

**CALL-CUM-SHOW CAUSE NOTICE**

1. Whereas, the postal consignment having Tracking No. CF587850687DE and M. No. 7475/2020 is consigned to Shri / Smt. MANISH KOTHARI having declared address as 601 COMMERCE HOUSE, 140 N MASTER ROAD, FORT, MUMBAI 400001 (here-in-after referred to as "the importer") and whereas the consignment is declared to contain clutch kit and having declared FOB/CIF value as 0 / having no declared value.

2a. Whereas the consignment on examination was found to contain clutch kit here after referred to as 'the said goods' imported by post for personal use thus falling under CTH 9804.

2b. The value declared appears liable for rejection and the consignment liable to be assessed at fair value, as per the Section 14 of Customs Act 1962 read with Customs Valuation (Determination of Value of Imported Goods) Rules, 2007

2c. The importer has not submitted IEC as the consignment appears to be in commercial quantity/ is not classifiable under CTH 9804.

3. Whereas the import of dutiable goods by letter, packet or parcel posts is restricted except where such letter or packet bears a correct declaration stating the nature, weight & value of the contents on the front side in terms of Notification No. 78-Cus dated 02.04.1938.

4. Now whereas the said goods appear to be liable for confiscation under the provisions of Section 111(m) and / or Section 111(d) of the Customs Act, 1962 and the importer appears to be liable for imposition of penalty under Section 112(a) of the Customs Act, 1962.

5. Now therefore, the importer is hereby called upon to make a written submission and submit self certified copies of proper invoice and payment details and the required NOC / Licence / Permission and in respect to observations at para (2) above, failing which the importer is required to show cause to the Superintendent / Appraiser of Customs, Postal Appraising Section having his / her office at 2nd floor, Videsh Dak Bhawan, Foreign Post Officer, Ballard Estate, Mumbai-400001 within ten (10) days of receipt of this notice as to why:

- (a) the assessable value of the said goods should not be arrived at as per the Section 14 of Customs Act 1962 read with Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and Duty of Customs ascertained and demanded and recovered under section 28 ibid and/or;
- (b) the goods should not be confiscated under the provisions of Section 111(m) and / or Section 111(d) of the Customs Act, 1962 and
- (a) the assessable value of the said goods should not be arrived at as per the Section 14 of Customs Act 1962 read with Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and Duty of Customs ascertained and demanded and recovered under section 28 ibid and/or;
- (b) the goods should not be confiscated under the provisions of Section 111(m) and / or Section 111(d) of the Customs Act, 1962 and

(Ram Pratap Singh)



Superintendent of Customs,  
 Postal Appraising Section,  
 Foreign Post Office, Mumbai.

M No 7475/2020  
 File No. 02-12-20  
 Dated: 02-12-20  
 Shri/Smt MANISH KOTHARI  
 601 COMMERCE HOUSE, 140 N MASTER ROAD, FORT, MUMBAI 400001

474

(Note: Any appearance in person to be between 1430hrs to 1630hrs on working days.)