



**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(Fusion)

Dated : 11.01.2021

DIN-20210171MN000000DE60

:: SHOW CAUSE NOTICE ::

WHEREAS IT APPEARS THAT :

An input was received by the Preventive Section of Customs, Custom House, Ahmedabad that M/s Fusion Overseas bearing IEC Code No.AAGFF8041A having office address at Shop No. 17, LSC market, Block-Lu, Pitampura, 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 ICD Khodiyar, Ahmedabad and identified total 126 boxes of export cargo covered under 06 Shipping bills filed by M/s Fusion Overseas. Examination of the export cargo packed in total 126 boxes covered under 06 Shipping Bills were carried out under Panchnama dated 15.07.2020 (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 Fusion Overseas & 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);

Sr. no.	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	3682272	08.07.2020	FO/05/20-21	29.05.2020	Super Ceramics Coating (Pro Polish)	16	2640	1908	4857771	2783	4857771	866205