



OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,
CUSTOM HOUSE: MUNDRA, KUTCH
MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421
Phone No.02838-271165/66/67/68 FAX.No.02838-271169/62

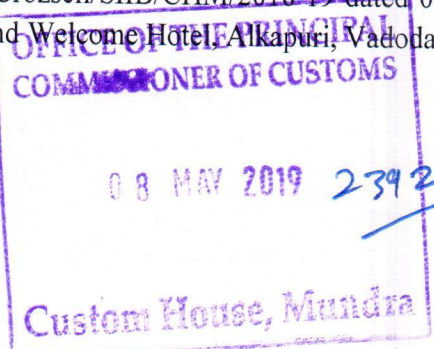
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|---|--|--|
| A | File No. | VIII/48-07/Adj/ADC/MCH/2018-19 |
| B | Order-in-Original No. | MCH/ADC/PSK/14/2019-20 |
| C | Passed by | Shri Prashant Kaduskar Additional Commissioner of Customs, Custom House, AP & SEZ, Mundra |
| D | Date of Order | 03.05.2019 |
| E | Date of Issue | 07.05.2019 |
| F | SCN NO. & Date | F. No. S/15-02/Enq.-Urea/Crozzell/SIIB/CHM/2018-19 dated 05.07.2018 |
| G | Noticee / Party / Importer / Exporter | M/s. Crozzell, 7/8, Mangal Kiran Complex, behind Welcome Hotel, Alkapuri, Vadodara, Gujarat-390 005 |

- यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।
This Order - in - Original is granted to the concerned free of charge.
- 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 7th Floor, Mridul Tower, Behind Times of India,
Ashram Road, Ahmedabad-380 009.”

- 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.
- उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपए 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 –
 - उक्त अपील की एक प्रति और
A copy of the appeal, and
 - इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची-1 के अनुसार न्यायालय शुल्क अधिनियम-1870 के मद सं०-6 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.
- 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.
- 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.
- 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.

Subject :- SCN F. No. S/15-02/Enq.-Urea/Crozzell/SIIB/CHM/2018-19 dated 05.07.2018 issued to M/s. Crozzell, 7/8, Mangal Kiran Complex, behind Welcome Hotel, Alkapuri, Vadodara, Gujarat-390 005



BRIEF FACTS OF THE CASE

M/s. Crossell, 7/8, Mangal Kiran Complex, behind Welcome Hotel, Alkapuri, Vadodara, Gujarat-390005 (herein after referred as “the importer”), having IEC No.3412002925, engaged in import of Technical Grade Urea falling under 31021000 of the first schedule to the Customs Tariff Act, 1975 on high sea purchase basis from State Trading Enterprises viz. MMTC etc. during the period from April, 2012 to 27.04.2015 without having a license for import of Urea from Director General of Foreign Trade (DGFT).

2.1 A reference F. No. DRI/DZU/JRU/19/ENQ.30/2016 dated 26.10.2017 was received from the Assistant Director, Directorate of Revenue Intelligence, Regional Unit, Jaipur, passed the inputs that some importers of urea had violated the provisions of Foreign Trade Policy in import of Technical Grade Urea during the period from April, 2012 to 27.04.2015. In terms of Notification No. 04/2015-2020 dated 28.04.2015 issued by the Ministry of Commerce & Industry, Department of Commerce, Udyog Bhawan, New Delhi, Import policy of Urea under ITC (HS) code 31021000 was amended. Import of “Urea whether or not in aqueous solution” allowed to be imported by State Trading Enterprises only prior to 28.04.2015. As per revised policy besides State Trading Enterprises, import of Industrial Urea/Technical Grade Urea shall be free subject to Actual User Condition.

2.2 Foreign Trade Policy defines State Trading Enterprises as “State Trading Enterprises (STEs) are governmental and non-governmental enterprises, including marketing boards, which deal with goods for export and/or import. Any goods, import or export of which is governed through exclusive or special privileges granted to State Trading Enterprises (STEs) may be imported or exported by STE(s) as per condition specified in ITC (HS). The list of STEs notified by DGFT is in Appendix 2J. However, it is provided that DGFT may grant an authorization to any other person to import and export any of these goods.

2.3 As per para 2.11 of Foreign Trade Policy 2009-2014, such STE(s) shall make any such purchases or sales involving imports or exports solely in accordance with commercial considerations, including price, quality, availability, marketability, transportation and other conditions of purchase or sale in a non-discriminatory manner and shall afford enterprises of other countries adequate opportunity, in accordance with customary business practices, to compete for participation in such purchases or sales.

3. Further, the Joint Director, Directorate of Revenue Intelligence, Regional Unit, Jaipur, communicated vide letter F.No. DRI/DZU/JRU/19/ENQ.30/2016 dated 07.03.2018 that as per Foreign Trade Policy 2009-2014, there were only three State Trading Enterprises viz. STC, MMTC and Indian Potash Limited (para 2.11 of FTP); that on enquiry, the Deputy Director

General of Foreign Trade, DGFT, New Delhi, vide his letter F.No. 01/89/180/102/AM-02/PC-2[A]/Part-II/800 dated 14.09.2017 informed that DGFT permitted import of Urea (46% granular) from Oman to M/s IFFCO and M/s KRIBHCO, New Delhi; that apart from the above, following parties were permitted during 2011-15 for import of urea:-

- (i) M/s Coromandel International, Secunderabad;
- (ii) M/s Zuari Agro Chemicals Ltd., Gurgaon;
- (iii) M/s Blusky Automotive Pvt. Ltd., Mumbai; and

4. Ministry of Chemicals and fertilizers had invited tender for handling and distribution of Urea. Some third parties other than State Trading Enterprises filed Bills of Entry and imported Urea, which they had purchased on High Sea Sale basis. In fact, State Trading Enterprises purchased Urea from outside India and instead of directly importing into India they had sold Urea to third parties who had been awarded orders by Ministry of Chemical and Fertilizers for handling and distribution of Urea on High Sea Sale basis. In the process, ownership of Urea had been transferred and such third parties filed the Bills of Entry.

5. The importer had filed various Bills of Entry at Mundra port during the period from April, 2012 to 27.04.2015, for clearance of 'Technical Grade Urea' purchased on High Sea Sales basis from MMTC Limited (original importer). The following Bills of Entry had been filed by the importer at Mundra port and the Out-of Charge had been granted by the proper officer after payment of appropriate Customs duties by the importer.

TABLE-A

| Sr. No. | Bill of Entry Number & date | Quantity (in MTs) | Assessable Value (Rs.) | Total Customs duties paid (Rs.) | Date of OOC of B/E |
|---------|-----------------------------|-------------------|------------------------|---------------------------------|--------------------|
| 1 | 2700294/15.07.2013 | 100 | 3702660 | 957229 | 16.07.2013 |
| | TOTAL | 150 | 3702660 | 957229 | |

6.1 A statement of Shri Deepak Parmar, M/s. Crozsell, 7/8, Mangal Kiran Complex, behind Welcome Hotel, Alkapuri, Vadodara, Gujarat-390005 was recorded on 15.06.2018, wherein he, *inter alia* stated that M/s. Crozsell is a proprietorship firm in the name of Shri Neil Patel engaged in trading activity of various types of chemicals and fertilizers including 'Technical Grade Urea'; that he was working as a clerk in M/s. Crozsell and he was looking after the work relating to import at Mundra Port; on being specifically asked regarding the import license of Technical grade Urea, imported during the period prior to 27.04.2015, he stated that his company have a valid permission for import of Technical grade urea for industrial use issued by the Jt. Director, Department of Fertilizer, Ministry of Chemicals & Fertilizers vide No. 6-4/2013-FM (Vol-II)

dated 15.05.2013 and submitted copy of permission/license No. 6-4/2013-FM (Vol-II) dated 15.05.2013 along with copies of Bill of entry, High sea sale agreement with M/s MMTC and other import documents.

6.2 On being asked, he stated that his company had entered into agreement of High Sea Purchase of 150 MT with M/s. Trans Agro India Pvt. Ltd., Sanpada, Mumbai who had purchased the said quantity from M/s. MMTC, a State Trading Enterprise on High sea Sale basis and had filed Bill of Entry and cleared the same on payment of appropriate Customs duties; that they have imported and cleared the Technical Grade Urea at Mundra port under the cover of Bills of Entry no. 2700294 dated 15.07.2013 during the period 2013-2014; that they have complied the conditions imposed under No. 6-4/2013-FM (Vol-II) dated 15.05.2013 at the material time.

7. The Joint Director, Department of Fertilizer, Ministry of Chemicals & Fertilizers vide permission No. 6-4/2013-FM (Vol-II) dated 15.05.2013 extended the permission to import balance 30000 MTs of Technical Grade Urea for Industrial Use through MMTC Limited during the year 2013-14 on fulfilment of certain conditions by the importer. As per condition No. (xiv) of the permission No. 6-4/2013-FM (Vol-II) dated 15.05.2013, which is reproduced below:

“TG urea user shall inform this department through STEs/ any other company under license from DGFT, from whom he/ she is buying TG urea.”

It implies that the permission was granted to the importer for domestic purchase of Technical Grade Urea from STEs/ any other company under licence from DGFT but in the instant case the importer has purchased the Technical Grade Urea on high sea sales basis from M/s. MMTC Ltd., a State Trading Enterprise which is to be considered as “Import” of goods which is contrary to the conditions of the permission granted by Ministry of Fertilizers. Therefore, it clearly indicates that the importer had violated the permission No. 6-4/2013-FM (Vol-II) dated 15.05.2013.

8.1 As per Para 2.11 of General Provisions regarding Import and Export under Foreign Trade Policy 2009-2014:

“2.11 Any goods, import or export of which is governed through exclusive or special privileges granted to STE(s), may be imported or exported by STE(s) as per conditions specified in ITC (HS). DGFT may, however, grant an Authorisation to any other person to import or export any of these goods.

Such STE(s) shall make any such purchases or sales involving imports or exports solely in accordance with commercial considerations, including price, quality, availability, marketability, transportation and other

conditions of purchase or sale in a non-discriminatory manner and shall afford enterprises of other countries adequate opportunity, in accordance with customary business practices, to compete for participation in such purchases or sales.”

8.2 The Customs Act, 1962 defines the meaning of Import, Importer, & India which is as under:

“Section 2(23) -“Import” with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

Section 2(26) -“*Importer*’ in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner or any person holding himself out to be the importer;’

Section 2(27) -“India” includes the territorial waters of India;”

8.3 As per the Foreign Trade (Development and Regulation) Act, 1992, definition of “Import” is “in relation to goods bringing into India any goods by land, Sea or Air”. The definition of “Importer” as per Foreign Trade (Regulation) Rules, 1993 “*means a person who import goods and holds a valid IEC No.*”. As per Foreign Trade Policy importer means ‘person who imports or intends to import and holds and IEC No., unless otherwise specifically exempted”.

9. No other importer, other than STEs and importers mentioned at para 3 above was permitted to import Urea during the material period. Thus, importer had imported total 150 MTs of Technical grade Urea having assessable value of Rs.37,02,660/-, in violation of provisions of Foreign Trade Policy enforced at the material time. The importer had paid total Customs duties of Rs.9,57,229/- against the import and clearance of 150 MTs of Urea. It appeared that the importer was fully aware about the fact that the goods in question was a canalised item and he had suppressed the facts by producing the licence No. 6-4/2013-FM (Vol-II) dated 15.05.2013 issued by the Jt. Director, Department of Fertilizer, Ministry of Chemicals & Fertilizers in guise of licence issued by the DGFT. Thus, the act on the part importer for wilful mis-statement and the suppression of facts at the material time draw the attention that the goods were improperly imported into India and liable for confiscation under Section 111 of Customs Act, 1962.

10. The importer had imported “Technical Grade Urea” without having a valid licence issued from Director General of Foreign Trade which regulate the Exim Policy. Since, the import of ‘Technical Grade Urea’ is a canalised item and permitted to import by State Trading Enterprises or by the import licence holder issued by DGFT. Thus, it appears that the goods imported by the importer during the period from April, 2012 to 27.04.2015, details as per

Table-A above, liable for confiscation under the provisions of Section 111 (d) of Customs Act, 1962.

11. It appeared that the importer was fully aware about the provisions of restriction imposed on the import of "Technical Grade Urea" and allowed to import through STEs and a valid licence holder persons. The importer was having a culpable mind of state and that the act of omission and commission made on his part that the act of import of goods were liable for confiscation and thus they have rendered themselves liable for penalty under Section 112 of the Customs Act, 1962.

12. In view of the above, M/s. Crozsell, 7/8, Mangal Kiran Complex, behind Welcome Hotel, Alkapuri, Vadodara, Gujarat-390005 were called upon to show cause to the Additional Commissioner of Customs, Mundra, vide Show cause Notice No. F. No. S/15-02/Enq-UREA/Crozsell/SIIB/CHM/18-19 dated 05.07.2018 asking them as to why:

(i) The Technical Grade Urea of 150 MT valued to Rs.37,02,660/- imported by the importer in contravention of provisions of Foreign Trade Policy enforced at the material time should not be held liable for confiscation under Section 111 (d) of the Customs Act, 1962;

(ii) Penalty should not be imposed on them under Section 112(a)(i) of the Customs Act, 1962 for the acts and omission on their parts.

WRITTEN SUBMISSION

13. The noticee vide letter dated 25.07.2018 stated that they have been engaged in importing Urea TG Viz. MMTC, during the period from April 2012 to 27.04.2015. It is stated that they have valid import licence and IEC certificate and have brought the material through MMTC (Govt. Body).

RECORD OF PERSONAL HEARING:

14. Shri Deepak Parmar authorized representative, appeared for Personal Hearing on 15.04.2019. Shri Deepak Parmar, employee of M/s. Crozsell stated that as per letter dated 15.05.2013 addressed to M/s. MMTC Ltd., New Delhi which is permission for them to import from Ministry of Chemical & fertilizers. Hence, they have imported the urea with proper permission.

DISCUSSION AND FINDING:

15. I have gone through the show cause notice dated 05.07.2018, the cryptic written submission dated 25.07.2018, the record of personal hearing dated 15/04/2019 and proceed to decide the case. I find in written submission

it is merely mentioned that they have licence for import of Technical Grade Urea from DGFT Licence No:- 6-4/2013-FM (Vol-II) dated 15.05.2013 for year 2013-14. On perusal of so called licence no. 6-4/2013-FM (Vol-II) dated 15.05.2013, it is seen that it is not the DGFT licence but a permission granted by Ministry of Chemical & Fertilizers not to noticee but to M/s. MMTC Ltd., New Delhi to import technical Grade Urea. It is evident that noticee is unable to differentiate a permission granted by Ministry of Chemical & Fertilizers to a State Trading Enterprises and call it import licence from DGFT. The contention of noticee in this context is mis-leading. I also find that at the time of personal hearing on 15.04.2019, the employee of M/s. Crozsell Shri Deepak Parmar, has referred to the letter dated 15.05.2013 from Ministry of Chemical & fertilizers addressed to MMTC Ltd., New Delhi and has averred that they have imported urea with proper permission. The statement made during personal hearing that **“they have imported”** with proper permission is itself indicate that they agree that they are the importer where as per the para 2.11 of the Foreign Trade Policy 2009-14, the exclusive and special privilege to import Technical Grade Urea has been granted to STEs. Apart from what has been discussed herein above, noticee has not raised/argued on any other issue.

16. I find that Terminal Grade Urea is classified under Custom tariff item 31021000 of the first schedule to the Custom Tariff Act, 1975. I find that prior to 28.04.2015 the import of urea whether or not in aqueous solution was allowed to be imported by State Trading Enterprises only. Whereas the noticee had filed the Bill of Entry No. 2700294/15.07.2013 for import of 150MT of urea valued at Rs. 37,02,660/- and also paid the Customs duty of Rs. 9,57,229/- for clearance of the same. I find that in his statement recorded under 15.06.2018 Shri Deepak Parmar, of M/s. Crozsell. Vadodara has stated that his company had a valid permission for import of Technical Grade Urea for industrial use issued by Department of Fertilizer, Ministry of Chemical & Fertilizers vide F. No. 6-4/2013-FM (Vol-II) dated 15.05.2013.

17. The Perusal of the said letter dated 15.05.2013 of Ministry of Chemical & Fertilizers reveals that it is the letter permission addressed to State Trading Enterprises (STE) M/s. MMTC Ltd. for **“import”** of Technical Grade Urea. In this context, I find that para 2.11 of the Foreign Trade Policy 2009-14 states that any goods, import or export of which is governed through exclusive or special privilege granted to STEs may be imported or exported by STEs as per condition specified in ITC (HS). The policy does not state anything about High Sea Sale of such goods by STEs to Private Persons. I also find that section 2(26) of the Customs Act, 1962 defines “importer” as

“Importer in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner or any person holding himself out to be the importer”.

I find that special and exclusive privilege has been granted to the State Trading Enterprises (STEs) to be the importer of Technical Grade Urea as per para 2.11 of the relevant Foreign Trade Policy in force at the time of imports. As per harmonious reading of the policy permission viz. Para 2.11 of the Foreign Trade Policy of the importer should be invariably the State Trading Enterprise only. I find that noticee M/s. Crozsell have themselves filed the Bill of Entry and paid the duty of Customs which only a importer can do. This makes it evident that M/s. Crozsell is a importer and State Trading Enterprise is not the importer whereas the as per the para 2.11 of Foreign Trade Policy 2009-14 the special & exclusive privilege of being importer of Technical Grade Urea has been granted to State Trading Enterprises like MMTC. Even the letter of permission dated 15.05.2013 of Ministry of Chemical & Fertilizers grant the permission to M/s. MMTC to import the Technical Grade Urea. The condition (v) of the said letter dated 15.05.2013 addressed to M/s. MMTC mention *“Technical Grade Urea thus imported shall be **sold** to end users distributors/permission holder only.....”*. The context of sentence makes it evident that import will be by MMTC Ltd. and only domestic sale and **not** High Seas Sale will be to M/s. Crozsell. Even condition (xiv) of the said letter of permission dated 15.05.2013 mention that TG Urea users shall inform the Department through State Trading Enterprises (STE) from whom they are **“buying”** TG Urea, giving information w.r.t. production being produced by using TG Urea, quantity of TG urea needed to manufacture one MT of the product etc. The word used is also **“buying”** through STEs means domestic buying. The word used is not High Seas Sale.

18. I also find that in case of Marico Industries Ltd. Vs Commissioner of Customs (EP), Mumbai [2007 (209) ELT 403 (Tri-Mumbai)] wherein the coconut oil was canalized item under the provisions of Foreign Trade Policy and could be imported only through State Trading Corporation, the importer claimed that they had purchased the goods on High Sea Sales basis and the Bill of Lading and invoice issued by overseas supplier were in the name of State Trading Corporation and after purchase of the coconut oil on High Sea Sale basis they (M/s. Marico Industries Ltd.) had filed Bill of Entry in their name. Later, the Department issued a Show Cause Notice and on adjudication the Commissioner had held that goods were liable for confiscation for violation of policy restriction under section 111(d) of the Customs Act, 1962 and redemption fine of Rs.1.20 Crore was imposed on goods valued at Rs.1.39 Crores approximately. A penalty of Rs.20 Lakhs was also imposed. I find that in the appeal, the hon'ble Tribunal held that there was violation of policy as goods were bought on high Sea Sale basis and goods were not imported through STC. The hon'ble Tribunal up held the confiscation of the goods,

though the redemption fine was reduced. The hon'ble Tribunal in para 11 of the cited decision has held that:

“.....We however hold that the goods were liable for confiscation under section 111(d) as the procedure prescribed in the policy was not followed.....”

I find that case of Marico Industries Ltd. Vs Commissioner of Customs (EP), Mumbai, cited (supra) is similar to the subject case and the decision would be applicable to the subject case.

19. In view of the above discussions, I hold that the 150 MT of Urea covered under Bill of Entry No. 2700294/15.07.2013 and valued at Rs.37,02,660/- have been imported in violation to para 2.11 of the Foreign Trade Policy (2009-2014) is liable for confiscation under section 111(d) of the Customs Act, 1962 and I also hold that M/s. Corzsell, 7/8, Mangal Kiran Complex, Behind Welcome Hotel, Alkapuri, Vadodara, Gujarat - 390005., is also liable for penalty under section 112(a)(i) of the Customs Act, 1962 for acts and omission on their part to make goods liable for confiscation under section 111(d) of the Customs Act, 1962.

20. However in the subject case, I find that 150 MT of Technical Grade Urea covered under Bill of Entry No. 2700294/15.07.2013 were given out of charge on 16.07.2013 as per the Show Cause Notice. I also note that the goods were assessed finally and not released against Bond/Undertaking on provisional assessment basis. I find that the hon'ble Larger Bench of Tribunal in case of Shiv Kripa Ispat Pvt. Ltd. Vs CCE Nasik [2009(235) ELT 623 (Tri-LB)] has held that redemption fine in lieu of confiscation was not imposable when goods were allowed to be cleared without execution of Bond/ undertaking and goods cannot be confiscated when not available for confiscation. The hon'ble High Court of Mumbai vide the decision cited at [2015 (318) ELT A 259 (Bom)] has upheld the decision of hon'ble Tribunal in case of Shiv Kripa Ispat Pvt. Ltd. cited supra. Similar decision has been taken by hon'ble Punjab & Haryana High Court in the case of Raja Impex (P) Ltd. [2008 (229) ELT 183 (P&H)] wherein it is held that when goods in question were cleared by authorities without execution of any bond/ undertaking by the assessee, redemption fine is not imposable and is set aside.

21. In view of the above legal decisions of higher legal fora, I pass the following order.

ORDER

(i) I hold that 150 MT of Technical Grade Urea imported under Bill of Entry No. 2700294/15.07.2013 valued at Rs.37,02,660/- are liable for confiscation in terms of Section 111(d) of the Customs Act, 1962. However, in view of the

various case laws discussed above, since goods have been released/ out of charged on final assessment without any Bond/ Undertaking and since the impugned goods are not available for confiscation, I do not confiscate the impugned 150MT of Technical Grade Urea.

(ii) However, I impose a penalty of Rs.2,25,000/- (Rupees Two Lakhs Twenty Five Thousand only) on M/s. Corzsell, 7/8, Mangal Kiran Complex, Behind Welcome Hotel, Alkapuri, Vadodara, Gujarat – 390005 in term of Section 112(a) (i) of the Customs Act, 1962.



(PRASHANT KADUSKAR) 7/5/2019
Additional Commissioner
Custom House, Mundra.

F.No. VIII/48-07/Adj/ADC/MCH/2018-19

Date: 07.05.2019

By Registered Post

To

M/s. Corzsell,
7/8, Mangal Kiran Complex,
Behind Welcome Hotel, Alkapuri,
Vadodara, Gujarat – 390005

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.
- (iv) The Deputy Commissioner (Gr-II), Custom House, Mundra.
- (v) The Deputy Commissioner (TRC), Custom House, Mundra.
- ✓(vi) The Deputy Commissioner (EDI), Custom House, Mundra.
- (vii) Guard File.