	<b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE: MUNDRA, KUTCH MUNDRA PORT &amp; SPL ECONOMIC ZONE, MUNDRA-370421 Phone No.02838-271165/66/67/68 FAX.No.02838-271169/62</b>
A. File No.	: F. No. VIII/48-62/Adj./ADC/MCH/2019-20
B. Order-in- Original No.	: MCH/ADC/AK/122/2019-20
C. Passed by	: Shri Ajay Kumar Additional Commissioner of Customs, Custom House, AP & SEZ, Mundra.
D. Date of order /Date of issue	: 23.03.2020/ 23.03.2020
E. Show Cause Notice No. & Date	: VIII/48-332/LAR-10//18-19/Gr-III/MCH/2019-20 Dated 27.09.2019
F. Noticee(s)/Party/ Importer	: M/s Bell Impex, Shop No.1 to7, 10 to 24, Behind Shakti Chamber, 8-A,National Highway, Morbi, Gujarat-363642

1. यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।  
This Order - in - Original is granted to the concerned free of charge.
2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 1- में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-  
Any person aggrieved by this Order - in - Original may file an appeal under Section 128 A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

**“ सीमा शुल्क आयुक्त (अपील), कांडला  
7 वीं मंजिल, मृदुल टावर, टाइम्स ऑफ इंडिया के पीछे, आश्रम रोड़, अहमदाबाद 380 009”  
“THE COMMISSIONER OF CUSTOMS (APPEALS), KANDLA  
Having his office at 7<sup>th</sup> Floor, Mridul Tower, Behind Times of India,  
Ashram Road, Ahmedabad-380 009.”**

3. उक्त अपील यह आदेश भेजने की दिनांक से 60 दिन के भीतर दाखिल की जानी चाहिए।  
Appeal shall be filed within sixty days from the date of communication of this order.
4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपये का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए-  
Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must accompanied by –
  - (i) उक्त अपील की एक प्रति और  
A copy of the appeal, and
  - (ii) इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची-1 के अनुसार न्यायालय शुल्क अधिनियम-1870 के मद सं-6 में निर्धारित 5/- रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।  
This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.
5. अपील ज्ञापन के साथ ड्यूटी/ ब्याज/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।  
Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.

6. अपील प्रस्तुत करते समय, सीमा शुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.

7. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, Commissioner (A) के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।

An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

**Sub.-: Show Cause Notice F. No. VIII/48-332/LAR-10//18-19/Gr-III/MCH/2019-20 dated 27.09.2019 issued to M/s Bell Impex, Shop No. 1 to 7, 10 to 24, B/H Shakti Chamber, 8-A, National Highway, Morbi, Gujarat-363642**



## BRIEF FACTS OF THE CASE

M/s. BELL IMPEX, Shop No. 1 to 7, 10 to 24, Behind Shakti Chamber, 8-A National Highway, Morbi, Gujarat-363642 (holder of IEC No. 2410006973) (hereinafter also referred to as "*the importer*"/Noticee") presented two Bills of Entry detailed in Annexure-I to the Show Cause Notice, through their Customs Broker M/s Sai Clearing and Forwarding Agency, at Custom House, Mundra, for clearance of imported goods declared as "SISIC BEAM" classifying the same under Tariff Item 69039090 of first schedule of the Custom Tariff Act, 1975.

1.1 The subject two Bills of Entry both dated 07.11.2017 were assessed wherein benefit provided at serial No. 338 of Notification No. 50/2017-Cus dated 30.06.2017, of concessional rate of basic customs duty @ 5% was granted. The said entry 338 reads as under-

Sr. No.	Chapter Heading or sub-heading or tariff item	Description of goods	Standard rate
338	6902 or 6903	<i>all goods</i>	5%

1.2 Under the impugned two Bills of Entry, the importer imported "SISIC BEAM" and availed benefit of concessional rate of duty under the above notification by classifying the same under CTH 69039090 which is available only to refractory goods i.e. fired articles having the special property of resisting high temperatures as met in metallurgy, the glass industry etc.(e.g. of the order of 1500°C and higher). The declared description suggests that the impugned imported goods were meant for Ceramic industries which require fired articles having the property of resisting temperatures 1000 °C to 1200 °C not more than that and should be classified under CTH 69149000. The Custom Tariff Item 69149000 contains "Other Ceramic Articles other than those of porcelain or china.". Thus, it appeared that in the subject two Bills of Entry, the importer has wrongly classified the goods under 69039090 & availed the exemption under serial No. 338 of Notification No. 50/2017-Cus dated 30.06.2017 for imported goods i.e. "SISIC BEAM" which is not refractory goods and only refractory goods are covered under the said CTH. Therefore, it appeared that in the impugned two Bills of Entry Basic Customs duty was liable to be charged at the prevailing tariff rate i.e. 10% .

1.3 Further, it appeared that though the importer was aware that the exemption under serial No. 338 of Notification No. 50/2017-Cus dated 30.06.2017, was not available to the impugned goods but the importer wrongly availed the exemption under said notification by mis-classifying the goods under 69039090. Thus, it appeared that the subject Bills of Entry are liable to be re-assessed by rejecting the classification and classifying under 69149000 & denying the exemption. The differential Customs duty totally amounting to Rs. 11,88,577/- is liable to be demanded and recovered from them under Section 28(1) of the Customs Act, 1962 along with applicable interest at appropriate rate under Section 28AA of the Customs Act, 1962. Further, it appeared that the importer has contravened the provisions of Section



17(1) of the Customs Act, 1962 and have rendered themselves liable to penalty under Section 117 of the Customs Act, 1962.

1.4 In view of the above, a Show Cause Notice F.No.VIII/48-382/LAR-10/18-19/Gr-III/MCH/2019-20 dated 27.09.2019 was issued whereby the importer M/s. BELL IMPEX, Shop No. 1 to 7, 10 to 24, Behind Shakti Chamber,8-A National Highway, Morbi, Gujarat-363642 was called upon to show cause to the Additional Commissioner of Customs (Import), Custom House, Mundra having his office at PUB Building 5B, Adani Port, Mundra, as to why:

- (i) the classification under Custom Tariff item No. 69039090 should not be rejected and classification under Custom tariff heading No.69149000 should not be made on re-assessment.
- (ii) the exemption under serial No.338 of Notification No.50/2017-Cus dated 30.06.2017, claimed and availed by them in the two Bills of Entries detailed in Annexure-I should not be denied and the said Bills of Entries should not be reassessed under CTH 69149000.
- (iii) the differential Customs duty amounting to Rs.11,88,577/-, not paid by the importer in respect of the two Bills of Entries mentioned in Annexure-I by wrongly availing exemption under serial No.338 of Notification No.50/2017-Cus dated 30.06.2017 should not be demanded and recovered from them under Section 28(1) of the Customs Act, 1962 along with interest at appropriate rate under Section 28AA *ibid*.
- (iv) penalty should not be imposed on them under section 117 of the Customs Act, 1962.

### **PERSONAL HEARING**

2. The personal hearing in the case matter was granted on dated 20.12.2019. No body appeared for the same on scheduled date and time. Further, the personal hearing was fixed on 09.01.2020. Shri Amit P. Ghodasara, Partner of M/s Bell Impex appeared for personal hearing on 09.01.2020, wherein he stated that the products imported are refractory materials and he has submitted analysis report along with his letter dated 09.12.2019. He further said that beams can be utilized up to 1700<sup>0</sup>C (He submitted analysis report for the supplier). He further stated that he has nothing more to add.

### **DEFENCE SUBMISSION**

3. The Noticee vide their letter dated 09.12.2019, received to the department on 11.12.2019, have submitted, *interalia* as under-

3.1 The Customs had provisionally assessed the bills of entry and customs had drawn samples from various consignments and send those samples for analysis for confirmation of nature and composition of imported refractory goods to the CGCRI, Ahmedabad.



3.2 They had finalized provisional assessment bill of entry after coming of positive analysis reports from CGCRI, Ahmedabad.

3.3 The report from CGRI shows that the temperature is higher than the temperature mentioned in chapter note.

3.4 They already have fulfilled all the processes, before the release of the consignment from the customs.

3.5 In view of the above, they request that the said show cause notice may please be dropped.

### **DISCUSSION AND FINDINGS**

4. I have carefully gone through the Show Cause Notice dated 27.09.2019, the written submissions dated 09.12.2019 filed by the Noticee, oral submissions made during the course of hearing on 09.01.2020 and the available records of the case. I find that the following main issues are involved in the subject Show Cause Notice, which are required to be decided-

- (i) Whether the classification under Custom Tariff item No. 69039090 are liable for rejection and classification under Custom tariff heading No.69149000 is required to be made on re-assessment.
- (ii) Whether the exemption under serial No.338 of Notification No.50/2017-Cus dated 30.06.2017, claimed and availed by the importer in the two Bills of Entries detailed in Annexure-I of the Show cause Notice is liable to be denied and the said Bills of Entries are liable for reassessment under CTH 69149000.
- (iii) Whether the differential Customs duty amounting to Rs.11,88,577/-, not paid by the importer in respect of the two Bills of Entries mentioned in Annexure-I of the Show Cause Notice by wrongly availing exemption under serial No.338 of Notification No.50/2017-Cus dated 30.06.2017 is required to be demanded and recovered from them under Section 28(1) of the Customs Act, 1962 along with interest at appropriate rate under Section 28AA ibid.
- (iv) Whether the importer is liable for penalty under section 117 of the Customs Act, 1962.

4.1 The foremost issue before me to decide in this case is as to whether the goods imported by the noticee by declaring the same as "SISIC BEAM" are classifiable under tariff item 69039090 or under tariff item 69149000 of Customs Tariff Act, 1975 as alleged by the department in the Show Cause Notice. I find that the importer M/s Bell Impex (holder of IEC No. 2410006973) had filed two Bills of Entry as detailed in Annexure-I of the Show Cause Notice for clearance of goods declared as " SISIC BEAM", classifying the same under tariff item 69039090 of first schedule of the Custom Tariff Act, 1975 and availing the concessional





rate of Basic Customs duty @ 5% under serial No. 338 of Notification No. 50/2017-Cus dated 30.06.2017. In respect of proposal in the SCN that the imported goods are classifiable under tariff item 69149000 instead of tariff items 69039090 as declared by the importer in the said Bills of Entry, I have gone through the concerned statutory provisions as provided under chapter notes as well as HSN notes of chapter 69 (Ceramic Products). **I find that the chapter note-1 of Chapter 69 (Ceramic Products) states that this chapter applies only to ceramic products which have been fired after shaping, and Headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903.**

The explanatory notes to the subject heading codes for tariff item 6901, 6902, 6903, and 6914 under Chapter 69 of Customs Tariff Act, 1975 reads as under-

**I. Goods of Siliceous Fossil Meals or of Similar Siliceous Earths, and Refractory Goods**

**6901 Bricks, blocks, tiles and other ceramic goods of siliceous fossil Meals (for example, kieselguhr, tripolite or diatomic) or of similar siliceous earths**

690100 -- Bricks, blocks, tiles and other ceramic goods of siliceous fossil Meals (for example, kieselguhr, tripolite or diatomic) or of similar siliceous earths

690100 10 -- Bricks

69010020 -- Blocks

69010030 -- Tiles

69010090 -- Other

**6902 Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil Meals or similar siliceous earths**

690210 - Containing by weight, singly or together, more than 50% of the element Mg, Ca or Cr, expressed as MgO, CaO or Cr<sub>2</sub>O<sub>3</sub>

69021010 --- Magnesite bricks and shapes

690220 - Containing by weight more than 50% of alumina (Al<sub>2</sub>O<sub>3</sub>), of silica (SiO<sub>2</sub>) or of a mixture of compound of these products

69022010 -- Silica bricks and shapes

69022020 -- High Alumina bricks and shapes

69022030 -- Alumina Carbon bricks and shapes

69022040 -- Silicon Carbide bricks and shapes

69022050 -- Mullite bricks

69022090 -- Other

**6903 Other refractory ceramic goods ( for example, retorts, crucibles, muffles, nozzles, plugs, support, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths**



- 6903 10 - Containing by weight more than 50% of graphite or other carbon or of a mixture of these products
- 6903 10 10 --Magnesia carbon bricks , shapes & graphitised alumina
- 6903 10 90 --Other
- 6903 20 -Containing by weight more than 50% of alumina (A2O3), of silica (SiO2) or of a mixture of compound of alumina and of silica(SiO2)
- 6903 20 10 -- Silicon carbide crucibles
- 6903 20 90 -- Other
- 6903 90 -- Other
- 6903 90 10 -- Zircon/zircon-mullite refractories
- 6903 90 20 -- Basalt tiles
- 6903 90 30 -- Ceramic fibres
- 6903 90 40 --Monolithics/castables (fire-clay basic silica high alumina insulating)
- 69039090 ---Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods
- 690390 90 --- Other

Whereas, the explanatory notes to the subject heading codes for tariff item 6914 under Chapter 69 of Customs Tariff Act, 1975 reads as under-

**6914            Other ceramic articles**

69141000 -of porcelain or china

**69149000-    Other**

In view of the above, I find that sub-chapter-I of chapter 69 (Ceramic Products), is related to goods of Siliceous Fossil Meals or of Similar Siliceous Earths, and Refractory Goods and the **chapter heading 6903 covers Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, support, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.**

The chapter heading 69149000 covers all ceramic articles not covered by other headings of this chapter or in other chapters of the Nomenclature.

In the instant case I find that the importer have **declared their imported goods as "SISIC BEAM"** and have classified the same under Tariff item 69039090 of first schedule of the Customs tariff Act,1975. I find that the imported goods declared are " SiSiC BEAM" i.e. **Siliconized Silicon Carbide** beams are reaction-bonded (Silicon infiltrated) silicon carbide being formed zero porosity by filling up open porosity with Silicon, whereas **chapter heading 6903 covers Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, support, cupels, tubes, pipes, sheaths and rods), excluding those of siliceous fossil meals or of similar siliceous earths.** This heading also covers the group of refractory



products other than those of 6901 and 6902. Hence, I find that the importer has wrongly classified the subject goods under Custom tariff item 69039090 of Customs Tariff Act, 1975. Thus as discussed above, the classification of the goods viz. "SiSiC Beam" imported by the noticee by mis-declaring the same under Tariff item 69039090 is liable for rejection and I hold that it should be re-classified under tariff item 69149000 (other ceramic products other than those of porcelain or china), of the first schedule to the Customs Tariff Act, 1975 and should be reassessed accordingly.

4.2 Further, the Show Cause Notice has proposed that the benefit of exemption under serial No. 338 of Notification No. 50/2017-Customs dated 30.06.2017 availed by the importer by paying basic customs duty @ 5% is not available on the impugned goods i.e. "SiSiC Beam" classified under tariff item 69039090 of Customs Tariff Act, 1975 and they are required to pay basic customs duty @ 10%.

Relevant portion of the Notification No.50/17-Cus dated 30.06.2017, reads as under

S. No.	Chapter or heading or sub-heading or tariff item	Description of Goods	Standard Rate	IGST	Condition No.
1	2	3	4	5	6
338	6902, or 6903	All goods	5%	-	-

From the above, I find that the concessional rate of duty under serial number 338 of the said Notification is applicable to Customs tariff items falling under 6902, or 6903 whereas the imported goods declared as "SiSiC Beam" are correctly classifiable under tariff item 69149000. Thus, I find that in the subject two Bills of Entry detailed in Annexure-I of the SCN, the importer has purposefully mis-classified the goods to wrongly avail the exemption under serial No. 338 of Notification No. 50/2017-Cus dated 30.06.2017. Since exemption under serial No.338 of Notification No. 50/2017-Cus dated 30.06.2017 is not available to the goods covered under tariff item 69149000", I hold that the claimed exemption is liable to be denied and the impugned two Bills of Entry are liable to be re-assessed under Section 17 of the Customs Act,1962 by classifying impugned goods under tariff item 69149000 and accordingly, Basic Customs duty at the prevailing tariff rate i.e. 10 % is liable to be charged.

4.3 As regard proposal in the Show Cause Notice for demand of differential Customs duty along with applicable interest, I find that the Noticee in their defence submission have submitted that after due verification the Bills of Entry were finally assessed by the Customs authorities.. However, I find that with the introduction of self-assessment and consequent upon amendments to Section 17, since 8<sup>th</sup> April, 2011, it is the responsibility of the importer to declare the correct description, value, notification etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods. The importer failed to discharge the legal and statutory obligation in correct determination of description & classification of imported goods and duty payable. I find that the Noticee have self-assessed



the above said two Bills of Entry in terms of Section 17 of the Customs Act, 1962 and therefore contravened the provisions of Section 46 (4) of the Customs Act, 1962 in as much as they had intentionally availed/taken a wrong Customs duty benefit in terms of serial number 338 of the Notification No. 50/2017-cus dated 30.06.2017. I find no force in this contention because Section 28 of the Customs Act, 1962 does not differentiate or debar demand in such situation. The assessments under Section 17 are without prejudice to Section 46 and subsequent action including demand of differential duty with interest or any other action under the provisions of the Customs Act, 1962. Since exemption under serial No.338 of Notification No. 50/2017-Cus dated 30.06.2017 is not available to the impugned goods declared as "SiSiC Beam", and the said exemption is liable to be denied and accordingly, Basic Customs duty at the prevailing tariff rate i.e. 10 % is liable to be charged, I, therefore, hold that the importer M/s Bell Impex is required to pay the differential Customs duty of Rs. 11,88,577/-as demanded in the Show Cause Notice under Section 28(1) of the Customs Act, 1962. In context of demand and recovery of Interest at appropriate rate under provision of Section 28AA of the Customs Act, 1962, I find that it is quite clear from wordings of Section 28AA of the Customs Act, 1962, that when the said importer is liable to pay duty in accordance with the provisions of Section 28 ibid, they in addition to such duty are also liable to pay interest as well. The said Section provides for payment of interest automatically along with the duty. As I have already held that differential Customs duty of Rs.11,88,577/-is required to be recovered from them, in view of this, I hold that the importer is also liable to pay interest at appropriate rate on the said amount of Rs.11,88,577/-under the provisions of Section 28AA of the Customs Act,1962.

4.4 As regard proposal in the Show Cause Notice for imposition of penalty on the importer under Section 117 of the Customs Act,1962, I find that Section 117 of the Customs Act,1962 stipulates that any person who contravenes any provisions of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding [four lakh rupees]. I further find that Section 17(1) of the Customs Act, 1962 authorizes any Importer or exporter of the goods to self assess the duty leviable on the Import or export of goods. In the instant case, I find that the importer was aware that the exemption under serial No. 338 of Notification No. 50/2017-Cus dated 30.06.2017, was not available to the impugned goods but they deliberately assessed the two Bills of Entry (mentioned in Annexure-I of the SCN) under Section 17(1) of the Customs Act, 1962 by wrongly availing the said exemption. Thus, I find that the importer has contravened the provisions of Section 17(1) of the Customs Act, 1962 and accordingly I hold that the penalty under Section 117 of the Customs Act, 1962 are attracted on the importer M/s Bell Impex (IEC No.2410006973),Shop No.1 to 7, 10 to 24, B/H, Shakti Chamber,8-A, National Highway, Morbi, Gujarat-363642.






5. In view of the forgoing discussions and findings, I pass the following order:-

**ORDER**

- (i) I reject the declared classification of imported goods viz. " SiSiC Beam" under Custom Tariff item No. 69039090 and order to classify the same under Custom tariff item No. 69149000 and reassess accordingly.
- (ii) I reject the importers claim of exemption under serial No. 338 of Notification No. 50/2017-Cus dated 30.06.2017 in respect of two Bills of Entry as detailed in Annexure-I to the Show Cause Notice and order to re-assess the said two Bills of Entry under Custom Tariff Item 69149000.
- (iii) I confirm and order to recover the differential Customs duty amounting to **Rs. 11,88,577.00 (Rupees Eleven Lakh Eighty Eight Thousand Five Hundred Seventy Seven only)** from the importer M/s Bell Impex (IEC No.2410006973),Shop No.1 to 7, 10 to 24, B/H, Shakti Chamber,8-A, National Highway, Morbi, Gujarat-363642, in respect of the two Bills of Entry, mentioned in Annexure-I of the Show Cause Notice, for wrongly availing exemption under serial No. 338 of Notification No. 50/2017-Cus dated 30.06.2017, under Section 28(1) of the Customs Act, 1962.
- (iv) I order to charge and recover interest from the importer M/s Bell Impex (IEC No.2410006973),Shop No.1 to 7, 10 to 24, B/H, Shakti Chamber,8-A, National Highway, Morbi, Gujarat-363642, on the confirmed duty at Sr. No. (iii) above under Section 28AA of the Customs Act, 1962
- (v) I also impose a penalty of Rs.2,00,000.00 (Rupees Two lakh only) on the importer M/s Bell Impex (IEC No.2410006973),Shop No.1 to 7, 10 to 24, B/H, Shakti Chamber,8-A, National Highway, Morbi, Gujarat-363642, under Section 117 of the Customs Act, 1962.

6. This order is issued without prejudice to any other action which may be contemplated against the importer or any other person under provisions of the Customs Act, 1962 and rules/regulations framed thereunder or any other law for the time being in force in the Republic of India.

  
(Ajay Kumar)  
Additional Commissioner  
Custom House, Mundra

F. No. VIII/48-62/Adj./ADC/MCH/2019-20

Date: 23.03.2020

**BY SPEED POST**

To  
M/s Bell Impex,  
Shop No.1 to7, 10 to 24,  
Behind Shakti Chamber,  
8-A,National Highway,  
Morbi, Gujarat-363642



**New address**

M/s Bell Impex,  
Plot No.38, Shakti Industrial Estate,  
Near Radhe Hotel, At. Trajpar,  
Morbi, Gujarat-363642

**Copy to:**

1. The Commissioner of Customs, Custom House, Mundra.
2. The Deputy/Assistant Commissioner (RRA), Custom House, Mundra.
3. The Deputy/Assistant Commissioner (TRC), Custom House, Mundra.
4. The Deputy/Assistant Commissioner (EDI), Custom House, Mundra.
5. The Deputy/Assistant Commissioner (GR-III), Custom House, Mundra.
6. The Deputy/Assistant Commissioner (Audit), Custom House, Mundra.
7. Guard File

