



**सीमा शुल्क आयुक्त का कार्यालय,
नवीन सीमा शुल्क भवन, नया कांडला ।**

**OFFICE OF THE COMMISSIONER OF CUSTOMS,
NEW CUSTOM HOUSE, NEW KANDLA-370 210 (GUJARAT)
Phone No: 02836-271468/469, Fax No. : 02836-271467.**

A	फाइल संख्या/ File No.	S/10-211/ADJ/ADC/AI/2016-17
B	आदेश में मूल सं./ Order-in-Original No.	KDL/ADC/PMR/03/2018-19
C	पारित कर्ता/ Passed by	SH. PADALA MOHAN RAO, ADDITIONAL COMMISSIONER
D	आदेश की दिनांक/Date of order	02/05/2018
E	जारी करने की दिनांक/Date of issue	02/05/2018
F	एस.सी.एन. सं. एवं दिनांक/ SCN No. & Date	S/10-SIIB/SCN-04/ADC/2017 dated 10.02.2017
G	नोटीसी/ पार्टी Noticee/Party	M/s Akash Industries, Survey No.281, N.H. No.8/A, Nani Chirai, Taluka-Bhachau, Distt.-Kutch, Gujarat-370140

1. यह अपील आदेश संबन्धित को नि शुल्क 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 के नियम 19823 के साथ पठित सीमा शुल्क अधिनियम 12 की धारा 19628 A - 3के 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 (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
7वीं मंज़िल, मृदुल टावर, टाइम्स ऑफ इंडिया के पीछे, आश्रम रोड़
अहमदाबाद 380 009”
“THE COMMISSIONER OF CUSTOMS (APPEALS), KANDLA
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 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 नियम (अपील), और सीमा शुल्क अधिनियम 1982, 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 disput

BRIEF FACTS OF THE CASE:-

An intelligence regarding mis-declaration of imported cargo was collected/gathered by the SIIB Officers, Custom House, Kandla. The intelligence so received suggested that one of the importers namely M/s. Mantri Industries has filed Bill of Entry No. 4754669 dated 30.03.2016 for import of "Sawn New Zealand Pine Logs (bark off)" falling under CTH 4407 which attracts duty @ 10% BCD and 4% Additional duty, by mis-declaring the said goods as "Roughly Squared New Zealand Pine Logs (Bark off)" under CTH 4403 @ 5% BCD and claimed exemption of additional duty vide Sl. No. 56 of the Notification No. 21/2012-Customs dated 17th March, 2012 to evade higher rate of duty.

2. The examination of the subject cargo was done by the Dock Examination Section under the supervision of Officers of SIIB Section and in presence of the authorized person of the Custom Broker on 07.04.2016. During examination of the aforesaid Bill of Entry, it was revealed that there were 14 more B/Es filed by six other importers which were passed through RMS. On verification, it was observed that M/s. Akash Industries (IEC No. 3707000346), Survey No.281, NH-8/A, Nani Chirai, Tal.-Bhachau, Distt.-Kutch, Gujarat-370140 have filed two Bills of Entry having Nos. 4754672/30.03.2016 and 4754666/30.03.2016 for clearance of 100.248 CBM & 99.154 CBM respectively in the Bs/E declaring the goods as "Roughly Squared New Zealand Pine Logs (Bark off)" under CTH 4403. A joint examination was carried out by the Officers of Docks Examination and SIIB in presence of Shri Raju Thaneshwar Chand, representative of Custom Broker M/s. Shivam Seatrans Private Limited. On examination, prima facie it appeared that the goods are "sawn wood" instead of "Roughly Squared New Zealand Pine Logs (Bark off)" as declared by the importer. The matter was reported to the Deputy Commissioner of Customs, Docks Examination and Deputy Commissioner of Customs, SIIB and both the officers joined the examination and expressed similar views. Further during the examination it was also found that the goods were lying in bunches and dimension of most of these wood were in extremely accurate dimensions without having rough areas or bark traces on the edges of the same. The goods were found packed in a very well manner in separate pack of the following dimensions:

- (i) 180 mm x 180 mm x 4m;
- (ii) 200 mm x 200 mm x 4m;
- (iii) 240 mm x 240 mm x 4m;
- (iv) 260 mm x 260 mm x 4m;
- (v) 280 mm x 280 mm x 4m;
- (vi) 320 mm x 320 mm x 4m and
- (vii) 340 mm x 340 mm x 4m.

3. The said cargo was detained under Panchnama dated 13.04.2016 on a belief that the goods are liable to confiscation under Section 111 of the Customs Act, 1962. During Panchnama proceedings, measurement of each log of every lot have been taken and found that the dimensions were 100% matched with the dimensions as declared by the importers in the Bills of Entry and length of each lot matched with dimension as examined on 07.04.2016.

4. Further, M/s. Shivam Seatrans Private Limited, Custom Broker vide their letter dated 13.04.2016 prayed that the goods were incurring demurrage charges of the port and therefore, the said goods may be released provisionally. Upon their request, the importers were directed to execute Bond for Rs. 2,02,746/- and Bank Guarantee for Rs. 54,066/- in respect of the above mentioned two Bills of Entry. Accordingly, the detained goods have been released provisionally after accepting Bond for Rs. 2,02,746/- and Cash Security for Rs. 54,066/-.

5. Further, M/s. Akash Industries vide authority letter dated 11th May, 2016 authorised Shri Praveen Bejoy N. to appear before the investigating officer, to attend the matter and to explain the description of the cargo.

Moreover, during the course of investigation, statement of Shri Praveen Bejoy N. on behalf of M/s. Akash Industries has been recorded under Section 108 of the Customs Act, 1962 wherein he inter-alia stated that:

- (i) the goods would be classified under the rough squared log under CTH 4403, because cutting off log is not proper, it is roughly squared, so it needs further sawing to get the accurate dimension;
- (ii) in first glance it appears that goods are of standard dimensions, but if carefully view the cargo, it is found that the logs are cut only for transportation ease and dimension is uneven rather than standard one;
- (iii) it is pine wood and it is very soft in nature and the end use of it is in construction as shuttering while RCC roofing and used as packing material in various industries like glass, machinery, fruit industries etc. and it would be planked first and utilised as per requirement;
- (iv) though the goods appears to be in beam form, it can not be used as beam as it is very soft in nature and having very weak strength. Due to very less resin, it would decay fast and hence cannot be used as beam;
- (v) these are natural products and grow in uneven dimension, but if we try to straight it, some heart portion to be removed deeply;
- (vi) only one side square logs looks to cut, other three sides are showing the sap wood and rounding of natural condition;
- (vii) the purpose of straightening the logs was basically done for transportation ease and removing the rotten and node portion of the logs;

- (viii) the goods were roughly squared and maximum lot of goods had been sapwood portion and un-edged; only few lots had been one side heart cut but these lots also showing the three sides sap wood and un-edged so entire lots need to further sawing for obtaining to accurate size and it cannot be considered as sawn wood;
- (ix) they had no comments as to how the squaring of the logs have been done at supplier's end.

From the above facts, it is evident that the importers are not giving proper and correct reply and are trying to mislead the facts. Apparently the goods were in good condition with standard cut length with extremely accurate dimensions.

6. The photographs of the goods had been taken during Panchnama proceedings and the same were shown to the importers/their representative at the time of drawing statement. They have put the dated signature on the photographs in token of having seen them. Those photographs are reproduced below-

Photo - 1

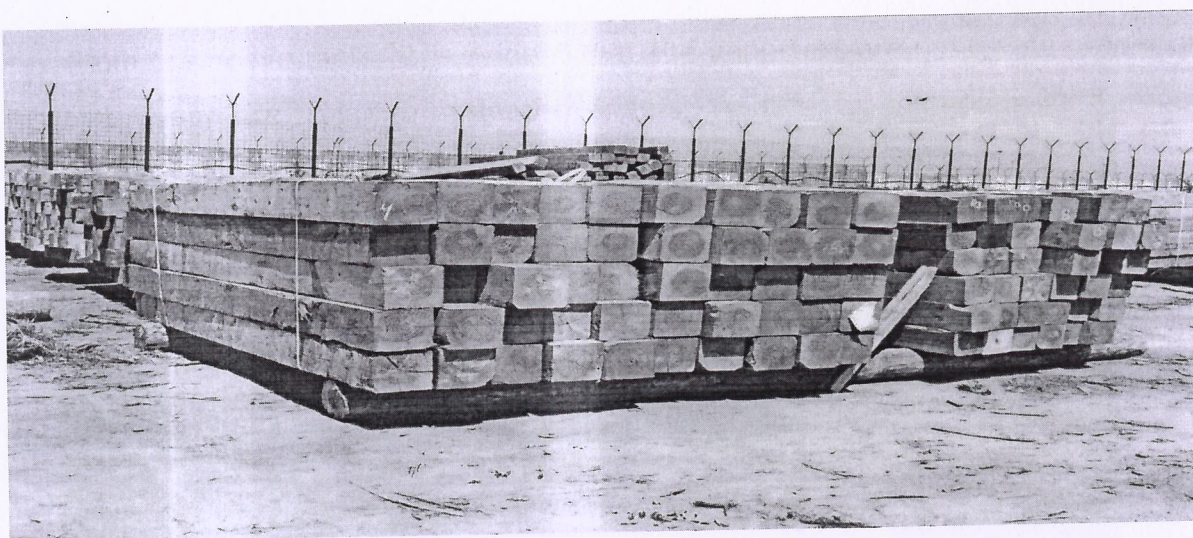


Photo - 2

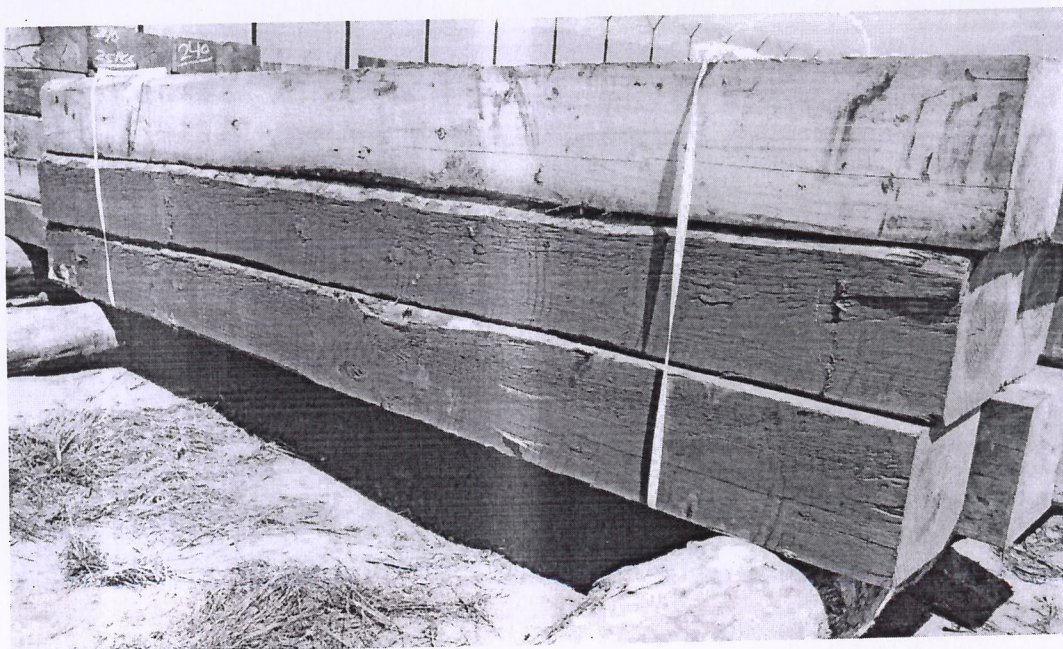


Photo - 3

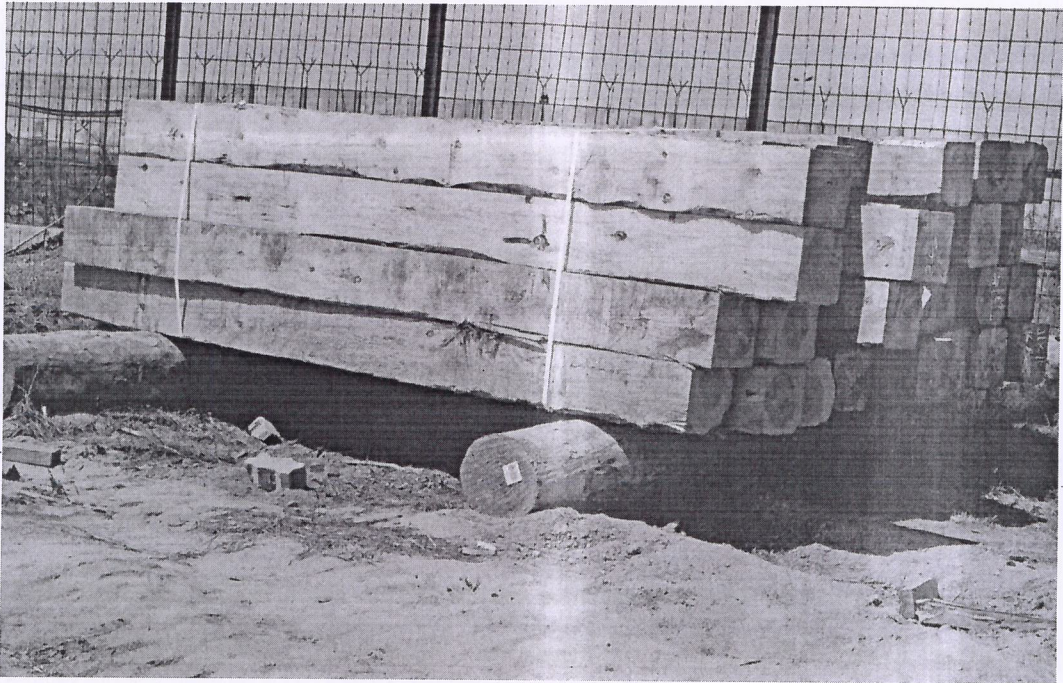


Photo - 4



Photo - 5

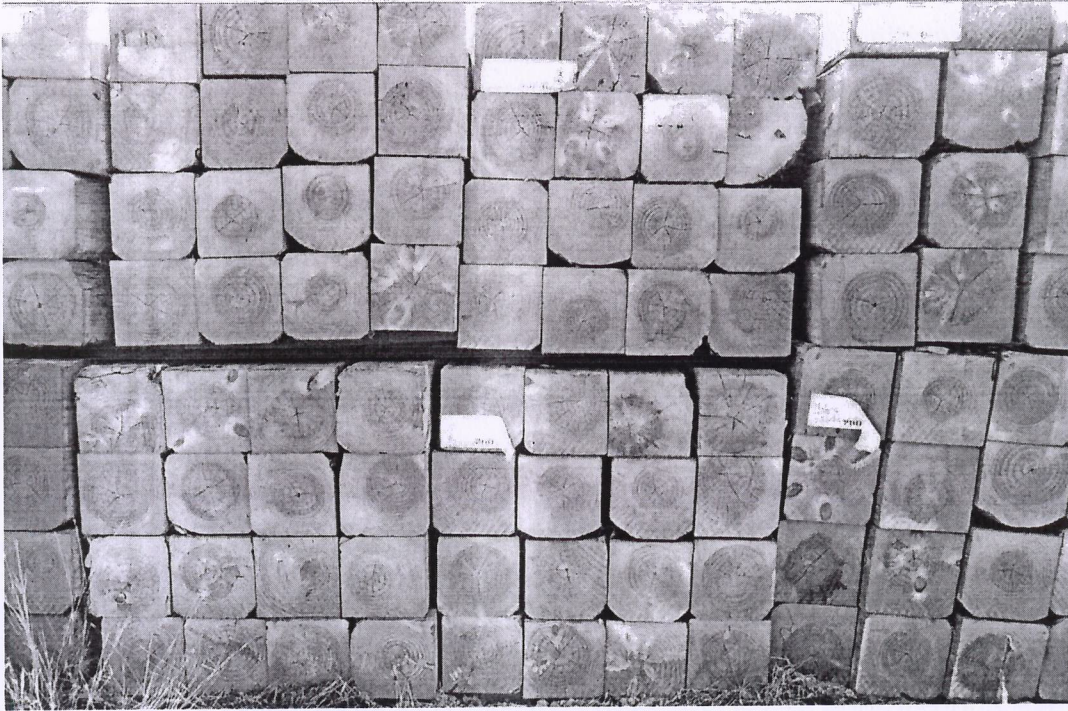
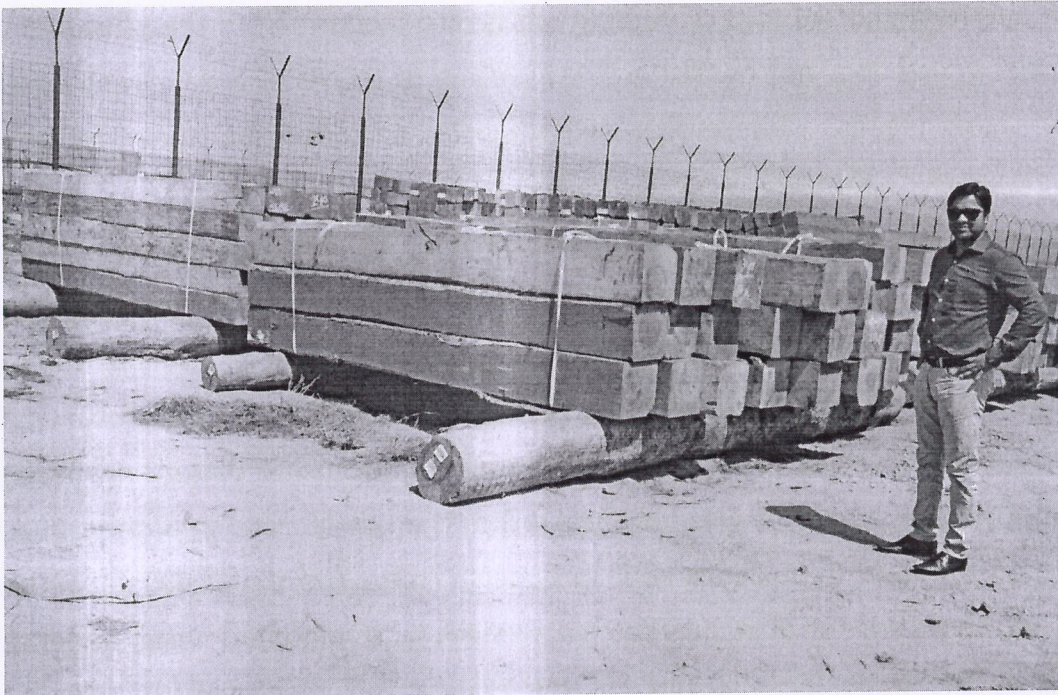


Photo - 6



7. As per HSN explanatory notes of CTH 44.07 it is mentioned that:

“With a few exceptions, this heading covers all wood and timber, of any length but of a thickness exceeding 6 mm, sawn or chipped along the general direction of the grain or cut by slicing or peeling. Such wood and timber includes sawn beams, planks, fitches, boards, laths etc., and products regarded as the equivalent of sawn wood or timber, which are obtained by the use of chipping machines and which have been chipped to extremely accurate dimensions, a process which results in a surface better than that obtained by sawing and which thereby renders subsequent planing unnecessary. It also includes sheets of sliced or peeled (rotary cut) wood, and wooden blocks, strips and friezes for flooring, other than those which have been continuously shaped along any of their edges, ends or faces”.

8. Further, as per HSN explanatory notes of CTH 44.03 wherein it is mentioned that:

“The heading also includes roughly squared wood which consists of trunks or sections of trunks of trees, the round surfaces of which have been reduced to flat surfaces by means of axe or adze, or by coarse sawing, to form wood of roughly rectangular (including square) cross-section; roughly squared wood is characterised by the presence of rough areas or bark traces. Half-squared wood, which is wood prepared in this manner on two opposite faces only, is also classified here. Timber is prepared in these forms for sawmills or may be used such, e.g., as roofing timber”.

9. Explanatory notes of CTH 44.03 mentions that the heading includes roughly squared wood which consists of trunks or section of trunks of tree and is characterised by the presence of rough areas or bark traces. During the examination and also from the above photographs, it can be seen that the said goods were perfect cuboids with standard cut length having extremely accurate dimensions with respect to its length, breadth and height of all logs of each lot. It is also evident from the photographs that the subject goods does not consist trunks, section of trunks of tree, presence of rough areas or bark traces. Therefore, the importer’s contention that the goods are classifiable under CTH 4403 is not tenable.

Explanatory notes of CTH 44.07 states that the heading covers all wood and timber of any length but of a thickness exceeding 6 mm, sawn or chipped along the general direction of the grain or cut by slicing or peeling. It is also stated that such wood and timber includes sawn beams, planks, flitches, boards, laths etc. It is seen that the subject goods are in the form of beams with accurate dimensions as declared in the import documents. It was also found that the goods were smoothly squared dry Pine logs of standard dimensions kept in bunches/lots. The dimensions have been re-verified at the time of Panchnama proceedings and matched with dimensions as declared by the importer. In view of the nature and characteristics of the goods observed during examination, the subject goods merits classification under CTH 44071020. Therefore, the goods are liable to be assess @ 10% BCD + 4% Additional duty.

10. Rule 12(1) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 stipulates that *“When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of response of such importer, the proper officer has still reasonable doubt about the truth and accuracy of the value so declared, it shall be deemed that the transaction*

value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3."

Since the subject goods had been mis-declared in the Bills of Entry and the importer has failed to furnish documentary evidence to prove the declared value, the value declared by the importer cannot be taken as true transaction value. Accordingly, declared value needs to be rejected under Rule 12 (1) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and the same are to be re-determined.

In the instant case, since the Transaction Value as declared by the said importers cannot be accepted, the value cannot be determined as per Rule 3(i) of the Custom Valuation (Determination of value of imported goods) Rules, 2007. Therefore, as per Rule 3(4), the value shall be determined by proceeding sequentially through rules 4 to 9 of the Rules *ibid*.

Further, Rule 4 says that the Transaction Value of the goods shall be the value of identical goods sold for export to India and imported at or about the same time as the goods being valued.

Moreover, as per Rule 2(d) of the Custom Valuation (Determination of value of imported goods) Rules, 2007.

"Identical goods" means imported goods-

- i) which are same in all respects, including physical characteristics, quality and reputation as the goods being valued except for minor differences in appearance that do not affect the value of the goods,*
- ii) produced in the country in which the goods being valued were produced, and*
- iii) produced by the same person who produced the goods, or where no such goods are available, goods produced by a different person, but shall not include imported goods where engineering, development work, art work, design work, plan or sketch undertaken in India were completed directly or indirectly by the buyer on these imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of these imported goods;*

In the current case, considering the nature of goods, it would be inappropriate to establish the identical nature of the goods imported with any other goods, Therefore, the application of Rule 4 does not appear to be appropriate.

As per Rule 3(4), we now come to Rule 5 for determination of the correct value. As per Rule 5, valuation of the imported goods in question can be done on the basis of value of similar goods sold for export to India and imported at or about the

same time as the goods being valued.

RULE 5. Transaction value of similar goods. - (1) *Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued:*

Provided that such transaction value shall not be the value of the goods provisionally assessed under Section 18 of the Customs Act, 1962.

(b) *In applying this rule, the transaction value of similar goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the value of imported goods.*

(c) *Where no sale referred to in clause (b) of sub-rule (1), is found, the transaction value of similar goods sold at a different commercial level or in different quantities or both, adjusted to take account of the difference attributable to commercial level or to the quantity or both, shall be used, provided that such adjustments shall be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustments, whether such adjustment leads to an increase or decrease in the value.*

Now, 'similar goods' as defined in Rule 2(f) of the Valuation Rules *ibid* is as below

"similar goods" means imported goods

- (i) *which although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable with the goods being valued having regard to the quality, reputation and the existence of trade mark;*
- (ii) *produced in the same country in which the goods being valued were produced; and*
- (iii) *produced by the same person who produced the goods being valued, or where no such goods are available, goods produced by a different person.*

Now as already discussed, goods identical to the imported goods in question cannot be ascertained; however it was found that during the relevant period several other importers have imported 'similar goods' as the said goods in question. Hence, Rule 5 has been found to be squarely applicable in the instant case.

11. In view of the nature and characteristics of the goods observed during examination and considering the end use of the goods as stated by the importer, the subject goods can be classified under CTH 44071020. Accordingly, NIDB data of CTH 44071020 has been analysed with respect to the prices declared before Indian

Customs at which the other contemporaneous importers had imported similar goods from the same Country of Origin. The NIDB data so noticed is detailed as Annexure - A to the Show Cause Notice.

As per NIDB data, the unit price per CBM (Assessable Value) noticed in respect of similar goods i.e. "Packing Material - Pine Wood - Dry sawn NZ Pine Indl. Grade" which were classified under CTH 44071020 are Rs. 14624/- (B/E No. 4364048/24.02.2016, 4445568/03.03.2016, 4363096/24.02.2016 at Custom House: INWFD6), Rs. 16277/- (B/E No. 5303663/18.05.2016 at Custom House: INMAA1), Rs. 16495/- (B/E No. 5467740/06.01.2016 at Custom House: INMAA1), Rs. 16555/- (B/E No. 5626459/14.06.2016 at Custom House: INMAA1), Rs. 16702/- (B/E No. 4900078/13.04.2016 at Custom House: INKRI1), Rs. 16894/- (B/E No. 4729005/29.03.2016, 3984504/21.01.2016 at Custom House: INCOK1), Rs. 17031/- (B/E No. 4816648/04.6.2016, 4649049/21.03.2016 at Custom House: INMAA1) and Rs. 18760/- (B/E No. 4768756/31.03.2016 at Custom House: INMAA1). The minimum unit price noticed is Rs. 14624/- per CBM (Assessable Value). Therefore, the declared value of the subject goods needs to be enhanced to the minimum unit price of similar goods noticed during the relevant period.

M/s. Akash Industries have filed two Bills of Entry Nos. 4754666/30.03.2016 and 4754672/30.03.2016 having quantity 199.402 CBM. The revised Assessable Value of the subject goods works out to be Rs. 29,16,055/-. The differential duty in respect of the two Bs/E works out to be Rs. 3,20,576/- as detailed in Annexure - B to the Show Cause Notice.

12. Accordingly a SCN F.No. S/10-SIIB/SCN-04/ADC/2017 dated 10.02.2017 was issued to M/s. Akash Industries, Survey No.281, NH-8/A, Nani Chirai, Tal.-Bhachau, Distt.-Kutch, Gujarat-370140 whereby they were called upon to show cause to the Additional Commissioner of Customs, Custom House, Kandla within 30 days from the receipt of this notice as to why:

- (i) the declared value of the subject goods should not be rejected and taken as Rs. 14624/- per CBM (Assessable Value).
- (ii) The goods covered under the above mentioned two bills of entry having Assessable Value (revised) of Rs. 29,16,055/- which subsequently allowed for provisional clearance should not be classified under CTH 44071200 (duty @ 10% BCD + 4% Additional Duty) instead of CTH 44039929.
- (iii) the differential Customs duty amounting to Rs. 3,20,576/- along with applicable interest should not be demanded and recovered from them under Section 28 of the Customs Act, 1962.
- (iv) as the goods covered under the above mentioned two bills of entry have already been cleared provisionally and are not available for confiscation, therefore the redemption fine in lieu of confiscation should not be imposed under Section 125 of the Customs Act, 1962;

- (v) penalty should not be imposed upon them under Section 112 (a) of Customs Act, 1962 for their act of omission and commission which rendered the goods liable for confiscation under Section 111 (m) of the Customs Act, 1962;
- (vi) penalty should not be imposed under Section 114A of the Customs Act, 1962;
- (vii) the Cash Security of Rs. 54,066/- paid by them should not be adjusted and the bond should not be enforced and appropriated against the liability of duty, fine or penalty payable.

PERSONAL HEARING:-

13. Personal hearing in the matter was granted on 03.03.2017 or 06.03.2017. Shri Hemchandra B. Yadav, authorised representative of the noticee i.e. M/s Akash Industries had attended the Personal Hearing on 06.03.2017. It is already available on records that during the course of Personal hearing held on aforesaid date 06.03.2017, the authorised representative had produced a letter dated 21.01.2017 addressed to the Assistant Commissioner of Customs, SIIB, Custom House, Kandla alongwith documents regarding transfer of ownership of goods as well as Copy of their In-Bond Bills of Entry and two Ex-Bond Bills of Entry No. 5219883 and 5219884 both dated 10.05.2016, filed by M/s Mukesh Kumar & Co., Survey No. 267/5, Mithi Rohar, Galpadar Road, Gandhidham, Kutch, Gujarat for clearance of the impugned goods by wrongly classifying the same as "Roughly Squared New Zealand Pine Logs(Bark off) under Tariff Heading 4403. He also submitted a written reply dated 06.03.2017 of M/s. Akash Industries, Survey No.281, NH-8/A, Nani Chirai, Tal.-Bhachau, Distt.-Kutch, Gujarat-370140.

Change in Adjudicating authority and consequently grant of personal hearing before the new Adjudicating authority:

13.1. Due to change in Adjudicating Authority, fresh Personal hearing was granted to the Noticee i.e. M/s. Akash Industries, Survey No.281, NH-8/A, Nani Chirai, Tal.-Bhachau, Distt.-Kutch, Gujarat-370140 on 27.04.2018. Shri Raju T.Chand, authorized representative of M/s Akash Industries appeared for the same on 27.04.2018. He reiterated the aforesaid facts mentioned in the letter dated 21.01.2017 and relevant documents produced at the time of P.H. held earlier on 06.03.2017, reiterated the submissions made vide defence reply dated 06.03.2017 to the instant SCN. He further stated that he has nothing to add further more in the defence and requested to decide the case accordingly.

WRITTEN SUBMISSION :-

14. M/s. Akash Industries, Survey No.281, NH-8/A, Nani Chirai, Tal.-Bhachau, Distt.-Kutch, Gujarat-370140, vide their letter dated 21.01.2017, addressed to the Assistant Commissioner of Customs, SIIB, Custom House, Kandla have interalia submitted that they had filed Into- Bond Bill of Entry having Nos. 4754666/30.03.2016

and 4754672/30.03.2016 for the subject cargo having quantity 99.154CBM & 100.248 CBM respectively. The subject Cargo was shifted to Bonded warehouse as they were not in a position to open the LC for the said cargo. They had requested the supplier telephonically to extend the LC opening period for the subject cargo but they expressed inability to do the same. So, the supplier had sold the subject cargo to M/s Mukesh Kumar and Co., Gandhidham and requested them to transfer the ownership of the documents in favour of new buyer. They have already transferred the ownership of the subject cargo and copy of the same are attached herewith. M/s Mukesh Kumar & Co., Gandhidham have paid the Customs duty and warehousing charges and took the delivery of the cargo from the Bonded Warehouse. In support of their such contentions, M/s Akash Industries have produced the documents regarding transfer of ownership of the consignment to M/s Mukesh Kumar and Company as well as copy of Ex-Bond Bills of Entry Nos.5219883 dated 10.05.2016 and 5219884 dated 10.05.2016 having quantity 99.154CBM & 100.248 CBM respectively, filed by M/s Mukesh Kumar and Co., Gandhidham.

15. M/s. Akah Industries, Survey No. 281, N.H. 8-A, Nani Chirai Taluka- Bhachau, Kutch, Gujarat-370140, vide their letter dated 06.03.2017 have submitted reply to the SCN F. No. S/10-SIIB/SCN-04/ADC/2017,

15.1 They in reference to aforesaid case matter, have interalia submitted as under;-

15.2 They are Noticee in the subject SCN dated 10.02.2017. They are conducting business of Import Export from their above mentioned address.

15.3 For the sake of brevity they state that the impugned SCN alleges that the cargo imported under 2 Bills of Entry Nos. i.e. (i) 4754672 dated 30.03.2016 and (ii) 4754666 dated 30.03.2016 were "Sawn New Zealand Pine Logs (Bark Off" falling under CTH 4407 instead of "Roughly Squared New Zealand Pine Logs (Bark Off) under CTH 4403, as declared, in evasion of Customs Duty and SAD, hence they have been asked for point-wise reply of the questions given in Page No. 8-9 of the SCN. In earlier investigation by the SIIB, Kandla, the goods were surveyed jointly with the Officers of the Docks Examination and in the presence of the representative of their Customs Broker. During the course of the examination, prima facie it was alleged by the department that the goods are "sawn wood" instead of "Roughly Squared New Zealand Pine Logs (Bark Off)" as declared. The said cargo was detained under Panchnama dated 13.04.2016 on a belief that the goods are liable for confiscation under Section 111 of the Customs Act, 1962.

15.4 The background of the issue is that a SCN No. S/10-SIIB/SCN-04/ADC/2017 dated 10.02.2017 had been issued to them, wherein it has been alleged that the imported goods were "Sawn New Zealand Pine Logs (Bark Off" falling under CTH 4407 and mis-declared as "Roughly Squared New Zealand Pine Logs (Bark Off)" under CTH 4403 in order to claim the basic duty @ 5%

and claim exemption of additional duty vide Sl. No.56 of the Notification No.021/2012-customs dated 17th March, 2012 to evade higher rate of duty.

15.5 In the SCN, it has been alleged that the importer is not giving proper and correct reply and are trying to mislead the facts, however, during the course of investigation, they have recorded their statement under Section 108 of the Customs Act, 1962, wherein they have stated that:

- (i) the goods would be classified under the rough squared logs under CTH 4403, because cutting of logs is not proper (only bark and sapwood had roughly removed to the some extent). The heart of the each log is completely remains un-touched condition, which shows that only sapwood is removed to some extent. So, it is clear that the logs are roughly squared and it needs further sawing to get the accurate dimension (sawn wood)
- (ii) in the first glance it appears that the goods are of standard dimensions, but if you carefully view the cargo, it is found that the logs are cut only for transportation ease and dimension is uneven rather than standard one.
- (iii) it is pine wood and it is very soft in nature and the end use of it is in construction as shuttering while RCC roofing and used as packing material in various industries like glass, machinery, fruit industries etc. and it would be planked first and utilized as per requirement.
- (iv) though the goods were appears to be in beam form, it could not be used as beam as it is very soft in nature and having very weak strength and low density. Due to very less resin, it would decay fast and hence cannot be used as beam.
- (v) these are natural products and grow in uneven dimension, but if they try to straight it, sometimes, one side portion to be removed deeply, in photo only one side square logs looks to cut deeply, other three sides are showing the sap wood and rounding of natural condition.
- (vi) the purpose of straightening the logs was basically done for transportation ease and removing the rotten and node portion of the logs.
- (vii) the goods were roughly squared and maximum lot of goods had been sap portion and un-edged, only few lots had been one side deeply cut but these lots also showing the three sides sap wood and un-edged so entire lots need to further sawing for obtaining to accurate size and it cannot be considered as sawn wood.

15.6 During the Panchnama proceedings, the photographs of the goods had been

taken and same had been added in this SCN by your office as a support that the goods are "Sawn Wood." However, these photos clearly show that these are:

- (i) Having sap wood, decays and barks-spaces, this had been removed due to the sun and dryness.
- (ii) The cargo in beams-shape of uneven surface and un-edged with semilunar ends.
- (iii) In the close photo, it is clearly visible that the logs have been roughly squared in beam shape for transportation ease only. The uneven and waiving edges are clearly visible in these snaps which clearly show that the logs are roughly squared and not sawn. These logs require further sawing for smoothness of its rough surface.
- (iv) These logs are having sap wood which requires to be removed for obtaining sawn sizes as these sap woods decay within very short period of time.
- (iv) The end corners of logs are having semilunar shape and it needs further sawing to get dimensions.

They have reproduced the photograph of the goods, taken during Panchnama proceedings.

15.7 As per HSN explanatory notes of the CTH 4403, *"The heading includes limber in the natural state as felled, usually with the branches lopped off, and such timber stripped of its outer or both its outer and inner bark or froth which merely the rough protuberances have been removed. It also includes wood from which the waste outer layers, consisting of the most recent growths (sapwood), have been removed for economy in transport or to prevent decay.*

The heading also includes roughly squared wood which consists of trunks or sections of trunks of trees, the round surfaces of which have been reduced to flat surface by means of axe or adze, or by course of sawing, to form wood of roughly rectangular (including square) cross-section; roughly squared wood is characterized by the presence of rough areas or bark traces. Half-squared wood, which is wood prepared in this manner on two opposite faces only, is also classified here. Timber is prepared in these forth for sawmills or may be used as such, e.g. as roofing timber."

15.8 Further, as per HSN explanatory notes of CTH 4407, it is mentioned that:

"with a few exceptions, this heading covers all wood and timber, of any length but of a thickness exceeding 6mm, sawn or chipped along the general direction of a grain or cut by slicing or peeling. Such wood and timber includes sawn beam, planks, fitches, boards, laths etc. and products regarded as the equivalent of sawn wood or timber, which are

obtained by the use of chipping machines and which have been chipped to extremely accurate dimensions, a process which results in a surface better than that obtained by sawing and which thereby renders subsequent planing unnecessary. It also includes sheets of sliced or peeled (rotary cut) wood, and wooden blocks, strips and friezes for flooring, other than those which have been continuously shaped along any of their edges, ends or faces".

This heading excludes (as per explanatory note of chapter 4407):

(a) Wood roughly squared, e.g. by coarse sawing (heading 44 03).

Thus, the subject goods may not be considered as sawn wood and the classification of the goods under CTH 4403 is correct. Earlier decisions of Commissioner (A), CESTAT and Hon'ble Supreme Court of India, in the similar cases may be referred (copy of some decisions attached for your ready reference).

15.9 Now, the point-wise reply of SCN is as under:-

Since, the subject goods were Roughly Squared, so:

- (i) The supplier had supplied these goods at a price @ 155 USD per CBM, which is genuine and correct and it should not be rejected.
- (ii) The goods covered under the bills of entry no.4754672 dtd.30.03.2016 and 4754666 dtd.30.03.2016 are classifiable under CTH 4403 as the goods were Roughly squared, which attracts duty @ 5% (BCD) only.
- (iii) There was no any mis-declaration or evasion of Customs Duty and hence, no question of difference duty arises.
- (iv) The goods have been cleared after payment of appropriate Customs Duty and there was no any mis-declaration, hence no question of confiscation or redemption fine arises.
- (v) There was no any mis-declaration or any omission of the act, penalty should not be imposed.
- (vi) There is no any omission of act or any mis-declaration or evasion of duty; hence penalty should not be imposed.
- (vii) The goods were in order as declared, hence Cash Security of Rs.54,066/- paid by them should not be adjusted and bond should not be enforced and appropriated anywhere. The Cash Security of Rs.54,066/- paid by them should be refunded and bond should be cancelled.

Hence, in all fairness, they humbly pray that the material evidences discussed above are sufficient enough to drop the penal proposal in the SCN.

DISCUSSION AND FINDINGS:-

16. I have carefully gone through the entire records of the case, including the Show Cause Notice dated 10.02.2017 issued to M/s Akash Industries, the written defence submission dated 06.03.2017 as well as oral submissions made during the course of Personal Hearing and the relevant provisions of law. I take up the case on its merit for a decision.

17. I find that in the instant Show Cause Notice issued to M/s. Akah Industries, Survey No. 281, N.H. 8-A, Nani Chirai Taluka- Bhachau, Kutch, Gujarat-370140 there are proposal for-(i) the rejection of declared value of the subject goods and to be taken as Rs.14624/- per CBM (Assessable Value), (ii) Classification of the goods covered under the above mentioned two bills of entry having Assessable Value (revised) of Rs. 29,16,055/- which were subsequently allowed for provisional clearance under CTH 44071200 (duty @ 10% BCD + 4% Additional Duty) instead of CTH 44039929, (iii) Demand of the differential Customs duty of Rs.3,20,576/- along with applicable interest under the provisions of Section 28 of the Customs Act, 1962; (iv) Imposition of redemption fine under Section 125 of the Customs Act, 1962 as the goods covered under the above mentioned two bills of entry have already been cleared provisionally and are not available for confiscation, (v) Imposition of penalty under Section 112 (a) and Section 114A of the Customs Act, 1962 and (vi) adjustment of the Cash Security of Rs. 54,066/- paid by them and enforcement of the bond and appropriation against the liability of duty, fine or penalty payable.

18. The facts of the case indicate that M/s. Akah Industries, Survey No. 281, N.H. 8-A, Nani Chirai Taluka- Bhachau, Kutch, Gujarat-370140, an importer having IEC No. 3707000346, had filed two Bills of Entry having No. 4754666 and 4754672 both dated 30.03.2016 for clearance of timber of 99.154 CBM and 100.248 CBM respectively declaring the same as "Roughly Squared New Zealand Pine Logs (Bark off)" under CTH 4403. Intelligence suggested that the importer has mis-declared the goods as "Roughly Squared New Zealand Pine Logs (Bark off)" under CTH 4403 @ 5% BCD and claimed exemption of additional duty vide Sl. No. 56 of the Notification No. 21/2012-Customs dated 17th March, 2012 to evade Customs duty. Accordingly, a joint examination was carried out on 07.04.2016 by the Officers of Docks Examination and SIIB, Kandla in presence of Shri Raju Thaneshwar Chand, representative of Custom Broker M/s. Shivam Seatrans Private Limited. During the course of joint examination, prima facie it appeared that the imported goods are "Sawn New Zealand Pine Logs (bark off)" falling under CTH 4407 which attracts duty @ 10% BCD and 4% Additional duty, instead of "Roughly Squared New Zealand Pine Logs (Bark off)" as declared by the importer. The matter was reported to the Deputy Commissioner of Customs, Docks Examination and Deputy Commissioner of Customs, SIIB and both the officers joined the examination and expressed similar views.

Further during the examination, it was also found that the goods were lying in bunches and dimension of most of these wood were in extremely accurate dimensions without having rough areas or bark traces on the edges of the same. The goods were found packed in a very well manner in separate pack of the following dimensions:

- (i) 180 mm x 180 mm x 4m;
- (ii) 200 mm x 200 mm x 4m;
- (iii) 240 mm x 240 mm x 4m;
- (iv) 260 mm x 260 mm x 4m;
- (v) 280 mm x 280 mm x 4m;
- (vi) 320 mm x 320 mm x 4m and
- (vii) 340 mm x 340 mm x 4m.

18.1 The said cargo was detained under Panchnama dated 13.04.2016 on a belief that the goods are liable for confiscation under Section 111 of the Customs Act, 1962. During Panchnama proceedings on 13.04.2016, measurement of each log of every lot had been taken and found that the dimensions were 100% matched with the dimensions as declared by the importer in the Bills of Entry and length of each lot matched with dimension as examined on 07.04.2016.

18.2 Further, M/s. Shivam Seatrans Private Limited, Custom Broker vide their letter dated 13.04.2016 prayed that the goods were incurring demurrage charges of the port and therefore, the said goods may be released provisionally. Upon their request, the importer was directed to execute Bond for Rs.2,02,746/- and Bank Guarantee for Rs. 54,066/- in respect of the above mentioned two Bills of Entry. Accordingly, the detained goods had been released provisionally after accepting Bond for Rs.2,02,746/- and Cash Security for Rs. 54,066/-.

18.3 Further, during the course of investigation, statement of Shri Praveen Bejoy N., the authorised person of M/s. Akash Industries was recorded under Section 108 of the Customs Act, 1962 but they did not give proper and correct reply and tried to mislead the facts by inter-alia stating that the goods would be classified under the rough squared log under CTH 4403, because cutting off log is not proper, it is roughly squared, so it needs further sawing to get the accurate dimension and it cannot be considered as sawn wood. Apparently the goods were in good condition with standard cut length and with extremely accurate dimensions.

19. On investigation, the minimum unit price of the similar goods noticed during the relevant period as Rs. 14624/- per CBM (Assessable Value). The revised Assessable Value of the subject goods covered under two Bills of Entry Nos. 4754666/30.03.2016 and 4754672/30.03.2016 was worked out to Rs. 29,16,055/- and the differential Customs duty in respect of aforesaid two Bills of Entry was worked out to Rs. 3,20,576/-. Accordingly, on completion of investigation, the instant SCN F.No.S/10-SIIB/SCN-04/ADC/2017 dated 10.02.2017 was issued to M/s. Akash Industries, Survey No. 281, N.H. 8-A, Nani Chirai Taluka- Bhachau, Kutch, Gujarat-370140.

20. In regard to issue in dispute regarding classification of the subject goods, I have gone through the HSN explanatory notes of CTH 44.03 and CTH 44.07 respectively. I observe that explanatory notes of CTH 44.03 mentions that the heading includes roughly squared wood which consists of trunks or section of trunks of tree and is characterised by the presence of rough areas or bark traces. During the examination and also from the above photographs, it could be seen that the said goods were perfect cuboids with standard cut length having extremely accurate dimensions with respect to its length, breadth and height of all logs of each lot. It is also evident from the photographs that the subject goods do not consist trunks, section of trunks of tree, presence of rough areas or bark traces. Therefore, the subject goods are not found to be classifiable under CTH 4403.

Further, explanatory notes of CTH 44.07 states that the heading covers all wood and timber of any length but of a thickness exceeding 6 mm, sawn or chipped along the general direction of the grain or cut by slicing or peeling. It is also stated that such wood and timber includes sawn beams, planks, flitches, boards, laths etc. It is seen that the subject goods are in the form of beams with accurate dimensions as declared in the import documents. It is also found that the goods were smoothly squared dry Pine logs of standard dimensions kept in bunches/lots. The dimensions have been re-verified at the time of Panchnama proceedings and matched with dimensions as declared in the bill of entry. In view of the nature and characteristics of the goods observed during examination, the subject goods merits classification under CTH 44071020. Therefore, the sawn wood, imported are properly classifiable under Tariff Sub-Heading 44071020 and accordingly are liable to be assessed @ 10% BCD + 4% Additional duty.

21. In regard to rejection of the declared value of the subject goods, I find that the Valuation Rules provide that when there is reasonable doubt that the declared value does not represent the transaction value, where the declared value is rejected, the value shall be determined by proceeding sequentially in accordance with Rules 4 to 9 of the Custom Valuation (Determination of value of imported goods) Rules, 2007.

The Rule 4 *ibid* provides comparison of transaction value of identical goods, imported at or around the same period. In the current case, considering the nature of goods, it would be inappropriate to establish the identical nature of the goods imported with any other goods. Therefore, Rule 4 of the Valuation Rules cannot be invoked in the instant case. Further, proceeding sequentially, applicability of Rule 5 has been considered. The Rule 5 *ibid* provides the transaction value of 'similar goods' sold for export to India and imported at or about the same time as the goods being valued. The text of Rule 5 *ibid* reads as under-

RULE 5. Transaction value of similar goods. - (1) *Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about*

the same time as the goods being valued:

Provided that such transaction value shall not be the value of the goods provisionally assessed under Section 18 of the Customs Act, 1962.

(b) In applying this rule, the transaction value of similar goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the value of imported goods.

(c) Where no sale referred to in clause (b) of sub-rule (1), is found, the transaction value of similar goods sold at a different commercial level or in different quantities or both, adjusted to take account of the difference attributable to commercial level or to the quantity or both, shall be used, provided that such adjustments shall be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustments, whether such adjustment leads to an increase or decrease in the value.

The term 'similar goods' is defined in Rule 2(f) of the Valuation Rules *ibid* which reads as under:

“similar goods” means imported goods

- (i) which although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable with the goods being valued having regard to the quality, reputation and the existence of trade mark;*
- (ii) produced in the same country in which the goods being valued were produced; and*
- (iii) produced by the same person who produced the goods being valued, or where no such goods are available, goods produced by a different person.*

It is observed that during the relevant period several other importers have imported 'similar goods' as the said goods in question. Therefore, Rule 5 is squarely applicable in the instant case.

21.1 The similar imported goods are commercially inter-changeable, contemporaneous, from same country and of similar commercial quantities, and value thereof is adopted under Rule 5 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 considering reasonable and consistent with the general principles of these rules. Accordingly, correct and true values of imported goods are ascertained under rule 5 *ibid* in respect of 02 bills of entry in the instant case as detailed in the Annexure B of the SCN.

As per NIDB data of CTH 44071020 with respect to the prices declared before the Customs at which the other contemporaneous importers had imported similar goods from the same Country of Origin, the minimum unit price per CBM (Assessable Value) is observed as Rs.14624/- per CBM, in respect of similar goods i.e. "Packing

Material - Pine Wood - Dry sawn NZ Pine Indl. Grade” which were classified under CTH 44071020. Therefore, the declared value of the subject goods is required to be enhanced to the minimum unit price of similar goods noticed during the relevant period. In view of the facts and circumstances of the case, the value declared in the impugned two Bills of Entry are not true and correct and the same are liable to be rejected in terms of Rule 12 read with rule 3(1) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Further, based on available evidences on record the declared value of imported timber is required to be re-determined, and consequential differential amount of Customs duty is required to be ascertained. Accordingly, it is held that the value of the imported timber is required to be enhanced to Rs.14,624/- per CBM. I further observe that the revised assessable value of the subject goods is worked out to Rs. 29,16,055/- and on the basis of said revised assessable value, the differential Customs duty under the two Bills of Entry worked out to Rs.3,20,576/-

22. On going through the documents available on record, It is observed that M/s Akash Industries vide their letter dated 21.01.2017 to the Assistant Commissioner of Customs, Custom House, Kandla have interalia informed that they had filed Into- Bond Bill of Entry having Nos. 4754666/30.03.2016 and 4754672/30.03.2016 having quantity 99.154CBM & 100.248 CBM respectively. The subject Cargo was shifted to Bonded warehouse as they were not in a position to open the LC for the said cargo. Subsequently, the supplier M/s MGA International PTE Ltd. had sold the subject cargo to M/s Mukesh Kumar and Co., Gandhidham and requested them to transfer the ownership of the documents in favour of new buyer i.e. M/s Mukesh Kumar & Co. Gandhidham. In support of their such contentions, M/s Akash Industries have produced the documents regarding transference of ownership of the consignment to M/s Mukesh Kumar and Company as well as copy of Ex-Bond Bills of Entry Nos.5219883 dated 10.05.2016 and 5219884 dated 10.05.2016 having quantity 99.154CBM & 100.248 CBM respectively, filed by M/s Mukesh Kumar and Co., Gandhidham. From the documents submitted by M/s Akash Industries, it is observed that the new buyer M/s Mukesh Kumar & Co. have cleared the goods vide ex-bond Bills of Entry Nos.5219883 dated 10.05.2016 and 5219884 dated 10.05.2016 having quantity 99.154CBM & 100.248 CBM respectively and took the delivery of the cargo from Bonded warehouse.

I find that in case of sale of imported goods deposited in a Warehouse under the provisions of the Customs Act, 1962, it is the purchaser who is liable to file an Ex-Bond Bill of Entry and pay the applicable Customs duty. In the instant case the new buyer M/s Mukesh Kumar & Co. have cleared the goods vide ex-bond Bills of Entry Nos. 5219883 dated 10.05.2016 and 5219884 dated 10.05.2016. Therefore, I hold that the demand of differential Customs duty of Rs. 3,20,576/- alongwith applicable interest from M/s. Akash Industries, Survey No. 281, N.H. 8-A, Nani Chirai Taluka-Bhachau, Kutch, Gujarat-370140, under Section 28 of the Customs Act,1962 is not legal and not sustainable in law. Consequently, looking to the aforesaid factual

position, Cash Security of Rs.54,066/-paid by them at the time of provisional release of impugned goods cannot be adjusted and Bond of Rs.2,02,746/- executed for that purpose cannot be enforced.

23. There is proposal in the Show Cause Notice for imposition of penalty under Section 112(a) and 114A of the Customs Act, 1962 on M/s Akash Industries. In this connection, M/s Akash Industries in their defence reply have submitted that there was no any omission of the act or any mis-declaration or evasion of duty, hence no penalty is imposable on them. On going through the documents available on records, I find that M/s. Akash Industries had filed the above said two Bill of Entry Nos. 4754666 and 4754672 both dated 30.03.2016 for the subject consignments and the goods were removed from port to Bonded warehouse as LC of the said cargo was not opened by them. Since the supplier had sold the goods to M/s Mukesh Kumar & Co., the original importer M/s Akash Industries had transferred the ownership to the new buyer M/s. Mukesh Kumar & Co. vide two Transfer of Ownership Agreements dated 06.05.2016. Later on, the subject goods have been cleared by M/s. Mukesh Kumar & Co. vide ex-bond Bills of Entry Nos.5219883 dated 10.05.2016 and 5219884 dated 10.05.2016 having quantity 99.154CBM & 100.248 CBM respectively.

In fact, the duty on the warehoused goods are collected at the time of clearance only and in the instant case the new buyer M/s Mukesh Kumar & Co. have cleared the goods vide ex-bond Bills of Entry Nos. 5219883 dated 10.05.2016 and 5219884 dated 10.05.2016. The Section 114A of the Customs Act is applicable only in respect of a case where duty has not been levied or has been short levied and the person who is liable to pay the duty or interest, under sub-section (8) of Section 28 shall also be liable to pay a penalty equal to the duty or interest so determined. Penalty under Section 114A is imposable only when the demand of duty is confirmed under the proviso to Section 28(1) of the Act. In the instant case, the demand of Customs duty from M/s Akash Industries is not sustainable in law. When no duty demand as made out could be confirmed on M/s Akash Industries, they are not liable for any penalty under the Customs Act, 1962. In view of the above stated reasons, I hold that penalty under Section 112(a) and Section 114A of the Customs Act, 1962 is not attracted on M/s. Akash Industries, Survey No. 281, N.H. 8-A, Nani Chirai Taluka-Bhachau, Kutch, Gujarat-370140.

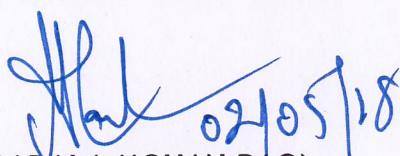
24. In light of the fact and circumstances discussed herein above, I finally conclude that Warehousing is a statutory facility for depositing imported goods in a Warehouse pending payment of duty. The Customs duty is levied and collected at their ex-bond stage. In this case the original importer namely M/s. Akash Industries have filed only Into-Bond Bill of Entry for the subject cargo and the subject cargo was shifted from Port to Bonded Warehouse as LC of the said cargo was not opened by them. In case of sale of imported goods deposited in a Warehouse under the provisions of the Customs Act,1962, it is the purchaser who is liable to file an Ex-Bond Bill of Entry and pay the

requisite Customs duty. In the instant case, the overseas supplier had sold the subject cargo to M/s. Mukesh Kumar & Co., Gandhidham (IEC No.3798000409) and as per supplier's direction M/s Akash Industries had transferred the ownership of documents of the subject consignments to M/s. Mukesh Kumar & Co. vide two Transfer of Ownership Agreements. Finally, the subject goods have been cleared by M/s. Mukesh Kumar & Co. vide ex-Bond Bill of Entry Nos. 5219883 dated 10.05.2016 and 5219884 dated 10.05.2016 having quantity 99.154CBM & 100.248 CBM respectively. Also I refrain to hold the impugned imported goods liable for confiscation, in the circumstances of the present case as no such confiscation is warranted as there was no seizure of the goods involved in the instant case. In the facts and Circumstances of the case, as discussed (supra), the demand of differential Customs duty of Rs.3,20,576/- alongwith applicable interest under Section 28 of the Customs Act,1962 and consequential penal actions under Section 112(a) and Section 114A of the Customs Act,1962 and imposition of redemption fine, as proposed under instant Show Cause Notice against M/s. Akash Industries, Survey No. 281, N.H. 8-A, Nani Chirai Taluka- Bhachau, Kutch, Gujarat-370140, do not sustain and deserves to be dropped.

25. In view of the foregoing discussions and findings, I pass the following order-

ORDER

I hereby drop the proceedings initiated vide Show Cause Notice F.No. S/10-SIIB/SCN-04/ADC/2017 dated 10.02.2017 in respect of M/s. Akash Industries, Survey No. 281, N.H. 8-A, Nani Chirai Taluka- Bhachau, Kutch, Gujarat-370140.


(PADALA MOHAN RAO)
Additional Commissioner (Adj.),
Custom House, Kandla.

F.No. S/10-211/ADJ/ADC/AI/2016-17

Dated 02.05.2018

BY REGISTERED POST/HAND DELIVERY

To,
M/s. Akash Industries,
Survey No. 281, N.H. 8/A, Nani Chirai,
Taluka: Bhachau, Kutch,
Gujarat-370140

Copy to:-

1. Deputy/Assistant Commissioner (SIIB), Customs, Custom House, Kandla.
2. Deputy/Assistant Commissioner (DE), Customs, Custom House, Kandla.
3. Deputy/Assistant Commissioner (RRA), Customs, Custom House, Kandla.
4. Deputy/Assistant Commissioner (Recovery), Customs, Custom House, Kandla.
5. Deputy/Assistant Commissioner (Group-II), Customs, Custom House, Kandla.
6. Guard File.

