



**प्रधानआयुक्तकाकार्यालय, सीमाशुल्क, अहमदाबाद**

"सीमाशुल्कभवन", पहलीमंजिल, पुरानेहाईकोर्टकेसामने, नवरंगपुरा, अहमदाबाद - 380 009.  
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**PREAMBLE**

A	फ़ाइलसंख्या / File No.	:	F. No. VIII/10-156/Prev./O&A/HQ/2020-21
B	कारण बताओ नोटिस संख्या –तारीख / Show Cause Notice No. and Date	:	VIII/48-24/PI/HQ/2020-21 dated 11.01.2021
C	मूलआदेशसंख्या / Order-In-Original No.	:	<b>77/ADC/PMR/O&amp;A/2021-22</b>
D	आदेशतिथि / Date of Order-In-Original	:	<b>29.12.2021</b>
E	जारीकरनेकीतारीख / Date of Issue	:	<b>29.12.2021</b>
F	द्वारापारित / Passed By	:	<b>Padala Mohan Rao,</b> Additional Commissioner, Customs, Ahmedabad.
G	आयातककानामऔरपता / Name and Address of Importer / Noticee	:	M/s. Fusion Overseas 17 LSC Market, Block – LU, Pitampura, North west Delhi, Delhi – 100 034 and Others
(1)	यहप्रतिव्यक्तिकेउपयोगकेलिएनिः शुल्कप्रदानकियाजाताहैजिन्हेंयहजारीकियाजाताहै ।		
(2)	कोईभीव्यक्तिइसआदेशसेस्वयंकोअसंतुष्टपाताहैतोवहइसआदेशकेविरुद्धअपीलइसआदेशकीप्राप्तिकीतारीखके 60 दिनोंकेभीतरआयुक्तकाकार्यालय, सीमाशुल्क (अपील), 7 वींमंजिल, मृदुलटाँवर, टाइम्सऑफइंडिया, आश्रमरोड, नवरंगपुरा, अहमदाबाद -380009 मेंकरसकताहै।		
(3)	अपीलकेसाथकेवलपाँचरुपये (5.00 रुपये) केन्यायालयशुल्कटिकटलगाहोनाचाहिए, औरइसकेसाथहोनाचाहिए :		
(i)	अपीलकीएकप्रतिऔर		
(ii)	इसप्रतियाइसआदेशकीकोईप्रतिकेसाथकेवलपाँचरुपये (5.00 रुपये) केन्यायालयशुल्कटिकटलगाहोनाचाहिए।		
(4)	इसआदेशकेविरुद्धअपीलकरनेकेइच्छुकव्यक्तिको 7.5% (अधिकतम 10 करोड़रुपये) शुल्कजमाकरनाहोगा, जहांशुल्कयाइयूटीऔरजुर्मानाविवादमेंहैं, याजुर्माना, जहांइसतरहकीदंडविवादमेंहैंऔरअपीलकेसाथइसतरहकेभुगतानकाप्रमाणपेशकरनेमेंअसफलरहनेपर, सीमाशुल्कअधिनियम, 1962 केधारा 129 केप्रावधानोंकाअनुपालननकरनेकेलिएअपीलकोखारिजकरदियाजाएगा ।		

**Brief facts of the case :-**

An input was received by the Preventive Section of Customs that M/s. Fusion Overseas, bearing I.E.C. Code No. AAGFF 8041 A, having their office at Shop No. 17, LSC Market, Block-LU, Pitampura, North West Delhi, Delhi-34; had attempted to export the goods viz. "Super Ceramics Coating (Pro Polish)" from I.C.D. Khodiyar, Ahmedabad by resorting to gross over-valuation as well as mis-declaration about the actual quantity, with an intent to avail undue benefits like I.G.S.T. 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 I.C.D. Khodiyar, Ahmedabad.

2. Based on the above input, a team of officers of Customs, Ahmedabad visited I.C.D. 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, was carried out under Panchnama dated 15.07.2020, in the presence of two independent Panchas, Shri Sambhu M. Rabari, G card Holder of C.H.A. M/s. Dhanlabh Logistics LLP, Ahmedabad; on behalf of M/s. Fusion Overseas and Shri Jagdish Wageda, Executive of C.O.N.C.O.R., I.C.D. Khodiyar (Custodian of the goods). The details mentioned in the said 06 Shipping Bills are as detailed in table below :-

S. N.	S/B No.	Date	Invoice No.	Dt.	Description of Goods	Boxes (No.)	Qty. as per S/B	Actual Qty.	Declared Value (Rs.)	Value per Piece (Rs.)	F.O.B. Value (Rs.)	I.G.S.T. involved
1	2	3	4	5	6	7	8	9	10	11	12	13
1	3682272	08.07.2020	FO/05/20-21	29.05.2020	Super Ceramics Coating (Pro Polish)	16	2,640	1,908	48,57,771	2,783	48,57,771	8,66,205
2	3618431	04.07.2020	Fo/10/20	28.05.2020		22	1,920	2,634	66,79,435	2,783	66,79,435	11,91,032
3	3618455	04.07.2020	FO/08/20	02.07.2020		22	2,640	2,634	66,79,435	2,783	66,79,435	11,91,032
4	3618486	04.07.2020	FO/09/20	02.07.2020		22	2,640	2,647	66,79,435	2,783	66,79,435	11,91,032
5	3619796	04.07.2020	FO/07/20	28.05.2020		22	2,640	2,578	66,73,435	2,783	66,79,435	11,91,032
6	3618430	04.07.2020	FO/06/20	29.05.2020		22	2,640	2,617	66,73,435	2,783	66,79,435	11,91,032
Total						126	15,120	15,018	3,82,54,946		3,82,54,946	68,21,365

3. During the Panchnama, it was found that the exporter had mentioned "Super Ceramics Coating (Pro Polish)", as description of the goods in their Shipping Bills. The quantity, as declared by the said exporter in the said Shipping Bills, did not match with the actual consignment which was physically examined and the discrepancy in quantity is as per Table at Para 02 above.

3.1 During the examination of the cargo, it was also found that various bottles of Super Ceramics Coating (Pro Polish) were empty, half or very less filled and various other bottles contained expired material. The details of empty & expired bottles are as per Annexure-A to the Panchnama dated 15.07.2020. As the goods appeared highly inflated and unrealistic value terms and with short quantity of liquid in bottles, six random samples from two cartons were drawn. The image (picture) of the sample bottle is re-produced below:

