



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

A	File No.	VIII/48-08/Adj/ADC/MCH/2018-19
B	Order-in-Original No.	MCH/ADC/PSK/43/2019-20
C	Passed by	Shri Prashant Kaduskar Additional Commissioner of Customs, Custom House, AP & SEZ, Mundra
D	Date of Order	30.07.2019
E	Date of Issue	31.07.2019
F	SCN NO. & Date	F. No. S/15-02/Enq-UREA/NK Trade Links/SIIB/CHM/18-19 dt. 05.07.2018
G	Noticee / Party / Importer / Exporter	M/s. N K Trade Links ,A/125,Sakar-7, Nehru Bridge Corner, Ashram Road, Ahmedabad-380001

1. यह अपील आदेश संबंधित 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 7th 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/- 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 –
(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 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.
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.

Subject :- SCN F. No. S/15-02/Enq.-Urea/AH Chemicals/SIIB/CHM/2018-19 dated 05.07.2018 issued to M/s N K Trade Links, A/125,Sakar-7, Nehru Bridge Corner, Ashram Road, Ahmedabad-380001

BRIEF FACTS OF THE CASE :

M/s. N K Trade Links, A/125, Sakar-7, Nehru Bride Corder, Ashram Road, Ahmedabad, Gujarat-380001 (herein after referred as "the importer"), having IEC No.0812000641, are 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. 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.

3. 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.

4. 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.

5. 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

6. 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.

7. 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	2695996/12.07.2013	100	2444200	631886	17.07.2013

8. Summons were issued to the importer on 23.05.2018 for producing documents and giving statement. No one appeared for giving statement however, the importer vide letter dated 08.06.2018 submitted copies of Bill of entry, high sea sale agreement with M/s MMTC and other import documents. The copy of permission/license No. 6-4/2013-FM dated 17.04.2013 issued by the Jt. Director, Department of Fertilizer, ministry of Chemicals & Fertilizers was submitted vide E-mail dated 03.07.2018.

9. On scrutiny of documents, it is found that the importer had entered into agreement of High Sea Purchase of 100 MT with M/s Trans Agro India Pvt. Ltd., Sanpada, Mumbai who had purchased the said quantity from MMTC, a state trading Enterprise on high Sea Sale basis and had filed Bill of Entry No.

2695996 dated 12.07.2013 and cleared the same on payment of appropriate Customs duties during the period 2013-14.

10. The Joint Director, Department of Fertilizer, Ministry of Chemicals & Fertilizers vide permission No. 6-4/2013-FM dated 17.04.2013 extended the permission to import balance 250000 MTs of Technical Grade Urea for Industrial Use through any State Trading Enterprises (i.e., MMTC, IPL, STC) 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 dated 17.04.2013, which is reproduced under : *"TG urea user shall inform this department through STEs/ any other company under license from DGFT, from whom he/ she is buying TG urea."*

11. 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 dated 17.04.2013.

12. Whereas 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."

13. Whereas 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;"

14. It appears that 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 100 MTs of Technical grade Urea having assessable value of Rs.24,44,200/-, in violation of provisions of Foreign Trade Policy enforced at the material time. The importer had paid total Customs duties of Rs.6,31,886/- against the import and clearance of 100 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 dated 17.04.2013 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.

15. It also appeared that importer had imported "Technical Grade Urea" without having a valid licence issued from Director General of Foreign Trade which regulates 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.

16. It also 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 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.

17. Therefore M/s. NK Trade links, A/125, Sakar-7, Nehru Bridge Corner, Ashram Road, Ahmedabad-380001 (Gujarat) , 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/NK Trade Links/SIIB/CHM/18-19 dated 05.07.2018 asking them as to why:

- (i) The Technical Grade Urea of 100 MT valued to Rs.24,44,200/- 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.

PERSONAL HEARING :

18. The opportunity for personal hearing was given to the Noticee on 11.04.2019, 15.04.2019, 16.04.2019. Another opportunity was given on 16.05.2019, 17.05.2019 & 20.05.2019. Since nobody appeared, another opportunity was given on 27.05.2019. The noticee vide their letter dt. 16.04.2019 asked 15 to 20 days' time and again on 27.05.2019 asked for one and half month time. The matter again was kept for hearing on 07.06.2019. However, nobody from the noticee side appeared for personal hearing on any of the 8 different opportunities given to them. They also have not given any written submission.

DISCUSSION & FINDINGS :

19. I find that 8 opportunities were given to the noticee to attend the personal hearing. They have not attended even a single personal hearing, nor given any written submission. I hold that Department has fulfilled its obligation as regards principle of natural justice. Hence, I now proceed to decide the case on merits.

20. I have gone through the Show Cause Notice dt. 05.07.2019 . No written submission has been given and nobody has appeared for personal hearing inspite of Personal hearing was given 8 occasions. Hence, I proceed to decide the case on merits on basis of available record.

21. In this context it will be prudent to examine the definition of "import" and "importer" given in Customs Act, 1962. The Section 2(23) of the Customs Act, 1962 defines "import" as bringing into India from a place outside India. The 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.*"

22. I find that the para 2.11 of Foreign Trade Policy 2009-2014 states:

“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”.

23. I find that special and exclusive privilege has been granted to State Trading Enterprises to be importer of Technical Grade Urea as per para 2.11 of the relevant Foreign Trade Policy in force at the time of import . Thus, in the subject case, as per harmonious reading of definition of importer under the Customs Act, 1962 and para 2.11 of the Foreign Trade Policy, the importer should be invariably State Trading Enterprises only. Whereas by purchasing the goods on High Sea Sales basis from the STEs and filing the Bill of Entry to clear the Cargo themselves, the noticee M/s N K Trade Links themselves became an importer which is in itself contrary to the conditions of the permission granted by the Ministry of Chemicals & Fertilizers as per letter No. 6-4/2013-FM dt. 17.04.2013 . I find that condition no. (xiv) of the letter dated F.No. 6-4/293 FM dated 17.04.2013 of Ministry of Chemicals & Fertilizers addressed to the noticee on the subject of permission for import of Technical Grade (TG) Urea through STEs states that TG Urea users shall inform the Ministry of Chemicals & Fertilizers through STEs from where they are buying TG Urea, giving information with respect to production being produced by TG Urea, quantity of TG Urea needed to manufacture one MT of the Product. The permission dated 17.04.2013 states that permission is for import of urea through STEs: MMTC, IPL, STC and condition (v) of the letter dated 17.04.2013 of Ministry of Chemicals & Fertilizers reads;

*“Technical Grade Urea thus imported shall be **sold** to end-users , distributors , permission holders only.”*

The word used in condition (v) is **“Sold”** which clearly indicates domestic sale as no word High sea Sale is mentioned. Even condition (xiv) which noticee has quoted mention that TG Urea users shall inform the Department through 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 information has to be given to

Ministry of Chemicals & Fertilizers through STEs from whom they are buying. I also find that the contention of the importer that the word used in ITC (HS) heading 31021000 is "through" and not "by" STC, MMTC and Indian Potash Limited, means only that the purchase order is to be placed by STEs, viz., STC, MMTC, Indian Potash Limited and there is no restriction in the policy for purchasing the goods from STC/MMTC/Indian Potash on High Sea Sale basis and filing the Bill of Entry by the noticee. I find that this distorted interpretation of the Policy provision in this context has been done by the importer for their own advantage and convenience as well material benefit to save Sales Tax/VAT. I find that as defined in Customs Act, 1962, importer in relation to any goods at any time between their importation and the time when they are cleared for home consumption include any owner, beneficial owner or any person holding himself out to the importer. Thus, it is clear that the privilege of being importer is granted to STC, MMTC and Indian Potash Limited and they are required to clear the goods as importer for home consumption. The fact that M/s N K Trade Links has filed the Bill of Entry as importer is contrary to the exclusive and special privilege granted to the STEs and the said imports with M/s N K Trade Links as importer thus becomes liable for confiscation under Section 111(d) of the Customs Act, 1962 for imports being contrary to the prohibition imposed by any other law for time being in force, viz., the Policy provisions in force. This view is also supported by the Legal meaning of word "through". In the Legal dictionary 'The free dictionary.com' the legal meaning of through is given as:

"through (by means of), adverb- by means of, by the hand of, by the way of, using, using the help of.

Through (from beginning to end), adverb- all along, all the way, by way of, via.....",

Thus, meaning of word through Sate Trading Enterprises, would mean import of Technical Grade Urea at the hands of STEs or by the way of STEs, using STEs, using the help of STEs all along through the STEs, via STEs. This makes it evident that the import all along, even clearance for home consumption should have been done by STEs. I hold that the noticee M/s N K Trade Links have violated the Policy provisions provided under para 2.11 of the Foreign Trade Policy 2009-14 and the imports of 100 MT of Technical Grade Urea covered under Bill of Entry No. 2695996/12.07.2013 as detailed in Table-A of the Show Cause Notice and valued at Rs. 24,44,200/- is liable for confiscation under Section 111(d) of the Customs Act, 1962.

24. My view as above are supported by the decision of Hon'ble CESTAT Mumbai 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 only be

imported 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 there after the coconut oil purchased by M/s. Marico Industries Ltd. on High Sea Sale basis and had filed Bill of Entry in their name. The Department has then 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 sale was on high Sea Sale basis and not through STC. The hon'ble Tribunal upheld 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.

25. In view of the above , I hold the 100 MT of Technical Grade Urea valued at Rs. 24,44,200/- imported by M/s N K Trade Links & covered under Bill of Entry No. 2695996 /12.07.2013 as detailed in Table -A of the Show Cause Notice have been imported in violation of para 2.11 of the Foreign Trade Policy 2009-2014 , is liable for confiscation under Section 111(d) of the Customs Act,1962 . I also hold that the importer M/s N K Trade Links, Ashram Road, Ahmedabad-360001,Gujarat is liable for penalty under Section 112(a)(i) of the Customs Act,1962 for acts & omission on their part to make the goods liable for confiscation under Section 111(d) of the Customs Act, 1962.

26. In this case, I find that 100 MT of Technical Grade Urea covered under Bill of Entry No. 22695996 /12.07.2013 were assessed finally and Technical Grade Urea was not available for confiscation as already given out of charge on 17.07.2013 as detailed in Table-A of 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 hon'ble Larger Bench of Tribunal in case of M/s 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. 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".

27. In view of the above legal decisions, I pass the following order :

ORDER

- (1) I hold that 100 MT Of Technical Grade Urea imported under Bill of Entry No. 2695996 dated 12.07.2013 and valued at Rs. 24,44,200/- (Rupees Twenty Four Lakh Forty Four Thousands and Two Hundred only) is 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 & since the impugned goods are not available for confiscation , I do not impose any redemption fine on the noticee M/s N K Trade Links , A/125, Sakar-7, Nehru Bridge Corner, Ashram Road, Ahmedabad.
- (2) However, I impose a penalty of Rs.2,00,000/- (Rupees Two lakhs only) on M/s N K Trade Links, A/125,Sakar-7, Nehru Bridge Corner, Ashram Road, Ahmedabad , in terms of Section 112(a)(i) of the Customs Act, 1962.


(PRASHANT KADUSKAR) 31/7/2019

Additional Commissioner
Custom House, Mundra.

F.No. VIII/48-08/Adj/ADC/MCH/2018-19

Date: 31.07.2019

By Speed post

To

M/s. N K Trade Links
Ahmedabad A/125,Sakar-7,
Nehru Bridge Corner,
Ashram Road, Ahmedabad-380001
GUJARAT

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.

