

	भारतसरकार
	GOVERNMENT OF INDIA
	सीमाशुल्कप्रधानआयुक्त (बन्दरगाह) कार्यालय
	OFFICE OF THE PR COMMISSIONER OF CUSTOMS (PORT)
	सीमाशुल्कभवन, १५/१स्ट्रैंडरोड, कोलकाता-७००००१
CUSTOM HOUSE, 15/1, STRAND ROAD, KOLKATA —700 001	
E-mail: prcommr-port-cuskol@gov.in, groupv.kolport@gov.in	

DIN: 20260176NN0000444F3C

Date: 12-01-2026

SHOW CAUSE NOTICE NO. KOL/CUS/AC/PORT/GR. V/ 04/2026 DATED 12-01-2026
UNDER SECTION 124 READ WITH SECTION 17(4) OF THE CUSTOMS ACT, 1962

Subject: Show Cause Notice under Section 124 read with Section 17(4) of the Customs Act, 1962 for violation of mandatory BIS requirements in respect of import of goods declared as 'High Temperature Compensating Type B Extension Silicone Cable' vide Bill of Entry No. 5985402 dated 28.11.2025.

M/s Arrdy Engineering Innovations Pvt. Ltd. (IEC: 2689000091)(hereinafter referred to as 'the importer')having its registered address at B-30, Industrial Estate, Kalunga – 770031has imported a consignment of "High Temperature Compensating Type B Extension Silicon Cable(For Industrial Use)" of Chinese origin vide Bill of Entry No.**5985402 dated 28.11.2025** from overseas supplier M/s Shijiazhuang Xuku Import and Export Trade Co. Ltd., Shifang Road, Changan District, Shijiazhu, China against Invoice No. 25RHC0908 dated 08.09.2025 of Invoice Serial No. 1 having Invoice value of 9937.50 USD (FOB). The declared Assessable Value of the goods is Rs. 8,95,327/- and self-assessed duty is Rs. 2,77,372/-. This self-assessed Bill of Entry was RMS facilitated and details of the same is mentioned below:

2. Details of the aforesaid Bill of Entry is as follows:-

Table - A

Bill of Entry No & Date	5985402 dated 28.11.2025
Importer Name	M/s Arrdy Engineering Innovations Pvt. Ltd. (IEC: 2689000091)
Supplier Name	Shijiazhuang Xuku Import and Export Trade Co. Ltd., Shifang Road, Changan District, Shijiazhu, China
Country of Origin	China
Invoice No & Date	25RHC0908 dated 08.09.2025
Invoice Value	9937.50 USD (FOB)
Item Description	High Temperature Compensating Type B Extension Silicon Cable (For Industrial Use)
Declared Assessable Value	Rs. 8,95,327/-
Total Declared Duty	Rs. 2,77,372/-
Container No.	LCL
Declared Gross Weight	1410 Kgs

Exchange Rate	1 USD = 89.50 INR
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3. In view of the above, details of the item as per the declaration made in the Bill of Entry are as below:

TABLE-B

[Exchange Rate: 1 USD= 89.50 INR]

Bill of Entry No. & Date	Item Description	CTH	Total Qty	Unit Price (INR)	Assessable Value (in INR)	Duty (in INR)
5985402 dated 28.11.2025	High Temperature Compensating Type B Extension Silicon Cable 21X36 SWG (3X0.5 MM2) (For Industrial Use)	85446090	13250 MTR	67.5718	8,95,326.63	2,77,372/-

4. The B/E was fully RMS facilitated for examination and assessment. Hence, it went to RMS FAC for clearance wherein the Facilitation Centre made the following query:

Query No. 1, Date: 06/12/2025

INDIAN STANDARD 17505 (PART 1):2021 IS APPLICABLE ON FIRE SURVIVAL CABLE WEF 26-02-2024. AS THE DESCRIPTION OF THE GOODS SUGGESTS APPLICABILITY OF BIS REGN CFT, PLEASE SUBMIT BIS REGN CFT OR EXPLAIN, IF OTHERWISE.

Reply No. 1, Date: 08/12/2025

RESPECTIVE SIR/ MADAM AS PER YOUR QUERY DT 06/12/2025, WE ARE ATTACHED HERewith THE TECHNICAL WRITE-UP (IRN NO: 2025120800102623, DRN-2025120800034972) FROM IMPORTER FOR EXEMPTION FROM SCOPE OF BIS NORMS IS17505; PART 1, 2021. THEREFORE, WE REQUEST YOU TO RELEASE THE CARGO FOR SAVE HEAVY RENT AMOUNT OF CFS. YOUR KIND CO-OPERATION IN THIS REGARDS WILL BE HIGHLY APPRECIATED & OBLIGE.

5. Thereafter the Bill of Entry has been forwarded to Appraising Group (PAG-5M) with the following Departmental Comments:

PLEASE REFER TO THE QUERY AND REPLY. THE GOODS IN THE CONSIGNMENT APPEARS TO BE FALL UNDER PURVIEW OF MANADATORY BIS REGN CFT HOWEVER THE IMPORTER HAS FAILED TO SUBMIT THE SAME. THE GROUNDS/STATEMENT OF RECORD IN REPLY DOES NOT SEEM TO BE ACCEPTABLE EXEMPTION FROM BIS. ACCORDINGLY, THE B/E IS FORWARDED TO GROUP FOR FURTHER SCRUTINY AND PROPER ASSESSMENT.

6. Another query was raised by the Appraising Group, PAG-5M to the importer which is as below:

Query No. 2, Date: 11/12/2025

IT IS OBSERVED FROM THE EXPLANATION AND TECHNICAL SUBMISSIONS FURNISHED BY YOU THAT THE IMPORTED GOODS HAVE BEEN DESCRIBED AS 'HIGH TEMPERATURE COMPENSATING TYPE B SILICONE CABLE', INTENDED FOR USE IN THERMOCOUPLE-BASED TEMPERATURE MEASUREMENT IN MOLTEN STEEL, CLAIMED TO BE A SINGLE-USE DISPOSABLE INSTRUMENTATION CABLE AND NOT MEANT FOR POWER WIRING OR LIGHTING. AT THE SAME TIME, IT IS NOTED THAT SILICONE RUBBER INSULATION IS AN ELASTOMERIC INSULATION MATERIAL AND THAT CABLES WITH SUCH INSULATION ARE COVERED UNDER MANDATORY BIS CERTIFICATION WHERE THEY FALL WITHIN THE SCOPE OF NOTIFIED STANDARDS. IN THIS REGARD, BIS STANDARDS IS 8784:1987 (THERMOCOUPLE COMPENSATING CABLES) AS WELL AS IS 9968 (PART 1):1988 (ELASTOMER INSULATED CABLES UP TO AND INCLUDING 1100 V)

ARE RELEVANT, BOTH OF WHICH ARE LISTED UNDER THE BIS MANDATORY CERTIFICATION REGIME PURSUANT TO THE APPLICABLE QUALITY CONTROL ORDERS.

IN VIEW OF THE ABOVE, YOU ARE REQUESTED TO CLARIFY, WITH SUPPORTING DOCUMENTARY EVIDENCE, WHETHER THE IMPORTED CABLE CONFORMS TO THE CONSTRUCTIONAL, ELECTRICAL AND USAGE PARAMETERS OF IS 8784:1987 AS A THERMOCOUPLE COMPENSATING CABLE, OR ALTERNATIVELY TO IS 9968 (PART 1):1988 AS AN ELASTOMER-INSULATED FLEXIBLE/EXTENSION CABLE. YOU ARE FURTHER REQUIRED TO SUBMIT COPIES OF VALID BIS LICENCE/ISI MARKING, OR ACCREDITED LABORATORY TEST REPORTS AND DETAILED TECHNICAL LITERATURE ESTABLISHING THAT THE PRODUCT DOES NOT FALL WITHIN THE SCOPE OF EITHER OF THE ABOVE MANDATORY STANDARDS. IN THE ABSENCE OF SUCH SUBSTANTIATION, THE GOODS ARE LIABLE TO BE TREATED AS COVERED UNDER MANDATORY BIS CERTIFICATION, AND YOUR CLAIM OF EXEMPTION FROM BIS REQUIREMENTS CANNOT BE ACCEPTED. ACCORDINGLY, PLEASE UPLOAD BIS CERTIFICATE. IF YOU WANT SCN/PH IN THE INSTANT ISSUE PLEASE INTIMATE.

Reply No. 2: Date 15-12-2025

"...Dear Sir, we submitted herewith the technical write-up.

Reply to Query No. 2 – Bill of Entry 5985402 dated 28/11/2025

In response to the query regarding BIS applicability and the nature of the imported product described as High Temperature Compensating Type B Silicone Cable, we respectfully submit the following clarification based on the technical documents provided.

1. The Imported Item Is NOT a Power/Lighting Cable and Does NOT Fall Under IS 9968

(Part 1):1988

The technical sheet for the imported cable (attached as "*technical data-Silicon cable 3 Core -- 21x36 SWG (3x0.5mm²)*") clearly shows that:

- The conductor is 0.5 mm² flexible pure copper,
- Insulation and jacket are specialized fire-resistant silicone rubber,
- The cable is 3-core,
- Rated voltage: 300/500 V,
- Intended for high-temperature environments (200°C).

The product is specifically designed as a disposable instrumentation lead for thermocouple-based molten-steel temperature measurement, not as a flexible power cable for illumination or general wiring.

IS 9968 (Part 1):1988 covers elastomer-insulated flexible power cables up to 1100V. The present item is not a power, control or lighting cable, and is not intended for electrical circuit supply, hence falls outside the scope of IS 9968.

2. The Imported Cable Is NOT a Thermocouple Compensating Cable under IS 8784:1987

IS 8784:1987 applies only to **thermocouple compensating cables** of specific thermo-electrically matched alloy combinations (KX, NX, EX, JX, TX etc.).

However, the provided technical sheet clearly shows:

- Both conductors are pure copper (not compensating alloys)
- There is no compensating alloy pair, no EMF calibration, and no thermoelectric class designation
- It is a silicone-insulated multicore copper cable, not a compensating cable.

Therefore, it cannot conform to IS 8784, as that standard only covers special alloy-based compensating/extension cables, not silicone copper multicore leads.

3. Product Nature – Disposable Instrumentation Lead for Thermocouple Measurement

As explained earlier and supported by customer literature (ACUTAP Catalogue), the cable is:

- Used in molten-steel immersion thermocouple assemblies,
- Functions as a temporary, single-use signal-lead cable,
- Not designed for power transmission, fixed wiring, or building wiring,
- Operates only as a signal / instrumentation extension within the thermocouple disposable probe assembly.

Such cables are custom-designed for specific metallurgical instruments and are not commercially sold as BIS-notified power or compensating cables.

4. BIS Applicability – Not Covered Under Any Notified Standard

Mandatory BIS is applicable only when the goods fall *within the scope of a notified product standard*.

Since:

1. The cable is NOT a thermocouple compensating cable under IS 8784, and
2. It is NOT an elastomer-insulated power/lighting cable under IS 9968 (Part 1),
3. No other BIS Quality Control Order category covers disposable thermocouple instrumentation cables,

The imported product is not covered under the BIS mandatory certification regime.

Accordingly, BIS licence / ISI marking is NOT applicable, and hence cannot be furnished....”

7 . The Appraising Group was not satisfied with the reply of the query and after a thorough scrutiny of the declaration of the goods, technical literature, and the importer's submissions, it appeared that the Bureau of Indian Standards (BIS) IS 8784:1987 requirement is applicable under the Quality Control Order (QCO) for the goods declared as "High temperature Compensating Type B Extension Silicone Cable." The importer's request for exemption appears to be based on a technical misinterpretation of "Compensating Cables" regarding Type B thermocouples.

8. The importer in his defense submitted that the cable is made of "flexible pure copper" and thus does not contain the specific "compensating alloys" (like Nickel-Chromium) typically covered by IS 8784. This argument is technically flawed with respect to **Type B Thermocouples**. Unlike Type K or J thermocouples which require specific alloy extensions (e.g., Chromel/Alumel), Type B Thermocouples (Platinum-30% Rhodium / Platinum-6% Rhodium) exhibit a very low and flat EMF output in the lower temperature range (0°C to 100°C). Because of this unique physical property, **Copper** is the standard, technically correct material used for compensating cables for Type B thermocouples. The presence of "pure copper" conductors does not disqualify the goods from being compensating cables. On the contrary, for a Type B application, the use of copper is exactly what defines it as a compensating cable. Therefore, the goods fall squarely within the technical scope of IS 8784, which governs the specifications for all thermocouple compensating cables, including Type B (often designated as code 'B' or 'CB' in industry standards).

9. Entry No. 5 of the Cables (Quality Control) Order, 2020 mandates compulsory certification for "Thermocouple Compensating Cables" under IS 8784:1987. The declared description of the goods is identical to the product category specified in the QCO. The importer cannot declare the goods as "Compensating Cables" to satisfy their customer (Steel Industry) while simultaneously denying they are "Compensating Cables" to satisfy Regulatory Compliance of Customs.

10. Third and final Query to the importer was given on 16.12.2025 by the Appraising Group, PAG-5M which is stated as under:

Query No. 3: Date 16/12/2025

PLEASE REFER TO THE SCOPE OF IS 8784/1987 WHICH STATES '**THIS STANDARD SPECIFIES THE REQUIREMENTS AND TESTS FOR THERMOCOUPLE COMPENSATING CABLES OF THE TWIN CORE AND MULTI CORE TYPE**'. NO EXCLUSION CLAUSE ON THE BASIS OF COMPOSITION OR ANY OTHER CRITERIA HAS BEEN GIVEN WHICH

MEANS THAT ALL TYPE OF THERMOCOUPLE COMPENSATING CABLES ARE COVERED UNDER THE STANDARD. THEREFORE, PLEASE UPLOAD BIS CERTIFICATE OR GOODS SHALL BE LIABLE FOR CONFISCATION UNDER SECTION 111(D) OF THE CUSTOMS ACT, 1962

Reply No. 3 Date 30-12-2025

Respective Sir, we hereby submitted importer's letter.

11. In terms of Entry No. 5 of the Table appended to the Cables (Quality Control) Order, 2020, "*Thermocouple Compensating Cables*" conforming to IS 8784:1987 – Specification for Thermocouple Compensating Cables are notified goods requiring mandatory BIS certification and ISI marking prior to import, with no exemption provided for industrial use, single-use, or disposable applications. "Thermocouple Compensating Cables" are mandated to conform to IS 8784:1987. Under Section 17 of the Bureau of Indian Standards (BIS) Act, 2016, no person shall import any goods notified under a Quality Control Order (QCO) unless they bear the Standard Mark (ISI).

12. The above submissions of the importer were examined in detail and found to be technically incorrect, misleading and contrary to the provisions of IS 8784:1987. The said Indian Standard does not restrict its applicability only to compensating cables made of specific alloy combinations. On the contrary, IS 8784:1987 expressly governs all thermocouple compensating cables, including twin-core and multicore types, irrespective of insulation material or end-use, and classifies conductor materials based on thermocouple type. Further, the importer described the goods as "Extension" cables. In technical terminology:

Extension Cables (X): Conductors are made of the *same* material as the thermocouple.

Compensating Cables (C): Conductors are made of *different* materials that mimic the thermocouple's EMF.

Since Type B thermocouples are made of Platinum/Rhodium, but the imported cable is made of Copper, it is physically impossible for this to be an "Extension" cable. It is, by definition, a Compensating Cable. This misclassification in the description further reinforces that the goods are "Compensating Cables" covered under Entry No. 5 of the QCO table, not generic electrical cables.

13. The importer argues the cable is for "single use disposable sensors" and withstands molten steel for only 25 seconds. The Quality Control Order regulates the product category, not the *duration* of its use or its disposability. There is no exemption in the QCO or the BIS Act for "disposable" or "single-use" items. Even in a 25-second measurement window, the cable must maintain specific resistance and insulation properties to ensure the accuracy of the temperature reading, which is critical for steel quality. IS 8784 establishes the tolerances for these electrical properties.

14. Based on the above, it appears that the imported goods are:

- (i) Declared as High Temperature Compensating Type B Extension Silicon Cable (For Industrial Use)" are a type of Thermocouple Compensating Cables.
- (ii) Technically functioning as Thermocouple Compensating Cables (Type B).
- (iii) Covered specifically by **IS 8784:1987** under the Cables (Quality Control) Order, 2020.

15. To further verify the nature of the goods and ascertain the BIS applicability on the goods, First Check along with 100% Examination Order has been given for the consignment covered under Bill of entry No. 5985402 dated 28.11.2025:

"OPEN AND EXAMINE 100% OF CARGO LOCATED IN ALL AREAS AND LOOK FOR CONCEALMENT, MIS-DECLARATION IN DESCRIPTION AND QUANTITY. VERIFY DESCRIPTION, CLASSIFICATION & APPLICABILITY OF BIS W.R.T IMPORT DOCUMENTS AND SUPPORTING DOCUMENTS UPLOADED IN E SANCHIT. GOODS APPEARS TO BE COVERED UNDER IS8784:1987. PLEASE CONFIRM ON PHYSICAL EXAMINATION REGARDING APPLICABILITY OF BIS. IN CASE OF DOUBT CE MAY BE ENGAGED OR SAMPLE MAY BE FORWARDED FOR TESTING/INSPECTION BY NODAL MINISTRY/BIS

OFFICIALS. COMPLY WITH RMS/ CCR INSTRUCTIONS.”

16. Upon examination of the consignment, Shed officer reported following examination report through ICES on 06.01.2026:

“OPENED THE PACKAGES AND EXAMINED THE GOODS 100% AS PER GROUP ORDER AND RMS INSTRUCTIONS. CHECKED WRT IMPORT DOCUMENTS. QUANTITY OF THE GOODS FOUND AS PER DECLARATION IN IMPORT DOCUMENTS.

IMAGES OF THE GOODS HAVE BEEN UPLOADED MAY PLEASE BE REFERRED TO.

THE GOODS ARE SILICONE COVERED TRIPLE CORE (HAVING THREE WIRES INSIDE) WIRES AND APPEAR TO BE MADE OF COPPER (UPLOADED IMAGES MAY BE REFERRED).

THERMOCOUPLE COMPENSATING CABLES OF CONDUCTOR MATERIAL MADE OF COPPER - COPPER ARE COVERED UNDER SL.NO. (V)(B) OF TABLE 3 (RECOMMENDED CONDUCTOR MATERIAL FOR THERMOCOUPLE COMPENSATING CABLES) AS PER IS 8784:1987 SPECIFICATION FOR THERMOCOUPLE COMPENSATING CABLES (SECOND REVISION).

ACCORDINGLY, GOODS APPEAR TO ATTRACT BIS UNDER IS 8784:1987.

GOODS WITHHELD TILL FURTHER ORDERS FROM GROUP.”

17. Despite repeated opportunities and multiple queries, the importer failed to produce any valid BIS licence, ISI marking, or exemption notification issued by the competent authority. Instead, the importer continued to rely on self-generated technical write-ups, which do not have statutory force and cannot override mandatory certification requirements. Thus, it appears that the importer attempted to import goods covered under mandatory BIS certification without obtaining the required BIS licence and ISI marking, thereby violating the provisions of the Bureau of Indian Standards Act, 2016, the Cables (Quality Control) Order, 2020, and the import policy conditions enforced through Customs. However, upon scrutiny it is observed that valuation and classification of the goods are not in dispute.

18. In view of the above, the imported goods appear to be prohibited goods under Section 2(33) of the Customs Act, 1962, as their import is subject to a statutory prohibition without BIS compliance. Accordingly, the goods are liable to confiscation under Section 111(d) of the Customs Act, 1962. Further, by knowingly declaring the goods as compensating cables for Type B thermocouples while simultaneously denying BIS applicability and attempting clearance without mandatory certification, the importer appears to have rendered the goods liable to confiscation and has acted in contravention of the law. Therefore, the importer appears also liable to penalty under Section 112(a)(i) of the Customs Act, 1962, for acts and omissions rendering the goods liable to confiscation.

19. Now, therefore in view of findings of the examination as discussed in the foregoing paragraphs, the importer M/s Arrdy Engineering Innovations Pvt. Ltd. (IEC: 2689000091) with a registered address at B-30, Industrial Estate, Kalunga - 770031, is hereby called upon to Show Cause in writing to the Assistant Commissioner of Customs (Port), Appraising Group 5M, Custom House, 15/1 Strand Road, Kolkata -700001 within thirty (30) days of receipt of this notice as to why: -

(a) The imported goods declared as “*High Temperature Compensating Type B Extension Silicone Cable*” valued at Rs. 8,95,326.63 should not be confiscated under **Section 111(d)** of the Customs Act, 1962;

(b) Penalty should not be imposed on the importer under **Section 112(a)(i)** of the Customs Act, 1962, for acts of omission/commission that rendered the goods liable for confiscation.

(c) the goods should not be dealt with in accordance with law for non-compliance with mandatory BIS certification requirements.

20. The Noticee’s written reply should be accompanied with documentary evidences, if any, in support of their written submission. Wherever photocopies are submitted, the original thereof should also be submitted to the Adjudicating authority for authentication.

21. The Noticee should also state in their written reply to this notice whether they desire to be heard in person. If no reply to this notice is received within the aforesaid period or if the noticee fails to appear for the Personal Hearing on the date and time so fixed, the case will be decided on the basis of available records without any further reference to them.

22. The department reserves its right to amend, modify or supplement this notice at any time on the basis of further evidence prior to the adjudication of the case.

23. This Notice is issued without any prejudice to any other action that may be taken against them in terms of the Customs Act, 1962 or any other law in force in Union of India.

Digitally signed by
Sukalyan Banerjee
Date: 12-01-2026
14:27:40

(SUKALYAN BANERJEE)
ASSISTANT COMMISSIONER OF CUSTOMS
Appraising Group - V (Port)
Custom House, Kolkata

To,

M/s Arrdy Engineering Innovations Pvt. Ltd. (IEC: 2689000091)
B-30, Industrial Estate,
Kalunga, Dist - Sundargarh
Odisha, India - 770031
(Email: arrdy@arrdy.com)

Copy To.

1. The Deputy / Assistant Commissioner of Customs, Adjudication Cell (Port), 15/1 Strand Road, Custom House, Kolkata - 700001 - *for kind information.*
2. The Deputy / Assistant Commissioner of Customs, EDI Cell (Port), 15/1 Strand Road, Custom House, Kolkata - 700001 - *for uploading of the SCN on the official website of Kolkata Customs.*
3. The Deputy / Assistant Commissioner of Customs, SCH, 15/1 Strand Road, Custom House, Kolkata - 700001 - *for putting up of the SCN on the Notice Board.*
4. Office Copy
5. Guard File