



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.	F. No. S/15-03/Value Smart/SHB/2018-19
B	आदेश में मूल सं./ Order-in-Original No.	KDL/ADC/AK/08/2019-20
C	पारित कर्ता/ Passed by	SH. AJAY KUMAR, ADDITIONAL COMMISSIONER
D	आदेश की दिनांक/Date of order	30.07.2019
E	जारी करने की दिनांक/Date of issue	30.07.2019
F	एस.सी.एन. सं. एवं दिनांक /SCN No. & Date	SCN & PH waived vide letter dated 13.05.2019 and 16.05.2019.
G	नोटीसी पार्टी /Noticee/Party	M/s Flamingo Logistics, No. 18, KASEZIA Building, KASEZ, Gandhidham

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 1982 के नियम 3 के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 128 A (1) के अंतर्गत प्रवच 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
वी मंजिल 7, 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 जापान 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 7.5% भुगतान करना होगा।

An appeal against this order shall lie before the Tribunal 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.

BRIEF FACTS OF THE CASE

M/s Value Smart Trading Limited, 20/F, Champion Building, 287-291 Des Voeux Road Central Sheung Wan, Hong-Kong, a Hong-Kong based Trading firm not registered in India engaged in trading activities of various items having a Service Agreement cum Memorandum of Understanding with M/s. Flamingo Logistics, 18, KASEZIA Building, KASEZ, Gandhidham to providing Warehousing facility for the warehousing and trading of electronic items.

Further, M/s Flamingo Logistics, KASEZ filed Warehouse Bills of Entry as per the details below:-

Sr. No.	Warehouse Bill of Entry Number/ Date / Container No.	Item Description	Quantity	Assessable value (Rs.)
1	1000503/11.01.2019 / TGHU8285756	Hard Disk Drive 160 GB	12000	93,19,761.00
		Mini Tower Computer Case with Power Supply & Mother board (without RAM, CPU & HDD)	3224	
2	1001014/ 24.01.2019 / UACU5724120	Hard Disk 500 GB	11860	2,40,45,025.00
		Hard Disk 320 GB	8700	
		Hard Disk 160 GB	1040	
3	1001018/ 24.01.2019/ HLBU1285140	Hard Disk 500 GB	16300	2,46,12,273.00
		Hard Disk 320 GB	4000	
		Hard Disk 160 GB	1080	
4	1001691/ 08.02.2019/ DFSU6192584	Mini Tower Computer Case with Power Supply & Mother board (without RAM, CPU & HDD)	3504	27,21,019.00
Total				6,06,98,078.00

1.1 Further, acting on an Intelligence communicated vide letter F.No. DRI/AZU-GI/1/INT-01/2019 dated 30.01.2019 from DRI, AZU, Ahmedabad that consignments of second hand computers and / or second hand parts / spares of laptops and computers have been imported and the same also appears to have been imported in violation of IPR Rules in terms of Para 4(ii) of CBIC Circular No. 13/2012-Customs dated 08.05.2012 as the same is "material altered or impaired" by way of being disassembled parts, with a request of 100% Examination of the subject consignments, the cargo was examined by the Officers of SIIB , Kandla Customs under Panchnama as per details shown below in TABLE-A:-

TABLE-A

Sr. No.	Warehouse Bill of Entry Number/ Date / Container nos.	Item Description	Quantity	Panchnama date
1	1000503/11.01.2019 / TGHU8285756	Hard Disk Drive 160 GB	12000	14.02.2019
		Mini Tower Computer Case with Power Supply & Mother board (without RAM, CPU & HDD)	3224	15.02.2019 16.02.2019 18.02.2019
2	1001014/ 24.01.2019/ UACU5724120	Hard Disk 500 GB	11860	07.03.2019
		Hard Disk 320 GB	8700	08.03.2019
		Hard Disk 160 GB	1040	
3	1001018/ 24.01.2019/ HLBUI285140	Hard Disk 500 GB	16300	11.03.2019
		Hard Disk 320 GB	4000	
		Hard Disk 160 GB	1080	
4	1001691/ 08.02.2019/ DFSU6192584	Mini Tower Computer Case with Power Supply & Mother board (without RAM, CPU & HDD)	3504	05.03.2019 06.03.2019

1.2 The details of examination done container-wise are as under:-

1.2.1 Panchnama dated 14.02.2019, 15.02.2019, 16.02.2019 and 18.02.2019 for Ware-House Bill of Entry No. 1000503 dated 11.01.2019 for Container Number TGHU8285756:-

The said Panchnama were drawn at the warehouse premises of M/s Flamingo logistics, Unit No. 306, 2nd floor, Ganga SDF Complex, Phase-II, Kandla Special Economic Zone, Gandhidham and during the examination, it was found that the said units / imported goods were manufactured during the year 2011-2013 as the date available outside or inside the computer case and also dust and scratches were found inside and outside the computer cabinets. It has also been found that the said computers are of DELL and HP Brands.

1.2.2 Panchnama dated 05.03.2019 and 06.03.2019 for Ware-House Bill of Entry No. 1001691 dated 08.02.2019 for Container Number DFSU6192584:-

The said Panchnama were drawn at the warehouse premises of M/s J.M. Baxi & Company Plot No. 2 & 3, Marshalling Yard, Kandla Special Economic Zone, Gandhidham and during the examination, it has been found that the said units / imported goods were manufactured during the year 2011-2013 as the date available outside or inside the computer case and also dust and scratches were found inside and outside the computer cabinets. It has also been found that the said computers are of DELL and HP Brands.

1.2.3 Panchnama dated 07.03.2019 and 08.03.2019 for Ware-House Bill of Entry No. 1001014 dated 24.01.2019 for Container Number UACU5724120:-

The said Panchnama were drawn at the warehouse premises of M/s J.M. Baxi & Company Plot No. 2 & 3, Marshalling Yard, Kandla Special Economic Zone, Gandhidham and during the examination, it has been found that the said units / imported goods were manufactured during the year 2011-2013 as the

date available outside or inside the computer case and also dust and scratches were found inside and outside the computer cabinets. It has also been found that the said computers are of DELL and HP Brands.

1.2.4 Panchnama dated 11.03.2019 for Ware-House Bill of Entry No. 1001018 dated 24.01.2019 for Container Number HLBU1285140 :-

The said Panchnama was drawn at the warehouse premises of M/s J.M. Baxi & Company Plot No. 2 & 3, Marshalling Yard, Kandla Special Economic Zone, Gandhidham and during the examination, it has been found that the said units / imported goods were manufactured during the year 2011-2013 as the date available outside or inside the computer case and also dust and scratches were found inside and outside the computer cabinets. It has also been found that the said computers are of DELL and HP Brands.

1.3 During the course of examination of similar cargo, this office had contacted Representatives from various Brands viz. HP and Dell for the inspection and to submit their report. In response, Representatives from M/s HP India Sales Pvt. Ltd., inspected the said cargo i.e. "Mini Tower desktop computer case with Motherboard (without RAM, Processor and HDD)" and gave their report dated 27.02.2019. Brief of the same is as under:

1.3.1 Report Given by HP India Sales Pvt. Ltd.:-

- They have submitted that imported parts belongs to used HP branded products that were manufactured for use in countries outside India and it is their apprehension that the other parts of these used HP manufactured products will be separately imported into India at the later date.
- They have submitted that these imported goods are not finished computers classifiable under CTH 847150 and appears to be imported as raw materials and/or completely knocked down or semi knock down conditions.
- They have submitted that these **imported goods appears to be used or second hand goods and requires import license as per Notification no. 35 (RE-2012)/2009-2014 dated 28.02.2013, para 2.17 of Foreign Trade Policy issued by Ministry of Commerce, DGFT.**
- Also, the importer is required to obtain NOC from MOEF, as per Hazardous Wastes (management, handling and Trans-boundary Movement) Rules 2008.
- They have also stated that since these used branded products were manufactured for use in countries outside India, these products and their parts would not meet the Indian regulation requirements mandated by the BIS.

1.3.2 Report Given DELL India Pvt. Ltd.:-

It is pertinent to mention here that DELL has not turned up for inspection and even did not reply any e-mail conversations, even after repeated mails from this office.

1.4 Recording of Statements:-

Shri Kiran Singh Kochar, partner of M/s Flamingo Logistics, registered office at No. 18, KASEZIA Building, KASEZ, Gandhidham in his statement recorded on 19.03.2019 under Section 108 of the Customs Act, 1962 wherein he stated that

:-

- That M/s Value Smart Trading Ltd. is a Hong Kong based trading firm which is engaged in trading activities of various items and said firm is not registered in India.
- That Shri Rupinder Singh Naurth (Canadian Citizen) and Shri Arun Pandey (Hong Kong Citizen) are the Directors of M/s Value Smart Trading Ltd.
- That M/s Flamingo Logistics has a Service agreement cum Memorandum of understanding with M/s Value Smart Trading Ltd., and as per the service agreement, M/s Flamingo Logistics provides warehousing facility to M/s Value Smart Trading Ltd. for the warehousing and trading of Electronics items.
- That regarding the contract / purchase order / proforma invoice & mode of payment terms of import of "Mini Tower Computer Case with Motherboard" and Computer/Laptop accessories imported vide container No. UACU 5724120, TGHU 8285756, HLBU1285140 & DFSU6192584, they got Commercial Invoice in the name of M/s Flamingo Logistics as a warehouse custodian.
- That M/s Value Smart Trading Ltd. informs M/s Flamingo Logistics through emails about the planning of import/export of the consignments and accordingly they file import/export documents on their behalf.
- That regarding the purpose of the import, the import is for the purpose of warehousing and re-export to different countries after bifurcation and consolidation of different cargos imported.
- That he had seen the cargo imported through container No. UACU 5724120, TGHU 8285756, HLBU1285140 & DFSU6192584.
- That **regarding the condition of the goods viz. Hard Disc Drive and Mini Tower Computer Case with Motherboard, imported by M/s Value Smart Trading through Container No. UACU 5724120, TGHU 8285756, HLBU1285140 & DFSU6192584, the cargo is old and appears to be used.**

- That they had requested to permit them to re-export the concerned consignments as they had filed warehouse Bills of Entries for Re- Export Purpose.

1.4.1 Also, Statements of Directors of M/s Value Smart Trading Limited has not been recorded during the investigation as the said firm has not been registered in India and both the Directors are Hong-Kong Citizens.

Import Restrictions and provisions

1.5 Import Policy for Second Hand Goods:

"2.31 Second Hand Goods

S.No.	Categories of Second Hand Goods	Import Policy	Conditions, if any
I	Second Hand Capital Goods		
(a)	i. Personal Computers/laptops... ii. Photocopier machines..... iii. Air Conditioners iv. Diesel generating sets.	Restricted	Importable against Authorisation
(b)	Refurbished.....	Free	Subject to production.....
©	All other second hand capital goods.....	Free	
II	Second Hand Goods other than Capital Goods.	Restricted	Importable against Authorisation.

6.1 Para 4(ii) of Circular No. 13/2012-Customs dated 08.05.2012 on Enforcement of Intellectual Property Rights on imported goods - Clarification on the issue of parallel imports, stipulates that "Section 30(3)(b) of the Trade Marks Act, 1999 provides that where the goods bearing a registered Trade Mark are lawfully acquired, further sale or other dealing in such goods by purchaser or by a person claiming to represent him is not considered an infringement by reason only of the goods having been put on the market under the registered Trade Mark by the proprietor or with his consent. However, such goods should not have been materially altered or impaired after they were put in the market".

SEIZURE OF THE CARGO

2. As the goods imported appears to be "Old and Used" which falls under the category of restricted items as per para 2.31(II) of Foreign Trade Policy 2015-2020, therefore said cargo was placed under seizure vide Seizure-Memo dated 15.03.2019 and the seized cargo was handed over to M/s Flamingo Logistics, KASEZ, Gandhidham vide Supratnama dated 15.03.2019.

APPLICABILITY OF IPR

3. As the subject cargo which was bearing Brand names viz. DELL and HP but the client, on whose behalf, the cargo had been ware-housed is a foreign entity and not registered in India and intended for re-export, the applicability of IPR was not examined.

APPLICABILITY OF BIS

4. As the subject cargo which was found to be old & used but the client, on whose behalf, the cargo had been ware-housed is a foreign entity and not registered in India and intended for re-export, the applicability of BIS was not examined.

OBSERVATION AND CONCLUSION

5. During the Examination of the cargo and further Investigation in the matter, it has been found that the goods were packed in brown corrugated boxes and do not have any mark/sticker/print of any particular company/ brand/ trademark. However, inside the boxes there were the cargos of different brands found present inside the Boxes. Computer cabinets were equipped with mother board, DVD/CD Player unit, Power Unit, Processor Cooling Unit etc. with the name of brand/Trademark of HP, Dell etc.

5.1 During scrutiny and examination of the documents viz. Bill of lading, Bills of Entry, invoices, packing list, it is found that they have declared the description of goods as Hard Disk Drive 160 GB (Mini Tower Computer Case with Power Supply & Mother board (without RAM, CPU & HDD), Hard Disk 500/320/160 GB (Mini Tower Computer Case with Power Supply & Mother board (without RAM, CPU & HDD) in their Bill of lading, Bills of Entry, invoices, packing list whereas on physical verification of goods and examination report of M/s HP India Sales Pvt. Ltd., dated 27.02.2019 it is found that the goods imported were old and used items. Further, Shri Kiran Singh Kochar, Partner of M/s Flamingo Logistics, Gandhidham in his statement recorded on 19.03.2019 under Section 108 of the Customs Act, 1962 also confirm that the goods imported were old and used.

5.2 Further, though the SEZ Entity M/s Flamingo Logistics, KASEZ, Gandhidham had filed the Ware-House Bills of Entry for the said cargo on behalf of their client M/s Value Smart Trading Limited, Hong Kong and except one Ware-House Bill of Entry, they have not mentioned that "Cargo for Export Purpose" and also at the same time, they have failed to mention the correct description of the cargo in all the said Ware-House Bills of Entry and instead of mentioning that the cargo is "Old and Used", they had remained silent on the same.

5.3 Thus, it appears that they have willfully mis-declared the actual and correct description of goods imported in the documents viz., Bill of lading, Bills of Entry, invoices, packing list as required under Section 46 of the Customs Act, 1962 and thereby contravened the provisions of Section 46 of the Customs Act, 1962 and rendered themselves liable for penalty under Section 112 of the Customs Act, 1962.

**REQUEST FOR WAIVER OF SHOW CAUSE NOTICE & PERSONAL HEARING
AND PERMISSION FOR RE-EXPORT**

6. Vide letter dated 26.03.2019, addressed to the Commissioner of Customs, CH Kandla, M/s Value Smart Trading Limited have informed that they are Hong-Kong based Trading Firm utilizing warehousing services of M/s Flamingo Logistics, KASEZ, Gandhidham for storage of their EXIM cargo for further dispatch as per their Global Orders. It has been further submitted that their cargo required longer period of storage due to quality checks and rectification / cleaning / brushing/ packaging of cargo before the same is dispatched to overseas principals and the rentals and other services in India is lower than the other countries which is beneficial for them to compete in the overseas market for their product. Further, they have requested to permit them to re-export the same which was warehoused to fulfill the commitment of their export order.

6.1 Further, vide letter dated 13.05.2019, addressed to the Commissioner of Customs, CH Kandla, M/s Value Smart Trading Limited, have informed that they don't want Show Cause Notice but requested to permit them personal hearing which would be represented by Shri Kiran Singh Kochar, Partner of M/s Flamingo Logistics who is their Warehouse Custodian. However, vide e-mail dated 16.05.2019, they have sent another letter dated 13.05.2019 with a request that they don't want Show Cause Notice and Personal Hearing and their case may be decided on merits. Further, they have submitted that their cargo is outdated phased out technology according to overseas countries which are meant for re-check, re-pack and export. They have stated that the same is not meant for DTA into India. They have requested to release the shipment at the earliest to allow them to Re-Export. Shri Kiran Singh Kochar, Partner of M/s Flamingo Logistics, Gandhidham in his statement recorded on 19.03.2019 under Section 108 of the Customs Act, 1962 has also requested for re-export of the said consignments.

DISCUSSION AND FINDINGS

7. I have carefully gone through the case records, facts of the case and the submissions made by M/s. Value Smart Trading Limited, Hong Kong and M/s Flamingo Logistics, KASEZ, Gandhidham and I find that they have waived the issuance of Show Cause Notice and opportunity of personal hearing vide their

letter dated 13.05.2019 and 16.05.2019. Thus, the principle of natural justice has been completed.

7.1 Now, I proceed to decide the case on the basis of the documents available on record. I find that importer have filed four warehouse Bills of Entry, showing the description of goods/ declared goods as "Hard Disk Drive 160 GB (Mini Tower Computer Case with Power Supply & Mother board (without RAM, CPU & HDD), Hard Disk 500/320/160 GB (Mini Tower Computer Case with Power Supply & Mother board (without RAM, CPU & HDD)" and nowhere it is declared that the said goods are meant for re-export. On physical verification of goods by the officers during panchnama proceeding and as per examination report dated 27.02.2019 of M/s. HP India Sales Pvt. Ltd., as aforesaid imported goods are of HP and DELL brand, were found to be old and used. Further, Shri Kiran Singh Kochar, Partner of M/s Flamingo Logistics, KASEZ, Gandhidham in his statement recorded on 19.03.2019 under Section 108 of the Customs Act, 1962 has also confirmed that the aforesaid imported goods were old and used.

7.2 As per provision of Section 46(4) of Customs Act, 1962, the importer while presenting a Bill of Entry shall make and subscribe to a declaration as to the truth of the contents of such Bill of Entry and shall in support of such declaration, produce the proper officer the invoice, if any or any other documents relating to the imported goods. Further, as per Section 46(4A) of the Customs Act, 1962, the importer, who presents a Bill of Entry shall ensure the accuracy and completeness of the information given, the authenticity and validity of any document supporting it and compliance with the restriction or prohibition, if any related to the goods under this Act or any other law for the time being in force. However, in the instant case, the importer failed to provide the accurate and complete information about the goods and is silent about the condition of the goods as "Old and Used". Therefore, I find that the importers have willfully mis-declared the actual and correct description of the goods imported in the documents viz., Bill of lading, Bills of Entry, invoices, packing list as required under Section 46 of the Customs Act, 1962 and thereby contravened the provisions of Section 46 of the Customs Act, 1962 and therefore, the goods are liable for confiscation under Section 111(m) of the Customs Act, 1962. The importers are rendered themselves liable for penalty under Section 112 of the Customs Act, 1962.

7.3 I find that the above said imported goods are old and used parts of HP and DELL brand computer. Therefore, the authorized representatives of these brands were informed for their inspection. In response, only HP India Sales Pvt. Ltd. inspected the goods and submitted their inspection report vide their letter dated

27.02.2019. But, no notice has been given by the brand holder for suspension of clearance of these goods as provided under the Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007. Moreover, the client, on whose behalf, the cargo has been ware-housed is a foreign entity and not registered in India and intended for re-export, hence, the provisions of IPR and BIS are not applicable.

7.4 Further, I find that these goods are found to be used or Second Hand Goods, hence, import of the same is restricted as per as per Para 2.17 of the Foreign Trade Policy and require import Licence as per Not. No. 35(RE-2012)/2009-2014 dated 28.02.2013. Therefore, the above said imported goods having total assessable value of Rs.6,06,98,078/- are liable for confiscation under Section 111(d) of the Customs Act, 1962.

7.5 I further find that the importers have filed warehousing Bills of Entry and pleaded vide their letter dated 26.03.2019 and 13.05.2019, that they imported the consignment for the purpose of Re-export and that's why they have filed warehousing Bills of Entry. I find that para 2.36(a) of the Foreign Trade Policy provide a facility to the importers to keep their any goods except prohibited goods in warehouse. As the goods are restricted, they have the facility to warehouse the goods under para 2.36 of the Foreign Trade Policy in Bonded warehouse.

7.6 I find that the client, on whose behalf, the cargo has been ware-housed is a foreign entity and not registered in India and the consignment was meant for re-export for which M/s Flamingo Logistics has filed warehouse Bills of Entry. M/s Flamingo Logistic is only a service provider and signed a Memorandum of understanding with the foreign client M/s Value Smart Trading Ltd for the purpose of warehousing the goods and re-exportation of the goods. As the warehouse Bills of Entry have been filed by M/s Flamingo Logistics, Gandhidham, they are suppose to be an "importer" in terms of Section 2(26) of the Customs Act, 1962 and are liable for any action under this Act.

8. In view of above, I pass the following order:

ORDER

- a. I order for confiscation of the goods covered under four Bills of Entry, mentioned in **TABLE-A** of old and used parts of HP and DELL brand computer valued at Rs.6,06,98,078/- under Section 111(d) and 111(m) of the Customs Act, 1962. However, I give an option to the importer to redeem the confiscated goods on payment of redemption fine of Rs. 25,00,000.00 (Rupees Twenty Five Lakhs only) in lieu of confiscation under Section 125 of the Customs Act 1962 for re-export purpose only.

- b. I also impose a penalty of Rs.20,00,000.00 (Rupees Twenty Lakhs only) on M/s Flamingo Logistics, No. 18, KASEZIA Building, KASEZ, Gandhidham under Section 112(a) of the Customs Act, 1962.
- c. I also permit to re-export of the goods on payment of redemption fine and penalty and other charges as applicable as ordered above.



(AJAY KUMAR)
Additional Commissioner,
Custom House, Kandla

F. No. S/15-03/Value Smart/SIIB/2018-19

Kandla, dated 30.07.2019

To,
M/s. Flamingo Logistics,
No. 18, KASEZIA Building,
KASEZ, Gandhidham.

Copy to:

1. The Pr.Commissioner of Customs, Kandla
2. The Deputy Commissioner (RRA/Recovery), Custom House Kandla.
3. The Deputy Commissioner, KASEZ, Gandhidham.
4. Guard file.