

IS15700:2005 Cft No.SQ/L-6000140



वित्तमंत्रालय
राजस्वविभाग

MINISTRY OF FINANCE
DEPARTMENT OF REVENUE



आयुक्तसीमाशुल्ककार्यालय, आयात
सीमाशुल्कभवन, 60, राजाजीसाहू, चेन्नै-600 001

OFFICE OF THE COMMISSIONER OF CUSTOMS, IMPORTS
CUSTOM HOUSE, 60, RAJAJI SALAI, CHENNAI- 600 001.

दूरभाषः:044 25230371, 044 25267778

Phone: 044 25230371, 044 25267778

File No. GEN/ADT/TAM/82/2020-GR4

Date: .05.2021

DIN: 26210573MX000061666D

Demand cum Show Cause Notice under Section 28(1) of The Customs Act, 1962

The importer M/s. Standard Units Supply (India) Private Limited, No.43/1, Padasalai Street, Ayanambakkam, Chennai - 600095(hereinafter referred to as “the importer”) having IEC 0413051960, has filed Bills of Entry as mentioned in Table-1 for the import of certain itemsdeclared as mentioned below andassessed to duty at the rate of BCD @7.5% and IGST @18% by classifying the goods under CTH 7604. On further verification, it was noticed by the audit that these items are correctly classifiable under 76109030/76109090, and are assessable to the duty at a rate of BCD@10% and IGST@18%. This has resulted in a short levy of duty to the tune of Rs. 34,12,713/- (Rupees Thirty-Four Lakh Twelve Thousand Seven Hundred and Thirteen Only).

TABLE-1

Standard units supply (I) Pvt. Ltd,							
S.No.	BE No	BE Date	Inv No.	Item no.	Item Desc	Assess Val	total short levy
1	3605246	11-06-2019	1	3; 11,19;20;3 4,41,47,48 ;58;61;68; 74 to 76;80 & 81	GFF-005 GREEN FRAME F50 L=100 4000 MM L= 4000 - 25 PCS - (MADE IN JAPAN) - FRAME AND ACCESSORY	652023	21158.15
2	3878098	01-07-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660-SFF- 424-MADE IN JAPAN -520 PCS	2073790	67294.49
3	4377220	06-08-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660-SFF- 424-MADE IN JAPAN -720 PCS	2890029	93781.44
4	4564043	20-08-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660-SFF- 424-MADE IN JAPAN -720 PCS	2908008	94364.86
5	4651321	26-08-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L= 1660-SFF-424 MADE IN JAPAN 720 PCS	2899178	94078.33
6	4752637	03-09-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660-SFF- 424-MADE IN JAPAN -720 PCS	2924880	94912.36
7	4947375	18-09-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660-SFF- 424-MADE IN JAPAN -1680 PCS	6868893	222895.6
8	5019719	23-09-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660-SFF- 424-MADE IN JAPAN -720 PCS	2890327	93791.11
9	5043825	25-09-2019	1	1,3,5,8,17; 31 to 33	SFF-B492 - SF-K 45 90 L=4000 - FRAME AND ACCESSORY - (MADE IN	305464	9912.307

					JAPAN) - 25 PCS		
10	5210612	08-10-2019	1	1 to 7, 16 to 22	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660-SFF-424-MADE IN JAPAN -1080 PCS	6745805	218901.4
11	5302200	15-10-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660-SFF-424-MADE IN JAPAN -720 PCS	2904849	94262.35
12	5476421	29-10-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN -880 PCS	3496453	113459.9
13	5476421	29-10-2019	2	1 to 4	ALUMINUM FRAME AND ACCESSORY GREEN FRAME S L=4000 GFF-400 MADE IN JAPAN -50 PCS	65028	2110.159
14	5554352	05-11-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN -1680 PCS	6606296	214374.3
15	5737116	19-11-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN -720 PCS	2835026	91996.59
16	5921681	03-12-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN -1680 PCS	6666046	216313.2
17	6016573	10-12-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN -1680 PCS	6611825	214553.7
18	6216812	24-12-2019	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN -720 PCS	2833941	91961.39
19	6216812	24-12-2019	2	5,7,9,15,19 & 25	ALUMINUM FRAME AND ACCESSORY SF2-20.20 L= 4000 SFF-202 MADE IN JAPAN -50 PCS	287322	9323.599
20	6352083	04-01-2020	1	1 to 7, 18 to 24	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN -720 PCS	9443529	306442.5
21	6463283	14-01-2020	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN -720 PCS	2841109	92193.99
22	6657675	28-01-2020	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN -720 PCS	2807109	91090.69
23	6741639	04-02-2020	1	1 to 7, 18 to 24	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660-SFF-424-MADE IN JAPAN -720 PCS	3547060	115102.1
24	6741639	04-02-2020	2	1 to 3	ALUMINUM FRAME AND ACCESSORY SF-K.30.40 L=4000 SFF-B12-MADE IN JAPAN -50 PCS	135782	4406.126
25	6832849	11-02-2020	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 =1660 SFF-424 MADE IN JAPAN -1680 PCS (HOLLOW PROFILES)	6560591	212891.2
26	7016709	25-02-2020	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 =1660 SFF-424 MADE IN JAPAN -1680 PCS (HOLLOW PROFILES)	6454948	209463.1
27	7016709	25-02-2020	2	1, 65 to 70, 76, 77, 80 to 86	ALUMINUM FRAME AND ACCESSORY GREEN FRAME F50 L=4000-GFF-005-MADE IN JAPAN -50 PCS	375861	12196.69
28	7109277	04-03-2020	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 =1660 SFF-424 MADE IN JAPAN -720 PCS (HOLLOW PROFILES)	2791596	90587.29
29	7255411	16-03-2020	1	1 to 7	ALUMINUM FRAME AND ACCESSORY SF2-40.40 L=50 4000 L=1660 SFF-424 MADE IN JAPAN -1560 PCS (HOLLOW PROFILES)	6745589	218894.4
					Total		3412713

2. In this regard, a pre-notice consultation letter dated 05.02.2021 was issued as per Regulation 3(2) of the pre-notice Consultation Regulations, 2018.The importer, vide letter dated 16.03.2021, has inter alia stated that the aluminium profiles are raw profiles which are used for their automation

purpose and that the aluminium frames are not structures to be used bridge sections, towers, lattice masts, roofs etc. Based on this the importer has stated that their declared classification is correct. However, they have submitted any proofs or documents substantiating their claim.

3. In view of the above, the Importer M/s. Standard Units Supply (India) Private Limited, No.43/1, Padasalai Street, Ayanambakkam, Chennai - 600095, is hereby called upon to show cause to the Joint Commissioner of Customs (Group-4), Custom House, Chennai within 30 days from the date of receipt of the this notice as to why:-

- a) The declared classification of the goods mentioned in the table-1 should not be rejected and the goods should not be re-classified under CTH 76109090;
- b) The short collection of duty amount of Rs.34,12,713/- should not be demanded under section 28(1) of the Customs Act, 1962;
- c) Interest, as applicable, should not be demanded under section 28AA of Customs Act, 1962.

4. Reply to this Notice should be furnished to the undersigned, within 30 days from the date of receipt of this show cause notice. In their written reply, the Noticee should state as to whether they would like to be heard in person or not before the case is decided. If no reply is received within the stipulated time or the noticee does not appear for personal hearing on the date and time intimated, the case will be decided based on the facts available on record without any further notice/reference to the importer in this regard.

5. This notice is issued without prejudice to any other action or proceedings which may be initiated against the noticee under the Customs Act, 1962 or under any other law for the time being in force in India.


(K.ARAVIND)
JOINT COMMISSIONER OF CUSTOMS
GROUP-IV

To
M/s.Standard Units Supply (India) Private Limited,
No.43/1, Padasalai Street,
Ayanambakkam, Chennai - 600095