



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

सीमा शुल्क भवन, आल इंडीया रेडीऑ के बाजू में, नवरंगपुरा, अहमदाबाद 380009

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SHOW CAUSE NOTICE

M/s Quantas Glass & Ceramic Pvt. Ltd., Survey no. 497/1, 396/1 Vill.-Achool, Amod, Bharuch having registered office at 405, Shantimall, Opp. Navrang Tower, Satadhar Char Rasta, Nr.Modi Petrol Pump, Ghatlodia, Ahmedabad-380054 (IEC No. 0813019168) [hereinafter referred to as 'M/s Quantas' or 'the importer' for sake of brevity] imported goods declaring as "Ground Colemanite B₂O₃ 40% Natural Boron Ore" by classifying under CTH 25280090 of Customs Tariff Act, 1975 and availing exemption from payment of Basic Customs duty as Sr. 130 of Customs Notification No. 50/2017 dated 30.06.2017 and Sr. 113 of Customs Notification No. 12/2012-Cus dated 17.03.2012, as amended vide Notification No 28/2015-Cus dated 30.04.2015 for period from 01.07.2017 to 26.11.2020 and 01.04.2015 to 30.06.2017, respectively.

2. An intelligence gathered indicated that some importers are importing Ground Colemanite 40% B₂O₃ under CTH 25280090 wrongly claiming exemption as per Sr. No. 130 of Notification No. 50/2017-Cus dated 30.06.2017 by mis-declaring the product as Natural Bore Ore as exemption is available only to Boron Ore under said notification. Acting on the intelligence, necessary details were verified from ICES regarding import of said item and it is noticed that one consignment under Bill of Entry No 6280505 dated 30.12.2019 of M/s Raj Borax Pvt Ltd, C-1-2402/1, GIDC, Sarigam, Tal. Umbergaon, Valsad, Gujarat having registered office at 803, Hubtown Solaris, 8th Floor, N.S. Phadke Marg, Near East West Flyover, Andheri [East], Mumbai-400 069 [hereinafter referred to as M/s Raj Borax or sake of brevity] were under process for clearance from CFS-Seabird, Hazira. Accordingly, the Deputy Commissioner, Adani Hazira Port, Hazira was requested to put the consignment, declared under Bill of Entry No 6280505 dated 30.12.2019, on hold for drawal of sample and further investigation.

3. The officers of SIIB, Customs, Surat visited CFS-Seabird, Seabird Marine Services Pvt Ltd, Hazira, Surat on 14.01.2020 and it was noticed that CHA, namely, M/s Steadfast Impexp filed said Bill of Entry bearing No 6280505 Dated 30.12.2019 on behalf of M/s Raj Borax Pvt Ltd containing eight containers of Ground Colemanite 40% B₂O₃. Therefore, representative samples were drawn under panchnama dated

14.01.2020 (**RUD-1**) in presence of two independent panchas, Shri Milind Mukadam, Dy Manager, CFS-Seabird, Hazira and Shri Harish Kumar, H-Card Holder of M/s Steadfast Impexp from one of the containers bearing No. PONU0040272 of the Bill of Entry No. 6280505 dated 30.12.2019 (**RUD-2**). The sample drawn was sent to CRCL, Vadodara vide Test Memo No 03/2019-20 dated 16.01.2020 (**RUD-3**) to ascertain following test/parameter to confirm whether the goods declared is Boron Ore or otherwise.

- (i) whether the sample is of goods which are found naturally on the earth or is processed,
- (ii) What is the nature & composition of the goods and whether their percentage is same in which they occur naturally on earth or at the time of extraction from the earth,
- (iii) Whether the goods are processed using calcinations or enriched/concentrated by using any other method and
- (iv) Whether the goods are in crushed/grinded form, ie derived from natural form.

4. The Test report dated 21.01.2020 (**RUD-4**) of sample submitted under Test Memo No 03/2019-20 dated 16.01.2020 in respect of sample drawn under panchnama dated 14.01.2020 was received from CRCL, Vadodara which is reproduced here-under:

The sample is in the form of grayish powder. It is mainly composed of oxides of Boron & Calcium alongwith siliceous matter.

B₂O₃ = 41.6% by wt.

CaO = 27.3 % by wt.

Loss on ignition at 900 degree C = 28.9% by wt.

Loss on drying at 105 degree C = 0.8% by wt.

Above analytical findings reveal that it is processed borate mineral colemanite.

5. M/s Raj Borax did not agree with the test report given by the CRCL, Vadodara and therefore requested the Joint Commissioner of Customs for re-testing of the sample at CRCL, New Delhi. Accordingly, on approval of the Joint Commissioner of Customs, another set of sample was sent to Central Revenue Control Laboratory, New Delhi vide Test Memo No 12/2019-20 dated 02.03.2020 (**RUD-5**) with the following test queries/parameters:

- (i) whether the sample is of goods which are found naturally on the earth i.e. Natural Colemanite,
- (ii) What is the nature & composition of the goods and whether their percentage is same in which they occur naturally on earth or at the time of extraction from the earth,
- (iii) Whether the goods are in crushed/grinded form, ie derived from natural form,