



BHARAT
SARKAR

भारतसरकार/ Government of India
वि%त्तमंत्रालय / Ministry of Finance
काया,लय/ Office of

प्रधानआयुक्त सीमाशुल्क -(एन एस-1) Pr.
Commissioner of Customs-(NS-I)
Jawaharlal Nehru Custom House (JNCH)
NhavaSheva, Tal: Uran, Dist: Raigad, Maharashtra-
400 707



INDIAN
CUSTOMS

File No. CUS/APR/SCN/1361/2025-Gr (1And1A)/JNCH

Date:02 .09.2025

SCN No. 778(L)/2025-26/JOINT COMM. /GR. I&IA/NS-I/CAC/JNCH

F. No. S/10-159/2025-26/Adj./Joint Commr./Gr.I/NS-I/CAC/JNCH

DIN: 20250978NW0000555C62

SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT, 1962

Subject: Show Cause Notice in respect of goods imported by M/s Super Nuts Overseas under Bill of entry No. 5263479 dated 27.08.2024 -Reg.

M/s Super Nuts Overseas having registered address as Ground Floor, Kh No.106/283, Lal Dora Village, Kheda Khurd Main Road, Near Prachin Delhi, North West Delhi, Delhi-110082 (hereinafter referred to as 'the Importer' for sake of brevity) imported goods declared as "Fresh Mandarin Africa" as per declared in Bill of entry No. 5263479 dated 27.08.2024 **[RUD-1]** stuffed in Containers No. SZLU9174222 & TRIU8438450. The goods were supplied by M/s Anchor Global Foodstuff Trading LLC, DUBAI, UAE. Based on specific intelligence and information goods covered under Bill of Entry No. 5263479 dated 27.08.2024 in Container Nos. SZLU9174222 & TRIU8438450 (both 40 fts Rfr) were put on Hold vide Hold no. 145/2024-25 dated 28.08.2024.

The examination was conducted for goods covered under the said Bill of Entry under Panchanama dated 02/03.09.2024 **(RUD-II)** imported by M/s Super Nuts Overseas (IEC - KMWPS2603K) filed through their Customs Broker Firm M/s Balachandran Clearing & Shipping Agencies (AAAFB0549BCH002).

The details of weightment of goods are as below:

Table-1

Sr No.	Bill Entry	of Contain er No. (40 fts)	Gross Wt. as per weighme nt slip (in kg)	Contain er Tare Weight (in Kgs)	Net Weight (in kgs) as per weighme nt slip	Net weight (in Kgs) as per B/L
1	5263479 dated	SZLU91 74222	29820	4700	25480	45760

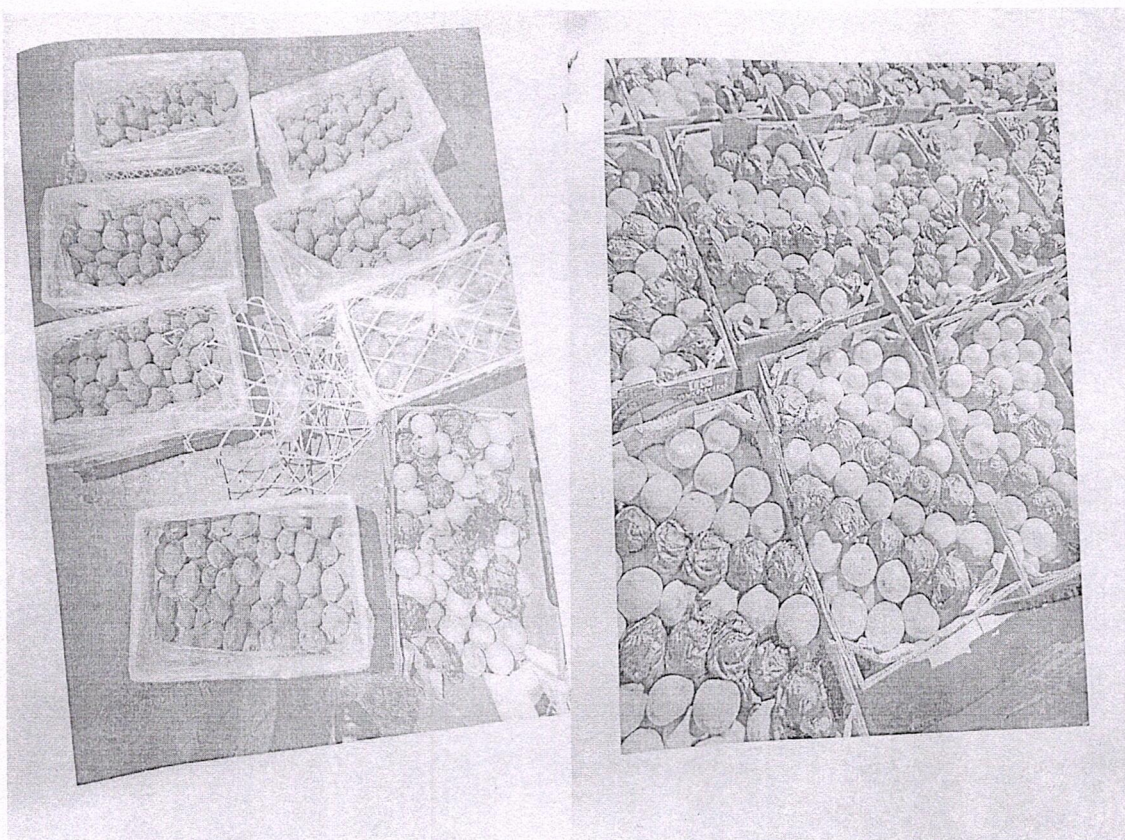
2	27.08.2024	TRIU8438450	31200	4650	24750	
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2.Findings of the Examination: -

1. The gross weight of cargo declared in the B/L is 45760 kg and as per weighment slip weight of cargo is 50230 which is 4470 kgs more than the declared weight. (For all 2 containers).
2. The seals of the containers were found intact and the same as mentioned in B/L.
3. The goods found during the examination were as per tables given below: -

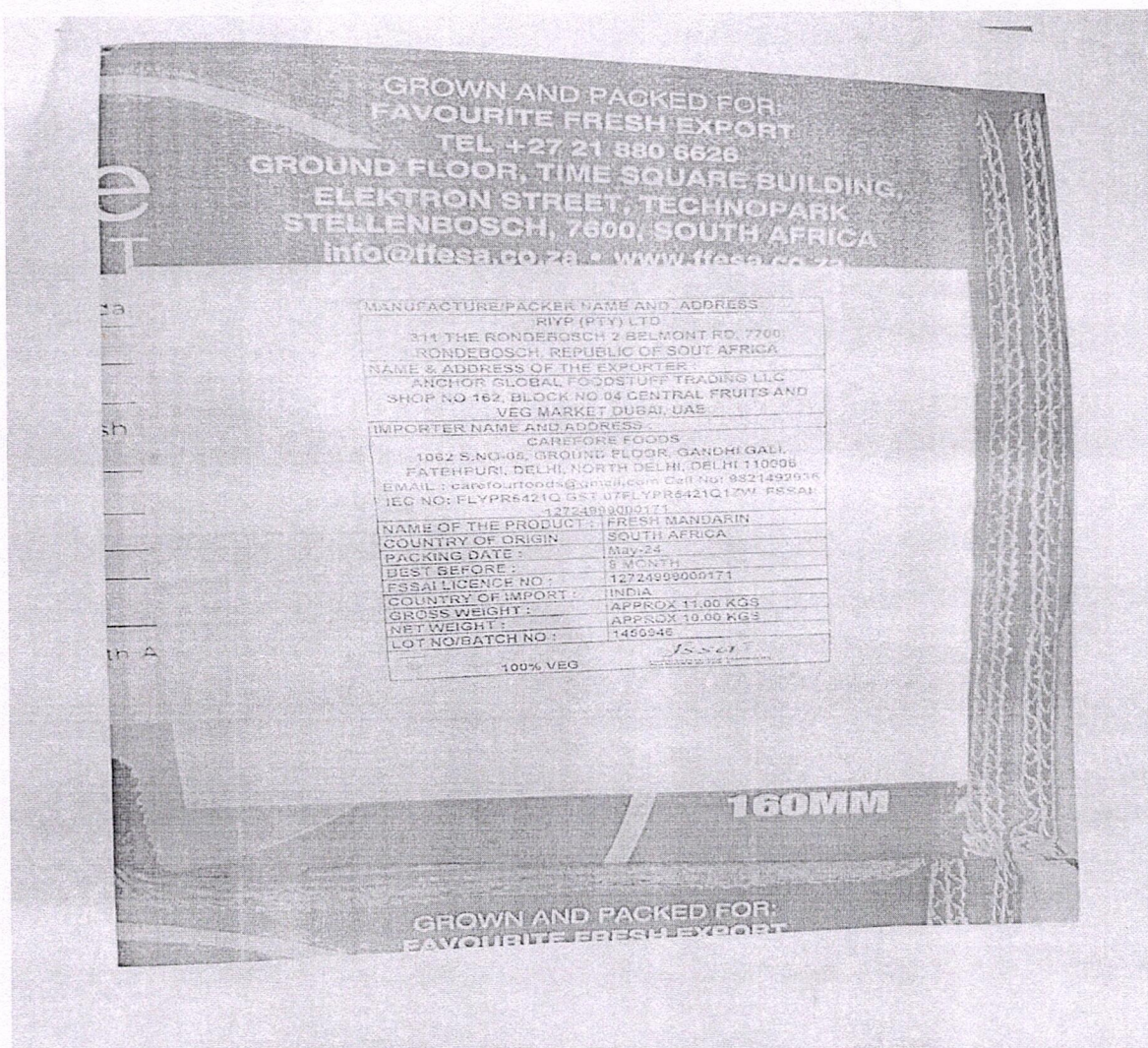
S.No	Container Nos.	No. of Boxes containing Mandarin	Average weight of the mandarin box (in Kgs)	No. of Crates containing Kiwi Fruits	Average Weight of the Crates (in kgs)
1.	SZLU9174222	338	11	2200	9.8
2	TRIU8438450	341	11	2085	9.8

4. Goods were declared as Fresh Mandarin Africa, however, during the examination first three rows of above said containers were stuffed with cartons of Fresh Mandarin. After de-stuffing of the third row, it appeared that the remaining part of the above said containers was stuffed with crates of Kiwis.
5. The total net weight of the Mandarin was 6790 Kgs while that of Fresh Kiwi was 38,565 Kgs.



Photos of Kiwis and Mandarin found during examination

6. As per the marking, Kiwi Fruits were of Chile Origin whereas Country of Origin of Mandarin was South Africa.
7. FSSAI markings was mis-matched which the declaration read as below on the boxes containing Mandarin:



8. The goods found mis-declared in terms of description, quantity, marking and country of origin.

3. FSSAI and PQ: -As the importer had submitted wrong FSSAI license for the said import and the goods found was mis-declared, so all the goods need to be verified from FSSAI and PQ. Hence, a mail dated 14.11.2024 was sent to FSSAI and PQ for inspection of the goods covered under the said bill of entry regarding the FSSAI and PQ inspection. The importer and CHA was also intimated, but no reply regarding this has been received from them yet.

4. Seizure Memo: -

In respect of the mis-declaration found during the examination of goods covered under bill of entry No. 5263479 dated 27.08.2024 under Panchanama dated 02/03.09.2024 goods were found as KIWIS (38,565 kg) along with Fresh Mandarin (6790 kg). Therefore, it appears that the importer has mis-declared the said goods and the goods covered under above said Bills of Entry appear liable for confiscation under Section 111(d), 111(f), 111(i), 111(l) and 111(m) of the Customs Act, 1962. The subject goods have been seized under section 110(1) of the Customs Act, 1962 vide Seizure Memo-76/2024-25(**RUD III**) issued dated 04.09.2024 under DIN No.

20240978NX0000000F33. For further more investigation, extension had been taken and the same was intimated to the importer vide letter dated 21.02.2025.(RUD-IV)

5. A Summons dated 12.11.2024 under Section 108 of the Customs Act, 1962 were issued to CB firm M/s.Balachandran Clearing & Shipping Agencies(AAAFB0549BCH002) directing them to appear before this office.

Statement:-During the course of investigation, statement of Shri Murlidhar Savkar Thite, G-Card Holder of CB firm M/s. Balachandran Clearing & Shipping Agencies (AAAFB0549BCH002) recorded on 26.11.2024 under section 108 of customs Act, 1962 (RUD-V) wherein he inter alia stated that:

- He was a G-card Holder CHA in M/s Balachandiran Clearing & Shipping Agency (AAAFB0549BCH002). He had been working here from last 1.5 years.
- The CB agency was mainly based in Chennai, he had been working in one branch of that agency in Nhava Sheva.
- Yes, he was aware and accordingly he had came to appear before Customs Authorities and to give submissions and documents in connection with the case of goods imported vide Bill of Entry No. 5263479 dated 27.08.2024. The same being investigated by SIIB(I).
- He was not aware about the mis-declared goods. He did what he usually do according to the process. He checked all the documents and didn't find anything unusual. If he were aware about the mis-declaration, he would not have filed the bill of entry.
- His branch manager Ms. Sulakshana Pawar was contacted by Mr. Sandeep Sharma (Mob-9958553737) and Miss Savinder Sharma for clearing of this consignment through phone call. They had come to his office for discussion about their consignments and also introduced Mr. Rameshwari Sahu, the IEC holder of M/s Supernuts Overseas.
- He knew them as Mr. Sandeep Sharma is the owner/IEC holder of M/s Fruit Bounty INC and Miss Savinder Sharma is the owner/IEC holder of Fru Fresh INC. for which they had also done the Customs clearance work.
- Yes, they had verified the KYC documents of the importer M/s Supernuts Overseas. He was submitting copy of all the KYC documents of the importer.
- Invoice, Packing list, COO Certificate and Phytosanitary Certificate for Mandarin were provided by the importer before filing Bill of Entry.
- He had checked everything carefully.
- He had helped the importer in filing and clearing two bills of entry including this consignment. The first consignment was cleared in March/April which was of fresh apples.

- Till then he hadn't been paid by the importer but usually he got Rs 5000 per container.
- They hadn't signed any agreement or contract with the importer.
- He had no idea about the mis-declaration.
- Yes, he is aware of that, but he had no idea he was importing Kiwi by mis-declaring the same as Mandarin.
- Yes, when Kiwi was found at the time of examination, his branch manager Ms. Sulakshana Pawar, who was present during the examination informed the Importer regarding the mis-declared goods found. The importer informed her that the they (importer) had made enquiry with the supplier and the supplier had told him that the goods was sent wrongly. He had asked for the supporting documents regarding this conversation with the supplier but till then nothing had been received.
- He just want to say that he was not involved in any kind of mis-declaration or anything. He had filed the bill of entry as per the documents provided by the importer and he had followed all the process for filing of Bill of entry and he was not aware of any kind of mis-declaration.

6. **During the course of investigation, statement of Shri Shaikh Aslam Mehboob Shaikh, Purchase Manager & representative of M/s Super Nuts Overseas (IEC-KMWPS2603K),** was recorded on 05.02.2025(**RUD-VI**) under section 108 of Customs Act, 1962 wherein he inter alia stated that:

- He is Shaikh Aslam Mehboob Shaikh S/O Mehboob Shaikh, Purchase Manager of M/S. Super Nuts Overseas (IEC- KMWPS2603K) residing at Roshantal House, Room No. 1, 2nd Floor, Pailpada Trombay, Mumbai, Maharashtra-400088 along with joint family. He was also working in construction work as civil contractor.
- He didn't have any ID or document that could verify that he was working in M/s Super Nuts Overseas. He worked there on contract basis. He had the authority letter only.
- He was aware that he had been summoned to appear before customs and give submissions and documents in connection with the investigation in respect of goods imported by M/S. Super Nuts Overseas (IEC- KMWPS2603K) under the bill of entry no. 5263479 dated 27.08.2024.
- He was not informed about the summon and when he was informed and authorized to present himself in this office for the statement he got sick and he was not able to come to the office. Now, that he was able to give his voluntary statement on behalf of the importer, he had presented himself here. He was submitting his authorization letter for the same along with his statement.

- They had ordered fresh Mandarin, Africa from the supplier for the above-mentioned Bill of Entry.
- They had come in contact with the suppliers from the internet and there was no direct point of contact with the supplier.
- As per his knowledge, the order was placed through telephone by Mr. Rameshwari Sahu. Also, the term of payment was against the delivery of the goods. Since, they had sent wrong goods hence, the payment was not made after the delivery. They had submitted the copy of mail dated 03.09.2024 regarding informing the supplier about the delivery of wrong goods.
- M/s. Balachandran Clearing and Shipping Agencies (AAAFB0549BCH002) Customs Broker, had filed the Bills of Entry on behalf of M/S. Super Nuts Overseas(IEC- KMWPS2603K).
- He agreed that the goods found during the examination was KIWI along with the Fresh Mandarin. They had ordered the Fresh Mandarin with the supplier but the supplier had sent the KIWI fruits by mistake. After knowing the same they enquired with the supplier and he informed them that they had sent the same by mistake. He was submitting the copy of email conversation dated 03.09.2024 for the same to this office. He had put his dated signature on the Panchanama as a token of seeing the same.
- He agreed that the Kiwi fruits was found in the containers during the examination. But as he had replied above they had no such intention to mis-declaring the goods. He also wanted to say that their other consignments were examined by the Customs and the goods found during the examination was found as declared. It was the mistake of his supplier due to which this happened.
- The origin of declared goods i.e. Fresh Mandarin covered under the said bill of entry is South Africa. He had no idea about the country of Origin of the Kiwi fruits as he had placed order for only Fresh Mandarin.
- Since they had not ordered for Fresh Kiwi, hence they didn't want the consignment and that's why they didn't go for FSSAI and PQ. He'll submit the destruction request letter to this office at the earliest.
- This was their first consignment for fresh fruits.
- He was ready to support in investigation. He was suffering a lot due to the mistake made by his supplier. Kindly take lenient view as he had never made such type of mistake in the past.

7. Again the importer M/s Super Nuts Overseas was summoned vide DIN No. 20250478NY00004934B8 dated 08.04.2025 but in reply of this the importer had sent a letter to this office dated 09.04.2025 (**RUD VII**) that he had received the summon and he had reviewed the statement/explanation submitted by Mr. Shaikh Aslam Mehboob Shaikh and he found the it satisfactory and he accepted the statement produced by his representative Mr. Shaikh Aslam Mehboob Shaikh and he requested to proceed with the necessary further process as deemed appropriate.

8. Valuation:-

The value of the goods declared by the importer in the Bill of entry for the declared goods Fresh Mandarin and the undeclared goods Fresh Kiwi is as under: -

Sr. No	Goods Found	Total Net weight of the Mandarin (in Kgs)	Rate of goods/K g (in USD)	Total Value (in USD)	Total Value of the goods in Lakhs
1	Mandarin	6790	0.55	3734.5	Rs. 3.16
2	Kiwi	38,565	2.5	96,412.5	Rs 81.8
				Total	Rs 84.96

Hence, as above, total 38,565 kgs of the un-declared goods i.e. KIWI were found during the examination. The valuation of the same may be ascertained under the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. As the goods were undeclared, hence transaction value of the goods is not available for the above-mentioned Bills of entry.

In the case, the value of the goods cannot be determined under the provisions of sub rule (1) of the Rule 3 of the CVR 2007, the value of the goods shall be determined by proceeding sequentially through rule 4 to 9 of the CVR 2007.

Rule 4 of the CVR 2007 for 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.

The valuation of Kiwi was done on the basis of Valuation Rule 5(1) of the valuation rule under the Customs Act, 1962.

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 (2) The provisions of clauses (b) and (c) of sub-rule (1), sub-rule (2) and sub-rule(3), of rule 4 shall, mutatis mutandis, also apply in respect of similar goods.

Further the sub-Rule prescribed that 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.

In view of the above, the value of the undeclared goods found during the examination of the above-mentioned Bill of Entry had been determined as Rs.81.8/- Lakhs and the value of goods declared Fresh Mandarin Rs. 3.16 Lakhs.

9. Disposal Order: Since the goods were perishable and PQ and FSSAI Noc had not been obtained as the importer refused to take the possession of the goods hence, the disposal order of the goods seized under the Seizure memo dated 04.09.2025 had been sent to the disposal section vide order dated 11.04.2025 (**RUD-VIII**) for disposal of the goods as per the procedure considering from relevant regulatory authority.

10. Relevant Provisions of the Customs Act, 1962:

(A) Section 46: Entry of goods on importation. -

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting ¹ [electronically] ² [on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed.

(4) The importer while presenting a bill of entry shall 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, and such other documents relating to the imported goods as may be prescribed

(4A) The importer who presents a bill of entry shall ensure the following, namely:-

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

(B) Section 28 of the Customs Act, 1962:

“(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”

(C) Section 28AA: Interest on delayed payment of duty

(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.

(D) Section 110 of the Customs Act, 1962, provides for Seizure of goods, documents and things. - (1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:

(E) Section 110 (2) of the Customs Act, 1962 Where any goods are seized under sub-section (1) and no notice in respect thereof is given under clause (a) of section 124 within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:

[Provided that the Principal Commissioner of Customs or Commissioner of Customs may, for reasons to be recorded in writing, extend such period to a further period not exceeding six months and inform the person from whom such goods were seized before the expiry of the period so specified:

Provided further that where any order for provisional release of the seized goods has been passed under section 110A, the specified period of six months shall not apply.] [Substituted by Finance Act, 2018 (Act No. 13 of 2018), dated 29.3.2018.]

(F) Section 111: Confiscation of improperly imported goods, etc.-

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

111(f) *any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned.*

111(i) *any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;*

111(l) *any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this act, or in the case of baggage in the declaration made under section 77;*

111(m) *[any goods which do not correspond in respect of value or in any other particular] [Substituted by Act 36 of 1973, Section 2, for certain words (w.e.f. 1.9.1973).] 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] [Substituted by Act 27 of 1999, Section 108, for " in respect thereof;" (w.e.f. 11.5.1999)];*

(G) 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,*

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

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

(iii) *Provided that where such duty as determined under sub-Section (8) of Section 28 and the interest payable thereon under Section 28AA is*

paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this Section shall be twenty-five per cent of the penalty so determined;

- (iv) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under Section 77 (in either case hereafter in this Section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;*
- (v) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;*
- (vi) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest.*

(H) 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.

(I) Section 124: Issue of show cause notice before confiscation of goods, etc. -

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

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

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

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

11. Findings of the Investigation:

From the foregoing investigation, it appears that:

- a.** M/s Super Nuts Overseas (IEC-KMWPS2603K) attempted to import goods by way of mis-declaration in terms of description of the goods as in the Bills of Lading and IGM the items were Fresh Mandarin only.
- b.** The importer uploaded Phytosanitary Certificate on E-Sanchit for Mandarin but on examination the undeclared goods i. e. Kiwi was found along with declared goods (Fresh Mandarin). Further the goods were required NOC from FSSAI which the Importer failed to obtain. Hence, those goods are liable for confiscation under Sections 111(d), 111(f), 111(i), 111(l) and 111(m) of the Customs Act 1962 and the same cannot be released for home consumption.
- c.** Importer is responsible to provide accurate and complete information in Bill of Entry, which he failed to do, therefore importer violated Section 46 (4) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rule 11 of Foreign Trade (Regulation) Rules, 1993. By the above acts of omission & commission on the part of the importer, they rendered the goods liable for confiscation under Sections 111(d), 111(f), 111(i), 111(l) and 111(m) of the Customs Act, 1962 and consequently rendered himself liable for penal action under Sections 112(a), (b) of the Customs Act, 1962.
- d.** Importer M/s Super Nuts Overseas (IEC – KMWPS2603K) in this matter has given false declaration in the instant Bills of Entry and has tried to import goods by way of mis-declaration and concealment therefore, importer M/s Super Nuts Overseas (IEC-KMWPS2603K) appears to be liable for penal action under Section 114AA of the Customs Act, 1962 as the importer had knowingly and intentionally mis-declared the goods and attempted to import the undeclared goods by way of concealment.
- e.** CHA, M/s. Balachandran Clearing & Shipping Agencies (AAAFB0549BCH002) appears to have failed in doing KYC of the importer and it appears that the CB tried to clear the goods without proper documentation. Also, it appears that the CB intentionally filed the bill of entry knowingly that it might have mis-declaration. Hence, The CB M/s. Balachandran Clearing & Shipping Agencies (AAAFB0549BCH002) is liable for penal action under Sections 112(a), (b) and 114AA of the Customs Act, 1962.

12. In view of above, now, the importer M/s Super Nuts Overseas (IEC-KMWPS2603K), and CHA, M/s. Balachandran Clearing & Shipping Agencies (AAAFB0549BCH002) are hereby called upon to show cause to the Joint Commissioner of Customs, NS-I, having its office located at Jawaharlal Nehru Customs House, Nhav-

Sheva, Raigad within thirty days of the receipt of this notice as to why:-

- i) The goods under import vide Bill of entry No. 5263479 dated 27.08.2024 should not be liable for confiscation under Sections 111(d), 111(f), 111(i), 111(l) and 111(m) of the Customs Act 1962 and the same cannot be released for home consumption.
- ii) Penalty should not be imposed on the importer M/s Super Nuts Overseas (IEC- KMWPS2603K) under Section 112 (a) and (b) of the Customs Act, 1962 for their omission & commission, which has rendered the goods liable for confiscation under Sections 111(d), 111(f), 111(i), 111(l) and 111(m) of the Customs Act.
- iii) Penalty should not be imposed on the importer M/s Super Nuts Overseas (IEC- KMWPS2603K) under Section 114AA of the Customs Act, 1962 as the importer had knowingly and intentionally mis-declared the goods and attempted to import the undeclared goods by way of concealment.
- iv) The CB M/s. Balachandran Clearing & Shipping Agencies (AAAFB0549BCH002) should not be liable for penal action under Sections 112(a), (b) and 114AA of the Customs Act, 1962.

13. The importer M/s Super Nuts Overseas (IEC-KMWPS2603K), and CHA, M/s. Balachandran Clearing & Shipping Agencies (AAAFB0549BCH002) should file their written explanation/reply to the competent authority i.e. Joint Commissioner of Customs, NS-I, JNCH within 30 days of receipt of the Show Cause Notice and they should also indicate if they wish to be heard in person. If the importer fails to submit their written submission or if they fail to attend the personal hearing on the fixed date the case will be decided ex-parte on the basis of the evidence on record, without any further reference to the importer.

14. In case importer and CHA wish to be heard in person, they should state specifically in their written explanation to the **Joint/Addl. Commissioner of Customs, NS-I, JNCH** Jawaharlal Nehru Custom House, Nhava Sheva, Taluka- Uran, District – Raigad, Maharashtra - 400707, for which a day and date will be fixed well in advance.

15. The Relied Upon Documents (RUDs) are listed as 'Annexure-A' to this Show Cause Notice.

16. This Show Cause Notice is issued without prejudice to any other action that may be taken in respect of the said goods / notices and /or against any other firm / person concerned covered or not covered under the provisions of

the Customs Act, 1962 and/or any other law for the time being in force in the Union of India.

17. The department reserves its rights to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material facts related to import of goods in question, which may come to the notice of the department after issuance of this notice and prior to the Adjudication of the case.

Digitally signed by
Jay Girijappa Waghmare
Date: 02-09-2025
13:31:18

(Jay G. Waghmare)
Joint Commissioner of Customs
Gr-1, NS-I, JNCH

Encl: Annexure-A (List of Relied Upon Documents (RUDs)) along with RUDs.

To,

1. M/s Super Nuts Overseas,
Ground Floor, Kh No.106/283,
Lal Dora Village, Kheda Khurd Main Road,
Near Prachin Delhi, North West Delhi,
Delhi-110082.
2. CHA M/s. Balachandran Clearing & Shipping Agencies
(AAAFB0549BCH002).

Copy to: -

1. The Principal Commissioner of Customs, NS-I, JNCH, Nhava-Sheva,
2. The Commissioner of Customs, SIIB(Import), JNCH.
3. DC, SIIB(Import)
4. CHS Section, JNCH (For display on Notice Board.)
5. EDI Section, JNCH (For publish on JNCH Website)
6. Office copy.

ANNEXURE-A

LIST OF RELIED UPON DOCUMENTS (RUDs)

RUD Sr. No.	Short Description
RUD – I	Bills of entry copies
RUD-II	Panchanama copies
RUD-III	Seizure memo
RUD-IV	letter dated 21.02.2025.
RUD-V	Statement of Shri Murlidhar Savkar Thite, G-Card Holder ofCB firm M/s. Balachandran Clearing & Shipping Agencies (AAAFB0549BCH002)
RUD-VI	Statement of Shri Shaikh Aslam Mehboob Shaikh,Purchase Manager & representative of M/s Super Nuts Overseas (IEC-KMWPS2603K)
RUD-VII	Letter from importer dated 09.04.2025
RUD-VIII	Disposal order dated 11.04.2025