



प्रधान आयुक्त सीमा शुल्क का कार्यालय
सीमा शुल्क सदन, मुद्रा, कच्छ, गुजरात
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
CUSTOM HOUSE MUNDRA, KUTCH, GUJARAT
दूरभाष: 02838-271170 E-mail: ajdmundra@gmail.com

F. No. VIII/48-22/Adj./ADC/MCH/2017-18

Date: 06.03.2019

ADDENDUM TO Order-in-Original No. MCH/ADC/PK/113/2018-19 dated 22.02.2019

Addendum to the Order-in-Original No. MCH/ADC/PK/113/2018-19 dated 22.02.2019 issued by the Additional Commissioner of Customs, Custom House, Mundra, in the matter of M/s. N R Brothers Multitrade LLP, Plot No. 44, Sector - 8, GIDC, Gandhidham, Kutch and M/s Urmi Traders, Plot No. 20, Survey No. 27, Meghpar Borichi, Anjar, Kutch.

The subject Order-in-Original, is amended to read as under:

At page No. 26 after ending of para 29.2, following Para 29.2.1 is added:

"29.2.1 The section 114 of the Customs Act, 1962, for the purpose of penalty on M/s. UT is not mentioned in the impugned show cause notice. However, even non-mentioning of specific section 114 of the Customs Act, 1962, in the show cause notice would not vitiate the proceedings as the allegation and charges against M/s. UT, as an abettor has been detailed in the show cause notice in clear terms and they cannot claim that they did not have sufficient notice to represent against these allegations. The decision of Hon'ble Tribunal in the case of M/s. FORTUNE IMPEX Versus COMMISSIONER OF CUSTOMS, CALCUTTA [2001 (138) E.L.T. 556 (Tri. - Kolkata)] has been upheld by the Hon'ble Supreme Court in the case of 2004 (164) E.L.T. 4 (S.C.), in this context. Therefore, I hold that M/s. UT is liable for penalty under section 114(iii) of the Customs Act, 1962, as an abettor.

OFFICE OF THE PRINCIPAL
COMMISSIONER OF CUSTOMS

06 MAR 2019

Custom House, Mundra

(Prashant Kaduskar) 6/3/2019
Additional Commissioner,
Custom House, Mundra.

BY RPAD/ BY Hand Delivery

To

- (i) M/s N R Brothers Multitrade LLP, Plot No. 44, Sector-8, GIDC, Gandhidham, Kutch
- (ii) M/s Urmi Traders, Plot No. 20, Survey No. 27, Meghpar Borichi, Anjar, Kutch.

Copy to:

- (i) The Principal Commissioner, Custom House, Mundra
- (ii) The Deputy Commissioner (RRA), Custom House, Mundra.
- (iii) The Deputy Commissioner (SIIB), Custom House, Mundra.