



OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
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F.No. VIII/48-15/PI/HQ/2020-21

Dated : 28.12.2020

DIN-20201271MN000000F867

:: SHOW CAUSE NOTICE ::**WHEREAS IT APPEARS THAT :**

Specific intelligence was developed by the Preventive Section of Customs, Custom House, Ahmedabad that M/s. Zeta Exports having IEC No. CAEPK7114B, GSTIN No. 27CAEPK7114B1Z4 & office address at Room No. 10, Khanolkar Lane, Hill Road, Near Mukta Devi Temple, Sion, Maharashtra-400022 had attempted to export various items like electrical capacitors, metal washers from Air Cargo Complex, 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 Air Cargo Complex, Ahmedabad.

2- Based on the above intelligence, a team of officers of Customs Ahmedabad reached to Air Cargo Complex, Ahmedabad and identified total 50 boxes of export cargo covered under total 50 Shipping bills filed by M/s. Zeta Exports. Examination of the export cargo packed in total 50 boxes covered under 50 Shipping Bills were carried out under Panchnama dated 22.06.2020 and 23.06.2020 (RUD-01) in the presence of two independent panchas and Shri Sumit Ashok Jha, G card Holder of CHA M/s. Mohak Enterprise, Ahmedabad on behalf of M/s. Zeta Exports & Shri Satish Mansalbhay Patel, AGM - operation, GSEC, Air Cargo Complex, Ahmedabad (Custodian of the goods). The details mentioned in the said 50 Shipping Bills are as detailed in table below (RUD-02) ;

Sr. no	Shipping bill No.	Date	Corres. Invoice no.	Invoice Date	Description of goods	Qty as per SB	Qty Actually Found	Declared value	Per piece value	Total FOB Value	IGST Amount
1	3199861	16.06.2020	ZT/76/2020	13.06.2020	Electrical Capacitor	1200	1120	480000	400	480000	81000
					Interchangeable parts of hand tool	950	898	498750	525	498750	85500
2	3222150	16.06.2020	ZT/124/2020	16.06.2020	Electrical Capacitor	949	878	379600	400	379600	64057



					Tools for tapping Metals	980	415	490000	500	490000	82026
3	3197167	16.06.2020	ZT/99/2020	15.06.2020	Electrical Capacitor	1065	415	426000	400	426000	71887
				20	Tools for Stamping and Punching	1200	1209	552000	460	552000	93744
4	3205592	16.06.2020	ZT/94/2020	13.06.2020	Electrical Capacitor	1300	600	520000	400	520000	87750
				20	Tools for Stamping and Punching	1000	860	460000	460	460000	78120
5	3204624	16.06.2020	ZT/80/2020	13.06.2020	Electrical Capacitor	1000	1000	400000	400	400000	67500
				20	Interchangeable parts of hand tool	1100	1200	577500	525	577500	99000
6	3204663	16.06.2020	ZT/82/2020	13.06.2020	Electrical Capacitor	1135	1132	454000	400	454000	76612
				20	Interchangeable parts of hand tool	1000	1000	525000	525	525000	90000
7	3204631	16.06.2020	ZT/83/2020	13.06.2020	Electrical Capacitor	1145	1142	458000	400	458000	77287
				20	Interchangeable parts of hand tool	1000	890	525000	525	525000	90000
8	3207029	16.06.2020	ZT/84/2020	13.06.2020	Electrical Capacitor	1115	1112	446000	400	446000	75262
				20	Interchangeable parts of hand tool	1000	1045	525000	525	525000	90000
9	3222167	16.06.2020	ZT/117/2020	16.06.2020	Electrical Capacitor	949	951	379600	400	379600	64057
				20	Tools for Tapping Metals	925	532	462500	500	462500	77422
10	3222056	16.06.2020	ZT/111/2020	15.06.2020	Electrical Capacitor	940	1050	376000	400	376000	63450
				20	Interchangeable parts of hand tool	940	825	470000	500	470000	78678
11	3222388	16.06.2020	ZT/106/2020	15.06.2020	Electrical Capacitor	990	1089	396000	400	396000	66825
				20	Tools for Stamping and Punching	1250	1328	575000	460	575000	97650
12	3222062	16.06.2020	ZT/109/2020	15.06.2020	Electrical Capacitor	850	839	340000	400	340000	57375
				20	Tools for Tapping Metals	850	847	425000	500	425000	71145
13	3221976	16.06.2020	ZT/108/2020	15.06.2020	Electrical Capacitor	1450	1300	580000	400	580000	97875
				20	Tools for Stamping and Punching	750	996	345000	460	345000	58590
14	3221969	16.06.2020	ZT/110/2020	15.06.2020	Electrical Capacitor	1000	1015	400000	400	400000	67500
				20	Tools for Tapping Metals	1000	1125	500000	500	500000	83700
15	3221902	16.06.2020	ZT/102/2020	15.06.2020	Electrical Capacitor	1020	1017	408000	400	404000	68175
				20	Tools for Stamping and Punching	1250	1275	575000	460	575000	97650
16	3221939	16.06.2020	ZT/105/2020	15.06.2020	Electrical Capacitor	999	1018	399600	400	399600	67432
				20	Tools for Stamping and Punching	1250	1024	575000	460	575000	97650
17	3205661	16.06.2020	ZT/97/2020	15.06.2020	Electrical Capacitor	1050	379	420000	400	420000	70875
				20	Tools for Stamping and Punching	1200	1168	552000	460	552000	93744
18	3222152	16.06.2020	ZT/121/2020	16.06.2020	Electrical Capacitor	949	949	379600	400	379600	64057
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