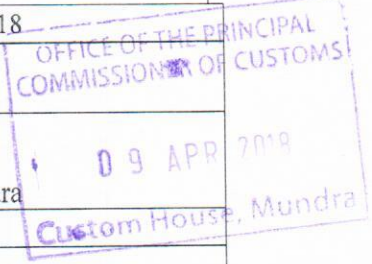




OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,
CUSTOM HOUSE: MUNDRA, KUTCH
MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421
Phone No.02838-271165/66/67/68 FAX.No.02838-271169/62

20/4/18

A	फ़ाइल संख्या/ File No.	VIII/48-41/Adj/ADC/MCH/17-18
B	आदेश में मूल सं./ Order-in-Original No.	MCH/ADC/GPM/01 /2018-19
C	पारित कर्ता/ Passed by	Shri G.P.Meena, Additional Commissioner, Customs, Custom House, Mundra
D	आदेश की दिनांक/Date of order	05.04.2018
E	जारी करने की दिनांक/Date of issue	09.04.2018
F	एस०सी०एन० सं० एवं दिनांक/ SCN No. & Date	F.No. VIII/48-87/Misc/MCH/2017-18 dated 04.01.2018
G	नोटीसी/ पार्टी/ निर्यातक Noticee/Party/Exporter	M/s. Shri Mahalaxmi Industries, A-35, RIICO, Industrial Area, Phase-1, Hanumangarh Jn., 335512, Rajasthan



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 (1) के अंतर्गत प्रपत्र सीए- 3 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 (1) (a) of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -3 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 RoadAhmedabad - 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 2/- रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए-
Appeal should be accompanied by a fee of Rs. 2/- 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 2/- 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. 2/- (Rupees Two 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, न्यायाधिकरण के समक्ष मांग शुल्क का 10% भुगतान करना होगा।
An appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

Subject :- Show Cause Notice F.No. VIII/48-87/Misc/MCH/2017-18 dated 04.01.2018 issued to M/s. Shri Mahalaxmi Industries, A-35, RIICO, Industrial Area, Phase-1, Hanumangarh Jn., 335512, Rajasthan.

BRIEF FACTS OF THE CASE

M/s. Shri Mahalaxmi Industries, A-35, RIICO, Industrial Area, Phase-1, Hanumangarh Jn., 335512 (Raj) (IEC 1309003394)(hereinafter referred to as "the importer"), has filed Bill of Entry No. 9194035 dated 06.04.2017 for clearance of goods viz "100% Polyester Unstitched Bed Cover" classifiable under CTH 63041990. Polyester woven fabrics falling under chapter 54075490 attract basic Customs duty @ 10 % advalorem or Rs 20/- per Sqm whichever is higher. Whereas, the "polyester bed cover" falling under Chapter 6304 attracts basic Customs duty @ 10% advalorem. The details of B/E is shown as under:

Sr. No.	B/E No. and date	Description of goods	Assessable Value	No. of Pieces.
1.	9194035/ 06.04.2017	100% Polyester Unstitched Bed Cover	2960248	18840

2. During 1st Check Examination of goods on 06.04.2017, it is found that goods are (1) Unstitched fabric in the size of bed cover & (2) Bed cover with raw stitching which can be easily removed and can easily be converted into fabric. Therefore, the Assessing Officers ordered for drawl of samples. The Representative samples were drawn from the said consignment vide test memo No. 176 dated 28.04.2017 and forwarded to the Textiles Committee, Mumbai and another sample drawn vide Test memo No 177 dated 28.04.2017 was forwarded to Ahmedabad Textile Industry Research Association (ATIRA).

3. The Ahmedabad Textile Industry's Research Association (ATIRA) vide letter dated 12.05.2017 has submitted test report in respect to sample drawn from goods imported vide bill of entry no. 9194035 dated 06.04.2017 and has opined as under:-

अहमदाबाद वस्त्र उद्योग अनुसंधान संस्थान

प.ओ. आंबावाडी विस्तार, अहमदाबाद - 380015. भारत
 फोन : (079) 2630 7921 - 7922 - 7923 - 5132
 फॅक्स : (079) 2630 4677 - 1969 - 5131
 ई-मेल : atiraad1@sancharnet.in वेबसाईट : www.atira.in



AHMEDABAD TEXTILE INDUSTRY'S
 RESEARCH ASSOCIATION

P.O. : Ambawadi Vistar, Ahmedabad-380015. India
 Phone : (079) 2630 7921- 7922 - 7923 -5132
 Fax : (079) 2630 4677 - 1969 - 5131
 E-mail : atiraad1@sancharnet.in Website : www.atira.in

CTD/67/

Date: 12/05/2017

To
 Appraiser (Gr III)
 Office of The Principal Commissioner of Customs
 Customs House, Port User Building
 Mundra Port & SPL Economic Zone
 Mundra, Kutch
 Gujarat-370 421



K.A.: Mr. M. Loganathan

Sub: The Test Report of the sample submitted in the sealed cover

Ref: F. No. VIII/48-87/GrIII/Test/Misc/17-18/946 dated 01.05.2017

BE No. & Date 9194035 dt. 06.04.2017

Party Name: M/s. Shri Mahalaxmi Industries, Rajasthan.

Date of receipt of Sample at ATIRA: 11/05/2017

Description of Goods: 100% Polyester Bed Cover (Bulk Packing)

Test report

- Loosely Stitched Fabric.
- The fabric contains 100% polyester.
- The fabric contains all texturised filament yarns in warp and weft.
The filaments of weft are getting broken due to peaching process given to the fabric.
- The fabric is woven and printed.
- GSM of Fabric is 90
- As the fabric has been peach finished, the filament yarns are damaged. Hence actual strength of warp and weft yarns used in making the fabric cannot be determined. Generally, high tenacity yarns are not used in home textiles. These are used in industrial fabrics.



Regards,




Bipasha Maiti/ D.S. Trivedi
 Chemical Technology Division

Page 1 of 1

The tested samples will be kept for 45 days from the date of this report, and then discarded
 For technical information of client only. Not for advertisement, promotion, publicity or litigation

4. The Textile Committee, Mumbai vide Test Report No. 0153031718-917 dated 19.05.2017 have reported as under:

प्रयोगशालाएँ वस्त्र समिति वस्त्र मंत्रालय, भारत सरकार वस्त्र प्रयोगशाला एवं अनुसंधान केंद्र पी. बालु रोड, प्रभादेवी चौक, प्रभादेवी, मुंबई - 400 025. Tel. : +91-22-6652 7541 545 550 Fax : +91-22-6652 7554 E-mail : tlab@ca.mt.in tlabmumbai@gmail.com Website : www.textilescommittee.mt.in		LABORATORIES TEXTILES COMMITTEE Ministry of Textiles, Government of India Textile Laboratory & Research Centre P. Balu Road, Prabhadevi Chowk, Prabhadevi, Mumbai-400 025. F.No. VIII/48-41/Adj/ADC/MCH/17-18	
TEST REPORT			
Test Report No: 0153031718-917		Date: _____	
Name & Address of Customer		Office of the Principal Commissioner of Customs House, Mp & Sez Mundra Custom House, Mundra	
Sample forwarding letter No. & date:		F.No. VIII/48-87/Gr.III/Test/Misc/17-18/945 dt. 1.5.17 (Test Memo No. 176 Dt. 28.4.17)	
Date of receipt of sample		15 May 2017	
Buyers Name & address (Optional):		Mahalaxmi Industries	
Customer Sample No.		BE No.9194035 dt.6.4.17	
Sample Description:		Polyester Bed Cover (Bulk Packing) size 230 x 450 CM-m/r.	
Sample Characteristics:		Fabric	
Date of Performance of Tests:		15 May 2017 - 29 May 2017	
Sample Mark		TEST RESULTS	
Laboratory Sample No.		0153031718-917	
1	Identification of fibre (IS 667:1981)		
2	Fibre Blend Composition (%)..	Warp & Weft	Polyester
3	Weight of Sample (TC/Lab TM-03)	Polyester	100
4	Whether made of staple spun yarn/Filament yarn /Staple spun Fibre ((In house)	Weight per Square meter (g)	86.4
		Warp	Filament yarn
		Weft	Cannot be ascertained as the yarn ruptures on untwisting
	Percentage of Staple / Filament Yarn / Staple Fibre	Filament yarn	49.0
		Cannot be ascertained	51.0
5	Whether Texturised/ Non texturised yarn (In house)	Warp	Texturised yarn
		Weft	Cannot be ascertained as the yarn ruptures on untwisting
	Percentage of Texturised/ Non Texturised yarn	Texturised Yarn	49.0
		Cannot be ascertained	51.0
6	Whether Woven/Knitted/Non woven		Woven
7	Whether Unbleached/Bleached/Dyed/Printed/Yarns of Different Colour (In house)		Printed
8	Whether made of High tenacity yarn (In house)		Sample is not made of high tenacity yarn
SHAILAJA SOOREJ Quality Assurance Officer Signature & Seal of the Officer			
Sample not drawn by Textiles Committee, Results relate only to sample tested. This test report shall not be published in any form without the explicit written consent of the Textiles Committee. Please quote Test Report No. and date for all future correspondence. Sample conditioned and tested at a temp. of 27 ± 2° C (instead of 20/21 ± 2/1° C) and 65 ± 2% RH wherever ISO /ASTM /AATCC test method is used. Complaints, if any, are to be received within 45 days of date of issue of the test report.			
Avail of services of Textiles Committee - Most Reliable and Most Accurate.			

 <p>प्रयोगशालाएँ वस्त्र समिति वस्त्र मंत्रालय, भारत सरकार वस्त्र प्रयोगशाला एवं अनुसंधान केंद्र पी. बालू रोड, प्रभादेवी चौक, प्रभादेवी, मुंबई - 400 025. Tel : +91-22-6652 7541 / 545 / 550 Fax : +91-22-6652 7554 E-mail : balu@textilescommittee.gov.in Website : www.textilescommittee.gov.in</p>		<p>LABORATORIES TEXTILES COMMITTEE Ministry of Textiles, Government of India Textile Laboratory & Research Centre P. Balu Road, Prabhadevi Chowk, Prabhadevi, Mumbai-400 025. Tel : +91-22-6652 7541 / 545 / 550 Fax : +91-22-6652 7554 E-mail : balu@textilescommittee.gov.in Website : www.textilescommittee.gov.in</p>	
TEST REPORT		Format No. 06/26B/03	
Test Report No: 0153031718-917		Date: 29 May 2017	
Sample forwarding letter No. & date:		F.No. VIII/48-87/Gr.III/Test/Misc/17-18/945 dt. 1.5.17 (Test Memo No. 176 Dt. 28.4.17)	
Buyers Name & address (Optional):		Mahalaxmi Industries	
Customer Sample No.		BE No.9194035 dt.6.4.17	
TEST RESULTS			
Sample Mark		---	
Laboratory Sample No.		0153031718-917	
9	H S Code (.), EP & QA)		
	Whether sample fall under the category of "madeups" as defined under the HSN	Sample cannot be classified as "madeups" but may be appropriately classified as "Polyester woven fabric"	
	Correct description and classification of the sample	Could not ascertain whether the weft yarn is filament yarn or staple spun yarn. Hence, appropriate H.S. code is not provided.	
 Signature & Seal of the Officer Page 2 of 2			
			
Sample not drawn by Textiles Committee. Results relate only to sample tested. This test report shall not be published in any form without the explicit written consent of the Textiles Committee. Please quote Test Report No. and date for all future correspondence. Sample conditioned and tested at a temp. of 27 ± 2° C (instead of 20/21 ± 2/1° C) and 65 ± 2% RH wherever ISO / ASTM / AATCC test methods adopted. Complaints, if any, are to be received within 45 days of date of issue of the test report. Avail of services of Textiles Committee - Most Reliable and Most Accurate.			

5. As per the above test reports received from the Ahmedabad Textile Industrial Research Association (ATIRA), Ahmedabad and The Textile Committee, Mumbai it appeared that the samples cannot be classified as made-ups but may be appropriately classified as "Polyester Woven Fabric/loosely stitched fabric" under CTH 54075490 in terms of definition of made up given at Note 7 of Section XI of "Textile and Textile Articles" a text of which is reproduced as under:

7. For the purposes of this Section, the expression "made up" mean
 - (a) cut otherwise than into squares or rectangles;
 - (b) produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example certain dusters, towels, table cloths, scarf squares; blankets);
 - (c) Cut to size and with at least one heat sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other sub clause of this Note, but excluding fabrics and cut edges or which have been prevented from unravelling by hot cutting or by other simple means;
 - (d) hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by shipping or by other simple means;
 - (e) cut to size and having undergone a process of drawn thread work;
 - (f) assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

- (g) *knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.*
Further as per Chapter Note 1 of Chapter 63 "Sub-chapter I applies only to made up articles, of any textile fabrics.

6. From the above definition it is clear that to qualify as made up the condition mentioned given at Note 7 of Section XI "Textile and Textile Articles", are required to be satisfied. Fabrics in running length (loosely & unevenly stitched) cannot be termed as bed covers i.e. Made-ups. The cloth/fabric has to be stitched firmly in order to assume the shape of a bed cover. As per the test result as the goods that are imported by importer declaring the same as bed cover cannot be sold in the market as bed cover. The goods imported by importer are loosely, unevenly, asymmetrically stitched and hence put the same in the category of fabrics. Plain reading of Chapter Note 1 of Chapter 63 clearly implies that if the goods imported do not fall under the category of "made-ups" the same cannot be classified under Chapter 63 of the Customs Tariff.

7. It appeared that the goods imported by the said importer vide Bill of Entry No. 9194035 dated 06.04.2017 as detailed in Annexure "A" to the SCN, have been appropriately categorized and classified as "polyester woven fabric" as per the details of test results given by Textiles Committee, Mumbai and ATIRA, Ahmedabad. It appeared that "polyester woven fabrics" fall under chapter 54 or 55 of the Customs Tariff depending on the type of yarn used in the weaving of such fabrics. From the details of the test reports of the Textiles committee, in respect of the said consignment, it appeared that there is a use of texturized yarn in warp and no component could be ascertained for weft component by weight. ATIRA, Ahmedabad in their test reports has identified the yarn in the warp and weft as "texturized yarn" and since the fabric has undergone a process of peaching, the same was getting broken/ruptured. Chapter 5407 of the Customs Tariff deals with "Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404 and Chapter 5512 to chapter 5516 of the Customs Tariff deals with "Woven Fabrics of Synthetic Staple Fiber". In the instant case, the fabric is "made out of filament yarn, which is texturized". Hence the said fabrics are appropriately classifiable under chapter 5407 of the Customs Tariff.

8. Fabric made out of high tenacity yarns are mostly used for Industrial purpose and textile fabric in the instant case are mostly meant for the manufacture of textile articles used in household and not in Industries. Accordingly, the goods in the instant case cannot be classified under chapter 540710 of the Customs Tariff. Note 9 mentions "the woven fabrics of chapter 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding. Further these fabrics are not woven by strips and are not fabrics specified in Note 9 to Section XI, hence, they do not fall under chapter 540720 or 540730 of the Customs Tariff. The fabric is made up of 100% Polyester Filament Yarn but not of any Nylon or other Polyamides, hence, the CTH 540740 is also not applicable in the instant case.

9. Chapter 540751 covers "other woven fabrics, containing 85% or more by weight of textured polyester filaments;". In the instant case as evident from the test reports issued by ATIRA, Ahmedabad as discussed in the foregoing para, that the fabric is made entirely of "texturized yarn" and hence it appeared that the same falls under the category of "fabrics with composition of texturized yarn more than 85% of the total weight". Further these fabrics are printed in nature and are not "Terylene and Dacron Sarees", "polyester shirting", "polyester saree" but fabrics used for making bed sheet/bed cover/quilt cover etc. It therefore appeared that the goods imported by the said importer as detailed in Annexure "A" to the SCN, fall under Chapter Sub Heading 5407 5490 under the head "printed - other fabrics" attracting duty @ 10% advalorem or Rs. 20 per Sq. Meter, whichever is higher. Since the total value of the goods in the instant case is Rs. 29,60,248/-, Basic Customs duty @ 10% would come to Rs. 2,96,025/-, whereas if calculated on Sq. Meter basis, the same would be calculated as follows :

$$\begin{aligned} \text{Total Sq. Meter(as per Annexure "A" to the SCN)} &= 194994 \text{ Sq. Meter} \\ \text{Basic Customs duty @ Rs 20 per Sq. Meter} &= 194994 \times 20 = 38,99,880/- \end{aligned}$$

10. On comparison of the two basic Customs duty i.e. 10 % ad-valorem and Rs. 20 per Sq. Meter it is found that the amount calculated by applying the specific rate of duty @ Rs. 20 per Sq. Meter is higher and the same is applicable in the instant case.

11. From the facts discussed in the foregoing paras and material evidences available on record, it transpires that the said importer had imported polyester woven fabrics from the overseas suppliers, and had resorted to mis-declaration, by declaring the description of the goods and also size of piece of the textile fabric, which is other than the correct description of the goods, in the invoices and the documents filed before the Customs authority at the time of imports, with an intent to evade Higher customs duty leviable thereon. The product (goods) declared by the importer as "100% Polyester Unstitched Bed Cover" was not the correct description (as is evident from the opinion of the Textiles Committee, Mumbai & ATIRA, Ahmedabad). In the instant case, the importer had furnished wrong declaration, statement & documents to the Customs while filing of the bill of entry and thereby suppressing the actual description of the goods imported by them, with an intention to evade Customs duty leviable thereon, by adopting the modus as detailed hereinabove.

12. From the above, it appeared that the said importer in connivance with the overseas supplier had wilfully mis-stated the description of "polyester woven fabrics" before the Customs authority as "100% Polyester Unstitched Bed Cover" at the time of import with a view to escape from higher applicable and payment of customs duty. The correct description and classification of the imported product was also suppressed at the time of filing of Bill of Entry by presenting an invoice with a different description of the goods. Thus, it appeared that the applicable customs duty liability had not been discharged by the importer by way of wilful mis-statement/ mis-declaration and suppression of facts.

13. In terms of Section 46 (4) of Customs Act, 1962, the importer is required to make a declaration as to truth of the contents of the bills of entry submitted for assessment of Customs duty. The said noticee have wrongly declared the goods imported by them as '100% Polyester Unstitched Bed Cover' under CTH 63041990 instead of correct classification under CTH 54075490 in as much as they were fully aware that the said goods do not fall under the classification of made up goods. Thus it appeared that the said noticee has contravened the provisions of sub section (4) of Section 46 of the Customs Act, 1962, in as much as, they had mis-declared the goods imported as '100% Polyester Unstitched Bed Cover' in the declaration in form of Bill of Entry filed under the provisions of Section 46(4) of the Customs Act 1962 and mis-classified the goods under Customs tariff heading 63041990, in order to evade the customs duty. This constitutes an offence of the nature covered in Section 111(m) of the Customs Act, 1962.
14. In view of the facts discussed in the foregoing paras and material evidences available on record, it appeared that the importer has contravened the provisions of Section 46(4) of the Customs Act, 1962 in as much as they had intentionally mis-declared the description of their imported product as "100% Polyester Unstitched Bed Cover" whereas the actual product was "polyester woven fabrics", thereby suppressing the correct description and classification of the imported goods, while filing the declaration, seeking clearance at the time of the importation of the impugned goods. This act on the part of importer had rendered the goods, as detailed in Annexure- "A" to this SCN liable for confiscation under the provisions of Section 111(m) of the Customs Act, 1962.
15. It also appeared that instant Bill of Entry for consignments of 18840pcs of "polyester woven fabrics" totally admeasuring 194994Sq. Meter totally valued at Rs 2960248 imported as per Annexure "A" to the SCN and subsequently, as per the request made by the said importer vide letter dated 07.12.2017, the instant Bill of Entry assessed provisionally on 08.12.2017 against Bond for full amount of value with 25% Bank Guarantee of differential duty. The amount of Rs. 52,14,533/-needs to be demanded and recovered from the importer by finally assessing the said Bill of Entry under Section 18(2) of the Customs Act, 1962. However, the importer has paid an amount of Rs. 8,71,527/- at the time of clearance of goods which is required to be appropriated towards duty demanded from the notice.
16. It appeared that the said importer is responsible for the mis-declaration of imported goods viz. "polyester woven fabrics" as "100% Polyester Unstitched Bed Cover", in order to evade higher Customs duty leviable on the imports of "polyester woven fabrics". The aforesaid acts of willful mis-declaration of the description of the goods on the part of said importer, with a view to evade higher Customs duty leviable thereon, as detailed in Annexure A, have made the subject goods liable for confiscation under Section 111 (m) of the Customs Act, 1962 and, therefore, the said importer also rendered liable to penalty under the provisions of Section 112(a) of the Customs Act, 1962 for importing such mis-declared goods.

17. The said importer have paid a total duty amount of Rs.8,71,527/- at the time of provisional assessment of the goods in respect of Bill of Entry No. 9194035 dated 06.04.2017.

18. Therefore, M/s. Shri Mahalaxmi Industries, A-35, RIICO, Industrial Area, Phase-1, Hanumangarh Jn., 335512 (Raj) (IEC1309003394) was called upon to show cause under F.No. VIII/48-41/ADJ/ADC/MCH/17-18 dated 04.01.2018, answerable to the Additional Commissioner of Customs, having his office at, Port User Building, Mundra Port, Mundra, Kutch, Gujarat as to why

- (i) The classification of the imported goods i.e. "polyester woven fabrics" imported by mis-declaring the same as "100% Polyester Unstitched Bed Cover" under CTH 6341990 should not be rejected and the same should not be re-classified correctly under CTH 54075490 of the Customs Tariff Act, 1975 and, Bill of Entry No. 9194035 dated 06.04.2017 assessed provisionally should not be finalised.
- (ii) The goods viz. 18840pcs of "polyester woven fabrics" admeasuring 194994Sq. Meter, imported vide Bill of Entry as per Annexure "A" to the SCN, valued at Rs. 29,60,248/- (as detailed in Annexure A) by mis-declaring the same as "100% Polyester Unstitched Bed Cover" should not be confiscated under the provisions of Section 111 (m) of the Customs Act, 1962;
- (iii) The total customs duty leviable on the said goods amount to Rs.52,14,533/-should not be demanded and recovered from the importer by finally assessing the said Bill of Entry under Section 18(2) of the Customs Act, 1962 and as the importer has already paid an amount of Rs.871527/-, they are further required to show cause as to why the same should not be appropriated towards duty demanded.
- (iv) Interest should not be charged and recovered from them under Section 18(3) of the Customs Act, 1962 on the duty demanded at (iii) above;
- (v) Penalty should not be imposed upon them under the provisions of Section 112(a) of the Customs Act, 1962;

DEFENCE REPLY:

19. Subsequent to the issuance of the Show Cause Notice to the Noticee, Proprietor of M/s Shri Mahalaxmi Industries, Shri Subhash Chand Gupta filed written reply vide letter dated 19.02.2018 wherein they have submitted the following points for consideration: -

- (i) They had filed Bill of Entry no. 9194035 dated 06.04.2017 for clearance of goods, namely, "100% Polyester unstitched bed covers" according to them classifiable under CTH 63041990 against contract note with Weifang Viola Household Co.,Ltd, China and they had orders from wholesalers for the supply of bed covers of standard shape and size as imported.
- (ii) The goods imported are in the form of 18840 Pieces of 100% Polyester Unstitched Bed covers and not in running length. Bed covers imported had naturally been cut from running length into pieces of standard size giving them required shape to form new article i.e. bed covers having a definite commercial identity in the market.

Further, bed covers imported are printed in different designs and are peach finished, last step in the manufacture, ready to be sold in the market. They further submitted that mere act of stitching bed covers firmly/ loosely/ unevenly in itself does not constitute any manufacturing process and the bed covers imported remain bed covers even in the absence any stitching. In support, they quoted the case of Collector of Central Excise, vs M/S. Kapri International (P) Ltd, reported as 2002(142)ELT 10 (SC) wherein Honorable The Supreme Court held as under :-

"We have no doubt that by cutting the cotton fabrics from running length into small pieces and giving them a definite required shape to form new articles like bed sheets, bed spreads, table clothes etc., the respondent has produced a new commodity which has a definite commercial identity in the market."

They also relied upon the judgement in case of Commissioner Of Central Excise vs M/S Tarpaulin International (civil appeal no. 3341 of 2005, decided on 04.08.2010) wherein Honorable The Supreme Court laid down that:-

"Is there any manufacture when Tarpaulin sheets are stitched and eyelets are made? In our view, it does not change basic characteristic of the raw material and end product. The process does not bring into existence a new and distinct product with total transformation in the original commodity. The original material used i.e., the tarpaulin, is still called tarpaulin 'made-ups' even after undergoing the said process. Hence, it cannot be said that the process is a manufacturing process. Therefore, there can be no levy of Central Excise duty on the tarpaulin 'made-ups'. The process of stitching and fixing eyelets would not amount to manufacturing process, since tarpaulin after stitching and eyeleting continues to be only cotton fabrics. The purpose of fixing eyelets is not to change the fabrics. Therefore, even if there is value addition the same is minimum."

- (iii) They quoted clause (i) of Section 2 of the Textile (Development and Regulation) Order, 2001, to define the Term 'made-ups' that: "made-ups" means an article manufactured and/or stitched from any type of cloth, other than a garment", and concluded that an article manufactured from any type of cloth, other than garment is 'made-ups' whether it is unstitched or firmly / loosely / unevenly stitched.
- (iv) They also stressed that the Order, 2001 mentioned above has come in force in supersession of the Textile (Development and Regulation) Order, 1993 duly published in THE GAZETTE OF INDIA, EXTRAORDINARY, PART 1- SECTION 1, MINISTRY OF TEXTILES, NEW DELHI, The 19th December, 2001. As such Note 7 of Section XI of "Textile and Textile Articles" has become insignificant.
- (v) that the report of the Textile Committee, Mumbai says that sample was not of high tenacity yarn while report of Ahmadabad Textile Industry's Research Association (ATIRA) says that generally high tenacity yarn are not used in home textiles and are used in industrial fabrics. Hence, mere mention in the report from Textile Committee, Mumbai that sample could not be classified as 'made-ups' is of no consequence and goods imported are 'made-ups' and thus are fully covered under Chapter note 1 of Chapter 6304 i.e classifiable under CTH 63041990 and are not polyester woven fabrics falling under CTH 54075490.
- (vi) that the goods imported are 18840 Pieces of 100% Polyester Unstitched Bed covers of standard shape and size admeasuring 230cm*450cm, printed and peach finished, a last

step in the manufacture, ready to be sold in the market as such having a definite commercial identity. They also submitted that articles imported are 'made-ups', irrespective of the fact whether the bed covers are unstitched or raw stitched and denied that bed covers imported could easily be converted into fabric.

- (vii) That neither report of Textile Committee nor ATIRA is of any value to suggest that samples taken could not be classified as "made-ups" but might be appropriately classified as polyester woven fabrics/loosely stich fabrics under CTH 54075490, but it has no value in the absence of any specific test report on the point if the sample can be classified as 'made-ups' are not particularly in the face of the fact that as per this report itself the yarn of the samples was not of high tenacity; that report from ATIRA is concerned it no way can be said to be better footing even to the slightest ; rather it is in their favour when it says that generally high tenacity yarn are not used in home textiles and that these are used in industrial fabrics; that 18840 pcs of 100% polyester bed covers and that bed covers imported are of standard shape and size, printed in different designs and peach finished, last step in manufacture ready to be sold in the market having definite commercial identity, irrespective of the facts whether they are stitched or unstitched;
- (viii) that the goods imported fall under CTH 63041990 and there is no mis- declaration with an intent to evade higher Customs duty on their part. Likewise, there is no case of furnishing wrong declaration, statement, and documents to the Customs while filing the bill of entry or any connivance with the overseas supplier to suppress actual description of goods imported with an intention to evade Customs duty.
- (ix) that the goods imported is valued at Rs. 29,60,243/- and correctness of this valuation was not challenged at any point of time. Duty due, i.e. sum of Rs. 8,71,527/- has already be deposited by them and requested for final assessment treating the goods classifiable under CTH 63041990. They also submitted that there is no case for further demand and recovery and requested to vacate the SCN and to make final assessment treating the imported goods, namely, 100% Polyester Unstitched Bed Cover classifiable under CTH 63041990.

PERSONAL HEARING

20. Personal Hearing in the matter was held on 15.03.2018 wherein Shri Sumit Gupta, Authorised representative of M/s Shri Mahalaxmi Industries appeared and he reiterated the written reply submitted by them.

DISCUSSION & FINDINGS

21. I have gone through the Show Cause Notice, relied upon documents, import documents, submissions made in written reply as well as submission made during personal hearing. I have also gone through both the test reports of the Textile Committee Mumbai & the test reports of ATIRA, Ahmedabad.

22. I find that the following main issues are involved in the subject Show Cause Notice, which are required to be decided:

- (i) Correct classification of the goods imported by the noticee by declaring the same as "100% Polyester Unstitched Bed cover" and classified under CTH 63041990 of the first schedule to the Customs Tariff Act, 1975.
- (ii) Whether the goods viz. 18840 pcs admeasuring 194994 Sq. Meter, imported vide Bills of Entry No. 9194035 Dated 06.04.2017, valued at Rs. 29,60,248/- are liable for confiscation under the provisions of Section 111 (m) of the Customs Act, 1962.
- (iii) Whether, the Customs duty amounting to Rs. 52,14,533/- can be demanded and recovered under Section 18(2) of the Customs Act, 1962 along with interest under Section 18(3) ibid and the duty amounting to Rs.8,71,527/- paid by the importer be appropriated towards the duty demanded.
- (iv) Whether penalty can be imposed under the provisions of Section 112 (a) of the Customs Act,1962.

23. After having framed the main issues to be decided, now I proceed to deal with each of the issues individually, herein below:

23.1 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 "100% Polyester Unstitched Bed cover" are classifiable under CTH 63041990 or under CTH 54075490 of CTA, 1975 as "Polyester Woven Fabrics" as alleged in the show cause notice.

23.2 I find that in order to verify the identity and characteristics of the imported goods the sample was sent to ATIRA (Ahmedabad Textile Industry's Research Association), Ahmedabad to ascertain whether the said fabrics are made up of filament yarn/ staple yarn and to ascertain the other components of the fabric which the Textiles Committee was unable to ascertain. I find that ATIRA vide their test report no CTD/67 dated 12.05.2017 for sample drawn from goods covered under bill of entry no 9194035 dated 06.04.2017 confirmed that the samples are made up of 100% polyester. The fabric is woven and printed. It contains all texturized filament yarns in both warp and weft. The filaments of weft are getting broken due to peaching process done on fabric. In the report dated 12.05.2017 ATIRA also confirmed that "As the fabric has been peach finished, the filament yarns are damaged. Hence actual strength of the warp and weft yarn used in making the fabric cannot be determined. Generally high tenacity yarns are not used in home textiles. These are used in Industrial fabrics".

23.3 The sample was sent to Textile Committee, Mumbai for their opinion/ testing as to whether the samples are covered under the category of "made-ups" as defined under HSN (Harmonized System of Nomenclature) and also to ascertain the composition, correct description, GSM etc in respect of the said item and the textile committee vide their test

results opined that "Sample cannot be classified as "made-ups" but appropriately classified as "Polyester woven fabric".

23.3.1 The Textile Committee has been created by an Act of Parliament i.e. Textile Committee Act 1963 (41 of 1963). The Textile Committee, as an organization, started functioning from 22nd August, 1964. By virtue of Section 3 of the said Act, the Textile Committee is a statutory body with perpetual succession. The Textile Committee is under the administrative control of the Ministry of Textiles, Government of India. Acting as a facilitator, the Committee acts as 'a one stop service provider' to the textile trade, industry and other stakeholders', including state governments. It is the only organization in the country to provide HS classification of textile items, star rating of ginning and pressing factories and promoting hand-woven products through Handloom mark scheme. As per the web-site of textile committee, (<http://textilescommittee.nic.in/services/classification-textiles>) in matter relating to classification of textile they are designated authority to advice Customs. The exact text taken from the said url is reproduced below:

"All legally traded commodities in the world trade are classified under universally accepted" Harmonized commodity Description and coding System" popularly known as HS. The system of classification assigns a unique code to each product depending upon its composition of raw materials, characteristics and end-use. Such codes are universally applied for the purpose of customs duties, quotas and other schemes such as duty drawback etc.,

The Textile Committee is the designated authority to advice the Indian Custom authorities, exporters and importers on the matter related to classification of textile and clothing articles in India"

23.4 I find that the reports of the Textile Committee, Mumbai and ATIRA, Ahemdabad are in line with each other and establish identity of the imported goods as fabrics instead of made-ups.

23.5 I find that noticee in their written submission dated 19.02.2018 has referred the case of Collector of Central Excise Meerut Vs. Kapri International Pvt. Ltd. reported at 2002(142)ELT 10(SC), wherein the Apex court has held that by cutting the cotton fabric from running length into small pieces and giving them a definite required shape to form new articles like bed sheet, bed spreads, table cloths etc. produce a commodity which has a definite commercial identity in the market. In the matter of Kapri International Pvt. Ltd. Vs. Collector of Central Excise Meerut reported at 1986(23)ELT 538(Tribunal), the Hon'ble tribunal has held that bed-sheets, bed covers, table cloths etc. are articles of daily use in practically every household. No expertise is required to say that bed-sheets and bed-covers etc. are different from fabrics in running length. The fabric in running length cannot be used as bed-sheets, bed-covers or table cloths. Nor are the fabrics in length known as bed-sheets, bed covers or table cloth. The cloth must be cut to required size and then hemmed and stitched. Only then, it assumes the shape of the bed-sheets, bed-covers, table cloths etc. Tribunal also held that the processes of cutting, hemming and stitching of running cloth

bringing into existence new and distinct commercial products such as bed-sheets, bed-covers, table cloth etc. amounts to manufacture.

23.5.1 Noticee has also referred to the case of Commissioner of Central Excise Vs M/s Tarpaulin International (Civil appeal no. 3341 of 2005 decided on 04.08.2010 by the Hon'ble Supreme Court of India) wherein the apex court observed that the process of stitching Tarpaulin sheets and making of eyelets therein does not bring into existence a new and distinct product with total transformation of original commodity and hence cannot be termed as manufacturing process. The reference of the Hon'ble Supreme Court order appears to be out of context for the matter to be decided. In the instant case, the matter is to be decided that the goods imported is fabric (i.e. running length) or "made up" (i.e Bed Cover) and dispute does not constitute the subject whether the goods is manufactured or not.

23.6 Noticee further quoted Section 2 of the Textile (Development and Regulation) order, 2001 wherein "made up" has been defined as:- "*made-ups means an article manufactured and/or stitched from any type of cloth, other than a garment*" and concluded that an article manufactured from any type of cloth, other than garment is 'made-ups' whether it is unstitched or firmly / loosely / unevenly stitched. But the definition of "made up" as per Textile (Development and Regulation) order, 2001 and conclusion drawn by the noticee is contradictory as the former define made up article as stitched whereas as the later concludes that the goods is "made up" whether the same is unstitched or unevenly stitched.

23.7 I find that the noticee had declared their goods as "100% polyester unstitched bed cover" covered under CTH 63041990 attracting basic customs duty @ 10% Ad valorem. As per Chapter Note 1 of Chapter 63 "Sub-chapter I applies only to made-up articles, of any textile fabrics". Sub-chapter I covers goods falling under CTH 6301 to 6307 and "made-ups" are defined under Note 7 of Section XI "Textile and Textile Articles". The Section Note 7 of Section XI of "Textile and Textile Articles" reads:

7. *For the purposes of this Section, the expression "made up" mean*
 - (a) *cut otherwise than into squares or rectangles;*
 - (b) *produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example certain dusters, towels, table cloths, scarf squares; blankets) ;*
 - (c) *Cut to size and with at least one heat sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other sub clause of this Note, but excluding fabrics and cut edges or which have been prevented from unravelling by hot cutting or by other simple means;*
 - (d) *hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by shipping or by other simple means;*
 - (e) *cut to size and having undergone a process of drawn thread work;*
 - (f) *assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);*
 - (g) *knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.*
- Further as per Chapter Note 1 of Chapter 63 "Sub-chapter I applies only to made up articles, of any textile fabrics.*

As per Section Note 7(b), 'made-ups' means the articles "produced in finished stage" and excludes fabrics, cut edges of which have been prevented from unravelling by hot cutting or by other simple means and as per Section Note 7(c) fabrics, cut edges of which have been prevented from unravelling by hot cutting or by other simple means are excluded from the definition of made-ups. As per Section note 7(d) the made-ups were defined as articles with hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics, the cut edges of which have been prevented from unravelling by whipping or other simple means. However, as per the identity of the goods established above the goods imported are (1) Unstitched fabric in the size of bed cover & (2) Bed cover with raw stitching which can be easily removed and can be easily converted into fabric. The edges found on these fabrics are rough which have not been hemmed/ rolled / knotted at any side of the edges and the constituent material/ yarn was clearly visible and the constituent material / yarn can be easily unraveled by simple means like pulling etc. Thus I find that the contention of the noticee is not correct and the goods cannot be considered as made-ups as they are not the finished product, their edges are not hemmed or with rolled edges, or with a knotted fringe at any of the edges and they do not satisfy the conditions of the Section note 7 to be classified as made-ups.

23.8 Thus if a fabric has undergone processes of cutting, hemming and stitching of running cloth bringing into existence a new distinct commercial product, then only the new product is classifiable as made-up, otherwise the same merit classification as fabric only. Therefore, in light of the above discussions and various test reports, I find that the goods imported by the noticee declaring them as "100% Polyester Unstitched Bed Cover" are not hemmed, stitched and are not in ready to use condition. These are just rectangular (including square) articles simply cut out from such long running length fabrics without other working and also are not incorporating fringes formed by cutting dividing threads and cannot be regarded as "product in the finished state" and cannot be sold in the market as bed cover/quilt cover and thus I find that they would merit classification as "Polyester woven fabrics" only.

24 Now, as the identity of the goods is decided, I proceed further to decide the correct classification of the imported goods i.e. "polyester woven fabrics". Polyester woven fabrics are covered under Chapter 54 or 55 of the Customs Tariff Act, 1975 depending on the type of yarn used in the weaving of such fabrics. The CTH 5407 of the CTA, 1975 deals with "woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404" and CTH 5512 to CTH 5516 deals with "woven fabrics of synthetic staple fibre". In the instant case, the fabric is "made out of filament yarn, which is texturized". Hence the said fabrics are appropriately classifiable under CTH 5407.

24.1. Further, I find that fabric made out of high tenacity yarns are mostly used for industrial purpose and textile fabric in the instant case are mostly meant for the manufacture of textile articles used in household and not in industries. Accordingly, the goods in the

instant case cannot be classified under sub-heading 540710. Further these fabrics are not woven by strips and are not fabrics specified in Note 9 to Section XI, they do not merit classification under sub-heading 540720 or 540730. Since the constituent material used in the manufacture of these fabrics is polyester filament/ polyester staple fibre and not filament of nylon or other polyamides, these goods cannot be classified under sub-heading 540741 to 540744. The sub-heading 540751 to 540754 covers "other woven fabrics, containing 85% or more by weight of textured polyester filaments". As per above discussed test reports issued by ATIRA, Ahmedabad, the fabric is made entirely of "texturized yarn" and hence it appeared that the same is covered under the category of "fabrics with composition of texturized yarn more than 85% of the total weight". Further these fabrics are printed in nature and are not "terylene and dacron sarees", "polyester shirting", "polyester saree" but are fabrics used for making bed sheet/ bed cover/ quilt cover etc. Thus I hold that the goods imported by the noticee under the subject Bills of Entry are appropriately classifiable under tariff item 54075490 as "printed - other fabrics" which attract BCD @ 10% ad valorem or Rs 20 per sq. Meter, whichever is higher. Thus, as discussed above, the classification of the goods imported by the noticee by mis-declaring the same as "100% Polyester Unstitched Bed Cover " under CTH 63041930 is liable for rejection and I hold that it should be re-classified as "polyester woven fabrics" under tariff item 54075490 under the first schedule to the Customs Tariff Act, 1975 and should be re-assessed accordingly.

25. After deciding appropriate classification, I consider the next issue i.e. as to whether the imported 18840 pcs, totally admeasuring 194994 Sq. meters, covered under the above mentioned Bills of Entry are liable for confiscation under the provisions of Section 111(m) of the Customs Act, 1962. I find that from the test reports that the impugned goods were "polyester woven fabrics" but in connivance with the overseas supplier the noticee had wilfully mis-stated description of the imported goods as "100% Polyester Unstitched Bed Cover" and accordingly sought to mis-classify the same under tariff item 63041990 as against the actual classification i.e. under tariff item 54075490 with intent to evade higher applicable customs duty. The noticee has thus violated the provisions of Section 46 (4) of the Customs Act, 1962. Accordingly, for the said act of wilful mis-declaration of description and classification of the said imported goods, the same are liable to confiscation under Section 111(m) of the Customs Act, 1962.

26. Therefore, I find that on appropriate classification total duty in respect of impugned consignments comes to Rs.52,14,533/- as detailed below:

(i) The total value of the goods is Rs. 29,60,248/-.

BCD @ 10% ad valorem = Rs. 2,96,025/-.

(ii) Total Sq. Meter = 194994 Sq. Meter

BCD @ Rs 20 per Sq. Meter = 194994 X 20 = Rs. 38,99,880/-

(iii) On comparison of the rates of BCD i.e. 10% ad valorem and Rs 20 per Sq. Meter, it is found that the amount calculated by applying the specific rate of duty @ Rs 20 per Sq.

Meter is higher and the same is applicable in the instant case. The Total Customs Duty payable as per re-classification works out to be Rs. 52,14,533/-. The noticee has already paid duty of Rs. 8,71,527/-. Thus the differential duty works out to be Rs. 43,43,006/- is required to be recovered for the noticee under the provisions of Section 18(2) of the Customs Act, 1962. I also hold that interest can be demanded and recovered under the provisions of Section 18(3) of the Customs Act, 1962 on the differential duty amount of Rs. 43,43,006/-.

26.1. From the above, I find that the 9194035 dated 06.04.2017 was assessed provisionally on 08.12.2017 subject to Bond for full amount of value with 25% Bank Guarantee of differential duty on the basis of mis-declaration the goods as 100% Polyester Unstitched Bed Cover and mis-classification under the CTH 63041990, the differential customs duty re-determined as Rs. 43,43,006/- on the basis of correct description of goods "polyester woven fabrics" and correct classification of the impugned goods under CTH 54075490. Thus, the differential duty works out to be Rs. 43,43,006/- can be demanded and recovered from the noticee under the provisions of Section 18(2) of the Customs Act, 1962. I also hold that interest can be demanded and recovered under the provisions of Section 18(3) of the Customs Act, 1962 on the differential duty amount of Rs. 43,43,006/-.

27. Further, I consider the proposal of imposition of penalty upon the notice under the provision of Section 112(a) of the Customs Act, 1962, I find that once the goods are held liable for confiscation under Section 111(m) of the customs act, 1962, the person who in relation to such goods has done an act which has rendered goods liable for confiscation is liable for penalty under Section 112(a) of the Customs Act, 1962. In this case the goods have been held liable for confiscation for the act of mis-declaration of description of the subject goods by the noticee, therefore, the noticee is liable to penalty under Section 112(a) *ibid*.

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

ORDER

- (i) I hold description of the goods imported under the Bill of Entry Nos. 9194035 dated 06.04.2017 as "polyester woven fabrics", correctly classifiable under tariff item 54075490 of the first schedule to the Customs Tariff Act, 1975. Accordingly, I reject the classification of the imported goods declared under tariff item 63041990 under self assessed bill of entry and order to classify the goods under tariff item 54075490 to re-assess to duty accordingly.
- (ii) I order to confiscate the goods viz. 18840 pcs of "polyester woven fabrics" admeasuring 194994 Sq. Meter, imported vide Bills of Entry No. 9194035 dated 06.04.2017, totally valued at Rs. 29,60,248/-, under the provision of Section 111(m) of the Customs Act, 1962. I hereby give an option to the noticee to redeem the impugned

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confiscated goods on payment of redemption fine of Rs.5,00,000/- (Rs. Five Lacs Only) in lieu of confiscation in terms of Section 125 of the Customs Act, 1962.

- (iii) I order to pay differential duty amounting to Rs.43,43,006/- under the provisions of Section 18(2) of the Customs Act, 1962
- (iv) I order to pay interest on the differential duty amount of Rs. 43,43,006/- under the provisions of Section 18(3) of the Customs Act, 1962
- (v) I impose a penalty of Rs.4,00,000/- (Rs. Four Lacs Only) on M/s Shri Mahalaxmi Industries, Hanumangarh, Rajasthan under Section 112(a) of Customs Act, 1962.

Meena
09/04/18

(G.P. Meena)

Additional Commissioner,
Custom House, Mundra

BY SPEED POST/RPAD

F. No. VIII/48-41/ADJ/ADC/MCH/2017-18

Dated:09.04.2018

To,

M/s. Shri Mahalaxmi Industries,
A-35, RIICO, Industrial Area,
Phase-1, Hanumangarh
Jn., 335512 (Raj)

Copy to:

- (i) The Dy./Asstt. Commissioner, Import Assessment, Group-III, Custom House, Mundra
- (ii) The Dy./Asstt. Commissioner (RRA), Custom House, Mundra.
- (iii) The Dy./Asstt. Commissioner (Recovery), Custom House Mundra.
- (iv) The Deputy/Assistant Commissioner (EDI), Custom House, Mundra.
- (v) Guard File