



**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
CUSTOMS HOUSE, NAVARANGPURA, AHMEDABAD, 380009**

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F.No.VIII/48-24/PI/HQ/2020-21(K R Int)

Dated : 11.01.2021

DIN-20210171MN000000B3C2

:: SHOW CAUSE NOTICE ::

WHEREAS IT APPEARS THAT :

An input was received by the Preventive Section of Customs, Custom House, Ahmedabad that M/s K R International bearing IEC Code No.HERPS3900H having office address at H No. 415, Block-A, Pkt-2, Sector-8, Rohini, Nr. Petrol Pump, Delhi had attempted to export items "Super Ceramics Coating (Pro Polish) from ICD Khodiyar, Ahmedabad by resorting to gross overvaluation as well as mis-declaration in the actual quantity with an intent to avail undue benefits like IGST refund of duty paid on such higher value of the said goods. The live consignments of the said exporter were pending clearance for export lying at ICD Khodiyar, Ahmedabad.

2. Based on the above input, a team of officers of Customs Ahmedabad visited to Air Cargo Complex, Ahmedabad and identified total 126 boxes of export cargo covered under 06 Shipping bills filed by M/s K R International. Examination of the export cargo packed in total 126 boxes covered under 06 Shipping Bills were carried out under Panchnama dated 14.07.2020 **(RUD-01)** in the presence of two independent panchas and Shri Sambhu M. Rabari, G card Holder of CHA M/s Dhanlabh Logistics LLP, Ahmedabad on behalf of M/s K R International & Shri Jagdish Wageda, Executive of CONCOR, ICD Khodiyar (Custodian of the goods). The details mentioned in the said 06 Shipping Bills are as detailed in table below **(RUD-02);**

S r. n o.	Shipping bill No.	Date	Corresponding Invoice no.	Invoice Date	Description of goods	No. of Boxes	Quantity as per SB	Quantity actually Found	Declared value	Per piece value.	FOB Value	IGST Amount
1	3618462	04.07.2020	KR/18/20-21	28.05.2020	Super Ceramics Coating (Pro Polish)	22	2640	2659	6679435	2530.089	6679435	1191032
2	3682284	08.07.2020	KR/16/20-21	28.05.2020	Super Ceramics	16	1920	1956	4857771	2530.089	4857771	866205