

सीमा शुल्क आयुक्त का कार्यालय, एनएस-V
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-V
जवाहरलाल नेहरू कस्टम हाउस,
JAWAHARLAL NEHRU CUSTOM HOUSE,
ताल : उरण, जिला : रायगढ़, महाराष्ट्र 707 400 -
TAL: URAN, DIST: RAIGAD, MAHARASHTRA - 400 707
 Date: 08-05-2026

SCN No. 195 /2026-27/AC/Gr-VA/NS-V/CAC/JNCH
 S/10- 203/2026-27/Adj/AC/Gr.VA/NS-V/CAC/JNCH
 DIN-

20260578NX000000B052

कारण बताओ नोटिस

सीमाशुल्क अधिनियम की धारा 143 के साथ पढ़ें धारा 124 के तहत जारी

**SHOW CAUSE NOTICE UNDER SECTION 143 READ WITH SECTION
124 OF THE CUSTOMS ACT, 1962**

Whereas, **M/s. VALEO INDIA PVT LTD (IEC No. 506023737)**, having its address at BLOCK A, TECCI PARK, No.285, RAJIV GANDHI SALAI, OMR ROAD SHOLINGANALLUR, KANCHIPURAM, TAMIL NADU, 600119 (hereinafter referred to as "the importer"), imported certain goods of total declared assessable value of Rs. 9,74,020/- and cleared the same for the purpose of repair/reconditioning/reprocessing vide Bill of Entry No. 2031953 dated 03.05.2013, by availing the benefit of Notification No. 158/1995-Cus dated 14.11.1995.

2. Notification No. 158/1995-Cus dated 14.11.1995 provides exemption from the whole of the duty of customs in respect of goods imported for the purpose of repair, reconditioning or reprocessing, subject to fulfilment of specified conditions. The said notification, inter alia, provides that the importer shall execute a bond in the prescribed form, that the imported goods shall be re-exported within six months from the date of import or within such extended period as may be permitted by the proper officer, that proof of such re-export shall be furnished to the satisfaction of the proper officer, and that in the event of failure to re-export within the stipulated period, the importer shall be liable to pay duty along with applicable interest as if the exemption had not been availed.

3. At the time of clearance of the goods, the importer executed a Re-export Bond under Section 143 of the Customs Act, 1962, undertaking compliance with the conditions of the notification and agreeing to discharge applicable duty liability along with interest in case of failure to

fulfil the export obligation.

4. On scrutiny of the records available with this office, it is observed that the prescribed period for re-export of the said goods has expired. However, the importer has failed to furnish any documentary evidence to establish that the goods have been re-exported within the stipulated or extended period. The failure to re-export the goods within the prescribed time limit constitutes violation of the conditions of Notification No. 158/1995-Cus and breach of the bond executed under Section 143 of the Customs Act, 1962.

5. Less Charge letter was issued on 29.08.2016 and as per available record, no response has been submitted from the Importer.

6. Relevant legal provisions for recovery of duty, confiscation of goods and penalty provisions that are applicable in the instant case are reproduced below for the sake of brevity:

i. Section 143 of the Customs Act, 1962 provides that where the Act requires anything to be done before or after clearance of goods, the proper officer may permit the same subject to execution of a bond with such surety or security as considered appropriate for ensuring due observance of the conditions imposed. In the present case, the bond executed by the importer was conditional upon re-export of the goods within the stipulated period, and failure to comply renders the bond enforceable for recovery of duty and other dues.

ii. Section 111(o) of the Customs Act, 1962 provides that any goods exempted from duty subject to any condition, in respect of which such condition is not observed, shall be liable to confiscation unless non-observance has been duly sanctioned by the proper officer. Since the importer has failed to comply with the condition of re-export, the goods are liable for confiscation under the said provision.

iii. 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 same. In view of the violation of the conditions of exemption, the importer is liable for penalty under this provision.

iv. Section 114A of the Customs Act, 1962 provides that where duty has not been levied or has been short-levied or not paid or short-paid or erroneously refunded by reason of collusion or wilful misstatement or suppression of facts, the person liable to pay such duty shall also be liable to pay a penalty equal to the duty so determined. The failure to discharge the export obligation and consequent retention of exemption benefits renders the importer liable for penal action under this provision, subject to determination of the requisite ingredients.

v. Section 117 of the Customs Act, 1962 provides for imposition of penalty for contravention of any provision of the Act or failure to comply with any provision where no specific penalty is provided elsewhere. The importer's failure to comply with statutory obligations attracts penalty under this residual provision.

7. Now, therefore, the importer M/s. VALEO INDIA PVT LTD (IEC No. 506023737), having its address at BLOCK A, TECCI PARK, No. 285, RAJIV GANDHI SALAI, OMR ROAD SHOLINGANALLUR, KANCHIPURAM, TAMIL NADU, 600119, is hereby called upon to show cause to the Assistant Commissioner of Customs, Gr. VA, NS-V, JNCH, Nhava-Sheva, Taluka-Uran, District-Raigad, Maharashtra - 400707, within 30 days of the receipt of the notice as to why:

i. The benefit of Notification No. 158/1995-Cus should not be denied against the Bill of Entry No. dated and Customs duty at merit rate as applicable at the time of import should not be demanded and recovered from the importer;

ii. Interest at applicable rates should not be demanded and recovered from the date of import till the date of payment;

iii. The goods having declared assessable value of **Rs. 9,74,020/- (Rupees Nine Lakh Seventy Four Thousand and Twenty Only)**, should not be held liable for confiscation under Section 111(o) of the Customs Act, 1962; and

iv. Penalty should not be imposed on the importer under Sections 112(a) and/or Section 114A and/or Section 117 of the Customs Act, 1962.

v. The Re-export Bond submitted the importer at the time of clearance of subject imported goods should not be enforced for demand and recovery of the dues as mentioned above.

8. The written explanation/reply should be filed by the noticee to the Assistant Commissioner of Customs, Gr. VA, NS-V, JNCH, Nhava-Sheva, within 30 days from the date of this notice. You are further required to intimate in your written reply whether you wish to be heard in person before the case is adjudicated.

9. If no reply is received within 30 days of receipt of this notice, or noticee fails to appear before the adjudicating authority as and when the case is posted for personal hearing, the case will be decided on the basis of the evidences available on record without further reference to the noticee.

10. This Show Cause Notice is issued without prejudice to any other action that may be taken against the noticee or any other firm(s) or person(s) under the provisions of the Customs Act, 1962 or any other law for the time being in force in the Union of India. The department reserves its right to amend, modify or supplement this notice at any time prior to the adjudication of the case.

Digitally signed by
G V S S Sharma
Date: 08-05-2026
19:02:30

(GVSS Sharma)

Assistant Commissioner of Customs
ग्रुप - **VA**, एन एस - **V**, जे एन सी एच
Group-VA, NS-V, JNCH.

To,

M/s. VALEO INDIA PVT LTD
BLOCK A, TECCI PARK, No.285, RAJIV GANDHI SALAI,
OMR ROAD SHOLINGANALLUR , KANCHIPURAM ,
TAMIL NADU, 600119

Copy to:

1. The Dy. Commissioner of Customs, CAC, JNCH. (for information purpose)
2. Notice board.
3. Office Copy.