

 सत्यमेव जयते	<u>सीमाशुल्कआयुक्त का कार्यालय, (एनएस-V), ग्रुप-VI</u> OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-V), Gr- VI, <u>जवाहर लाल नेहरू कस्टम हाउस, न्हावाशेवा,</u> JAWAHARLAL NEHRU CUSTOMS HOUSE, NHAVA SHEVA, <u>तालुका - उरण, जिला - रायगढ, महाराष्ट्र-400707</u> TALUKA URAN, DIST. RAIGAD, MAHARASHTRA-400707 Email - cus.grp6mumbai2@gov.in
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F. No. CUS/APR/ASS/1656/2025-Group 6

Date: 05-03-2026

SCN No. 3012-2025-26/AC/Gr.VI/NS-V /CAC/JNCH

DIN No.-20260378NX0000222AF3

S/10- 1932-2025-26/ADJ./AC/GR.VI/NS-V/CAC/JNCH

**SHOW CAUSE NOTICE UNDER SECTION 124 read with SECTION 18 of
Customs Act, 1962 in respect of mis-classification in import of Ethanol
(for lab use only) under Bills of Entry as per Table-I by M/s N. SUNDERLAL &
CO.(IEC-0397054408) – reg.**

M/s N. SUNDERLAL & CO. (herein after referred as 'Importer') having address at 1, 2ND FLOOR, BUILDING NO.89, PEERBHOY, PRINCESS STREET, MUMBAI-400002 had filed bills of entry mentioned at Table-I for import of goods having description as per Table-I classified under CTH 98020000 having assessable value and duty as per Table-I.

Table – I

S.No.	BE No. and date	Description	Declared AV (in Rs.)	Declared Duty (in Rs.)
1	932005 dated 02.11.2010	ETHANOL ABSOLUTE	17,64,209.00	2,59,550.00
2	4444664 dated 24.08.2011	Lab Chemical 500Gms & below namely ethyl alcohol absolute AR grade 99.9	17,68,534.00	2,60,187.00
3	5121691 dated 08.11.2011	ETHANOL ABSOLUTE	18,70,335.00	2,75,164.00
4	7274773 dated 02.07.2012	Lab Chemical 500Gms & below namely ethyl alcohol absolute AR grade 99.9	20,41,711.00	3,00,377.00
5	7762784 dated 25.08.2012	ETHANOL ABSOLUTE	19,78,720.00	2,91,109.00
6	8959999	ETHANOL ABSOLUTE		

	dated 07.01.2013		22,00,593.00	3,23,751.00
7	9843777 dated 13.04.2013	ETHANOL ABSOLUTE	21,25,282.00	3,12,671.00
8	2880180 dated 01.08.2013	ETHANOL ABSOLUTE	52,06,467.00	7,65,976.00
9	3199830 dated 05.09.2013	ETHANOL ABSOLUTE	23,71,499.00	3,48,895.00
10	3413324 dated 30.09.2013	ETHANOL ABSOLUTE	26,45,901.00	3,89,265.00
11	3413331 dated 30.09.2013	ETHANOL ABSOLUTE	6,64,313.00	97,734.00
12	9409135 dated 25.02.2013	Lab Chemical 500Gms & below namely ethyl alcohol absolute AR grade 99.9	21,57,017.00	3,17,340.00
13	7033236 dated 06-06- 2012	ETHANOL ABSOLUTE	20,04,967.00	2,94,971.00
14	4009367 dated 07-07- 2011	ETHANOL ABSOLUTE	15,16,600.00	2,23,122.00
15	759811 dated 15-05- 2007	ETHANOL ABSOLUTE	13,21,676.00	1,94,445.00

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

Table - II

S.No.	BE No. and date	Departmental Comments
1	932005 dated 02.11.2010	BE has been assessed provisionally for the following reasons. The item in dispute is 2 of invoice 1 -- Pending test report.
2	4444664 dated 24.08.2011	BE has been assessed provisionally for the following reasons. The item in dispute is 1 of invoice 1 -- Others.
3	5121691 dated 08.11.2011	BE has been assessed provisionally for the following reasons. The item in dispute is 1 of invoice 1 -- Pending test report.
4		BE has been assessed provisionally for the following reasons. The

	7274773 dated 02.07.2012	item in dispute is 1 of invoice 1 -- TEST BOND. BE has been assessed provisionally for the following reasons. The item in dispute is 1 of invoice 1 -- Pending test report.
5	7762784 dated 25.08.2012	BE has been assessed provisionally for the following reasons. The item in dispute is 1 of invoice 1 -- PENDING TEST.
6	8959999 dated 07.01.2013	BE has been assessed provisionally for the following reasons. The item in dispute is 1 of invoice 1 -- Classification Dispute.
7	9843777 dated 13.04.2013	BE has been assessed provisionally for the following reasons. The item in dispute is 1 of invoice 1 -- Pending test report.
8	2880180 dated 01.08.2013	BE has been assessed provisionally for the following reasons. The item in dispute is 1 of invoice 1 -- PENDING TEST REPORT & AUDIT OB.
9	3199830 dated 05.09.2013	BE HAS BEEN ASSESSED PROVISIONALLY FOR THE FOLLOWING REASONS. THE ITEM IN DISPUTE IS 1 OF INVOICE 1 -- TEST REPORT, CRA OBJN..
10	3413324 dated 30.09.2013	BE HAS BEEN ASSESSED PROVISIONALLY FOR THE FOLLOWING REASONS. THE ITEM IN DISPUTE IS 1 OF INVOICE 1 -- PENDING TEST REPORT. AND AUDIT OBJECTION REG CVD EXEMPTION
11	3413331 dated 30.09.2013	BE HAS BEEN ASSESSED PROVISIONALLY FOR THE FOLLOWING REASONS. THE ITEM IN DISPUTE IS 1 OF INVOICE 1 -- PENDING TEST REPORT. AUDIT PARA OBJECTION
12	9409135 dated 25.02.2013	BE HAS BEEN ASSESSED PROVISIONALLY FOR THE FOLLOWING REASONS. THE ITEM IN DISPUTE IS 1 OF INVOICE 1 -- TR.
13	7033236 dated 06- 06-2012	BE has been assessed provisionally for the following reasons. The item in dispute is 1 of invoice 1 -- Pending test report.
14	4009367 dated 07- 07-2011	PD BOND ACCEPTED AS PER SIIB IMP FILE NO SG/MISC/62/11-12 SIIB IMP DTD 21072011 PARA LAB TEST REPORT NO 1071/025/11 DTD 27062011 BE HAS BEEN ASSESSED PROVISIONALLY FOR THE FOLLOWING REASONS. THE ITEM IN DISPUTE IS 1 OF INVOICE 1 -- OTHERS.
15	759811 dated 15- 05-2007	B/E ASSESSED AS PER ORDER IN FILE NO.S/26-MISC/156/07 GR.VI.23.05.07BE has been assessed provisionally for the following reasons. The item in dispute is 1 of invoice 1 -- PROV.

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

Table - III

S.No.	BE No. and date	Examination Order	Examination Report
1	932005 dated 02.11.2010	inspect lot. open and examine 5% after selection. check marked description/qty. verify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/purity show that the goods are intended for laboratory use only. forward sealed sample to para lab for test.	opened and examined pkgs in the presence of cha inspected lot,opened and examined 5% after selection.checked description and quantity.vfd that the goods are packed in packages not exceeding 500 ml/gms.vfd that the marking/purity show that the goods are intend for labotory use only.examine d as per amended order by group on h/c of the b/e.as per importer declration adc noc/cc r n/a
2	4444664 dated 24.08.2011	inspect lot. check mks and nos. open and examine 5% after selection. check marked description/qty. verify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/purity show that the goods are intended for laboratory use only. forward sealed sample to para lab for test.	opened and examined 2 pkgs in the presence of cha inspected lot open and examined 5% checked desc and qty rss forwarded to para lab for test vide reg sr no 100/dtd : 12/09/2011, vfd goods are packed in pkgs not exceeding 500ml
3	5121691 dated 08.11.2011	inspect lot. check mks and nos. open and examine 5% after selection. check marked description/qty. verify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/purity show that the goods are intended for laboratory use only. forward sealed sample to para lab for test.	inspected lot. checked mks and nos. open and examined 5% after selection. checked marked description/qty. verifd that the goods are packed in packages not exceeding 500gms. verifd that the markings/purity show that the goods are intended for laboratory use only. forwarded sealed sample to para lab for test.
4		assessment and examination has not been	inspecte the lot opened and examined 5% a/s

	7274773 dated 02.07.2012	<p>prescribed for this be. pl inspect lot. open and examine 5% after selection. check description and quantity. please ensure compliance of re 44/2000, if applicable. vfy that the goods are packed in packages not exceeding 500 ml/gms. vfy that the marking/purity show that the goods are intended for laboratory use only. pl forward sealed sample to para lab for test.</p>	<p>checked desc and qty. vfyed packing not exceeding 500 ml/grms. vfyed goods are intended for lab. rss forwarded to para lab vide t.r. no: 470 dtd 10.07.2012 vfyed adc noc. re-44 complied.</p>
5	7762784 dated 25.08.2012	<p>inspect lot. check mks and nos. open and examine 5% after selection. check marked description/qty. verify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/purity show that the goods are intended for laboratory use only. forward sealed sample to para lab for test.</p>	<p>inspected lot. checked mks and nos. open and examined 5% after selection. checked marked description/qty. vfd that the goods are packed in packages not exceeding 500ml/gms. vfd that the markings show that the goods are intended for laboratory use only. forwarded sealed sample to para lab for test. vfd adc noc on hard copy.</p>
6		<p>inspect the lot. check mks and nos. open and examine 5% after selection. check marked ydescription/qty. verify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/punrity show that the goods are intended for laboratory use only. forward sealed sample to para lab for test. vfy adc noc if applicable. vfy rms instructions strictly.</p>	<p>opened and examined 1 pkgs in the presence of cha inspected the lot. checked mks and nos. opened and examined 5% after selection. checked marked description/qty. verifyd that the goods are packed in packages not exceeding 500ml/gms. verifyd that the markings/punrity show that the goods are intended for laboratory use only. forwarded sealed sample to para lab for</p>

	8959999 dated 07.01.2013		test. vfd adc noc on h/c..
7		assessment and examination has not been prescribed for this be. inspect the lot. check mks and nos. open and examine 5% after selection. check marked ydescription/qty. verify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/punrity show that the goods are intended for laboratory use only. forward sealed sample to para lab for test. vfy rms instructions strictly.	inspected the lot. checked mks and nos. opened and examined 5% after selection. checked marked ydescription/qty. verify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/punrity does not show that the goods are intended for laboratory use only the matter was disscused with ac/ docks and as directed by ac/docks importer who is a trader submitted an undertaking on rupees 100/- stamp paper that the goods are supplied to the various scientific labortries and research institue and willbe used for scientific labortries and research institue and development purpose only which is kept with the docket . forwarded sealed sample to para lab for test. vfy rms instructions strictly.
	9843777 dated 13.04.2013		
8		assessment and examination has not been prescribed for this be. inspect the lot. check mks and nos. open and examine 5% after selection. check marked ydescription/qty. verify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/punrity show that the goods are intended for laboratory use only. forward sealed sample to para lab for	inspected lot. checked mks and nos. opened and examined 5% after selection. checked marked ydescription/qty. verify that goods are packed in packages not exceeding 500ml/gms. verify that the markings/punrity show that the goods are intended for laboratory use only. forwarded sealed sample to para lab for test. vfd rms instructions strictly.vfd adc noc no h/c.

	2880180 dated 01.08.2013	test. vfy rms instructions strictly.	
9	3199830 dated 05.09.2013	assessment and examination has not been prescribed for this be. pl inspect lot. check marks and nos. open and examine 10% a/s. check description,qty/capacit y. vrfy that the goods are packed in packages not exceeding 500 ml/gms. vrfy that the markings/purity show that the goods are intended for laboratory use only. forward representative sealed sample to para lab for test.vrfy adc noc, if applicable.	inspected lot. checked marks and nos. opened and examined 10% a/s. checked description,qty . vrfy d that the goods are packed in packages not exceeding 500 ml/gms. vrfyd that the markings/purity show that the goods are intended for laboratory use only. forwarded representative sealed sample to para lab for test.vrfyd adc noc on hc of be.
10	3413324 dated 30.09.2013	assessment and examination has not been prescribed for this be. inspect the lot. check mks and nos. open and examine 5% after selection. check marked ydescription/qty. ver ify that the goods are packed in packages not exceeding 500ml/gms. verify that the markings/punrity show that the goods are intended for laboratory use only. forward sealed sample to para lab for test. vfy rms instructions strictly.	inspected the lot. checked mks and nos. opened and examined 5% after selection. checked marked description/qty. verifyd that the goods are packed in packages not exceeding 500ml/gms. verifyd that the markings/punrity show that the goods are intended for laboratory use only. forwarded sealed sample to para lab for test. vfyd rms instructions.
11		assessment and examination has not been prescribed for this be. inspect the lot. check mks and nos. open and examine 5% after selection. check marked ydescription/qty. ver ify that the goods are packed	inspectd the lot. checkd mks and nos. open and examined 5% after selection. checkd marked ydescription/qty. verifyd that the goods are packed in packages not exceeding 500ml/gms. verifyd that the

	3413331 dated 30.09.2013	in packages not exceeding 500ml/gms. verify that the markings/purity show that the goods are intended for laboratory use only. forward sealed sample to para lab for test.	markings/purity show that the goods are intended for laboratory use only. forward sealed sample to para lab for test vide sample no. 901 dt. 11.10.2013
12	9409135 dated 25.02.2013	assessment and examination has not been prescribed for this be. pl inspect lot. check marks and nos. open and examine 5% a/s. check description, qty/capacity. vrfy that the goods are packed in packages not exceeding 500 ml/gms. vrfy that the markings/purity show that the goods are intended for laboratory use only. forward representative sealed sample to para lab for test. vrfy adc noc, if applicable.	inspected lot. checkd marks and nos. open and examined 5% a/s. checkd description, qty/capacity. vrfyd that the goods are packed in packages not exceeding 500 ml/gms. vrfyd that the markings/purity showed that the goods are intended for laboratory use only. forwarded representative sealed sample to para lab for test. vrfyd adc noc on the hc of be.
13	7033236 dated 06-06-2012	pl inspect lot. open and examine 5% after selection. check description and quantity. please ensure compliance of re 44/2000, if applicable. vfy that the goods are packed in packages not exceeding 500 ml/gms. vfy that the marking/purity show that the goods are intended for laboratory use only. pl forward sealed sample to para lab for test.	inspected lot. opened and examined 5% after selection. checked description and quantity. vrfd that the goods are packed in packages not exceeding 500 ml/gms. vrfd that the marking/purity show that the goods are intended for laboratory use only. vrfd forwarded sealed sample to para lab for test. vrfd adc noc dated 15.06.12 seen on hc of be.
14		assessment and examination has not been prescribed for this be. inspect lot. check mks and nos. open and examine 5% after selection. check marked description/qty. verify that	inspectd lot, open and examined 5% a/s. checkd desp, and quantity. vfd that the goods are packed in pkgs not exceeding 500ml

	4009367 dated 07-07-2011	the goods are packed in packages not exceeding 500ml/gms. verify that the markings/purity show that the goods are intended for laboratory use only.	
15	759811 dated 15-05-2007	assessment and examination has not been prescribed for this be.	examined the goods as per j.c. docks order. inspected lot. examined 5% after selection checked markings of descp and qty. it is not declared on the bottles whether it is denatured or undenatured (declared in the b/e).rss fwd to group for n/a

4. Whereas, the provisional assessments of the aforesaid Bills of Entry are now required to be finalised in terms of Section 18(2) of the Customs Act, 1962. In light of the findings contained in the Test Report, it is proposed to finalise the provisional assessments by re-classifying the goods under CTH 22071090, which would result in differential duty liability.

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

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

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

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

(Roop Singh Meena)
Assistant Commissioner of Customs,
Gr VI, NS-V, JNCH, Nhava Sheva.

To,

M/s N. SUNDERLAL & CO.(IEC: 0397054408),
1, 2ND FLOOR, BUILDING NO.89, PEERBHOY,
PRINCESS STREET, MUMBAI-400002

Copy to:

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

The Dy./ Asstt. Commissioner of Customs, EDI, JNCH

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