



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)
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A	File No.	S/10-02/Adj/ADC/Mayank/19-20
B	Order-in-Original No.	KDL/ADC/GCJ/09/2020-21
C	Document Identification Number	20200771ML00001R89B4
D	Passed by	SH. GYAN CHAND JAIN, ADDITIONAL COMMISSIONER
E	Date of order	28.07.2020
F	Date of issue	28.07.2020
G	SCN No. & Date	SCN F.No DRI/JRU/INT-01/2009 dated 19.02.2010
H	Noticee(s)/Co-Noticee(s)	1. M/s Mayank Raw Mint Private Limited, Regd Office at 5-B, Swapnil Apartment, Behind DKV College, Palace Road Jamnagar 2. M/s Mayank Metallurgical Private Limited,(Now known as Global Extrusions Pvt. Ltd.), Plot No.-238, GIDC, Phase-II, Dared, Jamnagar 3. Shri Gopal D. Patel, Director, M/s Mayank Raw Mint Private Limited, Regd Office at 5- B, Swapnil Apartment, Behind DKV College, Palace Road, Jamnagar 4. Shri Manojbhai D. Patel, Director, M/s Mayank Metallurgical Private Limited, (Now known as Global Extrusions Pvt. Ltd.), Plot No.-238, GIDC, Phase-II, Dared, Jamnagar

- यह अपील आदेश संबन्धित को नि प्रदान शुल्क:किया जाता है।
This Order - in - Original is granted to the concerned free of charge.
- यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 128 A (1) के अंतर्गत प्रपत्र सीए- 3 में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-
Any person aggrieved by this Order - in - Original may file an appeal under Section 128 A (1) (a) of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -3 to:

"सीमा शुल्क आयुक्त (अपील), कांडला
मंजिल वी 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."
- 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.
- 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 –
 - उक्त अपील की एक प्रति और
A copy of the appeal, and
 - 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 इयूटि/ 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), अधिनियम शुल्क सीमा और 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, आयुक्त (अपील) के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।
An appeal against this order shall lie before the Commissioner (Appeals) 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.
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Brief Facts of the Case:

M/s Mayank Raw Mint Private Limited, 5th Floor, Swapnil Apartment, Opp. Guru Dattatreya Temple, Swastik Society, Jamnagar (hereinafter referred to as MRMPL) is a Merchant Manufacturer Company engaged in the import of Brass Scraps and exports of Brass Extruded Rods. The said company having IEC No. 2406003272 were getting the Brass Rods manufactured from the imported Brass Scrap at the unit of M/s Mayank Metallurgical Private Limited, 238, GIDC, Phase-II, Dared, Jamnagar (hereinafter referred to as MMPL). MRMPL is not having their own manufacturing unit and the address shown by them has been used by them as residence cum official address for the company.

2. An intelligence was received-that MRMPL has imported Brass Scrap, under the Advance Licenses issued to them and diverted the same in the open market instead of using the same in the manufacture of the export goods. Consequent upon the receipt of above intelligence, documents related to the Advance Licenses and the Imports of MRMPL were called for from them under Section 108 of the Customs Act,1962 and the same were examined and cross verified with the concerned parties and the concerned offices of Customs and Licensing Authority viz. Jt. DGFT, Rajkot. It was found during the investigation that MRMPL had secured two Advance Licenses from the Office of Jt. DGFT, Rajkot as under for the duty free import of Brass Scrap :-

S.No	License No. /Date	Description of import goods allowed in the License	Qty allowed for duty free import	CIF Value (in Rs.)	Port of Registration
1.	2410018159/09.01.2007	Brass Scrap	39191 KGS	7569430.95	Kandla
2.	2410018160/09.01.2007	Brass Scrap	39191 KGS	7569430.00	Kandla

(Above two Advance Licenses placed at Sr. No. 1 of the Relied Upon Documents)

Against the above Advance Licenses MRMPL imported two consignments of the Brass Scrap Honey Grade as under from the port of Kandla :-

S.No	B/E No. /Date	Quantity (KGs)	Value (in Rs.)	Advance License used in Import
1.	F-176963/22.01.2007	22150	4479235	2410018159/09.01.2007
2.	F-177576/29.01.2007	27440	5548994	2410018159/09.01.2007 & 2410018160/09.01.2007

Total 49590 KGs Rs.10028229

(Above two B/Es along with other import documents placed at Sr. No. 2 of the RUD)

As revealed during the course of investigation the above duty free imported "Brass Scrap Honey Grade" after being imported at Kandla Port was brought directly into the factory premises of MMPL who were declared as the supporting manufacturer by MRMPL as reflected in the

Condition Sheet attached to the Advance Licenses issued to MRMPL. Thereafter MRMPL showed manufacture of 18144 KGs. of Extruded Brass Rods at the unit of MMPL, from 19414 KGs. of duty free imported Brass Scrap and subsequently exported under the Shipping Bill No. 6110549/14.02.2007 from the Mundra Port (Placed at Sr. No. 3 of the RUD with other export documents) . Thereafter remaining 29990 KGs of balance raw material viz. Brass Scrap was shown by MRMPL to have been shifted to the premises of M/s Trishul Products, Plot No.-286, GIDC, Phase-II, Dared, Jamnagar from the factory premises of MMPL on 06 & 07.11.2007 through tractor trailers number of which mentioned in the corresponding letters issued in this regard by MRMPL and MMPL. The said quantity of the duty free imported Brass Scrap was till date claimed by MRMPL to be lying unutilized in the premises of M/s Trishul Products. However from the documents recovered from MRMPL and MMPL, it was not forthcoming whether such removal of the duty free imported raw materials from the premises of the supporting manufacturer to the godown of M/s Trishul Products were effected with prior permission or authorisation of the licensing authority or of any competent authority.

3. In view of the above a statement of Shri Gopalbhai Dayabhai Patel, Director of MRMPL was recorded on 07.08.2009 wherein besides other thing he stated, interalia, that MRMPL was issued two Advance Licenses bearing .Nos. 2410018159/3/03/00 dated 09.01.2007 and 2410018160/3/03/00 dated 09.01.2007 by the Jt. DGFT, Rajkot for duty free imports of 78.382 MT of Brass Scrap, against Export obligation of 72.570 MT of Brass Extruded Solid Sections including Bars and Rods; that till date they had imported 22.15 MT and 27.44 MT of Brass Scrap Honey Grade with Iron and other Impurities under Bills of Entry Nos.176963/22.01.2007 and 177576/29.01.2007 from the port, Kandla under Advance Licenses issued to them; that against the above imports they had undertaken one export of 18.144 MT of Extruded Brass Rods under S/B No. 6110549/14.02.2007 from Mundra Port; that after that they had not made any exports of the finished goods manufactured from the duty free imported raw materials. He further produced the documents relating to the Advance Licenses issued to MRMPL by DGFT, Rajkot and the imports and exports undertaken in relation thereto;

- On further being asked he stated that MRMPL did not have Central Excise Registration and ,export goods was manufactured at the factory premises of MMPL, the name of which was declared as supporting manufacturer in their Licenses; that at the time they declared MMPL as the supporting manufacturer he was one of the Directors in the said company; that all the records relating to manufacture of Brass Rods from the duty free imported Brass Scrap must be lying with MMPL;

- On being asked about the copies of the Bond/Undertaking/Bank Guarantee filed jointly by MRMPL and MMPL with the DGFT for utilization of the Advance License in terms of Para 2.20 of the HBP of Volume-I, 2004-09,

he stated that the Bond/Undertaking/Bank Guarantee was instead filed with the Customs House, Kandla and lying with the said office and he also assured to present the copies of the same very shortly which he failed to comply subsequently;

- On being asked as how much quantity of imported raw materials were utilised and how much goods were manufactured there from and where are the balanced stock of the finished goods upon which he explained that they utilised 19.414 MT of the imported Brass Scrap in the manufacture of 18.144 MT of Brass Extruded Rods and which was subsequently exported under S/B No. 6110549/14.02.2007 from Mundra Port; that the balance raw material weighing around 30.17 MT of Brass Scrap was remained to be utilised at the time they manufactured above export goods but due to the dispute arisen among their family he was evicted from the board of directors of MMPL; that in the meantime MMPL utilised the balance stock of duty free imported Brass Scrap in the manufacture of their finished goods and also sold the same in the local market; that when he came to know about the above he disputed with the then director of the company namely Shri Manoj D.Patel and Shri Ramnik P. Patel and claimed his balance stock of the Brass Scrap upon which they handed him the stock of around 29 MT of Brass Scrap of inferior quality after purchasing the same from local market; that the said quantity of the Brass Scrap so received from MMPL was then delivered to the premises of M/s Trishul Products, 286, Phase-II, GIDC, Dared, Jamnagar on 06.11.2007 and 07.11.2007 and in relation to which he produced the letters of delivery duly signed by Shri Manoj D.Patel; that the said goods were lying then at the premises of M/s Trishul Products;

- On being asked about the requisite permission if they had taken from the Licensing authority viz. DGFT before removing the goods from the factory premises of the supporting manufacturer upon which Shri Gopal Patel stated that he had not taken any permission from the licensing authority viz. DGFT, Rajkot;

- On being asked, whether he was agreed to the fact of diversion of the raw materials imported under the Advance License in terms of Not. No. 93/2004-Customs dated 10.09.2004, upon which agreeing to the fact of diversion in view of the above he stated that because their supporting manufacturer MMPL manufactured the ' finished goods from the balance stock of raw material viz. 30.17 MT of Brass Scrap and then sold all such finished goods in the ' local market and under the circumstances it amounted to diversion;

- On further being asked as why had he not made/completed the export from the Brass Scrap so received from their supporting manufacturer till date on which he stated that he had imported Brass Scrap under Advance License at the rate of around USD

4150 PMT, then price started falling steeply and due to the market recession they had to wait for making exports at comparatively profit earning rate, because even if they exported the finished goods after manufacture from stock of Brass Scrap lying at premises of M/s Trishul products, they would not have been able to fulfill the export obligation in terms of FOB value; that therefore at the time for them they had no other option than to pay the duty on the balance stock of imported raw materials;

- On being asked about the place from where records and office work of MRMPL were being maintained he stated that they were maintaining their office work from the registered office address of MRMPL at 5/B, Swapnil Apartment, B/H DKV College, Jamnagar;
- On being asked whether he agreed to the fact that they availed benefit of the Customs Duty on the import of Brass Scrap in terms of the Not. No. 93/2004-Customs dated 10.09.2004 but failed to comply the conditions of the said Notification as well as of the implied relevant provisions of Para 4.5, Para 4.16 of the HBP Vol.-I as also specified in the condition sheet attached to the licenses issued to them upon which agreeing to the above violations of the Customs Notifications and Policy provisions, Shri Gopal Patel attributed the same to the family dispute and wrongful act of their supporting manufacturer; that however realising the same they were ready to deposit the Customs Duty on the balance stock of the duty free raw materials; **(Place at Sr. No. 4 of the RUD with the documents submitted at the time of statements).**

4. To ascertain the fact relating to stocking of the balance stock of duty free imported raw materials a statement of the Proprietor of Mis Trishul Products Shri Ketan Mohanbhai Patel was recorded on 07.08.2009 and wherein he stated, inter alia, that he received consignment of Brass Scrap packed in Jute bags totally weighing around 30 MT in his premises of M/s Trishul Products about two years before from Shri Gopalbhai Patel; that he was asked by Shri Gopal Patel to retain the said stock of Brass Scrap in his godown as he was not having the place to stock the same; that he allowed the said consignment of Brass Scrap to be stocked in his godown due to their family relationship and on date the said stock was still lying in their godown;

- On being asked about any written agreement/contract between them and MRMPL for stocking of the said goods in his godown and whether any records pertaining to the same were being maintained/retained by him he stated that he did not enter into any written agreement/contract with MRMPL or Shri Gopal Patel for storing the Brass Scrap in his godown and neither did he charge any rent from MRMPL;

that he was also not maintaining any records pertaining to the stock of Brass Scrap lying in his godown as all such records was maintained by Shri Gopal Patel; that it was just because MRMPL was not having any storage space/facility that they allowed the same to be stored in the godown of M/s Trishul products out of family relationship as large part of the said unit was lying vacant then;

- On being asked whether he was aware about the nature of the Brass Scrap stocked in his godown upon which Shri Ketan M. Patel stated that he did not know what kind of Brass Scrap was stocked by Shri Gopal Patel in his godown and neither was he aware as whether the Brass Scrap stocked in his premises was imported or otherwise; that he was also not aware about the actual quantity of the Brass Scrap stock lying in the godown however as informed by Shri Gopal Patel it was around 30 MT; that as regarding utilization of the said goods in manufacture of export goods he was once told by Shri Gopal Patel that the same would be used in manufacture of the goods for export; (Place at Sr. No.15 of the RUD)

5. Statement of Shri Manojbhai Dayabhai Patel, one of the Directors of the supporting manufacturer company MMPL was recorded on 11.08.2009 wherein besides other thing he stated, interalia that he was one of the directors in the company since around 1997 and besides him Shri Ramnikbhai Parsottambhai Patel, Shri Parsottambhai Patel, Ashwinbhai Vithalbhai Patel, Shantilal Vithalbhai Patel were the other directors in the company; that day to day affairs of the company with respect to the sale, purchase, production, and other financial and labour related matters were being looked after by him and he was responsible for that; that till 2008 there were in all seven directors in the company from which three directors Shri Gopalbhai D. Patel, Maheshbhai Purshottambhai Patel and Jayeshbhai Purshottambhai Patel have retired; that MMPL started in 1995 as an Extrusion Plant and since then it had been engaged in manufacture of Brass Rods and other extruded materials made from the Non-ferrous scraps; that finished goods prepared by them in the unit were sold locally as well as also exported by them;

- On being asked about MMPL whether having any business relationship with MRMPL he stated that at the time they did not have any business relations with MRMPL however earlier in 2007 they received two consignments of Brass Scraps imported at Kandla by MRMPL from which as per the order of MRMPL they manufactured around one container of Brass Extruded Rods; that he was aware that the said goods was imported by MRMPL under the Advance Licenses and accordingly they also made the requisite entries of receipt of the said two consignments of Brass Scrap in Part-I register and the same was then presented by him;

- On being asked about the transport documents for the said two consignments of Brass Scraps received in the unit of MMPL he stated that he did not have any transport documents to show transportation of the said two consignments of Brass Scrap to MMPL but he presented two letters dated 26.01.2007 and 29.01.2007 of MRMPL showing delivery of 22.15 MT and 24.440 MT of Brass Scrap at his unit and this way total 49.59 MT of Brass Scrap was shown delivered to his unit by MRMPL;
- On being asked about the terms and condition and written contract or agreement between the two parties before receipt of the duty free imported raw materials Shri Manoj Patel stated that he was not aware of any terms and condition and neither had he any written agreement with MRMPL and further explained that Shri Gopalbhai Patel present Director of MRMPL was , one of the Directors in MMPL also when the imported Brass Scrap was received in MMPL during January-2007; that to the effect of the same he presented the acknowledgement letters dated 26.01.2007 and 29.01.2007 both signed by Shri Gopalbhai Patel himself as the director of MMPL;
- On being asked as why the Brass Scrap imported by MRMPL under Advance License was received in the unit of MMPL Shri Manoj Patel stated that the imported goods were received in MMPL for manufacture of Brass Extruded Rods in their unit and for exports thereof and they manufactured 18.144 MT of Brass Extruded Rods from around 20 MT of imported Brass Scrap so received from MRMPL which was subsequently exported under the ARE-1 No. 001/2006-07 dated 13.02.2007; that they maintained Daily Production Records and Part-I register for the purpose of the above and the same were presented by him;
- The Daily production Record (register) and the Part-I register presented by him were being shown to him and wherein the Opening Balance of Brass Rods as on 01.02.2007 was 14814.050 Kgs. and during the month of February-2007 total production was 11255.500 Kgs.; that after making export of 18144 Kgs. of Brass Rods and local clearance of 1915.10 Kgs. from the above total balance of (14814.05+ 11255.50 Kgs.) i.e. 26069.55 Kgs., the balance quantity remained 6010.45 Kgs.; that in view of the above, it was evident that 6889 Kgs. of Brass Rods were exported from the stock of the finished goods manufactured from the raw materials of MMPL and not from the Brass Scrap of MRMPL. On being asked about the above anomalies in the records of MMPL and after perusing the records shown to him Shri Manoj Patel agreed to the fact that as per the Daily Production Records and Part-I register it appeared that the Brass Scrap received from MRMPL, was utilised in the production of MMPL from which finished goods was also cleared under local sales as well exported as under ARE-1 No. 001/2006-07 dated 13.02.2007 on account of MRMPL.

He further admitted that as per records presented by him, it was clear that the Brass Scrap received from MRMPL into MMPL were utilised for MMPL and for MRMPL;

- He was further shown and asked about the Part-I Register presented by him wherein entries for receipt of duty free imported Brass Scrap from MRMPL were made twice at Page 29 and 32. He was further asked whether he agreed to the fact that Part-I register was fabricated by him to regularise the illegal use of the Brass Scrap imported under Advance License by MRMPL upon which perusing the Part-I Register Shri Manoj Patel agreed to the above said fact and further stated that at the time, (during end of January-2007) consignments of imported Brass Scrap of MRMPL were received in his unit viz. MMPL, he was though one of the Directors in the company, but he was not in the management and therefore at that time all the decisions and actions on part of MMPL were taken and decided by Shri Gopalbhai D. Patel; that he was assisted by Shri Chamanbhai Makwana, clerk of the company who was responsible for making entries into the Records and registers in his unit;

- Shri Manoj Patel was further asked whether he agreed to the fact that the Advance Licenses issued to MRMPL by DGFT and the Brass Scrap imported thereunder were misused upon which he stated that he was agreed to the said fact;

- Further the Copies of the Advance Licenses bearing nos. 2410018159/3/03/00 dated 09.01.2007 and 2410018160/3/03/00 dated 09.01.2007 were shown to him wherein names of Supporting Manufacturers in both the licenses were shown as MMPL. He was then asked whether he was agreed that the scrap imported under above licences was received in his factory premises and as per the provisions of Para 2.20 and 4.16 of the HBP Vol.-I, the proper use of the Advance License was the Joint responsibility of the license holder as well as of supporting manufacturer upon which perusing the Licenses issued by DGFT, Rajkot to MRMPL and agreeing to the fact as quoted herein above he stated that in the subject matter at that time he was not aware about legal provisions however, as on date he agreed to the fact that in case of any Advance Licenses issued with supporting manufacturer it is the joint, responsibility of both the license holder as well as of supporting manufacturer for proper and legal use of the license and the materials imported there against; **(Placed at Sr. No. 5 of the RUD with the Part-I Register, Daily Production Register, Export documents and removal letter dated 07.11.2007 presented during the statement).**

6. MRMPL has shown removal of the balance quantity of 29990 KGs. of Brass Scrap from the premises of MMPL to the premises of M/s Trishul Products through the vehicle nos. as under:-

- (iii). GJ-7A 6592 (iv) GJ-10A 9878
(v) GJ-10K 0664 (vi) GJ-10K 1734

The owners of the above vehicles (turned out to be Tractor' Trailers from the report of the RTO, Jamnagar) were issued Summons for recording their statement and three vehicle owners of Vehicle Nos. GJ-10K 0664, GJ-10B9917 and GJ-10K6262, appeared to give their statements under Section 108 of the Customs Act,1962. The statements recorded of the three vehicle owners are reproduced here under :-

a. Statement of Shri Ukabhai Murjibhai Sanghani, owner of the Tractor No. GJ10B 9917 was recorded on 03.09.2009, wherein besides other thing, he stated, interalia that the Tractor Trailer No. GJ-10B 9917 was owned, and run by him since around 1995 and which was used primarily for the agriculture purpose; that sometimes when no agriculture work would be there he was using the said trailer in transporting sand & soils in GIDC, Phase-II, Jamnagar;

- On being asked whether he knew MRMPL Shri Ukabhai stated that he knew the company and Shri Gopal Patel, as some persons in his village worked in the said company;

- On further being asked whether he had transported any goods from the premises of MMPL to the premises of M/s Trishul Products, through his Trailer No. GJ-10B 9917, he categorically denied to have done any transportation of any goods from MMPL to M/s Trishul products. He was further shown the weighment slip No. 0212 dated 06.11.2007 wherein number of his Trailer was mentioned and shown to have carried/transported 3150 KGs of the goods however on perusing the same he refused to have ever got his Trailer weighed/transported the way Weighment Slip showed and stated that the said weighment slip was not genuine; (Placed at Sr. No. 6 of the RUD)

b. Statement of Shri Jaisukhbhai Nanda, owner of the Tractor Trailer No. GJ10K 664 was recorded on 17.09.2009, wherein besides other thing, he stated, interalia that the Tractor Trailer No. GJ-10K 664 was owned, and run by him since around 2003 and which was used primarily for the agriculture purpose; that sometimes when no agriculture work would be there he was using the said trailer in transporting Scrap & soils in GIDC, Phase-II, Jamnagar; that he was always himself driving his Trailer;

- On being asked whether he knew MRMPL Shri Jaisukhbhai stated that neither he ever heard of the company MRMPL nor any person of the said company;

- On further being asked whether he had transported any goods from the premises of MMPL to the premises of M/s Trishul Products, through his Trailer No. GJ-10B 9917, he categorically denied to have done any transportation of any goods from MMPL to M/s Trishul products.

He was further shown the weighment slip No. 0224 dated 07.11.2007 wherein number of his Trailer was mentioned and shown to have carried/transported 3250 KGs of the goods however on perusing the same he refused to have ever got his Trailer weighed/transported the way, Weighment Slip showed and stated that the said weighment slip was not genuine;
(Placed at Sr. No. 7 of the RUD)

c. Statement of Shri Jitubhai Manubhai Solanki authorized by Shri Ramnikbhai Kanakhara owner of the vehicle no. GJ-10K 6262, to tender the statement, was recorded on 19.11.2009 and wherein besides other thing, he stated, ' interalia, that Vehicle No. GJ-10K 6262 a tractor trailer was owned by Shri Ramnikbhai Kanakhara since 2002 and which was sometimes used in transportation of goods in GIDC, Phase-II, Dared ; that he was himself driving the said vehicle;

- On being asked as whether he knew about M/s Mayank Metallurgical Pvt. Ltd., at Plot No.-238, GIDC, Phase-II, Dared, he stated that neither he knew nor ever heard anything about the said company and further added that he also did not know anybody from the said company;
- On being asked whether he transported any goods from the factory premises of Mayank Metallurgical Pvt. Ltd., through his tractor trailer no. GJ-10K 6262, upon which he categorically denied to have ever transported any goods from the factory premises of the said company;
- He was further shown the Weighment Slip No. 211/06.11.2007 showing weighment/carriage of 5040 Kgs. of goods through tractor trailer no. GJ-10K 6262, and after perusing the same he stated that he never carried any such goods and his tractor trailer number was wrongly shown in the said weighment slip, because he had always himself drove the said tractor trailer and therefore he was aware about the transportation done through the said trailer; **(Placed at Sr. No. 8 of the RUD)**

7. Realising the mistake during the investigation Shri Gopalbhai Patel volunteered to deposit the Customs Duty on the balance quantity i.e. 29990 Kgs. of the duty free imported Brass Scrap which was not utilised in terms of the relevant Advance Licenses and was removed illegally to the premises of M/s Trishul Products. Vide Challan No.683/11.09.2009, Customs Duty amounting to Rs.16,58,816/- was paid by MRMPL along with the interest applicable thereon amounting to Rs.6,43,994/-. **(Placed at Sr. No.9 of the RUD)**

8. M/s Prime Forwarders, Gandhidham were the CHA for the imports, undertaken against the Advance Licenses therefore a statement of the Manager of M/s Prime

Forwarders, Gandhidham Shri Mohandas was recorded on 16.11.2009 wherein besides other thing he stated, interalia that they worked for M/s Mayank Raw Mint Private Limited, Jamnagar and submitted the documents related to the imports undertaken by M/s Mayank Raw Mint Private Limited, Jamnagar against the Advance Licenses consisting of copies of the Import Documents, Advance Licenses of M/s Mayank Raw Mint Pvt. Ltd.; that besides he also produced copies of the Bonds and Bank Guarantees bearing No. PBG 1/2007 dated 18.01.2007 (for Rs. 5,34,000/- of Corporation Bank) furnished against Lic. No. 2410018159/09.10.2007 and No. PBG 3/2007 dated 24.01.2007 (for amount of Rs.4,79,309/- of Corporation Bank) furnished against Lic. No. 2410018160/09.01.2007;

- Shri Mohandas Nair further stated that as CHA they handled two consignments of M/s Mayank Raw Mint Private Limited containing Brass Scrap Honey Grade with Iron and other impurities imported under B/E Nos. 177576/29.01.2007 (27.440 MT) and 176963/22.01.2007 (22.150 MT) imported under the Advance License Nos. 2410018159 dated 09.01.2007 and 2410018160 dated 09.01.2007; that the above two licenses were registered at Custom House, Kandla bearing Registration Nos. 40/07 and 52/07;

- On further being asked about the imports undertaken against the two said licenses by M/s Mayank Raw Mint Pvt. Ltd., he stated that the imports mentioned at the reverse of the respective licenses submitted by him were the only imports undertaken against the two licenses because only after the investigation was started against M/s Mayank Raw Mint Private Limited by DRI, Jamnagar they requested M/s Prime Forwarders to hand over the original Licenses lying with their office and on receipt of the said letter the two said Original Licenses were handed to them and by that time only imports shown at reverse thereof have been made there against; **(Placed at Sr. No. 10 of the RUD with the documents submitted during statement)**

9. Further statement of Shri Gopal D. Patel, Director of MRMPL was recorded on 30.11.2009 and wherein besides other thing he stated, interalia, that after realising their mistake in regard of the utilization of Brass Scrap imported against the two Advance Licenses Nos. 2410018159/3/03/00 and 2410018160/3/03/00 both dated 09.01.2007 they have deposited the Customs Duty amounting to' Rs. 16,58,816/- along with interest of Rs. 6,43,994/- vide TR-6 Challan No. 683 dated 11.09.2009; that the said duty amount was applicable on the quantity of duty free imported Brass Scrap (29990 KGs.) which was shown by them to have been removed to the premises of M/s Trishul Product from the premises of their supporting manufacturer MMPL;

- Shri Gopal Patel was further shown the statements of the owners of Tractor Trailer Nos. GJ-10K 0664, GK-10B 9917, and of GJ-10K 6262 was recorded on dates 17.09.2009,

03.09.2009 and on 19.11.2009 and wherein all of the vehicle owners categorically denied to have ever transported any goods from the premises of MMPL to M/s Trishul Products and on being asked about the above Shri Gopal Patel admitted that the goods shown deposited in the premises/godown of M/s Trishul products were not the brass scrap imported by them under two B/Es against the two said licenses issued to MRMPL by DGFT, Rajkot; that the said material imported under the advance licenses were utilised by MMPL in the production of the finished goods sold locally ;

- He was further shown the Daily Stock Register (2006-07) of the supporting manufacturer MMPL at Page No. 010 and 011, wherein unusually very large production of Brass Rods were shown on 30.01.2007 and 31.01.2007. Nowhere in the register was such large production of the Brass Rods shown in a single day. Therefore he was further asked as to whether he agreed to the fact that production of Brass Rods shown from 30.01.2007 to 10.02.2007 were not true and 18144 Kgs. of Brass Rods shown exported by him under S/B No. 6110549/14.02.2007, were not manufactured completely from the duty free imported raw materials upon which he stated that the said register was not properly maintained and therefore so large quantity of Brass Rods were shown produced in a single day; that 18144 Kgs. of Brass Rods were manufactured exclusively from the Brass Scrap imported by us under B/E Nos. 176963/22.01.2007 & 177576/29.01.2007; that total 19414 KGs. of the duty free imported Brass Scrap was utilised towards manufacture of the said quantity of the export goods (viz. 18144 Kgs. of Brass Rods) and thereafter remaining 29990 Kgs. of the Brass Scrap was utilised in the production activities of their supporting manufacturer MMPL;

- He was further shown the Part-1 register (for 2006-07/2007-08) of the supporting manufacturer MMPL at Page Nos. 10, 11 29 and 32 and wherein at three places same receipt of the Brass Scrap under the B/E Nos. 176963/22.01.2007 & 177576/29.01.2007 were shown. At page nos. 10 & 11 receipts of 22150 Kgs. and 27440 Kgs. of duty free imported Brass Scrap were shown on date 26.01.2007 and on 29.01.2007 and thereafter added to the progressive total balance of normal raw materials of MMPL however later through application of white ink the changes have been made and receipt of raw materials have been scored out and on being asked to explain about the above anomalies Shri Gopal Patel agreeing to the above anomalies stated that entries made at page 10 & 11 were the entries which were originally made at the time goods was received in the unit of MMPL; that thereafter entries were again made for the same raw materials at Page 29 and 32 for which Shri Manoj Patel was responsible as he left the company since October-2007;

- Shri Gopal Patel was further asked about the statement dated 07.08.2009 of Shri Manoj Patel wherein he stated that Shri Gopal Patel was running and controlling the company at the time duty free imported Brass Scrap was received in the factory premises of

the supporting manufacturer MMPL and therefore he was responsible for misutilisation of the raw material imported under the Advance Licenses as mentioned above upon which Shri Gopal Patel stated that during the period he was one of the Directors in the company MMPL upto October-2007 all the raw materials secured against advance licenses as above were received in the unit, however Shri Manoj Patel being also one of the Directors in the company was involved in day to day activities of the companies related to procurements, sale, purchase, productions, staff administration etc. in the unit of MMPL and therefore he was not agreed with the version of Shri Manoj Patel, and he further added that they were both jointly responsible for the misuse of the raw materials imported against the advance licenses;

- He was further shown two letters dated 26.01.2007 of MRMPL and of MMPL showing receipt of raw materials and another two letters dated 29.01.2007 of MRMPL and MMPL and was asked to identify the persons who had signed the said letters and upon which he identifying the signatures stated that letters of MRMPL were signed by Shri Mayank Patel an authorized signatory in the company at the material time and letters of MMPL were signed by him, as the Director in the company at material time; **(Placed at Sr. No. 11 of the RUD)**.

10. The documents of MRMPL, pertaining to the Advance Licenses and the Imports and Exports obtained from Shri Gopalbhai Patel and the relevant records (Daily Production Records 2006-07 and Part-I Register 2007-08) shown to have been maintained at the premises of the supporting manufacturer, MMPL regarding receipt of duty free imported raw materials viz. Brass Scrap and manufacture of Brass Extruded Rods therefrom, as presented by Shri Manoj Patel were examined along with the documents presented by the engaged CHA M/s Prime Forwarders and the details as received from DGFT, Rajkot and the following facts emerged there from :-

- a. MRMPL was issued two Advance Licenses bearing Nos.2410018159/09.01.2007 and 2410018160/09.01.2007 by the Office of Jt. DGFT, Rajkot as confirmed vide letter F.No. JT.DGFT/RAJ/MISC/LOCAL/AM.079-10/3292 dated 10.08.2009 of the FTDO, DGFT, Rajkot **(Placed at Sr. No. 12 of the RUD)**. Against the two said advance licenses two consignments of Brass Scrap Honey Grade with Iron attachments and others, weighing 22150 KGs. and 27440 KGs., were imported under B/E Nos. 176963/22.01.2007 and 177576/29.01.2007 from the port of Kandla. The details of imports are as under :-

License Nos.	Total Quantity of Import (Kgs)	B/E No./Date	Duty Foregone	CIF value in Rs.
2410018159/ 09.01.2007	22150	F- 176963/22.01.2007	22150 Kgs + 16839 Kgs = 38989 Kgs	4191114 +3378132= 7569246
2410018160/ 09.01.2007	27440	F- 177576/29.01.2007	10601 Kgs	2126705

b. In Part-I Register (on page-29) of the supporting manufacturer, MMPL two consignments of the Brass Scrap weighing 22150 KGs. and 27440 KGs. were shown received in the factory premises from MRMPL, respectively on 26.01.2007 and 29.01.2007, for Job-Work. Out of the above quantity of Brass Scrap after manufacture of 18144 KGs of finished goods and with burning loss of 1451 KGs., 29995 KGs of the brass scrap was shown as the balance quantity which was shown returned to MRMPL.

c. The above receipt of raw material, utilization thereof, manufacture of finished goods and return of balance quantity of raw material to MRMPL are repeatedly shown in the Part-I register at page 10, 29 and 32, which was unusual. Further receipt of the two consignments of raw material shown on Page-10 of the Part-I Register, however later scored out through application of white ink and scribbling. Receipt of raw materials were first accounted for at Page-10 & 11 of the Part-I Register by adding to the progressive balance of the raw materials of MMPL and then tried to be obliterated through white ink as apparently clear in the said Register.

It appeared therefore that to conceal the illegal use of the raw material in production of MMPL Part-I register was manipulated by MMPL and subsequent to scoring out the entry made at Page-10 & 11, entries were again made at Page 29 and 32.

d. Production of unusually very large quantity of Brass Extruded Rods were shown in the Daily Stock Register of MMPL at Page-10 on 30.01.2007 and on 31.01.2007, which appeared not feasible in view of the fact that nowhere in the Daily Production Register so much quantity of finished goods were shown manufactured in a single day.

e. Letters dated 26.01.2007. and 29.01.2007 of supporting manufacturer MMPL presented by Manojbhai Patel and Shri Gopalbhai Patel were found signed by Shri Gopalbhai Patel, who was then one of the Directors in the company. In the said letters addressed to the MRMPL, receipt of Raw Material Viz. Brass Scrap Honey Grade was acknowledged by MMPL for Job Work. Whereas the letters dated 26.01.2007 and 29.01.2007

of MRMPL addressed to MMPL, submitted by both Shri Gopalbhai Patel and Manoj Patel were found signed by Shri Mayank G. Patel an authorized signatory of MRMPL at the material time. (All the letters dated 26 & 29-01-2007 placed at Sr. No. 13 of the RUD)

f. Vide letters dated 06.11.2007 and 07.11.2007 (total six nos. of letters) of MMPL addressed to MRMPL, total 29990 KGs of Brass Scrap was shown delivered to MRMPL at the premises of M/s Trishul Products and the same was shown duly acknowledged by MRMPL. Therefore the remaining balance quantity of 29990 KGs of Brass Scrap imported duty free under the Advance Licenses were removed illegally from the premises of supporting manufacturer to the premises of M/s Trishul Products for which no permission of the licensing authority were found available in the documents submitted by MRMPL. (All the letters dated 06 & 07- 11-2007 placed at Sr. No. 14 of the RUD)

g. Two Bonds (respectively of amount of Rs. 31,95,370/- & Rs. 35,54,073/-) were executed along with the sureties in the form of two Bank Guarantees bearing nos. PBG 3/2007 & PBG 1/2007, of Corporation Bank for amount of Rs. 4,79,000/- and Rs. 5,34,000/- were furnished with the Customs by MRMPL in terms of Para (iii) of the Not. No. 93/2004-Customs dated 10.09.2004 binding themselves to pay on demand an amount equal to the duty leviable, but for exemption contained herein, on the imported materials in respect of which the conditions specified in the notification have not been complied with, together with the interest at the rate of fifteen percent per annum from the date of clearance of the said materials.

h. The copies of the afore mentioned two advance licenses duly logged by Customs, were presented by Shri Mohandas Nair, Manager of M/s prime Forwarders during his statement on 16.11.2009 (at Sr. No. 10 of the RUD) and as per which the said licenses were found to have been utilised for two imports of Brass Scrap as explained above at Para 2. It was further stated by Shri Mohandas Nair that the original Licenses were lying with his office till date and on the basis of which it could be held that the utilization of licenses were as per the logging done overleaf the licenses, copies of which presented by him.

i. From the documents submitted by MRMPL through Shri Gopalbhai Patel and by MMPL through Shri Manoj Patel it was clear that out of the total 49590 KGs of Brass Scrap imported under the Advance Licenses by MRMPL, 19595 KGs of Brass Scrap was shown utilised in the factory premises of MMPL declared as the supporting manufacturer and remaining 29995 KGs. of balance material was shown removed to the premises of M/s Trishul Products, without any intimation or any authorisation to/from the concerned licensing authority after lapse of around 10 months subsequent to the export of one consignment of Brass Extruded Rods.

11. Hence in view of the facts and the circumstances of the case as enumerated in the foregoing Paras it appeared that MRMPL, being Merchant Exporter were granted two Advance Licenses by the Jt. DGFT, Rajkot in terms of Para 4.1.3 of the Foreign Trade Policy (FTP 2004-09) and the Customs Notification No. 93/2004-Customs dated 10.09.2004, for duty free import of the Brass Scrap subject to the condition of export of Brass Extruded Rods manufactured from the Brass Scrap imported under the Advance Licenses in terms of the Actual User Condition prescribed in terms of Para 4.1.5 of the FTP 2004-09. MRMPL has declared the name of MMPL as their supporting manufacturer and name and address of which was specified in the Licenses issued to them in terms of Para viii (a) of the Not. No. 93/2004-Customs dated 10.09.2004. Consequent to above the Bond with the surety was filed by the MRMPL with the Deputy/Assistant Commissioner of Customs, Kandla in terms of Para iii & viii (b) of the Not. No. 93/2004-Customs dated 10.09.2004 binding them to comply the terms and the condition set out by the Customs Notification and the relevant provisions of the FTP 2004-09 . Thereafter two consignments of the Brass Scrap Honey Grade with Iron and other impurities were imported by MRMPL under the Advance Licenses as shown at Para 2 above and the same were brought to the premises of supporting manufacturer MMPL and 18144 KGs of Brass Extruded Rods was manufactured therefrom and exported under the SIB No. 6110549/14.02.2007 from Port of Mundra. In the production of 18144 KGs of the Brass Extruded Rods, around 19595 KGs of the duty free raw material was utilised and remaining 29990 KGs of the balance raw materials was then shown removed from the factory premises of MMPL due to the family dispute arisen among the directors of the company and stored at the premises of M/s Trishul Products. However no prior intimation was given to the Licensing Authority to the effect of the above and neither any permission was taken in this regard from the competent authority viz. DGFT, Rajkot for removal of the duty free imported raw material from the premises of the supporting manufacturer. Further the claim of MRMPL regarding removal of the balance quantity of the raw material from the premises of MMPL to the premises of M/s Trishul Product was also found not true and the whole balance stock of raw material viz. Brass Scrap was actually found, utilised illegally in the manufacture of the finished goods in the premises of MMPL itself which was later sold in the local market. The above facts have been substantiated in view of the following evidences:-

- (i) At Page-10 & 11, of Part-1 Register maintained in MMPL, receipt of the duty free imported Brass Scrap was shown and then merged with the progressive total balance of raw materials available in the unit of MMPL for manufacture of the finished goods to be sold locally, however the same was later scored out through application of the white ink as was amply clear through visual inspection of the said register. Thereafter receipt of the same raw material viz. duty free imported Brass Scrap was again repeatedly shown at Page 29 and Page-32 of the Part-I Register.

Therefore it appeared that originally entry was made at Page-10 regarding receipt of raw material of MRMPL and then same was mixed with the other raw materials of MMPL and then all raw materials including imported Brass Scrap of MRMPL was utilised in the production activity of MMPL. However to conceal the above fact the "Balance Quantity in Stock" column of Part-I Register at Page 10 & 11 was scored out through White Ink and scribbling. The above fact was duly acknowledged by Shri Manojbhai D. Patel Director of MMPL and Shri Gopalbhai D. Patel Director of MRMPL in their respective statements.

(ii) Production of unusually very large quantity of Brass Extruded Rods were shown in the Daily Stock Register of MMPL at Page-10 on date 30.01.2007 and 31.01.2007. Production of 4984.90 KGs of Brass Rods was shown on 30.01.2007 and of 5003.10 KGs shown on 3.01.2007, which were far more than normal production quantity in a single day as apparent from the said register. So large amount of production is nowhere shown in a single day in the Daily Stock Register. On being asked about the above anomalies Shri Gopal D. Patel vide his statement dated 30.11.2009 stated that the said register was not properly maintained and therefore so large quantity of Brass Rods were shown produced in a single day and he further added that 18144 Kgs. of Brass Rods were manufactured exclusively from the Brass Scrap imported by them under B/E Nos. 176963/2201.2007 & 177576/29.01.2007; that total 19414 KGs. of the duty free imported Brass Scrap was utilised towards manufacture of the said quantity of the export goods (viz. 18144 Kgs. of Brass Rods) and thereafter remaining 29990 Kgs. of the Brass Scrap was utilised in the production activities of their supporting manufacturer MMPL.

(iii) At the time, duty free imported Brass Scrap was brought to the factory premises of the supporting manufacturer MMPL, Shri Gopalbhai Patel was one of the Directors in the company and the letters dated 26.01.2007 & 29.01.2007 of MMPL showing receipt of the Brass Scrap imported under the Advance License by MRMPL were signed/issued by Shri Gopalbhai Patel himself who was also one of the Directors in MRMPL. Subsequently usage of the said raw materials was also affected or undertaken by Shri Gopal Patel himself in the unit of MMPL. He however claimed vide his statement dated 30.11.2009, that at the time raw material imported under the said Advance Licenses were received in the unit of MMPL, though he was one of the acting Director of the company but Shri Manoj D. Patel was also equally involved in all activities of the company as another director and therefore he was equally responsible for misutilisation of the raw material imported under advance licenses.

(iv) Whereas Shri Gopalbhai Patel claimed to have transferred the balance stock of the duty free imported raw materials i.e. 29995 KGs of the Brass Scrap from the premises of MMPL to the premises/godown of M/s Trishul Products vide six letters dated 06.11.2007

and 07.11.2007 and also provided the vehicle details therein, through which transfer of raw materials were claimed to have been made. However in the statement recorded of three of the vehicle owners on date 03.09.2009, 17.09.2009 and 19.11.2009, as discussed at Para 6 above, all the vehicle owners categorically denied to have used their vehicles viz. Tractor Trailers in transportation of any goods from the premises of MMPL to M/s Trishul Products. Hence claim of MRMPL regarding transfer of the balance stock of duty free imported raw materials from the premises of MMPL to M/s Trishul Product was not genuine. In his statement dated 07.08.2009 and 30.11.2009 Shri Gopalbhai Patel has admitted that the balance stock of the raw materials was also used up by MMPL in their normal production of the finished goods to be sold locally by them, but on being claimed by MRMPL, substandard quality of the Brass Scrap was purchased from the local market and was returned to him.

(v) Further MRMPL and MMPL have not taken any permission from Licensing authority or from the jurisdictional Central Excise authority for removal of the raw materials to the premises of M/s Trishul Product, though fully aware of the relevant statutory provisions for the same prescribed under Para 4.5 and 4.16 of the Hand Book of Procedures, Vol-1, 2004-09. Besides the said removal was shown having taken place on 06 & 07-11.2007, unusually almost after 9-months of the only export made of Brass Extruded Rods by MRMPL, in discharge of their export obligation. Hence such removal was merely a pretext to suppress the fact of actual use of the duty free imported raw materials into production of MMPL.

The above fact was also admitted by Shri Gopalbhai Patel in his statement dated 07.08.2009 and therefore intention of the party viz. MRMPL is clear that though they used up the duty free raw material in the factory premises of MMPL itself, however through manipulation and submission of fabricated documents which they had reason to believe being not genuine, they tried to regularise the same by showing that balance quantity of actual imported raw materials of MRMPL was transferred to the premises of M/s Trishul Product. The said transfer was therefore neither factually true nor legally correct.

(vi) The Balance Stock of the duty free imported Brass Scrap of MRMPL was utilised in the factory premises of MMPL in manufacture of the finished goods which was subsequently sold in the Indian market and the fact of which was admitted by Shri Manoj Patel, Director of MMPL, in his statement dated 11.08.2009 and by Shri Gopalbhai Patel, Director of MRMPL, in his statements dated 07.08.2009 and 30.11.2009.

12. Therefore in view of the material facts discussed in the foregoing Paras it appeared that M/s. MRMPL and M/s. MMPL had not utilized the raw material imported under Notification No. 93/2004-Customs dated 10th September'2004 for the purpose for which they were imported but was diverted into the local market in contravention of the condition of the said Notification. On the other hand they had suppressed this fact of diversion and produced forged and fabricated documents to show usage, thereby the duty evaded on import of such stock of raw materials is to be recovered within extended period of five years. For these reason provisions of Section 28AB of the Act ibid relating to interest and Section 114A of the Act ibid relating to penalty are also attracted. Hence in view of the above it prima facie appeared that the licensee viz. MRMPL has :-

a. Diverted 29990 Kgs. of duty free imported raw materials (viz. Brass Scrap) by way of using the same in the manufacture of finished goods of MMPL which were sold in the local market. Hence MRMPL have misutilised the raw materials imported under the advance licenses in contravention of the provisions of Para 4.1.5 of the FTP 2004-09 and Para (vii) of the Not. No. 93/2004-Customs dated 10.09.2004. Hence the balance stock of the raw materials viz. 29990 KGs of the Brass Scrap valued at Rs.60,64,662/-, (as per Annexure-A to this SON) stands liable for confiscation under Section 111(o) of the Customs Act, 1962 for the reasons of such imports being illegal in nature as condition for exemption was not observed in regard to the imported raw materials viz. Brass Scrap. Further by above act on their part MRMPL rendered themselves liable for penalty under Section 112 (b) of the Customs Act, 1962.

b. Failed to utilise the duty free raw materials imported under advance licenses in the manufacture of resultant export goods in so far as the said balance stock of 29990 KGs of the Brass Scrap was knowingly allowed to be illegally utilised in production of MMPL for manufacture of finished goods to be sold by MMPL. Whereas the said stock of 29990 KGs of the Brass Scrap valued at Rs.60,64,662/-, were statutorily required to have been used only for the manufacture of Export Goods for MRMPL, under Para 4.1.5 of the FTP 2004-09 and Para (vii) & viii (b) of the Notification No.93/2004-Customs dated 10.09.2004, but was mis-utilised in gross violation of the above mandatory legal provisions, exemption of the Customs Duty amounting to Rs. 16,58,816/-, (as per Duty Calculation Sheet at Annexure-A to this SCN), availed on the said quantity of goods stands withdrawn. Henceforth Customs Duty amounting to Rs. 16,58,816/- on 29990 Kgs. of Brass Scrap is liable to be recovered from MRMPL in terms of Section 28 of the Customs Act,1962, read with relevant provisions of the Not. No. 93/2004-Customs dated 10.09.2004. Whereas to conceal the illegal disposal/use of the duty free imported raw materials MRMPL through various documents/correspondences and through manipulation in the Excise Records tried to show that the same was transferred to other units, which they had reasons to believe

were not genuine, they rendered themselves liable for penal action under Section 114 A of the Customs Act, 1962. Realising their offence of misuse of the Advance Licenses during the investigation, MRMPL voluntarily deposited the Customs Duty amounting to Rs.16,58,816/- , exemption of which was availed on the said balance stock of Brass Scrap weighing 29990 KGs along with the interest amounting to Rs.6,43,994/- through Challan No. 683/11.09.2009. The said amount is liable to be adjusted against the duty leviable on the said stock of the raw materials which was apparently not used in the production of resultant export products against the two Advance Licenses under reference however through forged and fabricated documents shown to have been shifted to the godown of another unit namely M/s Trishul Products.

13. MMPL, being supporting manufacturer in the present case in terms of Para (viii) of Not. No. 93/2004-Customs, were equally responsible for violation of actual user conditions prescribed in terms of Para (vii) and viii (b) of the Notification No. 93/2004-Customs dated 10.09.2004 and Para 4.1.5 of the FTP 2004-09, in so far as they knowingly allowed consumption of raw materials imported under licenses, in production of goods to be sold by them in the local market. After the duty free Brass Scrap received in the unit of MMPL, for manufacture of export goods. it was responsibility of MMPL also, as supporting manufacturer besides MRMPL to ensure proper use thereof in terms of the Customs Notification and FTP 2004-09 , and where they intently used up the balance stock of the duty free imported raw materials in their own production activities which they had reasons to believe was violative of the mandatory legal provisions as explained above.

Later to suppress the above acts and omissions MMPL produced the documents like Part-I Register, Daily Stock Register, letter dated 06.11.2007 showing return of the balance stock of raw materials to MRMPL. Therefore such act of abetment on part of the supporting manufacturer viz. MMPL have rendered the said goods liable for confiscation under Section 111 (o) of the Customs Act, 1962 : and also resulted in evasion of the Customs Duty on such quantity of the goods used by MMPL to be recoverable under Section 28 (1) of the Customs Act,1962. Therefore whereas by various acts and omissions MMPL was found to have aided and abetted in causing diversion of the duty free raw materials imported under advance licenses and thereby rendered the same liable for confiscation, they rendered themselves liable for penalty under Section 112 (a) of the Customs Act, 1962.

14. Shri Gopalbhai D. Patel, Director of MRMPL was instrumental and he played decisive role starting from obtaining the Advance Licenses from the Jt. DGFT, Rajkot, and importation of Brass Scrap upto misuse thereof in the manufacture of the finished goods in the premises of MMPL, which were sold locally in the Indian market as explained in the foregoing Para.

It was he who declared MMPL as the supporting manufacturer of MRMPL and at the material time he was one of the active Director of MMPL also and all the letters on behalf of MMPL, regarding receipt of materials for Job Work were found signed by him whereas all letters of MRMPL were signed at the time by Shri Mayank Patel, authorized signatory of MRMPL. At the time duty free Brass Scrap was received in the unit of MMPL and subsequently used in the manufacture of the Brass Extruded Rods shown exported under SIB No. 6110549/14.02.2007 and then balance stock in the manufacture of finished goods of MMPL, Shri Gopalbhai D. Patel as the Director of the supporting manufacturer unit was running and controlling the unit with Shri Manoj D. Patel as another active Director and he executed the whole thing which subsequently resulted in misuse of the Advance Licenses issued to MRMPL.

The above fact was revealed by Shri Manoj D.Patel in his statement dated 11.08.2009 and accepted by Shri Gopalbhai D.Patel himself in his statements dated 07.08.2009 and 30.11.2009 and the amount of Rs. 16,58,815/- paid up by him vide TR-6 Challan No. 683 / 11.09.2009 along with interest amounting to. Rs. 6,43,994/- vide TR-6 Challan No. 683 / 11.09.2009. Hence from the above it appeared prima facie, Shri Gopalbhai D.Patel played the vital role in diversion of the balance stock of duty free Brass Scrap and then tried to regularise the same through forged and fabricated documents. By way of above acts and omission on part of Shri Gopalbhai D.Patel, he defrauded the revenue by an amount of Rs.16,58,815/- , and also rendered the balance stock of Brass Scrap liable for confiscation which otherwise should have been utilised in the production of the finished goods in terms of the relevant provisions of the FTP 2004-09 and the Customs Notification. Therefore by above acts and omission, Shri Gopal D. Patel rendered himself liable for Penalty under Section 112 (a) and 114AA of the Customs Act, 1962.

15. Shri Manoj D.Patel, one of the Directors of MMPL' was also responsible for misuse of the Advance Licenses in as much as he knowingly concerned himself in manipulation of the records of MMPL and in fabricating the documents showing removal of the balance stock of imported Brass Scrap to the premises of M/s Trishul Products and which he had reasons to believe were not genuine and contrary to the law and the material facts. Though he contended in his statement dated 11.08.2009 that at the time the duty free imported raw material brought to the factory premises of MMPL, he was though one of the Directors in the company however it was another contemporary Director Shri Gopal D.Patel who handled the import of Brass Scrap and subsequent utilization thereof in the unit and therefore he was not responsible for misutilisation of the duty free imported Brass Scrap. But such contention is not tenable for the reasons, the Excise Records viz. Part-I Register and Daily Stock Register of MMPL submitted by Shri Manoj D. Patel during investigation were found manipulated as also accepted by him in the statement. Besides the letter dated 06.11.2007 submitted on behalf of MMPL duly signed by him, showing removal of balance stock of the duty free imported Brass Scrap to the unit of

M/s Trishul Products was also found not genuine as the fact of which emerged in the investigation and therefore it was an outright act of forging and fabrication of the documents to regularise the misuse of materials secured under advance license. By above acts and omission Shri Manoj D.Patel abetted in the misuse of Advance Licenses and thereby facilitated MRMPL in causing diversion of the goods imported under the advance licenses in contravention of provisions of Para 4.1.5 of the FTP 2004-09 and Para (vii) of the Not. No. 93/2004-Customs dated 10.09.2004 and which rendered all such diverted goods liable for confiscation under Section 111(o) of the Customs Act,1962 and also resulted in evasion of the Customs Duty to the tune of Rs. 16,58,815/-. Hence by above acts and omission on part of Shri Manoj D. Patel, he rendered himself liable for penal action under Section 112 (a) and Section 114AA of the Customs Act,1962.

16. **Show Cause Notice:**

16.1 On the basis of above investigation, a Show Cause Notice F. No. DRI/AZU/GRU/INT-01/2009 dated 19.02.2010, was issued by the Additional Director, DRI, Jamnagar Regional Unit, Jamnagar to M/s. Mayank Raw Mint Private Limited, 5th Floor, Swapnil Apartment, Opp. Guru Dattatreya Temple, Swastik Society, Jamnagar & others asking them to show cause to the Additional Commissioner of Customs, Custom House, Kandla, New Custom Building, Nr. Balaji temple, Kandla, Kutch as to why:-

- a. 29990 Kgs. of the duty free imported Brass Scrap 'valued at Rs. 60,64,662/- utilised illegally in the production activities of MMPL should not be confiscated under Section 111(o) of the Customs Act,1962;
- b. Goods under question viz. 29990 Kgs. Brass Scrap should not be reassessed to duty denying the benefit of Notification No. 93/2004-Customs dated 10.09.2004 and the Customs Duty amounting to Rs.16,58,815/- leviable on 29990 Kgs. of Brass Scrap (as per Annexure-A to this SCN) should not be recovered from them under Section 28(1) of the Customs Act, 1962. The amount of Rs. 16, 58,815/- paid by them vide TR-6 Challan No.683/11.09.2009 should not be adjusted against the duty stands recoverable from MRMPL;
- c. Interest at the appropriate rate should not be charged from them on the amount of duty evaded, as at para 16 (b) above, in terms of Section 28AB of the Customs Act, 1962. The amount of Rs. 6,43,994/- paid under Challan No. 683/11.09.2009 towards interest on the above duty amount should not be adjusted against the interest chargeable on the duty amount stands recoverable from MRMPL;
- d. Penalty should not be imposed on them under Section 114A of the Customs Act, 1962.

16.2 M/s Mayank Metallurgical Private Limited, Plot No.-285, GIDC, Phase-II, Dared Jamnagar were also called upon to show cause to the Additional Commissioner of Customs, Kutch Commissionerate, Kandla, having his office at Near Balaji Temple, Kandla as to why:-

a. Penalty should not be imposed on them under Section 112(a) of the Customs Act, 1962.

16.3 Shri Gopalbhai D. Patel, Director of M/s Mayank Raw Mint Private Limited and Shri Manojbhai D. Patel, Director of M/s Mayank Metallurgical Private Limited, Jamnagar were also called upon to show cause to the Additional Commissioner of Customs, Kutch Commissionerate, Kandla, having his office at Near Balaji Temple, Kandla as to why:-

a. Penalty should not be imposed on them under Section 112(a) of the Customs Act, 1962;

b. Penalty should not be imposed on them under Section 114AA of the Customs Act, 1962.

17. The above Show Cause Notice was received from the Deputy Director, DRI, Jamnagar Regional Unit, Jamnagar vide their letter F.No.DRI/JRU/MISC-03/2018-19 dated 05.03.2019 and its relied upon documents were received vide their further letter of even number dated 18.06.2019 as the said SCN was not shown in the list of SCNs pending for adjudication. Thereafter, the case has been taken up for adjudication and accordingly all noticees were requested to submit their defence reply to the SCN.

18. **Defence reply / submission:**

Pursuant to this office letter F.No. S/10-02/Adj/ADC/Mayank/19-20 dated 22.11.2019 and 29.01.2020 written to the noticees to file their defence reply to Show Cause Notice F.No. DRI/JRU/INT-01/2009 dated 19.02.2010, the Noticees have filed their written submissions along with copies of related documents. Detail of the same is given below:-

18.1 **Shri Gopalbhai D. Patel, Director of M/s Mayank Raw Mint Private Limited, Jamnagar:**

Shri Gopalbhai D. Patel, Director of M/s. Mayank Raw Mint Private Limited, Jamnagar vide their letter dated 12.03.2020 have, inter alia, submitted that they had already paid Rs. 16,58,816/- and Rs.6,43,994/- towards customs duty and interest, respectively, vide TR-6 Challan No.683 dated 11.09.2009 during the course of investigation. Thereafter, they had filed an application dated 08.06.2010 before the Settlement Commission, Additional Bench, Customs and Central Excise, Mumbai to settle the case wherein Show Cause Notice F.No. DRI/JRU/INT-01/2009 dated 19.02.2010 was issued.

The Settlement Commission vide its order NO. 61/FINAL ORDER/CUS/KNA/2010 dated 09.09.2010 issued from F.No.43/CUS//KNA/2010-SC(MB) on 17.09.2010, settled the case under Section 127C(5) of Customs Act, 1962 on the following terms and conditions:-

(i) **Customs duty** : The Customs duty in the case is settled at Rs.16,58,816/-. This amount stands paid by the applicant;

(ii) **Interest** : The applicant paid Rs.6,43,994/- calculated by the Revenue towards interest on duty demanded. The interest amount is settled accordingly;

(iii) **Fine & Penalty** : The Bench imposed a sum of Rs.50,000/- on the offending goods and grants immunity in excess of that amount. The applicant is also granted immunity from penalty in excess of Rs.20,000/-. The Co-applicant i.e. Shri Gopalbhai D. Patel, Director of M/s Mayank raw Mint Private Limited, Jamnagar, is granted immunity from penalty in excess of Rs.10,000/-;

(iv) **Prosecution** : The Bench granted immunity to the applicant and the Co-applicant from prosecution under the Act in so far as this case is concerned.

In terms of the Settlement's above order M/s Mayank Raw Mint Private Limited, Jamnagar have paid Rs. 70,000/- (Fine-Rs.50,000/- + Penalty -Rs.20000/-) vide TR-6 Challan dated 28.09.2010 and Shri Gopalbhai D. Patel, Director has also paid Rs.10,000/- towards penalty vide TR-6 Challan dated 28.09.2010.

In view of above, they have requested that the Show Cause Notice is settled for their part and no further action is required to be taken in this regard.

18.2 Shri Manojbhai D. Patel Director of M/s. Mayank Metallurgical Pvt. Ltd. (Now known as Global Extrusions Pvt. Ltd.), Jamnagar :

Shri Manojbhai D. Patel Director of M/s. Mayank Metallurgical Pvt. Ltd. (Now known as Global Extrusions Pvt. Ltd.), Jamnagar vide their letter dated 18.03.2020 have submitted a copy of Settlement Commission's order NO. 61/FINAL ORDER/CUS/KNA/2010 dated 09.09.2010 pertaining to M/s. Mayank Raw Mint Private Limited, Jamnagar and its director Shri Gopalbhai D. Patel. They have not submitted any reply to the SCN except submission of the copy of above said order. Further, they requested to fix personal hearing in the 3rd week of April, 2020.

19. Personal Hearing:

19.1 Personal hearing in the instant case was fixed on 04.03.2020, 18.03.2020 and 22.04.2020. But, no one was appeared for personal hearing.

20. Discussion and findings:

20.1 Before proceeding to adjudicate the Show Cause Notice F.No. DRI/JRU/INT-01/2009 dated 19.02.2010 it is pertinent to mention that the dispute pertaining to main noticee M/s. Mayank Raw Mint Private Limited, Jamnagar and its director Shri Gopalbhai D. Patel has already been settled by Settlement Commission, Additional Bench, Customs and Central Excise, Mumbai vide its order NO. 61/FINAL ORDER/CUS/KNA/2010 dated 09.09.2010 issued from F.No.43/CUS//KNA/2010-SC(MB) on 17.09.2010 under Section 127C(5) of Customs Act, 1962. Therefore, I do not need to pass any order in respect of these noticees.

Now, I have to decide the Show Cause Notice in respect of co-noticees namely M/s. Mayank Metallurgical Pvt. Ltd. (Now known as Global Extrusions Pvt. Ltd.), Jamnagar and its director Shri Manojbhai D. Patel only.

20.2 I have gone through the investigation carried out in the instant case, evidences available on record, Settlement Commission's order in respect of main noticee and its director & written submission made by the noticees and find that the Show Cause Notice pertains to diversion of duty free imported raw material in violation of the conditions of exemption. The raw material was imported under Notification No. 93/2004-Customs dated 10th September'2004 against Advance Licenses bearing Nos. 2410018159/09.01.2007 and 2410018160/09.01.2007 issued by the Office of Jt. DGFT, Rajkot as confirmed vide letter F.No. JT.DGFT/RAJ/MISC/LOCAL/AM.079-10/3292 dated 10.08.2009 of the FTDO, DGFT, Rajkot.

20.3 I find that M/s. Mayank Raw Mint Private Limited, Jamnagar was issued above said two Advance Licenses against which two consignments of Brass Scrap Honey Grade with Iron attachments and others, weighing 22150 KGs. and 27440 KGs., were imported under B/E Nos. 176963/22.01.2007 and 177576/29.01.2007 from the port of Kandla. The supporting manufacturer M/s. Mayank Metallurgical Pvt. Ltd. (Now known as Global Extrusions Pvt. Ltd.), Jamnagar have shown these two consignments of the Brass Scrap weighing 22150 KGs. and 27440 KGs. in their books as received in their factory premises from M/s. Mayank Raw Mint Private Limited, Jamnagar on 26.01.2007 and 29.01.2007 respectively, for Job-Work. M/s. Mayank Metallurgical Pvt. Ltd. have manipulated the stock register and diverted 29990 Kgs. of duty free imported raw materials (viz. Brass Scrap) by way of using the same in manufacture of their finished goods which were sold in the local market.

20.4 I find that M/s. Mayank Raw Mint Private Limited, have not utilized the raw materials imported under the advance licenses which resulted in contravention of the provisions of Para 4.1.5 of the FTP 2004-09 and Para (vii) & (viii) (b) of the Not. No. 93/2004-Customs dated 10.09.2004.

Therefore, the raw materials viz. 29990 KGs of the Brass Scrap valued at Rs.60,64,662/-, (as per Annexure-A to the SCN) stands liable to confiscation under Section 111(o) of the Customs Act, 1962 for the reasons of such imports being illegal in nature as condition for exemption was not observed in regard to the imported raw materials viz. Brass Scrap. Further by above act on their part M/s. Mayank Raw Mint Private Limited and its director Shri Gopalbhai D. Patel rendered themselves liable for penalty under Section 112 of the Customs Act, 1962 and the exemption of the Customs Duty amounting to Rs. 16,58,816/-, (as per Annexure-A to the SCN), availed on the said quantity of goods stands withdrawn. Therefore, Customs Duty amounting to Rs. 16,58,816/- on 29990 Kgs. of Brass Scrap is liable to be recovered along with appropriate interest from M/s. Mayank Raw Mint Private Limited in terms of Section 28 of the Customs Act, 1962, read with relevant provisions of the Not. No. 93/2004-Customs dated 10.09.2004. M/s. Mayank Raw Mint Private Limited and its director Shri Gopalbhai D. Patel had admitted the violation and paid full duty liability along with interest and approached to the Settlement Commission to settle the dispute. The Settlement Commission in its order NO. 61/FINAL ORDER/CUS/KNA/2010 dated 09.09.2010 has imposed a fine of Rs.50,000/- on the offending goods and penalty of Rs.20,000/- on M/s Mayank raw Mint Private Limited, Jamnagar. Penalty of Rs.10,000/- has also been imposed on Co-applicant i.e. Shri Gopalbhai D. Patel, Director of the company who is also a co-noticee in this case.

20.5 Role of M/s. Mayank Metallurgical Pvt. Ltd. (Now known as Global Extrusions Pvt. Ltd.), Jamnagar:

20.5.1 I find that M/s. Mayank Metallurgical Pvt. Ltd. (Now known as Global Extrusions Pvt. Ltd.), Jamnagar was a supporting manufacturer of M/s. Mayank Raw Mint Private Limited and in terms of Para (viii) of Not. No. 93/2004-Customs, they were equally responsible for violation of actual user conditions prescribed in terms of Para (vii) and viii (b) of the Notification No. 93/2004-Customs dated 10.09.2004 and Para 4.1.5 of the FTP 2004-09. Shri Manoj Patel director of the company in his statement dated 11.08.2009 recorded under Section 108 of the Customs Act, 1962, agreed to the fact that as per the Daily Production Records and Part-I register, the Brass Scrap received from MRMPL, was utilized in the production of MMPL from which finished goods was also cleared under local sales as well on account of MRMPL.

He further admitted that as per records presented by him, it was clear that the Brass Scrap received from MRMPL into MMPL were utilized for MMPL and for MRMPL. Therefore, it is unambiguously clear that they knowingly allowed consumption of raw materials imported under licenses, in production of goods to be sold by them in the local market. After the duty free Brass Scrap received in their unit for manufacture of export goods, it was responsibility of them besides main importer/exporter to ensure

M/s Mayank Raw Mint Pvt Ltd, Jamnagar & others
 proper use of duty free imported raw material in terms of the Customs Notification and FTP 2004-09. They intentionally used 29990 Kgs. of imported duty free raw materials viz. Brass Scrap valued at Rs.60,64,662/- involving Customs Duty amounting to Rs. 16,58,816/- (as per Annexure-A to the SCN), in their own production activities and also manipulated the stock register which resulted in violation of the mandatory legal provisions as explained above. Therefore, such act of abetment on part of the supporting manufacturer viz. M/s. Mayank Metallurgical Pvt. Ltd. have rendered the said goods liable to confiscation under Section 111 (o) of the Customs Act, 1962 and also resulted in evasion of the Customs Duty of Rs. 16,58,816/- on such quantity of the goods used by M/s. Mayank Metallurgical Pvt. Ltd. was to be recoverable under Section 28 of the Customs Act, 1962.

Para (vii) and viii of the Notification No. 93/2004-Customs dated 10.09.2004 are reproduced hereunder for ready reference :-

(vii) *that the said licence and the materials shall not be transferred or sold;*

(viii) *that in relation to the said licence issued to a merchant exporter –*

(a) the name and address of the supporting manufacturer is specified in the said licence and the bond required to be executed by the importer in terms of condition(iii) shall be executed jointly by the merchant exporter and the supporting manufacturer binding themselves jointly and severally to comply with the conditions specified in this notification; and

(b) exempt materials are utilized in the factory of such supporting manufacturer for discharge of export obligation and the same shall not be transferred or sold or used for any other purpose by the said merchant exporter.

20.5.2 From the facts discussed in the above para, I find that M/s. Mayank Metallurgical Pvt. Ltd. have aided and abetted in diversion of the duty free raw materials imported under advance licenses and thereby rendered the same liable to confiscation under Section 111 (o) of the Customs Act, 1962 and for these acts of omission and commission they rendered themselves liable for penalty under Section 112(a) *ibid*.

20.6 Role of Shri Manoj D. Patel Directors of M/s. Mayank Metallurgical Pvt. Ltd. (Now known as Global Extrusions Pvt. Ltd.), Jamnagar:

20.6.1 I find that Shri Manoj D. Patel, one of the Directors of M/s. Mayank Metallurgical Pvt. Ltd. (Now known as Global Extrusions Pvt. Ltd.), Jamnagar was also responsible for misuse of the Advance Licenses in as much as he knowingly concerned himself in manipulation of the records of MMPL and in fabricating the documents showing removal of the balance stock of imported Brass Scrap to the premises of M/s. Trishul Products. The Excise Records viz. Part-I Register and Daily Stock Register of MMPL submitted by him during investigation were found manipulated and the same also accepted by him in his statement

dated 11.08.2009 recorded under Section 108 of the Customs Act, 1962. Besides the letter dated 06.11.2007 submitted on behalf of MMPL duly signed by him, showing removal of balance stock of the duty free imported Brass Scrap to the unit of M/s Trishul Products was also found not genuine as the fact of which emerged in the investigation and therefore it was an outright act of forging and fabrication of the documents to regularize the misuse of materials received under advance license. I find that by above acts and omission Shri Manoj D. Patel abetted in the misuse of Advance Licenses and thereby facilitated MRMPL in causing diversion of the goods imported under the advance licenses in contravention of provisions of Para 4.1.5 of the FTP 2004-09 and Para (vii) of the Not. No. 93/2004-Customs dated 10.09.2004 and which rendered all such diverted goods liable to confiscation under Section 111(o) of the Customs Act, 1962 and also resulted in evasion of the Customs Duty to the tune of Rs. 16,58,815/-.

20.6.2 Keeping in view of the above facts, I find that Shri Manoj D. Patel knowingly indulged in abetting the misuse of Advance Licenses in utmost defiance of law. Moreover, he intentionally manipulated and fabricated the documents and records of M/s. Mayank Metallurgical Private Limited. For his acts of omission and commission Shri Manoj D. Patel has rendered himself liable for penalty under Section 112(a) as well as under Section 114AA of the Customs Act, 1962.

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

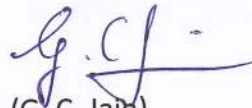
ORDER

(i) I impose a penalty of Rs. 3,03,233/- (Rupees Three Lakhs Three Thousand Two Hundred Thirty Three Only) on M/s Mayank Metallurgical Private Limited (Now known as Global Extrusions Pvt. Ltd.), Jamnagar under section 112 (a) of the Customs Act, 1962.

(ii) I impose a penalty of Rs. 3,03,233/- (Rupees Three Lakhs Three Thousand Two Hundred Thirty Three Only) on Shri Manojbhai D. Patel, Director of M/s Mayank Metallurgical Private Limited, Jamnagar under section 112(a) of the Customs Act, 1962.

(iii) I impose a penalty Rs. 3,03,233/- (Rupees Three Lakhs Three Thousand Two Hundred Thirty Three Only) on Shri Manojbhai D. Patel, Director of M/s Mayank Metallurgical Private Limited, Jamnagar under section 114AA of the Customs Act, 1962.

22. This order is issued without prejudice to any other action that may be taken against the above mentioned firms or person or any other person, in this regard, under Customs Act, 1962 or under any other law for the time being in force.


(G. C. Jain)

Additional Commissioner
Dated: 28.07.2020

BY RPAD/ Speed Post

To,

1. M/s Mayank Raw Mint Private Limited
Regd Office at 5-B, Swapnil Apartment,
Behind DKV College, Palace Road
Jamnagar
2. M/s Mayank Metallurgical Private Limited,
(Now known as Global Extrusions Pvt. Ltd.)
Plot No.-238, GIDC, Phase-II, Dared, Jamnagar.
3. Shri Gopal D. Patel
Director, M/s Mayank Raw Mint Private Limited,
Regd Office at 5-B, Swapnil Apartment,
Behind DKV College, Palace Road, Jamnagar
4. Shri Manojbhai D. Patel,
Director, M/s Mayank Metallurgical Private Limited,
(Now known as Global Extrusions Pvt. Ltd.),
Plot No.-238, GIDC, Phase-II, Dared, Jamnagar.

Copy to:-

1. The Commissioner of Customs, Kandla.
2. The Additional Director General, DRI, Zonal Unit, Ahmedabad.
3. The Additional Director General, DRI, Jamnagar Regional Unit, 45, Jampuri Estate,
Deep Bhawan, Jamnagar
4. The Deputy Commissioner of Customs, Group-IV, Custom House, Kandla.
5. The Deputy/Assistant Commissioner(RRA/ TRC) Custom House, Kandla.
6. The Superintendent (EDI), Custom House, Kandla with a request to upload the said order on
the official website of this Commissionerate.
7. Guard File