.

Q.17. Have you brought the documents sought from you in the summons dated 05.09.2023?

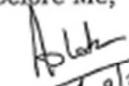
Ans. Yes, the documents sought for have been brought by me and the same are placed in three different files marked as File No. 1 (Pages from 1 to 202), File No. 2 (Pages from 1 to 467) and File No. 3 (Pages from 1 to 355).

I have nothing more to say at present. I promise to present myself before you as and when called for. Whatever has been stated herein above, is true and correct and this statement has been given by me voluntarily without any coercion, force or threat as a token of which, I have put my dated signature herein below. The statement running into 4 (four) pages has been typed on the computer in DRI Office by the officer on my request.


5/9/2023

(KAPIL DALMIA)
Director, Om Seaways Cargo Pvt. Ltd.

Before Me,


05/09/2023
(अशोक कुरुतला)
(ASHOK KURUTALA)
सेनियर इंटेलिजेंस ऑफिसर
Senior Intelligence Officer
रा.अ.नि., मुंबई पोर्टल भूगट
DRI, MZU, Mumbai

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ORIGINAL

1. Goods consigned from: (Supplier's name, address, country) SHENZHEN CITY HONGZHAN IMPORT & EXPORT CO. LTD. 300-301 HUILE BUILDING, FENNAN EAST ROAD, SHENZHEN, CHINA		Serial No.: CCP19000121022008 Certificate No.: 012311700112557			
		CERTIFICATE OF ORIGIN Asia-Pacific Trade Agreement (Combined Declaration and Certificate) Issued in the People's Republic of China (Country) USA			
2. Goods consigned to: (Consignee's name, address, country) PANDA FURNISHINGS OFFICE NO. 225, 425, 2ND FLOOR, BUILDING NO. 02, DASHIQU, NAGAR, BHIMANOLI THANE, MAHARASHTRA - 421302, INDIA IEC NO. RAZFP3763C PAN NO. AAZFP3763C GSTIN NO. 27AAZFP3763C1Z5 PANDA FURNISHINGS@gmail.com TEL: 91167987777		Official Use VERIFY URL: http://CHECK.CCPI.TECOM.ET/			
3. Name of Import and Export: FROM INDIAN ORIGIN TO NAVY, SINGAPORE					
4. Trade Items: 500 KG 100 KG	5. Details and Origin of Goods: 1. TWO HUNDRED AND NINETY EIGHT (298) BALES OF POLYESTER PRINTED FABRIC (PRINTED ROLLS IN ASSORTED COLOR WITH DIFFERENT PSM) 2. TWO HUNDRED AND SEVENTY ONE (271) BALES OF POLYESTER PRINTED FABRIC (NON PRINTED ROLLS IN ASSORTED COLOR WITH DIFFERENT PSM) TOTAL: FIVE HUNDRED AND SIXTY NINE (569) BALES ONLY	6. Origin of Goods: CHINA	7. Gross weight or other quantity: 210458 KGS G.W. 110150 KGS G.W.	8. Number and date of Invoice: 31/07/2025 01/08/2025	
9. Name and Address of Manufacturer: JIEDONGYANG TRADING CO. LIMITED JINKE INDUSTRIAL PARK, SHANGHAI, CHINA TEL: 86217075181 FAX: 86217075182 EMAIL: JIEDONGYANG@CHINAJIEDONGYANG.COM					
10. Declaration by the exporter: The undersigned hereby declares that the above details and statements are correct and that all the goods were produced in CHINA.		11. Certificate: It is hereby certified, for the purpose of control, that the declaration is correct.			
					
Place and date, signature of authorized signatory: SHENZHEN, CHINA		Place and date, signature and Stamp of Certifying Authority: SHENZHEN, CHINA, 06/08/2025			

Kapil Dainia
09/08/2025
KAPIL DAINIA

Printed

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
 SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

29



VOLTA
Shipping Services LLC.

VOLTA SHIPPING SERVICES LLC.
 Bill of lading for ocean transport or multimodal transport

SHIPPER (NAME AND FULL ADDRESS) YUEDONGYANG TRADING CO., LIMITED JINKEQIAOTADAO, SHAOXING COUNTY, ZHEJIANG, CHINA TEL: +8613757576857 FAX: +86 575 85582622 EMAIL: YUEDONGYANG.JOHN@YAHOO.IN		BOOKING NO. VOLB62NGBNGA2310277	SERVICE	BL No. VOLNGBNGA2310277
CONSIGNEE (NAME AND FULL ADDRESS) PANDA FURNISHINGS OFFICE NO. 225, 425, 2ND FLOOR, BUILDING NO. 02, ASHOK NAGAR, BHAWANDI, THANE, MAHARASHTRA - 421302 REC NO. AAZFP3763C PAN NO. AAZFP3763C GST NO. 27AAZFP3763C12S PANDAFURNISHINGS@GMAIL.COM		EXPORT REFERENCES VOLNGBD4187		
NOTIFY PARTY (NAME AND ADDRESS) SAME AS CONSIGNEE		FORWARDING AGENT - REFERENCES (NAME AND FULL ADDRESS/F.M.C)		
PRECARRIAGE (*)		DESTINATION OFFICE VOLTA SHIPPING SERVICES PVT LTD (MUMBAI) 27, Jyoti Centre, Tower 1, 2nd Floor, Anandri Kurla Road, Andhri East, Mumbai-400059, Maharashtra, INDIA. Contact no : 022-49790226 Email id : shrikant@voltaglobal.com		
PORT OF LOADING NINGBO		VESSEL (vessel/voyage/leg) NORTHERN DEFENDER / 23015W		
PLACE OF DISCHARGE NHAVA SHEVA		PLACE OF FINAL DELIVERY BY ON CARRIERS (*) NHAVA SHEVA		
PARTICULARS FURNISHED BY SHIPPER - CARRIER NOT RESPONSIBLE				
MARKS AND NUMBERS	No. OF PKGS./CONTS.	DESCRIPTION OF PACKAGES AND GOODS	CARGO GROSS WEIGHT	MEASUREMENT
N/M CAIU 8873306/HIC40 YS0058999 / VOL:GB CBM 569 BAL				
1 X 40' HC SAID TO CONTAIN (WEIGH & MEASURE POLYESTER KNITTED FABRIC (PRINTED ROLLS IN ASSORTED COLO R WITH DIFFERENT GSM) HS CODE: 60063400 POLYESTER KNITTED FABRIC (NON PRINTED ROLLS IN ASSORTED C OLO R WITH DIFFERENT GSM) HS CODE: 60063200				
18,647.500 KGS 68 CBM				
FCL/FCL CY/CY SHIPPER'S LOAD, STOW COUNT & SEAL				
34 days detention free days at destination				
SERVICE TERM :CY/CY				
TOTAL No. OF CONTAINERS OF PACKAGES RECEIVED BY THE CARRIER: TOTAL UNITS: 569				
The number of contents of packages shown in the TOTAL No. OF CONTAINERS OR PACKAGES RECEIVED BY THE CARRIER'S box which are said by the shipper to hold or consolidate the goods described in the PARTICULARS FURNISHED BY SHIPPER - CARRIER NOT RESPONSIBLE box, have been received by VOLTA SHIPPING SERVICES L.L.C from the shipper in apparent good order and condition except as otherwise indicated in this bill of lading. The carrier's responsibility is limited to the goods as received in good order and condition at the Place of Receipt or the Place of Delivery (whichever is applicable) on the terms and conditions INCLUDING THE TERMS AND CONDITIONS ON THE REVERSE SIDE HEREOF. THE CARRIER'S APPLICABLE TARIFF AND THE TERMS AND CONDITIONS ON THE REVERSE SIDE HEREOF ARE APPLICABLE IN ACCORDANCE WITH THE TERMS AND CONDITIONS ON THE REVERSE SIDE HEREOF.		FRIGHT CHARGES CURRENCY PREPAID COLLECT PAYABLE AT		
VOLTA SHIPPING SERVICES L.L.C IN WITNESS WHEREOF THREE (3) ORIGINAL BILLS OF LADING (unless otherwise stated above) HAVE BEEN SIGNED ALL OF THE SAME TENOR AND DATE, ONE OF WHICH BEING ACKNOWLEDGED BY THE SHIPPER TO BE THE ORIGINAL.		FRIGHT IS ARRANGED <div style="border: 2px solid black; padding: 5px; text-align: center; width: fit-content; margin: 0 auto;"> SHIPPED ON BOARD 23 JUL 2023 </div>		
VOLTA SHIPPING SERVICES LLC as Carrier		Place Issued: NINGBO Date Issued: 23-JUL-2023		

By _____
as Agent only for Carrier

13.9 Contemporaneous data of import of identical or similar goods as per Test Report dated 14.09.2023 in respect of goods imported vide Live Bill of Entry 7244116 dated 08.08.2023 extracted from Customs database, as received from DRI-MZU vide e-mail dated 05.02.2026:

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32	INPPG6	7323484	12-08-2023	INTEX EXIM	CN	CN	CN	CNSHA	CNSHA	184406185	SUZHOU THE HOPE MATERIALS COLTD	CHINA	POLYESTER PU COATED WOVEN FABRIC 360GSM+/-10% WIDTH 60+/-10%	59032090	550	KGS	USD	4.554182	213493.41	0
33	INPPG6	7323484	12-08-2023	INTEX EXIM	CN	CN	CN	CNSHA	CNSHA	184406185	SUZHOU THE HOPE MATERIALS COLTD	CHINA	POLYESTER PU COATED WOVEN FABRIC 360GSM+/-10% WIDTH 60+/-10%	59032090	1095	KGS	USD	4.525151	422217.79	0
34	INPPG6	7323484	12-08-2023	INTEX EXIM	CN	CN	CN	CNSHA	CNSHA	184406185	SUZHOU THE HOPE MATERIALS COLTD	CHINA	POLYESTER PU COATED WOVEN FABRIC 360GSM+/-10% WIDTH 60+/-10%	59032090	550	KGS	USD	5.634	264039.48	0
35	INPPG6	7323484	12-08-2023	INTEX EXIM	CN	CN	CN	CNSHA	CNSHA	184406185	SUZHOU THE HOPE MATERIALS COLTD	CHINA	POLYESTER PU COATED WOVEN FABRIC 360GSM+/-10% WIDTH 60+/-10%	59032090	615	KGS	USD	5.827642	305391.76	0
36	INBOM4	731994	14-08-2023	STEP UP HOUSE OF ACCESSORIES LLP	CN	CN	CAN	CAN	CAN	502975	77 SHINE HOLDING CO.LIMITED	CHINA	FOOTWEAR ACC & PARTS - PU MATERIAL (204 YARD)	59032090	120.04	KGS	USD	4.1	49886.77	26228.3
37	INPPG6	7615857	31-08-2023	MRS EXPORTS	CN	CN	CN	CNSZX	CNSZX	34323265	MOON EXIM LLC	UNITED ARAB EMIRATES	100% POLYESTER WOVEN COATED FABRIC GSM 195+/-10% WIDTH 58+/-10% (1012 MTR)	59032090	278	KGS	USD	4.331942	112718.82	0
38	INPPG6	7615857	31-08-2023	MRS EXPORTS	CN	CN	CN	CNSZX	CNSZX	34323265	MOON EXIM LLC	UNITED ARAB EMIRATES	100% POLYESTER WOVEN COATED FABRIC GSM 60+/-10% WIDTH 60+/-10% (30126 MTR)	59032090	2453	KGS	USD	5.895018	1353479.52	0
39	INPPG6	7615857	31-08-2023	MRS EXPORTS	CN	CN	CN	CNSZX	CNSZX	34323265	MOON EXIM LLC	UNITED ARAB EMIRATES	100% POLYESTER WOVEN COATED FABRIC GSM 380+/-10% WIDTH 58+/-10% (1882 MTR)	59032090	936	KGS	USD	5.991838	524934.26	0
40	INNSA1	7594586	30-08-2023	PANAACHE PETTING PRODUCTS	CN	CN	CN	CNSHA	CNSHA	2749612	93 ZIBO HONOR WING TRADING CO.LTD	CHINA	RIBSTOP FABRIC 100 % POLYESTER WITH PU COATED 260 GSM +/- 10 % 17632 MTRIN MULTY COLOUR T 600 D X T 600 D R/S	59032090	7273	KGS	USD	4.484972	2748820.48	0
41	INDEL4	7351215	14-08-2023	GALAXY EQUESTRIAN	CN	CN	CN	SZX	SZX	118495016	SUZHOU THE HOPE MATERIALS CO.LTD	CHINA	POLY 600D RIPSTOP 3000/3000 POLYESTER PU COATED FABRIC WIDTH48" THICKNESS 0.40MM GSM 280+/-10% BLACK+/-10%(3717 MTR)	59032090	1560	KGS	USD	6.195	1023452.79	0
42	INDEL4	7351215	14-08-2023	GALAXY EQUESTRIAN	CN	CN	CN	SZX	SZX	118495016	SUZHOU THE HOPE MATERIALS CO.LTD	CHINA	POLY 600D RIPSTOP 3000/3000 POLY PU COATED FAB.WIDTH 58" THICK.0.40MM GSM280+/-10%(18-3927TPG VELVET MOR.+/-10%)(700MTR)	59032090	295	KGS	USD	4.650847	145296.77	0
43	INDEL4	7351215	14-08-2023	GALAXY EQUESTRIAN	CN	CN	CN	SZX	SZX	118495016	SUZHOU THE HOPE MATERIALS CO.LTD	CHINA	POLY 600D RIPSTOP 3000/3000 POLY PU COATED FAB.W.58"THICK.0.40MM GSM280+/-10%(18-3927TPG VELVET MOR.PRIN.+/-10%)(100MTR)	59032090	44	KGS	USD	6.045455	28169.79	0

Hushan Jadhav
 (फरीद तावदा)
 (NARSINGH YADAV)
 आसुता आसुता
 Intelligence Officer

Abhishek Dhanvedi
 (अभिशेक धानवेदी)
 आसुता आसुता आसुता
 Senior Intelligence Officer
 आसुता आसुता आसुता आसुता
 DRI, Mumbai Central Unit

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
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CTH 55162300 CONTEMPORARY IMPORT VALUE

Sr No.	CUSTOM HOUSE CODE	B/E NUMBER	B/E DATE	NAME OF THE IMPORTER	COUNTRY OF ORIGIN	CCON	PORT OF SHIPMENT	PORT OF ORIGIN	TOTAL VALUE	SUPPLIER NAME	SUPPLIER COUNTRY	ITEM DESCRIPTION	CTH	QUANTITY	UQC	INVOICE CUR	UNIT PRICE	ITEM WISE ASS VALUE	DUTY
1	INMMAA1	4969011	09-03-2023	SILVER SPARK APPAREL LIMITED	CN	CN	CNSHA	CNSHA	632083.51	CENVOITESSE TEXTILE (SUZHOU)CO, LTD	CN	59% VISCOSE 41% POLYESTER WOVEN YARN DYED LINING FABRIC WIDTH:151CM GSM:62 (4444 M) (6710.44 SQM)	55162300	417.74	KGS	USD	18.084933	658468.19	31923.4
2	INDELA	6255658	03-06-2023	KASAP LITEX LIMITED	CN	CN	CTU	CTU	136641.54	SUZHOU HENLY TEXTILE CO. LTD.	CHINA	WOVEN FABRIC 49% COTTON 49% POLYESTER 3% SPANDEX GSM:(42)WIDTH 58"/2" (235 MTR)	55162300	53.3	KGS	USD	14.591932	138021.76	38784.1
3	INWFD6	6607205	27-06-2023	ADITYA BIRLA FASHION AND RETAIL LIMITED	CN	CN	CNTAO	CNTAO	604322.24	LU THAI TEXTILE CO., LTD.	CHINA	52%VISCOSE 43.5%NYLON 4.5%SPANDEX WOVEN SHIRTING FABRIC YD POPLIN (F523VHSH315)(GSM:137.96)(WIDTH:56)(MTRS:988.4)	55162300	190.5	KGS	USD	22.362205	353998.59	92039.6
4	INWFD6	6759973	07-07-2023	ADITYA BIRLA FASHION AND RETAIL LIMITED	CN	CN	CNSHA	CNSHA	123753.18	LU THAI TEXTILE CO., LTD.	CHINA	52%VISCOSE 43.5%NYLON 4.5%SPANDEX WOVEN SHIRTING FABRIC YD 2/2 TWILL (F523VHSH314)(GSM:139.9)	55162300	678.55	KGS	USD	22.053379	1250035.54	325009.2
5	INWFD6	6391247	13-06-2023	ADITYA BIRLA FASHION AND RETAIL LIMITED	CN	CN	CNTAO	CNTAO	575874.18	LU THAI TEXTILE CO., LTD.	CHINA	33%POLYESTER 61%LYOCELL 6%SPANDEX WOVEN SHIRTING FABRIC YARN DIED DOBBY (F3231YHSH889)(GSM:105.59) (WIDTH:54)(MTRS:640.2)	55162300	90.95	KGS	USD	10.558549	80184.02	20847.8
6	INMMAA1	6415178	15-06-2023	MODELANA EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	388659.24	SUZHOU NEW FLYING TRADING CO LTD	CHINA	65% VISCOSE 35% POLYESTER YARN OF DIFFERENT COLOR WOVEN TWILL FABRIC GSM 145 (4/-10%) FIBER COMPOSITION (4/-3%) WIDTH 57	55162300	2675	KGS	USD	9.790553	2225150.49	133509
7	INMMAA1	6415178	15-06-2023	MODELANA EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	388659.24	SUZHOU NEW FLYING TRADING CO LTD	CHINA	65% VISCOSE 35% POLYESTER YARN OF DIFFERENT COLOR WOVEN TWILL FABRIC GSM 175 (4/-10%) FIBER COMPOSITION (4/-3%) WIDTH 57	55162300	2065	KGS	USD	9.70287	1700700.42	102042

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(NARSINGH YADAV)
 Senior Intelligence Officer
 Intelligence Officer

(ABHISHEK DWIVEDI)
 Senior Intelligence Officer
 Senior Intelligence Officer
 DRI, Mumbai Zonal Unit

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

CTH 60063300 CONTEMPORARY IMPORT VALUE

Sr No.	CUSTOM HOUSE CODE	B/E NUMBER	B/E DATE	NAME OF THE IMPORTER	COUNTRY OF ORIGIN	CCN	PORT OF SHIPMENT	PORT OF ORIGIN	TOTAL VALUE	SUPPLIER NAME	SUPPLIER COUNTRY	ITEM DESCRIPTION	CTH	QUANTITY	UQC	INVOICE CUR	UNIT PRICE	ITEM WISE ASS VALUE	DUTY
1	INDDEL4	7342364	14-08-2023	VINTEET IMPEX	CN	CN	NNG	NNG	632398.8	JIA MEI DI FASHION TRADING COMPANY	CHINA	POLYESTER KNITTED FABRIC	60063300	180	KGS	USD	45567.23	12804.3	
2	INDDEL4	7576632	29-08-2023	VINTEET IMPEX	CN	CN	CAN	CAN	827648.7	JIA MEI DI FASHION TRADING COMPANY	CHINA	POLYESTER KNITTED FABRIC	60063300	600	KGS	USD	152435.81	42834.5	
3	INDDEL4	7229535	07-08-2023	VINTEET IMPEX	CN	CN	NNG	NNG	768400.1	ELEMENTS INDUSTRIES COMPANY	INDONESIA	POLYESTER KNITTED FABRIC	60063300	600	KGS	USD	151890.75	42881.2	
4	INDDEL4	7286986	10-08-2023	BAJAJ ENTERPRISES	CN	CN	JDZ	JDZ	806694.8	JIA MEI DI FASHION TRADING COMPANY	CHINA	POLYESTER KNITTED FABRIC	60063300	450	KGS	USD	119918.06	32011	
5	INDDEL4	7537236	26-08-2023	VINTEET IMPEX	CN	CN	CAN	CAN	567398.8	JIA MEI DI FASHION TRADING COMPANY	CHINA	POLYESTER KNITTED FABRIC	60063300	20	KGS	USD	5081.19	1427.8	
6	INDDEL4	7221637	05-08-2023	V.V.MPEX	CN	CN	HKG	HKG	156446.87	GUANGZHOU YAQYUXUAN TRADING CO.,	CHINA	POLYESTER KNITTED FABRIC	60063300	81	KGS	USD	24606.3	6914.4	
7	INDDEL4	7405203	18-08-2023	V.V.MPEX	CN	CN	HKG	HKG	148255.41	GUANGZHOU YAQYUXUAN TRADING CO.,	CHINA	POLYESTER KNITTED FABRIC	60063300	120	KGS	USD	36584.59	10280.3	
8	INBOM4	7459792	21-08-2023	VIAVA IMPEX	CN	CN	CAN	CAN	883383.84	GUANGZHOU ACE GLOBAL LOGISTICS CO.,LTD	CHINA	POLYESTER KNITTED FABRIC	60063300	696.2	KGS	USD	254701.95	71571.2	
9	INBOM4	7154821	01-08-2023	VIAVA IMPEX	CN	CN	CAN	CAN	440945.16	H&V GROUP LIMITED	HONG KONG	POLYESTER KNITTED FABRIC	60063300	259.3	KGS	USD	93789.71	26354.9	
10	INBOM4	7290228	08-08-2023	VIAVA IMPEX	CN	CN	CAN	CAN	575628.42	H&V GROUP LIMITED	HONG KONG	POLYESTER KNITTED FABRIC	60063300	195.5	KGS	USD	71267.14	20026	
11	INBOM4	7572398	28-08-2023	VIAVA IMPEX	CN	CN	CAN	CAN	75798.96	H&V GROUP LIMITED	HONG KONG	POLYESTER KNITTED FABRIC	60063300	65.1	KGS	USD	23965.66	6746	
12	INBOM4	7357462	14-08-2023	VIAVA IMPEX	CN	CN	CAN	CAN	851155.76	GUANGZHOU ACE GLOBAL LOGISTICS CO.,LTD	CHINA	POLYESTER KNITTED FABRIC	60063300	1057.8	KGS	USD	385535.18	108335.4	
13	INNSA1	7316572	11-08-2023	SUNTEX ENTERPRISE	CN	CN	CNGB	CNGB	8265822.62	SHAOXING YUEQIAN TEXTILE CO LTD	CHINA	MATRESS TUCKING FABRIC-	60063300	18170.2	KGS	USD	5696342.51	1337501.2	
14	INCOK1	7218327	05-08-2023	ECORA HOME FURNISHING	CN	CN	CNGB	CNGB	2400851.46	SHAOXING WENKOU IMPORT AND EXPORT CO., LTD.	CHINA	MATRESS TUCKING FABRIC-	60063300	4365	KGS	USD	1454637.11	408753	
15	INWFD6	7351505	14-08-2023	ADITYA BIRLA FASHION AND RETAIL LIMITED	CN	CN	CNSHA	CNSHA	2458216.29	LU THAI TEXTILE CO., LTD.	CHINA	47%COITTON 53%POLYESTER WOVEN SHIRTING FABRIC YD KNT (P229ESH7926) (GSM:153.79) (WDT:46.5) (MTS:29.16)	60063300	197.9	KGS	USD	67001.11	18827.3	
16	INTK06	7460394	21-08-2023	POSTEX PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	2316174.39	SHAOXING THEEN IMPORT& EXPORT CO., LTD	CHINA	100% POLYESTER KNITTED FABRIC, (M/O YARNS OF DIFFERENT COLOURS AND DIFFERENT WEIGHTS)\WIDTH 58"(NON PILE FABRIC)	60063300	1946.4	KGS	USD	665147.63	156411.5	
17	INNSA1	7509667	24-08-2023	ATLANTIC TEXTILES	CN	CN	CNGB	CNGB	9732691.98	SHAOXING REGAO GIOVANNING TEXTILE EXPORT CO., LTD	CHINA	KNITTED FABRICS	60063300	11486.4	KGS	USD	4336690.32	1018254.9	
18	INDDEL4	7591470	30-08-2023	ALAY GOEL TEXTILES PRIVATE LIMITED	CN	CN	PVG	PVG	100340.81	SHAOXING JIAOYA IMPORT AND EXPORT CO., LTD	CHINA	POLYESTER YARN-DYED KNITTED NON-PILE FABRIC (COMPOSITION: 100% POLYESTER) (WIDTH: 148 CM) (OTHER THAN PILE FABRIC)\100	60063300	97.3	KGS	USD	45692.12	12822.6	
19	INMAA1	7533945	26-08-2023	OPERA GLOBAL PRIVATE LIMITED	CN	CN	CNSHK	CNSHK	1287184.1	JIANWE TEXTILE HONGKONG CO., LTD	CHINA	93%POLYESTER55%METALISED FIBER2%ELASTANE KNITTED YARN DYED JACQUARD FABRIC WIDTH 57"-58"GSM 245g/- 109\187\MTS\15711.60	60063300	1566.15	KGS	USD	641076.87	0	

CTH 60063300 CONTEMP. VALUE


 (फॉर्म भरने वाले)
 (APR) SHEK DUVYED (I)
 Senior Intelligence Officer
 NARSING YADAV
 Senior Intelligence Officer
 Intelligence Officer
 301/P-3, State Office
 DRI, Mumbai Zonal Unit

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
 SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

20	INWMAA1	7539945	26-08-2023	OPERA GLOBAL PRIVATE LIMITED	CN	CN	CN	CNSHK	CNSHK	1287184.13	JIANYE TEXTILE HONGKONG CO., LTD	CHINA	98%POLYESTER 2% ELASTANE KNITTED YARN DYED JACQUARD FABRIC WIDTH 57"-58" GSM 295(+/-10%)(3366MTRS)(4958.79 SQM)	60063300	1359.75	KGS	USD	5.6	659109.12	0
21	INWMAA1	7420089	19-08-2023	OPERA GLOBAL PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	879054.02	SHAOXING KAIMING TEXTILES CO.,LTD	CHINA	64% VISCOSE 32% NYLON 4% ELASTANE KNITTED MILANO FABRIC WIDTH 57"-58" GSM 300 (+/-10%)(1060 MTR) (1561.59 SQM)	60063300	475	KGS	USD	5.6	228726.44	0	
22	INWMAA1	7420099	19-08-2023	OPERA GLOBAL PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	879054.02	SHAOXING KAIMING TEXTILES CO.,LTD	CHINA	64% VISCOSE 32% NYLON 4% ELASTANE KNITTED MILANO FABRIC WIDTH 57"-58" GSM 300 (+/-10%)(3055 MTR) (4500.63 SQM)	60063300	1367	KGS	USD	5.6	659206.91	0	
23	INDELA	7598081	30-08-2023	OPERA GLOBAL PRIVATE LIMITED	CN	CN	SHA	SHA	775043.34	SHAOXING SANYAN TEXTILE CO., LTD		98% POLYESTER 2% ELASTANE KNITTED YARN DYED JACQUARD FABRIC WIDTH 56-57 INCHES GSM 270 +/-10%	60063300	848	KGS	USD	5.7	489697.35	0	
24	INNSA1	7425319	19-08-2023	ATLANTIC TEXTILES	CN	CN	CNNGB	CNNGB	4350322.71	SHAOXING KEQIAO GIOVANKING TEXTILE	CHINA	KNITTED FABRICS	60063300	9108.7	KGS	USD	5.8	4394265.56	1031773.5	
25	INBLR4	7386229	17-08-2023	GOKALDAS EXPORTS LIMITED	CN	CN	SHA	SHA	191080.5	JIANGYIN GUANYUN WOOL TEXTILE CO LT	CHINA	W30P40A30 3330S/M 150CM GYAL905-1 PETROL BLUE CHECK2 ROLLS KNITTED FABRIC	60063300	115.6	MTR	USD	6.269983	73394.63	5945	
26	INBLR4	7386229	17-08-2023	GOKALDAS EXPORTS LIMITED	CN	CN	SHA	SHA	191080.5	JIANGYIN GUANYUN WOOL TEXTILE CO LT	CHINA	W30P40A30 3330S/M 150CM GYAL905-1 BLUE BLACK VORRY CHECK4 ROLLS KNITTED FABRIC	60063300	188.4	MTR	USD	6.27001	115615.98	9588.9	
27	INMAA1	7234644	07-08-2023	ADIL TEXTILES PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	1077553.72	SUZHOU LANG FENG TEXTILE COMPANY LIMITED	CHINA	KNITTED FABRIC 100% POLYESTER (6190 MTR)	60063300	1500	KGS	USD	8.5	1088236.08	305794.3	
28	INWFD6	7303470	11-08-2023	ADITYA BIRLA FASHION AND RETAIL LIMITED	CN	CN	CNSHA	CNSHA	4293386.42	LU THAI TEXTILE CO., LTD.	CHINA	44.9% COTTON 55.1% POLYESTER SHIRTING FABRIC YARN DYED KNIT (F523VSSH7453) (GSM:190.68) (WIDTH:67) (MTRS:1109)	60063300	354.5	KGS	USD	12.7	377367.06	106040.1	
29	INWFD6	7179232	03-08-2023	ALAY GOEL TEXTILES PRIVATE LIMITED	CN	CN	CNNGB	CNNGB	7794383.64	SHAOXING MINISTER TEXTILE CO., LTD.	CN	98% POLYESTER AND 2% SPANDAX KNITTED FABRIC (GSM 200) (WIDTH 148CM)(OTHER THAN PILE FABRIC) (TOTAL 981 MTR)	60063300	290	KGS	USD	47.0	168571.01	47368.4	

(परिचित वादक)
 (NARSINGH YADAV)
 उत्तरदाता अधिकारी
 Intelligence Officer

(परिचित वादक)
 (ABHISHEK DWIVEDI)
 उत्तरदाता अधिकारी
 Senior Intelligence Officer
 डी.टी.डी. ३३३, अहमदनगर इलाका
 डी.टी. मुंबई, Zonal Unit

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
 SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

CTH 60019200 CONTEMPORARY IMPORT VALUE

Sr No.	CUSTOM HOUSE CODE	B/E NUMBER	B/E DATE	NAME OF THE IMPORTER	COUNTRY OF ORIGIN	CCOM	PORT OF SHIPMENT	PORT OF ORIGIN	TOTAL VALUE	SUPPLIER NAME	SUPPLIER COUNTRY	ITEM DESCRIPTION	CTH	QUANTITY	UQC	INVOICE CUR	UNIT PRICE	ITEMWISE AS VALUE	DUTY
1	11NMAA4	7530701	25-08-2023	GLOBAL TEXTILE ALLIANCE INDIA PRIVATE LIMITED	CN	CN	HGH	HGH	753266.52	GLOBAL TEXTILE ALLIANCE (HANGZHOU) CO., LTD.	CN	100% PES (MARBLE) (FOR EXPORT GARMENTS MANUFACTURING PURPOSE) (129 MTR)	60019200	75.369 KGS		USD	4.30	35762.46	10049.2
2	11NMAA4	7530701	25-08-2023	GLOBAL TEXTILE ALLIANCE INDIA PRIVATE LIMITED	CN	CN	HGH	HGH	753266.52	GLOBAL TEXTILE ALLIANCE (HANGZHOU) CO., LTD.	CN	100% PES (QUARTZ) (FOR EXPORT GARMENTS MANUFACTURING PURPOSE) (41 MTR)	60019200	21.207 KGS		USD	4.76	11139.91	3130.3
3	11NMAA4	7530701	25-08-2023	GLOBAL TEXTILE ALLIANCE INDIA PRIVATE LIMITED	CN	CN	HGH	HGH	753266.52	GLOBAL TEXTILE ALLIANCE (HANGZHOU) CO., LTD.	CN	100% PES (QUARTZ) (FOR EXPORT GARMENTS MANUFACTURING PURPOSE) (30 MTR)	60019200	15.861 KGS		USD	4.66	8151.16	2290.4
4	11NMAA1	7266092	09-08-2023	SHAH EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	151807.33	HANGSU YINKASHENG ENTERPRISE COLT DEVELOPMENT COLT	CN	100% POLYESTER DYED FLEECE KNITTED LINING WIDTH:60 GSM: 250(3.95 Y)(FOCI)	60019200	1.46 KGS		USD	5.41	669.14	33.5
5	11NMAA1	7266092	09-08-2023	SHAH EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	151807.33	HANGSU YINKASHENG ENTERPRISE DEVELOPMENT COLT	CN	100% POLYESTER DYED FLEECE KNITTED LINING WIDTH:60 GSM: 250(901.23 Y)	60019200	333.79 KGS		USD	5.40	15267.16	7633.6
6	11NTR06	7390977	17-08-2023	ARIAN IMPEX PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	3665520.95	HANGZHOU ZHUHUI FABRIC ART	CHINA	POLYESTER KNITTED CUT PILE FABRIC WIDTH 60 INCHES GSM 180 (1656.40 MTR)	60019200	456 KGS		USD	3.11	122245.97	0
7	11NTR06	7390977	17-08-2023	ARIAN IMPEX PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	3665520.95	HANGZHOU ZHUHUI FABRIC ART	CHINA	POLYESTER KNITTED CUT PILE FABRIC WIDTH 60 INCHES GSM 180 (3175.70 MTR)	60019200	869 KGS		USD	3.11	232967.66	0
8	11NMAA1	7321380	12-08-2023	EXEL SOURCING COMPANY	CN	CN	CNSHA	CNSHA	4534016.81	SUZHOU ROYAL TEX CO., LTD	CHINA	100% POLYESTER KNITTED FLEECE FABRIC WEIGHT 260 GSM WIDTH 175 CMS (50255.38 SQM)	60019200	13066.4 KGS		USD	4.00	4579814.96	0
9	11NMAA1	7153911	01-08-2023	ROYAL TEXTILE MILLS LIMITED	CN	CN	CNSHA	CNSHA	476911.24	MILLIKEN HOLDINGS (HONG KONG) CO., LIMITED	HONG KONG	DYED KNITTED FABRICS 100% POLYESTER POLAR FLEECE 207GSM STYLE 6131C 168CM CUTTABLE WIDTH 173 CMS FULL WIDTH (724.2 M)	60019200	294 KGS		USD	19.71	481728.53	135365.7
10	11NMAA1	7276119	09-08-2023	GLOBAL TEXTILE ALLIANCE INDIA PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	1580829.48	GLOBAL TEXTILE ALLIANCE (HANGZHOU) CO., LTD.	CN	100% POLYESTER TEXTURED UP-HOLSTERY DYED FABRICS - HIMALAYAN WIDTH 142CM	60019200	1322.8 MTR		USD	4.35	542181.64	152353
11	11NDEL4	7571294	28-08-2023	MOZART HR FABRICS PRIVATE LIMITED	CN	CN	CTU	CTU	56523.62	HARRING JINEN TEXTILE CO., LTD	CHINA	KNITTED PILE FABRIC (GSM 380 +/- 106/16 ROLLS) (315 MTR)	60019200	165 KGS		USD	3.44	57094.57	16043.6
12	11NBOM4	7527046	25-08-2023	DECOR HOME STORE LLP	CN	CN	NNG	NNG	67478.69	TONGXIANG SUNBOW TEXTILE CO., LTD.	CHINA	100% POLYESTER PIECE DYED KNITTED PILE FABRICS SIMBA, WIDTH-145CM (300GSM) (436.7 MTR)	60019200	190 KGS		USD	3.56	68160.29	5521

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 (फरिद यादव)
 (NARSINGH YADAV)
 आरक्षण अधिकारी
 Intelligence Officer

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 (अभिषेक द्विवेदी)
 (ABHISHEK DWIVEDI)
 आरक्षण अधिकारी
 Senior Intelligence Officer
 आरक्षण अधिकारी
 DRI, Mumbai Zonal Unit

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
 SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

CTH 58013690 CONTEMPORARY IMPORT VALUE

Sr No.	CUSTOMER CODE	B/E NUMBER	B/E DATE	NAME OF THE IMPORTER	COUNTRY OF ORIGIN	CON	SHIPMENT	PORT OF ORIGIN	TOTAL VALUE	SUPPLIER NAME	SUPPLIER COUNTRY	ITEM DESCRIPTION	CTH	QUANTITY	UQC	INVOICE CURR	UNIT PRICE	ITEM WISE ASS VALUE	DUTY
1	INMAA1	7216343	05-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	6192265.43	JIANGSU JUNLIU TEXTILES TECHNOLOGY CORP., LTD	CN	90% COTTON 70% POLYESTER WOVEN SOLID DYED FABRIC WIDTH:150CM GSM:290 (1460.01 M)	58013690	2190.01	SQM	USD	15.940037	419077.24	35188.9
2	INMAA1	7216343	05-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	6192265.43	JIANGSU JUNLIU TEXTILES TECHNOLOGY CORP., LTD	CN	90% COTTON 70% POLYESTER WOVEN SOLID DYED FABRIC WIDTH:150CM GSM:290 (5503.8 M)	58013690	8255.7	SQM	USD	15.94	1379795.48	132651.8
3	INMAA1	7216343	05-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	6192265.43	JIANGSU JUNLIU TEXTILES TECHNOLOGY CORP., LTD	CN	90% COTTON 70% POLYESTER WOVEN SOLID DYED FABRIC WIDTH:150CM GSM:290 (10125.7 M)	58013690	15188.55	SQM	USD	16.313333	2974525.27	247451.8
4	INMAA1	7457174	21-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	100% POLYESTER WOVEN YARN DYED FABRIC WIDTH:150CM GSM: 415(6932.2 M)	58013690	3138.3	SQM	USD	23.661403	872532.23	472004.6
5	INMAA1	7457174	21-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	100% POLYESTER WOVEN YARN DYED FABRIC WIDTH:150CM GSM: 415(6930.9 M)	58013690	9061.35	SQM	USD	23.108067	2460384.9	1359893.5
6	INMAA1	7457174	21-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	74.5% POLYESTER 20% MODACRYLIC 5.5% COTTON WOVEN YARN DYED FABRIC WIDTH:150CM GSM:4520 (3014.9 M)(INV. NO:1790-17994-1)	58013690	4522.35	SQM	USD	25.774734	1369955.15	683782.5
7	INMAA1	7457174	21-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	100% POLYESTER WOVEN YARN DYED FABRIC WIDTH:150CM GSM:462 (459.8 M)	58013690	699.7	SQM	USD	16.841395	136484.97	100968.3
8	INMAA1	7457174	21-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	21%MODACRYLIC 8% COTTON 71% POLYESTER WOVEN YARN DYED FABRIC WIDTH:150CM GSM:460 (4771.3 M)	58013690	7156.95	SQM	USD	23.354734	1964035.97	1075125.5
9	INMAA1	7567269	28-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	5633642.99	YIXING ZHONGDA TEXTILE CO.,LTD	CN	71% POLYESTER 21% MODACRYLIC 8% COTTON WOVEN YARN DYED FABRIC WIDTH: 150CM GSM. 460(7986.1 M)	58013690	11979.15	SQM	USD	23.5288	3358951.02	244812
10	INMAA1	7567269	28-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	5633642.99	YIXING ZHONGDA TEXTILE CO.,LTD	CN	74.5% POLYESTER 20% MODACRYLIC 5.5% COTTON WOVEN YARN DYED FABRIC WIDTH:150CM GSM:4520 (5100 M)	58013690	7650	SQM	USD	25.9488	2351597.45	167304.9
11	INMAA1	7565435	28-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	17610019.24	YIXING ZHONGDA TEXTILE CO.,LTD	CN	21% MODACRYLIC 8% COTTON 71% POLYESTER WOVEN YARN DYED FABRIC WIDTH: 150CM GSM. 460(3798.5 M)	58013690	5697.75	SQM	USD	23.368133	1567684.62	115419.6
12	INMAA1	7565435	28-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	17610019.24	YIXING ZHONGDA TEXTILE CO.,LTD	CN	74.5% POLYESTER 20% MODACRYLIC 5.5% COTTON WOVEN YARN DYED FABRIC WIDTH:150CM GSM:4520 (3130.5 M)	58013690	4695.75	SQM	USD	25.798134	1425792.01	101812
13	INMAA1	7565435	28-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	17610019.24	YIXING ZHONGDA TEXTILE CO.,LTD	CN	100% POLYESTER WOVEN YARN DYED FABRIC WIDTH:150CM GSM: 415(6203.6 M)	58013690	3024.45	SQM	USD	23.121467	823366.3	60827.2
14	INMAA1	7614803	31-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	100% POLYESTER WOVEN YARN DYED FABRIC WIDTH:150CM GSM: 415(6932.2 M)	58013690	3138.3	SQM	USD	23.661403	872532.23	64025.6
15	INMAA1	7614803	31-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	100% POLYESTER WOVEN YARN DYED FABRIC WIDTH:150CM GSM: 415(6930.9 M)	58013690	9061.35	SQM	USD	23.108067	2460384.9	181918

राजेश शर्मा
 (RANESH SHARMA)
 सहायक अधीक्षक
 Intelligence Officer

अशोक दामोदर
 (ASHOK DAMODAR)
 सहायक अधीक्षक
 Senior Intelligence Officer
 रा.सं.प. पूर्व अंतरिक्ष इकाई
 201, Mumbai Zonal Unit

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16	INNMMAA1	7614803	31-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	74.5% POLYESTER 20% MODACRYLIC 5.5% COTTON WOVEN YARN DYED FABRIC WIDTH:150CM GSM:520 (3014.9 M/IRV. NO:17300-17994-1)	58013690	4522.38	SQM	USD	25.774734	1369635.15	97877
17	INNMMAA1	7614803	31-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	100% POLYESTER WOVEN YARN DYED FABRIC WIDTH:150CM GSM:382 (459.8 M)	58013690	689.7	SQM	USD	16.841395	136484.97	11307.3
18	INNMMAA1	7614803	31-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	21%MODACRYLIC 8% COTTON 71% POLYESTER WOVEN YARN DYED FABRIC WIDTH:150CM GSM:460 (4771.3 M)	58013690	7156.95	SQM	USD	23.354734	1964035.97	144722
19	INNMMAA1	7451861	21-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	7449160.7	JIANGSU JUNLUN TEXTILES TECHNOLOGY CORP., LTD	CN	30% COTTON 70% POLYESTER WOVEN SOLID DYED FABRIC WIDTH:150CM GSM:290 (8593.90 M)	58013690	12890.85	SQM	USD	16.313333	2480901.86	207835.6
20	INNMMAA1	7451861	21-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	7449160.7	JIANGSU JUNLUN TEXTILES TECHNOLOGY CORP., LTD	CN	100% POLYESTER WOVEN SOLID DYED FABRIC WIDTH:150CM GSM:415 (10484 M)	58013690	15726	SQM	USD	16.513333	3063644.29	255401.2
21	INNMMAA1	7451861	21-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	7449160.7	JIANGSU JUNLUN TEXTILES TECHNOLOGY CORP., LTD	CN	30% COTTON 70% POLYESTER WOVEN SOLID DYED FABRIC WIDTH:150CM GSM:290 (6996.20 M)	58013690	10494.3	SQM	USD	15.94	1973454.51	166885.7

Handwritten signature

(नरसिंह यदव)
 (NARSINGH YADAV)
 आरक्षण अधिकारी
 Intelligence Officer

Handwritten signature

(अभिषेक दिवसेदी)
 (ABHISHEK DIVSEDEE)
 आरक्षण अधिकारी
 Senior Intelligence Officer
 आरक्षण इकाई
 D.R.I. Mumbai Zonal Unit

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SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

13.10 TR-6 CHALLAN OF Rs. 20,00,000/-

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DIRECTORATE OF REVENUE INTELLIGENCE
MUMBAI ZONAL UNIT
3rd Floor, UTI Building (former)
13, Sir Vithaldas Thackersey Marg,
New Marine Lines,
Mumbai- 400 020.

F. NO. DRI/MZU/E/INT-105/2023

Dated: 28.08.2023

CHALLAN FORM FOR MAKING PAYMENT

1.	NAME & FULL ADDRESS OF THE IMPORTER/ INDIVIDUAL	:	Panda Furnishings, 225, 425, 2nd Floor, Building No. 2, Ashok Nagar, Bhiwandi, Thane – 421 302.									
2.	IEC NO.	:	AAZFP3763C									
3.	DESCRIPTION OF GOODS	:	-									
4.	VALUE	:	-									
5.	C.H.A. NAME AND NO.	:	Om Seaways Cargo Pvt. Ltd. (CHA No. 11/1537)									
6.	PAID BY	:	Udyan Singhania									
7.	APPRAISING GROUP	:	DRI, Mumbai Zonal Unit									
8.	FILE NO.	:	F. NO. DRI/MZU/E/INT-105/2023 of DRI, Mumbai Zonal Unit.									
9.	AMOUNT RECOVERED	:	Rs. 20,00,000/- (Rupees Twenty Lakhs Only) as detailed below:- <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Pay Order /DD No. & Date</th> <th>Issuing Bank</th> <th>Amount (in Rs.)</th> </tr> </thead> <tbody> <tr> <td>128363 dated 28.08.2023</td> <td>HDFC Bank</td> <td>Rs. 20,00,000/-</td> </tr> <tr> <td>Total</td> <td></td> <td>Rs. 20,00,000/-</td> </tr> </tbody> </table>	Pay Order /DD No. & Date	Issuing Bank	Amount (in Rs.)	128363 dated 28.08.2023	HDFC Bank	Rs. 20,00,000/-	Total		Rs. 20,00,000/-
Pay Order /DD No. & Date	Issuing Bank	Amount (in Rs.)										
128363 dated 28.08.2023	HDFC Bank	Rs. 20,00,000/-										
Total		Rs. 20,00,000/-										
10.	Signature of Cashier	:										

Subject:- Payment of Customs Duty in respect of imports made by M/s Panda Furnishings under Bills of Entry filed at appraising group III – reg.

To,

The Cashier,
Accounts Department,
JNCH, Nhava Sheva (INNSA1)

Please deposit the above mentioned pay order in the Government Treasury.



Puneet Bhardwaj
(Puneet Bhardwaj)
Intelligence Officer, DRI, Mumbai

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

Verification of the Challan of Rs. 20 Lacs from Cash Section, JNCH:

OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)
CASH SECTION, JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA
TAL - URAN, DIST - RAIGAD, MAHARASHTRA - 400707.

F. No. S/10-Gen-03/2017-18/CASH/JNCH Pt. III

Date: 16.12.2025

To,

The Appraiser,
CAC, NS-III,
JNCH, Nhava Sheva.

Sir,

**Sub: Verification of Authentication and genuineness of Challans paid by
M/s. Panda Furnishings- reg.**

Please refer to your office letter vide F. No. S-10-126/2025-26/
COMMR./NS-III/ CAC/JNCH dated 11.12.2025 on the above subject.

In this regard, as per available records, it is verified that the below
mentioned Importer/Person has paid the following amounts vide their
respective Challan.

Sr. No.	Challan No.	Amount	Importer's/Person Name
1.	HC No.363 dated 29.08.2023	20,00,000/- (Duty)	M/s. Panda Furnishings

Yours faithfully,

Lalitha Shankar
16/12/2025
(Lalitha Shankar)
Chief Accounts Officer,
Cash Section, JNCH, Nhava Sheva

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

13.11 Bank Guarantee of Rs. 48,81,817/- and Bond of Rs. 1,06,60,000/- for provisional release of goods under Live Bill of Entry no. 7244116 dated 08.08.2023

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महाराष्ट्र शासन
GOVERNMENT OF MAHARASHTRA
ई-सुरक्षित बैंक व कोषागार पावती
e-SECURED BANK & TREASURY RECEIPT (e-SBTR)

Bank/Branch: THANE NAUPADA-0228/41 A Gokhale Road	19549213916359
Pmt Txn Id : 0106202310170127135	Stationery No: 19549213916359
Pmt Dttm : 17-Oct-2023 14:49:48	Print Dttm : 17-Oct-2023 15:22:46
ChallenIdNo: 00001062023101727135	GRAS GRN : MH0096256992023245
District : 1201/THANE	Office Name : IGR131/BVDI_BHIVANDI NO

1 SUB REGISTRAR
 StDuty Schs: 0030046401/Sale of other Nonjudicial Stamps SoS
 StDuty Amt : Rs 9800/- (Rupees Nine Thousand Eight Hundred Only)
 Prop Descr : OFFICE NO 225 425 2ND FLR BLDG NO 02,ASHOK NAGAR,BHIVANDI DIST THANE, 421302
 RgnFee Amt : Rs 0/- (Rupees Only)

Article : 54-Security Bond
 Prop Mvblty: Cant be pre decided
 Consideration: Rs 4881817
 Prop Descr : OFFICE NO 225 425 2ND FLR BLDG NO 02,ASHOK NAGAR,BHIVANDI DIST THANE, 421302

Duty Payer : PAN-AAZFP3763C,PandaFurnishings
 Other Party: PAN-AAACH2702H,HdfcBankLtd

Bank Official Name & Signature *[Signature]*
 Bank Official Name & Signature *[Signature]*
 -----Space for Office/Customer use-----

This non-judicial e-sbtr is an integral part of parcel of B/L no. 24097 0123291005

[Signature]
 BRANCH MANAGER
 EMP CODE: 10885
 THANE TALAOPALI BRANCH (0146)

[Signature]
 MAYANK SHATT
 Personal Banker Authoriser
 Employee Code: - M16840

Received

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

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HDFC Bank Limited.
Sharad Kunj Dr. Moose Road
Opp. Gadkari Rangayatan Talao
Pali Thane Maharashtra - 400602

Date 18-October-2023 BG Confirmation NO. GTZE 0816 18102023 0011

To,
ACTING THROUGH THE DEPUTY
ASSISTANT OF COMMISSIONER OF
CUSTOMS JAMSHARLAL CUSTOMS
HOUSE NHAVA SHEVA PORT

OUR BG NO. : 240GT01232910005
DATE OF ISSUE : 18-OCT-2023
APPLICANT : PANDA FURNISHINGS
GUARANTEE AMOUNT : INR48,81,817.00
AMOUNT IN WORDS : RUPEES FORTY EIGHT LAKH EIGHTY ONE THOUSAND EIGHT
HUNDRED SEVENTEEN ONLY
EXPIRY DATE : 17-OCT-2024
EXPIRY PLACE : MUMBAI
CLAIM DATE : 17-OCT-2024

DEAR SIR,

PLEASE FIND ENCLOSED THE CAPTIONED GUARANTEE DULY ISSUED BY US.

THE ORIGINAL GUARANTEE ATTACHED IS TO BE RETURNED TO US ALONG WITH
BENEFICIARY DISCHARGE LETTER WITHIN 15 DAYS FROM
THE DATE IT CEASES TO BE IN FORCE OR AS SOON AS THE PURPOSE FOR WHICH IT
HAS BEEN ISSUED IS FULFILLED ,WHICHEVER IS EARLIER.

WE CONFIRM THAT THE SIGNATORIES WHO HAVE SIGNED THE SUBJECT
GUARANTEE / EXTENSION AS STATED BELOW HAVE THE REQUISITE POWERS TO SIGN
ON BEHALF OF THE BANK.

1. Mr./Ms. [Signature] 2. Mr./Ms. [Signature]
Designation [Signature] Designation [Signature]
PA / Auth Sig. No. [Signature] PA / Auth Sig. No. [Signature]
MAYANK BHATT
Bank Authoriser
Employee Code M16840

FURTHER CONFIRMATION OF THIS GUARANTEE IF DESIRED, SHOULD BE OBTAINED
FROM THE ABOVE MENTIONED BRANCH.

THIS LETTER FORMS AN INTEGRAL PART OF THE GUARANTEE.

FOR HDPC BANK LTD.

AUTHORISED SIGNATORY / MANAGER
EMP CODE L0268
THANE TALAFALI BRANCH (0145)

www.hdfcbank.com

Regd. Office: HDFC Bank Ltd., HDFC Bank House, Senapati Bapat Marg, Lower Parel (West), Mumbai - 400 013
Corporate Identity No.: L65920MH1994PLC080618

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

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18-October-2023

Bank Guarantee No. : 240GT01232910005

Date of Issue : 2023-10-18

The President of India Acting Through The Deputy / Assistant of Commissioner of Customs Jawaharlal Customs House, Nhava Sheva Port Bank Guarantee for Differential Duty under BE No. 7244116 DT.08/08/2023 Bank Guarantee No. 240GT01232910005 Amount of Bank Guarantee: 48,81,817/- Guarantee Cover From: 18.10.2023 Last date of lodgment of claim: 17-10-2024 This deed Bank Guarantee is given by the HDFC Bank Ltd Branch Address (Sharad Kunj Dr. Moose Road Opp Gadkari Rangaytan Talaopali Thane - 400602) In favour of the President of India through Dy. Commissioner of Customs, Nhava Sheva Port. Whereas, the Dy. Commissioner of Customs, Nhava Sheva Port Mumbai has agreed to accept a Bank Guarantee for Differential duty, till the final assessment of Bill of Entry as per obligation specified under Section 18 Provisional Assessment of Duty of the Customs Act 1962, from M/s. PANDA FURNISHINGS, Office No. 225, 425 2nd Floor Building No. 02, Ashok Nagar, Bhiwandi, Thane, Maharashtra 421302. Whereas the above said M/s. PANDA FURNISHINGS, Office No. 225, 425 2nd Floor Building No. 02, Ashok Nagar, Bhiwandi, Thane, Maharashtra 421302 is required to execute the bond with surety and security as may be specified by the Dy./Asst. Commissioner of Customs binding themselves to fulfill the obligation specified under Section 18 : Provisional Assessment of Duty of the Customs Act 1962. Whereas the Dy./Asst. Commissioner of Customs Nhava Sheva has called upon the above said M/s. PANDA FURNISHINGS, Office No. 225, 425 2nd Floor Building No. 02, Ashok Nagar, Bhiwandi, Thane, Maharashtra 421302, to furnish security in the form of Bank Guarantee for the fulfillment of obligation specified under Section 18 : Provisional Assessment of Duty, of the Customs Act 1962. And whereas the above said M/s. PANDA FURNISHINGS, Office No. 225, 425 2nd Floor Building No. 02, Ashok Nagar, Bhiwandi, Thane, Maharashtra 421302. Have requested us to furnish Bank Guarantee to The President of India through The Dy./Asst. Commissioner of Customs Nhava Sheva Mumbai for the amount due payable under the said bond executed. We, HDFC Bank Ltd Branch Address (Sharad Kunj Dr. Moose Road Opp Gadkari Rangaytan Talaopali Thane - 400602) Do hereby unconditionally and irrevocably agreed to pay The President of India on demand without any demur or protest the amount due and payable under the above said bond namely Rs. 48,81,817/- (Rupees Forty Eight Lakhs Eighty One Thousand Eight Hundred Seventeen) by way of loss or damage caused or suffered by The President of India by reason of non-fulfillment of the obligation specified under Section 18 : Provisional assessment of Duty, of the Customs Act 1962 or by reason of any breach of any of the terms and condition of the above said Bond by M/s. PANDA FURNISHINGS, Office No. 225, 425 2nd Floor Building No. 02, Ashok Nagar, Bhiwandi, Thane, Maharashtra 421302 We, HDFC Bank Ltd Bank Branch Address (Sharad Kunj Dr. Moose Road Opp Gadkari Rangaytan Talaopali Thane

BRANCH MANAGER
EMP CODE: LC868
THANE TALAOPALI BRANCH

MAYANK BHATT
Personal Banker Authoriser
Employee Code: - M16640

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

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-400602) agree to pay the President of India any money so demanded notwithstanding any dispute raised by the M/s. PANDA FURNISHINGS, Office No. 225, 425 2nd Floor Building No. 02, Ashok Nagar, Bhiwandi, Thane, Maharashtra 421302 before any court / tribunal. We, HDFC Bank Ltd Branch Address (Sharad Kunj Dr. Moose Road Opp Gadkari Rangaytan Talaopali Thane - 400602) further agrees that the demand made by the President of India shall be conclusive as regards the amount due and payable by us under the present as our liabilities under this present and absolute and unequivocal. We, HDFC Bank Ltd Branch Address (Sharad Kunj Dr. Moose Road Opp Gadkari Rangaytan Talaopali Thane - 400602) further agrees that this Guarantee shall remain in full force and effect during the period that would be taken for the final assessment of bill of entry as per obligations specified under Section 18 : Provisional Assessment of duty of the Customs Act 1962 by M/s. PANDA FURNISHINGS, Office No. 225, 425 2nd Floor Building No. 02, Ashok Nagar, Bhiwandi, Thane, Maharashtra 421302 under the said notification and it shall continue to be in force till the final assessment of bill of entry as per obligation specified under Section 18 : Provisional assessment of Duty of the Customs Act 1962 are fully discharge to the Dy./Asst. Commissioner of Customs and the said Bond executed by M/s. PANDA FURNISHINGS, Office No. 225, 425 2nd Floor Building No. 02, Ashok Nagar, Bhiwandi, Thane, Maharashtra 421302 fully discharged. We, HDFC Bank Ltd Branch Address (Sharad Kunj Dr. Moose Road Opp Gadkari Rangaytan Talaopali Thane - 400602) Declare that this shall be continuing Bank Guarantee and shall not be discharged by any change in the constitution of M/s. PANDA FURNISHINGS, Office No. 225, 425 2nd Floor Building No. 02, Ashok Nagar, Bhiwandi, Thane, Maharashtra 421302. We further declare that we will not revoke this Bank Guarantee during its currency without prior written consent of the President of India. HDFC Bank Ltd Branch Address (Sharad Kunj Dr. Moose Road Opp Gadkari Rangaytan Talaopali Thane - 400602) Further declare that this Bank Guarantee will be valid up to 1 years and we undertake to renew this Bank Guarantee on our own till the matter is settled and fully discharged by the Dy./Asst. Commissioner of Customs, Nhava Sheva Port, Mumbai. Notwithstanding anything contained herein above a) Our Liability under this Bank Guarantee shall not exceed Rs. 48,81,817/- b) This Bank Guarantee shall be valid up to 17-10-2024 c) We further declare that this Bank Guarantee will be renewed automatically; we undertaken to renew this Bank Guarantee on our own till the matter is settled and fully discharged by the Commissioner of Customs, Nhava Sheva. falling which the Bank shall stand released and discharged from any liability whatsoever under this Guarantee. All claims under the guarantee will be payable at HDFC BANK LTD HDFC Bank Ltd Branch Address (Sharad Kunj Dr. Moose Road Opp Gadkari Rangaytan Talaopali Thane - 400602) d) This guarantee will be returned to us as soon as the purpose for which it is issued is fulfilled. e) The BG Confirmation Letter No. GTEE/ is an integral part of the Bank Guarantee no 240G701232910005 Dated: 18-OCT-2023 Bank Name: HDFC BANK LTD AD CODE: 0510647 Place: Thane Date: 18-10-2023

LALIT PATIL
BRANCH MANAGER
EMP CODE: LC888
THANE TALAOPALI BRANCH (0146)

MAYANK BHATT
Personal Banker Authoriser
Emp Code - M16540

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

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महाराष्ट्र MAHARASHTRA

2023

CC 186663

P.D.BOND

To,
The President of India,
Acting Through,
The Commissioner of Customs,
JNCH, Nhava Sheva
Navi Mumbai 400707

श्री. जे. पी. मारुतकर

KNOWN ALL MEN BY THESE PRESENTS that we **M/S.PANDA FURNISHINGS, Office No. 225, 425 2nd Floor Building No. 2, Ashok Nagar, Bhiwandi, Thane Maharashtra 421302** Hereinafter referred to as the "IMPORTER" which expression shall unless or excluded by or repugnant to the Context include their successors hereby firmly bind ourselves unto to the President Of India (hereinafter referred to as the Government) to pay demand and without demur Rs. 1,06,60,000/- (**Rupees One Crore Six Lakh Sixty Thousand Only**) the difference between the duty finally assessed under Sub-Section 2 of section 18 of the Custom Act.1962 read with the customs Provisional Duty assessment Regulation 1963, by the Commissioner of Customs, Nhava Sheva, herein after called the Commissioner which expression shall include the person for the time being performing the Duties of the Commissioner of Customs, Nhava Sheva and the Duty Provisionally assessed by the Commissioner in respect of the Said goods under Sub- Section 1 of section 18 of the Customs Act 1962.

SEALED WITH OUR SEAL WITH THIS 17th day of October 2023

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

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1. Whereas The Dy/ Assistant Commissioner of Customs (hereinafter called the proper Officer) has agreed to make provisional assessment of the imported goods under Section 18 of customs Act 1962 described in schedule below to be imported by the importer in partial shipments from time to time under Duty pending submission of necessary evidence such as B/E copies and Invoices on completion of complete imports so as to prove that they have imported POLYESTER KNITTED FABRIC and proper officer has agreed to allow clearance of goods subject to the Importers proving to the satisfaction of the proper officer that items imported cover the entire goods mentioned in the schedule below and up to importer agreeing to furnish such bond as is herein contained.

NOW THE CONDITIONS OF THE ABOVE BOND ARE SUCH THAT:

1. If the importer shall within three months from the date of importation of the last consignment or within such extended period as the proper officer/ the proper officers may allow in this behalf produce such documentation and finish such information as may be called for by the said proper officer and
2. If the importers pays to the President on demand and without demur the difference between the duty finally assessed and the duty provisionally assessed in respect of the goods imported from time to time and..

Then the above written bond shall be void and of no effect otherwise the same shall remain in full force and virtue.

AND IT IS HEREBY AGREED AND DECLARED BY and between the parties hereto as follows:

1. This bond is given under the orders of the Central Government for the performance of an act in which the public are interested.
2. This bond shall remain in force and obligation and liability of the Importers shall be a continuing one in respect of all goods imported from time to time in various part shipments by the importer till the submission of proof of import in full as per Contract.
3. The Guarantee herein contained shall not be determine of affected by the liquidation or winding up of the importer.
4. The President through the proper officer/officers or other officers may recover the said sum of Rs. 1,06,60,000/- (**Rupees One Crore Six Lakh Sixty Thousand Only**) or a portion thereof in the manner laid in sub-section(1) 142 of the Customs Act 1962, without prejudice to any other mode of recovery.

For PANDA FURNISHINGS

Ujjayanti
Authorized Signatory

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

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SCHEDULE OF GOODS

1. Bill of Entry No. & date	: 7244116 dt. 08/08/2023
2. Description of Goods	: POLYESTER KNITTED FABRIC
3. Quantity	: 17753.40KGS
5. CIF Value (INR)	: 1,06,57,991/-
6. Bond Value	: 1,06,60,000/-
6. Full Name & Regd. Address of	: M/S. PANDA FURNISHINGS Office No. 225, 425 2 nd Floor, Building No 02, Ashok Nagar, Bhiwandi, Thane, Maharashtra - 421302

IN WITNESS HEREOF the parties hereto have hereunto set and subscribed the respective hands hereunto on day and year above written.

Signed & delivered by and on behalf of the importer.

FOR PANDA FURNISHINGS
For PANDA FURNISHINGS

Udyan Singhania
Authorized Signatory

PARTNER
(Name :- Udyan Singhania)

(Signature & Stamp of the Importer)



In the presence of

Name & Address & Occupation

1. Kishor v. Dalvi
1/23 Shivshyam Bldg
Sare Ganji nagar
Mumbai - 400012
2. Sushant Tamba
A-103, Yashodhara CHS Ltd
Dindoshi, Goregaon East
Mumbai - 400063

K Dalvi

BEFORE ME

Iqbal U. R. Qureshi
IQBAL U. R. QURESHI
NOTARY
Government of India
Greater Mumbai Maharashtra

18 OCT 2023

DEFENCE REPLY

14. Noticee(s) has submitted written reply dated 16.12.2025 to the SCN, which are as follows:

14.1 M/s. Panda Furnishings (Noticee No. 1) vide written submission dated 16.12.2025 has submitted as follows:

“

DEFENSE SUBMISSIONS

7.0 ***Statement of Mr. Udyan Singhania was taken under duress:***

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7.1 *It is submitted that the subject Notice seeks to rely upon the statement of Mr. Udyan Singhania dated 27.08.2023. However, this statement was taken under duress and cannot be relied upon. Subsequently, the payment made on 27.08.2023 during the statement, of Rs. 20,00,000/- against the Customs duty liability also cannot be considered a voluntary payment or acceptance of liability as the same was done under duress during the statement.*

8.0 No proof of knowledge or intent to evade tax on the part of the Noticee- Section 28 (4) is not invocable:

8.1 *The subject Notice states that the Noticee was fully aware of the fact that the goods in the container were different from the one declared in the import invoice and Bill of Entry. The Notice claims that this fact is corroborated by Shri Kapil Dalmia, the CHA, in his statement dated 05.09.2023. However, the statement of Shri Kapil Dalmia is not part of the RUDs provided with the Show Cause Notice. The principles of natural justice dictate that any allegation of intent must be based on evidence gathered during investigation and such evidence must be made available to the person so alleged to have had an intention.*

8.2 *In the present case, the Notice is alleging that the Noticee had knowledge of the misdeclaration and did it intentionally to evade tax through its partners Udyan Singhania and Yashpal Punyarthi. Since the Notice seeks to corroborate this allegation by relying upon Shri Kapil Dalmia's statement, it is only just and fair that Shri Kapil Dalmia's statement be provided to the Noticee to ascertain its contents. It is submitted that in the absence of Mr. Dalmia's statement copy, the allegation of knowledge on the part of the Noticee is baseless and liable to be set aside. Para 5 (iii) of the Notice is a summary of Mr. Dalmia's statement but it cannot be taken at face value as the statement copy has not been provided. Specifically, Para 5 (iii) (j) refers to a statement allegedly made by the Noticee wherein he said that "1/4th of the goods in the container are "Woven Fabrics" and the same have been mis-declared as Polyester Knitted Fabrics". Assuming without accepting that the Noticee did actually say this, the Notice itself states that this conversation happened when the container was put on hold for examination. This statement could well have been a repetition of what the Noticee heard the officers saying during the examination rather than a confession of guilt. In any case, without a copy of the statement of Mr. Dalmia, it is impossible to get to the truth of the matter. In Para 11 (i) of the Show Cause Notice, the role of the Noticee is sought to be brought out. It is submitted that the only corroboration of the allegation that the Noticee was fully aware of the misdeclaration is by way of Kalpesh Dalmia's statement. As brought out above, this exact statement of Mr. Kalpesh Dalmia has not been provided to the Noticee or even attached in the relied upon documents of the Notice. In such a scenario, the benefit of doubt must be extended to the Noticee and adjudication must proceed as if Kalpesh Dalmia's statement doesn't exist.*

8.3 *Thus, when knowledge or intention is not proved, Section 28 (4) cannot be invoked. There is a plethora of judgments to support the legal interpretation that to invoke Section 28 (4), the Department must discharge the onus of proving knowledge or intention to evade taxation. As enumerated in the foregoing paragraphs, the subject Notice has failed to provide evidence to prove the Noticee's knowledge or intention and thus the Notice issued under Section 28 (4) is liable to be set aside.*

8.4 *With regards to the payment of Rs. 20,00,000/- towards differential duty made by the Noticee, it is submitted that the Noticee did not understand the full implications of the issue at hand and only wished to close the issue at the earliest so as to continue regular business activities. The said payment cannot be considered to be an acceptance of guilt. Moreover, the Noticee in his statement dated 27.08.2023 submitted that the goods appeared to be different than what they had declared but that they should all be tested to find out their exact composition and their correct classification. Thus, it cannot be said that the Noticee knew with certainty that the imported goods were different than the declarations made to Customs.*

8.5 *Without prejudice to other grounds, there is no intention to evade payment of duty. As per Para 8 of the Notice, it can be seen that the cumulative rate of duty on four out of five items is the same even after the reclassification. The only exception is the item shown under Para 8 (iii) where there is 8%*

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difference in cumulative duty. This proves that there was no intention to evade payment of duty even though there was difference in classification. The importer is no expert in classification.

9.0 No efforts made to record statement(s) of Mr. Yashpal Punyarthi:

9.1 *The Notice alleges that Mr. Yashpal Punyarthi was in charge of all the classification matters of M/s Panda Furnishings as well as all the Customs documentation. In Para 11 (iii), the Notice itself states that Mr. Punyarthi “was actively involved in the misdeclaration and classification of goods”. The Notice also states that “He was forwarding the Bills of Entry to the Customs Broker and was providing the classification of the goods to the Customs Broker.” Thus, to get to the crux of the present matter which is the alleged misclassification and misdeclaration of imported goods, Mr. Punyarthi's statements must have been recorded.*

9.2 *The Notice states that Summons dated 23.07.2024 & 08.11.2024 were issued to Yashpal Punyarthi but he did not appear. The Notice does not provide any details of further or other attempts made to contact Mr. Punyarthi or seek his presence for recording his statement. The Noticee is not aware of any such further or other attempts, if any.*

9.3 *In light of the above, it is submitted that Mr. Yashpal Punyarthi is key to understanding the transactions.*

9.4 *Without clarity on the above which can only be achieved by recording Mr. Punyarthi's statement, the present Noticee cannot be painted with a broad brush of intention to evade tax and knowledge of the misclassification or misdeclaration as there is a missing link in the factual matrix of the case.*

10.0 Electronic evidence cannot be relied upon without a certificate under Section 138C:

10.1 *It is settled law that Section 138C of the Customs Act is pari materia to Section 65B of the Evidence Act and electronic evidence can be relied upon by the Customs Department only when a certificate to that effect is put on record as mandated by Section 138C.*

10.2 *In the present case, the data for past imports is taken from various electronic devices as well as a pen drive resumed during searches at the office premises of the Noticee firm. It is submitted in this regard that there is no certificate on record as mandated by Section 138C of the Customs Act. In absence of the same, the data for past imports cannot be relied upon and the demand can survive only for BE 7244116 dated 08.08.2023.*

10.3 *The mandatory nature of Section 138C for relying upon electronic evidence has been upheld in a catena of cases. The Noticee relies upon one such order in **Jeen Bhavani International vs Commissioner of Customs, Nhava Sheva - III (2023) 6 Centax 11 (Tri.-Bom) [01-08-2022]** by the **CESTAT Mumbai**. The relevant portion of the final order of CESTAT Mumbai is reproduced below:*

Further, corroboration of the data retrieved from the email of the seized computer/CPU lost their evidentiary value inasmuch as the provisions of Section 138C have not been complied with by the department.

...

16. *In view of the above discussion, it is evident that none of the evidences relied upon by the department, to allege the undervaluation resorted to by the appellants, stand the scrutiny of Law. We find that department reliance on retracted statements, documents retrieved from computer without following due procedure as per law and the arguments on the basis of insurance policies which as per our discussion above fall flat. Therefore, we are of the considered opinion that the department failed to substantiate the allegations by cogent and legally admissible evidence.*

10.4 *Thus, it is submitted that in the present case, the electronic evidence and data of past imports sought to be relied upon must be set aside and not considered to calculate any liability as the mandate of Section 138C has not been fulfilled.*

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11.0 Offence cannot be made out only on the basis of statements without an opportunity of cross-examination:

11.1 The subject Notice relies upon the statement of Mr. Kapil Dalmia, the CHA as well as Udyan Singhania's statement to fix liability on the Noticee as the Department has concluded from these statements that the Noticee had knowledge of the misclassification and therefore intent to evade tax. It is submitted in this regard that pinning liability under the Customs Act, 1962 solely on the basis of statements recorded under Section 108 of the Act is not tenable as there has to be independent evidence that corroborates the contents of the statements sought to be relied upon by the Department. Primarily, as already discussed in Para 8.2 above, Mr. Kapil Dalmia's statement copy has not even been provided to the Noticee. Further, even if it is assumed without accepting that the test reports are accurate, penalty can be imposed upon the Noticee only with respect to the goods imported under Bill of Entry No. 7244116 dated 08.08.2023 as test reports i.e. independent evidence is only available for the said Bill of Entry.

11.2 As far as all the past Bills of Entry are concerned, the Department has no test reports to prove their claim of misclassification in all the past imports and mere reliance on any statement is not legally tenable. Thus, even if it's assumed without accepting that the Noticee is liable to penalty for misclassification, the penalty has to be reduced to reflect the liability only with respect to the Bill of Entry No. 7244116 dated 08.08.2023.

11.3 Without prejudice to the above submissions however, the Noticee requests an opportunity to cross-examine Mr. Kapil Dalmia as his statement is relied upon by the Department to make allegations against the Noticee. The cross-examination opportunity may kindly be provided at the earliest possible time. In this regard, reliance is placed upon the Hon'ble Supreme Court's division-bench judgment in *Andaman Timber Industries vs Commissioner of Central Excise, Kolkata (2016) 15 Supreme Court Cases 785* dated 02.09.2015 where the Apex Court set aside the impugned order in the case on the grounds of violation of the principles of natural justice by not affording an opportunity to cross-examine the witnesses. The relevant portion of the said judgment is reproduced below:

6...It is to be borne in mind that the order of the Commissioner was based upon the statements given by the aforesaid two witnesses. Even when the assessee disputed the correctness of the statements and wanted to cross-examine, the adjudicating authority did not grant this opportunity to the assessee. It would be pertinent to note that in the impugned order passed by the adjudicating authority he has specifically mentioned that such an opportunity was sought by the assessee. However, no such opportunity was granted and the aforesaid plea is not even dealt with by the adjudicating authority. As far as the Tribunal is concerned, we find that rejection of this plea is totally untenable. The Tribunal has simply stated that cross-examination of the said dealers could not have brought out any material which would not be in possession of the appellant themselves to explain as to why their ex-factory prices remain static. It was not for the Tribunal to have guesswork as to for what purposes the appellant wanted to cross-examine those dealers and what extraction the appellant wanted from them.

In addition to the above, in a catena of judgments, the Hon'ble Apex Court and various High Courts have upheld the above ratio. To cite a few:

- **Ajay Saraogi vs Union of India (2023) SCC OnLine Cal 2564 dated 31.08.2023**
- **Lakshman Exports Ltd. vs Collector of Central Excise 2002 (4) TMI 66 - SC Order dated 18.04.2002**
- **New India Assurance Company Ltd. vs Nusli Neville Wadia and Anr. 2007 (12) TMI 410 - SUPREME COURT dated 13.12.2007, and,**
- **Sampad Narayan Mukherjee vs Union of India and ors. 2019 (6) TMI 977 - CALCUTTA HIGH COURT dated 01.02.2019 etc.**

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12.0 The Noticee is entitled to the benefit of lower BCD under Notification No. 50/2018-Customs dated 30.06.2018:

12.1 The benefit of lower BCD at 16% instead of 20% is being denied to the goods imported vide Bill of Entry No. 7244116 dated 08.08.2023 on the ground that the exporter's name on the certificate is not matching with the exporter's name on the invoice as well as for past imports. However, this mismatch has not been proven by the Department with cogent evidence. Most importantly, during Kapil Dalmia's statement, Mr. Dalmia was asked about the different exporter's name on the certificate and the Bill of lading regarding Bill of Entry No. 7244116 dated 08.08.2023 and not the difference between the COO and the invoice. The relevant portion of the summary of Mr. Dalmia's statement is reproduced below for ease of reference:

5. (iii) (i) On being asked about the Certificate of Origin dated 24.07.2023 bearing Certificate No. 0123111700112567 and Bill of Lading No. VOLNGBNSA2310277 dated 23.07.2023 where the exporters name in the COO has been shown as Shenzhen City Hongzhan Import and Export Co. Ltd., whereas the name of the exporter in the bill of lading is M/s Yuedongyang Trading Co. Ltd., he stated that this matter had come to his notice and this issue was brought to the notice of Shri Yashpal Punyarthi to which he replied that as Yuedongyang Trading Co. Ltd. is not a registered firm for claiming benefits as per Asia Pacific Trade Agreement (APTA) notifications, so the Certificate of Origin was made in the name of Shenzhen City Hongzhan Import and Export Co. Ltd., whereas the other documents are in the name of Yuedongyang Trading Co. Ltd.

12.2 It is submitted that there is no statutory mandate that the name of the exporter should be the same on the COO and the bill of lading. Thus, even if it is accepted that there is such a discrepancy, proof of which has not been annexed to the Notice, without a statutory mandate, the Department cannot deny the validity of the COO and resultantly, the Notification benefit must be allowed because there is no legal mandate that the exporter's name should match as per the COO and the Bill of Lading. The mandate is only with respect to the exporter's name in COO and invoice. Thus, the COO cannot be invalidated and Notification cannot be denied.

13.0 COO is valid:

13.1 The main ground for rejecting the COO is that the name of the supplier is not matching in the invoice and the COO. However, it is submitted that as long as the goods are originating from the declared country for which a Country of Origin certificate is produced, benefit cannot be denied just because the transaction appears to be a third-party transaction. In this regard, reliance is placed on CBIC Instruction No. 23/2024 - Customs dated 21.10.2024 wherein it was clarified that third-party invoices can be accepted for the purposes of Customs valuation as well as for COO validity. The relevant portion of the Instruction is reproduced below for ready reference:

3. It is pertinent to underline here that the purpose of a COO is to serve as a proof that the goods qualify as originating within the terms of an FTA, irrespective of whether third-party invoicing is involved or not. On the other hand, the seller's invoice, including a third-party invoice where applicable, is the document relevant for customs valuation.

13.2 In the present case, the supplier discrepancy as pointed out by the Department has been sufficiently explained by the Supplier's certificate which states that goods were bought from Shenzhen City Hongzhan Import & Export Co. Ltd. by Yuedongyang Trading Co. Limited and then sold to the Noticee Firm. It is pertinent to note here DRI never called for any clarification from the Noticee with respect to the supplier mismatch. If there would have been such a query, the Noticee would have provided the supplier's certificate. Sample supplier certificates are enclosed herewith as Annexure - 1.

13.3 Further, in terms of PN No. 55/2024 dated 24.06.2024, it is submitted that the authorized officials to check into COO discrepancies are officials of Turant Suvidha Kendra (TSK). In the present case, no questions were asked by TSK officials and the COO was accepted.

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14.0 Validity of COO cannot be questioned for past imports:

14.1 *The Notice alleges a mismatch between the exporter's name on the certificate and the invoice for some of the past imports as detailed in Annexure A to the Notice. Even if the allegation regarding the past imports is taken to be true, the Noticee had not hidden any facts from the Department as the alleged mismatch is coming through from documents filed by the Noticee firm at the time of import. Thus, at no point has there been any suppression of facts and the onus was on the Department to scrutinize the documents so filed and see if there was any discrepancy at the relevant time. The Department was always in the know about all the details and did not raise any objections over a long period of time thus it created a bonafide belief for the Noticee that their declarations are in order.*

14.2 *All the goods imported in the past have long been cleared and sold/used in the home market. If the Department did not find the discrepancy, then even though all the documents that are being relied upon now by the Department had been filed in the past, it cannot now invoke the extended period to go back and demand differential duty. Thus, it is submitted that the Notification benefit cannot be denied for past imports either.*

15.0 Transaction value must not be rejected:

15.1 *In the instant case, the value of the goods has been enhanced contrary to the provisions of Section 14 of the Customs Act, 1962. Section 14 of the Customs Act, 1962 as amended, states that for the purposes of Customs duty, the value of the goods shall be the transaction value i.e. price actually paid or payable for the goods exported to India. Rule 3 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 2007 provides that subject to Rule 12, the value of imported goods shall be the transaction value adjusted in accordance with the provisions of Rule 10.*

15.2 *It is not the case of the Department that the transaction between the importer and the foreign supplier is not genuine or that the Appellants have paid the foreign supplier some amount over and above the invoice price. In other words, the genuineness of the transaction value is not in doubt. Hence, the transaction value in the present case has to be accepted for the purposes of Customs duty.*

15.3 *Rule 3(2) of the Customs Valuation Rules provides for circumstances under which the transaction value between the importer and the supplier shall be rejected. The instant case does not fall within any of the cases set out therein. Reliance is placed on the case of "**Eicher Tractors Ltd. 2000 (122) ELT 321 (SC)**", the Hon'ble Supreme Court held that the transaction value can be discarded only under the circumstances mentioned in rule 4(2) of Customs Valuation Rules, 1988 and not otherwise. Rule 3(2) of Customs Valuation Rules, 2007 corresponds to Rule 4(2) of Customs Valuation Rules, 1988.*

15.4 *In the instant case, transaction value of the goods has been rejected without any basis. No evidence has been adduced or documents have been placed on record to establish that the transaction value is liable to be rejected.*

15.5 *Further, the Notice does not give the basis on which the value has been re-determined by invoking Rule 5 of the Customs Valuation Rules. The Department rejected the declared value under Rule 12 of CVR, 2007 without satisfying any of the conditions required to be followed under the said Rules read with Section 14 of the Customs Act. The SCN proposes to reject the declared value and redefine it under Rule 5 which is based on contemporaneous imports. It may however be pointed out that the SCN fails to cite any B/E numbers, import details / country of origin / quantity and quality of the fabrics imported / inco terms / payment schedules etc.*

15.6 *The onus is completely on the Department to prove the charge of undervaluation with affirmative and clear evidences. The SC in **CC Vs Prabhu Dayal Prem Chand 2010(253) ELT 353 (SC)** have held categorically that the Department must provide specific details of contemporaneous imports to support the allegation of undervaluation. The relevant portion of the judgment is reproduced below:*

8. We are unable to persuade ourselves to agree with the learned counsel. It is manifest from the afore-extracted order of the Tribunal that no details of any contemporaneous

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imports or any other material indicating the price notified by the LME had either been referred to by the adjudicating Officer in the adjudication order or such material was placed before the Tribunal at the time of hearing of the appeal. Learned counsel for the Revenue has not been able to controvert the said observations by the Tribunal. In that view of the matter no fault can be found with the order passed by the Tribunal setting aside the additional demand created against the assessee.

The said details should provide all the above comparable parameters and also should satisfy the proximity element, give or take three months from the date of B/E.

15.7 In this case, the Department has failed to adduce even an iota of evidence to support the redetermination under Rule 5. Thus, the declared transaction value must be accepted by the Department.

16.0 A partnership firm not distinct from its partners:

16.1 It is just a compendious name given name to describe all the partners. Since, it is not a separate legal entity separate penalty cannot be imposed on the firm and both the partners. It may be noted that the Noticee has only two partners and separate penalty has been proposed on the firm as well as on both partners.

In this regard, reliance is placed upon:

A) Sai Mittal Industries Ltd vs Commissioner of C.Ex, Hyderabad 2010(256) ELT 631

B) Pravin N Shah vs Cestat 2014(305) ELT 480 (Guj HC)

C) CCE Vs Jaiprakash Motwani 2009(1) TMI 501 Guj HC

D) D Jewel, Chokshi Vacchraj Makanji & Co & Ors Vs CCE & ST Surat 2018 (10) TMI 908 Cestat Ahmedabad.

17.0 The test results are not reliable and should be discarded:

17.1 The sealed envelope containing samples drawn under Panchanama dated 22.08.23 have not been signed by any officers despite three DRI and two Customs officers being present.

17.2 The Panchanama proceedings should be witnessed by two independent respectable individuals who are residents of the locality. In this case, two UP residents were called as Panchas raising doubts about the integrity of the examination proceedings.

17.3 The forwarding memo dated 25.08.2023 under which the samples were sent to Textile Committee does not mention any details of the Panchanama under which it was drawn/ B. E No / B.L No / Container No / importer name or no other relevant details to connect the drawn samples to the one sent. Not even the color of envelope (green) is not mentioned in the forwarding Memo.

17.4 The TRs dated also do not contain any details except the DRI file number (there is no such file number mentioned in the Panchanama) to connect it to the drawn sample.

17.5 The forwarding letter to Textile Committee does not bear DIN number which is a mandatory requirement. The cumulative effect of all these violations is that the test results are not at all reliable. Consequently, the reclassification based on the test results is invalid and unreliable. The courts in a catena of decisions have held that onus to prove the classification is on the department failing which addressee's classification shall prevail. HPL Chemical case etc.

18.0 The Noticee is not liable to pay penalty under Section 114AA:

18.1 The alleged misdeclaration is disputed by the Noticee but it is submitted that all the declarations to the Department were made on the basis of the documents provided by the supplier. Therefore, penalty is not imposable.

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18.2 *With respect to the past imports, there is no allegation of misdeclaration or misclassification in any document or any of the other ingredients of Section 114AA. Section 114AA is reproduced below for ready reference:*

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 purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.*

18.3 *As seen above, none of the above ingredients of the Section have been fulfilled to justify invocation of the Section. Even with the present import, the COO is valid and there was no deliberate misdeclaration of goods or any material particulars.*

18.4 *Penalty under 114 AA requires the mandatory element of mens rea and the same cannot be attributed to the firm which is nothing but a collective name given and has no independent existence/legal entity.*

19.0 Penalty cannot be invoked under both 112 (a) and 112 (b):

19.1 *The subject Notice proposes penalty under Section 112 under both sub-sections (a) and (b). It is submitted that this is patently incorrect as both the sub-section of Section 112 envisage two very different situations and the statute also uses the word “or” instead of “and”, making it evident that 112 (a) and 112 (b) are mutually exclusive. The relevant portion of Section 112 is reproduced below for ease of reference:*

112. 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,*

...

19.2 *Section 112 (a) is invocable in situations where an act or omission to do an act renders goods liable for confiscation or such an act or omission is abetted. Section 112 (b) on the other hand envisages any kind of dealing with goods that are liable for confiscation such as carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing etc. Therefore, 112 (a) and 112 (b) cover two distinct circumstances. Moreover, the statutory language makes it clear that the two are mutually exclusive as the sub-sections (a) and (b) are separated by the word “or”.*

19.3 *In this regard, reliance is placed upon CESTAT Mumbai's judgment in **Ashok T. Sadrangani vs Commissioner of Customs (Preventive), Mumbai 2018 (363) E.L.T. 889 (Tri. - Mumbai)** wherein the Tribunal categorically held that Section 112 (a) and 112 (b) are mutually exclusive and both the provisions cannot be invoked simultaneously. The relevant portion of the judgment is reproduced below:*

4. ... *Furthermore, it is seen from the impugned order that penalty has been imposed on the appellant under both Sections 112(a) and 112(b) of Customs Act, 1962. Sections 112(a) and 112(b) are mutually exclusive provisions contingent upon the nexus with the goods and, therefore, the imposition of penalty under both sections is also not legal and proper.*

19.4 *In light of the well-settled principles of natural justice, it is submitted that the Noticee must be put to specific notice of the charges against them. In the present case, because of the incorrect invocation of penalty under Section 112, the Noticee has lost the opportunity to be notified of whether he is sought to be penalized under Section 112 (a) or under Section 112 (b). This is patently invalid in law as it*

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hampers the Noticee's right to fair adjudication. On this ground itself, the proposed penalty under Section 112 is liable to be set aside.

20.0 In light of the above, it is submitted that the allegations in the Show Cause Notice deserve to be set aside.

21.0 The Noticee wishes to be heard in person before the matter is finally adjudicated and reserves the right to add, alter, amend or delete any of the above grounds and rely upon case law at or before the personal hearing.”

14.2 Sh. Yashpal Punyarthi (Noticee No. 2) vide written submission dated 16.12.2025 has reiterated the submissions of the Noticee No. 1 and has further submitted as follows:

“7.0 Statement of the Noticee was never recorded:

7.1 It is submitted that the subject Notice is based on an investigation that is fundamentally incomplete as the Noticee's statement was never recorded. Thus, the Noticee was not given a chance to present his stance and that is against the principles of natural justice. The Notice states that Summons dated 23.07.2024 & 08.11.2024 were issued to the Noticee but they were not received by him. The Notice does not provide any details of further or other attempts made to contact the Noticee or seek his presence for recording his statement. The Noticee is not aware of any such further or other attempts, if any.

7.2 On the basis of the various statements recorded as well as the statement of the CHA, the Notice alleges that the Noticee was in charge of all the classification matters of M/s Panda Furnishings as well as all the Customs documentation. In Para 11 (iii), the Notice itself states that the Noticee “was actively involved in the misdeclaration and classification of goods”. The Notice also states that “He was forwarding the Bills of Entry to the Customs Broker and was providing the classification of the goods to the Customs Broker.” Thus, to get to the crux of the present matter which is the alleged misclassification and misdeclaration of imported goods, the Noticee’s statements must have been recorded.

7.3 In light of the above, it is submitted that the Noticee’s statement would have thrown light on the nature of the transactions.

7.4 Without clarity on the above which can only be achieved by recording the Noticee’s statement, the Noticee cannot be painted with a broad brush of intention to evade tax and knowledge of the misclassification or misdeclaration as there is a missing link in the factual matrix of the case.”

14.3 M/s. Udyan Singhania (Noticee No. 3) vide written submission dated 16.12.2025 has reiterated most of the submissions of the Noticee No. 1 and has further submitted as follows:

“7.0 Statement of the Noticee was taken under duress:

7.1 It is submitted that the subject Notice seeks to rely upon the Noticee's statement dated 27.08.2023. However, this statement was taken under duress and cannot be relied upon. Subsequently, the payment made on 27.08.2023 during the statement, of Rs. 20,00,000/- against the Customs duty liability also cannot be considered a voluntary payment or acceptance of liability as the same was done under duress during the statement.”

RECORD OF PERSONAL HEARINGS

15. In order to follow principle of natural justice, sufficient opportunities of personal hearing were granted to Noticee(s) on 24.11.2025, 05.12.2025 & 16.12.2025 vide this office letter dated 18.11.2025, 27.11.2025 & 09.12.2025 respectively. Same were also communicated to the Noticee(s) at the following e-mail addresses: pandafurnishings@gmail.com (e-mail address of M/s. Panda Furnishings), yashcn@gmail.com (e-mail address of the Noticee No. 2), samumbai@swamyassociates.com (e-mail address of the advocates/ consultants Swamy Associates/ Adv. Adv. Ms. Asmita C Kuvalekar/ Adv. Ramachandran Mattiyil). However, **neither**

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the Noticee(s) *nor* their authorised representative availed the Personal hearing on 24.11.2025 & 05.12.2025. Adv. Ms. Asmita C Kuvalekar appeared before this adjudicating authority on 16.12.2025 (virtually) on behalf of all 3 Noticee(s): M/s Panda Furnishings, Shri Yashpal Punyarthi & Shri Udyan Singhania and submitted as follows:

- i. She is representing all the three Noticee(s) of the subject SCN.
- ii. She re-iterated the written submission dated 16.12.2025 and requested for same to be taken on record.
- iii. She specifically contested about rejection of the Transaction Value of the goods and its re-determination under Rule 5, of CVR, 2007 and contested that no details of the contemporaneous import of similar goods has been mentioned or provided in the SCN.
- iv. That in case of rejection of transaction value under section 14, the DRI has failed to provide any corroborative evidence of flowback.
- v. She also contested about the procedure of drawing samples on account of absence of sign of any of the 5 customs officers who had examined the goods on the sample's envelope along with the absence of Bill of Entry No or BL No. to connect the goods with sample Test Memo.
- vi. She also contested that CBIC allow the 3rd party invoice, provided that the goods have been originating from China.
- vii. Since they have produced certificate from the supplier to establish that the 3rd party transaction happened in China, in this regard she further ensured that they shall provide all relevant documents like invoice, trial balance, balance sheet to establish that this was a genuine transaction in China within 2 days.
- viii. She also highlighted about address of Uttar Pradesh, India and no local address of the Panchas.
- ix. In view of the above she requested to drop the entire proceedings against all 3 Noticee(s).

DISCUSSION AND FINDINGS

16. I have carefully gone through the Show Cause Notice (SCN), the applicable legal provisions, material on record and facts of the case. Before going into the merits of the case, I would like to discuss whether the case has reached finality for adjudication.

PRINCIPLE OF NATURAL JUSTICE

17. Before going into the merits of the case, I observe that in the instant case, in compliance of the provisions of Section 28(8) read with Section 122A of the Customs Act, 1962 and in terms of the principle of natural justice, sufficient personal hearing opportunities were granted to the Noticee(s) on 24.11.2025, 05.12.2025 & 16.12.2025 vide this office letter dated 18.11.2025, 27.11.2025 & 09.12.2025 respectively. Same were also communicated to the Noticee(s) at the following e-mail addresses: pandafurnishings@gmail.com (e-mail address of M/s. Panda Furnishings), yashcn@gmail.com (e-mail address of the Noticee No. 2), samumbai@swamyassociates.com (e-mail address of the advocates/ consultants Swamy Associates/ Adv. Adv. Ms. Asmita C Kuvalekar/ Adv. Ramachandran Mattiyil). However, *neither* the Noticee(s) *nor* their authorised representative availed the Personal hearing on 24.11.2025 & 05.12.2025. Adv. Ms. Asmita C Kuvalekar appeared before this adjudicating authority on 16.12.2025 (virtually) on behalf of all 3 Noticee(s): M/s Panda Furnishings, Shri Yashpal Punyarthi & Shri Udyan Singhania and her submission are recorded in PH Memo dated 16.12.2025. Moreover, as per the provisions of Section 28(9) of the Customs Act, 1962, this adjudicating authority is under strict legal obligation to complete the adjudication proceedings within a time bound manner. I thus find that the principle of natural justice has been followed and

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I may proceed ahead with the adjudication process. I also refer to the following case laws on this aspect-

- Sumit Wool Processors Vs. CC, Nhava Sheva [2014 (312) E.L.T. 401 (Tri. - Mumbai)]
- Modipon Ltd. vs. CCE, Meerut [reported in 2002 (144) ELT 267 (All.)]

FRAMING OF ISSUES

18. Pursuant to a meticulous examination of the Show Cause Notice and a thorough review of the case records, the following pivotal issues have been identified as requisite for determination and adjudication

- A.** As to whether the goods declared in Live Bill of Entry No. 7244116 dated 08.08.2023 filed by the Importer: M/s Panda Furnishings are mis-declared or otherwise; and as to whether the classification of goods actually imported under Live Bill of Entry No.7244116 dated 08.08.2023 should be rejected and re-classified, as detailed in Table-E, supra or otherwise and as to whether the declared assessable value of Rs. 17,81,015/- for the goods declared in Live Bill of Entry No. 7244116 dated 08.08.2023 filed by the Importer, M/s Panda Furnishings should be rejected under Rule 12 of CVR, 2007 and re-determined as **Rs. 2,21,08,504/- (Rupees Two crores Twenty-One Lakhs Eight Thousand Five Hundred and Four only)** (as detailed in Table-F1 & F2 and Para 13.5 supra) in terms of sub-Rule 3 of Rule 5 of CVR, 2007 or otherwise;
- B.** As to whether the benefit of Notification No. 50/2018-Customs dated 30.06.2018 is admissible to the goods imported under Live Bill of Entry No.7244116 dated 08.08.2023 (as detailed in Table-F1 & F2 and Para 13.5 supra) & under past Bills of Entry as detailed in Para 13.6 supra, filed by the Importer, M/s Panda Furnishings under Rules of Determination of Origin of Goods under the Asia-Pacific Trade Agreement Rules, 2006 read with Rule 3(2) of CAROTAR, 2020 or otherwise;
- C.** As to whether the Anti-Dumping Duty along with IGST amounting to Rs. 2,44,151/- (Two Lakh Forty-Four Thousand One Hundred and Fifty-One only) should be charged on PU coated fabric classified under CTI 59032090 under Notification No. 14/2022-Customs (ADD), dated 20.05.2022 as mentioned in Table F3 supra and Differential duty of **Rs. 58,82,982/- (Rupees Fifty-Eight Lakhs Eighty-Two Thousand Nine Hundred and Eighty-Two Only)** (as detailed in Table-F1 & F2 and Para 13.5 supra) with respect to the goods imported under Live Bill of Entry No.7244116 dated 08.08.2023 and as to whether the differential duty of **Rs. 84,81,053/- (Rupees Eighty-Four Lakh Eighty-One Thousand and Fifty-Three Only)** should be demanded from the Importer M/s. Panda Furnishings in respect of the inadmissible benefit of Notification No.50/2018-Customs dated 30.06.2018 availed on the imports under past Bills of Entry as detailed in Para 13.6 supra should be demanded from M/s Panda Furnishings under the provisions of Section 28(4) of the Customs Act, 1962, along with interest under the provisions of Section 28AA of the Customs Act, 1962 or otherwise;
- D.** As to whether the goods with re-determined value of **Rs. 2,21,08,504/- (Rupees Two crores Twenty-One Lakhs Eight Thousand Five Hundred and Four only)** imported under Live Bill of Entry No.7244116 dated 08.08.2023 should be confiscated under Section 111(m) & 111(q) of the Customs Act, 1962 and the goods valued at **Rs. 15,86,34,076/- (Rupees Fifteen Crore Eighty-Six Lakh Thirty-Four Thousand and Seventy-Six Only)** imported under past Bills of Entry, as detailed in Para 13.6 supra should be confiscated under Section 111(q) of the Customs Act, 1962 or otherwise;

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- E.** As to whether Penalty should be imposed on M/s Panda Furnishings under Section 112(a) & (b)/ 114A & 114 AA of the Customs Act, 1962 or otherwise; and as to whether Penalty should be imposed on Shri Yashpal Punyarthi, partner in M/s Panda Furnishing, under Section 112(a) & (b) & 114 AA of the Customs Act, 1962, or otherwise; and as to whether Penalty should be imposed on Shri Udyan Singhania, partner in M/s Panda Furnishing, under Section 112(a) & (b) & 114 AA of the Customs Act, 1962, or otherwise;

A. NOW I TAKE THE FIRST QUESTION/ISSUE, AS TO WHETHER THE GOODS DECLARED IN LIVE BILL OF ENTRY NO. 7244116 DATED 08.08.2023 FILED BY THE IMPORTER: M/S PANDA FURNISHINGS ARE MIS-DECLARED OR OTHERWISE; AND AS TO WHETHER THE CLASSIFICATION OF GOODS ACTUALLY IMPORTED UNDER LIVE BILL OF ENTRY NO.7244116 DATED 08.08.2023 SHOULD BE REJECTED AND RE-CLASSIFIED, AS DETAILED IN TABLE-E, SUPRA OR OTHERWISE AND AS TO WHETHER THE DECLARED ASSESSABLE VALUE OF RS. 17,81,015/- FOR THE GOODS DECLARED IN LIVE BILL OF ENTRY NO. 7244116 DATED 08.08.2023 FILED BY THE IMPORTER, M/S PANDA FURNISHINGS SHOULD BE REJECTED UNDER RULE 12 OF CVR, 2007 AND RE-DETERMINED AS RS. 2,21,08,504/- (RUPEES TWO CRORES TWENTY-ONE LAKHS EIGHT THOUSAND FIVE HUNDRED AND FOUR ONLY) (AS DETAILED IN TABLE-F1 & F2 AND PARA 13.5 SUPRA) IN TERMS OF SUB-RULE 3 OF RULE 5 OF CVR, 2007 OR OTHERWISE;

I. NOW I TAKE THE QUESTION AS TO WHETHER THE GOODS DECLARED IN LIVE BILL OF ENTRY NO. 7244116 DATED 08.08.2023 FILED BY THE IMPORTER: M/S PANDA FURNISHINGS ARE MIS-DECLARED OR OTHERWISE;

19. I observe that on the basis of specific intelligence that M/s Panda Furnishings are importing various types of fabrics by mis-declaring the same as polyester knitted fabrics with an intention to evade payment of duty, goods imported by M/s Panda Furnishings vide Live Bill of Entry No.7244116 dated 08.08.2023 in Container No. CAIU8873306 were examined by the officers of the Directorate of Revenue Intelligence (DRI), Mumbai Zonal Unit on 22.8.2023 under Panchanama dated 22.8.2023.

19.1 I further observe that the SCN has clearly brought out that M/s Panda Furnishings has declared goods imported in Live Bill of Entry No.7244116 dated 08.08.2023 in Container No. CAIU8873306, as polyester Knitted fabric and has availed the availed notification no. 50/2018-Cus dated 30.6.2018, which provides a rebate of 20% on the BCD amount, However, as per Textile Committee report dated 14.09.2023, the goods imported in Live Bill of Entry No. 7244116 dated 08.08.2023 in Container No. CAIU8873306, were found as woven fabrics, polyester knitted fabric coated with polyurethane and attracts anti-dumping duty. Further it is also established that the benefits of Notification No. 50/2018-Customs dated 30.06.2018 is not available on the above mis-declared goods. The details of goods declared in the Live Bill of Entry 7244116 dated 08.08.2023 vis-à-vis, actually found as per SCN is as follows:

TABLE-E

Comparison of Declared vs Correct Item Description & Classification as per Test Report

S. No.	Label description on the rolls of fabric	Description of the goods in the live Bill of Entry No. 7244116 dated 08.08.2023	Classification of the goods in the Live Bill of Entry	Description of the goods as per Test Report	Actual Classification of the goods as per TR

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1	22755	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	Woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% Polyurethane filaments, 12% cotton of yarn of different colours	5516.2300
2	TD	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	98.0% Polyester, 2.0% polyurethane other knitted (weft knitted) fabrics of yarns of different colours	6006.3300
3	Rainbow Suede	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	100% Polyester knitted fabric, other pile (cut pile) fabric	60019200
4	Bitcoin	Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)	60063400	Polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric	5903.2090
5	Persian	Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)	60063400	100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric	5801.3690

19.2 SCN has also clearly brought out that fact that on analysis of the sample Certificate of Origin and the guidelines issued for filling up of the same, it is evident that the name of the exporter mentioned in the Certificate of Origin and the name of the exporter as described in the invoice should be the same. However, on perusal of the Country-of-Origin Certificate submitted by the importer at the time of import of the goods and the Invoice submitted by them, it is seen that the name of the exporter mentioned in the Country-of-Origin Certificate is different from the name of the Exporter mentioned on the Invoice. During the period January, 2021 to May, 2024, the importer has imported the goods from China, and has availed the benefits of concessional rate of duty under Notification No. 50/2018-50/2018-Cus dated 30.6.2018. The details of such past imports are as per Para 13.6 supra.

19.2.1 It is also noticed that in cases of past import, by the importer as per Para 13.6 supra, it is seen that the Certificate of Origin mentions the name of the exporter as Wenzhou Fenchuang Import and Export Co. Ltd./ Jiaxing Onetouch Foreign Trade Service Co. Ltd./ Harbin Lingyue Technology Co. Ltd./ Tonglu Kaiji Trading Co Ltd./ Yingkau Zeda Technology Co. Ltd/ Shaoxing Tianzhou Warp Knitting Co. Ltd./ Shenzhen City Hongzhan Import and Export Co. Ltd./ Haining Julong New Material Co. Ltd./ Shanghai Homeyuan International Trade Co Ltd/ Zhejiang Huashen Silk Imp and Export Co. Ltd./ HAINING HUANYU VARP KNITTING CO.LTD/ TONGXIANG BANGTEX TEXTILE CO LTD etc. whereas the name of the exporter on the Invoice is invariably Yuedongyang Trading Co. Limited. In this regard it is pertinent to mention that the benefit of third-party exports, as extended to other free trade agreements and Country of Origin Certificates, has not been extended to the imports made under the Bangkok Agreement under Notification No.94/2006 dated 31.8.2006. Thus, the Certificate of Origin submitted by the importer to avail the benefit of the Notification No.50/2018 dated 30.6.2018 were not proper and correct and should not be treated as a proper certificate in terms of Rule 8 of the said Notification No.94/2006 dated 31.8.2006 read with the Rule 3 of CAROTAR, 2020 and Section 28 DA (10) of the Customs Act, 1962. Therefore, it is established that M/s Panda Furnishings has availed the inadmissible benefit of Notification No.50/2018 dated 30.6.2018 as the Certificate of Origin submitted to claim the benefit of the said notification is not proper and correct. Also, as the goods were found as mis-declared and misclassified, therefore the COO is not valid for the goods for the correct CTIs as determined in test reports. Therefore, the inadmissible benefit of duty exemption availed by the

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importer M/s Panda Furnishings, as detailed in Para 13.5 & 13.6 is also recoverable from the importer.

19.3 SCN also proposes rejection of the declared value of the goods declared in Live Bill of Entry No.7244116 dated 08.08.2023 and re-determination of the same under Rule 5 of CVR, 2007; demand of differential duty with ADD on import of PU leather under section 28 (4) along with applicable interest under section 28AA; confiscation of the goods under section 124, imposition of penalty on the importer M/s Panda Furnishings under section 112a, 112b, 114A, 114AA, penalty on Sh. Yashpal Punyarthi, partner in M/s Panda Furnishing under section 112a, 112b, 114AA and penalty on Sh. Udyan Singhania, partner in M/s Panda Furnishing under section 112a, 112b, 114AA.

19.3.1 SCN has brought out following evidences in support of the above, which are as follows:

Sr. No.	Description
RUD-1	Panchanama dated 22.8.2023
RUD-2	Panchanama dated 26.8.2023
RUD-3	Panchanama dated 26.8.2023
RUD-4	Panchanama dated 26.8.2023.
RUD-5	Statement of Shri Udyan Singhania, Partner of M/s Panda Furnishing recorded on 27.8.2023
RUD-6	Statement of Shri Sagar Shripati, Accountant of M/s Panda Furnishings was recorded on 27.8.2023
RUD-7	Test Memo/Forwarding Letter to Textile Committee.
RUD-8	Test Reports dated 14.09.2023
RUD-9	DRI letter F. No.: DRI/MZU/E/Int-105/2023 dated 22.09.2023
RUD-10	Seizure Memo dated 21.9.2023
RUD-11	Provisional Release Order dated 20.10.2023
RUD-12	Copies of the Bond and Bank Guarantee for compliance of Provisional Release Order dated 20.10.2023
RUD-13	M/s Panda Furnishing Rs. 20,00,000/- Challan dated 28.08.2023,

DOCUMENTARY EVIDENCE:

19.4 I observe that goods as declared by the importer M/s Panda Furnishings (IEC No. AAZFP3763C) vide Live Bill of Entry No.7244116 dated 08.08.2023 in Container No. CAIU8873306 as polyester knitted fabrics as follows:

TABLE-A: Declaration in Live Bill of Entry No.7244116 dated 08.08.2023

S. No.	Live Bill of Entry No.	Description of the goods	CTH declared	Qty.	Declared Value (₹)
1	7244116 dated 8.8.2023	Polyester knitted fabrics (Printed Rolls in assorted colour with different GSM)	60063400	298 Bales	1019050.56
	Duty Structure on declared CTH	BCD: 20%	IGST: 5%	SWS: 2%	Total: 28.1%
2	7244116 dated 8.8.2023	Polyester knitted fabric (Non-Printed rolls in assorted colours with different GSM)	60063200	271 Bales	761970.53
	Duty Structure on declared CTH	BCD: 20%	IGST: 5%	SWS: 2%	Total: 28.1%

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PHYSICAL EXAMINATION

19.5 It is further observed that on examination of the container, prima facie, it appeared that the goods declared by the importer as Polyester Knitted Fabric have been grossly mis-declared and five types of fabrics were found in the container. On physical inspection, the fabrics imported by M/s. Panda Furnishings appeared to be as under: -

TABLE- B

S. No.	Type of Rolls (Marking)	No. of Rolls	Type of fabric as seen by physical inspection
(1)	(2)	(3)	(4)
1	22755	62	Polyester Knitted fabric
2	TD	33	Woven Synthetic Fabric
3	Bitcoin	110	PU Coated fabric
4	Persian	188	Pile Fabric
5	Rainbow Suede	176	Suede Fabric

TEST REPORT BY COMPETENT LAB

I also observe that during the course of the Panchanama, samples of the fabric were drawn. A total of 30 samples were drawn, two sets (of 3 samples each) for each item type for testing purposes and placed in 30 green envelopes, which were marked as Sample 1A, 1B, 1C, 2A, 2B, 2C, 3A, 3B, 3C, 4A, 4B, 4C, 5A, 5B, 5C, 6A, 6B, 6C, 7A, 7B, 7C, 8A, 8B, 8C, 9A, 9B, 9C, 10A, 10B & 10C and then sealed in the presence of the Panchas. Both the Panchas affixed their dated signatures on the said green envelopes, along with Shri Angenath Kailash Ojha, G-Card Holder bearing Customs Pass No. **671/2019**, employee of the Customs Broker M/s Om Seaways Cargo Pvt. Ltd. (CHA No. 11/1537).

19.6 I also observe that in order to establish the exact type of fabric, its components and its correct classification, the samples which were drawn during the course of examination of the Container No. CAIU8873306 in respect of goods imported under Live Bill of Entry No.7244116 dated 8.8.2023, were sent to the **Textile Committee, Textile Laboratory & Research Centre, P. Balu Road, Prabhadevi Chowk, Prabhadevi, Mumbai 400 025** for testing purposes vide Test Memo dated 25.08.2025 (copy enclosed at Para 13.1 below). The Textile Committee submitted the copies of the test report of the samples vide their letter dated 14.09.2023 (copy of Test reports is enclosed at Para 13.2 below). I observe that, as per Test Reports dated 14.09.2023 total 5 types of goods were imported by M/s Panda Furnishings under Live Bill of Entry No. 7244116 dated 8.8.2023. A brief summary of the findings of the test reports is given in the table below: -

TABLE-D

Comparison of declared item vs Correct Classification as per Test Report

Sr No.	Label Description on the rolls of fabric	CTH and Description in the Live Bill of Entry No. 7244116 dated 08.08.2023	Rate of duty as per BE description	Description as per the test report	Correct Classification and rate of duty as per TR

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1	22755	CTI 60063200 "Polyester Knitted Fabric, Non-Printed Rolls" in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018), Social Welfare Surcharge at 10% and IGST at 5%	Woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% Polyurethane filaments, 12% cotton of yarn of different colours	CTI 55162300 attract Basic Customs Duty (BCD) of 20% or Rs. 150 per Kg whichever is higher, along with IGST 5% and Social Welfare Surcharge (SWS) of 10%.
2	TD	CTI 60063200 "Polyester Knitted Fabric, non-printed rolls" in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) Social Welfare Surcharge at 2% and IGST at 5%	98.0% Polyester, 2.0% polyurethane other knitted (weft knitted) fabrics of yarns of different colours	CTI 60063300 attracts a Basic Customs Duty (BCD) of 20% or Rs. 115 per kg, whichever is higher, along with 5% IGST and Social Welfare Surcharge (SWS) of 10%.
3	Rainbow Suede	CTI 60063200 "Polyester Knitted Fabric, Non-Printed Rolls in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) or Rs. 115/- per Kg whichever is higher, Social Welfare Surcharge at 10% and IGST at 5%	100% Polyester knitted fabric, other pile (cut pile) fabric	CTI 60019200 attracts Basic Customs Duty (BCD) at 20%, IGST at 5%, and Social Welfare Surcharge (SWS) at 10%.
4	Bitcoin	CTI 60063400 "Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)"	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) Social Welfare Surcharge at 2% and IGST at 5%	Polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric	CTI 59032090 attracts a Basic Customs Duty (BCD) of 20%, IGST of 12%, and Social Welfare Surcharge (SWS) of 10%.
5	Persian	CTI 60063400 "Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)"	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) or Rs. 115/- per Kg whichever is higher, Social Welfare Surcharge at 10% and IGST at 5%	100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric.	CTI 58013690 attracts a Basic Customs Duty (BCD) of 20% or Rs. 130 per square meter, whichever is higher, along with 5% IGST and Social Welfare Surcharge (SWS) of 10%.

19.6.1 I observe that the copies of the test report were provided to M/s Panda Furnishings vide letter F. No.: DRI/MZU/E/Int-105/2023 dated 22.09.2023, which is received by the authorised representative of the importer i.e. Sh. Shushant Tambe, Import Manager of Customs Broker: Om Seaways Cargo P. Ltd. on 22.09.2023 (copy of the letter with receiving from Sh. Shushant Tambe is enclosed at Para 13.3 below).

19.6.1.1 It is pertinent to mention here that the Noticee(s) have not contested the veracity of the Test Report at any stage during the investigation or at the time of issuance of the SCN. Therefore, any contention of the Noticee(s) regarding the veracity of the Test Report is an afterthought.

19.6.1.2 Further, the goods contained in the Container No. CAIU 8873306 imported under Live Bill of Entry No.7344116 dated 08.08.2023 were seized under Seizure Memo dated 21.9.2023 as per Section 110(1) of the Customs Act, 1962, under the reasonable belief that the importer had

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violated the provisions of Customs Act, 1962, and mis declared the description and classification of the goods imported by them and that the goods appeared to be liable for confiscation under Section 111(m) of the Customs Act, 1962.

19.6.1.3 It is further observed that the Deputy Commissioner of Customs, Group III, JNCH, Nhava Sheva vide Order F. No.: S/26-Misc-433(154)/2023-24/Gr.III/JNCH dated 20.10.2023 allowed provisional release of the seized goods on execution of Bond of Rs. 1,06,57,991/- and furnishing of Bank Guarantee for Rs. 48,81,177/-. M/s Panda Furnishings vide letter dated 01.11.2023 informed that the conditions of provisional release had been complied by them and the goods have been cleared on 23.10.2023. They also submitted copies of the Bond and Bank Guarantee for reference.

19.6.2 In this context it is pertinent to mention the CBIC Circular No. 30/82017 dated 18.07.2017, which provides detailed guidelines for re-testing of samples. It is observed that CBIC Circular No. 30/2017-Cus dated 18.07.2017 has been issued in reference to the World Trade Organization negotiated Trade Facilitation Agreement (TFA), which came into force on 22.02.2017, and to which India is a signatory under the aegis of the World Trade Organization.

19.6.2.1 It is further noted that India has placed several trade facilitation measures negotiated under the TFA in Category 'A', signifying commitments that are required to be implemented immediately upon the coming into force of the Agreement. Article 5.3.1 of the TFA envisages granting an opportunity for a second test where the first test result of a sample taken upon arrival of goods declared for importation shows an adverse finding. Article 5.3.3 further makes it obligatory to consider the result of the second test, if any, for the purposes of release and clearance of goods, and, where appropriate, to accept the results of such second test.

19.6.2.2 Both the aforesaid provisions of Article 5 of the TFA having been placed in Category 'A', the same constitute binding commitments undertaken by India. Accordingly, CBIC Circular No. 30/2017-Cus has been issued to operationalize these international obligations and to ensure uniformity in approach among field formations with regard to re-testing of samples, while simultaneously discouraging routine or mechanical re-testing. Thus, I find that the said Circular is founded upon India's commitments under the WTO Trade Facilitation Agreement and seeks to strike a balance between trade facilitation, adherence to principles of natural justice, and protection of revenue interests.

19.6.2.3 Circular 30/2017 dated 18.07.2017 states as follows:

- i. Para 2(a):** Customs officers may draw the samples from import consignments for testing in case of consignments wherever needed. The results of all test reports, adverse or otherwise, shall be communicated to the importer or his authorized representative/ Customs Broker immediately on its receipt.
- ii. Para 2(b):** In case the importer or his agent intends to request the Additional/ Joint Commissioner of Customs for a re-rest, then the same shall be made in writing to the said officer within a period of ten days from the receipt of the communication of the test results of the first test. Customs officers may take a reasoned view in case the importer or his authorized representative Customs Broker is unable to do so for reasons beyond his control.
- iii. Para 2(e):** The requests for re-test of samples on the ground that the original sample was not representative should be entertained only if the consignment is still in Customs control. At the time of drawing the samples, the importer or his representative shall be present and certify that the samples drawn are representative.

19.6.2.4 From the foregoing, it is noticed that in compliance with Para 2(a), copies of the test report dated 14.09.2023 were provided to M/s Panda Furnishings vide letter F. No. DRI/MZU/E/Int-

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105/2023 dated 22.09.2023. (a copy enclosed at Para 13.3 supra). It is further noticed that the importer did not request re-testing of the samples drawn during examination of the goods, proceedings of which were recorded under Panchanama dated 22.08.2023. Accordingly, the importer did not avail the option provided under Para 2(b) of the said Circular.

19.6.2.5 Further, on perusal of the Panchanama dated 22.08.2023 drawn for examination proceedings of the goods covered under Live Bill of Entry No. 7244116 dated 08.08.2023, it is observed that the authorised representative of the importer, namely Shri Angenath Kailash Ojha, G-Card Holder bearing Customs Pass No. 671/2019 and an employee of the Customs Broker, M/s Om Seaways Cargo Pvt. Ltd. (CHA No. 11/1537), **did not raise any objection at any stage to the process of drawing of samples, their sealing, marking, or identification.** It is also noticed that Shri A.K. Ojha did not raise any protest regarding the appointment of the Panchas on account of their permanent address, occupation, or any other factor and, therefore, is deemed to have accepted the independence and impartiality of the Panchas.

19.6.2.5.1 In this context, it is observed that, as per the available records, including the written submissions of the Noticee(s) dated 16.12.2025 and the submissions made during the personal hearing held on 16.12.2025, no documentary evidence of any nature has been placed before this adjudicating authority to establish that, after the drawal of samples under Panchanama dated 22.08.2023 or after communication of the adverse test results of the samples drawn during examination vide test reports dated 14.09.2023, communicated vide letter dated 22.09.2023, either the importer or any authorised representative on its behalf had challenged the veracity or representativeness of the samples drawn or had requested re-sampling of the samples.

19.6.2.5.2 It is observed that when the test results were communicated to the importer on 22.09.2023, the goods covered under the subject Live Bill of Entry No. 7244116 dated 08.08.2023 were under Customs control and had already been seized on 21.09.2023. Instead of seeking re-sampling, the importer opted for provisional release of the seized goods, which was allowed by the Deputy Commissioner of Customs, Group III, JNCH, vide Order F. No. S/26-Misc-433(154)/2023-24/Gr.III/JNCH dated 20.10.2023, on execution of a Bond for Rs. 1,06,57,991/- and furnishing of a Bank Guarantee for Rs. 48,81,177/-. The importer thereafter complied with the conditions of provisional release and cleared the goods on 23.10.2023.

19.6.2.5.3 In this context, reference is invited to Para 2(e) of CBIC Circular No. 30/2017-Cus, which stipulates that requests for re-testing of samples on the ground that the original sample was not representative shall be entertained only if the consignment is still under Customs control, and that at the time of drawing of samples, the importer or his representative shall be present and certify that the samples drawn are representative.

19.6.2.5.4 In view of the foregoing facts and in terms of Para 2(e) of CBIC Circular No. 30/2017-Cus, which permits re-sampling on the ground of non-representative samples only when the consignment is under Customs control and when such objection is raised at the appropriate time, it is held that the importer is deemed to have accepted the samples drawn as representative. It is further held that the importer did not raise any objection at any stage to the process of drawal of samples, their sealing, marking, or identification, nor did the importer or its authorised representative raise any objection regarding the appointment, independence, or impartiality of the Panchas. Consequently, the importer has forfeited the option to seek re-sampling or re-testing of the samples in the present case.

19.6.2.5.5 It is pertinent to mention here that the Noticee(s) have not contested the veracity of the Test Report at any stage during the investigation or at the time of issuance of the SCN. Therefore, any contention of the Noticee(s) regarding the veracity of the Test Report is an afterthought.

ORAL EVIDNCE:

20. The relevant excerpt of the voluntary statement of Shri Udyan Singhania (Noticee No. 03), Partner of M/s Panda Furnishing recorded on 27.8.2023 under the provisions of Section 108 of the Customs Act, 1962. In his statement, he stated, inter alia, as under: -

- a) M/s Panda Furnishings is a Partnership firm and there are only two partners i.e. Udyan Singhania and Yashpal Punyarthi. The firm is engaged in trading activity. They import fabrics, mainly upholstery fabrics such as 100% Polyester Knitted fabrics, dyed, printed and white. They sell these goods to various customers in Haryana, Gujarat and Maharashtra. He stated that the registered office of M/s Panda Furnishing is 425/225, 2nd Floor, Building No.2, Ashok Nagar, Bhiwandi 421 302. However, all the activities of the said firm are run from his office situated at 1012, Opal Square, Road No.1, Wagle Estate, Thane 400 605. They have a godown at Hari Buwa Compound, Godown No.41, Next to Deshmukh Warehouse, Rahnal Village, Bhiwandi, Thane 421 302. The Godown is rented under warehousing contract. All the records, accounts etc., are maintained at his office address located at Opal Square.
- b) He is a Partner of M/s Panda Furnishings and his role is basically to manage finance and dispatches, handling of imports, recovery of dues from customers etc. They have only one employee in M/s Panda Furnishing i.e. Shri Sagar Shripati, who looks after the accounting activity of the firm.
- c) **The other partner in the firm is Shri Yashpal Punyarthi who is also his childhood friend.** He stays at Kachao, Guizhou, China since 2003-04. He is basically a sourcing agent and is the owner of M/s Pretex International. He was engaged in supply of upholstery fabrics and machinery to various customers in India. During the COVID lock down he had come to India and he floated the idea of forming a partnership with him (Shri Udyan) to supply upholstery fabrics from China to India. Accordingly, Panda Furnishing was started in November, 2020. Shri Yashpal looks after the purchase and sales.
- d) **He stated that he is also a partner in M/s Infinity Fabrics, where Shri Yashpal is his other partner. He further stated that he is also a partner in M/s Showroom 79 Exports, where his other partners are Shri Yashpal Punyarthi, Shri Advay Ayare, Shri Nilesh Kapadia, and Shri Abhishek Trivedi.**
- e) Their business model is that the customers visit China for the procurement of fabrics. There, they get in touch with Yashpal Punyarthi, who shows them the samples, negotiates the prices and takes the order for the quantity and quality of the goods to be supplied to the customers. Thereafter, he places an order for the goods from a Chinese company i.e. Yuedongyang Trading Co., Limited, on behalf of M/s Panda Furnishing. The goods are then imported by M/s Panda Furnishing. The customers are already pre-determined. His job here is to get the goods cleared from Customs and supply the goods to the customers. The names of the customers and the quantity of the goods are given to him or his accountant, Shri Sagar by Shri Yashpal through the phone or WhatsApp message. Accordingly, the goods are dispatched to the customers. Many times, the entire consignment in one container is supplied to one customer. In such cases, the container and the goods after clearance from the Customs are brought to their godown, where the goods are shifted from the container to a local transport truck and the goods are dispatched to the customers. On a few occasions, the goods are unloaded and stored in their godown and the goods are then sent in parts to customers in Maharashtra, Haryana and Gujarat, depending upon the directions of Shri Yashpal. Prices for the purchase and sale of the goods are decided by Shri Yashpal. The rates are conveyed by him to the accountant, who accordingly prepares the sales Invoices, E-way No,

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Packing List/Delivery Challan & Lorry Receipt, which are then sent to the customers. At the time of Import, Shri Yashpal Punyarthi provides them with the Customer Invoice, Packing List, Bill of Lading and COO Certificate. Based on these documents, they get the goods cleared from Customs. Once the goods are cleared from Customs, they are dispatched to various customers as per the details provided by Shri Yashpal Punyarthi. At the time of clearance of goods to customers, they prepare GST Invoice, E Way Bill, Packing List and Lorry Receipt.

- f) They deal with upholstery fabrics. These are knitted fabrics, basically 100% polyester, which is used as upholstery in Sofa, Seat Cover, Bed Backs etc. They may be printed or dyed. There are various types of such fabrics, which are printed, embossed, foiled, with fleece / without fleece. They also sometimes import suiting fabrics and 100% Polyester bed sheets.
- g) He handles the clearance of goods from the Customs. They have appointed one CHA by the name M/s Om Seaways Cargo P. Ltd. Shri Kapil Dalmia is one of the directors of M/s Om Seaways Cargo P. Ltd. Shri Yashpal Punyarthi sends the details such as Container, Commercial Invoice, Packing List, Bill of Lading etc., directly to the CHA's person in charge i.e. Shri Sushant Tambe. The original documents, such as the Country of Origin Certificate received from China, are handed over by Shri Sagar Sudarshan Shripati (Accountant of M/s Panda Furnishing) to Shri Sushant Tambe via courier. The copies of the Commercial Invoice, Bill of Lading, Packing List and other documents are sent to Shri Sagar Sudarshan Shripati via email of M/s. Panda Furnishing. These are downloaded and handed over to the CHA for customs clearance purposes.
- h) The goods imported are regular goods. The classification of the goods was decided by Shri Yashpal Punyarthi in consultation with M/s Om Seaways Cargo Pvt. Ltd. Since similar types of goods are imported, they do not provide the classification to M/s Om Seaways Cargo Pvt. Ltd. on a regular basis.
- i) The payment of imported goods is directly made to M/s Yuedongyang Trading Co Limited through banking channels. Payment from the customers is received through RTGS.
- j) The goods imported under the bill of entry No. 7244116 dated 8.8.2023 were declared as 100% polyester Knitted fabrics (printed rolls) and Polyester Knitted Fabrics (non-Printed Rolls). However, the actual goods in the Container covered by this bill of entry includes woven polyester fabrics and knitted polyester fabrics.**
- k) After seeing the samples which were obtained from the container, he stated that the description to the best of his knowledge is as under: -**

S.No.	Name of the Fabric	Description
1.	Persian	100% Polyester Woven Fabrics
2.	22755	100% Polyester Woven Fabrics
3.	TD	100% polyester knitted fabric
4.	Rainbow Suede	100% polyester knitted fabrics
5.	Bitcoin	100% Polyester knitted fabrics backed with felt

However, Shri Udyan Singhania stated that goods may be get tested to find out the exact composition of the said goods and their correct classification.

- l) He stated that since they did not have a full container load, Shri. Yashpal loaded the container with certain goods which he informed could be sold in India. The correct classification was not mentioned in the import documents. He was not aware of the correct classification of the goods imported and if there is any evasion of customs duty and he is willing to pay the same immediately.**

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- m) That Shri Yashpal communicates with him over mobile phone through regular calls, WhatsApp calls, and WhatsApp messages on his mobile number 9673666660 (iPhone 13 Pro). He also has another mobile phone bearing number 8779550305 (iPhone XS). They had a WhatsApp group by the name "Panda Accounts", in which messages were exchanged. The said group consisted of Sagar, Yashpal, and himself.
- n) **He stated that he had deleted all messages received from Yashpal Punyarthi and the messages sent in the group "Panda Accounts" after the container was detained by DRI, as he feared that the messages might implicate him in the matter.** However, he voluntarily submitted his mobile phones bearing numbers 9673666660 (iPhone 13 Pro, S. No. FWCLJ2RXHY) and 8779550305 (iPhone XS, S. No. C39XGRFGKPG6) for further verification and recovery of the deleted messages
- o) **He further stated that on two or three occasions, similar mis-declared goods had been imported. However, he did not remember the Bill(s) of Entry or the container numbers under which the said goods were mis-declared. He expressed his willingness to pay the differential duty on such goods and stated that he would provide the details of the mis-declared goods along with the relevant Bills of Entry after examining their records.**
- p) He stated that name of the product such as Holland, Bitcoin, Nand Wood, RFD, 8808, Mosha, Dinar, Alaska, Rainbow, Boston, Clark, Walter, Blackout etc., are names given to the fabrics by the exporting company i.e. Yuedongyang Trading Co. Ltd. Many of these names are well known in the Indian market amongst the customers in India and these names are common and used by all exporters from China. The customers in India recognize the quality, gsm and other features of these fabrics by the said names. The customers in India will be able to identify the fabric imported and its GSM by the said names.
- q) **He stated that he is willing to pay the Customs duty on the mis-declared goods. However, he is unable to calculate the exact amount of Customs duty payable. Therefore, he is paying an amount of Rs. 20,00,000/- (Rupees Twenty Lakhs only) on the same day towards the Customs duty payable in respect of the goods covered under Bill of Entry No. 7244116 dated 08.08.2023 as well as in respect of past imports mis-declared by them. He further stated that he would provide the details of such mis-declared goods imported by them in the past within a period of seven days. He also stated that, if any additional duty is found payable upon final calculation, he is willing to pay the same. He undertook to submit a copy of the e-challan evidencing the payment of Rs. 20,00,000/- for reference.**
- r) **He paid an amount of Rs. 20,00,000/- (Rupees Twenty Lakhs only) on 28.08.2023, against the differential custom duty payable in respect of mis-declared goods covered under the Bill of Entry No.7244116 dated 08.08.2023.**

20.1 From the foregoing I observe that M/s Panda Furnishings is a partnership firm engaged in the trading of upholstery fabrics, with **Shri Udyan Singhania and Shri Yashpal Punyarthi—who is also the childhood friend of Shri Udyan Singhania—as its only partners.** Shri Yashpal Punyarthi, residing in China, functions as the sourcing agent and exercises control over procurement, pricing, and sales, while Shri Udyan Singhania manages imports, Customs clearance, finance, dispatches, and recovery of dues in India.

20.1.1 It is admitted that, apart from M/s Panda Furnishings, similar firms have been floated by the partners. **Shri Udyan Singhania is also a partner in M/s Infinity Fabrics along with Shri Yashpal Punyarthi, and in M/s Showroom 79 Exports along with Shri Yashpal Punyarthi, Shri Advay Ayare, Shri Nilesh Kapadia, and Shri Abhishek Trivedi.**

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20.1.2 The business model involves customers selecting fabrics in China through Shri Yashpal Punyarthi, who places orders on the Chinese supplier, M/s Yuedongyang Trading Co. Ltd., on behalf of M/s Panda Furnishings. Goods are imported by M/s Panda Furnishings and cleared through Customs using a CHA, M/s Om Seaways Cargo Pvt. Ltd., based on documents and classification details provided by Shri Yashpal Punyarthi. Post-clearance, goods are dispatched to customers as per instructions received from Shri Yashpal Punyarthi through phone or WhatsApp communications.

20.1.3 In respect of Live Bill of Entry No. 7244116 dated 08.08.2023, it is categorically admitted that the goods were declared as 100% polyester knitted fabrics (printed rolls) and polyester knitted fabrics (non-printed rolls), whereas the actual goods contained in the container comprised both woven polyester fabrics and knitted polyester fabrics, thereby rendering the declaration incorrect and incomplete.

20.1.4 After examination of the samples drawn from the container, Shri Udyan Singhania admitted that, to the best of his knowledge, the goods included 100% polyester woven fabrics (Persian and 22755), 100% polyester knitted fabrics (TD and Rainbow Suede), and 100% polyester knitted fabrics backed with felt (Bitcoin). He further stated that the goods may be subjected to testing to determine their exact composition and correct classification.

20.1.4 He further admitted that, since the firm did not have a full container load, Shri Yashpal Punyarthi loaded the container with additional goods which, according to him, could be sold in India. He acknowledged that the correct classification of such goods was not mentioned in the import documents and stated that he was not fully aware of the correct classification. He further admitted that, if there was any evasion of Customs duty, he was willing to pay the same immediately.

20.1.5 He admitted that similar mis-declared goods had been imported on two or three occasions in the past, though he was unable to recall the specific Bills of Entry or container numbers. He undertook to provide details of such past mis-declared imports along with the relevant Bills of Entry after examining the firm's records and expressed his willingness to pay the differential Customs duty thereon.

20.1.6 He further admitted to regular communication with Shri Yashpal Punyarthi through phone calls and WhatsApp, including participation in a WhatsApp group named "Panda Accounts". He acknowledged that he had deleted messages received from Shri Yashpal Punyarthi as well as messages sent in the said group after detention of the container by DRI, out of apprehension that such messages might implicate him in the matter.

20.1.7 Finally, he stated that he was willing to pay the Customs duty on the mis-declared goods but was unable to calculate the exact amount payable. Accordingly, he paid an amount of Rs. 20,00,000/- (Rupees Twenty Lakhs only) on 28.08.2023 towards the differential Customs duty in respect of the mis-declared goods covered under Live Bill of Entry No. 7244116 dated 08.08.2023 as well as past mis-declared imports, and undertook to pay any further duty found payable upon final calculation, besides furnishing the relevant e-challan and details of past imports.

20.2 The relevant excerpt of the voluntary statement of Shri Sagar Shripati, Accountant of M/s Panda Furnishings recorded on 27.8.2023 under Section 108 of the Customs Act, 1962. In his statement, he stated inter alia as under: -

- a) He has been working as the accountant in Panda Furnishings since November 2020 i.e. from the incorporation of the said firm.

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- b) He prepares challans, invoices and looks after payments to the transporters, suppliers and miscellaneous expenses. This is done at the direction of Shri Udyan Singhania. He takes instructions directly from Udyan Singhania and Yashpal Punyarthi.
- c) Panda Furnishing imports fabrics as per the client's requirements. Panda Furnishing also has local purchases, generally when there is an urgent requirement from the buyer.
- d) He is not aware of the purchase process. The order is generally booked and confirmed by Shri Yashpal Nandkumar Punyarthi. The said order is then forwarded to pandafurnishings@gmail.com.
- e) On confirming the consignment, a copy of the COO (Country of Origin) certificate, BL (Bill of Lading), Commercial Invoice and Packing list are received on the email address pandafurnishings@gmail.com.
- f) Orders are finalised by Shri Yashpal Punyarthi and the rates are also finalised by him. These rates are shared with him on this WhatsApp number: 8087025026.
- g) The Bill of Entry is filed by one M/s Om Trans Logistics Pvt Ltd. The documents are finalised by Shri Yashpal Punyarthi, and he sends the documents to the CHA on the email address pandafurnishings@gmail.com.
- h) He normally communicates with Udyan and Yashpal through WhatsApp. There is a WhatsApp group called 'Panda Accounts'. All business-related things are available and shared in the said group.

20.3 From the foregoing I observe that Shri Sagar Shripati, in his voluntary statement recorded on 27.08.2023 under Section 108 of the Customs Act, 1962, stated that he has been working as the Accountant of M/s Panda Furnishings since November 2020, i.e. from the inception of the firm. **He stated that his duties include preparation of challans, invoices, and accounting records, as well as making payments to transporters, suppliers, and towards miscellaneous business expenses. All such activities are carried out strictly as per the directions and instructions of Shri Udyan Singhania. He further stated that he receives instructions directly from both Shri Udyan Singhania and Shri Yashpal Punyarthi.**

20.3.1 He stated that M/s Panda Furnishings imports fabrics based on customer requirements and also undertakes local purchases in India whenever there is an urgent demand from buyers. However, he clarified that he is not involved in the purchase or sourcing process. He stated that the orders for imported goods are generally booked and confirmed by Shri Yashpal Punyarthi, and the details of such orders are forwarded to the firm's official email ID, i.e. pandafurnishings@gmail.com.

20.3.2 He further stated that after confirmation of the consignment, copies of the Country of Origin Certificate, Bill of Lading, Commercial Invoice, and Packing List are received on the said email ID. He stated that the rates and pricing of the goods are finalised solely by Shri Yashpal Punyarthi and that such rates are communicated to him through WhatsApp on his mobile number 8087025026.

20.3.3 He stated that the Bill of Entry is filed through the Customs Broker and that the import documents are finalised by Shri Yashpal Punyarthi, who sends the documents to the Customs Broker using the firm's official email ID. He clarified that his role is limited to administrative and accounting functions and that he acts on instructions without any independent role in deciding the classification, valuation, or description of the imported goods.

20.3.4 He further stated that routine business communications between the partners and himself are carried out through WhatsApp, including through a dedicated WhatsApp group named "Panda Accounts", in which all business-related information, instructions, and documents are shared.

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20.4 The relevant excerpt of the voluntary statement of Shri Kapil Dalmia, Director in Om Seaways Cargo Pvt. Ltd the Customs House Agent of M/s Panda Furnishings was recorded on 05.09.2023 under Section 108 of the Customs Act, 1962. In his statement, he stated inter alia as under: -

- a. He has been handling the consignments imported by M/s Panda Furnishings since November 2020. Around 61 consignments of M/s Panda Furnishings have been handled by Om Seaways Cargo Pvt. Ltd. since 2020.
- b. The different types of goods declared by M/s Panda Furnishings at the time of import are Polyester Knitted Fabrics (Printed and Dyed) and Polyester Bedsheets. The majority of the imports are of fabrics only. Shri Udyan Singhania and Shri Yashpal Punyarthi are the partners in M/s. Panda Furnishings.
- c. **On being asked how he came in contact with M/s Panda Furnishings, he stated that one of the partners of M/s Panda Furnishings, Shri Udyan Singhania, has been his friend and distant relative for the past 15 years.** He further stated that in the year 2020, Shri Udyan Singhania informed him that he was starting a new business of importing fabrics and requested him to handle the consignments. As he was a friend and distant relative, he agreed to do so.
- d. Shri Yashpal Punyarthi is currently located in China and he has already been supplying fabrics and machinery to various customers in India. In respect of M/s Panda Furnishings, he handles the procurement of goods and the supply-related work in China as the supplier of M/s. Panda Furnishings is also located in China.
- e. Shri Yashpal Punyarthi provides them the documents for filing of Bills of Entry either by courier or a person from their firm visits the office of M/s Panda Furnishings for collecting the same. (mail and whats app)
- f. Shri Sushant Tambe, Import Manager looks after the work related to filing of Bills of Entry in respect of M/s. Panda Furnishings.
- g. Bill of Lading, Commercial Invoice, Brief Packing List, Detailed Packing List and Certificate of Origin is given to them by M/s. Panda Furnishings for filing of Bills of Entry.
- h. The classification up to six digits is taken from the Certificate of Origin provided by M/s Panda Furnishings. The further classification of eight digits is decided by consulting Shri Yashpal Punyarthi. He (Shri Yashpal Punyarthi) also communicates the quantity for each type of goods to be declared in a Bill of Entry over WhatsApp calls or messages.
- i. He consults with Shri Yashpal Punyarthi regarding the classification of the goods.
- j. **On being asked about the Certificate of Origin dated 24.07.2023 bearing Certificate No. 0123111700112567 and Bill of Lading No. VOLNGBNSA2310277 dated 23.07.2023 where the exporters name in the COO has been shown as Shenzhen City Hongzhan Import and Export Co. Lad., whereas the name of the exporter in the bill of lading is M/s. Yuedongyang Trading Co. Ltd., he stated that this matter had come to his notice and this issue was brought to the notice of Shri Yashpal Punyarthi to which he replied that as Yuedongyang Trading Co. Ltd. is not a registered firm for claiming benefits as per Asia Pacific Trade Agreement (APTA) notifications, so the Certificate of Origin was made in the name of Shenzhen City Hongzhan Import and Export Co. Ltd., whereas the other documents are in the name of Yuedongyang Trading Co. Ltd.**
- k. **When the container in respect of Bill of Entry No. 7244116 dated 08.08.2023 was put on hold for examination by the Directorate of Revenue Intelligence, he contacted Shri Udyan Singhania, who after consulting with Shri Yashpal Punyarthi, had informed him that around 1/4th of the goods in the container are 'Woven Fabrics' and the same have been mis-declared as Polyester Knitted Fabrics.**

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1. He is not aware of any such misdeclaration done by M/s. Panda Furnishings in the past.

20.5 From the foregoing I observe that CHA firm M/s Om Seaways Cargo Pvt. Ltd. has been handling import consignments of M/s Panda Furnishings since November 2020 and that approximately 61 consignments of the said firm have been handled by them till date. The goods imported by M/s Panda Furnishings are generally declared as polyester knitted fabrics (printed and dyed) and polyester bed sheets, with the majority of imports being fabrics. He confirmed that Shri Udyan Singhania and Shri Yashpal Punyarthi are the partners of M/s Panda Furnishings.

20.5.1 He stated that he came in contact with M/s Panda Furnishings through Shri Udyan Singhania, who has been his friend and distant relative for the past 15 years. In the year 2020, Shri Udyan Singhania informed him that he was starting a new business of importing fabrics and requested him to handle the consignments, to which he agreed due to their personal relationship.

20.5.2 He further stated that Shri Yashpal Punyarthi is presently based in China and handles procurement and supply-related activities there, as the supplier of M/s Panda Furnishings is also located in China. Shri Yashpal Punyarthi provides the import documents for filing Bills of Entry through email, WhatsApp, courier, or personal delivery. The work relating to filing of Bills of Entry is handled by Shri Sushant Tambe, Import Manager.

20.5.3 He stated that documents such as the Bill of Lading, Commercial Invoice, Packing Lists, and Certificate of Origin are provided by M/s Panda Furnishings for filing of Bills of Entry. The classification up to six digits is taken from the Certificate of Origin, while the eight-digit classification and quantity details for each type of goods are decided in consultation with Shri Yashpal Punyarthi, who communicates the same through WhatsApp calls or messages. Classification of the goods is finalized only after consultation with Shri Yashpal Punyarthi.

20.5.4 Regarding the discrepancy in the Certificate of Origin dated 24.07.2023 and the Bill of Lading dated 23.07.2023, wherein different exporter names were mentioned, he stated that this issue was brought to the notice of Shri Yashpal Punyarthi, who informed him that the Certificate of Origin was issued in the name of Shenzhen City Hongzhan Import and Export Co. Ltd. to claim benefits under the APTA, as M/s Yuedongyang Trading Co. Ltd. was not registered for the said purpose.

20.5.5 Importantly, he stated that when the container covered under live Bill of Entry No. 7244116 dated 08.08.2023 was put on hold for examination by DRI, he contacted Shri Udyan Singhania, who, after consulting with the other partner Shri Yashpal Punyarthi, informed him that approximately one-fourth of the goods in the container consisted of woven fabrics which had been mis-declared as polyester knitted fabrics.

20.6 I observe that summons dated 23.07.2024 and 08.11.2024 were issued to Shri Yashpal Punyarthi, partner of M/s Panda Furnishings. However, he did not cooperate with the investigation and failed to appear before the investigating officer for recording of his statement.

20.7 I find that the Legal position about the importance and validity of statements rendered under Section 108 of the Customs Act, 1962 is well settled. It has been held by various judicial fora that Section 108 is an enabling act and an effective tool in the hands of Customs to collect evidences in the form of voluntary statements. The Hon'ble Courts in various judicial pronouncements, have further strengthened the validity of this enabling provision. It has been affirmed that the statement given before the Customs officers is a material piece of evidence and certainly can be used as substantive evidence, among others, as held in the following cases:

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- i. Asst. Collector of Central Excise, Rajamundry v. M/s. Duncan Agro India Ltd. Reported in 2000 (120) E.L.T. 280 (S.C.): Statement recorded by a Customs Officer under Section 108 is a valid evidence
- ii. In 1996 (83) E.L.T. 258 (S.C.) in the case of Shri Naresh J. Sukawani v. Union of India : “ 4. It must be remembered that the statement made before the Customs officials is not a statement recorded under Section 161 of the Criminal Procedure Code, 1973. Therefore, it is a material piece of evidence collected by Customs officials under Section 108 of the Customs Act.”
- iii. It was held that statement recorded by the Customs officials can certainly be used against a co-noticee when a person giving a statement is also tarnishing his image by making admission of guilt. Similar view was taken in the case of In Gulam Hussain Shaikh Chougule v. S. Reynolds (2002) 1 SCC 155 = 2001 (134) E.L.T. 3 (S.C.)
- iv. State (NCT) Delhi Vs Navjot Sandhu @ Afsan Guru, 2005 (122) DLT 194 (SC): Confessions are considered highly reliable because no rational person would make admission against his interest unless prompted by his conscience to tell the truth. “Deliberate and voluntary confessions of guilt, if clearly proved are among the most effectual proofs in law.” (Vide Taylors’s Treatise on the Law of Evidence, VI. I).
- v. There is no law which forbids acceptance of voluntary and true admission statement if the same is later retracted on bald assertion of threat and coercion as held by Hon’ble Supreme Court in the case of K.I. Pavunny Vs. Assistant Collector (HQ), Central Excise Cochin, (1997) 3 SCC 721.
- vi. Hon’ble Supreme Court in the case of Kanhailal Vs. UOI, 2008 (1) Scale 165 observed: “ The law involved in deciding this appeal has been considered by this court from as far back as in 1963 in Pyare Lal Bhargava’s case (1963) Supp. 1 SCR 689. The consistent view which has been taken with regard to confessions made under provisions of section 67 of the NDPS Act and other criminal enactments, such as the Customs Act, 1962, has been that such statements may be treated as confessions for the purpose of Section 27 of the Indian Evidence Act.
- vii. Hon’ble High Court of Mumbai in FERA Appeal No 44 OF 2007 in the case of KANTILAL M JHALA Vs UNION OF INDIA vide judgment dated: October 5, 2007 (reported in 2007-TIOL-613-HC-MUM-FEMA) held that **“Confessional statement corroborated by the seized documents, admissible even if retracted”**.
- viii. The Apex Court in the case Hazari Singh V/s. Union of India reported in 110 E.L.T. 406, and case of Surjeet Singh Chhabra V/s. Union of India & Others reported in 1997 (1) S.C.C. 508 has held that the confessional statement made before the Customs Officer even though retracted, is an admission and binding on the person.-”
- ix. The Hon’ble Supreme Court in the case of Badaku Joti Savant Vs. State of Mysore [1966 AIR 1746 = 1978 (2) ELT J 323 (SC 5 member bench)] laid down that statement to a Customs officer is not hit by section 25 of Indian Evidence Act, 1872 and would be admissible in evidence and in conviction based on it is correct.
- x. In the case of BhanaKhalpa Bhai Patel Vs. Asstt. Collr. Of Customs, Bulsar [1997 (96) E.L.T. 211 (SC)], the Hon’ble Apex Court at Para 7 of the judgment held that :-“ It is well settled that statements recorded under Section 108 of the Customs Act are admissible in evidence vide Romesh Chandra v. State of West Bengal, AIR 1970 S.C. 940 and K.I. Pavunny v. Assistant Collector (H.Q.), Central Excise Collectorate, Cochin, 1997 (90) E.L.T. 241 (S.C.) = (1997) 3 S.C.C. 721.”
- xi. In the case of Raj Kumar Karwal Vs. UOI & Others (1990) 2 SCC 409, the Court held that officers of the Department of Revenue Intelligence who have been vested with the powers of an Officer-in-Charge of a police station under Section 53 of the NDPS Act, 1985, are not police officers within the meaning of Section 25 of the Evidence Act. Therefore, a confessional statement recorded by such officer in the course of investigation of a person accused of an offence under the Act is admissible in evidence against him.
- xii. Hon. Supreme Court’s decisions in the case of Romesh Chandra Mehta Vs. the State of West Bengal (1969) 2 S.C.R. 461, A.I.R. 1970 S.C. 940. The provisions of Section 108 are judicial provisions within statement has been read, correctly recorded and has been made without force or coercion. In these circumstances there is not an iota of doubt that the statement is voluntary and truthful. The provisions of Section 108 also enjoin that the statement has to be recorded by a Gazetted Officer of Customs and this has been done in the present case.

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The statement is thus made before a responsible officer and it has to be accepted as a piece of valid evidence

- xiii. Jagjit Singh vs State Of Punjab And Another, Hon'ble Punjab and Haryana High Court in Crl. Appeal No. S-2482-SB of 2009 Date of Decision: October 03, 2013 held that: The statements under Section 108 of the Customs Act were admissible in evidence as has been held by the Hon'ble Supreme Court in Ram Singh vs. Central Bureau of Narcotics, 2011 (2) RCR (Criminal) 850.

20.8 In view of the above referred consistent judicial pronouncements, the importance of statements rendered under Section 108 of the Customs Act, 1962 during the case is quite imperative. **I find that the statements made in the case were voluntary and are very much valid in Law and can be relied upon as having full evidentiary value.**

VOLUNTARY PAYMENT OF DUTY:

20.9 I observe that during the course of investigation, the statement of Shri Udyan Ashok Singhania, Partner of M/s Panda Furnishings, was recorded on 27.08.2023, wherein he stated, inter alia, that the goods imported under Live Bill of Entry No. 7244116 dated 08.08.2023 were declared as 100% polyester knitted fabrics (printed rolls) and polyester knitted fabrics (non-printed rolls). However, he admitted that the actual goods contained in the container covered under the said Bill of Entry included both woven polyester fabrics and knitted polyester fabrics.

When asked whether the goods imported under Live Bill of Entry No. 7244116 dated 08.08.2023 were mis-declared, Shri Udyan Ashok Singhania stated that, since they did not have a full container load, Shri Yashpal Punyarthi had loaded the container with certain goods which, according to him, could be sold in India. He further stated that the correct classification of the goods imported was not mentioned in the import documents and that he was not aware of the correct classification of the goods imported under the said Bill of Entry.

20.9.1 I further observe that M/s Panda Furnishings paid an amount of Rs. 20,00,000/- vide challan HC- 363 dated 28.08.2023 towards the imports made by them under Bills of Entry filed at Appraising Group III, Nhava Sheva, during the course of investigation.

20.9.2 I observe that the voluntary admission regarding the mis-declaration of the goods, coupled with the subsequent voluntary payment of partial duty liability amounting to Rs. 20 lakhs on 28.08.2023, substantially corroborates the statement dated 27.08.2023 and conclusively establishes the factual matrix of the case.

CIRCUMSTANTIAL EVIDENCE:

21. I have carefully examined the material available on record, including documentary evidence in the form of laboratory test reports, oral statements recorded under Section 108 of the Customs Act and the surrounding circumstances of the case.

21.1 From the foregoing evidence, it is evident that the mis-declaration of the goods was not accidental but was driven by a clear financial motive to avail a lower rate of Customs duty. By declaring woven and coated fabrics as polyester knitted fabrics, the Noticee(s) sought to suppress the correct classification and thereby reduce the applicable duty liability. The documentary and oral evidence, read with the surrounding circumstances, establishes conscious knowledge of the true nature of the goods prior to clearance. The resultant short-payment of duty constitutes the tangible pecuniary benefit derived from such deliberate mis-declaration.

21.2 The documentary evidence, particularly the test reports dated 14.09.2023 issued by the Textile Committee, conclusively establishes that the goods imported under the subject Live Bill of

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Entry No. 7244116 dated 08.08.2023 were incorrectly described and mis-classified, resulting in short-payment of Customs duty. These independent test results objectively contradict the declaration made in Live Bill of Entry No. 7244116 dated 08.08.2023 and provide a reliable factual foundation for determining mis-declaration.

21.3 The documentary evidence is consistently corroborated by oral evidence. The voluntary statements of the partner of the importing firm, Shri Udyan Singhania, dated 27.08.2023, the subsequent voluntary payment of Rs. 20 lakhs made on 28.08.2023, and the statement of the Director of the Customs Broker, Shri Kapil Dalmia, dated 05.09.2023, clearly admit that the goods declared as polyester knitted fabrics also included woven fabrics and coated fabrics, and that the correct classification was not mentioned in the import documents. The statements further reveal a business model in which procurement, document preparation, classification, and quantity declarations were centrally controlled, leaving no scope to treat the mis-declaration as inadvertent.

21.4 The circumstantial evidence further strengthens this conclusion. Prior knowledge of the mis-declared nature of the goods is established from the statements of Shri Udyan Singhania dated 27.08.2023 of the importing firm and the Customs Broker, Shri Kapil Dalmia, dated 05.09.2023, indicating that the presence of woven fabrics was known even before examination. The conscious decision to proceed with clearance without correcting the declaration, coupled with subsequent conduct such as deletion of digital communications and the voluntary payment of differential duty, demonstrates awareness of wrongdoing and an attempt to regularize the consequences rather than deny the act.

21.5 When viewed cumulatively, the documentary, oral, digital, circumstantial, and inferential evidence forms a complete and unbroken chain. There is no material contradiction or unexplained gap in the evidentiary record. Each piece of evidence reinforces the other and points unerringly towards a single conclusion. Accordingly, on a cumulative evaluation of the evidence on record, **I find that the evidences present a coherent picture of conspiracy without any contradiction or unanswered gap, clearly establishing that the Noticee(s) mis-declared the goods with a clear intent to evade legally leviable customs duty.** I find that the mis-declaration of the goods was neither accidental nor the result of a procedural lapse. Rather, it formed part of a conscious, deliberate, and well-planned course of conduct, clearly establishing that the Noticee(s) mis-declared the goods with the intent to evade legally leviable Customs duty.

SUMMARY

22. From the foregoing's, I observe that the documentary evidence, particularly the Textile Committee test reports dated 14.09.2023, pertaining to the goods actually found on examination as recorded under the Panchanama proceedings dated 22.08.2023, conclusively establishes that the goods imported under Live Bill of Entry No. 7244116 dated 08.08.2023 were incorrectly described and mis-classified, resulting in short-payment of Customs duty. The importer had declared the goods under CTI 60063200 as "Polyester Knitted Fabric, Non-Printed Rolls" and under CTI 60063400 as "Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)". However, the Textile Committee Test Reports dated 14.09.2023 has objectively contradict the said declarations.

22.1 The test reports reveal that the goods bearing label descriptions **22755, TD, Rainbow Suede, Bitcoin and Persian** found upon examination, which were declared as polyester knitted fabrics, were in fact found to be materially different in composition and nature. As per the test reports, the fabric labelled **22755** was found to be a woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% polyurethane filaments, and 12% cotton yarn of different colours. The fabric labelled **TD** was found to be a knitted (weft-knitted) fabric composed of 98% polyester and 2% polyurethane. The fabric labelled **Rainbow**

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Suede was found to be a 100% polyester knitted pile (cut-pile) fabric. The fabric labelled **Bitcoin** was found to be a polyester knitted fabric coated with polyurethane and assembled in layers with 100% polyester knitted fabric. The fabric labelled **Persian** was found to be a 100% polyester woven chenille fabric assembled in layers with 100% polyester knitted fabric.

22.1.1 These findings clearly establish that the goods declared as polyester knitted fabrics also included woven fabrics, PU-coated fabrics, and layered fabrics, each attracting different tariff classifications and rates of duty. Accordingly, the test reports provide a reliable, independent, and conclusive factual foundation for determining mis-declaration of description and classification and clearly establish the case beyond doubt.

22.1.2 These findings are consistent with and duly corroborated by the voluntary and confessional admissions made by Noticee No. 03, Shri Udyan Singhania, partner of the firm M/s. Panda Furnishers, before the investigating agency, DRI-MZU, vide statement dated 27.08.2023. In his statement, he admitted that since the firm did not have a full container load, Shri Yashpal Punyarthi, the other partner of M/s. Panda Furnishers, loaded additional goods in the container for subsequent sale in India. He further admitted that such activity had been undertaken on at least two to three earlier occasions. He also admitted to having deleted WhatsApp chats of the WhatsApp group titled "Panda Accounts" exchanged with his partner, as he apprehended that the said messages could implicate him in the matter. These admissions stand further reinforced by the voluntary payment of ₹20 lakh made by him on 28.08.2023 towards partial discharge of duty liability arising on account of mis-declaration.

22.1.3 The above is further corroborated by the voluntary statement of the Director of the Customs Broker firm M/s. Om Seaways Cargo Pvt. Ltd., Shri Kapil Dalmia, dated 05.09.2023, recorded before DRI-MZU, wherein he stated that when the goods covered under Live Bill of Entry No. 7244116 dated 08.08.2023 were put on hold by DRI for examination, Shri Udyan Singhania had telephonically informed him, in consultation with Shri Yashpal Punyarthi, that the goods declared as polyester knitted fabric also included woven fabric.

22.1.4 When viewed cumulatively, the documentary, oral, digital, circumstantial, and inferential evidence forms a complete and unbroken chain. There is no material contradiction or unexplained gap in the evidentiary record. Each piece of evidence reinforces the other and points unerringly towards a single conclusion. Accordingly, on a cumulative evaluation of the evidence on record, **I find that the evidences present a coherent picture of conspiracy without any contradiction or unanswered gap, clearly establishing that the Noticee(s) mis-declared the goods with a clear intent to evade legally leviable customs duty.** I find that the mis-declaration of the goods was neither accidental nor the result of a procedural lapse. Rather, it formed part of a conscious, deliberate, and well-planned course of conduct, clearly establishing that the Noticee(s) mis-declared the goods with the intent to evade legally leviable Customs duty.

22.1.5 From the foregoing evidence, it is evident that the mis-declaration of the goods was not accidental but was driven by a clear financial motive to avail a lower rate of Customs duty. By declaring woven and coated fabrics as polyester knitted fabrics, the Noticee(s) sought to suppress the correct classification and thereby reduce the applicable duty liability. The documentary and oral evidence, read with the surrounding circumstances, establishes conscious knowledge of the true nature of the goods prior to clearance. **The resultant short-payment of duty constitutes the tangible pecuniary benefit derived from such deliberate mis-declaration.**

22.2 I also find that the case is established on documentary evidences as detailed in foregoing Paras, though the **department is not required to prove the case with mathematical precision but what is required is the establishment of such a degree of probability that a prudent man may on its basis believe in the existence of the facts in issue [as observed by the Hon'ble**

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Supreme Court in CC Madras V/s D Bhuramal – [1983 (13) ELT 1546 (SC)]. Further in the case of K.I. International Vs Commissioner of Customs, Chennai reported in 2012 (282) E.L.T. 67 (Tri. – Chennai) the Hon’ble CESTAT, South Zonal Bench, Chennai has held as under: -

“Enactments like Customs Act, 1962, and Customs Tariff Act, 1975, are not merely taxing statutes but are also potent instruments in the hands of the Government to safeguard interest of the economy. One of its measures is to prevent deceptive practices of undue claim of fiscal incentives. Evidence Act not being applicable to quasi-judicial proceeding, preponderance of probability came to rescue of Revenue and Revenue was not required to prove its case by mathematical precision. Exposing entire modus operandi through allegations made in the show cause notice on the basis of evidence gathered by Revenue against the appellants was sufficient opportunity granted for rebuttal. Revenue discharged its onus of proof and burden of proof remained un-discharged by appellants. They failed to lead their evidence to rule out their role in the offence committed and prove their case with clean hands. No evidence gathered by Revenue were demolished by appellants by any means.

22.3 In view of the foregoing, on careful consideration of the facts of the case, documentary evidence, Oral evidence, investigation reports, statutory provisions, and the voluntary statements, I find that M/s Panda Furnishings (IEC No. AAZFP3763C) has mis-declared the goods imported vide Live Bill of Entry No.7244116 dated 08.08.2023 in Container No. CAIU8873306 as follows:

TABLE-A: Original Declaration in Live Bill of Entry No.7244116 dated 08.08.2023

S. No.	Live Bill of Entry No.	Description of the goods	CTH declared	Qty.	Declared Value (₹)
1	7244116 dated 8.8.2023	Polyester knitted fabrics (Printed Rolls in assorted colour with different GSM)	60063400	298 Bales	1019050.56
	Duty Structure on declared CTH	BCD: 20%	IGST: 5%	SWS: 2%	Total: 28.1%
2	7244116 dated 8.8.2023	Polyester knitted fabric (Non-Printed rolls in assorted colours with different GSM)	60063200	271 Bales	761970.53
	Duty Structure on declared CTH	BCD: 20%	IGST: 5%	SWS: 2%	Total: 28.1%

TABLE-D

Comparison of declared item vs Correct Description & Classification as per Test Report

Sr No.	Label Description on the rolls of fabric	CTH and Description in the Live Bill of Entry No. 7244116 dated 08.08.2023	Rate of duty as per BE description	Description as per the test report	Correct Classification and rate of duty as per TR
1	22755	CTI 60063200 "Polyester Knitted Fabric, Non-Printed Rolls" in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018), Social Welfare Surcharge at 10% and IGST at 5%	Woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% Polyurethane filaments, 12% cotton of yarn of different colours	CTI 55162300 attract Basic Customs Duty (BCD) of 20% or Rs. 150 per Kg whichever is higher, along with IGST 5% and Social Welfare Surcharge (SWS) of 10%.

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2	TD	CTI 60063200 "Polyester Knitted Fabric, non-printed rolls" in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) Social Welfare Surcharge at 2% and IGST at 5%	98.0% Polyester, 2.0% polyurethane other knitted (weft knitted) fabrics of yarns of different colours	CTI 60063300 attracts a Basic Customs Duty (BCD) of 20% or Rs. 115 per kg, whichever is higher, along with 5% IGST and Social Welfare Surcharge (SWS) of 10%.
3	Rainbow Suede	CTI 60063200 "Polyester Knitted Fabric, Non-Printed Rolls in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) or Rs. 115/- per Kg whichever is higher, Social Welfare Surcharge at 10% and IGST at 5%	100% Polyester knitted fabric, other pile (cut pile) fabric	CTI 60019200 attracts Basic Customs Duty (BCD) at 20%, IGST at 5%, and Social Welfare Surcharge (SWS) at 10%.
4	Bitcoin	CTI 60063400 "Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)"	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) Social Welfare Surcharge at 2% and IGST at 5%	Polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric	CTI 59032090 attracts a Basic Customs Duty (BCD) of 20%, IGST of 12%, and Social Welfare Surcharge (SWS) of 10%.
5	Persian	CTI 60063400 "Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)"	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) or Rs. 115/- per Kg whichever is higher, Social Welfare Surcharge at 10% and IGST at 5%	100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric.	CTI 58013690 attracts a Basic Customs Duty (BCD) of 20% or Rs. 130 per square meter, whichever is higher, along with 5% IGST and Social Welfare Surcharge (SWS) of 10%.

22.4 I observe that in view of the established mis-declaration with respect to description and composition, the declared transaction value cannot be accepted and the assessable value is required to be re-determined in accordance with the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. This aspect has been examined in detail in Para 25 of this adjudication order.

REBUTTAL OF DEFENCE SUBMISSION

Statement of Mr. Udyan Singhania:

23 I observe that Shri Udyan Singhania (Noticee No. 03), vide written submissions dated 16.12.2025, has contended that his statement was recorded under duress and, therefore, cannot be relied upon. He has further contended that the payment of Rs. 20,00,000/- made towards the Customs duty liability cannot be treated as a voluntary payment or as acceptance of liability, as the same was allegedly made under duress during the recording of his statement.

23.1 From the facts on record, it is found that the statement of Shri Udyan Singhania (Noticee No. 03), Partner of M/s Panda Furnishings, was recorded on 27.08.2023 and that he paid an amount of Rs. 20,00,000/- on the following day, i.e. 28.08.2023, made through Demand Draft No. 128363 dated 28.08.2023 issued by HDFC Bank.

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23.1.1 It is further noticed that during the period from 27.08.2023/28.08.2023 till 16.12.2025, the said Noticee(s) did not file any retraction of his statement at the first available opportunity before any higher authority of the investigating agency or before any Court of law. Instead of contesting or retracting his statement, the Noticee(s) subsequently approached the Customs authorities seeking provisional release of the seized goods, which was allowed vide Order dated 20.10.2023 upon execution of a Bond for Rs. 1,06,57,991/- and furnishing of a Bank Guarantee for Rs. 48,81,177/-, and the goods were accordingly cleared on 23.10.2023.

23.1.2 Accordingly, it is held that Noticee No. 03 consciously chose not to retract his statement at the earliest opportunity and, by seeking provisional release and clearance of the goods, acted in a manner inconsistent with his subsequent plea of duress.

23.1.3 In this context, apart from the Textile Committee test reports dated 14.09.2023, the confession and admission regarding prior knowledge of mis-declaration of the goods by Shri Udyan Singhania and Shri Yashpal Punyarthi is also corroborated by the statement of Shri Kapil Dalmia, Director of the Customs Broker firm M/s. Om Seaways Cargo Pvt. Ltd., who filed Live Bill of Entry No. 7244116 dated 08.08.2023 on behalf of the firm M/s. Panda Furnishings before the Customs authorities. Shri Kapil Dalmia, in his statement dated 05.09.2023, stated that when the container covered under Live Bill of Entry No. 7244116 dated 08.08.2023 was put on hold for examination by DRI, he contacted Shri Udyan Singhania. Shri Udyan Singhania, after consulting with the other partner, Shri Yashpal Punyarthi, informed him that approximately one-fourth of the goods in the container consisted of woven fabrics which had been mis-declared as polyester knitted fabrics. This statement clearly establishes prior knowledge and conscious awareness of the mis-declaration of the goods on the part of Shri Udyan Singhania as well as Shri Yashpal Punyarthi.

23.1.4 Accordingly, I find that the plea of duress raised at a belated stage is an afterthought and is therefore rejected.

The Test Results:

23.2 Noticee(s) has also contended that the Test results are not reliable and should be discarded, as the sealed envelope containing samples drawn under Panchanama dated 22.08.23 have not been signed by any officers despite three DRI and two Customs officers being present & The Panchanama proceedings should be witnessed by two independent respectable individuals who are residents of the locality. In this case, two UP residents were called as Panchas raising doubts about the integrity of the examination proceedings. The forwarding memo dated 25.08.2023 under which the samples were sent to Textile Committee does not mention any details of the Panchanama under which it was drawn/ B. E No / B.L No / Container No / importer name or no other relevant details to connect the drawn samples to the one sent. Not even the color of envelope (green) is not mentioned in the forwarding Memo. The TRs dated also do not contain any details except the DRI file number (there is no such file number mentioned in the Panchanama) to connect it to the drawn sample. The forwarding letter to Textile Committee does not bear DIN number which is a mandatory requirement.

23.2.1 In this regard, it is observed that there is no restriction on the movement or settlement of any citizen of the country, born in any part of India, to reside or be present anywhere within India. The addresses of the Panchas mentioned in the Panchanama dated 22.08.2023 are as per their Aadhaar cards and do not necessarily indicate their present or current place of residence. Further, it is noticed that in respect of Panchal No. 02, Shri Anil, the complete address is mentioned as “Shri Anil, Age: 35 years, Occupation: Service, Address: Bahuva, Alona, Banda, Uttar Pradesh – 210001; Raigarh, Maharashtra – 410218; Aadhaar No. 5351 0799 6666”, which indicates his local residence at Raigarh, Maharashtra.

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23.2.2 It is further observed that the sealed envelopes containing the samples were also signed by the authorised representative of the importer, Shri Angenath Kailash Ojha, G-Card holder with Customs Pass No. 671/2019, employee of the Customs Broker M/s. Om Seaways Cargo Pvt. Ltd. (CHA No. 11/1537), which reinforces the identification of the samples and rules out any possibility of tampering.

23.2.3 In this context, I reiterate my findings recorded in para 19.6.2.4 & 19.6.2.5 *supra*, which are *mutatis mutandis* applicable to the issue at hand.

23.2.3.1 From the foregoing, it is noticed that in compliance with Para 2(a), copies of the test report dated 14.09.2023 were provided to M/s Panda Furnishings vide letter F. No. DRI/MZU/E/Int-105/2023 dated 22.09.2023. (a copy enclosed at Para 13.3 *supra*). It is further noticed that the importer did not request re-testing of the samples drawn during examination of the goods, proceedings of which were recorded under Panchanama dated 22.08.2023. Accordingly, the importer did not avail the option provided under Para 2(b) of the said Circular.

23.2.3.2 On perusal of the Panchanama dated 22.08.2023 drawn for examination proceedings of the goods covered under Live Bill of Entry No. 7244116 dated 08.08.2023, it is observed that the authorised representative of the importer, namely Shri Angenath Kailash Ojha, G-Card Holder bearing Customs Pass No. 671/2019 and an employee of the Customs Broker, M/s Om Seaways Cargo Pvt. Ltd. (CHA No. 11/1537), **did not raise any objection at any stage to the process of drawing of samples, their sealing, marking, or identification. It is also noticed that Shri A.K. Ojha did not raise any protest regarding the appointment of the Panchas on account of their permanent address, occupation, or any other factor and, therefore, is deemed to have accepted the independence and impartiality of the Panchas.**

23.2.3.3 In this context, it is observed that, as per the available records, including the written submissions of the Noticee(s) dated 16.12.2025 and the submissions made during the personal hearing held on 16.12.2025, **no documentary evidence of any nature has been placed before this adjudicating authority to establish that, after the drawal of samples under Panchanama dated 22.08.2023 or after communication of the adverse test results of the samples drawn during examination vide test reports dated 14.09.2023, communicated vide letter dated 22.09.2023, either the importer or any authorised representative on its behalf had challenged the veracity or representativeness of the samples drawn or had requested re-sampling of the samples.**

23.2.3.4 It is observed that when the test results were communicated to the importer on 22.09.2023, the goods covered under the subject live Bill of Entry No. 7244116 dated 08.08.2023 were under Customs control and had already been seized on 21.09.2023. Instead of seeking re-sampling, the importer opted for provisional release of the seized goods, which was allowed by the Deputy Commissioner of Customs, Group III, JNCH, vide Order F. No. S/26-Misc-433(154)/2023-24/Gr.III/JNCH dated 20.10.2023, on execution of a Bond for Rs. 1,06,57,991/- and furnishing of a Bank Guarantee for Rs. 48,81,177/-. The importer thereafter complied with the conditions of provisional release and cleared the goods on 23.10.2023.

23.2.3.5 In this context, reference is invited to Para 2(e) of CBIC Circular No. 30/2017-Cus, which stipulates that requests for re-testing of samples on the ground that the original sample was not representative shall be entertained only if the consignment is still under Customs control, and that at the time of drawing of samples, the importer or his representative shall be present and certify that the samples drawn are representative.

23.2.3.6 In view of the foregoing facts and in terms of Para 2(e) of CBIC Circular No. 30/2017-Cus, which permits re-sampling on the ground of non-representative samples only when the consignment is under Customs control and when such objection is raised at the appropriate time,

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it is held that the importer is deemed to have accepted the samples drawn as representative. It is further held that the importer did not raise any objection at any stage to the process of drawal of samples, their sealing, marking, or identification, nor did the importer or its authorised representative raise any objection regarding the appointment, independence, or impartiality of the Panchas. **Consequently, the importer has forfeited the option to seek re-sampling or re-testing of the samples in the present case.**

Regarding DIN

23.2.4 Regarding the Noticee(s)'s contention that the forwarding letter addressed to the Textile Committee does not bear a Document Identification Number (DIN), which is claimed to be a mandatory requirement, it is observed that the Noticee(s) has not cited any circular, notification, or other legal provision mandating the quoting or mentioning of a DIN for official communications exchanged between two Government offices. Further, as per CBIC Circular No. 37/2019 dated 05.11.2019 and Circular No. 43/2019-Customs dated 23.12.2019, relating to the generation and quoting of Document Identification Number (DIN), the requirement was initially prescribed for specified documents and was subsequently expanded to cover all communications (including e-mails) issued to taxpayers and other concerned persons. The said circulars do not stipulate or mandate the quoting or mentioning of a DIN for official communications exchanged inter se between Government departments or offices. It is further observed that it was open to the Textile Committee to raise any objection regarding the forwarding letter or the samples received, if any doubt existed. In the present case, no such objection has been raised by the Textile Committee; instead, the samples were duly tested and test reports dated 14.09.2023 were issued.

23.2.5 In view of the above, I find that the contention of the Noticee(s) is misconceived, ill-founded, and without application of mind, and the same is therefore rejected.

The Noticee(s) has contended in their defence reply that that they want to cross-examines the above persons whose Statement are relied upon in the SCN. However, I find no merits in said contention due to following reasons: -

23.3 I find that Noticee(s) in written submission dated 16.12.2025 has requested for grant of permission to cross-examine the persons whose Statement are relied upon in the SCN. In this regard, none of the Noticee(s) have brought forward or pointed out any incoherence or contradiction in any of the evidences or charges levelled against them in the subject Show Cause Notice.

23.3.1 I observe that the documentary evidence, particularly the Textile Committee test reports dated 14.09.2023, pertaining to the goods actually found on examination as recorded under the Panchanama proceedings dated 22.08.2023, conclusively establishes that the goods imported under Live Bill of Entry No. 7244116 dated 08.08.2023 were incorrectly described and misclassified, resulting in short-payment of Customs duty. The importer had declared the goods under CTI 60063200 as "Polyester Knitted Fabric, Non-Printed Rolls" and under CTI 60063400 as "Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)". However, the Textile Committee Test Reports dated 14.09.2023 has objectively contradict the said declarations.

23.3.2 The test reports reveal that the goods bearing label descriptions **22755, TD, Rainbow Suede, Bitcoin and Persian** found upon examination, which were declared as polyester knitted fabrics, were in fact found to be materially different in composition and nature. As per the test reports, the fabric labelled **22755** was found to be a woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% polyurethane filaments, and 12% cotton yarn of different colours. The fabric labelled **TD** was found to be a knitted (weft-knitted) fabric composed of 98% polyester and 2% polyurethane. The fabric labelled **Rainbow Suede** was found

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to be a 100% polyester knitted pile (cut-pile) fabric. The fabric labelled **Bitcoin** was found to be a polyester knitted fabric coated with polyurethane and assembled in layers with 100% polyester knitted fabric. The fabric labelled **Persian** was found to be a 100% polyester woven chenille fabric assembled in layers with 100% polyester knitted fabric.

23.3.3 These findings clearly establish that the goods declared as polyester knitted fabrics also included woven fabrics, PU-coated fabrics, and layered fabrics, each attracting different tariff classifications and rates of duty. Accordingly, the test reports provide a reliable, independent, and conclusive factual foundation for determining mis-declaration of description and classification and clearly establish the case beyond doubt.

23.3.4 These findings are consistent with and duly corroborated by the voluntary and confessional admissions made by Noticee No. 03, Shri Udyan Singhania, partner of the firm M/s. Panda Furnishers, before the investigating agency, DRI-MZU, vide statement dated 27.08.2023. In his statement, he admitted that since the firm did not have a full container load, Shri Yashpal Punyarthi, the other partner of M/s. Panda Furnishers, loaded additional goods in the container for subsequent sale in India. He further admitted that such activity had been undertaken on at least two to three earlier occasions. He also admitted to having deleted WhatsApp chats of the WhatsApp group titled "Panda Accounts" exchanged with his partner, as he apprehended that the said messages could implicate him in the matter. These admissions stand further reinforced by the voluntary payment of ₹20 lakh made by him on 28.08.2023 towards partial discharge of duty liability arising on account of mis-declaration.

23.3.5 The above is further corroborated by the voluntary statement of the Director of the Customs Broker firm M/s. Om Seaways Cargo Pvt. Ltd., Shri Kapil Dalmia, dated 05.09.2023, recorded before DRI-MZU, wherein he stated that when the goods covered under Live Bill of Entry No. 7244116 dated 08.08.2023 were put on hold by DRI for examination, Shri Udyan Singhania had telephonically informed him, in consultation with Shri Yashpal Punyarthi, that the goods declared as polyester knitted fabric also included woven fabric.

23.3.6 When viewed cumulatively, the documentary, oral, digital, circumstantial, and inferential evidence forms a complete and unbroken chain. There is no material contradiction or unexplained gap in the evidentiary record. Each piece of evidence reinforces the other and points unerringly towards a single conclusion. Accordingly, on a cumulative evaluation of the evidence on record, **I find that the evidences present a coherent picture of conspiracy without any contradiction or unanswered gap, clearly establishing that the Noticee(s) mis-declared the goods with a clear intent to evade legally leviable customs duty.**

23.3.7 Further, in the instant case none of the Noticee(s) have contested the correctness of any statements which have been sought for cross-examination. Moreover, none of the statements have been retracted, nor were they recorded under any duress, stress, temptation, allurements, or coercion. Further, in the present case, sufficient documentary and circumstantial evidence is available to corroborate the said statements.

23.3.8 In this regard, I find that the cross examination emanates from rule of evidence. Section 137 of the Evidence Act provides for examination: cross-examination and re-examination. Section 138 of the Evidence Act confers right on the adverse party to cross-examine, a witness. The cross examination is an integral part of Rule of Evidence on which criminal jurisprudence proceeds. Adverting to Customs Law, it is observed that the mandate for cross examination is provided under section 138B of the Customs Act, 1962.

23.3.9 Distinction is observed between Section 138B of the Customs Act and provisions of Evidence Act in respect of cross-examination and reason for this marked difference is that the Rule

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of Evidence is majorly applied in Criminal Law, whereas, Customs Law, being Civil Law proceeds on preponderance of probability.

23.3.10 Reading of the section 138B which falls under Chapter XVI, says that a statement made and signed by a person before any Gazetted Officer of Customs during the course of any enquiry or proceedings under this Act shall be relevant in the judicial proceedings means when the prosecution is launched. Sub section (2) lays down that provisions given under section 138B (1) shall apply to any other proceedings under the Customs Act. The other proceedings cover the Adjudication proceedings. But, the language of the Section indicates that this provision would be applicable as far as possible in the other proceeding also. It means that provisions under section 138B (2) is not totally applicable in the case of other proceedings as envisaged by the Legislature, which covers Adjudication proceedings also. The Sub-section has used word "may" which suggests that permitting cross-examination is the discretion of Adjudicating Authority".

23.3.11 In Adjudication proceedings under Customs Law, highest regard is given to the Principle of Natural Justice under which cross-examination is covered. It means that Adjudicating Authority in the interest of justice is required to see whether the same is absolute necessity, so that miscarriage of justice could be avoided to the Noticee(s) or permitting cross-examinations would unnecessarily protract the litigation and will not serve any purpose. Further, I observe that cross-examination also becomes necessary in such situation wherein the outcome of the case only rests upon the statement of the person whose cross-examination has been sought. But when there are other evidences available which proves the guilt of the Noticee(s), then even denial of cross-examination would neither cause any injustice nor affect the outcome of the Case. Accordingly, I find that there is no requirement of granting permission for cross-examination as it will not fetch any new facts or evidences in the matter.

23.3.12 I rely upon the following decision of Hon'ble Tribunal in the case of (a) ODIYANDA AYYAPPA ODDAIAH Versus COMM. OF CUS., NCH, MANGALORE reported in 2019 (370) E.L.T. 1399 (Tri. - Bang.) which has been upheld by the Hon'ble High Court, Karnataka. The relevant portion as reported in 2020 (373) E.L.T. 159 (Kar.) is reproduced below:

"10. In fact, appellant has not retracted his retrospective statement and it has never been contended by the appellant that statement has been obtained from him under threat or duress or coercion. It is only after show cause notice was issued proposing to levy penalty, appellant has tried to retrace his steps and not before the said date. It is for this reason appellate tribunal has recorded the following finding:

"6.1 Further, the contention of the Learned Counsel for the appellant saying that the appellants were not subjected to cross-examination is not tenable in law because the appellants never retracted their statements at any point of time and in their original statements made before the Customs Officer under Section 108, they have clearly admitted their involvement in smuggling activity on payment of remuneration. The versions of the appellants given before the Customs Officer were also proved from their WhatsApp communication."

11. In the light of aforesaid discussion, we are of the considered view there is no substantial question of law involved in this appeal for being admitted, adjudicated and answered. Hence, we proceed to pass the following:"

"6.1 Further, the contention of the Learned Counsel for the appellant saying that the appellants were not subjected to cross-examination is not tenable in law because the appellants never retracted their statements at any point of time and in their original statements made before the Customs Officer under Section 108, they have clearly admitted their involvement in smuggling activity on payment of remuneration. The versions of the appellants given before the Customs Officer were also proved from their WhatsApp

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communication. The decisions relied upon by the appellants cited supra are not applicable to the facts and circumstances of the present case and are distinguishable. Further, I find that in the case of K.P. Abdul Majeed (supra) relied upon by the Learned AR, the Hon'ble High Court of Kerala has held in para 14 as under:

“14. Having regard to the legal implications evolved from the aforesaid factual situation, it is clear that confession statement of co-accused can be treated as evidence provided sufficient materials are available to corroborate such evidence. As far as retraction statement is concerned, it is for the person who claims that retraction has been made genuinely to prove that the statements were obtained under force, duress, coercion, etc., otherwise the materials indicate that statements were given voluntarily. When the statute permits such statements to be the basis of finding of guilt even as far as co-accused is concerned, there is no reason to depart from the said view. It is a question of appreciation of evidence.”

- (b) In Swadeshi Polytex Ltd. case Hon'ble Tribunal allowed the appeal and remanded the matter to the Collector for fresh decision after coming to the conclusion that there had been denial of principle of natural justice. However, it had upheld finding of the Collector that M/s. Swadeshi Polytex Ltd. will have no right to cross-examine the witnesses of the statements the Collector had relied upon, who are alleged to have utilized the commodity categories as used for the purposes of spinning yard. Hon'ble Apex Court in the facts and circumstances of that case, permitted M/s. Swadeshi Polytex Ltd. that since Collector has to decide the matter afresh the opportunity of cross-examination is afforded to the appellant. However, the facts and circumstances of the instant case are different. On even Customs case of Surjeet Singh Chhabra reported in <https://indiankanoon.org/doc/1107665/> wherein the provisions of Section 138B are available unlike in the instant case, Hon'ble Supreme Court held that:

*“when the petitioner seeks for cross-examination of the witnesses who have said that the recovery was made from the petitioner, necessarily an opportunity requires to be given for the cross-examination of the witnesses as regards the place at which recovery was made. Since the dispute concerns the confiscation of the jewellery, whether at conveyor belt or at the green channel, perhaps the witnesses were required to be called. But in view of confession made by him, it binds him and, therefore, in the facts and circumstances of this case the failure to give him the opportunity to cross-examine the witnesses is not violative of principle of natural justice. It is contended that the petitioner had retracted within six days from the confession. Therefore, he is entitled to cross-examine the panch witnesses before the authority takes a decision on proof of the offence. We find no force in this contention. **The Customs officials are not police officers. The confession, though retracted, is an admission and binds the petitioner. So, there is no need to call panch witnesses for examination and cross-examination by the petitioner.***

23.3.13 On the other hand, I rely upon the following decisions of various tribunals and High Courts:

- (a) In the case of Sanjay Shah Vs Commissioner of Customs reported in 2011 (264) E.L.T. 211 (Mad.) where in the Hon'ble High Court has observed that:

“10. At this juncture, though it cannot be denied that right of cross-examination in any quasi-judicial proceeding is valuable right given to the accused/noticee, as these proceedings may be adverse consequences to the accused, the Hon'ble Apex Court in the case of CCE v. Duncan Agro Industries, reported in 2000 (120) E.L.T. 280 (S.C.), has held that the right of cross-examination can be taken away. In yet another case, the Hon'ble Apex Court in the case of Surjeet Singh Chhabra v. Union of

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India reported in 1997 (89) E.L.T. 646 (S.C.), has again held that when the petitioner seeks for cross-examination of witnesses, who have said that the recovery was made from the petitioner, necessarily an opportunity required to be given for the cross-examination of *witnesses as regards the place at which recovery was made*. **But, in view of confession made by the petitioner, the same was binding upon him and therefore, in such facts and circumstances, failure to give him opportunity to cross-examine the witnesses would not violate the principles of natural justice. Further, it was held that the Customs Officials are not Police Officers. Therefore, the confession, though retracted is an admission and binds the petitioner.**

(b) In the instant case also the Noticees have confess their role. In this context, Hon'ble High Court in the case of Rajmal Lkahichand Vs Commissioner of Customs, Aurangabad reported in 2010 (255) E.L.T. 357 (Bom.) observed that:

“56. The Supreme Court in K.L. Tripathi v. State Bank of India, AIR 1984 SC 273, held that where there is no dispute as to the facts, or the weight to be attached on disputed facts but only an explanation of the acts, absence of opportunity to cross-examination does not create any prejudice in such cases and does not vitiate the decision.” In the instant case facts of clandestine removal and deliberate deletion of data are not under dispute. **All the co-Noticees have already confessed their role.** Their only contention is that they have committed their part of offence on instruction of senior management. This aspect is being duly considered at the time of deciding the quantum of penalty.

(c) Hon'ble Tribunal in the case of Shalini Steels Pvt. Ltd Vs CCE reported in 2011 (269) E.L.T. 485 (A.P.) has held that:

“11. In the case on hand the statement of Sri Om Prakash Sharma was relied upon, by the Commissioner of Customs and Central Excise, in demanding payment of excise duty by, and in levying penalty on, the appellant. The statement of Sri Om Prakash Sharma, who was an employee of the Appellant company, was accepted to be true by none other than the Managing Director of the Appellant company. **It is evident, therefore, that no prejudice was caused to the appellant on their being denied the opportunity of cross-examining Sri Om Prakash Sharma when its Managing Director had himself accepted the said statement to be true. Even otherwise nothing prevented the Appellant company, if they so chose, from producing Sri Om Prakash Sharma, (who was their employee), as a witness in their defence and to examine him on their behalf. It is evident, therefore, that this plea of denial of opportunity to cross-examine Sri Om Prakash Sharma is an afterthought,** and was raised only to wriggle out of the demand of excise duty and the penalty levied on them.” In the instant case also the subject statements have been agreed and accepted by the senior management.

(d) I find that in the case of **Jagdish Shanker Trivedi v/s CC, Kanpur, 2006 (194) ELT 290 (Tri.-Del.)**, Hon. Tribunal while relying on various judgments of Hon. Supreme Court, has held as under:

“7.1 The question as to whether there was any contravention of natural justice by the customs authorities when the persons whose statements were recorded were not produced to enable their cross-examination, came up for consideration by the Supreme Court in Kanungo's case (supra) in the context of the provisions of confiscation made under Section 167(8) of the Sea Customs Act read with Section 3(2) of Imports and Exports (Control) Act, 1947 and the Supreme Court in paragraph 12 of the judgment rejected that contention

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in the following terms:

“12. We may first deal with the question of breach of natural justice. On the material on record, in our opinion, there has been no such breach. In the show cause notice issued on August 21, 1961, all the material on which the Customs Authorities have relied was set out and it was then for the appellant to give a suitable explanation. The complaint of the appellant now is that all the persons from whom enquiries were alleged to have been made by the authorities should have been produced to enable it to cross-examine them. In our opinion, the principles of natural justice do not require that in matters like this the persons who have given information should be examined in the presence of the appellant or should be allowed to be cross-examined by them on the statements made before the Customs Authorities. Accordingly we hold that there is no force in the third contention of the appellant.”

23.3.14 *The decision in Kanungo & Co. was followed by the Calcutta High Court in Tapan Kumar Biswas v. Union of India (supra) in paragraph 17 of the judgment and it was held that in a proceeding under the Customs Act the proceedees are not entitled to cross-examine the witnesses. The decision in Ashutosh Ghosh and Another v. Union of India and Others reported in 1977 Criminal Law Journal N.O.C. 67, was also relied upon and it was observed in paragraph 20 of the judgment that the Supreme Court in Ashutosh Ghosh's case has categorically held that a proceedee is not entitled to cross-examine the witnesses. The decision of the Division Bench of the Calcutta High Court in Kishan Lal case (supra) was also referred in paragraph 18 of the judgment and it was held to be laying down the proposition that cross-examination of the witnesses (in the matter under the Sea Customs Act) was not comprehended. Referring to all these decisions, the Court held, that a proceedee was not entitled to cross-examination of any witnesses under Section 124 of the said Act which lays down the extent of applicability of the principles of natural justice and under which a proceedee was not entitled to cross-examine any witnesses (para 11). Thus in view of the decisions of the Hon'ble Supreme Court in Kanungo & Co., Ashutosh Ghosh and of the Calcutta High Court, in the above two decisions, it is abundantly clear that a noticee cannot claim a right to cross-examine under Section 124 of the said Act.”*

(a) Further, Hon. Tribunal in case of Fortune Impex Vs Commissioner of Customs, Calcutta, 2001 (138) ELT 556 (Tri.-Kolkata) [affirmed in 2004 (164) ELT 4 (S.C.) & 2004 (167) ELT A 134 (S.C.)] has held as under:

*“12. It is not required that in each and every case cross examination should necessarily be allowed. There is no absolute right of cross-examination provided in the Customs Act. This was the view held by the Calcutta High Court in the case of Tapan Kumar Biswas v. UOI, 1996 (63) ECR 546. Cross-examination of witnesses cannot be demanded as of right. The presumption is that unless the noticee makes out a case for cross-examination he will not be granted cross-examination. **The Appellate Tribunal in the case of Debu Saha v. Collector of Customs, 1990 (48) E.L.T. 302 (T) held that “It is no doubt true that in all cases, cross-examination need not be granted, but it all depends on the circumstances of each case.”** The Tribunal also observed in that case that if the Collector comes to the conclusion that the cross-examination is not material then by assigning reasons, he can reject the prayer.....”*

(b) I also find that in Re: G. Subramanian, 2002 (142) ELT 224 (G.O.I.), it is held that –

“7. Govt. observes that through sustained and well directed investigation the Deptt. was able to crack the organized gang which specialized in illegal exportation of foreign currency and import of foreign goods. The role of Shri G. Subramanian in this organized

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activity is established by the investigation carried out. It has been held by the Hon'ble Supreme Court of India that customs officers are not police officers and therefore statements given before customs officers are valid as substantive evidence. It has been categorically held that the statement made before the customs officials is not a statement recorded under Section 161 of the Criminal Procedure Code, 1973. Therefore, it is a material piece of evidence collected by customs officials under Section 108 of the Customs Act. Hon'ble Supreme Court had also held that the statement made before customs officers though retracted within six days is an admission and binding because it has been made before a customs officer and not a police officer. These aspects have been dealt with in detail by the Hon'ble Supreme Court in the following judgments (i) Surjit Singh Chhabra v. Union of India reported in 1997 (89) E.L.T. 646, Naresh J. Sukhawani v. Union of India - 1996 (83) E.L.T. 258 (S.C.) etc. It has also been held that cross-examination is not compulsory. Procedural requirements as to cross-examination of witnesses etc. governing enquiry under Article 311 of the Constitution of India are not equally applicable to proceedings under Section 112 of the Customs Act, 1962. Cross-examination is not a mandatory procedure to be allowed in all cases Liyakat Shah v. Commr. - 2000 (120) E.L.T. 556 (T). Hon'ble Tribunal has also held that the plea that no opportunity of cross-examination was afforded is not tenable and when confessional statements are given, the non-tendering of witnesses for cross-examination is not violative of principles of natural justice. Cross-examination is not a part of the natural justice but only that of procedural justice and not a 'Sine qua non' Poddar Tyres Pvt. Ltd. v. Commissioner - 2000 (126) E.L.T. 737 (Tri.). In Akai Impex v. Commissioner - 2000 (118) E.L.T. 610 (T), Hon'ble Tribunal held that cross-examination of witnesses cannot be demanded as a matter of right.

8. *Govt. observes that cross-examination will be allowed only when the proceedings justified. In the present case the confessional statements given, corroborative evidences collected, documentary evidences collected during searches conclusively prove, culpability of Shri G. Subramanian beyond doubt. He has not complained about threat or coercion when he was produced before Magistrate immediately after arrest. When the original adjudicating authority questioned him about the nature of torture during personal hearing, he could not answer satisfactorily. In view of the Hon'ble Supreme Court judgment as discussed above and the strong evidences collected by the Deptt. Govt. observes that penalty has been rightly imposed."*

23.3.15 Besides above, in the instant case Noticee(s) have not contested the correctness of statements which have been sought for cross-examination. Moreover, none of the statements has been retracted or recorded under any duress, stress, any temptation, allurements or coercion. Further, in the instant case sufficient material in form of documentary and circumstantial evidence to corroborate the subject statements is available. The ratio of the following judicial pronouncements of the higher judicial bodies is also applicable:

- (a) In the case of Ashok Trading Company v/s. Commissioner of Central Excise, Surat, 2007 (214) E.L.T. 235 (Tri. - Ahmd.), Hon'ble Tribunal has observed as under: -

"7. I find that this is a case of admitted diversion of duty free material received from 100% EOUs. The appellant should have used them for manufacture and further export. The partner has admitted such clandestine removal in his statement on 12-7-01 and it is noticed that there was no retraction to his statement and further the same was corroborated in his statement nearly after 2 years on 6-6-03. In these circumstances, the request for cross-examination of recipient of the material appears not really warranted."

- (b) In the case of Gulabchand Silk Mills Pvt Ltd. v/s Commissioner of Central Excise, Hyderabad-II, 2005 (184) ELT 263 (Tri.-Bang.), Hon'ble Tribunal has observed that:

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“10. ...When a fact is admitted it doesn't need further corroboration. **We have no reason to believe that the statements have been taken under duress. We also hold that the retraction made after two months is an afterthought. The denial of cross-examination of the two persons Shri Bhavani Kishore and Shri Gouri Shanker Gupta does not vitiate the proceedings. These people have not retracted their statements also.**

- (c) M/s Paras Laminates (P) Limited v/s Commissioner of Central Excise, Jaipur, 2004 (176) ELT 656 (Tri.-Del), Hon. Tribunal has observed :

“ 8. This fact is admitted by the appellants that Shri D.K. Mishra, Commercial Manager has not retracted from his statement. In this situation when a senior officer like Commercial Manager admitted the entries made in the loose slip also admitted the fact that the excess goods were cleared without payment of duty. Mere denial of cross-examination does not call for any interference in the impugned order...”

- (d) Sudhir Sharma v/s Commissioner of Customs, New Delhi, 2011 (265) ELT 243 (Tri.-Del.), Hon. Tribunal has observed:

“Hon'ble High Court of Bombay while dealing with the similar issue in the case of Gyan Chand Sant Lal Jain v. UOI, reported in [2001 \(136\) E.L.T. 9](#) (Bom.) and taking into consideration the applicability of concept of principles of natural justice in that regard quoted para 76 of Halsbury's Law of England, Vol. I (4th Edition) which reads thus :-

“Natural justice does not impose on administrative and domestic tribunals a duty to observe all the technical rules of evidence applicable to proceedings before courts of law. Members of tribunals may be entitled to draw on their specialized or local knowledge of the type of, issue before them in order to supplement as well as evaluate evidence to find facts by inquisitorial methods, and inspections and to obtain information from other persons: but it will generally be a denial of justice to fail to disclose to a party specific material relevant to the decision if he is thereby deprived of any opportunity of comment on it.” [Emphasis supplied]

The Hon'ble High Court observed thus:-

“In other words, it seems to be a fairly settled position in law that it is not necessary that persons whose statements have been previously recorded must be examined in the presence of the party against whom such previous statements are intended to be used. The rules of natural justice do require that their previous statements must be made available to the party against whom they were intended to be used and such party must be given a fair opportunity to explain the same or comment on them. What would amount to fair opportunity would depend upon the facts and circumstances of each case....”
[Emphasis supplied]

The Apex Court in Surjeet Singh Chhabra v. UOI, reported in [1997 \(89\) E.L.T. 646](#) (S.C.) held that Customs officials are not police officers and admission made before them though retracted binds the deponent. In view of voluntary statements recorded and such statements not retracted did not warrant cross examination when other circumstantial provided reliable basis corroborating the statements. When nothing surfaced that the witnesses had any enmity with appellants, those were not liable to be discarded nor required to be put to cross examination. Relying upon the decision of the Apex Court in Surjeet Singh Chhabra case (supra) this Tribunal in Jagdish Shanker Trivedi v. Commissioner of Customs, Kanpur - [2006 \(194\) E.L.T. 290](#) (Tri.-Del.) held that admission made by an assessee binds him and, therefore, failure to give him the opportunity to cross-examine the witnesses was not violative of principles of natural justice. It was specifically held that “principles of natural justice do not require that in

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*matters like this, persons who had given information should be allowed to be cross-examined by the co-Noticeses on the statements made before the customs authorities. **If cross-examination is to be allowed as a matter of right then in all cases of conspiracy and joint dealings between the co-noticees in the commission of the offences in connection with the contraband goods, they can bring about a situation of failure of natural justice by a joint strategic efforts such co-noticees by each one refusing to be cross-examined by resorting to Article 20(3) of the Constitution and simultaneously claiming cross-examination of the other co-noticees.**” It is not a matter of right for any assessee to contend that the statements of witnesses should be discarded.*

23.3.16 *Bearing in mind the law laid down by the Apex Court and the appellants having been put to notice through SCN in the course of adjudication, there appears no force on the submissions of appellants that they were deprived of cross examination. It is well-settled that the effect of an alleged admission depends upon the circumstances in which it was made. An admission is the best evidence that an opposing party can rely upon, and though not conclusive, is decisive of the matter, unless successfully withdrawn or proved erroneous. This is so because an admission by a party is substantive evidence of the fact admitted, and admissions duly proved are admissible evidence irrespective whether the party making them appeared in the witness box or not and whether that party when appearing as witness was confronted with those statements in case it made a statement contrary to those admissions. An admission, if clearly and unequivocally made, is the best evidence against the party making it and though not conclusive, shifts the onus to the maker on the principle that “what a party himself admits to be true may reasonably be presumed to be so and until the presumption was rebutted the fact admitted must be taken to be established.”*

- (e) In the case of GTC Industries Ltd. v/s. Commissioner of Customs, New Delhi, 2011 (264) ELT 433 (Tri.-Del.), Hon. Tribunal has observed as under:-

“26.2 ..We are satisfied that the declaration filed before the authorities were full proof of suppression of fact, when all connected evidence proved realisation of higher MRP. Accordingly, the Excise authorities having discharged their burden of proof, the appellants had no right to call for cross-examination on flimsy plea.”

- (f) In the case of Goodrich Fairwell Exporters v/s CC (Import), Nhava Sheva, 2010 (252) E.L.T. 428 (Tri. - Mumbai), Hon. Tribunal has observed as under:-

“16. The law, therefore, on the point of right to cross examine witness is well settled. It is not that in each and every matter before the adjudicating authority in relation to the tax liability that the assessee would be entitled to cross examine the persons whose statements recorded without disclosing the purpose for which the same is required. Besides, in a case where the facts which are sought to be established on the basis of the contents of the statements of the witnesses are not only to the knowledge of the assessee but are clearly admitted by the assessee in other documents in the same proceedings, mere rejection of refusal of cross examination of such persons would not result in failure of principles of natural justice. Hence, we do not find any substance in the first ground of challenge in the matter.”

- (g) In the case of Sridhar Paints Co. P. Ltd. v/s Commissioner of Customs & Central Excise, Hyderabad –III, 2006 (198) E.L.T. 514 (Tri. - Bang.), Hon. Tribunal has observed as under:-

“9. .. The Adjudicating Authority has further cited several case laws to show that denial of cross examination of witnesses/officers is not a violation of the principles of natural justice, **We find that the Adjudicating Authority has reached his conclusions not only on the basis of the statements of the concerned persons but also the various**

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incriminating records seized. We hold that the statements have been corroborated by the records seized. Even unaccounted raw materials and finished goods have been seized. There is no infirmity in the Adjudication Order. A modus operandus has been devised to evade Central Excise duty systematically.

- (h) In the case of Computer Joint-I v/s Collector of Central Excise, Bombay, 2000 (116) ELT 162 (Tribunal), Hon. Tribunal has held as under: -

“Further, when the Manager and the owner of the appellants firm, in their initial statements, admitted that the appellants were manufacturing computers at their premises and record was taken into possession and at that time, nothing was shown or stated by the appellants to allege that the computers were actually manufactured by the independent job workers and not the appellants. In view of admission made by Deepak K. Daryani, Proprietor and Deepak Ahuja, Manager in their statements which were not retracted by them, the denial of cross-examination of the persons, who during the investigation, admitted that the computers were actually assembled at the premises of the appellants, is not in violation of principles of natural justice.”

- (i) ***In the case of Telestar Travels Pvt. Ltd. V. Special Director of Enforcement = 2013-TIOL-17-SC-FEMA, Hon’ble Supreme Court held that the rejection of the request for cross-examination need not always tantamount to violation of the principles of natural justice. The relevant portion of the said decision is produced below:***

“20. Coming to the case at hand, the Adjudicating Authority has mainly relied upon the statements of the appellants and the documents seized in the course of the search of their premises. But, there is no dispute that apart from what was seized from the business premises of the appellants the Adjudicating Authority also placed reliance upon documents produced by Miss Anita Chotrani and Mr. Raut. These documents were, it is admitted disclosed to the appellants who were permitted to inspect the same. The production of the documents duly confronted to the appellants was in the nature of production in terms of Section 139 of the Evidence Act, where the witness producing the documents is not subjected to cross examination. Such being the case, the refusal of the Adjudicating Authority to permit cross examination of the witnesses producing the documents cannot even on the principles of Evidence Act be found fault with. At any rate, the disclosure of the documents to the appellants and the opportunity given to them to rebut and explain the same was a substantial compliance with the principles of natural justice. That being so, there was and could be no prejudice to the appellants nor was any demonstrated by the appellants before us or before the Courts below. The third limb of the case of the appellants also in that view fails and is rejected.”

23.3.17 Based on the facts and circumstances narrated in the foregoing paragraphs, and in the absence of any substantiated grounds demonstrating how the grant of cross-examination would alter or dislodge the evidentiary basis of the case, the request for cross-examination is held to be unwarranted. Further, relying upon the decisions of the higher appellate fora, as discussed hereinabove, it is held that even where cross-examination has not been permitted by the Adjudicating Authority, there is no miscarriage of justice when the case is otherwise supported by cogent documentary and corroborative evidence. Accordingly, the request made by the Noticee(s) for cross-examination is rejected.

23.4 Further, the Noticee(s) have contended that electronic evidence cannot be relied upon in the absence of a certificate under Section 138C of the Customs Act, 1962. It has been argued that the data relating to past imports has been retrieved from various electronic devices as well as from

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a pen drive resumed during searches conducted at the office premises of the Noticee firm, and that no certificate as mandated under Section 138C has been placed on record. On this ground, the Noticee(s) has contended that, in the absence of such certificate, the data relating to past imports cannot be relied upon and that the demand, if any, can survive only in respect of Live Bill of Entry No. 7244116 dated 08.08.2023.

In this regard, it is observed that the data pertaining to past imports has been obtained and verified from the Customs EDI system (ICES 1.5), which is an official and statutorily maintained system of the Customs Department. The reliance placed on such data is not confined to, nor solely based upon, the electronic devices or pen drive resumed during the course of search proceedings. Accordingly, the data retrieved from the Customs EDI system does not require certification under Section 138C of the Customs Act for the purpose of its admissibility, as it constitutes official electronic records maintained by the Department in the normal course of business. Accordingly, the contention of the Noticee(s) is found to be devoid of merit and is hereby rejected.

23.5 In view of the foregoing, I find that the goods declared in live Bill of Entry No. 7244116 dated 08.08.2023 filed by the importer M/s. Panda Furnishings are mis-declared in terms of description, composition & quantity.

II. NOW I TAKE UP THE NEXT ISSUE AS TO WHETHER THE CLASSIFICATION OF GOODS ACTUALLY IMPORTED UNDER LIVE BILL OF ENTRY NO.7244116 DATED 08.08.2023 SHOULD BE REJECTED AND RE-CLASSIFIED, AS DETAILED IN TABLE-E, SUPRA OR OTHERWISE

24. In this context, I reiterate my findings recorded in para 19 to 23 supra, which are *mutatis mutandis* applicable to the issue at hand.

24.1 In view of the foregoing, on careful consideration of the facts of the case, documentary evidence, Oral evidence, investigation reports, statutory provisions, and the voluntary statements, I find that M/s Panda Furnishings (IEC No. AAZFP3763C) has mis -declared the goods imported vide Live Bill of Entry No.7244116 dated 08.08.2023 in Container No. CAIU8873306 as follows:

TABLE-A: Original Declaration in Live Bill of Entry No.7244116 dated 08.08.2023

S. No.	Live Bill of Entry No.	Description of the goods	CTH declared	Qty.	Declared Value (₹)
1	7244116 dated 8.8.2023	Polyester knitted fabrics (Printed Rolls in assorted colour with different GSM)	60063400	298 Bales	1019050.56
	Duty Structure on declared CTH	BCD: 20%	IGST: 5%	SWS: 2%	Total: 28.1%
2	7244116 dated 8.8.2023	Polyester knitted fabric (Non-Printed rolls in assorted colours with different GSM)	60063200	271 Bales	761970.53
	Duty Structure on declared CTH	BCD: 20%	IGST: 5%	SWS: 2%	Total: 28.1%

TABLE-D

Comparison of declared item vs Correct Description & Classification as per Test Report

Sr No.	Label Description on the rolls of fabric	CTH and Description in the Live Bill of Entry No. 7244116 dated 08.08.2023	Rate of duty as per BE description	Description as per the test report	Correct Classification and rate of duty as per TR

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1	22755	CTI 60063200 "Polyester Knitted Fabric, Non-Printed Rolls" in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018), Social Welfare Surcharge at 10% and IGST at 5%	Woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% Polyurethane filaments, 12% cotton of yarn of different colours	CTI 55162300 attract Basic Customs Duty (BCD) of 20% or Rs. 150 per Kg whichever is higher, along with IGST 5% and Social Welfare Surcharge (SWS) of 10%.
2	TD	CTI 60063200 "Polyester Knitted Fabric, non-printed rolls" in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) Social Welfare Surcharge at 2% and IGST at 5%	98.0% Polyester, 2.0% polyurethane other knitted (weft knitted) fabrics of yarns of different colours	CTI 60063300 attracts a Basic Customs Duty (BCD) of 20% or Rs. 115 per kg, whichever is higher, along with 5% IGST and Social Welfare Surcharge (SWS) of 10%.
3	Rainbow Suede	CTI 60063200 "Polyester Knitted Fabric, Non-Printed Rolls in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) or Rs. 115/- per Kg whichever is higher, Social Welfare Surcharge at 10% and IGST at 5%	100% Polyester knitted fabric, other pile (cut pile) fabric	CTI 60019200 attracts Basic Customs Duty (BCD) at 20%, IGST at 5%, and Social Welfare Surcharge (SWS) at 10%.
4	Bitcoin	CTI 60063400 "Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)"	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) Social Welfare Surcharge at 2% and IGST at 5%	Polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric	CTI 59032090 attracts a Basic Customs Duty (BCD) of 20%, IGST of 12%, and Social Welfare Surcharge (SWS) of 10%.
5	Persian	CTI 60063400 "Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)"	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) or Rs. 115/- per Kg whichever is higher, Social Welfare Surcharge at 10% and IGST at 5%	100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric.	CTI 58013690 attracts a Basic Customs Duty (BCD) of 20% or Rs. 130 per square meter, whichever is higher, along with 5% IGST and Social Welfare Surcharge (SWS) of 10%.

24.2 I observe that the SCN proposes to reject the declared classification and to reclassify the goods actually found, as per the test report, in Live Bill of Entry No. 7244116 dated 08.08.2023, as follows:

TABLE-E:

Comparison of Declared vs Correct Item Description & Classification as per Test Report

S. No.	Label description on the rolls of fabric	Description of the goods in the live Bill of Entry No. 7244116 dated 08.08.2023	Classification of the goods in the Live Bill of Entry	Description of the goods as per Test Report	Actual Classification of the goods as per TR
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1	22755	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	Woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% Polyurethane filaments, 12% cotton of yarn of different colours	5516.2300
2	TD	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	98.0% Polyester, 2.0% polyurethane other knitted (weft knitted) fabrics of yarns of different colours	6006.3300
3	Rainbow Suede	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	100% Polyester knitted fabric, other pile (cut pile) fabric	60019200
4	Bitcoin	Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)	60063400	Polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric	5903.2090
5	Persian	Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)	60063400	100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric	5801.3690

24.3 CLASSIFICATION AND RATE OF DUTY: -

I. Product with description on Rolls - 22755: -

24.3.1 I observe that in Live Bill of Entry No. 7244116 dated 08.08.2023, the goods were declared as “*Polyester Knitted Fabric (Non-Printed Rolls in assorted colours in different GSM)*” and classified under CTI 6006 32 00. However, as per the Textile Committee test report, the goods were found to be ‘*woven fabrics containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% polyurethane filaments, and 12% cotton, consisting of yarns of different colours.*’

24.3.1.1 The declared and correct CTI with duty structure as proposed by SCN are reproduced as below: -

CTH	Description	BCD	IGST	SWS	Effective duty
As per Declaration					
6006	Other knitted or crocheted fabrics.				
6006-3200	-of synthetic fibres-Dyed	20%	5%	10%	28.100%
As per Test Reports					
5516	Woven fabrics of artificial staple fibres.				
5516-2300	Containing less than 85 percent by weight of artificial staple fibres, mixed mainly or solely with man-made filaments: -- Of yarns of different colours	20% or Rs. 150 per kg. whichever is higher	5%	10%	28.100%

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24.3.1.2 In this regard, I observe that the originally declared classification under CTI 6006 32 00 falls under Chapter 60, which is expressly restricted to knitted or crocheted fabrics. CTI 6006 32 00 specifically covers “other knitted or crocheted fabrics, of synthetic fibres, dyed.” As the tested goods are woven in nature and not knitted or crocheted, classification under this heading is technically incorrect, contrary to the scope of Chapter 60 of the Customs Tariff Act, not sustainable, and therefore liable to be rejected.

24.3.1.3 Further, as per Note 2(A) of Section XI of the Customs Tariff Act, mixtures of two or more textile materials are to be classified according to the textile material that predominates by weight. In this context, it is observed that viscose is an artificial (man-made) fibre produced by chemically processing natural cellulose, usually obtained from wood pulp, whereas polyester is a synthetic fibre obtained by polymerisation of petrochemical derivatives such as purified terephthalic acid and ethylene glycol, and polyurethane is a synthetic polymer obtained through a chemical reaction between polyols and di-isocyanates. Since the goods are found to predominantly consist of man-made staple fibre, namely viscose staple fibre, I observe that Chapter 55, which deals with man-made staple fibres, becomes applicable.

24.3.1.4 Further, it is noticed that Heading 5516 covers “woven fabrics of artificial staple fibres.” As the goods contain 60% by weight of viscose staple fibres, they are appropriately covered under Customs Tariff Item 5516. Sub-heading 5516 23 00 applies to woven fabrics containing less than 85% by weight of artificial staple fibres, mixed mainly with man-made filaments, and consisting of yarns of different colours. Since, as established by the test report, the fabric under consideration contains less than 85% by weight of artificial staple fibres, is mixed mainly with man-made filaments, and consists of yarns of different colours, the goods merit classification under CTI 5516 23 00 with duty as per Para 24.3.1.1.

24.3.1.5 Accordingly, the applicable Basic Customs Duty (BCD) is 20% or ₹150 per kg, whichever is higher. In addition, Integrated Goods and Services Tax (IGST) at the rate of 5% and Social Welfare Surcharge (SWS) at the rate of 10% are leviable, resulting in an effective duty incidence of 28.100%.

II. Product with description on Rolls – TD: -

24.3.2 In live BE No. 7244116 dated 08.08.2023, the goods were initially declared as “*Polyester Knitted Fabric (Non-Printed Rolls in assorted colours in different GSM)*” and classified under Customs Tariff Item (CTI) 60063200, which covers "other knitted or crocheted fabrics of synthetic fibres, dyed". However, as per the test report, the actual composition of the goods is ‘98.0% polyester and 2.0% polyurethane, and they are confirmed to be weft-knitted fabrics made from yarns of different colours.

24.3.2.1 The declared and correct CTI with duty structure as proposed by SCN are reproduced as below: -

CTH	Description	BCD	IGST	SWS	Effective duty
6006	Other knitted or crocheted fabrics.				
As per Declaration					
6006 3200	-of synthetic fibres- Dyed	20%	5%	10%	28.100%
As per Test Report					

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60063300	Of synthetic fibres: of yarns of different colours.	20%	5%	10%	28.100%
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24.3.2.1 In this regard, I observe that the originally declared description of the goods is “*Polyester Knitted Fabric (Non-Printed Rolls in assorted colours in different GSM)*” and classified under CTI 6006 32 00 which falls under Chapter 60, which is expressly restricted to knitted or crocheted fabrics. CTI 6006 32 00 specifically covers “other knitted or crocheted fabrics, of synthetic fibres, dyed.”.

24.3.2.2 I observe that as per the test report, the goods are composed of 98.0% polyester and 2.0% polyurethane. In this context, it is observed that polyester is a synthetic fibre obtained by polymerisation of petrochemical derivatives such as purified terephthalic acid and ethylene glycol, and polyurethane is also a synthetic polymer obtained through a chemical reaction between polyols and di-isocyanates. Accordingly, the goods are made of synthetic fibres.

24.3.2.3 It is further observed that the goods are weft-knitted fabrics. In this context, it is noted that Chapter 60 of the Customs Tariff Act, 1962 specifically applies to knitted or crocheted fabrics, and Heading 6006 covers “other knitted or crocheted fabrics.” Since the goods are weft-knitted, they are correctly classifiable under Heading 6006.

24.3.2.4 Since goods are made from yarns of different colours, it is observed that sub-heading 6006 33 00 specifically covers “other knitted or crocheted fabrics of synthetic fibres, of yarns of different colours.” The essential distinction between Sub-headings 6006 32 00 and 6006 33 00 lies in the method of coloration: Sub-heading 6006 32 00 applies to dyed fabrics, whereas Sub-heading 6006 33 00 applies to fabrics made from pre-coloured or differently coloured yarns, which create a multi-coloured appearance during the knitting process itself.

24.3.2.5 It is noticed that the test report confirms that the fabric is made from yarns of different colours and is not merely a dyed fabric. The synthetic composition of the fibres (98% polyester and 2% polyurethane) satisfies the requirement of synthetic fibres, and the knitted structure and method of coloration align with the technical description of CTI 6006 33 00. Accordingly, the goods merit classification under CTI 6006 33 00.

24.3.2.6 In conclusion, the goods in question are not dyed fabrics as declared but are knitted fabrics composed of yarns of different colours, which is a materially different classification. Based on their synthetic composition, weft-knitted construction, and yarn-based coloration, the appropriate and legally correct classification under the First Schedule to the Customs Tariff Act, 1975 is CTI 60063300 – “other knitted or crocheted fabrics, of synthetic fibres, of yarns of different colours.”

24.3.2.7 Accordingly, the applicable Basic Customs Duty (BCD) is 20%. In addition, Integrated Goods and Services Tax (IGST) at the rate of 5% and Social Welfare Surcharge (SWS) at the rate of 10% are leviable, resulting in an effective duty incidence of 28.100%.

III. Product with description on Rolls –Rainbow Suede: -

24.3.3 In live BE No. 7244116 dated 08.08.2023, the description of goods was mentioned as “*Polyester Knitted Fabric (Non-Printed Rolls in assorted colors in different GSM)*” under CTI 60063200. However, as per the test results, the said product consists of ‘*100% polyester knitted other pile (cut pile) fabric*’.

24.3.3.1 The declared and correct CTI with duty structure as proposed by SCN are reproduced as below: -

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CTH	Description	BCD	IGST	SWS	Effective duty
As per Declaration					
6006	Other knitted or crocheted fabrics.				
6006 3200	-of synthetic fibres- Dyed	20%	5%	10%	28.100%
As per Test Report					
6001	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted	-	-	-	-
60019200	Other: of man- made fibres	20%	5%	10%	28.100%

24.3.3.2 I observe that original declared description of the goods is "*Polyester Knitted Fabric (Non-Printed Rolls in assorted colors in different GSM)*" and classified under CTI 60063200, which applies to "other knitted or crocheted fabrics of synthetic fibres, dyed." However, test report revealed that the product is composed of 100% polyester knitted fabric with cut pile, which materially alters the nature and correct classification of the goods.

24.3.3.3 In this context I observe that the Customs Tariff Heading 6001 covers "pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or crocheted". Within this heading, CTI 60019200 applies to "other pile fabrics, knitted or crocheted, of man-made fibres." The presence of cut pile, which gives the fabric a raised, velvety or plush texture, is a defining structural feature and not merely a surface effect like dyeing or printing.

24.3.3.4 It is further observed that, under General Rule 1 of the General Rules for Interpretation of the Customs Tariff, classification is determined according to the terms of the headings and any relevant section or chapter notes. Since CTI 60063200 pertains only to ordinary dyed synthetic knitted fabrics and does not include pile fabrics, it is not the appropriate heading for the goods in question.

24.3.3.5 Therefore, the correct classification of the goods, based on their actual construction (knitted cut pile) and material composition (100% polyester), is under CTI 60019200— "Other pile fabrics, knitted or crocheted, of man-made fibres." This classification reflects both the technical characteristics and legal framework of the Customs Tariff, and accordingly, the originally declared heading CTI 60063200 is incorrect.

24.3.3.6 Accordingly, the applicable Basic Customs Duty (BCD) is 20%. In addition, Integrated Goods and Services Tax (IGST) at the rate of 5% and Social Welfare Surcharge (SWS) at the rate of 10% are leviable, resulting in an effective duty incidence of 28.100%.

IV. Product with description on Rolls –Bitcoin: -

24.3.4 In live BE No. 7244116 dated 08.08.2023 goods were declared as "*Polyester Knitted Fabric (Printed Rolls in assorted colour in different GSM)*" a under CTI 60063400. However, as per the test report, the product consists of '*polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric*'.

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24.3.4.1 The declared and correct CTI with duty structure as proposed by SCN are reproduced as below: -

CTH	Description	BCD	IGST	SWS	Effective duty
As per Declaration					
6006	Other knitted or crocheted fabrics.				
6006 3400	--Printed of artificial fibres	20%	5%	10%	28.100%
As per Test Report					
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02				
59032090	With Polyurethane-- Other	20%	12%	10%	36.640%

24.3.4.1 I observe that the originally declared description of the goods is “Polyester Knitted Fabric (Printed Rolls in assorted colours in different GSM)” and classified under Customs Tariff Heading (CTI) 60063400, which applies to “other knitted or crocheted fabrics of synthetic fibres, printed.” However, test report revealed that the product is composed of ‘*polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric*’ which materially alters the nature and correct classification of the goods.

24.3.4.2 I further observe that as per the test report, the goods are not simple printed polyester knitted fabrics. Instead, they consist of polyester knitted fabric coated with polyurethane, and are assembled in layers with another 100% polyester knitted fabric. This means that the goods are essentially multi-layered textile fabrics impregnated or coated with plastics, specifically polyurethane, and the plastic layer is applied in a way that is visible or functionally alters the textile.

24.3.4.3 In this context I observed that this distinction is critically important for customs classification, as per the General Rules for the Interpretation of the Customs Tariff (GRI). Rule 1 states that classification shall be determined according to the terms of the headings and any relevant section or chapter notes. In this case, Chapter Note 1(c) to Chapter 60 of the First Schedule to the Customs Tariff Act, is directly relevant. This note excludes from Chapter 60 “fabrics that are impregnated, coated, covered or laminated with plastics.” As a result, any such product, regardless of whether it originates as a knitted fabric, is excluded from Chapter 60 once it has been coated or laminated with plastic material such as polyurethane. Accordingly, goods are not out of the scope of Chapter 60.

24.3.4.4 I also observe that Chapter 59 deals with impregnated, coated, covered or laminated textile fabrics. Further Chapter Notes to the Harmonized System (HSN) 5903 “textile fabrics laminated with plastics” means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.

24.3.4.5 I further observe that within Chapter 59, Heading 5903 covers “textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902.”

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Heading 5902 covers tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters, or viscose rayon. In this context, I observe that, as per the test report, the goods are coated with polyurethane and are opined to merit classification under CTH 5903.20. Accordingly, the goods are not covered under Heading 5902 and merit classification under Heading 5903.

24.3.4.6 It is also noticed that Sub-heading 5903 20 pertains to fabrics that are coated or covered with polyurethane, and Tariff Item 5903 20 90 covers coated fabrics that do not fall under a more specific subcategory. Since, as per the test report, the goods are assembled in layers with 100% polyester knitted fabric, the same merit sub-classification under CTI 5903 20 90.

24.3.4.7 Therefore, the declared classification under CTI 60063400 is inaccurate, as it fails to reflect the material transformation and the exclusion criteria laid out in Chapter 60. Based on the composition (polyester fabric with polyurethane coating), structure (layered assembly), the correct classification is under CTI 59032090—textile fabrics coated with polyurethane, not elsewhere specified.

24.3.4.8 Accordingly, the applicable Basic Customs Duty (BCD) is 20%. In addition, Integrated Goods and Services Tax (IGST) at the rate of 12% and Social Welfare Surcharge (SWS) at the rate of 10% are leviable, resulting in an effective duty incidence of 36.640%.

24.3.4.9 It is further observed that, as per Notification No. 14/2022-Customs (ADD) dated 20.05.2022, Anti-Dumping Duty is applicable on imports of goods classifiable under CTI 5903 20 90 at the rate of USD 0.46 per metre. Accordingly, for the purpose of calculating the differential duty, Anti-Dumping Duty is also required to be taken into consideration.

V. Product with description on Rolls –Persian: -

24.3.5 In live BE No. 7244116 dated 08.08.2023, the description of goods was mentioned as “*Polyester Knitted Fabric (Printed Rolls in assorted colour in different GSM)*” under CTI 60063400. As per the test result, the product consists of ‘*100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric.*’

24.3.5.1 The declared and correct CTI with duty structure as proposed by SCN are reproduced as below: -

CTH	Description	BCD	IGST	SWS	Effective duty
As per Declaration					
6006	Other knitted or crocheted fabrics.	-	-	-	-
6006 3400	--Printed of artificial fibres	20%	5%	10%	28.100%
As per Test Report					
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806.	-	-	-	-
58013690	Chenille fabrics -- Other	20% or Rs. 130 per sq. mtr., whichever is higher.	5%	10%	28.100%

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24.3.5.2 I observe that goods were originally declared description of the goods is “Polyester Knitted Fabric (Printed Rolls in assorted colour in different GSM)” and classified under CTI 60063400, which covers "other knitted or crocheted fabrics of synthetic fibres, printed." However, as per the test report, the product is not a single-layer knitted fabric as declared but rather a composite fabric consisting of 100% polyester woven chenille fabric assembled in layers with 100% polyester knitted fabric. This composite structure significantly changes the classification of the product under the Customs Tariff.

24.3.5.3 In this context I observe that the key element here is the presence of woven chenille fabric, which is a distinct type of fabric characterized by its tufted surface and soft texture. According to the Chapter Notes to the Harmonized System (HSN), chenille fabrics are specifically classifiable under Heading 5801, which covers “woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806”. Customs Tariff Heading 58013690 covers “chenille fabrics of man-made fibres: other, which fits the description of the test report (100% Polyester woven chenille fabric).

24.3.5.4 I observe that as per Chapter Note 1(c) to Chapter 60 of the Customs Tariff Act, 1962, fabrics that are assembled, laminated, or otherwise combined with other fabrics in a way that gives the product the character of a woven or composite material, and not just knitted fabric, are excluded from classification under Chapter 60. Since the dominant component of the fabric is the woven chenille layer, which determines the essential character of the material, the product does not qualify for classification under CTI 60063400.

24.3.5.5 It is further noticed that the General Rules for Interpretation (GRI) of the tariff schedule, particularly Rule 3(b), states that when goods are made of different materials or components, they shall be classified as if they consisted of the material or component which gives them their essential character. Therefore, considering the composition, construction, and essential character of the product, as confirmed by the test report, the appropriate classification of the goods is under CTI 58013690— “chenille fabrics of man-made fibres: other”.

24.3.5.6 Accordingly, the applicable Basic Customs Duty (BCD) is 20% or ₹130 per square metre, whichever is higher. In addition, Integrated Goods and Services Tax (IGST) at the rate of 5% and Social Welfare Surcharge (SWS) at the rate of 10% are leviable, resulting in an effective duty incidence of 28.100%.

24.4 Thus, from the test report, the Customs Tariff Act, 1962 and the WCO HSN Explanatory Notes, it is amply clear that M/s Panda Furnishings has mis-declared the goods imported by them, and misclassified the same in order to evade payment of customs duty and to avail the benefit of exemption Notification. By mis-declaring the goods as Polyester Knitted Fabric, they have imported woven fabrics, P.U. coated fabrics and pile fabrics. The duty payable on the said imported fabrics is higher than the duty on polyester knitted fabrics and Anti-Dumping Duty is also payable on PU Coated fabrics. Therefore, I find that in order to evade payment legally liable customs duty, the goods imported were mis-declared as polyester knitted fabrics by the importer.

24.5 In view of the foregoing, I find that the classification of goods actually imported under live Bill of Entry No.7244116 dated 08.08.2023 is liable for rejection and should re-classified, as detailed in Table-E, supra.

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III. NOW I TAKEUP THE NEXT ISSUE AS TO WHETHER THE DECLARED ASSESSABLE VALUE OF RS. 17,81,015/- FOR THE GOODS DECLARED IN LIVE BILL OF ENTRY NO. 7244116 DATED 08.08.2023 FILED BY THE IMPORTER, M/S PANDA FURNISHINGS SHOULD BE REJECTED UNDER RULE 12 OF CVR, 2007 AND RE-DETERMINED AS RS. 2,21,08,504/- (RUPEES TWO CRORES TWENTY-ONE LAKHS EIGHT THOUSAND FIVE HUNDRED AND FOUR ONLY) (AS DETAILED IN TABLE-F1 & F2 AND PARA 13.5 SUPRA) IN TERMS OF SUB-RULE 3 OF RULE 5 OF CVR, 2007 OR OTHERWISE;

RE-DETERMINATION OF ASSESSABLE VALUE:

25 I observe that SCN has brought out that since the goods were found mis-declared in terms of composition, description and quantity the declared invoice value does not correspond to the actual imported items. As there is reason to doubt the truth and accuracy of the value declared in relation to the imported goods, the declared transaction value of the goods is liable to be rejected, in terms of Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 ('CVR, 2007' in short) read with Section 14 of the Customs Act, 1962 and the value needs to be re-determined in accordance with the CVR, 2007. Further, SCN proposes the re-determination of the assessable value of the goods actually found on examination, under Rule 5 of CVR, 2007 as follows:

TABLE-I

Sr. No.	Label description on the rolls of fabric a per examination	CTI Declared	Correct Classification	Total Length in Meters	Total Quantity in SQM/Kgs	Declared per Unit Assessable Value (in USD/KG or USD/sq. mtr)	Re-determined per Unit Assessable Value (in USD/KG or USD/sq. mtr)	Re-determined Assessable Value (Rs) 1USD = 83.6 INR
1	22755	60063200	55162300	5,355.00	2,509.50	1.2	9.7	2,035,004
2	TD	60063200	60063300	1,813.80	715.00	1.2	2.5	149,435
3	Rainbow Suede	60063200	60019200	13,930.50	4,370.90	1.2	3.11	1,136,417
4	Bitcoin	60063400	59032090	5,669.50	3,226.09	1.2	3.85	1,038,349
5	Persian	60063400	58013690	9,513.90	13,319.46	1.2	15.94 USD/SQ. Mtrs	17,749,299
							Total	22,108,504

25.1 I observe that the Rule 3 read with Rule 12 of CVR, 2007, is as follows:

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;

(4) if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through rule 4 to 9.

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.

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- (2) (iii) *The proper officer shall have the powers to raise doubts on the truth or accuracy of the declared value based on certain reasons which may include -*
- (a) *the significantly higher value at which identical or similar goods imported at or about the same time in comparable quantities in a comparable commercial transaction were assessed;*
- (b) *the sale involves an abnormal discount or abnormal reduction from the ordinary competitive price;*
- (c) *the sale involves special discounts limited to exclusive agents;*
- (d) the misdeclaration of goods in parameters such as description, quality, quantity, country of origin, year of manufacture or production;**
- (e) *the non-declaration of parameters such as brand, grade, specifications that have relevance to value;*
- (f) the fraudulent or manipulated documents.**

25.1.1 I observe that the acceptance of the transaction value under Rule 3 is not absolute and is expressly subject to the provisions of Rule 12. While Rule 3 prescribes transaction value as the primary basis for valuation of imported goods, the same can be accepted only when the proper officer is satisfied about the truth and accuracy of the declared value. Where the proper officer has reason to doubt the declared value, Rule 12 empowers him to seek further information, documents, or evidence from the importer. Such doubts may arise on account of factors including significant variation from the value of identical or similar goods imported at or about the same time, abnormal or special discounts, **misdeclaration or non-declaration of value-relevant parameters such as description, quality, quantity, brand, specifications or country of origin, and the use of fraudulent or manipulated documents.** If, after examination of the additional information or in the absence of a satisfactory response, the doubts are not dispelled, the declared transaction value is liable to be rejected and the value is required to be determined sequentially under Rules 4 to 9.

25.2 In this regard, it is further observed that, as discussed in the *Para 19 to 24 supra*, it is already held that goods imported vide Live Bill of Entry No. 7244116 dated 08.08.2023 were wilfully mis-declared by the importer in terms of description and the declared CTH of the goods is therefore liable for rejection and re-determined as follows:

Table-E
Comparison of Declared vs Correct Item Description & Classification as per Test Report

S. No.	Label description on the rolls of fabric	Description of the goods in the Live Bill of Entry	Classification of the goods in the Live Bill of Entry	Description of the goods as per Test Report	Actual Classification of the goods as per TR
1	22755	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	Woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% Polyurethane filaments, 12% cotton of yarn of different colours	5516.2300
2	TD	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	98.0% Polyester, 2.0% polyurethane other knitted (weft knitted) fabrics of yarns of different colours	6006.3300
3	Rainbow Suede	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	100% Polyester knitted fabric, other pile (cut pile) fabric	60019200

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4	Bitcoin	Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)	60063400	Polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric	5903.2090
5	Persian	Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)	60063400	100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric	5801.3690

25.2.1 Since the goods have been mis-declared in terms of description and quantity., it is further noticed that the invoice produced by the importer at the time of filing Live Bill of Entry No. 7244116 dated 08.08.2023 is also fraudulent, as it does not record the correct particulars of the goods for which it was issued. Therefore, in terms of Rule 12(2)(d) and Rule 12(2)(f) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, the declared transaction value of the goods covered under Live Bill of Entry No. 7244116 dated 08.08.2023 cannot be accepted as the assessable value under Rule 3 for computation of the correct customs duty. Accordingly, the value is required to be determined sequentially under Rules 4 to 9.

25.3 I observe that in accordance with Rule 3(4), the value of the goods is to re-determined proceeding sequentially through Rules 4 to 9 of CVR 2007.

25.3.1 Relevant portion of the Rules 4 & 5, CVR 2007 are reproduced here, as follows:

Rule 4. Transaction value of identical goods. - (1) (a) Subject to the 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 the 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:

25.3.2 I observe that Rule 4 and Rule 5 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 provide for determination of value on the basis of the transaction value of identical goods or similar goods sold for export to India and imported at or about the same time as the goods under assessment, subject to the provisions of Rule 3. However, in the present case, the impugned goods are unbranded and exhibit variations in respect of having assorted colours and various GSM. Owing to such differences, the impugned goods cannot be considered identical to the contemporary goods for the purpose of valuation. Accordingly, I find that the valuation of the impugned goods cannot be determined under Rules 4 of the CVR, 2007, and these rules are not applicable in the facts and circumstances of the present case.

25.3.3 I observe that, being a fact-finding authority, this adjudicating authority, vide e-mail dated 04.02.2026, called upon the DRI-MZU investigating authority to provide details of contemporaneous Bills of Entry relied upon under Rule 5 of the Customs Valuation Rules, 2007, which were furnished vide e-mail dated 05.02.2026 (same has been re-iterated at Para 13.9 supra), as follows:

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CTH 59032090 CONTEMPRORY IMPORT VALUE

SR. NO.	CUSTOM HOUSE CODE	B/E NUMBER	B/E DATE	NAME OF THE IMPORTER	COUNTRY OF ORIGIN	CCON	PORT OF SHIPMENT	PORT OF ORIGIN	TOTAL VALUE	SUPPLIER NAME	SUPPLIER COUNTRY	ITEM DESCRIPTION	CTH	QUANTITY	UQC	INVOICE CUR	UNIT PRICE	ITEM WISE ASS VALUE	DUTY
1	INDL4	7317456	11-08-2023	OPERA GLOBAL PRIVATE LIMITED	CN	CN	PVG	PVG	392546.69	SHAOKONG MININGFANG TEXTILES CO	CHINA	100% POLYESTER KNITTED PU COATED FABRIC WIDTH 54-55 INCHES GSM 340 +/-10% PU FABRIC	59032090	351 KGS		USD	5.359088	190475.04	0
2	INDL4	7317456	11-08-2023	OPERA GLOBAL PRIVATE LIMITED	CN	CN	PVG	PVG	392546.69	SHAOKONG MININGFANG TEXTILES CO	CHINA	100% POLYESTER KNITTED PU COATED FABRIC WIDTH 56-57 INCHES GSM 235 +/-10%	59032090	387.4 KGS		USD	5.25246	206086.77	0
3	INDP66	7384103	17-08-2023	TEXT HORSE	CN	CN	CNSHA	CNSHA	1489401.14	KUNSHAN PRAVER COATING & TEXTILE CO	CHINA	PU COATED FABRIC MADE OF POLYESTER RIPSTOP 58" 3000/3000 (310 GSM +/-10%) IN VARIOUS COLOURS (5643 SQM/PRINTED)	59032090	1203.84 KGS		USD	5.40301	550042.58	0
4	INDP66	7384103	17-08-2023	TEXT HORSE	CN	CN	CNSHA	CNSHA	1489401.14	KUNSHAN PRAVER COATING & TEXTILE CO	CHINA	PU COATED FABRIC MADE OF POLYESTER RIPSTOP 58" 3000/3000 (310 GSM +/-10%) IN VARIOUS COLOURS (5643 SQM/PRINTED GOLD	59032090	776.64 KGS		USD	14.531829	954403.02	0
5	INTD06	7605135	31-08-2023	SHOE FASHIONS	CN	CN	CNMAM	CNMAM	857173.42	XIAOMEN TENGFEI IMP. & EXP. CO., LTD.	CHINA	SYNTHETIC LEATHER (MATERIAL-PU) (COLOR-1 COLOUR/200 MTR) (USE IN MFG. IN FOOTWEAR)	59032090	48 KGS		USD	4.58333	18665.65	13484.1
6	INDMAA1	7698059	26-08-2023	K H EXPORTS INDIA PRIVATE LIMITED	CN	CN	CNSX	CNSX	1002931.78	SHANDONG KATAI SUPERFINE FIBER CO.LTD	CN	LUNG MATERIAL (MIC ECO SUEDE #F-012)-3415 YDS	59032090	498 KGS		USD	24.151606	1013662.37	224501.9
7	INDMAA1	7698467	24-08-2023	CACORA SEATING SYSTEM	CN	CN	CNSHK	CNSHK	2727388.57	FOSHAN PENG JIN YANG TRADING CO.LTD	CHINA	OFFICE CHAIR COMPONENTS - REKIN WIDTH 1.5 MTRS. ITEM CODE 1079 (120 MTRS)	59032090	127.2 KGS		USD	3.853902	41122.75	20254.4
8	INDMAA1	7698467	24-08-2023	CACORA SEATING SYSTEM	CN	CN	CNSHK	CNSHK	2727388.57	FOSHAN PENG JIN YANG TRADING CO.LTD	CHINA	OFFICE CHAIR COMPONENTS - REKIN WIDTH 1.5 MTRS. ITEM CODE 1051 (120 MTRS)	59032090	127.2 KGS		USD	3.853902	41122.75	20254.4
9	INDMAA1	7698467	24-08-2023	CACORA SEATING SYSTEM	CN	CN	CNSHK	CNSHK	2727388.57	FOSHAN PENG JIN YANG TRADING CO.LTD	CHINA	OFFICE CHAIR COMPONENTS - REKIN WIDTH 1.5 MTRS. ITEM CODE 1077 (120 MTRS)	59032090	127.2 KGS		USD	3.853902	41122.75	20254.4
10	INDMAA1	7698467	24-08-2023	CACORA SEATING SYSTEM	CN	CN	CNSHK	CNSHK	2727388.57	FOSHAN PENG JIN YANG TRADING CO.LTD	CHINA	OFFICE CHAIR COMPONENTS - REKIN WIDTH 1.5 MTRS. ITEM CODE #P04 (120 MTRS)	59032090	127.2 KGS		USD	3.853902	41122.75	20254.4
11	INDMAA1	7698467	24-08-2023	CACORA SEATING SYSTEM	CN	CN	CNSHK	CNSHK	2727388.57	FOSHAN PENG JIN YANG TRADING CO.LTD	CHINA	OFFICE CHAIR COMPONENTS - REKIN WIDTH 1.5 MTRS. ITEM CODE #SD-1 (120 MTRS)	59032090	127.2 KGS		USD	3.853902	41122.75	20254.4
12	INDNSA1	7695616	24-08-2023	MAASH INTERNATIONAL	CN	CN	CNSHA	CNSHA	2261303.28	SUZHOUSU QIYU TEXTILE CO.LTD	CHINA	100% POLYESTER PU COATED FABRIC GSM 385 +/-10% WIDTH 58" +/-10% (COLOUR: MIN) (QTY: 10190 MTR)	59032090	5857 KGS		USD	4.558272	2284144.79	0
13	INDP66	7251596	08-08-2023	MEHRA EXIM	CN	CN	CNSHA	CNSHA	988973.64	SUZHOUSU SMARTYARN-TEX TECHNOLOGY LTD.	CHINA	POLYESTER COATED FABRIC : WIDTH 58" +/-10% GSM 250 +/-10%BLACK (QTY: 2060 METERS)	59032090	840 KGS		USD	4.352976	313994.16	0
14	INDP66	7251596	08-08-2023	MEHRA EXIM	CN	CN	CNSHA	CNSHA	988973.64	SUZHOUSU SMARTYARN-TEX TECHNOLOGY LTD.	CHINA	POLYESTER COATED FABRIC : WIDTH 58" +/-10% GSM 250 +/-10%NAVY 19-9227TCX C (QTY : 3958 METERS)	59032090	1614 KGS		USD	4.352819	603180.31	0
15	INDP66	7251596	08-08-2023	MEHRA EXIM	CN	CN	CNSHA	CNSHA	988973.64	SUZHOUSU SMARTYARN-TEX TECHNOLOGY LTD.	CHINA	POLYESTER COATED FABRIC : WIDTH 58" +/-10% GSM 250 +/-10%FOREST GREEN 19-5320TCX C (QTY : 523 METERS)	59032090	210 KGS		USD	4.420596	79702.7	0

(परिवर्तित) (परिवर्तित)
 (ABHISHEK DAVE) (NARSINGH YADAV)
 अतिरिक्त अधिकारी अतिरिक्त अधिकारी
 Senior Intelligence Officer Senior Intelligence Officer
 वरिष्ठ, मुंबई ज़ोन, लिम वरिष्ठ, मुंबई ज़ोन, लिम
 DRI, Mumbai Zone, Lim DRI, Mumbai Zone, Lim

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16	INPKG6	7474711	22-08-2023	SARALA IMPREX	CN	CN	CNSHA	CNSHA	669518.28	SUZHOU HUIBIN INTERNATIONAL TRADING	CHINA	100% POLYESTER COATED FABRIC WIDTH 40" TO 58" GSM 250 +/- 10%, GSM-264-COLOR: 19-031271CX (INTR-40)	59032090	24.9 KGS	USD	4.59012	10374.92	0
17	INPKG41	7473404	22-08-2023	PANAACHE PETTING PRODUCTS	CN	CN	CNSHA	CNSHA	787629.65	SUZHOU SMARTYARN-TEX TECHNOLOGY LTD	CHINA	RIPSTOP FABRIC 100% POLYESTER WITH PU COATED 260 GSM PLUS MINUS 10 PERCENT IN MULTI COLOR. T 600 D *T 600 D R/S 5386 MTR	59032090	2226 KGS	USD	4.234277	795585.5	0
18	INPKG6	7474711	22-08-2023	SARALA IMPREX	CN	CN	CNSHA	CNSHA	669518.28	SUZHOU HUIBIN INTERNATIONAL TRADING	CHINA	100% POLYESTER COATED FABRIC WIDTH 40" TO 58" GSM 250 +/- 10%, GSM-264-COLOR: 19-031271CX (INTR-1503)	59032090	747 KGS	USD	5.673976	398937.64	0
19	INPKG6	7187050	03-08-2023	YOUNG STALLIONS	CN	CN	CNSHA	CNSHA	6523710.97	CN MATERIAL SOLUTION LTD	CN	100% PU COATED POLYESTER 1680D PLAIN RIPSTOP FABRIC WIDTH 60360 GSM	59032090	1333 KGS	USD	5.396607	605907.15	0
20	INPKG6	7187050	03-08-2023	YOUNG STALLIONS	CN	CN	CNSHA	CNSHA	6523710.97	CN MATERIAL SOLUTION LTD	CN	100% PU COATED POLYESTER 1680D PLAIN RIPSTOP FABRIC WIDTH 60360 GSM	59032090	500 KGS	USD	5.396607	227272	0
21	INPKG6	7187050	03-08-2023	YOUNG STALLIONS	CN	CN	CNSHA	CNSHA	6523710.97	CN MATERIAL SOLUTION LTD	CN	100% PU COATED POLYESTER 1200D PRINTED RIPSTOP FABRIC WIDTH 60 GSM	59032090	7100 KGS	USD	5.620484	3989934.29	0
22	INPKG6	7187050	03-08-2023	YOUNG STALLIONS	CN	CN	CNSHA	CNSHA	6523710.97	CN MATERIAL SOLUTION LTD	CN	100% PU COATED POLYESTER 1200D PRINTED RIPSTOP FABRIC WIDTH 60 GSM	59032090	1749 KGS	USD	5.620484	837286.77	0
23	INCEL4	7474208	22-08-2023	FRANK THERMOWARE PRIVATE LIMITED	CN	CN	SHA	SHA	48693.94	SUZHOU SMARTYARN TECHNOLOGY LTD	CHINA	100% POLYESTER PU WATERPROOF 600D(1*1 CM) DOUBLE LINE 260 GSM WITH DESIGN HORSE SHOE PRINT	59032090	90 KGS	USD	4.824444	44125.09	0
24	INDEL4	7614582	31-08-2023	MRS EXPORTS	CN	CN	HGH	HGH	160254	HANGZHOU ZHUOYANG IMPORT&EXPORT	CHINA	100% POLYESTER WOVEN COATED FABRIC GSM:135/4-5% WIDTH:58"(132 CM)	59032090	333.5 KGS	USD	4.875742	161872.73	0
25	INPKG6	7322807	12-08-2023	S K EXPORTS	CN	CN	CNSHA	CNSHA	3886192.69	SUZHOU THE HOPE MATERIALS CO.,LTD.	CN	POLYESTER PU COATED FABRIC 130GSM WIDTH 58" 0.15MM (+-10% T/CPU COATED POLYESTER FABRIC) 984 MTR	59032090	195 KGS	USD	4.03693	68295.78	0
26	INPKG6	7322807	12-08-2023	S K EXPORTS	CN	CN	CNSHA	CNSHA	3886192.69	SUZHOU THE HOPE MATERIALS CO.,LTD.	CN	POLYESTER PU COATED FABRIC 96GSM WIDTH 60" 0.43MM (+-10% T/CPU COATED POLYESTER FABRIC) 1735 MTR	59032090	945 KGS	USD	4.314551	35372.93	0
27	INPKG6	7322807	12-08-2023	S K EXPORTS	CN	CN	CNSHA	CNSHA	3886192.69	SUZHOU THE HOPE MATERIALS CO.,LTD.	CN	POLYESTER PU COATED FABRIC 260GSM WIDTH 60" 0.39MM (+-10% T/CPU COATED POLYESTER FABRIC) 8693 MTR	59032090	3385 KGS	USD	4.360738	1280639.04	0
28	INPKG6	7322807	12-08-2023	S K EXPORTS	CN	CN	CNSHA	CNSHA	3886192.69	SUZHOU THE HOPE MATERIALS CO.,LTD.	CN	POLYESTER PU COATED FABRIC 280GSM WIDTH 60" 0.40MM (+-10% T/CPU COATED POLYESTER FABRIC) 1449 MTR	59032090	610 KGS	USD	4.394509	23257.09	0
29	INPKG6	7322807	12-08-2023	S K EXPORTS	CN	CN	CNSHA	CNSHA	3886192.69	SUZHOU THE HOPE MATERIALS CO.,LTD.	CN	POLYESTER PU COATED FABRIC 360GSM WIDTH 60" 0.43MM (+-10% T/CPU COATED POLYESTER FABRIC) 4418 MTR	59032090	2460 KGS	USD	4.274325	912243.38	0
30	INPKG6	7323484	12-08-2023	INTEX EXIM	CN	CN	CNSHA	CNSHA	1844061.96	SUZHOU THE HOPE MATERIALS CO LTD	CHINA	POLYESTER PU COATED WOVEN FABRIC 280GSM(+/-10% WIDTH 60(+/-10% MTR	59032090	445 KGS	USD	5.412809	205244.74	0
31	INPKG6	7323484	12-08-2023	INTEX EXIM	CN	CN	CNSHA	CNSHA	1844061.96	SUZHOU THE HOPE MATERIALS CO LTD	CHINA	POLYESTER PU COATED WOVEN FABRIC 360GSM(+/-10% WIDTH 60(+/-10% MTR	59032090	610 KGS	USD	5.770492	299938.36	0

(सहायक निदेशक)
 (अधिक्षेत्र निदेशक)
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 (नर्सिंघ यदव)
 सा.नि.प. सं. निदेशक
 Intelligence Officer

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
 SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

32	INPPG6	7323484	12-08-2023	INTEX EXIM	CN	CN	CN	CNSHA	CNSHA	184406185	SUZHOU THE HOPE MATERIALS COLTD	CHINA	POLYESTER PU COATED WOVEN FABRIC 360GSM+/-10% WIDTH 60+/-10%	59032090	550	KGS	USD	4.554182	213493.41	0
33	INPPG6	7323484	12-08-2023	INTEX EXIM	CN	CN	CN	CNSHA	CNSHA	184406185	SUZHOU THE HOPE MATERIALS COLTD	CHINA	POLYESTER PU COATED WOVEN FABRIC 360GSM+/-10% WIDTH 60+/-10%	59032090	1095	KGS	USD	4.525151	422217.79	0
34	INPPG6	7323484	12-08-2023	INTEX EXIM	CN	CN	CN	CNSHA	CNSHA	184406185	SUZHOU THE HOPE MATERIALS COLTD	CHINA	POLYESTER PU COATED WOVEN FABRIC 360GSM+/-10% WIDTH 60+/-10%	59032090	550	KGS	USD	5.634	264039.48	0
35	INPPG6	7323484	12-08-2023	INTEX EXIM	CN	CN	CN	CNSHA	CNSHA	184406185	SUZHOU THE HOPE MATERIALS COLTD	CHINA	POLYESTER PU COATED WOVEN FABRIC 360GSM+/-10% WIDTH 60+/-10%	59032090	615	KGS	USD	5.827642	305391.76	0
36	INBOM4	731994	14-08-2023	STEP UP HOUSE OF ACCESSORIES LLP	CN	CN	CAN	CAN	CAN	502975	77 SHINE HOLDING CO.LIMITED	CHINA	FOOTWEAR ACC & PARTS - PU MATERIAL (204 YARD)	59032090	120.04	KGS	USD	4.1	49886.77	26228.3
37	INPPG6	7615857	31-08-2023	MRS EXPORTS	CN	CN	CN	CNSZX	CNSZX	3432326	MOON EXIM LLC	UNITED ARAB EMIRATES	100% POLYESTER WOVEN COATED FABRIC GSM 195+/-10% WIDTH 58+/-10% (1012 MTR)	59032090	278	KGS	USD	4.331942	112718.82	0
38	INPPG6	7615857	31-08-2023	MRS EXPORTS	CN	CN	CN	CNSZX	CNSZX	3432326	MOON EXIM LLC	UNITED ARAB EMIRATES	100% POLYESTER WOVEN COATED FABRIC GSM 60+/-10% WIDTH 60+/-10% (30126 MTR)	59032090	2453	KGS	USD	5.895018	1353479.52	0
39	INPPG6	7615857	31-08-2023	MRS EXPORTS	CN	CN	CN	CNSZX	CNSZX	3432326	MOON EXIM LLC	UNITED ARAB EMIRATES	100% POLYESTER WOVEN COATED FABRIC GSM 380+/-10% WIDTH 58+/-10% (1882 MTR)	59032090	936	KGS	USD	5.991838	524934.26	0
40	INNSA1	7594586	30-08-2023	PANAACHE PETTING PRODUCTS	CN	CN	CN	CNSHA	CNSHA	2749612	93 ZIBO HONOR WING TRADING CO.LTD	CHINA	RIBSTOP FABRIC 100 % POLYESTER WITH PU COATED 260 GSM +/- 10 % 17632 MTRIN MULTY COLOUR T 600 D X T 600 D R/S	59032090	7273	KGS	USD	4.484972	2748820.48	0
41	INDEL4	7351215	14-08-2023	GALAXY EQUESTRIAN	CN	CN	CN	SZX	SZX	1184950	16 SUZHOU THE HOPE MATERIALS CO.LTD	CHINA	POLY 600D RIPSTOP 3000/3000 POLYESTER PU COATED FABRIC WIDTH48" THICKNESS 0.40MM GSM 280+/-10% BLACK+/-10%(3717 MTR)	59032090	1560	KGS	USD	6.195	1023452.79	0
42	INDEL4	7351215	14-08-2023	GALAXY EQUESTRIAN	CN	CN	CN	SZX	SZX	1184950	16 SUZHOU THE HOPE MATERIALS CO.LTD	CHINA	POLY 600D RIPSTOP 3000/3000 POLY PU COATED FAB.WIDTH 58" THICK.0.40MM GSM280+/-10%(18-3927TPG VELVET MOR.+/-10%)(700MTR)	59032090	295	KGS	USD	4.650847	145296.77	0
43	INDEL4	7351215	14-08-2023	GALAXY EQUESTRIAN	CN	CN	CN	SZX	SZX	1184950	16 SUZHOU THE HOPE MATERIALS CO.LTD	CHINA	POLY 600D RIPSTOP 3000/3000 POLY PU COATED FAB.W.58"THICK.0.40MM GSM280+/-10%(18-3927TPG VELVET MOR.PRIN.+/-10%)(100MTR)	59032090	44	KGS	USD	6.045455	28169.79	0

Hushan Shou
 (फरीद तावर)
 (NARSINGH YADAV)
 आरक्षण अधिकारी
 Intelligence Officer

Abhishek Divedi
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F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
 SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

CTH 55162300 CONTEMPORARY IMPORT VALUE

Sr No.	CUSTOM HOUSE CODE	B/E NUMBER	B/E DATE	NAME OF THE IMPORTER	COUNTRY OF ORIGIN	CCON	PORT OF SHIPMENT	PORT OF ORIGIN	TOTAL VALUE	SUPPLIER NAME	SUPPLIER COUNTRY	ITEM DESCRIPTION	CTH	QUANTITY	UQC	INVOICE CUR	UNIT PRICE	ITEM WISE ASS VALUE	DUTY
1	INMMAA1	4969011	09-03-2023	SILVER SPARK APPAREL LIMITED	CN	CN	CNSHA	CNSHA	632083.51	CENVOITESSE TEXTILE (SUZHOU)CO. LTD	CN	59% VISCOSE 41% POLYESTER WOVEN YARN DYE LINING FABRIC WIDTH:151CM GSM:62 (4444 M) (6710.44 SQM)	55162300	417.74	KGS	USD	18.084933	658468.19	31923.4
2	INDELA	6255658	03-06-2023	KASAN LETEX LIMITED	CN	CN	CTU	CTU	136641.54	SUZHOU HENLY TEXTILE CO. LTD.	CHINA	WOVEN FABRIC 49% COTTON 49% POLYESTER 3% SPANDEX (GSM:(42)WIDTH 58"/2" (235 MTR)	55162300	53.3	KGS	USD	14.591932	138021.76	38784.1
3	INWFD6	6607205	27-06-2023	ADITYA BIRLA FASHION AND RETAIL LIMITED	CN	CN	CNTAO	CNTAO	604322.24	LU THAI TEXTILE CO., LTD.	CHINA	52%VISCOSE 43.5%NYLON 4.5%SPANDEX WOVEN SHIRTING FABRIC YD POPLIN (F523VHSH315)(GSM:137.96)(WIDTH:56)(MTRS:988.4)	55162300	190.5	KGS	USD	22.362205	353998.59	92039.6
4	INWFD6	6759973	07-07-2023	ADITYA BIRLA FASHION AND RETAIL LIMITED	CN	CN	CNSHA	CNSHA	123753.18	LU THAI TEXTILE CO., LTD.	CHINA	52%VISCOSE 43.5%NYLON 4.5%SPANDEX WOVEN SHIRTING FABRIC YD 2/2 TWILL (F523VHSH314)(GSM:139.9)	55162300	678.55	KGS	USD	22.053379	1250035.54	325009.2
5	INWFD6	6391247	13-06-2023	ADITYA BIRLA FASHION AND RETAIL LIMITED	CN	CN	CNTAO	CNTAO	575874.18	LU THAI TEXTILE CO., LTD.	CHINA	33%POLYESTER 61%LYOCELL 6%SPANDEX WOVEN SHIRTING FABRIC YARN DIED DOBBY (F3231YHSH889)(GSM:105.59) (WIDTH:54)(MTRS:640.2)	55162300	90.95	KGS	USD	10.558549	80184.02	20847.8
6	INMMAA1	6415178	15-06-2023	MODELANA EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	388659.24	SUZHOU NEW FLYING TRADING CO LTD	CHINA	65% VISCOSE 35% POLYESTER YARN OF DIFFERENT COLOR WOVEN TWILL FABRIC GSM 145 (4/-10%) FIBER COMPOSITION (4/-3%) WIDTH 57	55162300	2675	KGS	USD	9.790553	2225150.49	133509
7	INMMAA1	6415178	15-06-2023	MODELANA EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	388659.24	SUZHOU NEW FLYING TRADING CO LTD	CHINA	65% VISCOSE 35% POLYESTER YARN OF DIFFERENT COLOR WOVEN TWILL FABRIC GSM 175 (4/-10%) FIBER COMPOSITION (4/-3%) WIDTH 57	55162300	2065	KGS	USD	9.70287	1700700.42	102042

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 (NARSINGH YADAV)
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 सहायक अधीक्षक
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 डी.डी. सं. ३३, मुंबई ज़ोन
 DRI, Mumbai Zonal Unit

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
 SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

CTH 60063300 CONTEMPORARY IMPORT VALUE

Sr No.	CUSTOM HOUSE CODE	B/E NUMBER	B/E DATE	NAME OF THE IMPORTER	COUNTRY OF ORIGIN	CCN	PORT OF SHIPMENT	PORT OF ORIGIN	TOTAL VALUE	SUPPLIER NAME	SUPPLIER COUNTRY	ITEM DESCRIPTION	CTH	QUANTITY	UQC	INVOICE CUR	UNIT PRICE	ITEM WISE ASS VALUE	DUTY
1	INDEL4	734234	14-08-2023	VINLET IMPEX	CN	CN	NNG	NNG	632398.8	JIA MEI DI FASHION TRADING COMPANY	CHINA	POLYESTER KNITTED FABRIC	60063300	180	KGS	USD	45567.23	12804.3	
2	INDEL4	7576632	29-08-2023	VINLET IMPEX	CN	CN	CAN	CAN	827648.7	JIA MEI DI FASHION TRADING COMPANY	CHINA	POLYESTER KNITTED FABRIC	60063300	600	KGS	USD	152435.81	42834.5	
3	INDEL4	7229535	07-08-2023	VINLET IMPEX	CN	CN	NNG	NNG	768400.1	ELEMENTS INDUSTRIES COMPANY	INDONESIA	POLYESTER KNITTED FABRIC	60063300	600	KGS	USD	151890.75	42881.2	
4	INDEL4	7286986	10-08-2023	BAJAJ ENTERPRISES	CN	CN	JDZ	JDZ	806694.8	JIA MEI DI FASHION TRADING COMPANY	CHINA	POLYESTER KNITTED FABRIC	60063300	450	KGS	USD	119918.06	32011	
5	INDEL4	7537236	26-08-2023	VINLET IMPEX	CN	CN	CAN	CAN	567398.8	JIA MEI DI FASHION TRADING COMPANY	CHINA	POLYESTER KNITTED FABRIC	60063300	20	KGS	USD	5081.19	1427.8	
6	INDEL4	7221637	05-08-2023	V.V.MPEX	CN	CN	HKG	HKG	156446.87	GUANGZHOU YAQYUXUAN TRADING CO.,	CHINA	POLYESTER KNITTED FABRIC	60063300	81	KGS	USD	24606.3	6914.4	
7	INDEL4	7405203	18-08-2023	V.V.MPEX	CN	CN	HKG	HKG	148255.41	GUANGZHOU YAQYUXUAN TRADING CO.,	CHINA	POLYESTER KNITTED FABRIC	60063300	120	KGS	USD	36584.59	10280.3	
8	INBOM4	7459782	21-08-2023	VIAVA IMPEX	CN	CN	CAN	CAN	883383.84	GUANGZHOU ACE GLOBAL LOGISTICS CO., LTD	CHINA	POLYESTER KNITTED FABRIC	60063300	696.2	KGS	USD	254701.95	71571.2	
9	INBOM4	7154821	01-08-2023	VIAVA IMPEX	CN	CN	CAN	CAN	440945.16	H&V GROUP LIMITED	HONG KONG	POLYESTER KNITTED FABRIC	60063300	259.3	KGS	USD	93789.71	26354.9	
10	INBOM4	7290228	08-08-2023	VIAVA IMPEX	CN	CN	CAN	CAN	575628.42	H&V GROUP LIMITED	HONG KONG	POLYESTER KNITTED FABRIC	60063300	195.5	KGS	USD	71267.14	20026	
11	INBOM4	7572398	28-08-2023	VIAVA IMPEX	CN	CN	CAN	CAN	75798.96	H&V GROUP LIMITED	HONG KONG	POLYESTER KNITTED FABRIC	60063300	65.1	KGS	USD	23965.68	6746	
12	INBOM4	757462	14-08-2023	VIAVA IMPEX	CN	CN	CAN	CAN	851155.76	GUANGZHOU ACE GLOBAL LOGISTICS CO., LTD	CHINA	POLYESTER KNITTED FABRIC	60063300	1057.8	KGS	USD	385535.18	108335.4	
13	INNSA1	7316572	11-08-2023	SUNTEX ENTERPRISE	CN	CN	CNGB	CNGB	8265822.62	SHAOXING YUEQIAN TEXTILE CO LTD	CHINA	MATRESS TUCKING FABRIC	60063300	18170.2	KGS	USD	5696342.51	1337501.2	
14	INCOK1	7218327	05-08-2023	ECORA HOME FURNISHING	CN	CN	CNGB	CNGB	2400851.46	SHAOXING WENKOU IMPORT AND EXPORT CO., LTD.	CN	MATRESS TUCKING FABRIC	60063300	4365	KGS	USD	1454637.11	408753	
15	INWFD6	7351505	14-08-2023	ADITYA BIRLA FASHION AND RETAIL LIMITED	CN	CN	CNSHA	CNSHA	2458216.29	LU THAI TEXTILE CO., LTD.	CHINA	47% COTTON 53% POLYESTER WOVEN SHIRTING FABRIC YD KNT (P229ESH7926) (GSM:153.79) (WIDTH:65) (MTS:29.16)	60063300	197.9	KGS	USD	67001.11	18827.3	
16	INTK06	746034	21-08-2023	POSTEX PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	2316174.39	SHAOXING THEEN IMPORT & EXPORT CO., LTD	CN	100% POLYESTER KNITTED FABRIC, (M/O YARNS OF DIFFERENT COLOURS AND DIFFERENT WEIGHTS) WIDTH 58"(NON PILE FABRIC)	60063300	1946.4	KGS	USD	665147.63	156411.5	
17	INNSA1	7509667	24-08-2023	ATLANTIC TEXTILES	CN	CN	CNGB	CNGB	9732691.98	SHAOXING REGAO GIOVANNING TEXTILE EXPORT CO., LTD	CHINA	KNITTED FABRICS	60063300	11486.4	KGS	USD	4336690.32	1018254.9	
18	INDEL4	7591470	30-08-2023	ALAY GOEL TEXTILES PRIVATE LIMITED	CN	CN	PVG	PVG	100340.81	SHAOXING JAOYA IMPORT AND EXPORT CO., LTD	CN	POLYESTER YARN-DYED KNITTED NON-PILE FABRIC (COMPOSITION: 100% POLYESTER) (WIDTH: 148 CM) (OTHER THAN PILE FABRIC) (100	60063300	97.3	KGS	USD	45632.12	12822.6	
19	INMAA1	7533945	26-08-2023	OPERA GLOBAL PRIVATE LIMITED	CN	CN	CNSHK	CNSHK	1287184.1	JIANWE TEXTILE HONGKONG CO., LTD	CHINA	93% POLYESTER 5% ACRYL STANED FIBER 2% ELASTANE KNITTED YARN DYED LACQUARD FABRIC WIDTH 57"-58" GSM 245g/v-109 (3877MTS) (5711.60	60063300	1566.15	KGS	USD	641076.87	0	

CTH 60063300 CONTEMP. VALUE

(For the Record)
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 Senior Intelligence Officer
 Senior Intelligence Unit
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 DRI, Mumbai Zonal Unit

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20	INMAA1	753945	26-08-2023	OPERA GLOBAL PRIVATE LIMITED	CN	CN	CN	CNSHK	CNSHK	1287184.13	SHAOXING KAIMING TEXTILE HONGKONG CO., LTD	CHINA	98%POLYESTER 2% ELASTANE KNITTED YARN DYED JACQUARD FABRIC WIDTH 57"-58" GSM 295(+/-10%)(3366MTRS)(4958.79 SQM)	60063300	1359.75	KGS	USD	5.6	659109.12	0
21	INMAA1	7420089	19-08-2023	OPERA GLOBAL PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	879054.02	SHAOXING KAIMING TEXTILES CO.,LTD	CHINA	64% VISCOSE 32% NYLON 4% ELASTANE KNITTED MILANO FABRIC WIDTH 57"-58" GSM 300 (+/-10%)(1060 MTR) (1561.59 SQM)	60063300	475	KGS	USD	5.6	228726.44	0	
22	INMAA1	7420099	19-08-2023	OPERA GLOBAL PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	879054.02	SHAOXING KAIMING TEXTILES CO.,LTD	CHINA	64% VISCOSE 32% NYLON 4% ELASTANE KNITTED MILANO FABRIC WIDTH 57"-58" GSM 300 (+/-10%)(3055 MTR) (4500.63 SQM)	60063300	1367	KGS	USD	5.6	659206.91	0	
23	INDEI4	7598081	30-08-2023	OPERA GLOBAL PRIVATE LIMITED	CN	CN	SHA	SHA	775043.34	SHAOXING SANYAN TEXTILE CO., LTD		98% POLYESTER 2% ELASTANE KNITTED YARN DYED JACQUARD FABRIC WIDTH 56-57 INCHES GSM 270 +/-10%	60063300	848	KGS	USD	5.7	489697.35	0	
24	INMSA1	7425319	19-08-2023	ATLANTIC TEXTILES	CN	CN	CNGB	CNGB	4350322.71	SHAOXING KEQIAO GIOVANKING TEXTILE	CHINA	KNITTED FABRICS	60063300	9108.7	KGS	USD	5.8	4394265.56	1031773.5	
25	INBLR4	7386229	17-08-2023	GOKALDAS EXPORTS LIMITED	CN	CN	SHA	SHA	191080.5	JIANGNIN GUANYUN WOOL TEXTILE CO LT	CHINA	W30P40A30 3330S/M 150CM GYAL905-1 PETROL BLUE CHECK2 ROLLS KNITTED FABRIC	60063300	115.6	MTR	USD	6.269983	73394.63	5945	
26	INBLR4	7386229	17-08-2023	GOKALDAS EXPORTS LIMITED	CN	CN	SHA	SHA	191080.5	JIANGNIN GUANYUN WOOL TEXTILE CO LT	CHINA	W30P40A30 3330S/M 150CM GYAL905-1 BLUE BLACK VORRY CHECK4 ROLLS KNITTED FABRIC	60063300	188.4	MTR	USD	6.27001	115615.98	9688.9	
27	INMAA1	7236444	07-08-2023	ADIL TEXTILES PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	1077553.72	SUZHOU LANG FENG TEXTILE COMPANY LIMITED	CHINA	KNITTED FABRIC 100% POLYESTER (6130 MTR)	60063300	1500	KGS	USD	8.5	1088236.08	305794.3	
28	INWFD6	7303470	11-08-2023	ADITYA BIRLA FASHION AND RETAIL LIMITED	CN	CN	CNSHA	CNSHA	4293386.42	LU THAI TEXTILE CO., LTD.	CHINA	44.9% COTTON 55.1% POLYESTER SHIRTING FABRIC YARN DYED KNIT (F523VSSH7453) (GSM:190.68) (WIDTH:67) (MTRS:1109)	60063300	354.5	KGS	USD	12.7	377367.06	106040.1	
29	INWFD6	7179232	03-08-2023	ALAY GOEL TEXTILES PRIVATE LIMITED	CN	CN	CNGB	CNGB	7794383.64	SHAOXING MINISTER TEXTILE CO., LTD.	CN	98% POLYESTER AND 2% SPANDAX KNITTED FABRIC (GSM 200) (WIDTH 148CM)(OTHER THAN PILE FABRIC) (TOTAL 981 MTR)	60063300	290	KGS	USD	47.0	168571.01	47368.4	

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 Intelligence Officer

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 आरक्षण अधिकारी
 Senior Intelligence Officer
 आरक्षण आदेश अधिकारी इकाई
 DRI, Mumbai, Zonal Unit

F. No S/10-126/2025-26/Commr./NS-III/CAC/JNCHNCH
 SCN No.: 601/2025-26/CC/Gr. III/NS-III/CAC/JNCH dated 06.08.2025

CTH 60019200 CONTEMPRORY IMPORT VALUE

Sr No.	CUSTOM HOUSE CODE	B/E NUMBER	B/E DATE	NAME OF THE IMPORTER	COUNTRY OF ORIGIN	CCN	PORT OF SHIPMENT	PORT OF ORIGIN	TOTAL VALUE	SUPPLIER NAME	SUPPLIER COUNTRY	ITEM DESCRIPTION	CTH	QUANTITY	UQC	INVOICE CUR	UNIT PRICE	ITEMS/INSA\$	DUTY
1	INMAA4	7530701	25-08-2023	GLOBAL TEXTILE ALLIANCE INDIA PRIVATE LIMITED	CN	CN	HGH	HGH	753266.52	GLOBAL TEXTILE ALLIANCE (HANGZHOU) CO., LTD.	CN	100% PES (MARBLE) (FOR EXPORT GARMENTS MANUFACTURING PURPOSE) (129 MTR)	60019200	75.369	KGS	USD	4.30	35762.46	10049.2
2	INMAA4	7530701	25-08-2023	GLOBAL TEXTILE ALLIANCE INDIA PRIVATE LIMITED	CN	CN	HGH	HGH	753266.52	GLOBAL TEXTILE ALLIANCE (HANGZHOU) CO., LTD.	CN	100% PES (QUARTZ) (FOR EXPORT GARMENTS MANUFACTURING PURPOSE) (41 MTR)	60019200	21.207	KGS	USD	4.76	11139.91	3130.3
3	INMAA4	7530701	25-08-2023	GLOBAL TEXTILE ALLIANCE INDIA PRIVATE LIMITED	CN	CN	HGH	HGH	753266.52	GLOBAL TEXTILE ALLIANCE (HANGZHOU) CO., LTD.	CN	100% PES (QUARTZ) (FOR EXPORT GARMENTS MANUFACTURING PURPOSE) (90 MTR)	60019200	15.841	KGS	USD	4.66	8151.16	2290.4
4	INMAA1	7266092	09-08-2023	SHAH EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	151807.33	JIANGSU XINKASHENG ENTERPRISE DEVELOPMENT CO.LT	CN	100% POLYESTER DYED FLEECE KNITTED LINING WIDTH:60" GSM: 250(3.95 Y) (FOCI)	60019200	1.46	KGS	USD	5.41	669.14	33.5
5	INMAA1	7266092	09-08-2023	SHAH EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	151807.33	JIANGSU XINKASHENG ENTERPRISE DEVELOPMENT CO.LT	CN	100% POLYESTER DYED FLEECE KNITTED LINING WIDTH:60" GSM: 250(3.95 Y) (FOCI)	60019200	333.79	KGS	USD	5.40	152671.6	7633.6
6	INTK06	7390977	17-08-2023	ARIAN IMPEX PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	3665520.95	HANGZHOU ZHUHUI FABRIC ART	CHINA	POLYESTER KNITTED CUT PILE FABRIC WIDTH 60 INCHES GSM 180 (1656.40 MTR)	60019200	456	KGS	USD	3.11	122245.97	0
7	INTK06	7390977	17-08-2023	ARIAN IMPEX PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	3665520.95	HANGZHOU ZHUHUI FABRIC ART	CHINA	POLYESTER KNITTED CUT PILE FABRIC WIDTH 60 INCHES GSM 180 (13175.70 MTR)	60019200	869	KGS	USD	3.11	232967.66	0
8	INMAA1	7321380	12-08-2023	EXEL SOURCING COMPANY	CN	CN	CNSHA	CNSHA	4534016.81	SUZHOU ROYAL TEX CO., LTD	CHINA	100% POLYESTER KNITTED FLEECE FABRIC WEIGHT 260 GSM/WIDTH 175 CMS (50255.38 SQM)	60019200	13066.4	KGS	USD	4.00	457981.96	0
9	INMAA1	7159911	01-08-2023	ROYAL TEXTILE MILLS LIMITED	CN	CN	CNSHA	CNSHA	476911.20	MILLIKEN HOLDINGS (HONG KONG) CO., LIMITED	HONG KONG	DYED KNITTED FABRICS 100% POLYESTER POLAR FLEECE 207GSM STYLE 6131C 168CM CUITTABLE WIDTH 173 CMS PULL WIDTH (724.2 M)	60019200	294	KGS	USD	19.71	481728.53	135365.7
10	INMAA1	7276119	09-08-2023	GLOBAL TEXTILE ALLIANCE INDIA PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	1580829.48	GLOBAL TEXTILE ALLIANCE (HANGZHOU) CO., LTD.	CN	100% POLYESTER TEXTURED UPHOLSTERY DYED FABRICS - HIMALAY/WIDTH 142CM	60019200	1322.8	MTR	USD	4.35	542181.64	132353
11	INDEL4	7571294	28-08-2023	MOZART HR FABRIKS PRIVATE LIMITED	CN	CN	CTU	CTU	56523.62	HANJING JINEN TEXTILE CO., LTD	CHINA	100% POLYESTER PIECE DYED KNITTED PILE FABRIC (GSM 380+/- 10%)(6 ROLLS)(1315 MTR)	60019200	165	KGS	USD	3.44	57094.57	16043.6
12	INBOM4	7527046	25-08-2023	PODECOR HOME STORE LLP	CN	CN	NNG	NNG	67478.69	TONGXIANG SUNBOW TEXTILE CO., LTD.	CHINA	100% POLYESTER PIECE DYED KNITTED PILE FABRICS SIMBA, WIDTH-145CM (300GSM) (436.7 MTR)	60019200	190	KGS	USD	3.56	68160.29	5521

(Handwritten Signature)
 (फरिद आद) (NARSINGH YADAV)
 आर्याना अफिसरी
 Intelligence Officer

(Handwritten Signature)
 (अशिशेक दिवनेदी) (ABHISHEK DIVNEDI)
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CTH 58013690 CONTEMPRORY IMPORT VALUE

Sr No.	CUSTOMER CODE	B/E NUMBER	B/E DATE	NAME OF THE IMPORTER	COUNTRY OF ORIGIN	CON	SHIPMENT	PORT OF ORIGIN	TOTAL VALUE	SUPPLIER NAME	SUPPLIER COUNTRY	ITEM DESCRIPTION	CTH	QUANTITY	UQC	INVOICE CURR	UNIT PRICE	ITEM WISE ASS VALUE	DUTY
1	INMAA1	7216343	05-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	6192265.43	JIANGSU JUNLIU TEXTILES TECHNOLOGY CORP., LTD	CN	90% COTTON 70% POLYESTER WOVEN SOLID DYED FABRIC WIDTH:150CM GSM:290 (1460.01 M)	58013690	2190.01	SQM	USD	15.940037	419077.24	35188.9
2	INMAA1	7216343	05-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	6192265.43	JIANGSU JUNLIU TEXTILES TECHNOLOGY CORP., LTD	CN	90% COTTON 70% POLYESTER WOVEN SOLID DYED FABRIC WIDTH:150CM GSM:290 (5503.8 M)	58013690	8255.7	SQM	USD	15.94	1379795.48	132651.8
3	INMAA1	7216343	05-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	6192265.43	JIANGSU JUNLIU TEXTILES TECHNOLOGY CORP., LTD	CN	90% COTTON 70% POLYESTER WOVEN SOLID DYED FABRIC WIDTH:150CM GSM:290 (10125.7 M)	58013690	15188.55	SQM	USD	16.313333	2974525.27	247451.8
4	INMAA1	7457174	21-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	100% POLYESTER WOVEN YARN DYED FABRIC WIDTH:150CM GSM: 415(6932.2 M)	58013690	3138.3	SQM	USD	23.661403	872532.23	472004.6
5	INMAA1	7457174	21-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	100% POLYESTER WOVEN YARN DYED FABRIC WIDTH:150CM GSM: 415(6930.9 M)	58013690	9061.35	SQM	USD	23.108067	2460384.9	1359893.5
6	INMAA1	7457174	21-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	74.5% POLYESTER 20% MODACRYLIC 5.5% COTTON WOVEN YARN DYED FABRIC WIDTH:150CM GSM:4520 (3014.9 M)(INV. NO:1790-17994-1)	58013690	4522.35	SQM	USD	25.774734	1369955.15	683782.5
7	INMAA1	7457174	21-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	100% POLYESTER WOVEN YARN DYED FABRIC WIDTH:150CM GSM:462 (459.8 M)	58013690	699.7	SQM	USD	16.841395	136484.97	100968.3
8	INMAA1	7457174	21-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	21%MODACRYLIC 8% COTTON 71% POLYESTER WOVEN YARN DYED FABRIC WIDTH:150CM GSM:460 (4771.3 M)	58013690	7156.85	SQM	USD	23.354734	1964035.97	1075125.5
9	INMAA1	7567269	28-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	5633642.99	YIXING ZHONGDA TEXTILE CO.,LTD	CN	71% POLYESTER 21% MODACRYLIC 8% COTTON WOVEN YARN DYED FABRIC WIDTH: 150CM GSM. 460(7986.1 M)	58013690	11979.15	SQM	USD	23.5288	338951.02	244812
10	INMAA1	7567269	28-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	5633642.99	YIXING ZHONGDA TEXTILE CO.,LTD	CN	74.5% POLYESTER 20% MODACRYLIC 5.5% COTTON WOVEN YARN DYED FABRIC WIDTH:150CM GSM:4520 (5100 M)	58013690	7650	SQM	USD	25.9488	235197.45	167304.9
11	INMAA1	7565435	28-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	17610019.24	YIXING ZHONGDA TEXTILE CO.,LTD	CN	21% MODACRYLIC 8% COTTON 71% POLYESTER WOVEN YARN DYED FABRIC WIDTH: 150CM GSM. 460(3798.5 M)	58013690	5697.75	SQM	USD	23.368133	1567684.62	115419.6
12	INMAA1	7565435	28-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	17610019.24	YIXING ZHONGDA TEXTILE CO.,LTD	CN	74.5% POLYESTER 20% MODACRYLIC 5.5% COTTON WOVEN YARN DYED FABRIC WIDTH:150CM GSM:4520 (3130.5 M)	58013690	4695.75	SQM	USD	25.798134	1425792.01	101812
13	INMAA1	7565435	28-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	17610019.24	YIXING ZHONGDA TEXTILE CO.,LTD	CN	100% POLYESTER WOVEN YARN DYED FABRIC WIDTH:150CM GSM: 415(6203.6 M)	58013690	3024.45	SQM	USD	23.121467	823366.3	60827.2
14	INMAA1	7614803	31-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	100% POLYESTER WOVEN YARN DYED FABRIC WIDTH:150CM GSM: 415(6932.2 M)	58013690	3138.3	SQM	USD	23.661403	872532.23	64025.6
15	INMAA1	7614803	31-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	100% POLYESTER WOVEN YARN DYED FABRIC WIDTH:150CM GSM: 415(6930.9 M)	58013690	9061.35	SQM	USD	23.108067	2460384.9	181918

राजेश शर्मा
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16	INNMMAA1	7614803	31-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	74.5% POLYESTER 20% MODACRYLIC 5.5% COTTON WOVEN YARN DYED FABRIC WIDTH:150CM GSM:520 (3014.9 M/IRV. NO:17300-17994-1)	58013690	4522.38	SQM	USD	25.774734	1369635.15	97877
17	INNMMAA1	7614803	31-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	100% POLYESTER WOVEN YARN DYED FABRIC WIDTH:150CM GSM:382 (459.8 M)	58013690	689.7	SQM	USD	16.841395	136484.97	11307.3
18	INNMMAA1	7614803	31-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	18976295.13	YIXING ZHONGDA TEXTILE CO LTD	CN	21%MODACRYLIC 8% COTTON 71% POLYESTER WOVEN YARN DYED FABRIC WIDTH:150CM GSM:460 (4771.3 M)	58013690	7156.95	SQM	USD	23.354734	1964035.97	144722
19	INNMMAA1	7451861	21-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	7449160.7	JIANGSU JUNLIN TEXTILES TECHNOLOGY CORP., LTD	CN	30% COTTON 70% POLYESTER WOVEN SOLID DYED FABRIC WIDTH:150CM GSM:290 (8593.90 M)	58013690	12890.85	SQM	USD	16.313333	2480901.86	207835.6
20	INNMMAA1	7451861	21-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	7449160.7	JIANGSU JUNLIN TEXTILES TECHNOLOGY CORP., LTD	CN	100% POLYESTER WOVEN SOLID DYED FABRIC WIDTH:150CM GSM:415 (10484 M)	58013690	15726	SQM	USD	16.513333	3063644.29	255401.2
21	INNMMAA1	7451861	21-08-2023	INDIAN DESIGNS EXPORTS PRIVATE LIMITED	CN	CN	CNSHA	CNSHA	7449160.7	JIANGSU JUNLIN TEXTILES TECHNOLOGY CORP., LTD	CN	30% COTTON 70% POLYESTER WOVEN SOLID DYED FABRIC WIDTH:150CM GSM:290 (6996.20 M)	58013690	10494.3	SQM	USD	15.94	1973454.51	166885.7

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(नरसिंह यदव)
 (NARSINGH YADAV)
 आरक्षण अधिकारी
 Intelligence Officer

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25.3.3.1 Further, it is observed that as per Rule 5 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, the value of imported goods may be re-determined on the basis of the transaction value of similar goods imported at or about the same time as the goods being valued. In this regard, it is observed that the data of contemporaneous imports of similar goods into India (as per Para 13.9 supra), classified under the correct CTH on the basis of test reports, as detailed in Table- I is taken into consideration. The detailed calculation thereof is discussed in Para 13.5 supra. Since multiple transaction values are available, in terms of sub-rule (3) of Rule 5 of the CVR, 2007, it is observed that the lowest of such transaction values has been adopted for determination of the assessable value of the imported goods.

TABLE-I

Sr. No.	Label description on the rolls of fabric a per examination	CTI Declared	Correct Classification	Total Length in Meters	Total Quantity in SQM/Kgs	Declared per Unit Assessable Value (in USD/KG or USD/sq. mtr)	Re-determined per Unit Assessable Value (in USD/KG or USD/sq. mtr)	Re-determined Assessable Value (Rs) 1USD = 83.6 INR
1	22755	60063200	55162300	5,355.00	2,509.50	1.2	9.7	2,035,004
2	TD	60063200	60063300	1,813.80	715.00	1.2	2.5	149,435
3	Rainbow Suede	60063200	60019200	13,930.50	4,370.90	1.2	3.11	1,136,417
4	Bitcoin	60063400	59032090	5,669.50	3,226.09	1.2	3.85	1,038,349
5	Persian	60063400	58013690	9,513.90	13,319.46	1.2	15.94 USD/SQ. Mtrs	17,749,299
Total								22,108,504

25.4 Accordingly, I find that the declared assessable value of Rs. 17,81,015/- for the goods declared in Live Bill of Entry No. 7244116 dated 08.08.2023 filed by the importer, M/s. Panda Furnishings is liable for rejection under Rule 12 of CVR, 2007 and re-determined as **Rs. 2,21,08,504/- (Rupees Two Crores Twenty-One Lakhs Eight Thousand Five Hundred and Four Only)** (as detailed in Table-I supra) in terms of sub-rule 3 of rule 5 of CVR, 2007. Further goods under Live Bill of Entry No. 7244116 dated 08.08.2023 are also found willfully mis-declared in respect of quantity. Actual quantity of goods found upon examination and as per Panchnama dated 22.08.2023 is as per TABLE-I.

REBUTTAL TO DEFENCE REPLY:

25.5 Noticee(s) has contended that the *Transaction value can't be rejected* as no details of contemporaneous imports of similar goods under Rule 5 of the Customs Valuation Rules, 2007 have been mentioned or provided in the Show Cause Notice.

25.5.1 In this regard, I observe that, being a fact-finding authority, this adjudicating authority, vide e-mail dated 04.02.2026, called upon the DRI-MZU investigating authority to provide details of contemporaneous Bills of Entry relied upon under Rule 5 of the Customs Valuation Rules, 2007, which were furnished vide e-mail dated 05.02.2026 (same has been re-iterated at Para 13.9 supra). I observe that the lowest comparable value, as prescribed under Rule 5(3), has been adopted and is found to be reliable and appropriate for re-determination of value. I further observe that the other mandatory conditions of Rule 5 have also been fulfilled, inasmuch as the contemporaneous imports pertain to similar goods of comparable description, quality, commercial level, quantity, country of origin, and period of import, with due adjustments wherever required. Accordingly, the re-determination of value under Rule 5 is held to be legally valid and proper.

25.5.2 Further Noticee(s) has also contended that the Transaction value can't be rejected as the investigation has failed to provide any corroborative evidence of flow-back and it is not the case

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of the Department that the transaction between the importer and the foreign supplier is not genuine or that the Appellants have paid the foreign supplier some amount over and above the invoice price. In other words, the genuineness of the transaction value is not in doubt. In this context I observe that Rule 12 of CVR 2007 does not require the Department to establish the existence of flow-back, additional consideration, or lack of genuineness of the transaction between the importer and the foreign supplier as a pre-condition for rejection of the declared value. I reiterate my findings recorded in Paras 25 to 25.4 supra, which are mutatis mutandis applicable to the issue at hand.

25.5.2.1 I observe that the acceptance of the transaction value under Rule 3 is not absolute and is expressly subject to the provisions of Rule 12. While Rule 3 prescribes transaction value as the primary basis for valuation of imported goods, the same can be accepted only when the proper officer is satisfied about the truth and accuracy of the declared value. Where the proper officer has reason to doubt the declared value, Rule 12 empowers him to seek further information, documents, or evidence from the importer. Such doubts may arise on account of factors including significant variation from the value of identical or similar goods imported at or about the same time, abnormal or special discounts, **misdeclaration or non-declaration of value-relevant parameters such as description, quality, quantity, brand, specifications or country of origin, and the use of fraudulent or manipulated documents.** If, after examination of the additional information or in the absence of a satisfactory response, the doubts are not dispelled, the declared transaction value is liable to be rejected and the value is required to be determined sequentially under Rules 4 to 9.

25.5.2.2 In this regard, it is further observed that, as discussed in the *Para 19 to 24 supra*, it is already held that goods imported vide Live Bill of Entry No. 7244116 dated 08.08.2023 were wilfully mis-declared by the importer in terms of description and the declared CTH of the goods is therefore liable for rejection and re-determined.

25.5.2.3 Since the goods have been mis-declared in terms of description and quantity., it is further noticed that the invoice produced by the importer at the time of filing Live Bill of Entry No. 7244116 dated 08.08.2023 is also fraudulent, as it does not record the correct particulars of the goods for which it was issued. Therefore, in terms of Rule 12(2)(d) and Rule 12(2)(f) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, the declared transaction value of the goods covered under Live Bill of Entry No. 7244116 dated 08.08.2023 cannot be accepted as the assessable value under Rule 3 for computation of the correct customs duty.

25.5.3 Accordingly, the contention of the Noticee(s) is rejected.

CONCLUSION:

25.6 I have carefully examined the material available on record, including documentary evidence in the form of Textile Committee test reports, oral statements recorded under Section 108 of the Customs Act and the surrounding circumstances of the case.

25.6.1 I observe that the documentary evidence, particularly the Textile Committee test reports dated 14.09.2023, pertaining to the goods actually found on examination as recorded under the Panchanama proceedings dated 22.08.2023, conclusively establishes that the goods imported under Live Bill of Entry No. 7244116 dated 08.08.2023 were incorrectly described and mis-classified, resulting in short-payment of Customs duty. The importer had declared the goods under CTI 60063200 as “Polyester Knitted Fabric, Non-Printed Rolls” and under CTI 60063400 as “Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)”. However, the Textile Committee Test Reports dated 14.09.2023 has objectively contradict the said declarations.

25.6.2 The test reports reveal that the goods bearing label descriptions **22755, TD, Rainbow Suede, Bitcoin and Persian** found upon examination, which were declared as polyester knitted

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fabrics, were in fact found to be materially different in composition and nature. As per the test reports, the fabric labelled **22755** was found to be a woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% polyurethane filaments, and 12% cotton yarn of different colours. The fabric labelled **TD** was found to be a knitted (weft-knitted) fabric composed of 98% polyester and 2% polyurethane. The fabric labelled **Rainbow Suede** was found to be a 100% polyester knitted pile (cut-pile) fabric. The fabric labelled **Bitcoin** was found to be a polyester knitted fabric coated with polyurethane and assembled in layers with 100% polyester knitted fabric. The fabric labelled **Persian** was found to be a 100% polyester woven chenille fabric assembled in layers with 100% polyester knitted fabric.

25.6.3 These findings clearly establish that the goods declared as polyester knitted fabrics also included woven fabrics, PU-coated fabrics, and layered fabrics, each attracting different tariff classifications and rates of duty. Accordingly, the test reports provide a reliable, independent, and conclusive factual foundation for determining mis-declaration of description and classification and clearly establish the case beyond doubt.

25.6.4 These findings are consistent with and duly corroborated by the voluntary and confessional admissions made by Noticee No. 03, Shri Udyan Singhania, partner of the firm M/s. Panda Furnishers, before the investigating agency, DRI-MZU, vide statement dated 27.08.2023. In his statement, he admitted that since the firm did not have a full container load, Shri Yashpal Punyarthi, the other partner of M/s. Panda Furnishers, loaded additional goods in the container for subsequent sale in India. He further admitted that such activity had been undertaken on at least two to three earlier occasions. He also admitted to having deleted WhatsApp chats of the WhatsApp group titled "Panda Accounts" exchanged with his partner, as he apprehended that the said messages could implicate him in the matter. These admissions stand further reinforced by the voluntary payment of ₹20 lakh made by him on 28.08.2023 towards partial discharge of duty liability arising on account of mis-declaration.

25.6.5 The above is further corroborated by the voluntary statement of the Director of the Customs Broker firm M/s. Om Seaways Cargo Pvt. Ltd., Shri Kapil Dalmia, dated 05.09.2023, recorded before DRI-MZU, wherein he stated that when the goods covered under Live Bill of Entry No. 7244116 dated 08.08.2023 were put on hold by DRI for examination, Shri Udyan Singhania had telephonically informed him, in consultation with Shri Yashpal Punyarthi, that the goods declared as polyester knitted fabric also included woven fabric.

25.6.6 When viewed cumulatively, the documentary, oral, digital, circumstantial, and inferential evidence forms a complete and unbroken chain. There is no material contradiction or unexplained gap in the evidentiary record. Each piece of evidence reinforces the other and points unerringly towards a single conclusion. Accordingly, on a cumulative evaluation of the evidence on record, **I find that the evidences present a coherent picture of conspiracy without any contradiction or unanswered gap, clearly establishing that the Noticee(s) mis-declared the goods with a clear intent to evade legally leviable customs duty.** I find that the mis-declaration of the goods was neither accidental nor the result of a procedural lapse. Rather, it formed part of a conscious, deliberate, and well-planned course of conduct, clearly establishing that the Noticee(s) mis-declared the goods with the intent to evade legally leviable Customs duty.

25.6.7 Accordingly, I find that M/s Panda Furnishings (IEC No. AAZFP3763C) has mis -declared the goods imported vide Live Bill of Entry No.7244116 dated 08.08.2023 in Container No. CAIU8873306 as follows:

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TABLE-D**Comparison of declared item vs Correct Description & Classification as per Test Report**

Sr No.	Label Description on the rolls of fabric	CTH and Description in the Live Bill of Entry No. 7244116 dated 08.08.2023	Rate of duty as per BE description	Description as per the test report	Correct Classification and rate of duty as per TR
1	22755	CTI 60063200 "Polyester Knitted Fabric, Non-Printed Rolls" in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018), Social Welfare Surcharge at 10% and IGST at 5%	Woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% Polyurethane filaments, 12% cotton of yarn of different colours	CTI 55162300 attract Basic Customs Duty (BCD) of 20% or Rs. 150 per Kg whichever is higher, along with IGST 5% and Social Welfare Surcharge (SWS) of 10%.
2	TD	CTI 60063200 "Polyester Knitted Fabric, non-printed rolls" in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) Social Welfare Surcharge at 2% and IGST at 5%	98.0% Polyester, 2.0% polyurethane other knitted (weft knitted) fabrics of yarns of different colours	CTI 60063300 attracts a Basic Customs Duty (BCD) of 20% or Rs. 115 per kg, whichever is higher, along with 5% IGST and Social Welfare Surcharge (SWS) of 10%.
3	Rainbow Suede	CTI 60063200 "Polyester Knitted Fabric, Non-Printed Rolls in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) or Rs. 115/- per Kg whichever is higher, Social Welfare Surcharge at 10% and IGST at 5%	100% Polyester knitted fabric, other pile (cut pile) fabric	CTI 60019200 attracts Basic Customs Duty (BCD) at 20%, IGST at 5%, and Social Welfare Surcharge (SWS) at 10%.
4	Bitcoin	CTI 60063400 "Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)"	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) Social Welfare Surcharge at 2% and IGST at 5%	Polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric	CTI 59032090 attracts a Basic Customs Duty (BCD) of 20%, IGST of 12%, and Social Welfare Surcharge (SWS) of 10%.
5	Persian	CTI 60063400 "Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)"	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) or Rs. 115/- per Kg whichever is higher, Social Welfare Surcharge at 10% and IGST at 5%	100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric.	CTI 58013690 attracts a Basic Customs Duty (BCD) of 20% or Rs. 130 per square meter, whichever is higher, along with 5% IGST and Social Welfare Surcharge (SWS) of 10%.

25.6.8 Accordingly, I find that the declared classification of the goods under Live Bill of Entry No. 7244116 dated 08.08.2023 is liable for rejection and reclassify the goods actually found, as per the test report, as follows:

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TABLE-E:**Comparison of Declared vs Correct Item Description & Classification as per Test Report**

S. No.	Label description on the rolls of fabric	Description of the goods in the live Bill of Entry No. 7244116 dated 08.08.2023	Classification of the goods in the Live Bill of Entry	Description of the goods as per Test Report	Actual Classification of the goods as per TR
1	22755	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	Woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% Polyurethane filaments, 12% cotton of yarn of different colours	5516.2300
2	TD	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	98.0% Polyester, 2.0% polyurethane other knitted (weft knitted) fabrics of yarns of different colours	6006.3300
3	Rainbow Suede	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	100% Polyester knitted fabric, other pile (cut pile) fabric	60019200
4	Bitcoin	Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)	60063400	Polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric	5903.2090
5	Persian	Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)	60063400	100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric	5801.3690

25.6.9 I observe that since the goods were found mis-declared in terms of composition, description and quantity, the declared invoice value does not correspond to the actual imported items. As there is reason to doubt the truth and accuracy of the value declared in relation to the imported goods, the declared transaction value of the goods is liable to be rejected, in terms of Rule 12(2)(d) and Rule 12(2)(f) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 ('CVR, 2007' in short) read with Section 14 of the Customs Act, 1962 and the value needs to be re-determined in accordance with the CVR, 2007. Accordingly, I find that the re-determined assessable value of the goods actually found on examination, under Rule 5 of CVR, 2007 is as follows:

TABLE-I

Sr. No.	Label description on the rolls of fabric a per examination	CTI Declared	Correct Classification	Total Length in Meters	Total Quantity in SQM/Kgs	Declared per Unit Assessable Value (in USD/KG or USD/sq. mtr)	Re-determined per Unit Assessable Value (in USD/KG or USD/sq. mtr)	Re-determined Assessable Value (Rs) 1USD = 83.6 INR
1	22755	60063200	55162300	5,355.00	2,509.50	1.2	9.7	2,035,004
2	TD	60063200	60063300	1,813.80	715.00	1.2	2.5	149,435
3	Rainbow Suede	60063200	60019200	13,930.50	4,370.90	1.2	3.11	1,136,417
4	Bitcoin	60063400	59032090	5,669.50	3,226.09	1.2	3.85	1,038,349
5	Persian	60063400	58013690	9,513.90	13,319.46	1.2	15.94 USD/SQ. Mtrs	17,749,299
							Total	22,108,504

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25.6.10 In view of the foregoing, I find that the goods declared in live Bill of Entry No. 7244116 dated 08.08.2023 filed by the Importer: M/s Panda Furnishings are mis-declared in terms of description, composition, classification, value & quantity etc. I also find that the classification of goods actually imported under live Bill of Entry No.7244116 dated 08.08.2023 should be rejected and re-classified, as detailed in Table-E, supra. Further the declared assessable value of Rs. 17,81,015/- for the goods declared in live Bill of Entry No. 7244116 dated 08.08.2023 filed by the Importer, M/s Panda Furnishings is liable for rejection under Rule 12 of CVR, 2007 and re-determined as Rs. 2,21,08,504/- (Rupees Two crores Twenty-One Lakhs Eight Thousand Five Hundred and Four only) (as detailed in Table-F1 & F2 and Para 13.5 supra) in terms of sub-Rule 3 of Rule 5 of CVR, 2007.

B. NOW I TAKE UP THE NEXT ISSUE, AS TO WHETHER THE BENEFIT OF NOTIFICATION NO. 50/2018-CUSTOMS DATED 30.06.2018 IS ADMISSIBLE TO THE GOODS IMPORTED UNDER LIVE BILL OF ENTRY NO.7244116 DATED 08.08.2023 (AS DETAILED IN TABLE-F1 & F2 AND PARA 13.5 SUPRA) & UNDER PAST BILLS OF ENTRY AS DETAILED IN PARA 13.6 SUPRA, FILED BY THE IMPORTER, M/S PANDA FURNISHINGS UNDER RULES OF DETERMINATION OF ORIGIN OF GOODS UNDER THE ASIA-PACIFIC TRADE AGREEMENT RULES, 2006 READ WITH RULE 3(2) OF CAROTAR, 2020 OR OTHERWISE

26. It is observed that the SCN has clearly brought out that for the goods imported vide Live Bill of Entry No. 7244116 dated 08.08.2023, the importer had availed the benefit of Asia Pacific Trade Agreement Notification No. 50/2018, which provides a tariff concession of 20% (percentage of applied rate of duty) on the BCD amount. The imported goods were exported by M/s Yuedongyang Trading Co., Limited, China, under Invoice No. YD//23/0-26 dated 14.07.2023 and were covered by Certificate of Origin No. 0123111700112567 dated 24.07.2023. However, the exporter's name is mentioned as Shenzhen City Hongzhan Import & Export Co. Ltd. in the Certificate of Origin, which is different from the exporter name, i.e., M/s Yuedongyang Trading Co., Limited, as mentioned in Invoice No. YD//23/0-26 dated 14.07.2023. As per Annexure-A (Sample E Certificate of Origin) prescribed under the Rules of Determination of Origin of Goods under the Asia-Pacific Trade Agreement Rules, 2006 (Box 1 – Goods Consigned From), the name, address, and country of the exporter must be the same as the exporter described in the invoice. Hence, the benefits of Notification No. 50/2018 are not available to the importer, as the Certificate of Origin is not in respect of goods imported from M/s Yuedongyang Trading Co., Limited.

26.1 Further, as the goods were found to be mis-declared and misclassified, the Certificate of Origin is also not valid for the goods under the correct CTIs as determined in the test reports. In terms of the test reports, the actual CTIs determined, viz. 55162300, 60019200, 59032090, and 58013690, are not covered under Notification No. 50/2018-Cus dated 30.06.2018. On this account also, the benefit of duty exemption is also not available to the importer. Further, as the correct CTIs are not mentioned in the Certificate of Origin as prescribed under Section 28DA (10) of the Customs Act, 1962, the concessional rate of duty benefit is not available to the importer on this account as well.

26.1.1 Further, during the period from January 2021 to May 2024, the importer imported goods from China and availed the benefit of concessional rate of duty under Notification No. 50/2018-Cus dated 30.06.2018. The details of such past imports are as discussed in Para 13.6 supra. It is also noticed that the Certificate of Origin mentions the name of the exporter as Wenzhou Fenchuang Import and Export Co. Ltd./ Jiaxing Onetouch Foreign Trade Service Co. Ltd./ Harbin Lingyue Technology Co. Ltd./ Tonglu Kaiji Trading Co Ltd./ Yingkau Zeda Technology Co. Ltd./ Shaoxing Tianzhou Warp Knitting Co. Ltd./ Shenzhen City Hongzhan Import and Export Co. Ltd./ Haining Julong New Material Co. Ltd./ Shanghai Homeyuan International Trade Co Ltd/ Zhejiang

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Huashen Silk Imp and Export Co. Ltd./ HAINING HUANYU VARP KNITTING CO.LTD/ TONGXIANG BANGTEX TEXTILE CO LTD etc.. whereas the name of the exporter on the invoice is invariably mentioned as Yuedongyang Trading Co., Limited. Thus, the name of the exporter mentioned in the Certificate of Origin differs from the name of the exporter mentioned on the invoice.

26.1.2 As the benefit of third-party exports, as extended to other free trade agreements and Country of Origin Certificates, has not been extended to imports made under the Bangkok Agreement in terms of Notification No. 94/2006 dated 31.08.2006, the Certificate of Origin submitted by the importer to avail the benefit of Notification No. 50/2018 dated 30.06.2018 is not proper and correct in terms of Rule 8 of Notification No. 94/2006 dated 31.08.2006, read with Rule 3 of CAROTAR, 2020, and Section 28DA(10) of the Customs Act, 1962. Accordingly, M/s Panda Furnishings has availed inadmissible benefits under Notification No. 50/2018 dated 30.06.2018, as the Certificate of Origin submitted to claim the said benefit is not proper and correct. Consequently, the inadmissible benefit of duty exemption availed, as detailed in Paras 13.5 and 13.6 supra, is recoverable from the importer.

GROSS VIOLATION OF RELEVANT LEGAL PROVISIONS OF THE RULES OF ORIGIN NOTIFICATION NO. 94/2006 DATED 31.08.2006, THE CUSTOMS NOTIFICATION NO. 50/2018 DATED 30.06.2018 READ WITH CAROTAR Rules 2020, AND SECTION 28DA(10) OF THE CUSTOMS ACT, 1962

26.1.3 I observe that the benefit of third-party exports, as extended under certain other Free Trade Agreements, has not been extended to imports under the Bangkok Agreement in terms of Notification No. 94/2006 dated 31.08.2006. Rule 8 of the said Notification, read with Rule 3 of CAROTAR, 2020 and Section 28DA of the Customs Act, 1962. These provisions mandate that the Certificate of Origin must correctly represent the actual exporter as mentioned in the commercial export invoice. Therefore, the Certificates of Origin submitted by the importer are not proper and valid documents for claiming preferential benefit. As per Sr. No. 01 of Sample Certificate of Origin Format as per Annexure-A prescribed in Rule of Determination of Origin of Goods under the Asia-Pacific Trade Agreement Rule, 2006 (Box 1 Goods Consigned from), the name, address and country of the exporter must be the same as the exporter described in the invoice. The COO Certificate is to be applied and be in the name of the actual exporter of the goods. Therefore, the benefit can't be extended to the exports made by 3rd party.

26.1.4 The exporter named in the invoice is required to apply before the issuing authority in the exporting country with supporting documents to establish origin and value addition. Where a different entity is mentioned in the Certificate of Origin, it raises serious doubt regarding compliance with origin criteria and Regional Value Content (RVC) requirements.

26.1.5 In the present case, the issuing authority has not certified the actual exporter named in the commercial invoice, nor has it certified the originating criteria and minimum value addition with respect to such exporter. The possibility that the named entity in the Certificate of Origin merely acted as an intermediary (i.e. simply imported from the other country and exported the goods to India without any value addition) without satisfying origin requirements cannot be ruled out. In the absence of proper certification, the Certificate of Origin cannot be treated as authentic.

26.1.6 As per Notification No. 50/2018–Customs dated 30.06.2018, the benefit of preferential tariff is available only upon production of a valid Certificate of Origin issued in compliance with the Asia-Pacific Trade Agreement Rules of Determination of Origin of Goods, 2006. Rule 8 of the said Rules does not permit issuance of a Certificate of Origin in the name of an exporter other than the actual exporter mentioned in the commercial invoice. In the present case, the issuing authority of the exporting country has not certified the actual exporter named in the commercial invoice, but instead certified a different entity. Therefore, the Certificate of Origin produced by the importer is

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not in accordance with the prescribed Rules and cannot confer eligibility to preferential tariff benefit under Notification No. 50/2018–Customs.

26.1.7 I observe the said condition is a substantial and crucial condition for availing the exemption benefit under 50/2018Cus., dated 30.06.2018. In this regard, on 30 July 2018, the constitution bench of the Supreme Court of India (Court), in Commissioner of Customs (Import), Mumbai (Appellant) v Dilip Kumar and Company & Ors. (Respondent) [Civil Appeal No. 3327 OF 2007], has pronounced the principles for the interpretation of exemption notifications in taxation statutes in the following manner: -

“52. To sum up, we answer the reference holding as under

(1) Exemption notification should be interpreted strictly; the burden of proving applicability would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification.

(2) When there is ambiguity in exemption notification which is subject to strict interpretation, the benefit of such ambiguity cannot be claimed by the subject/assessee and it must be interpreted in favour of the revenue.

(3) The ratio in Sun Export case (supra) is not correct and all the decisions which took similar view as in Sun Export Case (supra) stands overruled.”

26.1.8 It is a settled principle of law that the conditions prescribed under an exemption notification are required to be complied with strictly. In the event of any deviation or non-compliance with such conditions, the benefit of the exemption cannot be claimed by the Noticee/importer. On the contrary, any ambiguity or failure to fulfil the stipulated requirements must operate in favour of the Revenue. Accordingly, since the mandatory conditions of Notification No. 50/2018–Customs and the applicable Rules of Origin have not been strictly satisfied, the importer is not entitled to the claimed preferential duty benefit. Accordingly, the noncompliance of these substantial and crucial condition for availing the exemption benefit under 50/2018Cus., dated 30.06.2018 read with Rules of Origin vide Notification 94/2006 dated 31.08.2006, CAROTAR 2020 and Section 28 DA are not adhered with and Noticee(s) is not legible for the preferential tariff under Notification 50/2018Cus., dated 30.06.2018.

DOCUMENTRAY EVIDENCE

26.2 In this context I observe that Notification No.50/2018 Cus dated 30.6.2018 has been issued in terms of Asia Pacific Trade Agreement, between India and the following countries, i.e. China, Republic of Korea, Srilanka and Bangladesh. Any goods imported from the said countries and meeting the criteria of the country of origin laid down under the said trade agreement will be subjected to concessional rate of duty as prescribed under the said notification. Relevant portion Is reproduced her as follows:

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[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
Notification No. 50/2018–Customs

New Delhi, the 30th June, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 72/2005-Customs, dated the 22nd July, 2005, published in the Gazette of India, Extraordinary, vide number G.S.R.497(E), dated the 22nd July, 2005, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table hereto annexed and falling under the Chapter, Heading No., Sub-heading No. or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and specified in the corresponding entry in column (2) of the said Table, -

(a) in the case of goods specified in Part A of the said Table, when imported into India from a country listed in APPENDIX I hereto annexed; or

(b) in the case of goods specified in Part B of the said Table, when imported into India from a country listed in APPENDIX II hereto annexed,

from so much of that portion of the applied rate of duty of customs as is specified in the corresponding entry in column (4) of the said Table:

Provided that the importer proves to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that the goods in respect of which the benefit of this exemption is claimed are of the origin of the country listed in the said APPENDIX I or APPENDIX II, as the case may be, in accordance with the Customs Tariff (Determination of Origin of Goods under the Bangkok Agreement) Rules, 1976, published in the notification of the Government of India in the Department of Revenue and Banking (Revenue Wing) No. 430-Customs, dated the 1st November, 1976.

Table

S. No.	Chapter, Heading No., Sub-Heading No., or tariff item	Description of goods	Extent of tariff concession (percentage of applied rate of duty; %)
Part A			
(1)	(2)	(3)	(4)
1.	0101 to 0102	All goods	40
643.	5208 43	All goods	20
644.	5208 51, 5208 52	All goods	20
645.	60053500 to 6005 44 00	All goods	20
646.	6006 31 00 to 6006 44 00	All goods	20

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APPENDIX I

S. No.	Country
(1)	(2)
1.	Bangladesh
2.	People's Republic of China
3.	Republic of Korea
4.	Sri Lanka

APPENDIX II

S. No.	Country
--------	---------

(1)	(2)
1.	Bangladesh
2.	Lao People's Democratic Republic

2. This notification shall come into force with effect from the 1st day of July, 2018.

26.2.1 The Rules of Country of Origin in respect of the said agreement has been laid down under Customs Notification No.94/2006 Cus. (NT) dated 31.8.2006. The Rules of Determination of Origin of Goods under the Asia-Pacific Trade Agreement, (formerly known as the Bangkok Agreement) Rules, 2006, prescribes the Format of the Country-of-Origin Certificate. It also lays down the guidelines for filling up the said Country of Origin Certificate.

“NOTIFICATION No.94/2006-CUSTOMS (N.T.)

In exercise of the powers conferred by sub-section (1) of section 5 of the Customs Tariff Act, 1975 (51 of 1975), and in supersession of Notification No. 430/1976-Customs dated 1st November 1976 (as amended) the Central Government hereby makes the following rules, namely: -

RULE 1 : Short title and commencement: -

(i) These rules may be called the Rules of Determination of Origin of Goods under the Asia-Pacific Trade Agreement, (formerly known as the Bangkok Agreement) Rules, 2006.

(ii) These Rules shall come into force on 1st September 2006

RULE 8: Certificate of origin:

Products eligible for preferential concessions shall be supported by a Certificate of Origin 8 issued by an authority designated by the government of the exporting Participating State and notified to the other Participating States in accordance with the attached sample Certificate of Origin and notes for the completion thereof

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Annexure-A

SAMPLE CERTIFICATE OF ORIGIN

Asia-Pacific Trade Agreement
(Combined declaration and certificate)

1. Goods consigned from: (Exporter's business name, address, country)		Reference No. Issued in (Country)			
2. Goods consigned to: (Consignee's name, address, country)		3. For Official use			
4. Means of transport and route:					
5. Tariff item number:	6. Marks and number of Packages:	7. Number and kind of packages/ description of goods:	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity:	10. Number and date of invoices:
11. Declaration by the exporter : The undersigned hereby declares that the above details and statements are correct: that all the goods were produced in (Country) and that they comply with the origin requirements specified for these goods in the Asia-Pacific Trade Agreement for goods exported to (Importing Country) Place and date, signature of authorized Signatory			12. <u>Certificate</u> It is hereby certified on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and Stamp of Certifying Authority		

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Notes for completing Certificate of Origin

I. General Conditions:

To qualify for preference, products must:

- a) fall within a description of products eligible for preference in the list of concessions of an Asia-Pacific Trade Agreement country of destination;
- b) comply with Asia-Pacific Trade Agreement rules of origin. Each article in a consignment must qualify separately in its own right; and
- c) comply with the consignment conditions specified by the Asia-Pacific Trade Agreement rules of origin. In general, products must be consigned directly within the meaning of Rule 5 hereof from the country of exportation to the country of destination.

II. Entries to be made in the boxes

Box 1 Goods Consigned from

Type the name, address and country of the exporter. The name must be the same as the exporter described in the invoice.

Box 2 Goods Consigned to

Type the name, address and country of the importer. The name must be the same as the importer described in the invoice. For third party trade, the words "To Order" may be typed.

Box 3 For Official Use

Reserved for use by certifying authority.

Box 4 Means of Transport and Route

State in detail the means of transport and route for the products exported. If the L/C terms etc. do not require such details, type "By Air" or "By Sea". If the products are transported through a third country this can be indicated as follows:

e.g. "By Air"
"Laos to India via Bangkok"

Box 5 Tariff Item Number

Type the 4-digit HS heading of the individual items.

Box 6 Marks and Numbers of Packages

Type the marks and numbers of the packages covered by the Certificate. This information should be identical to the marks and numbers on the packages.

Box 7 Number and Kind of Packages; Description of Goods

Type clearly the description of the products exported. This should be identical to the description of the products contained in the invoice. An accurate description will help the Customs Authority of the country of destination to clear the products quickly.

Box 8 Origin Criterion

Preference products must be wholly produced or obtained in the exporting Participating State in accordance with Rule 2 of the Asia-Pacific Trade Agreement Rules of Origin, or where not wholly produced or obtained in the exporting Participating State must be eligible under Rule 3 or Rule 4.

- a) Products wholly produced or obtained: enter the letter "A" in Box 8.
- b) Products not wholly produced or obtained: the entry in Box 8 should be as follows:
 1. Enter letter "B" in Box 8, for products which meet the origin criteria according to Rule 3. Entry of letter "B" would be followed by the sum of the value of materials, parts or produce originating from non-Participating States, or undetermined origin used, expressed as a percentage of the f.o.b. value of the products; (example "B" 50 per cent);
 2. Enter letter "C" in Box 8 for products which meet the origin criteria according to Rule 4. Entry of letter "C" would be followed by the sum of the aggregate content originating in the territory of the exporting Participating State expressed as a percentage of the f.o.b. value of the exported product; (example "C" 60 per cent);
 3. Enter letter "D" in Box 8 for products which meet the special origin criteria according to Rule 10.

Box 9 Gross Weight or Other Quantity

Type the gross weight or other quantity (such as pieces, kg) of the products covered by the Certificate.

Box 10 Number and Date of Invoices

State number and date of the invoice in question. The date of the invoice attached to the Application should not be later than the date of approval on the Certificate.

Box 11 Declaration by the Exporter

The term "Exporter" refers to the shipper who can either be a trader or a manufacturer. Type the name of the producing country and the importing country and the place and date when the declaration is made. This box must be signed by the Company's authorized signatory.

Box 12 Certification

The certifying authority will certify in this Box.

”

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26.2.2 Reference is drawn to CAROTAR 2020 & Section 28DA of the Customs Act, 1920 which is re-produced as follows:

26.2.2.1 Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020, notified vide Notification No. 81/2020 - Customs (N.T.) dated, 21st August, 2020]

“In exercise of the powers conferred by section 156 read with section 28DA of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules, namely: -

Rule 3. Preferential tariff claim. –

(2) Notwithstanding anything contained in these rules, the claim of preferential rate of duty may be denied by the proper officer without verification if the certificate of origin-

(a) is incomplete and not in accordance with the format as prescribed by the Rules of Origin;

(b) has any alteration not authenticated by the Issuing Authority;

(c) is produced after its validity period has expired; or

(d) is issued for an item which is not eligible for preferential tariff treatment under the trade agreement; and in all such cases, the certificate shall be marked as "INAPPLICABLE".

Explanation: Clause (d) of sub-rule (2) includes the cases where goods are not covered in the respective tariff notification”

Rule 4. Origin related information to be possessed by importer :-

The importer claiming preferential rate of duty shall-

(a) possess information, as indicated in Form I, to demonstrate the manner in which country of origin criteria, including the regional value content and product specific criteria, specified in the Rules of Origin, are satisfied, and submit the same to the proper officer on request.

(b) keep all supporting documents related to Form I for at least five years from date of filing of bill of entry and submit the same to the proper officer on request.

(c) exercise reasonable care to ensure the accuracy and truthfulness of the aforesaid information and documents.

Rule 5. Requisition of information from the importer :-

(1) Where, during the course of customs clearance or thereafter, the proper officer has reason to believe that origin criteria prescribed in the respective Rules of Origin have not been met, he may seek information and supporting documents, as may be deemed necessary, from the importer in terms of rule 4 to ascertain correctness of the claim.

(2) Where the importer is asked to furnish information or documents, he shall provide the same to the proper officer within ten working days from the date of such information or documents being sought.

(3) Where, on the basis of information and documents received, the proper officer is satisfied that the origin criteria prescribed in the respective Rules of Origin have been met, he shall accept the claim and inform the importer in writing within fifteen working days from the date of receipt of said information and documents.

(4) Where the importer fails to provide requisite information and documents by the prescribed due date or where the information and documents received from the importer are found to be insufficient to conclude that the origin criteria prescribed in the respective Rules of Origin have been met, the proper officer shall forward a verification proposal in terms of rule 6 to the nodal officer nominated for this purpose.

(5) Notwithstanding anything contained in this rule, the Principal Commissioner of Customs or the Commissioner of Customs may, for the reasons to be recorded in writing, disallow the claim of preferential rate of duty without further verification, where:

(a) The importer relinquishes the claim; or

(b) The information and documents furnished by the importer and available on record provide sufficient evidence to prove that goods do not meet the origin criteria prescribed in the respective Rules of Origin.”

26.2.2.2 Section 28DA. Procedure regarding claim of preferential rate of duty. –

“(1) An importer making claim for preferential rate of duty, in terms of any trade agreement, shall-

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- (i) make a declaration that goods qualify as originating goods for preferential rate of duty under such agreement;*
- (ii) possess sufficient information as regards the manner in which country of origin criteria, including the regional value content and product specific criteria, specified in the rules of origin in the trade agreement, are satisfied;*
- (iii) furnish such information in such manner as may be provided by rules;*
- (iv) exercise reasonable care as to the accuracy and truthfulness of the information furnished.”*

“(2) The fact that the importer has submitted a certificate of origin issued by an Issuing Authority shall not absolve the importer of the responsibility to exercise reasonable care.”

“(10) Notwithstanding anything contained in this section, the preferential tariff treatment may be refused without verification in the following circumstances, namely: -

- (i) the tariff item is not eligible for preferential tariff treatment;*
- (ii) complete description of goods is not contained in the certificate of origin;*
- (iii) any alteration in the certificate of origin is not authenticated by the Issuing Authority;*
- (iv) the certificate of origin is produced after the period of its expiry, and in all such cases, the certificate of origin shall be marked as "INAPPLICABLE".”*

26.3 From the foregoing, I observe that in order to obtain the benefit of a preferential rate of duty under Notification No. 50/2018–Customs dated 30 June 2018, the goods must comply with the prescribed origin criteria and be supported by a valid Certificate of Origin, issued in accordance with the Customs Tariff (Determination of Origin of Goods under the Bangkok Agreement) Rules, 1976, as notified by the Government of India in the Department of Revenue and Banking (Revenue Wing) vide Notification No. 430-Customs dated 1 November 1976, as amended by Notification No. 94/2006 dated 31.08.2006. Further, it is noticed that:

26.3.1 As per Rule 8 of Rules of Country of issued vide Customs Notification No.94/2006 Cus (NT) dated 31.8.2006 goods should be accompanied with Certificate of origin and should be in the format laid down under Notification No.94/2006 dated 31.8.2006 and it should also comply with the notes for completion thereof.

- i. The name of the exporter as per the Certificate of origin should match with the name of the exporter as described in the invoice.

As per the said sample format of COO, the first S. No. seeks information of the following: - “

1. Goods consigned from: (Exporter's business name, address, country).”

“Box 1 Goods Consigned from: - Type the name, address and country of the exporter. The name must be the same as the exporter described in the invoice.”

26.3.2 Further as per the Notes for completing the Certificate of Origin, the guideline issued for completing the aforesaid detail, it is noticed that:

- i. The product mentioned in the Certificate of Origin must fall within the list of concessions as per Notification No. 50/2018 dated 30.06.2018.
- ii. The originating qualifying criteria applicable to each product mentioned in the Certificate of Origin should be clearly indicated against each such product in the Certificate of Origin.
- iii. The correct four-digit HSN code of each product mentioned in the Certificate of Origin should be specified against the respective product in the Certificate of Origin.
- iv. The correct gross weight of each product mentioned in the Certificate of Origin should be specified against the respective product in the Certificate of Origin.

“General Conditions:

To qualify for preference products must

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a. fall within a description product eligible for preference in the list of concessions of an Asia-Pacific Trade Agreement country of destination;

b. comply with Asia-Pacific Trade Agreement rules of origin. Each article in a consignment must qualify separately in its own right; and

c. comply with the consignment specified by the Asia-Pacific Trade Agreement rules of origin. In general, products must be consigned directly within the meaning of Rule 5 hereof from the country of exportation to the country of destination."

Box 5. Tariff Item Number: Type the 4 digit HS heading of the individual items

Box 9. Gross Weight or other quantity: type the gross weight or other quantity (such as pieces, kg) of the products covered by the certificate."

26.3.3 Further it is observed that Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020, notified vide Notification No. 81/2020 - Customs (N.T.) dated, 21st August, 2020], read with section 28DA of the Customs Act, 1962 (52 of 1962), under Rule 3 (2), the claim of preferential rate of duty may be denied without verification if the certificate of origin-

(a) is incomplete and not in accordance with the format as prescribed by the Rules of Origin;
(b) has any alteration not authenticated by the Issuing Authority;
(c) is produced after its validity period has expired; or
(d) is issued for an item which is not eligible for preferential tariff treatment under the trade agreement; and in all such cases, the certificate shall be marked as "INAPPLICABLE".

26.3.4 It is also observed that Section 28DA of the Customs Act, 1962 (52 of 1962) prescribes the procedure regarding claim of preferential rate of duty, as per 28DA (10) *the preferential tariff treatment may be refused without verification in case*

(i) the tariff item is not eligible for preferential tariff treatment;

(ii) complete description of goods is not contained in the certificate of origin;

(iii) any alteration in the certificate of origin is not authenticated by the Issuing Authority;

(iv) the certificate of origin is produced after the period of its expiry, and in all such cases, the certificate of origin shall be marked as "INAPPLICABLE".

26.4 In this context it is observed that for the goods covered under Live Bill of Entry No. 7244116 dated 08.08.2023, importer had availed the benefit of Asia Pacific Trade Agreement Notification No.50/2018, which provides a tariff concession of 20% (Percentage of applied rate of duty) on the BCD amount.

26.4.1 The imported goods had been exported by M/s Yuedongyang Trading Co., Limited, China under Invoice No. YD//23/0-26 dated 14.07.2023 and they were covered by Certificate of Origin No.0123111700112567 dated 24.7.2023 where the exporter's name is mentioned as Shenzhen City Hongzhan Import & Export Co. Ltd, which is different from the exporter name i.e. M/s Yuedongyang Trading mentioned in the Invoice No. YD//23/0-26 dated 14.07.2023.

26.4.2 In this context it is observed that as per Rule 8 read with Annexure-A (Sample Certificate of Origin), prescribed in Rule of Determination of Origin of Goods under the Asia-Pacific Trade Agreement Rule, 2006 (Box 1 Goods Consigned from), the name, address and country of the exporter must be the same as the exporter described in the invoice. Since the name of the exporter mentioned in the Country-of-Origin Certificate is different from the name of the Exporter mentioned on the Invoice, I observe that the Country-of-Origin Certificate is incomplete as it does not mention the name of the actual exporter firm as mentioned in the Export Invoice. At the same time, it is also observed that Country-of-Origin Certificate is not issued in accordance with the format as prescribed by the Rules of Origin, as it mentions the name of a third firm against the

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entry of Exports' name and address, which his different from that as mentioned in the export invoice.

26.4.3 It is further observed that Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020, notified vide Notification No. 81/2020 - Customs (N.T.) dated, 21st August, 2020], read with section 28DA (10) of the Customs Act, 1962 (52 of 1962), under Rule 3 (2), provided for denying the claim of preferential rate of duty without verification in cases where the certificate of origin, is incomplete and not in accordance with the format as prescribed by the Rules of Origin. In this context it is observed that the benefit of third-party exports, as extended to other free trade agreements and Country of Origin Certificates has not been extended to the imports made under the Bangkok Agreement under Notification No.94/2006 dated 31.8.2006. Accordingly, I find that the benefits of Notification No. 050/2018 are not available to the importer, for the goods imported vide Live Bills of Entry No. 7244116 dated 08.08.2023 without any verification from the Country of Origin Certificate issuing authority.

26.4.4 It is further observed that also in respect of goods imported vide past Bills of Entry as per para 13.6 supra, importer, importer had availed the benefit of Asia Pacific Trade Agreement Notification No.50/2018, which provides a tariff concession of 20% (Percentage of applied rate of duty) on the BCD amount.

26.4.5 I observe that on perusal of the Country-of-Origin Certificate submitted by the importer at the time of import of these goods and the Invoice submitted by them, it is noticed that the name of the exporter mentioned in the Country-of-Origin Certificate is different from the name of the Exporter mentioned on the Invoice. It is also noticed that in cases of past import, by the importer as per Para 13.6 supra, it is seen that the Certificate of Origin mentions the name of the exporter as Wenzhou Fenchuang Import and Export Co. Ltd./ Jiaxing Onetouch Foreign Trade Service Co. Ltd./ Harbin Lingyue Technology Co. Ltd./ Tonglu Kaiji Trading Co Ltd./ Yingkau Zeda Technology Co. Ltd./ Shaoxing Tianzhou Warp Knitting Co. Ltd./ Shenzhen City Hongzhan Import and Export Co. Ltd./ Haining Julong New Material Co. Ltd./ Shanghai Homeyuan International Trade Co Ltd/ Zhejiang Huashen Silk Imp and Export Co. Ltd./ HAINING HUANYU VARP KNITTING CO.LTD/ TONGXIANG BANGTEX TEXTILE CO LTD etc. whereas the name of the exporter on the Invoice is invariably Yuedongyang Trading Co. Limited which is different from the exporter name as mentioned in the Certificate of Origin.

26.4.6 In this context it is observed that as per Rule 8 read with Annexure-A (Sample Certificate of Origin), prescribed in Rule of Determination of Origin of Goods under the Asia-Pacific Trade Agreement Rule, 2006 (Box 1 Goods Consigned from), the name, address and country of the exporter must be the same as the exporter described in the invoice. Since the name of the exporter mentioned in the Country-of-Origin Certificate is different from the name of the Exporter mentioned on the Invoice, I observe that the Country-of-Origin Certificate is incomplete as it does not mention the name of the actual exporter firm as mentioned in the Export Invoice. At the same time, it is also observed that Country-of-Origin Certificate is not issued in accordance with the format as prescribed by the Rules of Origin, as it mentions the name of a third firm against the entry of Exports' name and address, which his different from that as mentioned in the export invoice.

26.4.7 It is further observed that Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020, notified vide Notification No. 81/2020 - Customs (N.T.) dated, 21st August, 2020], read with section 28DA (10) of the Customs Act, 1962 (52 of 1962), under Rule 3 (2), provided for denying the claim of preferential rate of duty without verification in cases where the certificate of origin, is incomplete and not in accordance with the format as prescribed by the Rules of Origin. In this context it is observed that the benefit of third-party exports, as extended to other free trade agreements and Country of Origin Certificates has not been extended to the imports made under the Bangkok Agreement under Notification No.94/2006 dated 31.8.2006. Accordingly, I find that the benefits of Notification No. 050/2018 are not available to the importer

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for the goods imported vide past Bills of Entry as per para 13.6 supra without any verification from the Country of Origin Certificate issuing authority.

26.5 I further observed that as discussed in the *Para 19 to 24 supra*, it is already held that goods imported vide Live Bill of Entry No. 7244116 dated 08.08.2023 were wilfully mis-declared by the importer in terms of description and the declared CTH of the goods is therefore liable for rejection and re-determined as follows:

Table-E
Comparison of Declared vs Correct Item Description & Classification as per Test Report

S. No.	Label description on the rolls of fabric	Description of the goods in the live Bill of Entry No. 7244116 dated 08.08.2023	Classification of the goods in the Live Bill of Entry	Description of the goods as per Test Report	Actual Classification of the goods as per TR
1	22755	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	Woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% Polyurethane filaments, 12% cotton of yarn of different colours	5516.2300
2	TD	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	98.0% Polyester, 2.0% polyurethane other knitted (weft knitted) fabrics of yarns of different colours	6006.3300
3	Rainbow Suede	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	100% Polyester knitted fabric, other pile (cut pile) fabric	60019200
4	Bitcoin	Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)	60063400	Polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric	5903.2090
5	Persian	Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)	60063400	100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric	5801.3690

26.5.1 It is further observed that Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020, notified vide Notification No. 81/2020 - Customs (N.T.) dated, 21st August, 2020], read with section 28DA (10) of the Customs Act, 1962 (52 of 1962), under Rule 3 (2), provided for denying the claim of preferential rate of duty without verification in cases where the certificate of origin, is incomplete and not in accordance with the format as prescribed by the Rules of Origin; where the tariff item is not eligible for preferential tariff treatment; complete description of goods is not contained in the certificate of origin.

26.5.2 However, it is noticed that the goods actually found upon examination and based on test report are of CTH 55162300-label 22755, 60019200- label Rainbow Suede, 59032090- label Bitcoin and 58013690- label Persian and goods under these tariff items are not eligible for preferential tariff treatment under Notification No.50/2018-Cus Dated 30.6.2018. Even though good of CTH 6006.3200- label TD are covered under the preferential tariff treatment under Notification No.50/2018-Cus Dated 30.6.2018, its correct item description, CTH, gross quantity is not recorded in the Certificate of Origin.

26.5.3 Since the goods in the Live Bills of Entry No. 7244116 dated 08.08.2023 are mis-declared, the goods actually found upon examination are not mentioned in the Certificate of Origin,

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accordingly, originating qualifying criteria applicable to them is also not mentioned in the Certificate of Origin. Similar is the case with four-digit HSN code and correct gross weight of each product required to be specified against the respective product in the Certificate of Origin.

26.5. Accordingly, I find that the benefits of Notification No. 050/2018 are not available to the importer, for the goods actually imported vide Live Bills of Entry No. 7244116 dated 08.08.2023 without any verification from the Country of Origin Certificate issuing authority, as the goods actually found upon examination falls under CTH which are not eligible for preferential tariff treatment; not mentioned in the Certificate of Origin, and the Certificate of origin is incomplete and not issued in accordance with the in the format as it does not mention the correct gross weight of the goods & CTH actually imported.

26.6 Therefore, I find that M/s Panda Furnishings have availed inadmissible benefit of Notification No.50/2018 dated 30.06.2018 as the Certificate of Origin submitted by the to claim the benefit of the said notification is not proper and correct and therefore, the inadmissible benefit of duty exemption availed by them, as detailed in **Para 13.5 & 13.6** supra.

ORAL EVIDENCE

26.7 The relevant excerpt of the voluntary statement of Shri Kapil Dalmia, Director in Om Seaways Cargo Pvt. Ltd the Customs House Agent of M/s Panda Furnishings was recorded on 05.09.2023 under Section 108 of the Customs Act, 1962. In his statement, he stated inter alia as under: -

- a. He has been handling the consignments imported by M/s Panda Furnishings since November 2020. Around 61 consignments of M/s Panda Furnishings have been handled by Om Seaways Cargo Pvt. Ltd. since 2020.
- b. On being asked about the Certificate of Origin dated 24.07.2023 bearing Certificate No. 0123111700112567 and Bill of Lading No. VOLNGBNSA2310277 dated 23.07.2023 where the exporters name in the COO has been shown as Shenzhen City Hongzhan Import and Export Co. Lad., whereas the name of the exporter in the bill of lading is M/s. Yuedongyang Trading Co. Ltd., he stated that this matter had come to his notice and this issue was brought to the notice of Shri Yashpal Punyarthi to which he replied that as Yuedongyang Trading Co. Ltd. is not a registered firm for claiming benefits as per Asia Pacific Trade Agreement (APTA) notifications, so the Certificate of Origin was made in the name of Shenzhen City Hongzhan Import and Export Co. Ltd., whereas the other documents are in the name of Yuedongyang Trading Co. Ltd.**

26.7.1 From the foregoing I observe that Shri Kapil Dalmia, Director in Om Seaways Cargo Pvt. Ltd the Customs House Agent of M/s Panda Furnishings has confessed and admitted that regarding the discrepancy in the Certificate of Origin dated 24.07.2023 and the Bill of Lading dated 23.07.2023, wherein different exporter names were mentioned, he stated that this issue was brought to the notice of Shri Yashpal Punyarthi, who informed him that the Certificate of Origin was issued in the name of Shenzhen City Hongzhan Import and Export Co. Ltd. to claim benefits under the APTA, as M/s Yuedongyang Trading Co. Ltd. was not registered for the said purpose.

26.7.2 In this context, I observe that the Bill of Lading reflects the exporter's name as mentioned in the commercial export invoice, since the Bill of Lading is issued on the basis of the commercial export invoice and not vice versa. Therefore, what Shri Kapil Dalmia has admitted before the DRI in his voluntary statement dated 05.09.2023 recorded under Section 108 of the Customs Act, 1962, is that there was a discrepancy in the name of the exporter mentioned in the Certificate of Origin vis-à-vis the exporter name appearing in the commercial invoice and the Bill of Lading. He further admitted that this discrepancy had come to his notice and was brought to the attention of Shri Yashpal Punyarthi (Noticee No. 02, partner in the firm M/s Panda Furnishings), who clarified that

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since M/s Yuedongyang Trading Co. Ltd. was not eligible to claim benefits under the APTA, the Certificate of Origin was intentionally obtained in the name of M/s Shenzhen City Hongzhan Import and Export Co. Ltd., while the remaining import documents continued to bear the name of M/s Yuedongyang Trading Co. Ltd.

26.7.3 Therefore, the mention of the exporter's name in the Certificate of Origin as M/s Wenzhou Fenchuang Import and Export Co. Ltd., M/s Shenzhen City Hongzhan Import and Export Co. Ltd., or any other firm, instead of the exporter named in the commercial export invoice, namely M/s Yuedongyang Trading Co. Ltd., was clearly intended to obtain an undue advantage. It is evident that this arrangement was adopted solely because M/s Yuedongyang Trading Co. Ltd. was not eligible to claim benefits under the Asia Pacific Trade Agreement (APTA). Accordingly, the Certificate of Origin was intentionally procured in the name of an alternate firm eligible for APTA benefits, while all other commercial import documents, including the export invoice and Bill of Lading, continued to bear the name of M/s Yuedongyang Trading Co. Ltd. This deliberate mismatch of exporter details across statutory documents demonstrates a conscious and calculated attempt to avail ineligible preferential benefits under APTA through misrepresentation of material particulars.

26.7.4 I observe that the above-mentioned statement of Shri Kapil Dalmia was not annexed to the Show Cause Notice. In this regard, being a fact-finding authority, this adjudicating authority, vide e-mail dated 04.02.2026, called upon the DRI-MZU investigating authority to provide a copy of the said statement, which was furnished vide e-mail dated 05.02.2026, as reiterated at Para 13.8 supra.

CIRCUMSTANTIAL EVIDENCE:

26.8 From the foregoing documentary and oral evidence, I observe that the importer has availed the benefit of preferential duty by violating the provisions of Section 28DA of the Customs Act, 1962 read with the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 (CAROTAR, 2020), and Section 46(4) of the Customs Act, 1962 relating to the obligation of making a true and correct declaration. It is the statutory responsibility of the importer to ensure correct declaration of the description, classification, composition, quantity, valuation of the goods, and the correct name of the exporter in the Certificate of Origin. The importer has failed to adhere to these mandatory requirements and instead availed inadmissible preferential treatment. Such non-compliance, viewed cumulatively, clearly establishes a conscious motive to derive pecuniary benefit in the form of wrongful differential duty advantage, which cannot be treated as a procedural lapse but as a deliberate act to secure undue financial gain.

26.8.1 From the documentary evidence on record, particularly the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 read with Section 28DA of the Customs Act, 1962, it is established that the benefit of preferential duty under Notification No. 50/2018-Customs is not admissible where the Certificate of Origin is incomplete, not in the prescribed format, or not issued in accordance with the applicable Rules of Origin. It is further evident that the benefit of third-party exports has not been extended to imports under the Bangkok Agreement, as notified vide Notification No. 94/2006 dated 31.08.2006.

26.8.2 I find that the importer availed the preferential rate of duty under Notification No. 50/2018-Customs in respect of the goods imported vide Live Bill of Entry No. 7244116 dated 08.08.2023 and other past Bills of Entry referred to at Para 13.6 supra. However, the Certificates of Origin submitted for claiming such benefit are found to be defective and invalid, as the exporter's name mentioned therein does not match with the exporter named in the corresponding commercial invoices, rendering the Certificates of Origin incomplete and not in accordance with the Asia-Pacific Trade Agreement Rules, 2006.

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26.8.3 In terms of Rule 3(2) of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 read with Section 28DA(10) of the Customs Act, 1962, the claim of preferential duty is liable to be denied without verification where the Certificate of Origin does not correctly reflect the exporter details, description, tariff classification, gross weight, and originating criteria of the imported goods.

26.8.4 I further find that for the Live Bill of Entry No. 7244116 dated 08.08.2023 actually found upon examination and as confirmed by test reports fall under tariff headings which are either not eligible for preferential treatment under Notification No. 50/2018–Customs or are not correctly mentioned in the Certificates of Origin. Since the goods were wilfully mis-declared in terms of description and classification, the Certificates of Origin do not contain the correct four-digit HSN, gross quantity, or originating criteria applicable to the goods actually imported.

26.8.5 Accordingly, I find that the benefit of Notification No. 50/2018–Customs dated 30.06.2018 is not admissible to the importer for the goods imported vide Live Bill of Entry No. 7244116 dated 08.08.2023 and other past Bills of Entry referred to at Para 13.6 supra. I therefore find that M/s Panda Furnishings have wrongly availed inadmissible preferential duty benefit on the basis of improper and invalid Certificates of Origin, which is liable to be denied and recovered as detailed in Paras 13.5 and 13.6 supra.

26.8.6 This documentary evidence is fully corroborated by oral evidence. Shri Kapil Dalmia, Director of the Customs Broker, in his voluntary statement dated 05.09.2023 recorded under Section 108 of the Customs Act, 1962, categorically admitted that there was a discrepancy in the name of the exporter mentioned in the Certificate of Origin vis-à-vis the commercial invoice and Bill of Lading, and that this discrepancy was deliberately brought to the notice of Shri Yashpal Punyarthi. He further admitted that the Certificate of Origin was intentionally obtained in the name of an alternate firm solely because the actual exporter, M/s Yuedongyang Trading Co. Ltd., was not eligible to claim benefits under the APTA, while all other commercial documents continued to bear the name of the said firm.

26.8.7 The circumstantial evidence emerging from the deliberate mismatch of exporter details across statutory documents, the conscious procurement of a Certificate of Origin in the name of an ineligible third party, and the continued use of the actual exporter's name in the commercial invoice and Bill of Lading, clearly establishes a planned and coordinated course of conduct. This conduct cannot be attributed to error or oversight and unmistakably points to a deliberate attempt to misrepresent material particulars in order to avail ineligible preferential benefits.

26.8.8 Accordingly, on a cumulative evaluation of the documentary, oral, and circumstantial evidence, I find that the evidences present a coherent picture of conspiracy without any contradiction or unanswered gap, clearly establishing that the Noticee(s) mis-declared the goods with a clear intent to evade legally leviable Customs duty.

26.9 In view of forgoing discussions, it is evident that the benefit of preferential duty under Notification No. 50/2018–Customs is not admissible where the Certificate of Origin is incomplete, not in the prescribed format, or not issued in accordance with the applicable Rules of Origin. In the present case, the Certificates of Origin submitted for claiming such benefit for Live Bill of Entry No. 7244116 dated 08.08.2023 & past Bills of Entry as per Para 13.6 supra, are found to be defective and invalid, as the exporter's name mentioned therein does not match with the exporter named in the corresponding commercial invoices. This discrepancy renders the Certificates of Origin incomplete and non-compliant with the provisions of the Asia-Pacific Trade Agreement Rules, 2006. Further, in respect of Live Bill of Entry No. 7244116 dated 08.08.2023, the goods actually found upon examination and as confirmed by the test reports fall under tariff headings which are either not eligible for preferential tariff treatment under Notification No. 50/2018–

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Customs or are not correctly mentioned in the Certificates of Origin. Since the goods were wilfully mis-declared in terms of description and classification, the Certificates of Origin do not contain the correct four-digit HSN, gross quantity, or originating criteria applicable to the goods actually imported. Therefore Noticee(s) has failed to comply with the **mandatory and essential condition of Preferential tariff Notification No. 50/2018Cus., dated 30.06.2018, read with Notification No. 94/2006 (N.T.) dated 31.12.2009 and Customs (Administration of Rules of origin under Trade Agreements) Rules, 2020 read with Section 28DA of the Customs Act, 1962.** I observe the said condition is a substantial and crucial condition for availing the exemption benefit under **50/2018Cus., dated 30.06.2018.** In this regard, on 30 July 2018, the constitution bench of the Supreme Court of India (Court), in Commissioner of Customs (Import), Mumbai (Appellant) v Dilip Kumar and Company & Ors. (Respondent) [Civil Appeal No. 3327 OF 2007], has pronounced the principles for the interpretation of exemption notifications in taxation statues in the following manner: -

“52.To sum up, we answer the reference holding as under

(1) Exemption notification should be interpreted strictly; the burden of proving applicability would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification.

(2) When there is ambiguity in exemption notification which is subject to strict interpretation, the benefit of such ambiguity cannot be claimed by the subject/assessee and it must be interpreted in favour of the revenue.

(3) The ratio in Sun Export case (supra) is not correct and all the decisions which took similar view as in Sun Export Case (supra) stands overruled.”

26.10 Accordingly, I find that the benefit of Notification No. 50/2018-Customs dated 30.06.2018 is not admissible to the goods imported under live Bill of Entry No.7244116 dated 08.08.2023 (as detailed in table-F1 & F2 and para 13.5 supra) & under past Bills of Entry as detailed in Para 13.6 supra, filed by the Importer, M/s Panda Furnishings under Rules of Determination of Origin of Goods under the Asia-Pacific Trade Agreement Rules, 2006 read with Rule 3(2) of CAROTAR, 2020.

REBUTTAL OF DEFENCE SUBMISSION

27. Noticee(s) vide PH 16.12.2025 & written submission has contended that CBIC allow the 3rd party invoice, provided that the goods have been originating from China and since they have produced certificate from the supplier to establish that the 3rd party transaction happened in China, in this regard she further ensured that they shall provide all relevant documents like invoice, trial balance, balance sheet to establish that this was a genuine transaction in China within 2 days. Noticee(s) has placed reliance on CBIC Instruction No. 23/2024 - Customs dated 21.10.2024 para 3.

‘3. It is pertinent to underline here that the purpose of a COO is to serve as a proof that the goods qualify as originating within the terms of an FTA, irrespective of whether third-party invoicing is involved or not. On the other hand, the seller's invoice, including a third-party invoice where applicable, is the document relevant for customs valuation.’

27.1 In this regard, it is observed that, in the normal course of trade, sale and purchase of goods are not established merely on the basis of a certificate issued by a supplier. Rather, documents such as the commercial invoice/sales invoice, trail balance, balance sheet, and other accounting records are considered authentic documents evidencing the legitimacy of such transactions, as per worldwide trade practices. The Noticee(s), through his legal representative, was asked to provide the same during the personal hearing held on 16.12.2025 within the stipulated time frame; however, the Noticee(s) failed to do so. Consequently, the Noticee(s) failed to establish that the

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goods were actually purchased from the exporter whose name is mentioned in the Certificate of Origin.

27.2 I further observe that Customs Instruction No. 23/2024-Customs has been issued to clarify the treatment of cases involving third-party invoicing and third-party exporters under certain Free Trade Agreements where such arrangements are expressly permitted by the respective trade agreements and the applicable Rules of Origin. The Instruction is intended to provide procedural guidance to field formations in situations where the Certificate of Origin otherwise conforms to the prescribed format, contains complete and correct particulars, and the originating status of the goods is not in doubt.

27.3 I further observe that the said Instruction reiterates that its applicability is subject to the provisions of the relevant trade agreement, Section 28DA of the Customs Act, 1962, and the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020. It does not dispense with the mandatory requirement that the Certificate of Origin must be complete, correctly issued, and in accordance with the prescribed Rules of Origin, nor does it extend preferential benefits in cases where the applicable trade agreement itself does not permit third-party exports.

27.4 I find that Customs Instruction No. 23/2024 does not cover situations where the Certificate of Origin is defective, incomplete, or not in the prescribed format; where the exporter details mentioned in the Certificate of Origin do not match with those in the commercial invoice and Bill of Lading; or where the tariff classification, description, quantity, or originating criteria of the goods are incorrectly or incompletely declared. Importantly, the Instruction does not apply to imports governed by the Asia Pacific Trade Agreement (Bangkok Agreement), under which the benefit of third-party exports has not been extended.

27.5 Accordingly, I find that Customs Instruction No. 23/2024 is not applicable to the present case, where the Certificate of Origin is found to be non-compliant with the applicable Rules of Origin and the preferential benefit is liable to be denied directly in terms of Section 28DA of the Customs Act, 1962 read with the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020. I therefore reject the contention of the Noticee(s).

C. NOW I TAKE UP THE NEXT, AS TO WHETHER THE ANTI-DUMPING DUTY ALONG WITH IGST AMOUNTING TO RS. 2,44,151/- (TWO LAKH FORTY-FOUR THOUSAND ONE HUNDRED AND FIFTY-ONE ONLY) SHOULD BE CHARGED ON PU COATED FABRIC CLASSIFIED UNDER CTI 59032090 UNDER NOTIFICATION NO. 14/2022-CUSTOMS (ADD), DATED 20.05.2022 AS MENTIONED IN TABLE F3 SUPRA AND DIFFERENTIAL DUTY OF RS. 58,82,982/- (RUPEES FIFTY-EIGHT LAKHS EIGHTY-TWO THOUSAND NINE HUNDRED AND EIGHTY-TWO ONLY) (AS DETAILED IN TABLE-F1 & F2 AND PARA 13.5 SUPRA) WITH RESPECT TO THE GOODS IMPORTED UNDER LIVE BILL OF ENTRY NO.7244116 DATED 08.08.2023 AND AS TO WHETHER THE DIFFERENTIAL DUTY OF RS. 84,81,053/- (RUPEES EIGHTY-FOUR LAKH EIGHTY-ONE THOUSAND AND FIFTY-THREE ONLY) SHOULD BE DEMANDED FROM THE IMPORTER M/S. PANDA FURNISHINGS IN RESPECT OF THE INADMISSIBLE BENEFIT OF NOTIFICATION NO.50/2018-CUSTOMS DATED 30.06.2018 AVAILED ON THE IMPORTS UNDER PAST BILLS OF ENTRY AS DETAILED IN PARA 13.6 SUPRA SHOULD BE DEMANDED FROM M/S PANDA FURNISHINGS UNDER THE PROVISIONS OF SECTION 28(4) OF THE CUSTOMS ACT, 1962, ALONG WITH INTEREST UNDER THE PROVISIONS OF SECTION 28AA OF THE CUSTOMS ACT, 1962 OR OTHERWISE;

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I. AS TO WHETHER DUTY SHOULD BE DEMANDED FROM M/S PANDA FURNISHINGS UNDER THE PROVISIONS OF SECTION 28(4) OF THE CUSTOMS ACT, 1962 OR OTHERWISE;

28. In this context, I reiterate my findings in Paras 19 to 27 supra, as the same are *mutatis mutandis* applicable to the issue in hand.

28.1 I have carefully examined the material available on record, including documentary evidence in the form of Textile Committee test reports, oral statements recorded under Section 108 of the Customs Act and the surrounding circumstances of the case.

28.1.1 I observe that the documentary evidence, particularly the Textile Committee test reports dated 14.09.2023, pertaining to the goods actually found on examination as recorded under the Panchanama proceedings dated 22.08.2023, conclusively establishes that the goods imported under Live Bill of Entry No. 7244116 dated 08.08.2023 were incorrectly described and misclassified, resulting in short-payment of Customs duty. The importer had declared the goods under CTI 60063200 as “Polyester Knitted Fabric, Non-Printed Rolls” and under CTI 60063400 as “Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)”. However, the Textile Committee Test Reports dated 14.09.2023 has objectively contradict the said declarations.

28.1.2 The test reports reveal that the goods bearing label descriptions **22755, TD, Rainbow Suede, Bitcoin and Persian** found upon examination, which were declared as polyester knitted fabrics, were in fact found to be materially different in composition and nature. As per the test reports, the fabric labelled **22755** was found to be a woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% polyurethane filaments, and 12% cotton yarn of different colours. The fabric labelled **TD** was found to be a knitted (weft-knitted) fabric composed of 98% polyester and 2% polyurethane. The fabric labelled **Rainbow Suede** was found to be a 100% polyester knitted pile (cut-pile) fabric. The fabric labelled **Bitcoin** was found to be a polyester knitted fabric coated with polyurethane and assembled in layers with 100% polyester knitted fabric. The fabric labelled **Persian** was found to be a 100% polyester woven chenille fabric assembled in layers with 100% polyester knitted fabric.

28.1.3 These findings clearly establish that the goods declared as polyester knitted fabrics also included woven fabrics, PU-coated fabrics, and layered fabrics, each attracting different tariff classifications and rates of duty. Accordingly, the test reports provide a reliable, independent, and conclusive factual foundation for determining mis-declaration of description and classification and clearly establish the case beyond doubt.

28.1.4 These findings are consistent with and duly corroborated by the voluntary and confessional admissions made by Noticee No. 03, Shri Udyan Singhania, partner of the firm M/s. Panda Furnishers, before the investigating agency, DRI-MZU, vide statement dated 27.08.2023. In his statement, he admitted that since the firm did not have a full container load, Shri Yashpal Punyarthi, the other partner of M/s. Panda Furnishers, loaded additional goods in the container for subsequent sale in India. He further admitted that such activity had been undertaken on at least two to three earlier occasions. He also admitted to having deleted WhatsApp chats of the WhatsApp group titled “Panda Accounts” exchanged with his partner, as he apprehended that the said messages could implicate him in the matter. These admissions stand further reinforced by the voluntary payment of ₹20 lakh made by him on 28.08.2023 towards partial discharge of duty liability arising on account of mis-declaration.

28.1.5 The above is further corroborated by the voluntary statement of the Director of the Customs Broker firm M/s. Om Seaways Cargo Pvt. Ltd., Shri Kapil Dalmia, dated 05.09.2023, recorded before DRI-MZU, wherein he stated that when the goods covered under Live Bill of Entry No.

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7244116 dated 08.08.2023 were put on hold by DRI for examination, Shri Udyan Singhania had telephonically informed him, in consultation with Shri Yashpal Punyarthi, that the goods declared as polyester knitted fabric also included woven fabric.

28.1.6 When viewed cumulatively, the documentary, oral, digital, circumstantial, and inferential evidence forms a complete and unbroken chain. There is no material contradiction or unexplained gap in the evidentiary record. Each piece of evidence reinforces the other and points unerringly towards a single conclusion. Accordingly, on a cumulative evaluation of the evidence on record, **I find that the evidences present a coherent picture of conspiracy without any contradiction or unanswered gap, clearly establishing that the Noticee(s) mis-declared the goods with a clear intent to evade legally leviable customs duty.** I find that the mis-declaration of the goods was neither accidental nor the result of a procedural lapse. Rather, it formed part of a conscious, deliberate, and well-planned course of conduct, clearly establishing that the Noticee(s) mis-declared the goods with the intent to evade legally leviable Customs duty.

28.2 Accordingly, I find that M/s Panda Furnishings (IEC No. AAZFP3763C) has mis -declared the goods imported vide Live Bill of Entry No.7244116 dated 08.08.2023 in Container No. CAIU8873306 as follows:

TABLE-D
Comparison of declared item vs Correct Description & Classification as per Test Report

Sr No.	Label Description on the rolls of fabric	CTH and Description in the Live Bill of Entry No. 7244116 dated 08.08.2023	Rate of duty as per BE description	Description as per the test report	Correct Classification and rate of duty as per TR
1	22755	CTI 60063200 "Polyester Knitted Fabric, Non-Printed Rolls" in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018), Social Welfare Surcharge at 10% and IGST at 5%	Woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% Polyurethane filaments, 12% cotton of yarn of different colours	CTI 55162300 attract Basic Customs Duty (BCD) of 20% or Rs. 150 per Kg whichever is higher, along with IGST 5% and Social Welfare Surcharge (SWS) of 10%.
2	TD	CTI 60063200 "Polyester Knitted Fabric, non-printed rolls" in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) Social Welfare Surcharge at 2% and IGST at 5%	98.0% Polyester, 2.0% polyurethane other knitted (weft knitted) fabrics of yarns of different colours	CTI 60063300 attracts a Basic Customs Duty (BCD) of 20% or Rs. 115 per kg, whichever is higher, along with 5% IGST and Social Welfare Surcharge (SWS) of 10%.
3	Rainbow Suede	CTI 60063200 "Polyester Knitted Fabric, Non-Printed Rolls in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) or Rs. 115/- per Kg whichever is higher, Social Welfare Surcharge at 10% and IGST at 5%	100% Polyester knitted fabric, other pile (cut pile) fabric	CTI 60019200 attracts Basic Customs Duty (BCD) at 20%, IGST at 5%, and Social Welfare Surcharge (SWS) at 10%.

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4	Bitcoin	CTI 60063400 "Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)"	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) Social Welfare Surcharge at 2% and IGST at 5%	Polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric	CTI 59032090 attracts a Basic Customs Duty (BCD) of 20%, IGST of 12%, and Social Welfare Surcharge (SWS) of 10%.
5	Persian	CTI 60063400 "Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)"	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) or Rs. 115/- per Kg whichever is higher, Social Welfare Surcharge at 10% and IGST at 5%	100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric.	CTI 58013690 attracts a Basic Customs Duty (BCD) of 20% or Rs. 130 per square meter, whichever is higher, along with 5% IGST and Social Welfare Surcharge (SWS) of 10%.

28.2.1 Accordingly, I find that the declared classification of the goods under Live Bill of Entry No. 7244116 dated 08.08.2023 is liable for rejection and reclassify the goods actually found, as per the test report, as follows:

TABLE-E:

Comparison of Declared vs Correct Item Description & Classification as per Test Report

S. No.	Label description on the rolls of fabric	Description of the goods in the live Bill of Entry No. 7244116 dated 08.08.2023	Classification of the goods in the Live Bill of Entry	Description of the goods as per Test Report	Actual Classification of the goods as per TR
1	22755	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	Woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% Polyurethane filaments, 12% cotton of yarn of different colours	5516.2300
2	TD	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	98.0% Polyester, 2.0% polyurethane other knitted (weft knitted) fabrics of yarns of different colours	6006.3300
3	Rainbow Suede	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	100% Polyester knitted fabric, other pile (cut pile) fabric	60019200
4	Bitcoin	Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)	60063400	Polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric	5903.2090
5	Persian	Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)	60063400	100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric	5801.3690

28.3 I observe that since the goods were found mis-declared in terms of composition, description and quantity, the declared invoice value does not correspond to the actual imported items. As there is reason to doubt the truth and accuracy of the value declared in relation to the imported goods, the declared transaction value of the goods is liable to be rejected, in terms of Rule 12(2)(d) and

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Rule 12(2)(f) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 ('CVR, 2007' in short) read with Section 14 of the Customs Act, 1962 and the value needs to be re-determined in accordance with the CVR, 2007. Accordingly, I find that the re-determined assessable value of the goods actually found on examination, under Rule 5 of CVR, 2007 is as follows:

TABLE-I

Sr. No.	Label description on the rolls of fabric a per examination	CTI Declared	Correct Classification	Total Length in Meters	Total Quantity in SQM/Kgs	Declared per Unit Assessable Value (in USD/KG or USD/sq. mtr)	Re-determined per Unit Assessable Value (in USD/KG or USD/sq. mtr)	Re-determined Assessable Value (Rs) 1USD = 83.6 INR
1	22755	60063200	55162300	5,355.00	2,509.50	1.2	9.7	2,035,004
2	TD	60063200	60063300	1,813.80	715.00	1.2	2.5	149,435
3	Rainbow Suede	60063200	60019200	13,930.50	4,370.90	1.2	3.11	1,136,417
4	Bitcoin	60063400	59032090	5,669.50	3,226.09	1.2	3.85	1,038,349
5	Persian	60063400	58013690	9,513.90	13,319.46	1.2	15.94 USD/SQ. Mtrs	17,749,299
Total								22,108,504

28.4 From the documentary evidence on record, particularly the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 read with Section 28DA of the Customs Act, 1962, it is established that the benefit of preferential duty under Notification No. 50/2018–Customs is not admissible where the Certificate of Origin is incomplete, not in the prescribed format, or not issued in accordance with the applicable Rules of Origin. It is further evident that the benefit of third-party exports has not been extended to imports under the Bangkok Agreement, as notified vide Notification No. 94/2006 dated 31.08.2006.

28.4.1 I find that the importer availed the preferential rate of duty under Notification No. 50/2018–Customs in respect of the goods imported vide Live Bill of Entry No. 7244116 dated 08.08.2023 and other past Bills of Entry referred to at Para 13.6 supra. However, the Certificates of Origin submitted for claiming such benefit are found to be defective and invalid, as the exporter's name mentioned therein does not match with the exporter named in the corresponding commercial invoices, rendering the Certificates of Origin incomplete and not in accordance with the Asia-Pacific Trade Agreement Rules, 2006.

28.4.2 In terms of Rule 3(2) of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 read with Section 28DA(10) of the Customs Act, 1962, the claim of preferential duty is liable to be denied without verification where the Certificate of Origin does not correctly reflect the exporter details, description, tariff classification, gross weight, and originating criteria of the imported goods.

28.4.3 I further find that the goods actually found upon examination and as confirmed by test reports fall under tariff headings which are either not eligible for preferential treatment under Notification No. 50/2018–Customs or are not correctly mentioned in the Certificates of Origin. Since the goods were wilfully mis-declared in terms of description and classification, the Certificates of Origin do not contain the correct four-digit HSN, gross quantity, or originating criteria applicable to the goods actually imported.

28.4.4 Accordingly, I find that the benefit of Notification No. 50/2018–Customs dated 30.06.2018 is not admissible to the importer for the goods imported vide Live Bill of Entry No. 7244116 dated

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08.08.2023 and other past Bills of Entry referred to at Para 13.6 supra. I therefore find that M/s Panda Furnishings have wrongly availed inadmissible preferential duty benefit on the basis of improper and invalid Certificates of Origin, which is liable to be denied and recovered as detailed in Paras 13.5 and 13.6 supra.

28.4.5 This documentary evidence is fully corroborated by oral evidence. Shri Kapil Dalmia, Director of the Customs Broker, in his voluntary statement dated 05.09.2023 recorded under Section 108 of the Customs Act, 1962, categorically admitted that there was a discrepancy in the name of the exporter mentioned in the Certificate of Origin vis-à-vis the commercial invoice and Bill of Lading, and that this discrepancy was deliberately brought to the notice of Shri Yashpal Punyarthi. He further admitted that the Certificate of Origin was intentionally obtained in the name of an alternate firm solely because the actual exporter, M/s Yuedongyang Trading Co. Ltd., was not eligible to claim benefits under the APTA, while all other commercial documents continued to bear the name of the said firm.

28.4.6 The circumstantial evidence emerging from the deliberate mismatch of exporter details across statutory documents, the conscious procurement of a Certificate of Origin in the name of an ineligible third party, and the continued use of the actual exporter's name in the commercial invoice and Bill of Lading, clearly establishes a planned and coordinated course of conduct. This conduct cannot be attributed to error or oversight and unmistakably points to a deliberate attempt to misrepresent material particulars in order to avail ineligible preferential benefits.

28.4.7 Accordingly, on a cumulative evaluation of the documentary, oral, and circumstantial evidence, I find that the evidences present a coherent picture of conspiracy without any contradiction or unanswered gap, clearly establishing that the Noticee(s) mis-declared the goods with a clear intent to evade legally leviable Customs duty.

28.4.8 In view of forgoing discussions, it is evident that the benefit of preferential duty under Notification No. 50/2018–Customs is not admissible where the Certificate of Origin is incomplete, not in the prescribed format, or not issued in accordance with the applicable Rules of Origin. In the present case, the Certificates of Origin submitted for claiming such benefit for Live Bill of Entry No. 7244116 dated 08.08.2023 & past Bills of Entry as per Para 13.6 supra, are found to be defective and invalid, as the exporter's name mentioned therein does not match with the exporter named in the corresponding commercial invoices. This discrepancy renders the Certificates of Origin incomplete and non-compliant with the provisions of the Asia-Pacific Trade Agreement Rules, 2006. Further, in respect of Live Bill of Entry No. 7244116 dated 08.08.2023, the goods actually found upon examination and as confirmed by the test reports fall under tariff headings which are either not eligible for preferential tariff treatment under Notification No. 50/2018–Customs or are not correctly mentioned in the Certificates of Origin. Since the goods were wilfully mis-declared in terms of description and classification, the Certificates of Origin do not contain the correct four-digit HSN, gross quantity, or originating criteria applicable to the goods actually imported. Therefore Noticee(s) has failed to comply with the **mandatory and essential condition of Preferential tariff Notification No. 50/2018Cus., dated 30.06.2018, read with Notification No. 94/2006 (N.T.) dated 31.12.2009 and Customs (Administration of Rules of origin under Trade Agreements) Rules, 2020 read with Section 28DA of the Customs Act, 1962.** I observe the said condition is a substantial and crucial condition for availing the exemption benefit under **50/2018Cus., dated 30.06.2018.** In this regard, on 30 July 2018, the constitution bench of the Supreme Court of India (Court), in Commissioner of Customs (Import), Mumbai (Appellant) v Dilip Kumar and Company & Ors. (Respondent) [Civil Appeal No. 3327 OF 2007], has pronounced the principles for the interpretation of exemption notifications in taxation statutes in the following manner: -

“52. To sum up, we answer the reference holding as under

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(1) Exemption notification should be interpreted strictly; the burden of proving applicability would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification.

(2) When there is ambiguity in exemption notification which is subject to strict interpretation, the benefit of such ambiguity cannot be claimed by the subject/assessee and it must be interpreted in favour of the revenue.

(3) The ratio in Sun Export case (supra) is not correct and all the decisions which took similar view as in Sun Export Case (supra) stands overruled.”

28.4.10 Accordingly, I find that the benefit of Notification No. 50/2018-Customs dated 30.06.2018 is not admissible to the goods imported under Live Bill of Entry No.7244116 dated 08.08.2023 & under past Bills of Entry as detailed in Para 13.6 supra, filed by the Importer, M/s Panda Furnishings under Rules of Determination of Origin of Goods under the Asia-Pacific Trade Agreement Rules, 2006 read with Rule 3(2) of CAROTAR, 2020.

28.5 I observe that with the introduction of the “Self-Assessment”, with effect from 08.04.2011, Section 17 of the Customs Act 1962 provides that the duty on imported or export goods shall be self-assessed by the importer or exporter, as the case may be, by filing the Bill of Entry or Shipping Bill in electronic form in terms of Section 46 or Section 50 respectively. Enhanced faith and reliance have been placed on the importer to make a true, correct, and complete declaration. Accordingly, it is the statutory responsibility of the importer to correctly declare the classification, applicable rate of duty, assessable value, and to correctly claim any exemption or preferential notification, if applicable, in respect of the imported goods. The scheme of self-assessment thus operates on the principle of trust reposed in the importer.

28.5.1 From the advent of self-assessment in 2011, it is the responsibility of the importer under Section 46(4) and 46(4A) of Customs Act, 1962 while presenting the Bill of Entry under Section 46(1) that it shall make and subscribe to a declaration as to the truth and correctness of the contents of the Bill of Entry and to correct value, classification, description of the goods, exemption notification and self- assess duty, etc. The declaration is made on the basis of self-assessment and places full responsibility on the importer for the accuracy of the description, quantity, value, classification, and other material particulars of the imported goods. Any misdeclaration, suppression, or furnishing of incorrect information in the Bill of Entry constitutes a breach of this statutory duty and renders the goods liable to confiscation and the importer liable to penal action under the provisions of the Customs Act.

28.5.2 Section 28. Recovery of [duties not levied or not paid or short-levied or short-paid] or erroneously refunded.-

(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 wilful 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.

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28.5.3 Section 28(4) of the Customs Act, 1962 provides that 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 Collusion, or any willful mis-statement, or 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.

28.6 In this context, I observe that the importer has violated the provisions of Section 17 of the Customs Act, 1962, which mandates correct self-assessment of duty based on a true, correct, and complete declaration of the imported goods. The importer wilfully mis-declared the description, composition, classification, quantity and value of the goods in the Bill of Entry, thereby rendering the self-assessment incorrect and misleading. Such mis-declaration had a direct bearing on the determination of the applicable rate of duty and resulted in short-levy of Customs duty, defeating the very objective of the self-assessment regime introduced under the Act. I further observe that the importer compounded this violation by wrongly availing the benefit of Notification No. 50/2018-Customs, which is conditional upon strict compliance with statutory requirements, including correct declaration of goods and submission of valid Certificates of Origin. The preferential benefit was claimed despite the goods being mis-declared and the supporting documents being defective and non-compliant with the applicable Rules of Origin. The wrongful availment of such inadmissible benefit further contributed to the short-levy of Customs duty. Accordingly, the importer has failed to discharge the statutory obligation of truthful and accurate self-assessment as mandated under Section 17 of the Customs Act, 1962.

28.7 I further observe that the Noticee(s) has also violated the provisions of Sections 46(4) and 46(4A) of the Customs Act, 1962 by willfully making false declarations regarding the truth and accuracy of the description, tariff classification (CTH), and value of the imported goods. The Noticee(s) failed to ensure that the particulars declared in the Bill of Entry were true, correct, and complete, as statutorily mandated. I also find that the Noticee(s) willfully relied upon and used fraudulent commercial invoices and incorrect Certificates of Origin, whereas they knew that the same were fraudulent or not issued as per law. Such conduct clearly demonstrates a deliberate breach of the obligations cast under Sections 46(4) and 46(4A) of the Customs Act, 1962, and establishes conscious and intentional non-compliance with the statutory requirements governing import declarations.

28.8 Accordingly, I find that the extended period of limitation under Section 28(4) of the Customs Act, 1962 is squarely applicable in the present case, as the short-levy of Customs duty has occurred by reason of willful mis-declaration, suppression of material facts, and intentional contravention of statutory provisions with intent to evade payment of duty. The evidence on record clearly establishes the presence of mens rea, which is a necessary ingredient for invoking Section 28(4).

28.8.1 I further find that the plea of bona fide belief or blind reliance is not tenable. Under the self-assessment regime, the importer is under a statutory obligation to ensure that the declarations made in the Bill of Entry are true, correct, and complete. In the present case, the Noticee(s) was fully aware that the goods actually imported were not the same as those declared in the Bill of Entry, that the exporter named in the Certificate of Origin did not match the exporter named in the commercial invoice, and that the exporter mentioned in the invoice was not eligible to claim preferential benefit under Notification No. 50/2018-Customs. Despite such knowledge, the Noticee(s) consciously proceeded to file incorrect declarations and claim inadmissible benefits.

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28.8.2 I therefore find that the mis-declaration of description, composition, classification, quantity, value, and use of improper certificate of origin was not accidental, inadvertent, or a procedural lapse, but a deliberate and conscious act. The conduct of the Noticee(s) demonstrates intentional suppression of material particulars and active mis-representation of facts, resulting in short-levy of Customs duty. Accordingly, the ingredients of willful mis-statement, suppression of facts, and intent to evade duty stand clearly established.

28.8.3 In view of the above, I hold that the invocation of Section 28(4) of the Customs Act, 1962 is fully justified, and the plea of bona fide belief or blind reliance is rejected as an afterthought, unsupported by facts and contrary to the statutory obligations imposed on the importer.

28.9 In view of the foregoing, I find that, due to deliberate mis-declaration of description, composition, classification, quantity, value, and use of improper certificate of origin, duty demand against the Noticee(s) has been correctly proposed under Section 28(4) of the Customs Act, 1962 by invoking the extended period of limitation. In support of this finding of invoking extended period, I rely upon the following court decisions:

- (a) 2013(294) E.L.T.222 (Tri. - LB): Union Quality Plastic Ltd. Versus Commissioner of C.E. & S.T., Vapi [Misc. Order Nos. M/12671-12676/2013-WZB/AHD, dated 18.06.2013 in Appeal Nos. E/1762-1765/2004 and E/635- 636/2008]
"In case of non-levy or short-levy of duty with intention to evade payment of duty, or any of circumstances enumerated in proviso ibid, where suppression or wilful omission was either admitted or demonstrated, invocation of extended period of limitation was justified"
- (b) 2013(290) E.L.T.322 (Guj.): Salasar Dyeing & Printing Mills (P) Ltd. Versus C.C.E. & C., Surat-I; Tax Appeal No. 132 of 2011, decided on 27.01.2012.
Demand – Limitation – Fraud, collusion, willful misstatement, etc. – Extended period can be invoked up to five years anterior to date of service of notice –Assessee's plea that in such case, only one year was available for service of notice, which should be reckoned from date of knowledge of department about fraud, collusion, willful misstatement, etc., rejected as it would lead to strange and anomalous results;
- (c) 2005 (191) E.L.T. 1051 (Tri. – Mumbai): Winner Systems Versus Commissioner of Central Excise & Customs, Pune: Final Order Nos. A/1022-1023/2005-WZB/C-I, dated 19-7-2005 in Appeal Nos. E/3653/98 & E/1966/2005-Mum.
Demand – Limitation – Blind belief cannot be a substitute for bona fide belief – Section 11A of Central Excise Act, 1944. [para 5]
- (d) 2006 (198) E.L.T. 275 –Interscape v. CCE, Mumbai-I.
It has been held by the Tribunal that a bona fide belief is not blind belief. A belief can be said to be bona fide only when it is formed after all the reasonable considerations are taken into account;

28.9.1 In view of the foregoing, I find that that the duty should be demanded from M/s. Panda Furnishings under the provisions of section 28(4) of the customs act, 1962.

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DUTY CALCULATION

28.10 In respect of Live Bill of Entry No. 7244116 dated 08.08.2023, duty demand is as follows:

Table-F1: RE-DETERMINED ASSESSABLE VALUE AND DUTY

CTI Declared in live BE No. 7244116 dated 08.08.2023	Actual Classification	Duty Structure	Total Length in Meters	Total Quantity in SQM/Kgs	Declared UAV (in USD/KG or USD/sq. mtr)	Re-determined UAV (in USD/KG or USD/sq. mtr)	Re-determined Assessable Value (Rs) 1USD = 83.6 INR	Total Re-determined Duty (in Rs.)
[1]	[2]	[3]	[4]	[5]	[6]	[8]	[9]	[10]
60063200	55162300	BCD @ 20% + SWS @ 10% + IGST @ 5% or ₹150/- per kg whichever is higher	5355.00	2509.50	1.2	9.7	2035004	571836
60063200	60063300	BCD @ 20% + SWS @ 10% + IGST @ 5%	1813.80	715.00	1.2	2.5	149435	41991
60063200	60019200	BCD @ 20% + SWS @ 10% + IGST @ 5%	13930.50	4370.90	1.2	3.11	1136417	319333
60063400	59032090	BCD @ 20% + SWS @ 10% + IGST @ 12%	5669.50	3226.09	1.2	3.85	1038349	380451
60063400	58013690	BCD @ 20% + SWS @ 10% + IGST @ 5% or ₹130/- per Sq. Mtr. whichever is higher	9513.90	13319.46	1.2	15.94 USD/S Q. Mtrs	17749299	4987553
Total							2,21,08,504	63,01,165

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**TABLE-F2: DIFFERENTIAL DUTY LIABILITY FOR LIVE BE 7244116 dated
08.08.2023 (Excluding ADD)**

CTI declared in live BE No. 7244116 dated 08.08.2023	CTI determined based on Test Reports	Assessable Value Declared (in Rs.)	Effective rate of duty paid @ 23.48% (in Rs.)	Re-determined Assessable Value (in Rs.)	Effective Duty Rate	Re-determined effective duty payable (in Rs)	Differential duty payable (in Rs.)
60063200	55162300	287418	67486	2035004	28.10	571836	504350
60063200	60063300	69039	16210	149435	28.10	41991	25781
60063200	60019200	252131	59200	1136417	28.10	319333	260133
60063400	59032090	269701	63326	1038349	36.640	380451	317125
60063400	58013690	902725	211960	17749299	28.10	4987553	4775593
	TOTAL	17,81,015	4,18,182	2,21,08,504		63,01,165	58,82,982

**TABLE-F3: ANTI-DUMPING DUTY ON CTI 59032090 FOR LIVE BE 7244116 dated
08.08.2023 UNDER NOTIFICATION NO. 14/2022-CUSTOMS (ADD), DATED 20.05.2022**

CTI declared in live BE No. 7244116 dated 08.08.2023	CTI determined based on Test Reports	Length (in Mtrs.)	Rate of Anti-Dumping Duty (in Rs.)	Anti-Dumping Duty (in Rs.)	Total Anti-Dumping Duty+ IGST @12%
60063400	59032090	5669.50	38.45/mtr	2,17,992/-	2,44,151/-
	TOTAL				2,44,151/-

28.11 Accordingly, I confirm the demand of differential Anti-Dumping Duty along with IGST amounting to Rs. 2,44,151/- (Two Lakh Forty-Four Thousand One Hundred and Fifty-One only) on PU coated fabric classified under CTI 59032090 under Notification No. 14/2022-Customs (ADD), dated 20.05.2022 as mentioned in Table F3 supra and Differential duty of Rs. 58,82,982/- (Rupees Fifty-Eight Lakhs Eighty-Two Thousand Nine Hundred and Eighty-Two Only) (as detailed in Table-F1 & F2 and Para 13.5 supra) with respect to the goods imported under Live Bill of Entry No.7244116 dated 08.08.2023 from the Importer M/s. Panda Furnishings under the provisions of Section 28(4) of the Customs Act, 1962, along with interest under the provisions of Section 28AA of the Customs Act, 1962.

28.12 In respect of past Bills of Entry as per Para 13.6 supra, duty demand is Rs. 84,81,053/- (Rupees Eighty-Four Lakh Eighty-One Thousand and Fifty-Three Only), as detailed in Para 13.6 supra. Accordingly, I confirm the demand of differential duty of Rs. 84,81,053/- (Rupees Eighty-Four Lakh Eighty-One Thousand and Fifty-Three Only) from the Importer M/s. Panda Furnishings in respect of the inadmissible benefit of Notification No.50/2018-Customs dated 30.06.2018 availed on the imports under past Bills of Entry as detailed in Para 13.6 supra under the provisions of Section 28(4) of the Customs Act, 1962, along with interest under the provisions of Section 28AA of the Customs Act, 1962.

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DUTY ALREADY DEPOSITED AND BOND, BG OF PROVISIONAL RELEASE.

28.13 I observe that Noticee No. 01, M/s Panda Furnishings, has deposited a partial duty liability of Rs. 20,00,000/- (Rupees Twenty Lakhs only) vide TR-6 Challan No. 363 dated 29.08.2023 during the course of investigation. The said amount was voluntarily paid by the importer, M/s Panda Furnishings, towards the differential Customs duty arising from the mis-declared imports.

28.13.1 I further observe that Noticee No. 01 has also furnished a Bank Guarantee amounting to Rs. 48,81,177/- (Rupees Forty-Eight Lakhs Eighty-One Thousand One Hundred and Seventy-Seven only) and executed a Bond for Rs. 1,06,57,991/- (Rupees One Crore Six Lakhs Fifty-Seven Thousand Nine Hundred and Ninety-One only) at the time of provisional release of the seized goods imported under Live Bill of Entry No. 7244116 dated 08.08.2023.

28.13.2 In view of the confirmed demand of Customs duty as determined in paras 28.11 and 28.12 supra, I order appropriation of the amount of **Rs. 20,00,000/- (Rupees Twenty Lakhs only)** already paid by Noticee No. 01 during the course of investigation towards the said duty liability. I further order encashment of the Bank Guarantee amounting to **Rs. 48,81,177/- (Rupees Forty-Eight Lakhs Eighty-One Thousand One Hundred and Seventy-Seven only)** furnished by the Noticee No. 01 at the time of provisional release of the seized goods, towards partial discharge of the confirmed duty liability, redemption fine and penalty in respect of the goods covered under live Bill of Entry No. 7244116 dated 08.08.2023 and past Bills of Entry as detailed under Para 13.6 supra.

28.13.3 I further order to enforce the Bond for **Rs. 1,06,57,991/- (Rupees One Crore Six Lakhs Fifty-Seven Thousand Nine Hundred and Ninety-One only)**, executed by Noticee No. 01 at the time of provisional release of the seized goods imported under Live Bill of Entry No. 7244116 dated 08.08.2023. The amount secured under the said Bond shall be appropriated towards payment of confirmed duty liability, redemption fine and the penalties imposed on Noticee No. 01, M/s Panda Furnishings, in respect of the goods covered under live Bill of Entry No. 7244116 dated 08.08.2023 and past Bills of Entry as detailed under Para 13.6 supra.

D. NOW I TAKE UP THE NEXT ISSUE, AS TO WHETHER THE GOODS WITH RE-DETERMINED VALUE OF RS. 2,21,08,504/- (RUPEES TWO CRORES TWENTY-ONE LAKHS EIGHT THOUSAND FIVE HUNDRED AND FOUR ONLY) IMPORTED UNDER LIVE BILL OF ENTRY NO.7244116 DATED 08.08.2023 SHOULD BE CONFISCATED UNDER SECTION 111(m) & 111(q) OF THE CUSTOMS ACT, 1962 AND THE GOODS VALUED AT RS. 15,86,34,076/- (RUPEES FIFTEEN CRORE EIGHTY-SIX LAKH THIRTY-FOUR THOUSAND AND SEVENTY-SIX ONLY) IMPORTED UNDER PAST BILLS OF ENTY, AS DETAILED IN PARA 13.6 SUPRA SHOULD BE CONFISCATED UNDER SECTION 111(q) OF THE CUSTOMS ACT, 1962 OR OTHERWISE;

29. I observe that the Show Cause Notice has proposed confiscation of the goods under Sections 111(m) and 111(q) of the Customs Act, 1962, which are reproduced as under:

Section 111(m) and (q) - Confiscation of improperly imported goods, etc.—The following goods brought from a place outside India shall be liable to confiscation: —

(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;

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(g) any goods imported on a claim of preferential rate of duty which contravenes any provision of Chapter VAA or any rule made thereunder.

29.1 In this context, I reiterate my findings in Paras 19 to 28 supra, as the same are *mutatis mutandis* applicable to the issue in hand.

29.2 I have carefully examined the material available on record, including documentary evidence in the form of Textile Committee test reports, oral statements recorded under Section 108 of the Customs Act and the surrounding circumstances of the case.

29.2.1 I observe that the documentary evidence, particularly the Textile Committee test reports dated 14.09.2023, pertaining to the goods actually found on examination as recorded under the Panchanama proceedings dated 22.08.2023, conclusively establishes that the goods imported under Live Bill of Entry No. 7244116 dated 08.08.2023 were incorrectly described and misclassified, resulting in short-payment of Customs duty. The importer had declared the goods under CTI 60063200 as “Polyester Knitted Fabric, Non-Printed Rolls” and under CTI 60063400 as “Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)”. However, the Textile Committee Test Reports dated 14.09.2023 has objectively contradict the said declarations.

29.2.2 The test reports reveal that the goods bearing label descriptions **22755, TD, Rainbow Suede, Bitcoin and Persian** found upon examination, which were declared as polyester knitted fabrics, were in fact found to be materially different in composition and nature. As per the test reports, the fabric labelled **22755** was found to be a woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% polyurethane filaments, and 12% cotton yarn of different colours. The fabric labelled **TD** was found to be a knitted (weft-knitted) fabric composed of 98% polyester and 2% polyurethane. The fabric labelled **Rainbow Suede** was found to be a 100% polyester knitted pile (cut-pile) fabric. The fabric labelled **Bitcoin** was found to be a polyester knitted fabric coated with polyurethane and assembled in layers with 100% polyester knitted fabric. The fabric labelled **Persian** was found to be a 100% polyester woven chenille fabric assembled in layers with 100% polyester knitted fabric.

29.2.3 These findings clearly establish that the goods declared as polyester knitted fabrics also included woven fabrics, PU-coated fabrics, and layered fabrics, each attracting different tariff classifications and rates of duty. Accordingly, the test reports provide a reliable, independent, and conclusive factual foundation for determining mis-declaration of description and classification and clearly establish the case beyond doubt.

29.2.4 These findings are consistent with and duly corroborated by the voluntary and confessional admissions made by Noticee No. 03, Shri Udyan Singhania, partner of the firm M/s. Panda Furnishers, before the investigating agency, DRI-MZU, vide statement dated 27.08.2023. In his statement, he admitted that since the firm did not have a full container load, Shri Yashpal Punyarthi, the other partner of M/s. Panda Furnishers, loaded additional goods in the container for subsequent sale in India. He further admitted that such activity had been undertaken on at least two to three earlier occasions. He also admitted to having deleted WhatsApp chats of the WhatsApp group titled “Panda Accounts” exchanged with his partner, as he apprehended that the said messages could implicate him in the matter. These admissions stand further reinforced by the voluntary payment of ₹20 lakh made by him on 28.08.2023 towards partial discharge of duty liability arising on account of mis-declaration.

29.2.5 The above is further corroborated by the voluntary statement of the Director of the Customs Broker firm M/s. Om Seaways Cargo Pvt. Ltd., Shri Kapil Dalmia, dated 05.09.2023, recorded before DRI-MZU, wherein he stated that when the goods covered under Live Bill of Entry No.

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7244116 dated 08.08.2023 were put on hold by DRI for examination, Shri Udyan Singhania had telephonically informed him, in consultation with Shri Yashpal Punyarthi, that the goods declared as polyester knitted fabric also included woven fabric.

29.2.6 When viewed cumulatively, the documentary, oral, digital, circumstantial, and inferential evidence forms a complete and unbroken chain. There is no material contradiction or unexplained gap in the evidentiary record. Each piece of evidence reinforces the other and points unerringly towards a single conclusion. Accordingly, on a cumulative evaluation of the evidence on record, **I find that the evidences present a coherent picture of conspiracy without any contradiction or unanswered gap, clearly establishing that the Noticee(s) mis-declared the goods with a clear intent to evade legally leviable customs duty.** I find that the mis-declaration of the goods was neither accidental nor the result of a procedural lapse. Rather, it formed part of a conscious, deliberate, and well-planned course of conduct, clearly establishing that the Noticee(s) mis-declared the goods with the intent to evade legally leviable Customs duty.

29.3 Accordingly, I find that M/s Panda Furnishings (IEC No. AAZFP3763C) has mis -declared the goods imported vide Live Bill of Entry No.7244116 dated 08.08.2023 in Container No. CAIU8873306 as follows:

TABLE-D
Comparison of declared item vs Correct Description & Classification as per Test Report

Sr No.	Label Description on the rolls of fabric	CTH and Description in the Live Bill of Entry No. 7244116 dated 08.08.2023	Rate of duty as per BE description	Description as per the test report	Correct Classification and rate of duty as per TR
1	22755	CTI 60063200 "Polyester Knitted Fabric, Non-Printed Rolls" in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018), Social Welfare Surcharge at 10% and IGST at 5%	Woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% Polyurethane filaments, 12% cotton of yarn of different colours	CTI 55162300 attract Basic Customs Duty (BCD) of 20% or Rs. 150 per Kg whichever is higher, along with IGST 5% and Social Welfare Surcharge (SWS) of 10%.
2	TD	CTI 60063200 "Polyester Knitted Fabric, non-printed rolls" in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) Social Welfare Surcharge at 2% and IGST at 5%	98.0% Polyester, 2.0% polyurethane other knitted (weft knitted) fabrics of yarns of different colours	CTI 60063300 attracts a Basic Customs Duty (BCD) of 20% or Rs. 115 per kg, whichever is higher, along with 5% IGST and Social Welfare Surcharge (SWS) of 10%.
3	Rainbow Suede	CTI 60063200 "Polyester Knitted Fabric, Non-Printed Rolls in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) or Rs. 115/- per Kg whichever is higher, Social Welfare Surcharge at 10% and IGST at 5%	100% Polyester knitted fabric, other pile (cut pile) fabric	CTI 60019200 attracts Basic Customs Duty (BCD) at 20%, IGST at 5%, and Social Welfare Surcharge (SWS) at 10%.

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4	Bitcoin	CTI 60063400 "Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)"	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) Social Welfare Surcharge at 2% and IGST at 5%	Polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric	CTI 59032090 attracts a Basic Customs Duty (BCD) of 20%, IGST of 12%, and Social Welfare Surcharge (SWS) of 10%.
5	Persian	CTI 60063400 "Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)"	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) or Rs. 115/- per Kg whichever is higher, Social Welfare Surcharge at 10% and IGST at 5%	100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric.	CTI 58013690 attracts a Basic Customs Duty (BCD) of 20% or Rs. 130 per square meter, whichever is higher, along with 5% IGST and Social Welfare Surcharge (SWS) of 10%.

29.3.1 Accordingly, I find that the declared classification of the goods under Live Bill of Entry No. 7244116 dated 08.08.2023 is liable for rejection and reclassify the goods actually found, as per the test report, as follows:

TABLE-E:

Comparison of Declared vs Correct Item Description & Classification as per Test Report

S. No.	Label description on the rolls of fabric	Description of the goods in the live Bill of Entry No. 7244116 dated 08.08.2023	Classification of the goods in the Live Bill of Entry	Description of the goods as per Test Report	Actual Classification of the goods as per TR
1	22755	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	Woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% Polyurethane filaments, 12% cotton of yarn of different colours	5516.2300
2	TD	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	98.0% Polyester, 2.0% polyurethane other knitted (weft knitted) fabrics of yarns of different colours	6006.3300
3	Rainbow Suede	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	100% Polyester knitted fabric, other pile (cut pile) fabric	60019200
4	Bitcoin	Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)	60063400	Polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric	5903.2090
5	Persian	Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)	60063400	100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric	5801.3690

29.4 I observe that since the goods were found mis-declared in terms of composition, description and quantity, the declared invoice value does not correspond to the actual imported items. As there is reason to doubt the truth and accuracy of the value declared in relation to the imported goods, the declared transaction value of the goods is liable to be rejected, in terms of Rule 12(2)(d) and

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Rule 12(2)(f) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 ('CVR, 2007' in short) read with Section 14 of the Customs Act, 1962 and the value needs to be re-determined in accordance with the CVR, 2007. Accordingly, I find that the re-determined assessable value of the goods actually found on examination, under Rule 5 of CVR, 2007 is as follows:

TABLE-I

Sr. No.	Label description on the rolls of fabric a per examination	CTI Declared	Correct Classification	Total Length in Meters	Total Quantity in SQM/Kgs	Declared per Unit Assessable Value (in USD/KG or USD/sq. mtr)	Re-determined per Unit Assessable Value (in USD/KG or USD/sq. mtr)	Re-determined Assessable Value (Rs) 1USD = 83.6 INR
1	22755	60063200	55162300	5,355.00	2,509.50	1.2	9.7	2,035,004
2	TD	60063200	60063300	1,813.80	715.00	1.2	2.5	149,435
3	Rainbow Suede	60063200	60019200	13,930.50	4,370.90	1.2	3.11	1,136,417
4	Bitcoin	60063400	59032090	5,669.50	3,226.09	1.2	3.85	1,038,349
5	Persian	60063400	58013690	9,513.90	13,319.46	1.2	15.94 USD/SQ. Mtrs	17,749,299
Total								22,108,504

29.5 From the documentary evidence on record, particularly the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 read with Section 28DA of the Customs Act, 1962, it is established that the benefit of preferential duty under Notification No. 50/2018–Customs is not admissible where the Certificate of Origin is incomplete, not in the prescribed format, or not issued in accordance with the applicable Rules of Origin. It is further evident that the benefit of third-party exports has not been extended to imports under the Bangkok Agreement, as notified vide Notification No. 94/2006 dated 31.08.2006.

29.5.1 I find that the importer availed the preferential rate of duty under Notification No. 50/2018–Customs in respect of the goods imported vide Live Bill of Entry No. 7244116 dated 08.08.2023 and past Bills of Entry referred to at Para 13.6 supra. However, the Certificates of Origin submitted for claiming such benefit are found to be defective and invalid, as the exporter's name mentioned therein does not match with the exporter named in the corresponding commercial invoices, rendering the Certificates of Origin incomplete and not in accordance with the Asia-Pacific Trade Agreement Rules, 2006.

29.5.2 In terms of Rule 3(2) of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 read with Section 28DA(10) of the Customs Act, 1962, the claim of preferential duty is liable to be denied without verification where the Certificate of Origin does not correctly reflect the exporter details, description, tariff classification, gross weight, and originating criteria of the imported goods.

29.5.3 I further find that for the Live Bill of Entry No. 7244116 dated 08.08.2023 goods actually found upon examination and as confirmed by test reports fall under tariff headings which are either not eligible for preferential treatment under Notification No. 50/2018–Customs or are not correctly mentioned in the Certificates of Origin. Since the goods were wilfully mis-declared in terms of description and classification, the Certificates of Origin do not contain the correct four-digit HSN, gross quantity, or originating criteria applicable to the goods actually imported.

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29.5.4 Accordingly, I find that the benefit of Notification No. 50/2018–Customs dated 30.06.2018 is not admissible to the importer for the goods imported vide Live Bill of Entry No. 7244116 dated 08.08.2023 and past Bills of Entry referred to at Para 13.6 supra. I therefore find that M/s Panda Furnishings have wrongly availed inadmissible preferential duty benefit on the basis of improper and invalid Certificates of Origin, which is liable to be denied and recovered as detailed in Paras 13.5 and 13.6 supra.

29.5.5 This documentary evidence is fully corroborated by oral evidence. Shri Kapil Dalmia, Director of the Customs Broker, in his voluntary statement dated 05.09.2023 recorded under Section 108 of the Customs Act, 1962, categorically admitted that there was a discrepancy in the name of the exporter mentioned in the Certificate of Origin vis-à-vis the commercial invoice and Bill of Lading, and that this discrepancy was deliberately brought to the notice of Shri Yashpal Punyarthi. He further admitted that the Certificate of Origin was intentionally obtained in the name of an alternate firm solely because the actual exporter, M/s Yuedongyang Trading Co. Ltd., was not eligible to claim benefits under the APTA, while all other commercial documents continued to bear the name of the said firm.

29.5.6 The circumstantial evidence emerging from the deliberate mismatch of exporter details across statutory documents, the conscious procurement of a Certificate of Origin in the name of an ineligible third party, and the continued use of the actual exporter's name in the commercial invoice and Bill of Lading, clearly establishes a planned and coordinated course of conduct. This conduct cannot be attributed to error or oversight and unmistakably points to a deliberate attempt to misrepresent material particulars in order to avail ineligible preferential benefits.

29.5.7 Accordingly, on a cumulative evaluation of the documentary, oral, and circumstantial evidence, I find that the evidences present a coherent picture of conspiracy without any contradiction or unanswered gap, clearly establishing that the Noticee(s) mis-declared the goods with a clear intent to evade legally leviable Customs duty.

29.5.8 In view of forgoing discussions, it is evident that the benefit of preferential duty under Notification No. 50/2018–Customs is not admissible where the Certificate of Origin is incomplete, not in the prescribed format, or not issued in accordance with the applicable Rules of Origin. In the present case, the Certificates of Origin submitted for claiming such benefit for Live Bill of Entry No. 7244116 dated 08.08.2023 & past Bills of Entry as per Para 13.6 supra, are found to be defective and invalid, as the exporter's name mentioned therein does not match with the exporter named in the corresponding commercial invoices. This discrepancy renders the Certificates of Origin incomplete and non-compliant with the provisions of the Asia-Pacific Trade Agreement Rules, 2006. Further, in respect of Live Bill of Entry No. 7244116 dated 08.08.2023, the goods actually found upon examination and as confirmed by the test reports fall under tariff headings which are either not eligible for preferential tariff treatment under Notification No. 50/2018–Customs or are not correctly mentioned in the Certificates of Origin. Since the goods were wilfully mis-declared in terms of description and classification, the Certificates of Origin do not contain the correct four-digit HSN, gross quantity, or originating criteria applicable to the goods actually imported. Therefore Noticee(s) has failed to comply with the **mandatory and essential condition of Preferential tariff Notification No. 50/2018Cus., dated 30.06.2018, read with Notification No. 94/2006 (N.T.) dated 31.12.2009 and Customs (Administration of Rules of origin under Trade Agreements) Rules, 2020 read with Section 28DA of the Customs Act, 1962.** I observe the said condition is a substantial and crucial condition for availing the exemption benefit under **50/2018Cus., dated 30.06.2018.** In this regard, on 30 July 2018, the constitution bench of the Supreme Court of India (Court), in Commissioner of Customs (Import), Mumbai (Appellant) v Dilip Kumar and Company & Ors. (Respondent) [Civil Appeal No. 3327 OF 2007], has pronounced the principles for the interpretation of exemption notifications in taxation statutes in the following manner: -

‘‘52.To sum up, we answer the reference holding as under

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(1) Exemption notification should be interpreted strictly; the burden of proving applicability would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification.

(2) When there is ambiguity in exemption notification which is subject to strict interpretation, the benefit of such ambiguity cannot be claimed by the subject/assessee and it must be interpreted in favour of the revenue.

(3) The ratio in Sun Export case (supra) is not correct and all the decisions which took similar view as in Sun Export Case (supra) stands overruled.”

29.5.9 Accordingly, I find that the benefit of Notification No. 50/2018-Customs dated 30.06.2018 is not admissible to the goods imported under Live Bill of Entry No.7244116 dated 08.08.2023 & under past Bills of Entry as detailed in Para 13.6 supra, filed by the Importer, M/s Panda Furnishings under Rules of Determination of Origin of Goods under the Asia-Pacific Trade Agreement Rules, 2006 read with Rule 3(2) of CAROTAR, 2020.

29.6 In this context, I observe that the importer has violated the provisions of Section 17 of the Customs Act, 1962, which mandates correct self-assessment of duty based on a true, correct, and complete declaration of the imported goods. The importer wilfully mis-declared the description, composition, classification, quantity and value of the goods in the Bill of Entry, thereby rendering the self-assessment incorrect and misleading. Such mis-declaration had a direct bearing on the determination of the applicable rate of duty and resulted in short-levy of Customs duty, defeating the very objective of the self-assessment regime introduced under the Act. I further observe that the importer compounded this violation by wrongly availing the benefit of Notification No. 50/2018-Customs, which is conditional upon strict compliance with statutory requirements, including correct declaration of goods and submission of valid Certificates of Origin. The preferential benefit was claimed despite the goods being mis-declared and the supporting documents being defective and non-compliant with the applicable Rules of Origin. The wrongful availment of such inadmissible benefit further contributed to the short-levy of Customs duty. Accordingly, the importer has failed to discharge the statutory obligation of truthful and accurate self-assessment as mandated under Section 17 of the Customs Act, 1962.

29.6.1 I further observe that the Noticee(s) has also violated the provisions of Sections 46(4) and 46(4A) of the Customs Act, 1962 by willfully making false declarations regarding the truth and accuracy of the description, tariff classification (CTH), and value of the imported goods. The Noticee(s) failed to ensure that the particulars declared in the Bill of Entry were true, correct, and complete, as statutorily mandated. I also find that the Noticee(s) willfully relied upon and used fraudulent commercial invoices and incorrect Certificates of Origin, whereas they knew that the same were fraudulent or not issued as per law. Such conduct clearly demonstrates a deliberate breach of the obligations cast under Sections 46(4) and 46(4A) of the Customs Act, 1962, and establishes conscious and intentional non-compliance with the statutory requirements governing import declarations.

29.6.2 Accordingly, I find that the extended period of limitation under Section 28(4) of the Customs Act, 1962 is squarely applicable in the present case, as the short-levy of Customs duty has occurred by reason of willful mis-declaration, suppression of material facts, and intentional contravention of statutory provisions with intent to evade payment of duty. The evidence on record clearly establishes the presence of mens rea, which is a necessary ingredient for invoking Section 28(4).

29.6.3 I further find that the plea of bona fide belief or blind reliance is not tenable. Under the self-assessment regime, the importer is under a statutory obligation to ensure that the declarations made in the Bill of Entry are true, correct, and complete. In the present case, the Noticee(s) was fully

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aware that the goods actually imported were not the same as those declared in the Bill of Entry, that the exporter named in the Certificate of Origin did not match the exporter named in the commercial invoice, and that the exporter mentioned in the invoice was not eligible to claim preferential benefit under Notification No. 50/2018-Customs. Despite such knowledge, the Noticee(s) consciously proceeded to file incorrect declarations and claim inadmissible benefits.

29.6.4 I therefore find that the mis-declaration of description, composition, classification, quantity, value, and use of improper certificate of origin was not accidental, inadvertent, or a procedural lapse, but a deliberate and conscious act. The conduct of the Noticee(s) demonstrates intentional suppression of material particulars and active mis-representation of facts, resulting in short-levy of Customs duty. Accordingly, the ingredients of willful mis-statement, suppression of facts, and intent to evade duty stand clearly established.

29.6.5 In view of the above, I hold that the invocation of Section 28(4) of the Customs Act, 1962 is fully justified, and the plea of bona fide belief or blind reliance is rejected as an afterthought, unsupported by facts and contrary to the statutory obligations imposed on the importer.

29.6.6 In view of the foregoing, I find that, due to deliberate mis-declaration of description, composition, classification, quantity, value, and use of improper certificate of origin, duty demand against the Noticee(s) has been correctly proposed under Section 28(4) of the Customs Act, 1962 by invoking the extended period of limitation.

Confiscation under section 111 (m) of the Customs Act, 1962

29.7 I observe that Section 111(m) of the Customs Act, 1962 provides that any goods which do not correspond in respect of value or in any other particular with the entry made under the Act, or in the case of baggage with the declaration made under Section 77, are liable to confiscation. In the instant case, it is held that in Live Bill of Entry no. 7244116 dated 08.08.2023 the goods were deliberately mis-declared in respect of description, composition, classification, quantity and value. Accordingly, the goods under Live Bill of Entry no. 7244116 dated 08.08.2023 do not correspond with the particulars declared in the Bill of Entry and are therefore rightly liable to confiscation under Section 111(m) of the Customs Act, 1962. I find that the goods under Live Bill of Entry No. 7244116 dated 08.08.2023 have re-determine value of **Rs. 2,21,08,504/- (Rupees Two crores Twenty-One Lakhs Eight Thousand Five Hundred and Four only)** are liable to confiscation under Section 111(m) of the Customs Act, 1962.

Confiscation under section 111 (q) of the Customs Act, 1962

29.8 I observe that Section 111(q) of the Customs Act, 1962 provides that any goods imported on a claim of preferential rate of duty which contravenes any provision of Chapter VAA of the Act or any rule made thereunder are liable to confiscation. In the instant case, in respect of the goods imported vide live Bill of Entry No. 7244116 dated 08.08.2023 and the past Bills of Entry referred to at Para 13.6 supra, it is evident from the foregoing discussions that the benefit of preferential duty under Notification No. 50/2018–Customs is not admissible where the Certificate of Origin is incomplete, not in the prescribed format, or not issued in accordance with the applicable Rules of Origin.

29.8.1 In the present case, the Certificates of Origin submitted for claiming such benefit are found to be defective and invalid, as the exporter's name mentioned therein does not match with the exporter named in the corresponding commercial invoices, rendering the Certificates of Origin incomplete and non-compliant with the provisions of the Asia-Pacific Trade Agreement Rules, 2006. Further, in respect of live Bill of Entry No. 7244116 dated 08.08.2023, the goods actually

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found upon examination and as confirmed by the test reports fall under tariff headings which are either not eligible for preferential tariff treatment under Notification No. 50/2018–Customs or are not correctly mentioned in the Certificates of Origin.

29.8.2 Therefore, the Noticee(s) has failed to comply with the mandatory and essential conditions of Preferential Tariff Notification No. 50/2018–Customs dated 30.06.2018, read with Notification No. 94/2006 (N.T.) dated 31.12.2009 and the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 read with Section 28DA of the Customs Act, 1962. I observe that compliance with these conditions is substantial and crucial for availing the exemption benefit, and the contravention thereof squarely attracts confiscation under Section 111(q) of the Customs Act, 1962. Accordingly, I find that the goods under live Bill of Entry No. 7244116 dated 08.08.2023 having re-determined value of **Rs. 2,21,08,504/- (Rupees Two crores Twenty-One Lakhs Eight Thousand Five Hundred and Four only)** & goods having declared assessable value of **Rs. 15,86,34,076/- (Rupees Fifteen Crore Eighty-Six Lakh Thirty-Four Thousand and Seventy-Six Only)** imported under past Bills of Entry, as per Para 13.6 supra are liable to confiscation under Section 111(q) of the Customs Act, 1962.

SUMMARY

29.9 I therefore hold that the goods with re-determined value of **Rs. 2,21,08,504/- (Rupees Two crores Twenty-One Lakhs Eight Thousand Five Hundred and Four only)** imported under live Bill of Entry No.7244116 dated 08.08.2023 are liable for confiscated under Section 111(m) & 111(q) of the Customs Act, 1962 and the goods valued at **Rs. 15,86,34,076/- (Rupees Fifteen Crore Eighty-Six Lakh Thirty-Four Thousand and Seventy-Six Only)** imported under past Bills of Entry, as detailed in Para 13.6 supra are liable for confiscated under Section 111(q) of the Customs Act, 1962, as proposed in the Show Cause Notice.

29.9.1 I further observe that the goods imported under Live Bill of Entry No. 7244116 dated 08.08.2023 were provisionally released at the request of Noticee No. 01. The Deputy Commissioner of Customs, Group III, JNCH, Nhava Sheva, vide Order F. No. S/26-Misc-433(154)/2023-24/Gr.III/JNCH dated 20.10.2023, allowed provisional release of the seized goods on execution of a Bond for Rs. 1,06,57,991/- (Rupees One Crore Six Lakhs Fifty-Seven Thousand Nine Hundred and Ninety-One only) and furnishing of a Bank Guarantee for Rs. 48,81,177/- (Rupees Forty-Eight Lakhs Eighty-One Thousand One Hundred and Seventy-Seven only). M/s Panda Furnishings, vide letter dated 01.11.2023, informed that the conditions of provisional release had been duly complied with and that the goods were cleared on 23.10.2023.

29.9.2 I observe that the subject goods imported under live Bill of Entry No.7244116 dated 08.08.2023 and past Bills of Entry, as detailed in Para 13.6 supra are not available for confiscation, but I rely upon the order of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.) wherein the Hon'ble Madras High Court held in para 23 of the judgment as below:

*“23. The penalty directed against the importer under Section 112 and the fine payable under Section 125 operate in two different fields. The fine under Section 125 is in lieu of confiscation of the goods. The payment of fine, followed by payment of duty and other charges leviable, as per sub-section (2) of Section 125, fetches relief for the goods from getting confiscated. By subjecting the goods to payment of duty and other charges, the improper and irregular importation is sought to be **rectified**, whereas, by subjecting the goods to payment of fine under sub-section (1) of Section 125, the goods are saved from getting confiscated. Hence, the availability of the goods is not necessary for imposing the redemption fine.*

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*The opening words of Section 125, “Whenever confiscation of any goods is **authorised** by this Act...”, bring out the point clearly. The power to impose redemption fine springs from the **authorisation** of confiscation of goods provided for under Section 111 of the Act. When once the power of **authorisation** for confiscation of goods gets traced to the said Section 111 of the Act, we are of the opinion that the physical availability of goods is not so much relevant.*

The redemption fine is, in fact, to avoid such consequences flowing from Section 111 only. Hence, the payment of redemption fine saves the goods from getting confiscated. Therefore, their physical availability does not have any significance for imposition of redemption fine under Section 125 of the Act. We accordingly answer question No. (iii).”

29.9.3 I further find that the above view of Hon’ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.), has been cited by Hon’ble Gujarat High Court in case of M/s Synergy Fertichem Pvt. Ltd reported in 2020 (33) G.S.T.L. 513 (Guj.).

29.9.4 I also find that the decision of Hon’ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.) and the decision of Hon’ble Gujarat High Court in case of M/s Synergy Fertichem Pvt. Ltd reported in 2020 (33) G.S.T.L. 513 (Guj.) have not been challenged by any of the parties and are in operation.

29.9.5 It is established under the law that the declaration under section 46 (4) of the Customs Act, 1962 made by the importer at the time of filing Bills of Entry is to be considered as an undertaking which appears as good as conditional release. I further find that there are various orders passed by the Hon’ble CESTAT, High Court and Supreme Court, wherein it is held that the goods cleared on execution of Undertaking/ Bond are liable for confiscation under Section 111 of the Customs Act, 1962 and Redemption Fine is imposable on them under provisions of Section 125 of the Customs Act, 1962. A few such cases are detailed below:

- a) M/s Dadha Pharma h/t. Ltd. Vs. Secretary to the Govt. of India, as in 2000 (126) ELT 535 (Chennai High Court);
- b) M/s Sangeeta Metals (India) Vs. Commissioner of Customs (Import) Sheva, as reported in 2015 (315) ELT 74 (Tri-Mumbai);
- c) M/s SacchaSaudhaPedhi Vs. Commissioner of Customs (Import), Mu reported in 2015 (328) ELT 609 (Tri-Mumbai);
- d) M/s Unimark Remedies Ltd. Versus. Commissioner of Customs (Export Promotion), Mumbai reported in 2017(335) ELT (193) (Bom)
- e) M/s Weston Components Ltd. Vs. Commissioner of Customs, New Delhi reported in 2000 (115) ELT 278 (S.C.) wherein it has been held that:

“if subsequent to release of goods import was found not valid or that there was any other irregularity which would entitle the customs authorities to confiscate the said goods – Section 125 of Customs Act, 1962, then the mere fact that the goods were released on the bond would not take away the power of the Customs Authorities to levy redemption fine.”

- Commissioner of Customs, Chennai Vs. M/s Madras Petrochem Ltd. As reported in 2020 (372) E.L.T. 652 (Mad.) wherein it has been held as under:

“We find from the aforesaid observation of the Learned Tribunal as quoted above that the Learned Tribunal has erred in holding that the cited case of the Hon’ble Supreme Court in the case of Weston Components, referred to above is distinguishable. This observation written by hand by the Learned Members of the Tribunal, bearing their initials, appears to be made without giving any reasons and details. The said observation of the Learned Tribunal, with

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great respect, is in conflict with the observation of the Hon'ble Supreme Court in the case of Weston Components.”

29.9.6 In view of the above, I find that the decision of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.), which has been passed after observing decision of Hon'ble Bombay High Court in case of M/s Finesse Creations Inc reported vide 2009 (248) ELT 122 (Bom)-upheld by Hon'ble Supreme Court in 2010(255) ELT A. 120 (SC), is squarely applicable in the present case.

29.9.7 In view of the above facts, findings, and legal provisions, I find that it is an admitted fact that the Noticee(s) wilfully mis-declared the goods description, composition, classification, quantity, value and used improper Certificates of Origin, with an intent to defraud the Government exchequer to the extent of ₹ 1,46,08,186. Therefore, I hold that the acts and omissions of the importer, by way of willful mis-declaration of description, composition, classification, quantity, value of the goods and used improper Certificates of Origin, have rendered the goods under live Bill of Entry No. 7244116 dated 08.08.2023 and past Bills of Entry as per para 13.6 supra are liable to confiscation under section 111(m) & 111(q) of the Customs Act, 1962. Accordingly, I observe that the present case also merits imposition of Redemption Fine, regardless of the physical availability, once the goods are held liable for confiscation.

E. NOW I TAKE UP THE NEXT ISSUE, AS TO WHETHER PENALTY SHOULD BE IMPOSED ON M/s. PANDA FURNISHINGS UNDER SECTION 112(a) & (b)/ 114A & 114 AA OF THE CUSTOMS ACT, 1962 OR OTHERWISE; AND AS TO WHETHER PENALTY SHOULD BE IMPOSED ON SHRI YASHPAL PUNYARTHI, PARTNER IN M/S PANDA FURNISHING, UNDER SECTION 112(a) & (b) & 114 AA OF THE CUSTOMS ACT, 1962, OR OTHERWISE; AND AS TO WHETHER PENALTY SHOULD BE IMPOSED ON SHRI UDYAN SINGHANIA, PARTNER IN M/S PANDA FURNISHING, UNDER SECTION 112(a) & (b) & 114 AA OF THE CUSTOMS ACT, 1962, OR OTHERWISE;

30. I observe that the Show Cause Notice proposes imposition of penalty under Sections 112(a) & 112(b), 114A, and 114AA of the Customs Act, 1962 on the Noticee No. 01 M/s Panda Furnishings and under Sections 112(a) & 112(b) and 114AA of the Customs Act, 1962 on the Noticee No. 02 and 03, which are reproduced as follows:

- i. **Section 112- 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 to penalty.
- ii. **Section 114A. [Penalty for short-levy or non-levy of duty in certain cases. [Inserted by Act 33 of 1996, Section 64 (w.e.f. 28.9.1996).]**

- 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 sub-section (4) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined:]

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iii. **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 purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

30.1 In this context, I reiterate my findings in Paras 19 to 29 supra, as the same are *mutatis mutandis* applicable to the issue in hand.

30.2 I have carefully examined the material available on record, including documentary evidence in the form of Textile Committee test reports, oral statements recorded under Section 108 of the Customs Act and the surrounding circumstances of the case.

30.2 .1 I observe that the documentary evidence, particularly the Textile Committee test reports dated 14.09.2023, pertaining to the goods actually found on examination as recorded under the Panchanama proceedings dated 22.08.2023, conclusively establishes that the goods imported under Live Bill of Entry No. 7244116 dated 08.08.2023 were incorrectly described and misclassified, resulting in short-payment of Customs duty. The importer had declared the goods under CTI 60063200 as “Polyester Knitted Fabric, Non-Printed Rolls” and under CTI 60063400 as “Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)”. However, the Textile Committee Test Reports dated 14.09.2023 has objectively contradict the said declarations.

30.2.2 The test reports reveal that the goods bearing label descriptions **22755, TD, Rainbow Suede, Bitcoin and Persian** found upon examination, which were declared as polyester knitted fabrics, were in fact found to be materially different in composition and nature. As per the test reports, the fabric labelled **22755** was found to be a woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% polyurethane filaments, and 12% cotton yarn of different colours. The fabric labelled **TD** was found to be a knitted (weft-knitted) fabric composed of 98% polyester and 2% polyurethane. The fabric labelled **Rainbow Suede** was found to be a 100% polyester knitted pile (cut-pile) fabric. The fabric labelled **Bitcoin** was found to be a polyester knitted fabric coated with polyurethane and assembled in layers with 100% polyester knitted fabric. The fabric labelled **Persian** was found to be a 100% polyester woven chenille fabric assembled in layers with 100% polyester knitted fabric.

30.2.3 These findings clearly establish that the goods declared as polyester knitted fabrics also included woven fabrics, PU-coated fabrics, and layered fabrics, each attracting different tariff classifications and rates of duty. Accordingly, the test reports provide a reliable, independent, and conclusive factual foundation for determining mis-declaration of description and classification and clearly establish the case beyond doubt.

30.2.4 These findings are consistent with and duly corroborated by the voluntary and confessional admissions made by Noticee No. 03, Shri Udyan Singhania, partner of the firm M/s. Panda Furnishers, before the investigating agency, DRI-MZU, vide statement dated 27.08.2023. In his statement, he admitted that since the firm did not have a full container load, Shri Yashpal Punyarthi, the other partner of M/s. Panda Furnishers, loaded additional goods in the container for subsequent sale in India. He further admitted that such activity had been undertaken on at least two to three earlier occasions. He also admitted to having deleted WhatsApp chats of the WhatsApp group titled “Panda Accounts” exchanged with his partner, as he apprehended that the said messages could implicate him in the matter. These admissions stand further reinforced by the voluntary payment of ₹20 lakh made by him on 28.08.2023 towards partial discharge of duty liability arising on account of mis-declaration.

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30.2.5 The above is further corroborated by the voluntary statement of the Director of the Customs Broker firm M/s. Om Seaways Cargo Pvt. Ltd., Shri Kapil Dalmia, dated 05.09.2023, recorded before DRI-MZU, wherein he stated that when the goods covered under Live Bill of Entry No. 7244116 dated 08.08.2023 were put on hold by DRI for examination, Shri Udyan Singhania had telephonically informed him, in consultation with Shri Yashpal Punyarthi, that the goods declared as polyester knitted fabric also included woven fabric.

30.2.6 When viewed cumulatively, the documentary, oral, digital, circumstantial, and inferential evidence forms a complete and unbroken chain. There is no material contradiction or unexplained gap in the evidentiary record. Each piece of evidence reinforces the other and points unerringly towards a single conclusion. Accordingly, on a cumulative evaluation of the evidence on record, **I find that the evidences present a coherent picture of conspiracy without any contradiction or unanswered gap, clearly establishing that the Noticee(s) mis-declared the goods with a clear intent to evade legally leviable customs duty.** I find that the mis-declaration of the goods was neither accidental nor the result of a procedural lapse. Rather, it formed part of a conscious, deliberate, and well-planned course of conduct, clearly establishing that the Noticee(s) mis-declared the goods with the intent to evade legally leviable Customs duty.

30.3 Accordingly, I find that M/s Panda Furnishings (IEC No. AAZFP3763C) has mis -declared the goods imported vide Live Bill of Entry No.7244116 dated 08.08.2023 in Container No. CAIU8873306 as follows:

TABLE-D
Comparison of declared item vs Correct Description & Classification as per Test Report

Sr No.	Label Description on the rolls of fabric	CTH and Description in the Live Bill of Entry No. 7244116 dated 08.08.2023	Rate of duty as per BE description	Description as per the test report	Correct Classification and rate of duty as per TR
1	22755	CTI 60063200 "Polyester Knitted Fabric, Non-Printed Rolls" in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018), Social Welfare Surcharge at 10% and IGST at 5%	Woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% Polyurethane filaments, 12% cotton of yarn of different colours	CTI 55162300 attract Basic Customs Duty (BCD) of 20% or Rs. 150 per Kg whichever is higher, along with IGST 5% and Social Welfare Surcharge (SWS) of 10%.
2	TD	CTI 60063200 "Polyester Knitted Fabric, non-printed rolls" in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) Social Welfare Surcharge at 2% and IGST at 5%	98.0% Polyester, 2.0% polyurethane other knitted (weft knitted) fabrics of yarns of different colours	CTI 60063300 attracts a Basic Customs Duty (BCD) of 20% or Rs. 115 per kg, whichever is higher, along with 5% IGST and Social Welfare Surcharge (SWS) of 10%.
3	Rainbow Suede	CTI 60063200 "Polyester Knitted Fabric, Non-Printed Rolls in assorted colours and various GSM	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) or Rs. 115/- per Kg whichever is higher, Social Welfare Surcharge at 10% and IGST at 5%	100% Polyester knitted fabric, other pile (cut pile) fabric	CTI 60019200 attracts Basic Customs Duty (BCD) at 20%, IGST at 5%, and Social Welfare Surcharge (SWS) at 10%.

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4	Bitcoin	CTI 60063400 "Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)"	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) Social Welfare Surcharge at 2% and IGST at 5%	Polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric	CTI 59032090 attracts a Basic Customs Duty (BCD) of 20%, IGST of 12%, and Social Welfare Surcharge (SWS) of 10%.
5	Persian	CTI 60063400 "Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)"	Basic Customs Duty (BCD) of 20% (effective rate 16% as per Notification No. 50/2018) or Rs. 115/- per Kg whichever is higher, Social Welfare Surcharge at 10% and IGST at 5%	100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric.	CTI 58013690 attracts a Basic Customs Duty (BCD) of 20% or Rs. 130 per square meter, whichever is higher, along with 5% IGST and Social Welfare Surcharge (SWS) of 10%.

30.3.1 Accordingly, I find that the declared classification of the goods under Live Bill of Entry No. 7244116 dated 08.08.2023 is liable for rejection and reclassify the goods actually found, as per the test report, as follows:

TABLE-E:

Comparison of Declared vs Correct Item Description & Classification as per Test Report

S. No.	Label description on the rolls of fabric	Description of the goods in the live Bill of Entry No. 7244116 dated 08.08.2023	Classification of the goods in the Live Bill of Entry	Description of the goods as per Test Report	Actual Classification of the goods as per TR
1	22755	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	Woven fabric containing 60% by weight of viscose staple fibres, mixed with 24.8% polyester filaments, 3.2% Polyurethane filaments, 12% cotton of yarn of different colours	5516.2300
2	TD	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	98.0% Polyester, 2.0% polyurethane other knitted (weft knitted) fabrics of yarns of different colours	6006.3300
3	Rainbow Suede	Polyester Knitted Fabric (Non-Printed Rolls in assorted colours and various GSM)	60063200	100% Polyester knitted fabric, other pile (cut pile) fabric	60019200
4	Bitcoin	Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)	60063400	Polyester knitted fabric, coated with polyurethane, assembled in layer with 100% polyester knitted fabric	5903.2090
5	Persian	Polyester Knitted Fabric (Printed Rolls in assorted colours and various GSM)	60063400	100% Polyester woven chenille fabric, assembled in layer with 100% polyester knitted fabric	5801.3690

30.4 I observe that since the goods were found mis-declared in terms of composition, description and quantity, the declared invoice value does not correspond to the actual imported items. As there is reason to doubt the truth and accuracy of the value declared in relation to the imported goods, the declared transaction value of the goods is liable to be rejected, in terms of Rule 12(2)(d) and Rule 12(2)(f) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007

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(‘CVR, 2007’ in short) read with Section 14 of the Customs Act, 1962 and the value needs to be re-determined in accordance with the CVR, 2007. Accordingly, I find that the re-determined assessable value of the goods actually found on examination, under Rule 5 of CVR, 2007 is as follows:

TABLE-I

Sr. No.	Label description on the rolls of fabric a per examination	CTI Declared	Correct Classification	Total Length in Meters	Total Quantity in SQM/Kgs	Declared per Unit Assessable Value (in USD/KG or USD/sq. mtr)	Re-determined per Unit Assessable Value (in USD/KG or USD/sq. mtr)	Re-determined Assessable Value (Rs) 1USD = 83.6 INR
1	22755	60063200	55162300	5,355.00	2,509.50	1.2	9.7	2,035,004
2	TD	60063200	60063300	1,813.80	715.00	1.2	2.5	149,435
3	Rainbow Suede	60063200	60019200	13,930.50	4,370.90	1.2	3.11	1,136,417
4	Bitcoin	60063400	59032090	5,669.50	3,226.09	1.2	3.85	1,038,349
5	Persian	60063400	58013690	9,513.90	13,319.46	1.2	15.94 USD/SQ. Mtrs	17,749,299
Total								22,108,504

30.5 From the documentary evidence on record, particularly the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 read with Section 28DA of the Customs Act, 1962, it is established that the benefit of preferential duty under Notification No. 50/2018–Customs is not admissible where the Certificate of Origin is incomplete, not in the prescribed format, or not issued in accordance with the applicable Rules of Origin. It is further evident that the benefit of third-party exports has not been extended to imports under the Bangkok Agreement, as notified vide Notification No. 94/2006 dated 31.08.2006.

30.5.1 I find that the importer availed the preferential rate of duty under Notification No. 50/2018–Customs in respect of the goods imported vide Live Bill of Entry No. 7244116 dated 08.08.2023 and past Bills of Entry referred to at Para 13.6 supra. However, the Certificates of Origin submitted for claiming such benefit are found to be defective and invalid, as the exporter’s name mentioned therein does not match with the exporter named in the corresponding commercial invoices, rendering the Certificates of Origin incomplete and not in accordance with the Asia-Pacific Trade Agreement Rules, 2006.

30.5.2 In terms of Rule 3(2) of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 read with Section 28DA(10) of the Customs Act, 1962, the claim of preferential duty is liable to be denied without verification where the Certificate of Origin does not correctly reflect the exporter details, description, tariff classification, gross weight, and originating criteria of the imported goods.

30.5.3 I further find that for the Live Bill of Entry No. 7244116 dated 08.08.2023 goods actually found upon examination and as confirmed by test reports fall under tariff headings which are either not eligible for preferential treatment under Notification No. 50/2018–Customs or are not correctly mentioned in the Certificates of Origin. Since the goods were wilfully mis-declared in terms of description and classification, the Certificates of Origin do not contain the correct four-digit HSN, gross quantity, or originating criteria applicable to the goods actually imported.

30.5.4 Accordingly, I find that the benefit of Notification No. 50/2018–Customs dated 30.06.2018 is not admissible to the importer for the goods imported vide Live Bill of Entry No. 7244116 dated

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08.08.2023 and past Bills of Entry referred to at Para 13.6 supra. I therefore find that M/s Panda Furnishings have wrongly availed inadmissible preferential duty benefit on the basis of improper and invalid Certificates of Origin, which is liable to be denied and recovered as detailed in Paras 13.5 and 13.6 supra.

30.5.5 This documentary evidence is fully corroborated by oral evidence. Shri Kapil Dalmia, Director of the Customs Broker, in his voluntary statement dated 05.09.2023 recorded under Section 108 of the Customs Act, 1962, categorically admitted that there was a discrepancy in the name of the exporter mentioned in the Certificate of Origin vis-à-vis the commercial invoice and Bill of Lading, and that this discrepancy was deliberately brought to the notice of Shri Yashpal Punyarthi. He further admitted that the Certificate of Origin was intentionally obtained in the name of an alternate firm solely because the actual exporter, M/s Yuedongyang Trading Co. Ltd., was not eligible to claim benefits under the APTA, while all other commercial documents continued to bear the name of the said firm.

30.5.6 The circumstantial evidence emerging from the deliberate mismatch of exporter details across statutory documents, the conscious procurement of a Certificate of Origin in the name of an ineligible third party, and the continued use of the actual exporter's name in the commercial invoice and Bill of Lading, clearly establishes a planned and coordinated course of conduct. This conduct cannot be attributed to error or oversight and unmistakably points to a deliberate attempt to misrepresent material particulars in order to avail ineligible preferential benefits.

30.5.7 Accordingly, on a cumulative evaluation of the documentary, oral, and circumstantial evidence, I find that the evidences present a coherent picture of conspiracy without any contradiction or unanswered gap, clearly establishing that the Noticee(s) mis-declared the goods with a clear intent to evade legally leviable Customs duty.

30.5.9 In view of forgoing discussions, it is evident that the benefit of preferential duty under Notification No. 50/2018-Customs is not admissible where the Certificate of Origin is incomplete, not in the prescribed format, or not issued in accordance with the applicable Rules of Origin. In the present case, the Certificates of Origin submitted for claiming such benefit for Live Bill of Entry No. 7244116 dated 08.08.2023 & past Bills of Entry as per Para 13.6 supra, are found to be defective and invalid, as the exporter's name mentioned therein does not match with the exporter named in the corresponding commercial invoices. This discrepancy renders the Certificates of Origin incomplete and non-compliant with the provisions of the Asia-Pacific Trade Agreement Rules, 2006. Further, in respect of Live Bill of Entry No. 7244116 dated 08.08.2023, the goods actually found upon examination and as confirmed by the test reports fall under tariff headings which are either not eligible for preferential tariff treatment under Notification No. 50/2018-Customs or are not correctly mentioned in the Certificates of Origin. Since the goods were wilfully mis-declared in terms of description and classification, the Certificates of Origin do not contain the correct four-digit HSN, gross quantity, or originating criteria applicable to the goods actually imported. Therefore Noticee(s) has failed to comply with the **mandatory and essential condition of Preferential tariff Notification No. 50/2018Cus., dated 30.06.2018, read with Notification No. 94/2006 (N.T.) dated 31.12.2009 and Customs (Administration of Rules of origin under Trade Agreements) Rules, 2020 read with Section 28DA of the Customs Act, 1962.** I observe the said condition is a substantial and crucial condition for availing the exemption benefit under **50/2018Cus., dated 30.06.2018.** In this regard, on 30 July 2018, the constitution bench of the Supreme Court of India (Court), in Commissioner of Customs (Import), Mumbai (Appellant) v Dilip Kumar and Company & Ors. (Respondent) [Civil Appeal No. 3327 OF 2007], has pronounced the principles for the interpretation of exemption notifications in taxation statutes in the following manner: -

“52. To sum up, we answer the reference holding as under

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(1) Exemption notification should be interpreted strictly; the burden of proving applicability would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification.

(2) When there is ambiguity in exemption notification which is subject to strict interpretation, the benefit of such ambiguity cannot be claimed by the subject/assessee and it must be interpreted in favour of the revenue.

(3) The ratio in Sun Export case (supra) is not correct and all the decisions which took similar view as in Sun Export Case (supra) stands overruled.”

30.5.10 Accordingly, I find that the benefit of Notification No. 50/2018-Customs dated 30.06.2018 is not admissible to the goods imported under Live Bill of Entry No.7244116 dated 08.08.2023 & under past Bills of Entry as detailed in Para 13.6 supra, filed by the Importer, M/s Panda Furnishings under Rules of Determination of Origin of Goods under the Asia-Pacific Trade Agreement Rules, 2006 read with Rule 3(2) of CAROTAR, 2020.

30.6 In this context, I observe that the importer has violated the provisions of Section 17 of the Customs Act, 1962, which mandates correct self-assessment of duty based on a true, correct, and complete declaration of the imported goods. The importer wilfully mis-declared the description, composition, classification, quantity and value of the goods in the Bill of Entry, thereby rendering the self-assessment incorrect and misleading. Such mis-declaration had a direct bearing on the determination of the applicable rate of duty and resulted in short-levy of Customs duty, defeating the very objective of the self-assessment regime introduced under the Act. I further observe that the importer compounded this violation by wrongly availing the benefit of Notification No. 50/2018-Customs, which is conditional upon strict compliance with statutory requirements, including correct declaration of goods and submission of valid Certificates of Origin. The preferential benefit was claimed despite the goods being mis-declared and the supporting documents being defective and non-compliant with the applicable Rules of Origin. The wrongful availment of such inadmissible benefit further contributed to the short-levy of Customs duty. Accordingly, the importer has failed to discharge the statutory obligation of truthful and accurate self-assessment as mandated under Section 17 of the Customs Act, 1962.

30.6.1 I further observe that the Noticee(s) has also violated the provisions of Sections 46(4) and 46(4A) of the Customs Act, 1962 by willfully making false declarations regarding the truth and accuracy of the description, tariff classification (CTH), and value of the imported goods. The Noticee(s) failed to ensure that the particulars declared in the Bill of Entry were true, correct, and complete, as statutorily mandated. I also find that the Noticee(s) willfully relied upon and used fraudulent commercial invoices and incorrect Certificates of Origin, whereas they knew that the same were fraudulent or not issued as per law. Such conduct clearly demonstrates a deliberate breach of the obligations cast under Sections 46(4) and 46(4A) of the Customs Act, 1962, and establishes conscious and intentional non-compliance with the statutory requirements governing import declarations.

30.6.2 Accordingly, I find that the extended period of limitation under Section 28(4) of the Customs Act, 1962 is squarely applicable in the present case, as the short-levy of Customs duty has occurred by reason of willful mis-declaration, suppression of material facts, and intentional contravention of statutory provisions with intent to evade payment of duty. The evidence on record clearly establishes the presence of mens rea, which is a necessary ingredient for invoking Section 28(4).

30.6.3 I further find that the plea of bona fide belief or blind reliance is not tenable. Under the self-assessment regime, the importer is under a statutory obligation to ensure that the declarations made in the Bill of Entry are true, correct, and complete. In the present case, the Noticee(s) was fully

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aware that the goods actually imported were not the same as those declared in the Bill of Entry, that the exporter named in the Certificate of Origin did not match the exporter named in the commercial invoice, and that the exporter mentioned in the invoice was not eligible to claim preferential benefit under Notification No. 50/2018-Customs. Despite such knowledge, the Noticee(s) consciously proceeded to file incorrect declarations and claim inadmissible benefits.

30.6.4 I therefore find that the mis-declaration of description, composition, classification, quantity, value, and use of improper certificate of origin was not accidental, inadvertent, or a procedural lapse, but a deliberate and conscious act. The conduct of the Noticee(s) demonstrates intentional suppression of material particulars and active mis-representation of facts, resulting in short-levy of Customs duty. Accordingly, the ingredients of willful mis-statement, suppression of facts, and intent to evade duty stand clearly established.

30.6.5 In view of the above, I hold that the invocation of Section 28(4) of the Customs Act, 1962 is fully justified, and the plea of bona fide belief or blind reliance is rejected as an afterthought, unsupported by facts and contrary to the statutory obligations imposed on the importer.

30.6.6 In view of the foregoing, I find that, due to deliberate mis-declaration of description, composition, classification, value, quantity and use of improper certificate of origin, duty demand against the Noticee(s) has been correctly proposed under Section 28(4) of the Customs Act, 1962 by invoking the extended period of limitation.

30.7 I observe that Section 111(m) of the Customs Act, 1962 provides that any goods which do not correspond in respect of value or in any other particular with the entry made under the Act, or in the case of baggage with the declaration made under Section 77, are liable to confiscation. In the instant case, it is held that in Live Bill of Entry no. 7244116 dated 08.08.2023 the goods were deliberately mis-declared in respect of description, composition, classification, quantity and value. Accordingly, the goods do not correspond with the particulars declared in the Bill of Entry and are therefore rightly liable to confiscation under Section 111(m) of the Customs Act, 1962.

30.7.1 I observe that Section 111(q) of the Customs Act, 1962 provides that any goods imported on a claim of preferential rate of duty which contravenes any provision of Chapter VAA of the Act or any rule made thereunder are liable to confiscation. In the instant case, in respect of the goods imported vide Live Bill of Entry No. 7244116 dated 08.08.2023 and the past Bills of Entry referred to at Para 13.6 supra, it is evident from the foregoing discussions that the benefit of preferential duty under Notification No. 50/2018–Customs is not admissible where the Certificate of Origin is incomplete, not in the prescribed format, or not issued in accordance with the applicable Rules of Origin.

30.7.2 In the present case, the Certificates of Origin submitted for claiming such benefit are found to be defective and invalid, as the exporter's name mentioned therein does not match with the exporter named in the corresponding commercial invoices, rendering the Certificates of Origin incomplete and non-compliant with the provisions of the Asia-Pacific Trade Agreement Rules, 2006. Further, in respect of Live Bill of Entry No. 7244116 dated 08.08.2023, the goods actually found upon examination and as confirmed by the test reports fall under tariff headings which are either not eligible for preferential tariff treatment under Notification No. 50/2018–Customs or are not correctly mentioned in the Certificates of Origin.

30.7.3 Therefore, the Noticee(s) has failed to comply with the mandatory and essential conditions of Preferential Tariff Notification No. 50/2018–Customs dated 30.06.2018, read with Notification No. 94/2006 (N.T.) dated 31.12.2009 and the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 read with Section 28DA of the Customs Act, 1962. I observe that compliance with these conditions is substantial and crucial for availing the exemption benefit, and

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the contravention thereof squarely attracts confiscation under Section 111(q) of the Customs Act, 1962.

Penalty under section 112 (a) and 112 (b) on Noticee No. 01: M/s. Panda Furnishings

30.8 I observe that Section 112(a) of the Customs Act, 1962 provides for imposition of penalty on any person who, in relation to any goods, does or omits to do any act which renders such goods liable to confiscation under Section 111 of the Act, or who abets the doing or omission of such an act. This provision covers acts of commission or omission directly connected with improper importation, including mis-declaration of description, classification, value, or wrongful claim of exemption, which result in the goods becoming liable to confiscation.

30.8.1 As discussed in the foregoing paragraphs, the goods imported by Noticee No. 01 under Live Bill of Entry No. 7244116 dated 08.08.2023 were deliberately mis-declared in respect of description, composition, classification, quantity and value. Accordingly, the goods covered under the said Bill of Entry do not correspond with the particulars declared therein and are therefore rightly liable to confiscation under Section 111(m) of the Customs Act, 1962. I find that the goods imported under Live Bill of Entry No. 7244116 dated 08.08.2023, having a re-determined assessable value of Rs. 2,21,08,504/- (Rupees Two Crore Twenty-One Lakh Eight Thousand Five Hundred and Four only), are liable to confiscation under Section 111(m) of the Customs Act, 1962.

30.8.1.1 Further, in respect of the goods imported vide Live Bill of Entry No. 7244116 dated 08.08.2023 and the past Bills of Entry referred to at Para 13.6 supra, it is evident from the foregoing discussions that the benefit of preferential duty under Notification No. 50/2018–Customs is not admissible where the Certificate of Origin is incomplete, not in the prescribed format, or not issued in accordance with the applicable Rules of Origin. In the present case, the Certificates of Origin submitted for claiming such benefit are found to be defective and invalid, as the exporter's name mentioned therein does not match with the exporter named in the corresponding commercial invoices, rendering the Certificates of Origin incomplete and non-compliant with the provisions of the Asia-Pacific Trade Agreement Rules, 2006. Further, in respect of Live Bill of Entry No. 7244116 dated 08.08.2023, the goods actually found upon examination and as confirmed by the test reports fall under tariff headings which are either not eligible for preferential tariff treatment under Notification No. 50/2018–Customs or are not correctly mentioned in the Certificates of Origin. Since the goods were willfully mis-declared in terms of description and classification, the Certificates of Origin do not contain the correct four-digit HSN, gross quantity, or originating criteria applicable to the goods actually imported. Therefore, the Noticee No. 01 has failed to comply with the mandatory and essential conditions of Preferential Tariff Notification No. 50/2018–Customs dated 30.06.2018, read with Notification No. 94/2006 (N.T.) dated 31.12.2009 and the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 read with Section 28DA of the Customs Act, 1962. I observe that compliance with these conditions is substantial and crucial for availing the exemption benefit, and contravention thereof squarely attracts confiscation under Section 111(q) of the Customs Act, 1962.

30.8.1.2 Accordingly, I find that the goods imported under Live Bill of Entry No. 7244116 dated 08.08.2023 having a re-determined assessable value of Rs. 2,21,08,504/- (Rupees Two Crore Twenty-One Lakh Eight Thousand Five Hundred and Four only), and the goods imported under the past Bills of Entry referred to at Para 13.6 supra having a declared assessable value of Rs. 15,86,34,076/- (Rupees Fifteen Crore Eighty-Six Lakh Thirty-Four Thousand and Seventy-Six only), have been rendered liable to confiscation under Sections 111(m) and 111(q) of the Customs Act, 1962. Since the goods have been rendered liable to confiscation under Sections 111(m) and 111(q) of the Customs Act, 1962 on account of deliberate mis-declaration and wrongful claim of preferential duty, I find that the Noticee No. 01 M/s. Panda Furnishings is liable to penalty under

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Section 112(a) of the Customs Act, 1962 for acts and omissions which rendered the goods liable to confiscation under the said provisions.

30.8.2 I observe that Section 112(b) of the Customs Act, 1962 provides for imposition of penalty on any person who acquires possession of, or is in any manner concerned with carrying, removing, depositing, harbouring, keeping, concealing, selling, purchasing, or otherwise dealing with any goods which he knows or has reason to believe are liable to confiscation under Section 111 of the Act. This provision addresses post-importation involvement with goods known or reasonably believed to be improperly imported and liable to confiscation.

30.8.2.1 In the present case, from the voluntary statement of Shri Udyan Singhania, Partner of Noticee No. 01, M/s Panda Furnishings, recorded on 27.08.2023 under Section 108 of the Customs Act, 1962, it is clearly established that **M/s Panda Furnishings was actively and knowingly involved in the post-import handling, storage, movement, distribution, and sale of the imported goods.** The statement unequivocally brings out that, after clearance from Customs, the goods were transported to the godown of M/s Panda Furnishings, shifted from containers to local transport vehicles, stored, and thereafter dispatched to pre-determined customers located in Maharashtra, Haryana, and Gujarat, strictly as per the instructions received from Shri Yashpal Punyarthi.

30.8.2.2 It is further admitted that, in several cases, entire container loads were supplied to a single customer, while in other cases the goods were stored in the godown of M/s Panda Furnishings and dispatched in parts. The preparation of GST invoices, e-way bills, packing lists, delivery challans, and lorry receipts for onward supply of the imported goods was also undertaken by M/s Panda Furnishings. These admitted facts clearly establish that Noticee No. 01 was concerned in carrying, keeping, storing, and selling the imported goods after Customs clearance.

30.8.2.3 Further, as discussed and held in the preceding paragraphs, the goods imported by Noticee No. 01 under Live Bill of Entry No. 7244116 dated 08.08.2023 and past Bills of Entry referred to at Para 13.6 supra were willfully mis-declared and rendered liable to confiscation under Sections 111(m) and 111(q) of the Customs Act, 1962. The knowledge of mis-declaration is evident from the admissions regarding the nature of goods imported, the discrepancy in classification, and the improper Certificates of Origin used for claiming preferential duty.

30.8.2.4 In view of the above, I find that Noticee No. 01, M/s Panda Furnishings, was knowingly and deliberately concerned in dealing with goods which it knew or had reason to believe were liable to confiscation under Section 111 of the Customs Act, 1962. Accordingly, the acts and omissions of Noticee No. 01 squarely attract the provisions of Section 112(b) of the Customs Act, 1962. Therefore, I hold that Noticee No. 01, M/s Panda Furnishings, is liable to penalty under Section 112(b) of the Customs Act, 1962.

Penalty under Sections 112(a) and 112(b) of the Customs Act, 1962 on Noticee No. 02 – Shri Yashpal Punyarthi

30.8.3 I observe that Section 112(a) of the Customs Act, 1962 provides for imposition of penalty on any person who, in relation to any goods, does or omits to do any act which renders such goods liable to confiscation under Section 111 of the Act, or abets the doing or omission of such an act. Section 112(b) further provides for penalty on any person who acquires possession of, or is in any manner concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling, purchasing, or otherwise dealing with goods which he knows or has reason to believe are liable to confiscation.

30.8.3.1 In the present case, it stands established from the investigation and from the voluntary statement of Shri Udyan Singhania (Noticee No. 03), Partner of Noticee No. 01, M/s Panda

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Furnishings, recorded on 27.08.2023 under Section 108 of the Customs Act, 1962, it is clearly established that Noticee No. 02, Shri Yashpal Punyarthi, was the key person controlling procurement, pricing, product selection, documentation, classification, and quantity declarations in respect of the goods imported by M/s Panda Furnishings. It is on record that Shri Yashpal Punyarthi, while based in China, sourced the fabrics, finalized prices, selected the goods to be loaded in the container, and provided the commercial invoices, packing lists, Bills of Lading, and Certificates of Origin to be used for Customs clearance in India. I further observe that the mis-declaration of the imported goods in terms of description, composition, quantity, value and classification was not accidental. It has been admitted that, due to non-availability of a full container load, Shri Yashpal Punyarthi loaded additional goods in the container which included woven fabrics and coated fabrics, despite the same being declared as polyester knitted fabrics.

30.8.3.2 The above is further corroborated by the voluntary statement of the Director of the Customs Broker firm M/s. Om Seaways Cargo Pvt. Ltd., Shri Kapil Dalmia, dated 05.09.2023, recorded before DRI-MZU, wherein he stated that when the goods covered under Live Bill of Entry No. 7244116 dated 08.08.2023 were put on hold by DRI for examination, Shri Udyan Singhania (Noticee No. 03), had telephonically informed him, in consultation with Shri Yashpal Punyarthi (Noticee No. 02), that the goods declared as polyester knitted fabric also included woven fabric.

30.8.3.3 This clearly establishes that Noticee No. 02 had prior knowledge of the actual nature of the goods and consciously permitted incorrect declarations to be made in the Bills of Entry, thereby abetting acts which rendered the goods liable to confiscation under Sections 111(m) and 111(q) of the Customs Act, 1962.

30.8.3.4 I also observe that Noticee No. 02 was instrumental in procuring Certificates of Origin in the name of firms other than the actual exporter mentioned in the commercial invoices, solely for the purpose of availing inadmissible preferential duty benefits under Notification No. 50/2018–Customs. The deliberate mismatch between the exporter mentioned in the Certificate of Origin and that mentioned in the export invoice and Bill of Lading demonstrates conscious manipulation of documents with full knowledge that the actual exporter was not eligible for benefits under the Asia Pacific Trade Agreement. This act further establishes willful contravention of the provisions of Chapter VAA of the Customs Act and the Rules of Origin, rendering the goods liable to confiscation under Section 111(q).

30.8.3.5 Further, despite issuance of summons, Noticee No. 02 failed to appear before the investigating authority and did not cooperate with the investigation, which reinforces the inference of conscious involvement and guilty knowledge. His role was not peripheral but central to the entire modus operandi, encompassing sourcing, documentation, mis-declaration, and wrongful availment of preferential duty.

30.8.3.6 Further, M/s Panda Furnishings was actively and knowingly involved in the post-import handling, storage, movement, distribution, and sale of the imported goods. The statement unequivocally brings out that, after clearance from Customs, the goods were transported to the godown of M/s Panda Furnishings, shifted from containers to local transport vehicles, stored, and thereafter dispatched to pre-determined customers located in Maharashtra, Haryana, and Gujarat, strictly as per the instructions received from Shri Yashpal Punyarthi (Noticee No. 02).

30.8.3.7 It is further admitted that, in several cases, entire container loads were supplied to a single customer, while in other cases the goods were stored in the godown of M/s Panda Furnishings and dispatched in parts. The preparation of GST invoices, e-way bills, packing lists, delivery challans, and lorry receipts for onward supply of the imported goods was also undertaken by M/s Panda

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Furnishings. These admitted facts clearly establish that Noticee No. 01 was concerned in carrying, keeping, storing, and selling the imported goods after Customs clearance.

30.8.3.8 In view of the above facts and findings, I hold that Noticee No. 02, Shri Yashpal Punyarthi, has actively abetted and facilitated the acts of mis-declaration and improper importation of goods vide Live Bill of Entry No. 7244116 dated 08.08.2023 and past Bills of Entry as detailed in para 13.6 supra by the Noticee No. 01 M/s. Panda Furnishings, thereby attracting penalty under Section 112(a) of the Customs Act, 1962. I further hold that he was knowingly concerned in dealing with goods which he knew or had reason to believe were liable to confiscation, thus attracting penalty under Section 112(b) of the Customs Act, 1962.

30.8.3.9 Accordingly, I find that Noticee No. 02, Shri Yashpal Punyarthi, Partner of M/s Panda Furnishings, is liable to penalty under Sections 112(a) and 112(b) of the Customs Act, 1962.

Penalty under Sections 112(a) and 112(b) of the Customs Act, 1962 on Noticee No. 03 – Shri Udyan Singhania

30.8.4 I observe that Section 112(a) of the Customs Act, 1962 provides for imposition of penalty on any person who, in relation to any goods, does or omits to do any act which renders such goods liable to confiscation under Section 111 of the Act, or who abets the doing or omission of such an act. Section 112(b) further provides for penalty on any person who acquires possession of, or is in any manner concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling, purchasing, or otherwise dealing with any goods which he knows or has reason to believe are liable to confiscation.

30.8.4.1 In the present case, it is established from the voluntary statement of Noticee No. 03, Shri Udyan Singhania, Partner of M/s Panda Furnishings, recorded under Section 108 of the Customs Act, 1962 on 27.08.2023, that he was actively involved in the importation, Customs clearance, and domestic distribution of the goods imported under Live Bill of Entry No. 7244116 dated 08.08.2023 and past Bills of Entry as per Para 13.6 supra. He has admitted that his role included handling Customs clearance, coordinating with the Customs House Agent, arranging delivery of the goods, and dispatching the goods to pre-determined customers as per instructions received from the other partner, Shri Yashpal Punyarthi.

30.8.4.2 I further observe that Noticee No. 03 was fully aware that the goods imported were not limited to polyester knitted fabrics as declared, but also included woven fabrics and coated fabrics. This prior knowledge is evident from his admission that, due to non-availability of a full container load, additional goods were loaded in the container, and that the correct classification of such goods was not mentioned in the import documents. Despite such knowledge, Noticee No. 03 permitted the filing of Bills of Entry with incorrect description, composition, quantity, value and classification, thereby rendering the goods liable to confiscation under Sections 111(m) and 111(q) of the Customs Act, 1962.

30.8.4.3 The above is further corroborated by the voluntary statement of the Director of the Customs Broker firm M/s. Om Seaways Cargo Pvt. Ltd., Shri Kapil Dalmia, dated 05.09.2023, recorded before DRI-MZU, wherein he stated that when the goods covered under Live Bill of Entry No. 7244116 dated 08.08.2023 were put on hold by DRI for examination, Shri Udyan Singhania (Noticee No. 03) had telephonically informed him, in consultation with Shri Yashpal Punyarthi, (Noticee No. 02) that the goods declared as polyester knitted fabric also included woven fabric.

30.8.4.4 I also observe that Noticee No. 03 facilitated and participated in the wrongful availment of preferential duty benefit under Notification No. 50/2018–Customs by using defective and improper Certificates of Origin. He admitted that the import documents, including the Certificate

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of Origin, were received from Shri Yashpal Punyarthi and were used for Customs clearance without verifying their correctness, despite knowing that the exporter named in the Certificate of Origin did not match the exporter mentioned in the commercial invoice. Such conduct clearly establishes abetment of contraventions relating to Chapter VAA of the Customs Act and the Rules of Origin.

30.8.4.5 Further, it is on record that after communication of the adverse test reports, Noticee No. 03 neither sought re-testing nor disputed the representativeness of the samples at the appropriate time. Instead, he voluntarily paid an amount of Rs. 20,00,000/- towards differential Customs duty and requested provisional release of the seized goods, which were subsequently cleared. This conduct reinforces the finding that he had knowledge of the mis-declaration and consciously dealt with goods which he knew were liable to confiscation.

30.8.4.6 In view of the above facts and findings, I hold that Noticee No. 03, Shri Udyan Singhania, by his acts of commission and omission, has rendered the goods imported by Noticee No. 01 M/s. Panda Furnishings vide Live Bill of Entry No. 7244116 dated 08.08.2023 and past Bills of Entry as detailed in para 13.6 supra, liable to confiscation and has abetted improper importation, thereby attracting penalty under Section 112(a) of the Customs Act, 1962. I further hold that he was knowingly concerned in handling, clearing, storing, and distributing goods which he knew or had reason to believe were liable to confiscation, thereby attracting penalty under Section 112(b) of the Customs Act, 1962.

30.8.4.7 Accordingly, I find that Noticee No. 03, Shri Udyan Singhania, Partner of M/s Panda furnishings, is liable to penalty under sections 112(a) and 112(b) of the Customs Act, 1962.

30.8.5 In view of the foregoing, I find that penalty under section 112(a) & 112 (b) of the Customs Act, 1962 should be imposed on M/s. Panda Furnishings, Sh. Yashpal Punyarthi, partner in M/s. Panda Furnishing & Sh. Udyan Singhania, partner in M/s. Panda Furnishing.

Penalty under Sections 114A of the Customs Act, 1962 on Noticee No. 01 – M/s. Panda Furnishings:

30.9 I observe that Section 114A of the Customs Act, 1962 provides for imposition of penalty in cases where duty has not been levied or has been short-levied, or interest has not been charged or has been short-paid, or where duty or interest has been erroneously refunded, by reason of collusion, wilful mis-statement, or suppression of facts. The said provision mandates that the person who is liable to pay the duty or interest, as determined under Section 28(4) of the Act, shall also be liable to pay a penalty equal to the amount of duty or interest so determined. This provision is attracted where the short-levy or non-levy of duty is not accidental or procedural, but is a consequence of deliberate acts involving mens rea, such as conscious mis-declaration or suppression of material facts.

30.9.1 In this context, I reiterate my findings recorded in para 28 *supra*, which are *mutatis mutandis* applicable to the issue at hand.

30.9.2 In this context, I observe that the importer has violated the provisions of Section 17 of the Customs Act, 1962, which mandates correct self-assessment of duty based on a true, correct, and complete declaration of the imported goods. The importer wilfully mis-declared the description, composition, classification, quantity and value of the goods in the Bill of Entry, thereby rendering the self-assessment incorrect and misleading. Such mis-declaration had a direct bearing on the determination of the applicable rate of duty and resulted in short-levy of Customs duty, defeating the very objective of the self-assessment regime introduced under the Act. I further observe that

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the importer compounded this violation by wrongly availing the benefit of Notification No. 50/2018-Customs, which is conditional upon strict compliance with statutory requirements, including correct declaration of goods and submission of valid Certificates of Origin. The preferential benefit was claimed despite the goods being mis-declared and the supporting documents being defective and non-compliant with the applicable Rules of Origin. The wrongful availment of such inadmissible benefit further contributed to the short-levy of Customs duty. Accordingly, the importer has failed to discharge the statutory obligation of truthful and accurate self-assessment as mandated under Section 17 of the Customs Act, 1962.

30.9.3 I further observe that the Noticee(s) has also violated the provisions of Sections 46(4) and 46(4A) of the Customs Act, 1962 by willfully making false declarations regarding the truth and accuracy of the description, tariff classification (CTH), and value of the imported goods. The Noticee(s) failed to ensure that the particulars declared in the Bill of Entry were true, correct, and complete, as statutorily mandated. I also find that the Noticee(s) willfully relied upon and used fraudulent commercial invoices and incorrect Certificates of Origin, whereas they knew that the same were fraudulent or not issued as per law. Such conduct clearly demonstrates a deliberate breach of the obligations cast under Sections 46(4) and 46(4A) of the Customs Act, 1962, and establishes conscious and intentional non-compliance with the statutory requirements governing import declarations.

30.9.4 Accordingly, I find that the extended period of limitation under Section 28(4) of the Customs Act, 1962 is squarely applicable in the present case, as the short-levy of Customs duty has occurred by reason of willful mis-declaration, suppression of material facts, and intentional contravention of statutory provisions with intent to evade payment of duty. The evidence on record clearly establishes the presence of mens rea, which is a necessary ingredient for invoking Section 28(4).

30.9.5 I further find that the plea of bona fide belief or blind reliance is not tenable. Under the self-assessment regime, the importer is under a statutory obligation to ensure that the declarations made in the Bill of Entry are true, correct, and complete. In the present case, the Noticee(s) was fully aware that the goods actually imported were not the same as those declared in the Bill of Entry, that the exporter named in the Certificate of Origin did not match the exporter named in the commercial invoice, and that the exporter mentioned in the invoice was not eligible to claim preferential benefit under Notification No. 50/2018-Customs. Despite such knowledge, the Noticee(s) consciously proceeded to file incorrect declarations and claim inadmissible benefits.

30.9.6 I therefore find that the mis-declaration of description, composition, classification, quantity, value, and use of improper certificate of origin was not accidental, inadvertent, or a procedural lapse, but a deliberate and conscious act. The conduct of the Noticee(s) demonstrates intentional suppression of material particulars and active mis-representation of facts, resulting in short-levy of Customs duty. Accordingly, the ingredients of willful mis-statement, suppression of facts, and intent to evade duty stand clearly established.

30.9.7 In view of the above, I hold that the invocation of Section 28(4) of the Customs Act, 1962 is fully justified, and the plea of bona fide belief or blind reliance is rejected as an afterthought, unsupported by facts and contrary to the statutory obligations imposed on the importer.

30.9.8 In view of the foregoing, I find that, due to deliberate mis-declaration of description, composition, classification, quantity, value, and use of improper certificate of origin, duty demand against the Noticee(s) has been correctly proposed under Section 28(4) of the Customs Act, 1962 by invoking the extended period of limitation.

30.9.9 I observe that the short-levy of Customs duty in the present case has occurred by reason of wilful mis-declaration of description, composition, classification, quantity and value of the

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imported goods, deliberate use of defective and invalid Certificates of Origin, and wrongful availment of inadmissible preferential duty under Notification No. 50/2018–Customs. The evidence on record clearly establishes conscious suppression of material facts and wilful mis-statement with intent to evade payment of duty, thereby rendering the self-assessment under Section 17 incorrect and misleading and constituting clear violations of Sections 46(4) and 46(4A) of the Customs Act, 1962. I further find that the plea of bona fide belief or blind reliance is untenable, as the Noticee(s) were fully aware that the goods actually imported were not as declared, that the exporter mentioned in the Certificate of Origin did not match the exporter in the commercial invoice, and that the exporter named in the invoice was not eligible for preferential benefit. The mis-declaration and suppression are thus deliberate and not accidental or procedural. Accordingly, I hold that all the necessary ingredients for invocation of Section 114A of the Customs Act, 1962—namely wilful mis-statement, suppression of material facts, mens rea, and intent to evade duty—stand fully satisfied in the present case. Consequently, the demand of duty has been correctly raised under Section 28(4) of the Customs Act, 1962 by invoking the extended period of limitation, and the Noticee(s), being liable to pay the duty so determined, are also liable to penalty equal to the duty amount under Section 114A of the Customs Act, 1962.

30.9.10 In view of the foregoing, it is observed that, it is a settled law that fraud and justice never dwell together (Frauset Jus nunquam cohabitant). Lord Denning had observed that “no judgement of a court, no order of a minister can be allowed to stand if it has been obtained by fraud, for, fraud unravels everything” there are numerous judicial pronouncements wherein it has been held that no court would allow getting any advantage which was obtained by fraud. The Hon’ble Supreme Court in case of CC, Kandla vs. Essar Oils Ltd. reported as 2004 (172) ELT 433 SC at Para’s 31 and 32 held as follows:

“31. ”Fraud” as is well known vitiates every solemn act. Fraud and justice never dwell together. Fraud is a conduct either by letter or words, which includes the other person or authority to take a definite determinative stand as a response to the conduct of the former either by words or letter. It is also well settled that misrepresentation itself amounts to fraud. Indeed, innocent misrepresentation may also give reason to claim relief against fraud. A fraudulent misrepresentation is called deceit and consists in leading a man into damage by wilfully or recklessly causing him to believe and act on falsehood. It is a fraud in law if a party makes representations, which he knows to be false, although the motive from which the representations proceeded may not have been bad. An act of fraud on court is always viewed seriously. A collusion or conspiracy with a view to deprive the rights of the others in relation to a property would render the transaction void ab initio. Fraud and deception are synonymous. Although in a given case a deception may not amount to fraud, fraud is anathema to all equitable principles and any affair tainted with fraud cannot be perpetuated or saved by the application of any equitable doctrine including res judicata. (Ram Chandra Singh v. Savitri Devi and Ors.[2003 (8) SCC 319].

32. ”Fraud” and collusion vitiate even the most solemn proceedings in any civilized system of jurisprudence. Principle Bench of Tribunal at New Delhi extensively dealt with the issue of Fraud while delivering judgment in Samsung Electronics India Ltd. Vs commissioner of Customs, New Delhi reported in 2014(307)ELT 160(Tri. Del). In Samsung case, Hon’ble Tribunal held as under. “If a party makes representations which he knows to be false and injury ensues there from although the motive from which the representations proceeded may not have been bad is considered to be fraud in the eyes of law. It is also well settled that misrepresentation itself amounts to fraud when that results in deceiving and leading a man into damage by wilfully or recklessly causing him to believe on falsehood. Of course, innocent misrepresentation may give reason to claim relief against fraud. In the case of Commissioner of Customs, Kandla vs. Essar Oil Ltd. - 2004 (172) E.L.T. 433 (S.C.) it has been held that by “fraud” is meant an intention to deceive; whether it is from any expectation of advantage to the party himself or from the ill-will towards the other is immaterial. “Fraud” involves two elements, deceit and injury to the deceived.

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Undue advantage obtained by the deceiver will almost always cause loss or detriment to the deceived. Similarly a "fraud" is an act of deliberate deception with the design of securing something by taking unfair advantage of another. It is a deception in order to gain by another's loss. It is a cheating intended to get an advantage. (Ref: S.P. Changalvaraya Naidu v. Jagannath [1994 (1) SCC 1: AIR 1994 S.C. 853]. It is said to be made when it appears that a false representation has been made (i) knowingly, or (ii) without belief in its truth, or (iii) recklessly and carelessly whether it be true or false [Ref: RoshanDeenv. PreetiLal [(2002) 1 SCC 100], Ram Preeti Yadav v. U.P. Board of High School and Intermediate Education [(2003) 8 SCC 311], Ram Chandra Singh's case (supra) and Ashok Leyland Ltd. v. State of T.N. and Another [(2004) 3 SCC 1].

Suppression of a material fact would also amount to a fraud on the court [(Ref: Gowrishankarv. Joshi Amha Shankar Family Trust, (1996) 3 SCC 310 and S.P. Chengalvaraya Naidu's case (AIR 1994 S.C. 853)]. No judgment of a Court can be allowed to stand if it has been obtained by fraud. Fraud unravels everything and fraud vitiates all transactions known to the law of however high a degree of solemnity. When fraud is established that unravels all. [Ref: UOI v. Jain Shudh Vanaspati Ltd. - 1996 (86) E.L.T. 460 (S.C.) and in Delhi Development Authority v. Skipper Construction Company (P) Ltd. - AIR 1996 SC 2005]. Any undue gain made at the cost of Revenue is to be restored back to the treasury since fraud committed against Revenue voids all judicial acts, ecclesiastical or temporal and DEPB scrip obtained playing fraud against the public authorities are non-est. So also, no Court in this country can allow any benefit of fraud to be enjoyed by anybody as is held by Apex Court in the case of Chengalvaraya Naidu reported in (1994) 1 SCC 1: AIR 1994 SC 853. Ram Preeti Yadav v. U.P. Board High School and Inter Mediate Education (2003) 8 SCC 311.

A person whose case is based on falsehood has no right to seek relief in equity [Ref: S.P. Chengalvaraya Naidu v. Jagannath, AIR 1994 S.C. 853]. It is a fraud in law if a party makes representations, which he knows to be false, and injury ensues there from although the motive from which the representations proceeded may not have been bad. [Ref: Commissioner of Customs v. Essar Oil Ltd., (2004) 11 SCC 364 = 2004 (172) E.L.T. 433 (S.C.)].

When material evidence establishes fraud against Revenue, white collar crimes committed under absolute secrecy shall not be exonerated as has been held by Apex Court judgment in the case of K.I. Pavunnyv.AC, Cochin - 1997 (90) E.L.T. 241 (S.C.). No adjudication is barred under Section 28 of the Customs Act, 1962 if Revenue is defrauded for the reason that enactments like Customs Act, 1962, and Customs Tariff Act, 1975 are not merely taxing statutes but are also potent instruments in the hands of the Government to safeguard interest of the economy. One of its measures is to prevent deceptive practices of undue claim of fiscal incentives.

It is a cardinal principle of law enshrined in Section 17 of Limitation Act that fraud nullifies everything for which plea of time bar is untenable following the ratio laid down by Apex Court in the case of CC. v. Candid Enterprises - 2001 (130) E.L.T. 404 (S.C.). Non est instruments at all times are void and void instrument in the eyes of law are no instruments. Unlawful gain is thus debarred."

30.9.11 Therefore, I hold that the conditions prescribed under Section 114A of the Customs Act, 1962 are fully satisfied in the present case, and accordingly, the importer, M/s. Panda Furnishings is liable to penalty equal to the duty and interest so determined under Section 114A of the Customs Act, 1962.

30.9.12 I observe that the Fifth Proviso to Section 114A of the Customs Act, 1962 provides that where penalty is imposed under Section 114A, no penalty shall be imposed under Section 112 of the Customs Act, 1962 for the same act or omission.

30.9.12.1 Further, sub-section (ii) of Section 112 of the Customs Act, 1962 provides that the penalty prescribed thereunder in respect of dutiable goods is **applicable subject to the provisions**

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of Section 114A of the Act. This clearly establishes the **primacy and supremacy of penalty under Section 114A** in cases involving evasion of duty on account of **wilful misstatement, collusion, or suppression of facts**. Accordingly, where penalty under Section 114A is attracted, the penalty under Section 112(ii) operates in a subordinate manner, subject to the overriding applicability of Section 114A.

30.9.12.2 Since the acts and omissions of the importer, which rendered the goods liable to confiscation and resulted in evasion of duty, have already been adequately covered and penalised under Section 114A of the Customs Act, 1962, imposition of a separate penalty under Section 112(a) and Section 112(b) of the Customs Act, 1962 for the same set of facts would be hit by the Fifth Proviso to Section 114A, read with provision of subsection (ii) of Section 112 of the Customs Act, 1962.

30.9.12.3 Accordingly, in view of the Fifth Proviso to Section 114A, read with provision of subsection (ii) of Section 112 of the Customs Act, 1962, No separate penalty under Section 112(a) and/or Section 112(b) of the Customs Act, 1962 is warranted on Noticee No 01 M/s. Panda Furnishings in the present case.

Penalty under Sections 114AA of the Customs Act, 1962 on Noticee No. 01 – M/s. Panda Furnishings:

30.10 I observe that Section 114AA of the Customs Act, 1962 provides for imposition of penalty on any person **who knowingly or intentionally makes, signs, 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 purposes of the Act**. The provision covers deliberate use of false or incorrect documents such as commercial invoices, Bills of Entry, Certificates of Origin, or other statutory declarations, and prescribes a penalty not exceeding five times the value of the goods involved, where such falsehood or incorrectness is established to be intentional or knowing.

30.10.1 In the present case, Noticee No. 01, M/s Panda Furnishings, has wilfully and knowingly used false and incorrect documents for Customs clearance.

- i. The commercial invoice was fraudulent inasmuch as the goods were deliberately mis-declared in terms of description, composition, and quantity, value and therefore the invoice did not reflect the true particulars of the goods for which it was issued.
- ii. It is further established from the voluntary statement dated 27.08.2023 of Noticee No. 03, Shri Udyan Singhania, duly corroborated by the statement dated 05.09.2023 of Shri Kapil Dalmia, Director of the Customs House Agent, that the container was not a full container load and that additional goods were knowingly loaded therein, while the correct description and classification of such goods were consciously omitted from the import documents.
- iii. Further, it is evident that Noticee No. 02, Shri Yashpal Punyarthi, Partner in the firm, was fully aware that the exporter named in the commercial invoice was not eligible to avail preferential benefit under Notification No. 50/2018–Customs. Despite such knowledge, a Certificate of Origin was intentionally procured and used in the name of a third-party exporter with the sole objective of wrongfully claiming preferential duty.
- iv. I observe that Section 46(4) of the Customs Act, 1962 mandates that the importer shall make a declaration in the Bill of Entry affirming that the particulars furnished therein, including description, quantity, composition, classification, value, country of origin, and supporting documents, are true, correct, and complete to the best of his knowledge and belief. This statutory declaration is a substantive obligation and forms the very foundation of the self-assessment regime under Section 17 of the Act. In the present case, the importer wilfully made false declarations in the Bill of Entry by mis-declaring the description, composition, classification, quantity and value of the imported goods. The evidence on

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record clearly establishes that the importer was aware that the goods actually imported were not the same as those declared and that additional goods had been knowingly loaded in the container, while the correct particulars were consciously omitted from the import documents. Such conduct renders the declaration made under Section 46(4) false and incorrect in material particulars and constitutes a clear and deliberate violation of the statutory obligation imposed under the said provision.

- v. I further observe that Section 28DA(2) of the Customs Act, 1962 casts a specific and independent obligation on the importer claiming preferential tariff treatment under a trade agreement to exercise due diligence and ensure the correctness, authenticity, and validity of the Certificate of Origin and the truthfulness of the declaration that the goods qualify as originating goods under the applicable Rules of Origin. The provision requires the importer to ensure that the Certificate of Origin is complete, issued in the prescribed format, correctly reflects the exporter details, tariff classification, description, quantity, and originating criteria of the goods, and is not inconsistent with the accompanying commercial documents. In the present case, the importer knowingly relied upon and used defective and invalid Certificates of Origin wherein the exporter's name mentioned did not match the exporter named in the commercial invoice. It is further established that the importer was aware that the exporter named in the invoice was not eligible to claim preferential benefit under Notification No. 50/2018–Customs, yet intentionally procured and used Certificates of Origin issued in the name of third-party exporters to wrongfully avail preferential duty. Such conduct amounts to a conscious breach of the due diligence obligation under Section 28DA(2) and establishes deliberate misrepresentation and suppression of material facts for the purpose of availing inadmissible preferential tariff benefits.

30.10.2 Accordingly, I find that Noticee No. 01 deliberately used fraudulent commercial invoices, invalid Certificates of Origin, and made false declarations under Section 46(4) of the Customs Act, 1962, and also contravened the provisions of Section 28DA. Such acts are conscious, intentional, and not accidental or procedural in nature. Therefore, all the statutory ingredients for imposition of penalty under Section 114AA of the Customs Act, 1962 stand fully satisfied in the present case.

Penalty under Sections 114AA of the Customs Act, 1962 on Noticee No. 02 – Sh. Yashpal Punyarthi, Partner in M/s. Panda Furnishing.

30.11 I observe that Section 114AA of the Customs Act, 1962 provides for imposition of penalty on any person who knowingly or intentionally makes, signs, 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 purposes of the Act.

- i. In the present case, it is clearly established from the evidence on record, including the voluntary statements recorded under Section 108 of the Customs Act, 1962, that Noticee No. 02, Shri Yashpal Punyarthi, was the principal person controlling procurement of goods, selection of suppliers, determination of description, classification, quantity, and pricing of the goods imported by M/s Panda Furnishings.
- ii. Further, it is clearly established from the evidence on record, including the voluntary statement dated 27.08.2023 of Noticee No. 03, Shri Udyan Singhania, duly corroborated by the statement dated 05.09.2023 of Shri Kapil Dalmia, Director of the Customs House Agent, that the container was not a full container load and that additional goods were knowingly loaded therein, while the correct description and classification of such goods were consciously omitted from the import documents. Therefore, Noticee No 02 Sh. Yashpal Punyarthi, was fully aware that the goods actually loaded in the container were not confined to the declared polyester knitted fabrics but also included woven and coated

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fabrics, and that the correct description and classification of such goods were consciously omitted from the import documents.

- iii. I further find that Noticee No. 02 was fully aware that the exporter named in the commercial invoice, namely M/s Yuedongyang Trading Co. Ltd., was not eligible to claim preferential benefit under Notification No. 50/2018–Customs. Despite such knowledge, he deliberately arranged for Certificates of Origin to be procured and issued in the name of third-party exporters, such as M/s Shenzhen City Hongzhan Import and Export Co. Ltd., etc. solely to wrongfully claim preferential duty.
- iv. By doing so, Noticee No. 02 **knowingly caused Noticee No. 01, M/s Panda Furnishings, to make, sign, and use false and incorrect commercial invoices, Certificates of Origin, and Bills of Entry** containing material mis-statements in the course of Customs clearance.

30.11.1 Accordingly, I find that Noticee No. 02, Shri Yashpal Punyarthi, has knowingly and intentionally **caused the making and use of false and incorrect declarations and documents** for the purposes of the Customs Act, 1962. His role is central, deliberate, and active in orchestrating the use of fraudulent documents and false declarations through Noticee No. 01. Therefore, I hold that all the statutory ingredients for imposition of penalty under Section 114AA of the Customs Act, 1962 stand fully satisfied against Noticee No. 02, Shri Yashpal Punyarthi.

Penalty under Sections 114AA of the Customs Act, 1962 on Noticee No. 03 – Sh. Udyan Singhania, Partner in M/s. Panda Furnishing.

30.12 I observe that Section 114AA of the Customs Act, 1962 provides for imposition of penalty on any person who knowingly or intentionally makes, signs, 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 purposes of the Act.

- i. In the present case, it is established from the voluntary statement dated 27.08.2023 of Noticee No. 03, Shri Udyan Singhania, duly corroborated by the statement dated 05.09.2023 of Shri Kapil Dalmia, Director of the Customs House Agent, that the container imported under Live Bill of Entry No. 7244116 dated 08.08.2023 was not a full container load and that additional goods were knowingly loaded therein. Shri Udyan Singhania admitted that the goods actually imported included items other than those declared and that the correct description, composition, and classification of such additional goods were consciously omitted from the import documents.
- ii. I further find that the commercial invoice used for Customs clearance was false and incorrect in material particulars, as the goods were deliberately mis-declared in terms of description, composition, and quantity, value and therefore the invoice did not reflect the true particulars of the goods for which it was issued. Despite having full knowledge of these facts, Noticee No. 03 permitted and **caused Noticee No. 01, M/s Panda Furnishings, to file Bills of Entry and clear the goods using such false and incorrect commercial invoices and supporting documents.**
- iii. I also observe that Noticee No. 03 was aware that the Certificates of Origin used for claiming preferential benefit under Notification No. 50/2018–Customs were defective and invalid, as the exporter named therein did not match the exporter named in the commercial invoice and the actual exporter was not eligible for preferential benefit. Notwithstanding such knowledge, he **caused Noticee No. 01 to use and rely upon such invalid Certificates of Origin** for Customs clearance and for claiming inadmissible preferential duty, thereby violating the obligations cast under Sections 46(4) and 28DA(2) of the Customs Act, 1962.

30.12.1 Accordingly, I find that Noticee No. 03, Shri Udyan Singhania, knowingly and intentionally **caused Noticee No. 01 to make, sign, and use false and incorrect declarations,**

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statements, and documents in material particulars in the course of Customs business. His role is active, deliberate, and central in the commission of the offence and cannot be characterized as incidental or inadvertent. Therefore, I hold that all the statutory ingredients for imposition of penalty under Section 114AA of the Customs Act, 1962 stand fully satisfied against Noticee No. 03, Shri Udyan Singhania.

30.12.2 In view of the forgoing, I find that penalty under Section 114 AA of the Customs Act, 1962 should be imposed on M/s Panda Furnishings, Shri Yashpal Punyarthi, partner in M/s Panda Furnishing & Shri Udyan Singhania, partner in M/s Panda Furnishing.

REBUTTAL OF DEFENCE SUBMISISON

30.13 Noticee(s) has contended that a partnership firm not distinct from its partners, that the Noticee No. 01 the importing firm M/s. Panda Furnishings has only two partners and separate penalty has been proposed on the firm as well as on both partners.

30.13.1 I observe that the contention of the Noticee(s) that a partnership firm is not distinct from its partners and, therefore, separate penalties cannot be imposed on the firm and its partners is misconceived and legally untenable.

30.13.2 A proprietary concern is not a separate legal entity from its proprietor; the proprietor and the business are one and the same, and liability is indivisible. However, a partnership firm stands on a materially different footing. Under the Indian Partnership Act, 1932, a partnership firm is a collective business organization comprising two or more partners who agree to share profits and carry on business acting for all. While a partnership firm may not be a separate juristic person in the strict civil law sense, it is nevertheless **a distinct taxable and assessable entity under fiscal statutes**, including the Customs Act, 1962.

30.13.3 Under the Customs Act, the term “*person*” is defined expansively to include a firm, association of persons, and individuals. Consequently, a **partnership firm is independently liable for acts and omissions committed in the course of its business**, and its partners are **separately liable** where they are personally concerned with, had knowledge of, consented to, abetted, or actively participated in the offending acts. The liability of the firm arises from acts done in its name and for its benefit, whereas the liability of partners flows from their individual role, conduct, knowledge, and mens rea.

30.13.4 It is well settled that **penalty on a partnership firm and penalty on its partners operate in different legal planes**. Penalty on the firm is imposed for improper importation and statutory contraventions committed by the firm as the importer. Penalty on the partners is imposed not merely because of their status as partners, but because of their **active involvement, conscious knowledge, decision-making authority, and participation in mis-declaration, use of fraudulent documents, or wrongful availment of benefits**. The imposition of penalty on partners is thus personal and not vicarious.

30.13.5 In the present case, the evidence on record clearly establishes that the firm, M/s Panda Furnishings, committed violations in its capacity as the importer, rendering the goods liable to confiscation and attracting penal provisions. Simultaneously, the individual partners were not passive or nominal partners; rather, they were directly involved in procurement, documentation, classification decisions, use of defective Certificates of Origin, and clearance of goods. Their roles were distinct, conscious, and instrumental in the commission of the violations.

30.13.6 Accordingly, the defence plea that penalty on the firm exhaust’s liability and bars separate penalties on partners is rejected. I find that **penalty on the partnership firm and separate**

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penalties on its partners are legally sustainable, independent, and justified, being based on distinct statutory obligations and individual acts of commission and omission. The Customs Act, 1962 clearly permits such separate penal action, and the same does not amount to double jeopardy or impermissible duplication.

31 In view of the facts of the case, the documentary evidences on record and findings as detailed above, I pass the following order:

ORDER

31.1 In respect of Noticee No 01: M/s. Panda Furnishings:

- i. I reject the declared value of the goods amounting to Rs. 17,81,015/- declared in live B/E No. 7244116 dated 08.08.2023 filed by the Importer, M/s Panda Furnishings under Rule 12 of CVR, 2007 and order to re-determine the same as **Rs. 2,21,08,504/- (Rupees Two crores Twenty-One Lakhs Eight Thousand Five Hundred and Four only)** (as detailed in Table-F1 & F2 and Para 13.5, Para 28 supra) in terms of sub-Rule 3 of Rule 5 of the said Rules *ibid*;
- ii. I reject the classification of actually found goods imported under Live Bill of Entry No.7244116 dated 08.08.2023 in Container No. CAIU8873306 and order to re-classify the same as detailed in **Table-E supra**;
- iii. I deny the benefit of Notification No. 50/2018-Customs dated 30.06.2018 availed by the Importer in respect of the goods imported under Live Bill of Entry No.7244116 dated 8.8.2023 in Container No. CAIU8873306 under Rules of Determination of Origin of Goods Under the Asia-Pacific Trade Agreement Rules, 2006 read with Rule 3(2) of CAROTAR, 2020;
- iv. I confirm the demand of Anti-Dumping Duty along with IGST amounting to **Rs. 2,44,151/- (Two Lakh Forty-Four Thousand One Hundred and Fifty-One only)** and recovery from the importer M/s Panda Furnishings on import of PU coated fabric classified under CTI 59032090 under Notification No. 14/2022-Customs (ADD), dated 20.05.2022 imported under Live Bill of Entry No.7244116 dated 08.08.2023 as mentioned in Table F3 & Para 28 supra under the provisions of Section 28(4) of the Customs Act, 1962, with interest under the provisions of Section 28AA of the Customs Act, 1962;
- v. I confirm the demand of differential duty of **Rs. 58,82,982/- (Rupees Fifty-Eight Lakhs Eighty-Two Thousand Nine Hundred and Eighty-Two Only)** and recovery from the importer M/s Panda Furnishings (as detailed in Para 13.5 & Para 28 supra) with respect to the goods imported under Live Bill of Entry No.7244116 dated 08.08.2023 in Container No. CAIU8873306 under the provisions of Section 28(4) of the Customs Act, 1962, with interest under the provisions of Section 28AA of the Customs Act, 1962;
- vi. I confiscate the goods with declared value at Rs. 17,81,015/- (Rupees Seventeen Lakh Eighty-One Thousand and Fifteen Only) and re-determine as **Rs. 2,21,08,504/- (Rupees Two crores Twenty-One Lakhs Eight Thousand Five Hundred and Four only)** in respect of the goods imported under Live Bill of Entry No.7244116 dated 08.08.2023 in Container No. CAIU8873306 under section 111(m) & 111 (q) of the Customs Act, 1962. However, I impose a redemption fine of **Rs. 63,00,000/- (Rupees Sixty-Three Lakh Only)** on M/s Panda Furnishings in lieu of confiscation under Section 125(1) of the Customs Act, 1962.;

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- vii. I deny the benefit of Notification No. 50/2018-Customs dated 30.06.2018 availed by the importer in respect of the goods imported under past Bills of Entry as detailed in Para 13.6 supra under Rules of Determination of Origin of Goods Under the Asia-Pacific Trade Agreement Rules, 2006 read with Rule 3(2) of CAROTAR, 2020;
- viii. I confirm the demand of differential duty of **Rs. 84,81,053/- (Rupees Eighty-Four Lakh Eighty-One Thousand and Fifty-Three Only)** and recovery from the Importer M/s. Panda Furnishings in respect of the inadmissible benefit of Notification No.50/2018-Customs dated 30.06.2018 availed on the imports under past Bills of Entry as detailed in Para 13.6 & Para 28 supra;
- ix. I confiscate the goods valued at **Rs. 15,86,34,076/- (Rupees Fifteen Crore Eighty-Six Lakh Thirty-Four Thousand and Seventy-Six Only)** imported under past Bills of Entry, as detailed in **Para 13.6 supra** under Section 111(q) of the Customs Act, 1962. However, I impose a redemption fine of **Rs. 4,00,00,000/- (Rupees Four Crore Only)** on M/s Panda Furnishings in lieu of confiscation under Section 125(1) of the Customs Act, 1962.;
- x. I impose a Penalty of **Rs. 1,46,08,186/- (Rupees One Crore Forty-Six Lakh Eight Thousand One Hundred and Eighty-Six only)** and interest on M/s Panda Furnishings under **Section 114A** of the Customs Act, 1962 for their involvement and role in wilful misdeclaration and misclassification, undervaluation & use of improper Country of Origin Certificate in respect of the aforementioned impugned goods as detailed in para 13.5 & 13.6 supra. However, in terms of the first and second proviso to Section 114A ibid, if duty and interest is paid within thirty days from the date of the communication of this order, the amount of penalty liable to be paid shall be twenty-five per cent of the duty and interest, subject to the condition that the amount of penalty is also paid within the period of thirty days of communication of this order. I refrain from imposing any penalty on the importer M/s. Panda Furnishings under Section 112(a) and Section 112(b) of the Customs Act, 1962, in view of the Fifth Proviso to Section 114A, read with sub-section (ii) of Section 112 of the Customs Act, 1962,
- xi. I impose a Penalty of **Rs. 1,85,00,000/- (Rupees One Crore Eighty-Five Lakh Only)** on M/s. Panda Furnishings, under **Section 114AA** of the Customs Act, 1962 for their involvement and role in knowingly using of false declarations, and use of false and incorrect material & documents for the import of the of the aforementioned impugned goods (as detailed in para 13.5 & 13.6, Para 28 supra), as detailed in para 30 supra;
- xii. I order appropriation of the amount of **Rs. 20,00,000/- (Rupees Twenty Lakhs only)** already paid by Noticee No. 01 M/s. Panda Furnishings during the course of investigation towards the duty liability as per Para 13.5, 13.6 & 28 supra. I further order encashment of the Bank Guarantee amounting to **Rs. 48,81,177/- (Rupees Forty-Eight Lakhs Eighty-One Thousand One Hundred and Seventy-Seven only)** furnished by the Noticee No. 01 M/s. Panda Furnishings at the time of provisional release of the seized goods under live Bill of Entry No. 7244116 dated 08.08.2023, towards partial discharge of the confirmed duty liability (as per Para 28 supra), redemption fine and penalty.
- xiii. I order to enforce the Bond for **Rs. 1,06,57,991/- (Rupees One Crore Six Lakhs Fifty-Seven Thousand Nine Hundred and Ninety-One only)**, executed by Noticee No. 01 M/s. Panda Furnishings at the time of provisional release of the seized goods imported under Live Bill of Entry No. 7244116 dated 08.08.2023. The amount secured under the said Bond shall be appropriated towards payment of the redemption fine and the penalties imposed on Noticee No. 01, M/s Panda Furnishings, in respect of the goods covered under

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Live Bill of Entry No. 7244116 dated 08.08.2023 and past Bills of Entry as detailed under Para 13.6 supra.

31.2 Now, in respect of Shri Yashpal Punyarthi (Noticee No. 02), partner in M/s Panda Furnishing:

- i. I impose a Penalty of **Rs. 14,00,000/- (Rupees Fourteen Lakh Only)** under **Section 112 (a) and Rs. 14,00,000/- (Rupees Fourteen Lakh Only)** under section 112(b) of the **Customs Act, 1962** on Shri Yashpal Punyarthi for his involvement and role in willful misdeclaration and misclassification of impugned goods as detailed in para 30 supra;
- ii. I impose a Penalty of **Rs. 1,85,00,000/- (Rupees One Crore Eighty-Five Lakh Only)** on Shri Yashpal Punyarthi, under **Section 114AA** of the Customs Act, 1962 for use of signing and causing to sign false declarations, and use of false and incorrect material in respect of imports made by M/s Panda Furnishings as detailed in para 30 supra.

31.3 Now, in respect of Shri Udyan Singhania (Noticee No. 03), partner in M/s Panda Furnishing:

- i. I impose a Penalty of **Rs. 14,00,000/- (Rupees Fourteen Lakh Only)** under **Section 112 (a) and Rs. 14,00,000/- (Rupees Fourteen Lakh Only)** under **Section 112(b) of the Customs Act, 1962** on Shri Udyan Singhania for his involvement and role in willful misdeclaration and misclassification of impugned goods as detailed in para 30 supra;
- ii. I impose a Penalty of **Rs. 1,85,00,000/- (Rupees One Crore Eighty-Five Lakh Only)** on Shri Udyan Singhania, under **Section 114AA** of the Customs Act, 1962 for use of signing and causing to sign false declarations, and use of false and incorrect material in respect of imports made by M/s Panda Furnishings as detailed in para 30 supra.

**Digitally signed by
Vijay Risi
Date: 17-02-2026
19:32:03**

(VIJAY RISI)

Pr. Commissioner of Customs
NS-III, JNCH, Nhava Sheva

To,

- i. **M/s Panda Furnishings (IEC: AAZFP3763C),**
1012, 10th Floor, Opal Square, Wagle Estate,
Road No.1, Thane West, Thane 400605
- ii. **Shri Yashpal Punyarthi, partner in M/s Panda Furnishing,**
1012, 10th Floor, Opal Square, Wagle Estate,
Road No.1, Thane West, Thane 400605
- iii. **Shri Udyan Singhania, partner in M/s Panda Furnishing,**
2503, Cielo, B Wing, Lodha Splendora, J. B. Road, Thane 400 607

Copy to: -

- i. The Asst. /Dy. Commissioner of Customs, Chief Commissioner's Office, JNCH
- ii. The Additional Director, DRI-Mumbai Zonal Unit, Mumbai, 3rd Floor, UTI Building (former) 13, Sir Vithaldas Thackersey Marg, New Marine Lines, Mumbai- 400 020.

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- iii. The Asst. /Dy. Commissioner of Customs, Group-III, JNCH
- iv. The Asst. /Dy. Commissioner of Customs, Centralized Revenue Recovery Cell, JNCH
- v. The Asst. /Dy. Commissioner of Customs (SIIB-Import), JNCH: For uploading on DIGIT Portal.
- vi. The Asst. /Dy. Commissioner of Customs (CAC), JNCH: For uploading on CARMA Portal.
- vii. The Asst. /Dy. Commissioner of Customs, EDI, JNCH: - For display on JNCH Website.
- viii. The Superintendent (P), CHS Section, JNCH – For display on JNCH Notice Board.
- ix. Office Copy.