सीमा शुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
नवीन सीमा शुल्क भवन,बालाजी मंदिर के पास,नया कांडला
NEW CUSTOM HOUSE, NEAR BALAJI TEMPLE, NEW KANDLA
E: commr-cuskandla@nic.in

F. No.: GEN/ADJ/ADC/944/2026-Adjn-O/o Commr-Cus-Kandla

DIN: 20260671ML00008185E5

Show Cause Notice
(Issued under Section 124 of Customs Act 1962)

Whereas, it appears that;

1. M/s Shree Ram Petrochem having IEC: 5213020933(hereinafter referred to as "the importer" for the sake of brevity)is a proprietorship firm situated at 1st Floor, A/10, Naginawadi Society, Sumul Dairy Road, Near Kiran Hospital, Katargam, Surat, Gujarat, 395004. Shri Ravibhai Vinubhai Savaniis the proprietor of M/s Shree Ram Petrochem. As per the GST registration, the importer is engaged in business activities relating to various kind of petroleum products like biodiesel, distillate oil, and other petroleum oils. In the present case the importer vide Bill of Entry 9727940 dated 26.04.2025 have imported goods and declared them as “Fuel Oil” under CTH 27101951 whereas the same are found to be “waste/used oil fit for re-refining” under CTH 27109900 on the basis of test reports from CRCL Vadodara and further retest at CRCL Delhi on request of the importer. Therefore, during investigation it has been found that the importer has mis declared the goods.

INVESTIGATION:

2. Filing of Bill of Entry

M/s Shree Ram Petrochem filed Bill of Entry No. 9727940 dated 26.04.2025 through their Customs Broker, M/s Leo Cargo Services Pvt. Ltd., for import of goods declared as “Fuel Oil.” The consignment comprised 227.440 MT of goods packed in flexi bags and stuffed in 11 containers, with a declared assessable value of ₹79,48,755/- and corresponding declared duty liability of ₹16,88,713/-. The Bill of Entry was processed under first check examination in accordance with the provisions of the Customs Act, 1962.

3. Drawal of Samples by DE officers:

Whereas, representative samples were drawn by officers of the Docks Examination at CWC, CFS, Kandla in the presence of SIIB officers, following the established departmental procedure. The samples were duly sealed and forwarded to CRCL/CECL Vadodara vide Test

Memo No. 1273481 dated 29.04.2025 for chemical examination and determination of the nature of the imported goods by Docks Examination Section.

4. CRCL Vadodara's Test Report Indicating Hazardous Nature of goods

4.1 The Chemical Examiner, CRCL/CECL Vadodara, vide test report dated 13.05.2025**(RUD-1)**, reported that the sample under reference did not conform to the specifications of Fuel Oil as prescribed under IS: 1593:2018. The laboratory further opined that, based on the tested parameters, the sample was hazardous in nature in terms of CBIC Circular No. 33/2001-Cus dated 04.06.2001. This finding had significant implications, as import of hazardous waste is regulated and restricted under applicable laws. The said test report was communicated to the authorized representative of the Customs Broker on 15.05.2025, thereby bringing the findings of CRCL Vadodara to the knowledge of the importer.

4.2 The test results are reproduced as under:

1. Appearance: Dark brownish liquid; mixture of mineral hydrocarbon oils (>70%).
2. Acidity (inorganic): Nil
3. Ash (% by mass): 0.5
4. Gross Calorific Value: 10624.1 cal/gm (~44.5 MJ/kg)
5. Density @ 15 °C: 0.8862 g/cm³
6. Flash Point (PMCC): 148 °C
7. Kinematic viscosity @ 50 °C: 55.9 cSt
8. Sediment content: 0.6%
9. Sulphur: 0.268%
10. Water content: Nil

4.3 As mentioned in the Circular No. 33/2001-Cus. Dated 04.06.2001 the sample must first be screened for following parameters which is reproduced as under:

> *The product imported should be subject to certain minimum screening tests for acidity, ash contents, sediment and water to consider whether any imported product is a regular grade furnace oil or fuel oil and these should be classified as off specification furnace oil or waste oil. The prescribed limits being as follows:*

Sr. No.	*TEST*	*PRESCRIBED LIMIT (MAX.)*
1	*Acidity (inorganic)*	*Nil*
2	*Ash Content*	*0.1 %*
3	*Sediment*	*0.25 %*
4	*Water*	*1 %*

2. Products / furnace oil which fail the screening test should be classified as off specification furnace oil / waste oil.

8. Off specification furnace oil / waste oil needs to be further tested to classify it into

(1) off specification furnace oil ,
(2) waste / used oil fit for re-refining , and
(3) hazardous waste.

9. The off specification/furnace oil/waste oil may be subject to an organic halide test (AOX analyzer).
10. Samples testing positive for organic halides and PCBs should be classified as hazardous waste.

4.4 During screening as per the circular the sample is classified as offspecification furnace oil / waste oil. Accordingly, the sample i.e. off specification furnace oil / waste oil was further tested for organic halides and PCBs and following is the result:

1	PCBs, mg/kg		0.02
2	PAHs %		0.00001
3	Heavy Metals	Lead content, ppm	22.2
		Arsenic content, ppm	0.5
		Cadmium+Chromium+Nickel, ppm	39.2

4.5 On the basis of above test results as the PCBs were present in the sample therefore, the sample was classified as hazardous waste by CRCL Vadodara.

5. Request for Re-testing and Transfer of case to SIIB

Whereas, upon receipt of the adverse test report, the importer vide letter dated 20.05.2025 **(RUD-2)**requested re-testing of the sample at another CRCL-approved laboratory, contending that the goods imported were fuel oil as per the supplier's documents and disputing the laboratory findings. The request for re-testing was made within the time prescribed under para 2(b) of CBIC Circular No. 30/2017-Cus dated 18.07.2017, which provides a framework for re-testing of samples as a trade facilitation measure. In view of the seriousness of the findings and the request made by the importer, the matter was transferred to SIIB on 10.06.2025 for detailed investigation and further necessary action.

6. Seizure of Goods:

In light of the initial test report from CRCL Vadodara indicating that the goods were hazardous in nature and not conforming to the declared description of "Fuel Oil"; it appeared that the importer had mis-declared the goods. Such mis-declaration attracted the provisions of Section 111(m) of the Customs Act, 1962. Further, considering that hazardous waste is subject to import restrictions, the goods also appeared liable for confiscation under Section

111(d) of the Customs Act, 1962. Accordingly, after due approval of the competent authority, the goods were seized under Section 110 of the Customs Act, 1962 vide Seizure Memo dated 12.06.2025**(RUD-3)**. The seized goods were thereafter handed over to the custodian warehouse under Supratnama**(RUD-3)**for safe custody pending completion of investigation.

7. Verification of Importer's Credentials and Business Activity

Whereas, in order to ascertain the genuineness of the importer and the nature of their business activities, a reference dated 07.07.2025 **(RUD-4)**was made to the CGST Surat Commissionerate. The verification report **(RUD-5)**received therefrom indicated that the registered premises of the importer was a residential property in the name of the proprietor's father. During the course of verification, electricity bills in the name of the said individual were produced, and it was confirmed that the importer was filing GST returns regularly. However, the report did not provide any substantial details regarding the actual business activities of the importer, such as trading or manufacturing operations, nor did it include verification of invoices, e-way bills, or correlation with GST returns. As such, the verification remained inconclusive with respect to the importer's operational credentials and therefore the importer's request for retesting was not approved.

8. Issuance of Summons and Subsequent Compliance:

Whereas, Summons dated 04.09.2025 **(RUD-6)** were issued to the importer under Section 108 of the Customs Act, 1962 for appearance and submission of relevant documents. Due to non-compliance, further summons dated 06.10.2025 **(RUD-7)**were issued. Eventually, Shri Rahul Bhanushali appeared on 30.10.2025 as an authorized representative of the importer and tendered his statement under Section 108 of the Customs Act, 1962 on behalf of the importer.

In his statement dated 30.10.2025 **(RUD-8)**, the authorized representative stated that the goods were imported as fuel oil intended for use by a customer, namely M/s VAEC Aluminium Extrusion Pvt. Ltd., for industrial furnace operations. He denied that the goods were hazardous waste and expressed disagreement with the test report issued by CRCL Vadodara, stating that the exporter's test report did not indicate the presence of hazardous constituents. He further submitted that the importer had no intention to import hazardous waste and once again requested re-testing of the sample at another laboratory.

9. Approval of Re-testing and Forwarding to CRCL Delhi:

Whereas, considering the submissions made by the importer and in accordance with the provisions of CBIC Circular No. 30/2017-Cus, the request for re-testing was approved by the competent authority on 29.11.2025. Thereafter, duplicate samples were obtained from the Docks Examination section on 03.12.2025**(RUD-9)** and forwarded to CRCL Delhi on 09.12.2025 **(RUD-10)** for re-testing. Since the statutory time limit for issuance of Show Cause Notice under Section 110(2) of the Customs Act, 1962 was approaching, extension of time was sought and granted on 09.12.2025 by the competent authority, and the same was communicated to the importer on 10.12.2025**(RUD-11)**.

10. Re-test Report and Revised Technical Findings:

Whereas, CRCL Delhi vide its re-test report dated 11.02.2026**(RUD-12)**, had reported that the sample did not conform to the specifications of Fuel Oil as per IS: 1593:2018 and was in the nature of "off-specification fuel oil/waste oil." Importantly, the re-test report clarified that the sample was not hazardous in nature, as it did not contain hazardous constituents such as PCBs, AOX, PAHs, or heavy metals beyond prescribed limits. These findings were contrary to the earlier report issued by CRCL/CECL Vadodara, thereby materially altering the basis of the investigation.

10.1 In the said re-test report dated 11.02.2026, following observation has been mentioned by CRCL New Delhi:

> *"The sample does not meet the requirement of Fuel Oil as per IS: 1593:2018 and CBIC circular no 33/2001,-cus dated 04.06.200'L in respect of Ash content, Sediment and Water content. Hence as per the CBIC circular no 33/200L-cus dated 04.06.2001 the sample u/r is off-specification Fuel oil /waste oil."*

10.2 The importer in the Bill of Entry No. 9727940 dated 26.04.2025 has mentioned the description of imported goods as "Fuel Oil" with corresponding HSN -27101951.

10.3 Accordingly, SIIB CH Kandla vide letter dated 19.02.2026 **(RUD-13)** had requested CRCL Delhi to further clarify whether the goods imported by the importer are "off-specification Fuel/furnace Oil" or "Waste/used Oil fit for re-refining". In this regard CRCL Delhi's kind attention was invited to point 8 of CBIC circular no 33/2001-cus dated 04.06.2001 which is reproduced as under:

> *8. Off specification furnace oil / waste oil needs to be further tested to classify it into (1) off specification furnace oil , (2) waste / used oil fit for re-refining , and (3) hazardous waste.*

10.4 On seeking further clarification, CRCL Delhi vide letter dated 23.02.2026**(RUD-14)**had clarified that the goods were "waste/used oil fit for re-refining." This clarification established that while the goods were not hazardous, they were nonetheless not "Fuel Oil" as declared by the importer, but rather a distinct category of goods falling under waste oil and therefore found to be mis-declared.

11. Determination of Classification under Customs Tariff:

11.1 Based on the re-test report dated 11.02.2026 and subsequent clarification from CRCL Delhi, it was determined that the imported goods were classifiable under Chapter 27 of the Customs Tariff as waste oil.

11.2 Relevant Excerpt related to waste oil from Chapter 27 of Customs Import Tariff is reproduced hereunder:

2710 20 90	---	Other	kg.	5%	-
	-	*Waste oil* :			
2710 91 00	--	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg.	5%	-
2710 99 00	--	Other	kg.	5%	-

11.3 As per above reproduced excerpt of chapter 27 waste oil has two HSN codes viz. 27109100 and 27109900. The HSN Code 27109100 pertains to waste oil which contains polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs). However, as per the retest report dated 11.02.2026 from CRCL Delhi, the sample does not contain PCBs but does not mention anything about polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) accordingly, the classification of the goods does not appear to be falling under HSN 27109100 on the basis of absence of PCBs. Therefore, it appeared that the goods i.e. waste oil fit for re-refining falls under HSN item 27109900 i.e. other waste oil. In the absence of polychlorinated biphenyls (PCBs), classification under tariff item 27109100 was ruled out. Accordingly, the goods were found to be appropriately classifiable under tariff item 27109900, which covers other waste oil.

11.4 The above classification of the imported goods under tariff item 27109900as per the investigation carried out in the matter and in view of import policy 2023 of DGFT wherein the import of goods under tariff item 27109900 is restricted, the imported goods fall under category of restricted goods and therefore not freely importable. Further, definition 2(33) from Customs Act 1962 is reproduced as under:

> *"prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with*

11.5 In the instant case, the importer did not present any authorisation from such competent authority or department which allows them for import of these restricted goods and therefore had not complied with import conditions of these restricted goods. This act of non-complying of import conditions on restricted goods puts them into definition of prohibited goods.

12. Summons issued to the importer and consequent Statement of the Importer:

Whereas, SIIB CH Kandla issued a summons dated 24.03.2026 **(RUD-15)**to the importer for submission if any, to be made in respect of clarification letter dated 23.02.2026 issued by CRCL New Delhi. In response to summons dated 24.03.2026, Shri Gautambhai Fuljibhai Sheladiya, Manager of the importing firm, appeared on 15.04.2026 and tendered his statement**(RUD-16)**. He stated that the importer had placed an order for fuel oil with the overseas supplier, and the supplier's invoice also described the goods as fuel/furnace oil. He submitted that the importer relied on the supplier's documentation while declaring the goods and had no intention to mis-declare. While acknowledging the findings of the re-test report, he maintained that there was no deliberate mis-declaration and emphasized that the declaration has been made on the basis of documents issued by the exporter and humbly submitted that there was no evasion of duty as both fuel oil and waste oil attract the same duty rate.

13. <u>Analysis and Conclusion of the Investigation:</u>

13.1 Upon comprehensive examination of the facts, test reports, statements, and documentary evidence, it is evident that the goods imported were not "Fuel Oil" as declared, but were in fact "waste/used oil fit for re-refining." The initial finding of hazardous nature was not sustained upon re-testing however, upon re-classification of goods under tariff item 27109900 has made the goods prohibited as detailed in para 11.5 above and therefore the ground of import of prohibited goods for confiscation under Section 111(d) of the Customs Act, 1962 is valid. Moreover, the discrepancy between the declared description and the actual nature of the goods clearly establishes mis-declaration, attracting the confiscating provisions of Section 111(m) of the Customs Act, 1962 also.

13.2 At the same time, it is also observed that upon classification of the imported goods under tariff item 27109900;the imported goods shall attract BCD @ 5% instead of BCD@2.5% applicable to goods under tariff item 27101951and that too only when the conditions for import of these restricted goods are complied with by the importer.

13.3 In view of the above, the case is fit for issuance of Show Cause Notice and adjudication on the issue of mis-declaration of description and classification of goods and determination of appropriate confiscation and penal consequences under the Customs Act, 1962, taking into account the facts, evidences, and investigation carried out.

14. <u>LEGAL PROVISIONS:</u>

14.1 The relevant provisions of the Customs Act, 1962, in so far as they relate to the facts and circumstances of this case, include:

- Section 2(23) — Definition of "import"

- Section 2(33) – Definition of Prohibited goods
- Section 111(d) and 111(m) – Confiscation of goods
- Section 112 – Penalty for acts or omissions rendering goods liable to confiscation and for dealing with such goods
- Section 124 - Issue of show cause notice before confiscation of goods

14.2 Whereas, in the present case, seizure of goods imported by the importer have been done on 12.06.2025, on the basis of test report dated 13.05.2025 from CRCL Vadodara as per Section 110 of Customs Act 1962 which is reproduced here under:

> ***110. Seizure of goods, documents and things.—***
>
> *(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods: Provided that where it is not practicable to seize any such goods, the proper officer may serve on the owner of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.*
>
> *(2) Where any goods are seized under sub-section (1) and no notice in respect thereof is given under clause (a) of section 124 within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized*

14.3 The seizure of the goods imported by the importer has been done with reasonable belief that the imported goods are liable to confiscation as per Section 111(d) and 111(m) of the Customs Act 1962 reproduced as under:

> ***111. Confiscation of improperly imported goods, etc.***—*The following goods brought from a place outside India shall be liable to confiscation: —*
>
> *(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force*
>
> *(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54*

14.4 However, although the re-test report established that the goods were not hazardous in nature, the same were found to be 'waste/used oil fit for re-refining' classifiable under CTH

27109900. As import of goods under the said tariff item is restricted and no authorization for such import was produced by the importer, the goods continued to remain liable to confiscation under Section 111(d) of the Customs Act, 1962. Furthermore, the goods imported and declared as "Fuel Oil" under CTH 27101951, however, found to be "waste/used oil fit for re-refining" under CTH 27109900 on the basis of test report from CRCL Delhi, rendered the goods liable for confiscation under Section 111(m) of the Customs Act, 1962.

14.5 Whereas, as per Section 110(2) of Customs Act, 1962 the seized goods are liable for release if Show Cause Notice under Section 124 of Customs Act, 1962 is not issued to the owner of goods. Accordingly, a Show Cause Notice under Section 124 of Customs Act, 1962 is required to be issued to the importer before confiscation of seized goods. The Section 124 of Customs Act, 1962 is reproduced as under:

> ***124. Issue of show cause notice before confiscation of goods, etc.***—*No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person—*
>
> *(a) is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;*
>
> *(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and*
>
> *(c) is given a reasonable opportunity of being heard in the matter: Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.*
>
> *Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.*

14.6 However, time limit for issuance of Show Cause Notice under Section 110(2) of the Customs Act 1962 was extended by 06 months by the competent authority and the same was communicated to the importer vide letter dated 10.12.2025.

14.7 On the basis of investigation carried out in the present case, it appears that the seized goods are liable to confiscation and the importer is liable to penalty under Section 112 (a) (i) of Customs Act 1962 reproduced as under:

> *112. Penalty for improper importation of goods, etc.—Any person,—(a) who, in relation to any goods, does or omits to do any act which act or omission would*

render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or-

shall be liable,—

(i)in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty [not exceeding the value of the goods or five thousand rupees] [Substituted by Act 14 of 2001, Section 107, for certain words (w.e.f. 11.5.2001).]*, whichever is the greater;*

14.8 Whereas, in the present case the imported goods are prohibited for importation into India and therefore the importer is liable to penalty as per Section 112 (a) (i) of Customs Act, 1962. Therefore, the goods imported by the importer which have been seized under Seizure Memo dated 12.06.2025 are liable to confiscation under Section 111(m) of Customs Act, 1962 and the importer is liable to penalty under Section 112 of Customs Act, 1962.

15. Show Cause Notice:

Now therefore, M/s Shree Ram Petrochem having IEC: 5213020933 situated at 1st Floor, A/10, Naginawadi Society, Sumul Dairy Road, Near Kiran Hospital, Katargam, Surat, Gujarat, 395004. Shri Ravibhai Vinubhai Savani are hereby called upon to show cause to the Additional Commissioner of Customs, having office situated at Customs House, Near Balaji Temple, Kandla, District Kutch within 30 days from the receipt this notice as to why: -

(a) The description and classification of the goods imported under Bill of Entry No. 9727940 dated 26.04.2025 mis-declared as 'Fuel Oil under CTH 27101951 should not be rejected;

(b) the said imported goods during investigation which have been found to be "waste/used oil fit for re-refining under CTH 27109900"; should not be confiscated under Section 111(d) and 111(m) of Customs Act, 1962 and

(c) Penalty under Section 112 (a) (i) of the Customs Act, 1962 should not be imposed upon them for the acts and omissions discussed hereinabove.

16. The above Noticee is required to submit their reply in writing to the Adjudicating Authority, as above, within 30 days from the date of receipt of this notice. In their written reply, the Noticees may also state as to whether they would like to be heard in person.

17. In case, no reply is received within the time limit stipulated above or any further time which may be granted to them by the Adjudicating Authority and/or if they fail to appear for personal hearing, when the case is posted for the same, the case will be decided ex-parte on the basis of evidence on record and without any further reference to the Noticee(s). Further,

the Noticees are advised to mention their email address in writing for virtual hearing as per CBIC's Instruction dated 21.08.2020 issued vide F. No. 390/Misc/3/2019-JC.

18. This notice is issued without prejudice to any other action that may be taken in respect of the above goods and / or the persons / firms mentioned in the notice under the provisions of the Customs Act, 1962 and / or any other law for the time being in force, in the Republic of India.

19. The department reserves the right to add, amend, modify, delete any part or the portion of this notice any such addendum, amendment, modification, deletion, if made, shall be deemed to be part and parcel of this notice.

20. The list of relied upon documents (RUDs) in this case is enclosed with this Show Cause Notice as per Annexure-R.

Digitally signed by
Rakesh Kumar Jain
Date: 10-06-2026
20:33:11

(Rakesh Kumar Jain)
Additional Commissioner
Custom House, Kandla

F. No.: GEN/ADJ/ADC/944/2026-Adjn-O/o Commr-Cus-Kandla
DIN: 20260671ML00008185E5

By Speed Post/Courier/Email/E-office
To,

1. M/s Shree Ram Petrochemhaving IEC: 5213020933 situated at 1st Floor, A/10, Naginawadi Society, Sumul Dairy Road, Near Kiran Hospital, Katargam, Surat, Gujarat, 395004. Shri RavibhaiVinubhaiSavani

Copy To:

1. Assistant Commissioner, SIIB, Custom House, Kandla
2. Superintendent EDI, Custom House, Kandla for uploading the same on the official website.
3. Guard File.

Annexure-R

Attached to Show Cause Notice issued vide F. No. GEN/ADJ/ADC/944/2026-Adjn-O/o Commr-Cus-Kandla to M/s Shree Ram Petrochem having IEC: 5213020933

(List of Relied upon Documents)

S. No.	Details	Remarks
RUD 1	Test report dated 13.05.2025	Attached with the SCN
RUD 2	Request for retesting dated 20.05.2025	Attached with the SCN
RUD 3	Seizure Memo dated 12.06.2025 AND Supratnama dated 12.06.2025	Attached with the SCN
RUD 4	Letter to CGST Surat 07.07.2025	Attached with the SCN
RUD 5	Verification report from GST dated 24.07.2025	Attached with the SCN
RUD 6	Summons 04.09.2025	Attached with the SCN
RUD 7	Summons 06.10.25	Attached with the SCN
RUD 8	Statment dated 30.10.2025	Attached with the SCN
RUD 9	Letter 09.12.25 to CRCL Delhi for retest	Attached with the SCN
RUD 10	Duplicate sample from DE	Attached with the SCN
RUD 11	Letter dated 10.12.2025 to importer for grant of extension	Attached with the SCN
RUD 12	Retest Report dated 11.02.2026	Attached with the SCN
RUD 13	Clarification request to CRCL Delhi dated 19.02.2026	Attached with the SCN
RUD 14	Clarification from Delhi dated 23.02.2026	Attached with the SCN
RUD 15	Summons 24.03.2026	Attached with the SCN
RUD 16	Statement dated 15.04.2026	Attached with the SCN