



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 Vishwa Glass & Ceramics Private Limited, Plot No. 1430, Village-Ankhi, Jambusar, Bharuch-392150 having registered office at A-1502,1503,1504, The Capital, Opp. Hetarth Party Plot, Science City Road, Sola, Ahmedabad-380060 (IEC No. 0397034750) [hereinafter referred to as 'M/s Vishwa Glass' 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 alongwith other consignments, three consignments under Bills of Entry Nos. 6450206 dated 13.01.2020; 6530001 dated 18.01.2020 and 6543322 dated 20.01.2020 of M/s Vishwa Glass 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 Bills of Entry Nos. 6450206 dated 13.01.2020; 6530001 dated 18.01.2020 and 6543322 dated 20.01.2020, 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 22.01.2020 and it was noticed that CHA, namely, M/s Steadfast Impexp filed said Bills of Entry Nos. 6450206 dated 13.01.2020; 6530001 dated 18.01.2020 and 6543322 dated 20.01.2020 on behalf of M/s Vishwa Glass containing thirteen containers of Ground Colemanite 40% B2O3. Therefore,

representative samples were drawn under panchnama dated 22.01.2020 (**RUD-1**) in presence of two independent panchas, Shri Gaurav Talsaniya, Assistant Manager, CFS-Seabird, Hazira and Shri Hardik R Raj, H-Card Holder of M/s Steadfast Impexp from one of the containers bearing No. GLDU3996380 of Bill of Entry No. 6530001 dated 18.01.2020 (**RUD-2**). The sample drawn was sent to CRCL, Vadodara vide Test Memo No. 07/2019-20 dated 24.01.2020 (**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 07.02.2020 (**RUD-4**) of sample submitted under Test Memo No. 07/2019-20 dated 24.01.2020 in respect of sample drawn under panchnama dated 22.01.2020 was received from CRCL, Vadodara which is reproduced here-under:

The sample is in the form of off-white fine powder. It is mainly composed of oxides of Boron & Calcium alongwith siliceous matter.

B₂O₃ = 40.5% by wt.

CaO = 25.14 % by wt.

Above analytical findings reveal that it is mineral of Boron (Colemanite)- crushed and grinded.

4.1 The test report dated 21.01.2020 (**RUD-5**) 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 for the consignment imported by M/s Raj Borax Pvt.Ltd, C-1-2402/1, GIDC, Sarigam, Tal. Umbergaon, Valsad with identical description and supplied from same producer of Turkey 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.