



GOVT. OF INDIA

OFFICE OF THE COMMISSIONER OF CUSTOMS,
CUSTOM HOUSE, KANDLA

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निबन्धित पावती डाक द्वारा / By REGISTERED POST A.D.

फा. सं./ S/10-26/MCD/EGM-149/2017-18

आदेश की तारीख/Date of Order : 20.02.2019.

जारी करने की तारीख/Date of Issue : 20.02.2019.

द्वारा पारित/Passed by:- **हेमेश छाबरा, सहायक आयुक्त**
Hemesh Chhabra, ASSISTANT COMMISSIONER

मूल आदेश संख्या /

Order-In-Original No. : KDL/AC/22 /MCD/2018-19

1. जिसके लिये यह प्रतिलिपि जारी की जाती है उस व्यक्ति के उपयोग के लिए यह निः शुल्क दी जाती है।
This copy is granted free of charge for the use of person to whom it is issued.
2. इस आदेश के विरुद्ध अपील सीमा शुल्क अधिनियम-1962 की धारा-128 के तहत उक्त अपील की प्रति के साथ, आयुक्त के कार्यालय 7 वीं मंजिल मृदुल टॉवर, टाइम्स ऑफ इंडिया बिल्डिंग के पास, आश्रम रोड, अहमदाबाद, गुजरात 380009 में इस आदेश के जारी होने की तिथि से साठ दिनों के भीतर दायर की जानी चाहिए।
An appeal against this order lies with the Commissioner(Appeals), having office at 7th floor, Mridul Tower, Near Times of India Building, Ashram Road, Ahmedabad, Gujarat - 380 009 in terms of section 128 of the Customs Act, 1962. It should be filed within sixty days from the date of communication of this order.
3. यह अपील सीमा शुल्क नियमावली-1982 के नियम-3 के उपनियम-(2) में निर्दिष्ट व्यक्ति द्वारा हस्ताक्षरित निर्धारित प्रारूप में दायर किया जाना चाहिए। उक्त अपील को दो प्रतियों में दाखिल किया जाए तथा जिस आदेश के विरुद्ध अपील की गई हो, उसकी भी उतनी ही प्रतियां संलग्न की जाएँ (उनमें से कम से कम एक प्रति प्रमाणित होनी चाहिए)। संबन्धित सभी दस्तावेज चार प्रतियों में भेजे जाने चाहिए। उक्त अपील, अपील के उचित समय और दिनांक को कमिश्नर (अपील) कार्यालय, अहमदाबाद में व्यक्तिगत रूप से प्रस्तुत किया जाए।
An appeal should be filed in format prescribed. It shall be signed by the person specified in sub-rule (2) of rule 3 of the Customs Appeals Rules, 1982. It shall be filed in duplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be certified copy). All supporting documents should be forwarded in quadruplicate. The appeal shall be presented in person to the office of the Commissioner (Appeals), Ahmedabad, but the date of receipt in the office will be relevant date of appeal whether in time or not.
4. जहाँ ड्यूटी या ड्यूटी और जुर्माना विवाद या दण्ड में है, जहाँ सिर्फ जुर्माना विवाद में है। यह अपील मांग शुल्क के 7.5% भुगतान पर स्वीकार की जाती है।

This appeal is accepted 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.

5. अनुसूची-I में न्यायालय शुल्क अधिनियम, 1870 के मद सं० 6 के तहत इस आदेश की प्रतिलिपि साथ निर्धारित 1/- रुपए का स्टाम्प कोर्ट फीस के रूप में वहन करना चाहिए।

The copy of this order attached herein should bear a Court Fee Stamp of Rs. 1/- (Rupees one only) as prescribed under schedule-I, item 6 of the Court Fees Act, 1870.

6. मूल अपील के साथ ड्यूटी/जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।

Proof of payment of duty/ penalty etc. should be attached to the original appeal

7. अपील के साथ निर्धारित 5/- रुपए का स्टाम्प कोर्ट फीस के रूप में वहन करना चाहिए।

Appeal should also bear a Court Fee Stamp of Rs. 5/-. (Rupees five only)

विषय: - कारण बताओ सूचना S/10-26/MCD/EGM-149/2017-18 Dt 29.01.2018 for late filing EGM electronically by M/s Arnav Shipping Pvt. Ltd., Gandhidham.

BRIEF FACTS OF THE CASE

M/s Arnav Shipping Pvt. Ltd., 203, Plot No. 300, Ward 12-B, Gandhidham, Kachchh-370201 has filed Manual EGM No. F-149 dated 28.04.2017 (EDI Rotaion number 126351 Dt. 17.04.2017) with this Custom House in respect of Vessel "MV AT 40" on behalf of the Master of the vessel under section 41 of the Customs Act 1962, which sailed from Kandla Port on 29.04.2017.

2. Section 41 of CA 1962 stipulates delivery of Export Manifest or Export Report as under:-

(1) *The person-in-charge of a conveyance carrying export goods shall, before departure of the conveyance from a customs station, deliver to the proper officer in the case of a vessel or aircraft, an export manifest by presenting **electronically**, and in the case of a vehicle, an export report, in the prescribed form:*

(2) *The person delivering the export manifest or export report shall at the foot thereof make and subscribe to a declaration as to the truth of its contents.*

(3) *If the proper officer is satisfied that the export manifest or export report is in any way incorrect or incomplete and that there was no fraudulent intention, he may permit such manifest or report to be amended or supplemented.*

The Export Manifest (Vessels) Regulations, 1976

~~(2)~~ *The export manifest for all goods shipped and transshipped and endorsed by the person-in-charge of the vessel as to the quantities shipped and transshipped, shall be delivered to the proper officer in the Export Department, **before the departure of the vessel or within seven days from the date of departure of the vessel:***

Provided that where the export manifest is delivered within seven days from the date of departure of the vessel, the agent of the person-in-charge of the vessel shall furnish such security as the proper officer deems sufficient for that purpose.

3. In view of the above said provisions, the EGM in electronic form is required to be filed in system within seven days of sailing of the vessel. On scrutiny of the above manual EGM filed by the Noticee, it is observed that goods have been exported under shipping Bills as mentioned in Manual EGM. However on examination in EDI Systems of Customs, it is noticed that they have filed EGM electronically in the system only on 29.05.2017, whereas they were required to file the same within stipulated time limit of 7 days i.e. upto 06.05.2017 from sailing date of the vessel i.e. 29.04.2017, as per Section 41 of Customs Act, 1962, whereas all the shipping lines / agents are required to furnish Export General Manifest Shipping Bill-wise to the Customs electronically within 7 days of the departure of the vessel. The purpose of filing of EGM is to ensure that all obligations imposed on the master / steamer agents of the vessel under the provisions of Section 41 and 42 of the Customs Act 1962, have been duly fulfilled.

4. As they have contravened the provisions of Section 41 of Customs Act, 1962 by not filing the EGM Electronically within stipulated time limit thereby they have rendered themselves liable for penal action under Section 117 read with Section 148 of the Customs Act, 1962.

5. Accordingly a SCN dated 29.01.2018 was issued as to why penalty should not be imposed upon them under Section 117 of the Customs Act, 1962 for contravention of

provisions contained in Section 41 of the Customs Act, 1962 and the Export Manifest (Vessels) Regulations, 1976.

DEFENCE AND PERSONAL HEARING

6. M/s Arnav Shipping Pvt. Ltd. was issued Show Cause Notice bearing No. S/10-26/MCD/EGM-149/2017-18 dated 29.01.2018. In the said SCN, M/s Arnav Shipping Pvt. Ltd. was directed to submit their defense within 7 days of receipt of SCN. The Shipping Agent vide letter F.No. Nil dated 01.02.2018 replied to the SCN and submitted in defense that they have filed EGM electronically through EDI system on the same date of Manual EGM filled on 04.05.2017. Further, the agent along with their reply dated 01.02.2018 submitted a copy of EDI electronic checklist and proof of submission of manual EGM.

7. A letter F.No S/10-26/MCD/EGM-149/2017-18 dated 07.02.2019 was sent to M/s Arnav Shipping Pvt. Ltd. for personal hearing in the matter. Personal hearing in the case was held on 13.02.2019 wherein Shri Vinod Kumar V., Senior Executive and Authorized Representative of the noticee, appeared and reiterated their submission dated 01.02.2018. Further, Shri Vinod Kumar V. during the personal hearing submitted that they had submitted the shipping Bill details, checklist to CMC on 04.05.2017 within the time; however, on being shown the EDI system, they agreed that the same was filled on 29.05.2017, which is beyond the stipulated time for filling of EGM electronically. He also stated that they could not follow up with the CMC for the timely filling of EGM electronically and fact is that the EGM was filed delayed. He agreed to the fact that EGM was not filed within stipulated time and they are liable for penal action under provisions of Customs ACT, 1962. Shri Vinod Kumar V., further submitted that he does not want to say anything else in the said matter and do not want any further personal hearing.

DISCUSSION AND FINDINGS

8. I have carefully gone through the case records, defense submission and record of personal hearing. The issue is in narrow compass and it is a fact on record that the Agent has not filed the EGM in electronic form within stipulated time limit of seven days from the date of sailing of vessel under the provision of Section 41 of Customs Act'1962 read with Rule 3 of Export Manifest (Vessels) Regulations, 1976 and Section 148 of the Customs Act. The EGM in electronic form was required to be filed by 06.05.2017 i.e seven days from sailing of vessel on 29.04.2017; however they have filed the same in system on 29.05.2017. The date of filing of EGM electronically was verified from the EDI system and I find that they have filed EGM electronically on 29.05.2017 i.e. beyond the stipulated time period of 7 days from the sailing of Vessel.

9. I find that said agent was to file the EGM and is responsible to file EGM in electronic form on behalf of the Master of the vessel under section 41 of the Customs Act 1962 read with Rule 3 of Export Manifest (Vessels) Regulations, 1976 and Section 148 of the Customs Act within seven days of sailing of vessel. I find that the Shipping Agent has failed to file the electronic EGM within stipulated time limit. The agent has filed EGM in electronic form later on as stated above. They submitted that they had submitted the details to CMC within time, for filing the EGM electronically, within time limit, however the same could not be reflected in EDI system within the time limit. As per record they have filed the EGM electronically on 29.05.2017 i.e. on a delay of more than 20 days.

10. I find that that they have submitted a print out of submission of EGM to CMC on 04.05.2017, though the same could not be reflected in EDI system from this date and hence take a lenient view.

11. I also find that they have filed manual EGM on 04.05.2017, however not filed EGM in electronically within time frame of 7 days of sailing of vessel i.e upto 06.05.2017 but later on they have filed on 29.05.2017 in EDI system. I find that, as they have filed EGM electronically after the stipulated time limit, that they have contravened the provisions contained in Section 41 and 148 of the Customs Act, 1962 and the Export Manifest (Vessels) Regulations, 1976 and rendered themselves liable for penalty under Section 117 of CA 1962.

Accordingly, I hereby pass the following order. :-

ORDER

I hereby impose penalty of **Rs 5000/- (Rs Five Thousand Only)** under Section 117 of Customs Act, 1962, for violating, the provisions of Section 41 of Customs Act 1962 read with Section 148 of Customs Act' 1962, and for contravention of Rule 3 of Export Manifest (Vessels) Regulation 1976.


(Hemesh Chhabra)
Assistant Commissioner (MCD)
Custom House, Kandla.

By Regd Post AD.

F.No. S/10-26/MCD/EGM-149/2017-18

Kandla, Dated: 20 .02.2019.

To,
M/s Arnav Shipping Pvt. Ltd.,
203, Plot No. 300, Ward 12-B,
Gandhidham, Kachchh-370201

Copy To: -

SL 101
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2112

- 1- The Assistant Commissioner (RRA), Customs House, Kandla.
- 2- The Assistant Commissioner (Recovery), Customs House, Kandla.
- 3- The Assistant /Deputy Commissioner (EDI), Customs House, Kandla with a request please upload OIO on the official website of Custom Commissionerate Kandla
- 4- Guard file.

O/O COMMISSIONER
OF CUSTOMS
10424
20 FEB 2019
INWARD SECTION
Custom House, Kandla



GOVT. OF INDIA

OFFICE OF THE COMMISSIONER OF CUSTOMS,
CUSTOM HOUSE, KANDLA

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निबन्धित पावती डाक द्वारा / By REGISTERED POST A.D.

फा. सं./ S/10-27/MCD/EGM-504/2017-18

आदेश की तारीख/Date of Order : 18.02.2019.

जारी करने की तारीख/Date of Issue : 19.02.2019.

द्वारा पारित/Passed by:- **हेमेश छाबरा, सहायक आयुक्त**
Hemesh Chhabra, ASSISTANT COMMISSIONER

मूल आदेश संख्या /

Order-In-Original No. : KDL/AC/21 /MCD/2018-19

1. जिसके लिये यह प्रतिलिपि जारी की जाती है उस व्यक्ति के उपयोग के लिए यह निः शुल्क दी जाती है।
This copy is granted free of charge for the use of person to whom it is issued.
2. इस आदेश के विरुद्ध अपील सीमा शुल्क अधिनियम-1962 की धारा-128 के तहत उक्त अपील की प्रति के साथ, आयुक्त के कार्यालय 7 वीं मंजिल मृदुल टॉवर, टाइम्स ऑफ इंडिया बिल्डिंग के पास, आश्रम रोड, अहमदाबाद, गुजरात 380009 में इस आदेश के जारी होने की तिथि से साठ दिनों के भीतर दायर की जानी चाहिए।
An appeal against this order lies with the Commissioner(Appeals), having office at 7th floor, Mridual Tower, Near Times of India Building, Ashram Road, Ahmedabad, Gujarat - 380 009 in terms of section 128 of the Customs Act, 1962. It should be filed within sixty days from the date of communication of this order.
3. यह अपील सीमा शुल्क नियमावली-1982 के नियम-3 के उपनियम-(2) में निर्दिष्ट व्यक्ति द्वारा हस्ताक्षरित निर्धारित प्रारूप में दायर किया जाना चाहिए। उक्त अपील को दो प्रतियों में दाखिल किया जाए तथा जिस आदेश के विरुद्ध अपील की गई हो, उसकी भी उतनी ही प्रतियां संलग्न की जाएँ (उनमें से कम से कम एक प्रति प्रमाणित होनी चाहिए)। संबन्धित सभी दस्तावेज चार प्रतियों में भेजे जाने चाहिए। उक्त अपील, अपील के उचित समय और दिनांक को कमिश्नर (अपील) कार्यालय, अहमदाबाद में व्यक्तिगत रूप से प्रस्तुत किया जाए।
An appeal should be filed in format prescribed. It shall be signed by the person specified in sub-rule (2) of rule 3 of the Customs Appeals Rules, 1982. It shall be filed in duplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be certified copy). All supporting documents should be forwarded in quadruplicate. The appeal shall be presented in person to the office of the Commissioner (Appeals), Ahmedabad, but the date of receipt in the office will be relevant date of appeal whether in time or not.
4. जहाँ झूटि या झूटि और जुर्माना विवाद या दण्ड में है, जहाँ सिर्फ जुर्माना विवाद में है। यह अपील मांग शुल्क के 7.5% भुगतान पर स्वीकार की जाती है।

This appeal is accepted 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.

5. अनुसूची-I में न्यायालय शुल्क अधिनियम, 1870 के मद सं० 6 के तहत इस आदेश की प्रतिलिपि साथ निर्धारित 1/- रुपए का स्टाम्प कोर्ट फीस के रूप में वहन करना चाहिए।

The copy of this order attached herein should bear a Court Fee Stamp of Rs. 1/- (Rupees one only) as prescribed under schedule-I, item 6 of the Court Fees Act, 1870.

6. मूल अपील के साथ ड्यूटी/जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।

Proof of payment of duty/ penalty etc. should be attached to the original appeal

7. अपील के साथ निर्धारित 5/- रुपए का स्टाम्प कोर्ट फीस के रूप में वहन करना चाहिए।

Appeal should also bear a Court Fee Stamp of Rs. 5/- (Rupees five only)

विषय: - कारण बताओ सूचना S/10-27/MCD/EGM-504/2017-18 Dt 09.02.2018 for not filing EGM electronically by M/s Taurus Shipping Services, Gandhidham.

BRIEF FACTS OF THE CASE

M/s Taurus Shipping Services, Plot No 326, Sector-1/A, Gandhidham, Kachchh-370201 (herein after referred to as "noticee" for the sake of brevity) has filed Manual EGM No. F-504 dated 26.06.2017 (EDI Rotation number 130237 Dt. 22.06.2017) with this Custom House in respect of Vessel "MV SHAN HU HAI" on behalf of the Master of the vessel under section 41 of the Customs Act 1962, which sailed from Kandla Port on 27.06.2017.

(1) Section 41 of CA 1962 stipulates delivery of Export Manifest or Export Report as under:-

*(1) The person-in-charge of a conveyance carrying export goods shall, before departure of the conveyance from a customs station, deliver to the proper officer in the case of a vessel or aircraft, an export manifest by presenting **electronically**, and in the case of a vehicle, an export report, in the prescribed form:*

(2) The person delivering the export manifest or export report shall at the foot thereof make and subscribe to a declaration as to the truth of its contents.

(3) If the proper officer is satisfied that the export manifest or export report is in any way incorrect or incomplete and that there was no fraudulent intention, he may permit such manifest or report to be amended or supplemented.

The Export Manifest (Vessels) Regulations, 1976

*Regulation 3(3); The export manifest for all goods shipped and transhipped and endorsed by the person-in-charge of the vessel as to the quantities shipped and transhipped, shall be delivered to the proper officer in the Export Department, **before the departure of the vessel or within seven days from the date of departure of the vessel:***

Provided that where the export manifest is delivered within seven days from the date of departure of the vessel, the agent of the person-in-charge of the vessel shall furnish such security as the proper officer deems sufficient for that purpose.

(2) In view of the above said provisions, the EGM in electronic form is required to be filed in the system within seven days of sailing of the vessel. On scrutiny of the above manual EGM filed by the Noticee, it is observed that goods i.e Indian Marine Salt in Bulk had been exported under shipping Bill No. 6893435 dated 21.06.2017 as mentioned in Manual EGM. However on examination in EDI Systems of Customs, it was noticed that they had not filed the EGM electronically in system till 13.02.2019, whereas they were required to file the same within stipulated time limit of 7 days i.e.Upto 04.07.2017 from

sailing date of the vessel i.e. 27.06.2017, as per Section 41 of Customs Act, 1962. The purpose of filing of EGM in Electronic form in stipulated time limit is to ensure that all obligations imposed on the master / steamer agents of the vessel under the provisions of Section 41 and 42 and 148 of the Customs Act 1962 read with Regulation 3 of Export Manifest (Vessels) Regulations, 1976, have been duly fulfilled. As such they have contravened the said provisions.

(3) As they have contravened the provisions of Section 41 and 42 and 148 of the Customs Act 1962 read with Regulation 3 of Export Manifest (Vessels) Regulations, 1976 by not filing the EGM Electronically thereby they have rendered themselves liable for penal action under Section 117 read with Section 148 of the Customs Act, 1962.

Accordingly a SCN dated 09.02.2018 was issued as to why penalty should not be imposed upon them under Section 117 of the Customs Act, 1962 for contravention of provisions contained in Section 41 of the Customs Act, 1962 and the Export Manifest (Vessels) Regulations, 1976.

DEFENCE AND PERSONAL HEARING

4. M/s Taurus Shipping Services was issued Show Cause Notice bearing no. S/10-27/MCD/EGM-504/2017-18 dated 09.02.2018. In the said SCN, M/s Taurus Shipping Services was directed to submit their defense within 7 days of receipt of SCN. The noticee vide letter F.No. Nil dated 16.02.2018 replied to the SCN and submitted in defense that they have filed EGM manually on 26.06.2017 and electronically through EDI system on 13.06.2017 which is within the prescribed time limit of 7 days of sailing of vessel i.e 27.06.2017. Further, the agent along with their reply dated 16.02.2018 submitted a copy of EDI electronic checklist claiming of submission of manual EGM.

5. A letter S/10-27/MCD/EGM-504/2017-18 dated 07.02.2019 was posted to M/s Taurus Shipping Services for personal hearing in the matter. Personal hearing in the case was held on 13.02.2019 wherein Shri Ravi Maheshwari, Senior Executive and Authorised Representative of M/s Taurus Shipping appeared and reiterated their submission dated 16.02.2018. Shri Ravi Maheshwari during the personal hearing stated that they had submitted the details to CMC on 30.06.2017,.Then he was shown the EDI system, on which the box message "The EGM Number and date are invalid..." which meant that the EGM was not filled till that date i.e.13.02.2019, then he further stated that the CMC did not follow up the timely filing of EGM electronically. He also stated that the concerned staff has left the company, however the fact is that EGM is still not filled electronically for which they regret of the same and ensure that the same shall be filed within in 3 days. He also agreed that they could not follow up the matter with CMC for timely filing of the EGM. Shri Ravi Maheshwari, further stated that they do not want

to say anything else in the matter and do not want any further personal hearing and requested for earliest disposal of the matter with a lenient view.

DISCUSSION AND FINDINGS

6. I have carefully gone through the case records, defense submission and record of personal hearing. The issue is in narrow compass and it is a fact on record that the Agent had not filed the EGM in electronic form within stipulated time limit of seven days from the date of sailing of vessel under the provision of Section 41 of Customs Act'1962 read with Rule 3 of Export Manifest (Vessels) Regulations, 1976 and Section 148 of the Customs Act. The EGM in electronic form was required to be filed by 04.07.2017 i.e seven days from sailing of vessel on 27.06.2017; however they did not file the same in system till the date of Personal Hearing i.e. 13.02.2019. Though as per the commitment made by the representative of M/s. Taurus Shipping Services, during the Personal Hearing on 13.02.2019 the EGM was filled electronically on 14.02.2019 as verified from the EDI System. M/s. Taurus shipping filled EGM on dated 14.02.2019 i.e more than 19 months delay, i.e. beyond the stipulated time period of 7 days from the sailing of Vessel. It is also in the notice of the adjudicating authority that M/s Taurus Shipping Services have also been penalized in the past for not filing / late filing of EGM electronically, thus a repetitive nature of contravention of the provision of Section 41 of Customs Act'1962 read with Rule 3 of Export Manifest (Vessels) Regulations, 1976 and Section 148 of the Customs Act is being done by M/s Taurus Shipping Services. This fact is to be kept in mind, while deciding the quantum of penalty.

07. I find that said agent was to file the EGM and is responsible to file EGM in electronic form on behalf of the Master of the vessel under section 41 of the Customs Act 1962 read with Rule 3 of Export Manifest (Vessels) Regulations, 1976 and Section 148 of the Customs Act within seven days of sailing of vessel. I find that the Shipping Agent has failed to file the electronic EGM within stipulated time limit. The agent has filed EGM in electronic after a delay of more than 19 months as stated above.

08. I find that that they have submitted a print out of submission of EGM to CMC on 30.06.2017, though the same could not be reflected in EDI system from this date. Thus even if they submitted the details to CMC on 30.06.2017, it is clear that they did not follow up the matter to ensure the timely filing of EGM and filed EGM electronically only on 14.02.2019 i.e after the stipulated time limit.

09. I also find that they have filed manual EGM on 30.06.2017, however not filed EGM in electronically within time frame of 7 days of sailing of vessel i.e upto 04.07.2017 but later on they have filed on 14.02.2019 in EDI system. I find that, as they filed EGM electronically with a more than 19 months delay after the stipulated time limit, they have contravened the provisions contained in Section 41 and 148 of the Customs Act, 1962 and the Export Manifest (Vessels) Regulations, 1976 and rendered themselves liable for penalty under Section 117 of CA 1962.

Accordingly, I hereby pass the following order :-

ORDER

I hereby impose penalty of **Rs.15,000/- (Rs. Fifteen Thousand Only)** under Section 117 of Customs Act, 1962, for violating, the provisions of Section 41 of Customs Act 1962 read with Section 148 of Customs Act' 1962, and for contravention of Rule 3 of Export Manifest (Vessels) Regulation 1976.

JH 18/2/19
(Hemesh Chhabra)
Assistant Commissioner (MCD)
Custom House, Kandla.

By Regd Post AD/ Speed post.

F.No. S/10-27/MCD/EGM-504/2017-18/

Dated: 18.02.2019

To,
M/s Taurus Shipping Services,
Plot No 326, Sector-1/A,
Gandhidham,
Kachchh-370201

*S (E D) /
upload memo
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Copy To:

- 1- The Assistant Commissioner (RRA), Customs House, Kandla.
- 2- The Assistant Commissioner (Recovery), Customs House, Kandla.
- ✓ 3- The Assistant /Deputy Commissioner (EDI), Customs House, Kandla with a request please upload OIO on the official website of Custom Commissionerate Kandla.
- 4- Guard file.

