प्रधान आयुक्त का कार्यालय, सीमा शुल्क ,अहमदाबाद
"सीमाशुल्क भवन" , पहलीमंजिल ,पुराने हाईकोर्ट के सामने ,नवरंगपुरा ,अहमदाबाद – 380 009.
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DIN: 20260971MN0000A2BA61

PREAMBLE

A. फ़ाइल संख्या / File No.	GEN/INV/173/2026-AFS-SDB-CUS-COMMRTE-AHMEDABAD
B. कारण बताओ नोटिस संख्या–तारीख / Show Cause Notice No. and Date	The importer has requested for waiver of SCN vide request letter dated 14.08.2026
C. मूल आदेश संख्या / Order-In-Original No.	75/ADC/SR/O&A/HQ/2026-27
D. आदेश तिथि / Date of Order-In-Original	03-09-2026
E. जारी करने की तारीख / Date of Issue	03-09-2026
F. द्वारा पारित / Passed By	Shravan Ram Additional Commissioner, Customs Ahmedabad.
G. आयातक का नाम और पता / Name and Address of Importer	M/s. B. Sureshkumar and Co., (IEC : 0888013566 Office No. 401, 402, 414, 415, 4th Floor, World Diamond Centre, Hat Falia, Haripura, Surat-395003

(1) यह प्रति उन व्यक्तियों के उपयोग के लिए निःशुल्क प्रदान की जाती है जिन्हें यह जारी की गयी है।

(2) कोई भी व्यक्ति इस आदेश से स्वयं को असंतुष्ट पाता है तो वह इस आदेश के विरुद्ध अपील इस आदेश की प्राप्ति की तारीख के 60 दिनों के भीतर आयुक्त कार्यालय, सीमा शुल्क (अपील), चौथी मंजिल, हुडको भवन, ईश्वर भुवन मार्ग, नवरंगपुरा, अहमदाबाद में कर सकता है।

(3) अपील के साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकट लगा होना चाहिए और इसके साथ होना चाहिए:

(i) अपील की एक प्रति और;

(ii) इस प्रति या इस आदेश की कोई प्रति के साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकट लगा होना चाहिए।

(4) इस आदेश के विरुद्ध अपील करने इच्छुक व्यक्ति को 7.5 % (अधिकतम 10 करोड़) शुल्क अदा करना होगा जहां शुल्क या ड्यूटी और जुर्माना विवाद में है या जुर्माना जहां इस तरह की दंड विवाद में है और अपील के साथ इस तरह के भुगतान का प्रमाण पेश करने में असफल रहने पर सीमा शुल्क अधिनियम, 1962 की धारा 129 के प्रावधानों का अनुपालन नहीं करने के लिए अपील को खारिज कर दिया जायेगा।

Brief Facts Of The Case

M/s. B. Sureshkumar and Co. (IEC : 0888013566), having address at Office No. 401, 402, 414, 415, 4th Floor, World Diamond Centre, Hat Falia, Haripura, Surat-395003 (here-in-after referred as 'the importer') had imported one shipment of 'Natural Rough Diamonds' under CTH 71023100 and 71022100 vide Bill of Entry No. 3075579 dated 11.08.2026 filed through Customs Broker i.e. M/s. Inmovers Cargo Care. The goods were supplied by M/s. Twinkle International FZE, 6WB-551, Dubai Airport Freezone, P.O. Box No. 54404, Dubai, United Arab Emirates. Details are as per table-I hereunder :-

TABLE-1

Bill of Entry No.	3075579 dated 11.08.2026
Imported goods	Natural Rough Diamonds of CTH 71023100 and 71022100
Declared Weight (in Cts)	CTH 71023100 – 10780.91 carat CTH 71022100 – 6023.29 carat **Total - 16804.20 carat**
Invoice No.	159/2026 dt. 10/08/2026
Declared Value	USD 720640.68 (INR 6,92,17,537/-)
House & Master Waybill No.	26AE39175IN dated 10.08.2026 and Master Waybill No.17662101631 dated 11.08.2026

2. The examination of said imported goods was carried out under panchnama proceedings dated 14.08.2026 in the presence of Shri Gaurav Sharma, Custodian of M/s. SDB Diamond Bourse and Shri Vaibhav Sanjay Chaudhari, employee of Customs Broker M/s. Inmovers Cargo Care, who is looking after the customs clearance work of M/s. B. Sureshkumar and Co., Surat (IEC-0888013566). The Bill of Entry No. 3075579 dated 11.08.2026 having HAWB No. 26AE39175IN dated 10.08.2026 and MAWB No. 17662101631 dated 11.08.2026 were examined and they showed the goods description as Rough Natural Diamonds totally weighing 16,804.20 carats valued at USD 720640.68. The import parcel was opened and was found to contain 21 sealed plastic zip pouches containing Natural Rough Diamonds. The following details were found mentioned on each sealed zip pouches, as per Table-2 below:-

TABLE-2

Sr. No.	Carat mentioned on plastic zip pouch
1	593.95
2	593.58
3	593.55
4	620.49
5	592.94
6	593.57
7	594.03

8	591.73
9	594.02
10	594.00
11	593.93
12	595.42
13	620.50
14	589.59
15	595.18
16	589.61
17	592.87
18	593.56
19	2007.95
20	2007.71
21	2007.63
TOTAL	**16755.81**

3. Thereafter, the sealed zip pouches were opened one by one, and the diamonds contained in each pouch were weighed on a weighing machine. The weighment was found to be same as that mentioned on the zip pouches as detailed in Table-2 above. However, on comparing the weighment of each pouch with those mentioned in the packing list, a difference was noticed in carats in some pouches, the details are of which is given as under in Table-3:-

TABLE-3

Sr. No.	Carats (as per Table-2 and actual weighment)	Carats (as per Packing list)	Difference in carats
1	593.95	593.95	0
2	593.58	620.5	-26.92
3	593.55	589.61	3.94
4	620.49	620.49	0
5	592.94	620.49	-27.55
6	593.57	593.57	0
7	594.03	594.03	0
8	591.73	589.59	2.14
9	594.02	594.02	0
10	594	594	0
11	593.93	593.93	0
12	595.42	595.42	0
13	620.5	620.5	0
14	589.59	589.59	0
15	595.18	595.18	0
16	589.61	589.61	0

17	592.87	592.87	0
18	593.56	593.56	0
Total	**10732.52**	**10780.91**	-48.39
19	2007.95	2007.95	0
20	2007.71	2007.71	0
21	2007.63	2007.63	0
Total	**6023.29**	**6023.29**	0
GRAND TOTAL	**16755.81**	**16804.2**	**(-) 48.39**

4. Thus a total of 48.39 carats was found short when compared to that declared by the importer. The Kimberley Process Certificate bearing No. 197100 issued by the Ministry of Foreign Trade, UAE shows the carat as 16804.20 (6023.29 + 10780.91). Further, the invoice and packing list also indicated weight as 16804.20 carats. However, the actual weight of all the diamonds was found to be 16755.81 carats, i.e. short by 48.39 carats. The summary is given as under in Table-4:-

TABLE-4

Description of Goods	Tariff Item	Declared Weight	Actual Quantity of goods determined during examination	Difference in weight	Difference in value (rate @ 59.00 USD/Ct as declared for CTH 71023100)
(1)	(2)	(3)	(4)	(5)	(6)
Rough Natural Diamonds	71023100	10780.91 carat	10732.52 Carats	(-) 48.39 carats	(-) 2855.01 USD
	71022100	6023.29 carat	6023.29 Carats	---	---
		Total : 16804.20 Carat	**Total : 16755.81 Carat**	**Total : (-) 48.39 carat**	**Total: (-) 2855.01 USD**

5. M/s. B. Sureshkumar & Co., Surat had declared the total value of imported goods as USD 7,20,640.68 and weight as 16804.20 Carats. However, the weighment of diamonds of tariff item 71023100 was found short by 48.39 carats and correspondingly the value decreased by 2855.01 USD, which is equivalent to INR 2,74,224/- (based on exchange rate of 1 USD = 96.05 INR). Thus, it appeared that M/s. B. Sureshkumar & Co., Surat had mis-declared the weight of Natural Rough Diamonds in its import documents and therefore the said goods appeared liable for confiscation under Section 111(m) of the Customs Act 1962. Accordingly, the subject goods imported vide above mentioned bill of entry were seized vide Seizure Memo No. 01/2026-27 dated 14.08.2026 under Section 110 of Customs Act, 1962. The seized goods were handed over to custodian, Surat Diamond Bourse, Surat under supratnama dated 14.08.2026 for safe custody of the same.

6. Summons dated 19.08.2026 under Section 108 of the Customs Act, 1962 was issued to M/s. B. Sureshkumar & Co., Surat, the Importer, directing appearance of its authorised representative on 20.08.2026 before the Appraiser of Customs, Surat Diamond Bourse, for recording of statement and production of relevant documents in connection with the import made vide Bill of Entry No. 3075579 dated 11.08.2026.

7. Similarly, Summons dated 19.08.2026 under Section 108 of the Customs Act, 1962 was also issued to Shri Vaibhav Sanjay Chaudhari, G-Card holder of M/s. Inmovers Cargo Care, Surat (Customs Broker) directing his appearance on 20.08.2026 before the Appraiser of Customs, Surat Diamond Bourse, in connection with the said import.

8. In compliance of the summons dated 19.08.2026, statement of Shri Jilpeshkumar B. Doshi, Partner of M/s. B. Sureshkumar & Co., Surat, was recorded under Section 108 of the Customs Act, 1962 on 20.08.2026, the relevant extracts whereof are reproduced as under:-

> 8.1 On being asked, '*Please state details of the import made by M/s. B. Sureshkumar and Co. (IEC-0888013566) vide Bill of Entry no. 3075579 dated 11.08.2026*', he answered that '*We had telephonically placed order for 16755.81 carats of Natural Rough diamonds from M/s. Twinkle International FZE, Dubai. However, in the invoice submitted by them, 16804.20 carats was mentioned*'.
>
> 8.2 On being asked whether he is the actual importer of the goods imported vide the said Bill of Entry or has imported on behalf of some other firm or person, he answered that '*We are the actual importer of the goods imported vide Bill of Entry no. 3075579 dated 11.08.2026 and we were going to cut and polish the goods.*'
>
> 8.3 On being asked whether he was aware that the shipment imported vide Bill of Entry no. 3075579 dated 11.08.2026 was short in weight, he answered that 'In this case, after negotiating with the supplier, we placed the order on the basis of verbal description of the goods. I was not aware about the deficiency in weight of the goods'.
>
> 8.4 On being asked about the reason for deficiency in weight of said import parcel he answered that '*I took up the matter with the supplier who have informed that the due to clerical mistake at the time of documentation, the weight was mentioned as 16804.20 carats at the time of preparing the documents. The supplier has also submitted a letter dated 14.08.2026 wherein they have accepted the fact of incorrect declaration of carat weights due to mistake. The supplier has stated that lot nos. 5 to 8 were mistakenly copied from lot nos. 1 to 4 and hence the mistake. They have issued a fresh invoice and packing list after correcting the mistake. I am submitting a copy of supplier's said letter dated 14.08.2026 alongwith amended invoice, packing list and KPC.*'
>
> 8.5 On being asked whether he wished to add anything, he answered that

'Yes, as stated above, we have ordered only 16755.81 carats of Natural Rough Diamonds and the clerical mistake has been made at the end of supplier. The supplier have now submitted amended documents mentioning the correct weight of 16755.81 carats. We request to take the same on record and release our goods at the earliest.'

9. Similarly, in compliance of the summons dated 19.08.2026, statement of Shri Vaibhav Sanjay Chaudhari, G-Card holder of M/s. Inmovers Cargo Care, Surat (Customs Broker), was recorded under Section 108 of the Customs Act, 1962 on 20.08.2026, the relevant extracts whereof are reproduced as under:-

9.1 On being asked 'In respect of the shipment which was seized by customs vide seizure memo dated 14.08.2026, please provide details of documents provided to you by importer for filing BoE', he answered that '*Sir, we had received Documents such as Copy of Invoice, Master Airway Bill, House Airway Bill and KPC for the shipment via email from console agent M/s. AF Ferrari Secure Logitech Private Limited. I want to add that we receive documents in all the imports only through Console agents. In this case we informed the importer via email, regarding the receipt of documents from console before filing of BE. After that Importer provide us the AD Code Letter then we file the Bill of Entry accordingly*'.

9.2 On being asked, 'Were you aware that this shipment is deficient in weight', he answered that he was not aware and the same was noticed at the time of examination.

9.3 On being asked as to what did he do when he found the mismatch in weight, he replied '*I informed the Importer telephonically. They said they have no idea about the short shipment and they have to confirm with their supplier. They further stated that the error is from the end of supplier only.*'

<u>Personal Hearing and Submission by the Importer</u>

10. The Importer, M/s. B. Sureshkumar & Co., submitted a letter dated 14.08.2026 of the supplier, M/s Twinkle International FZE, Dubai, UAE addressed to the Deputy Commissioner of Customs, SDB wherein they stated that upon reviewing the packing list they noticed that Lot Nos. 5 to 8 were mistakenly copied from Lot Nos. 1 to 4, resulting in an incorrect declaration of the carat weights. They requested to cancel the existing KPC certificate and issue a new KPC certificate based on revised invoice and packing list. Further, vide a separate letter dated 14.08.2026 the said supplier mentioned that the said error in the packing list was made by them. They further stated that the discrepancy is purely a documentation error from their side and there is no error or involvement on the part of the importer M/s B. Sureshkumar & Co. They also submitted revised import documents viz, invoice, packing list and KP certificate with the correct weight and value mentioned therein viz, 16,755.81 carats and value USD 7,17,785.67 respectively.

11. Further, pursuant to the Importer's request dated 14.08.2026 for waiver of show cause notice and granting a personal hearing opportunity, a personal hearing in the matter was held on 24.08.2026, at which Shri Jilpeshkumar B. Doshi, Partner of M/s. B. Sureshkumar & Co., Surat, appeared through virtual mode. He stated that due to clerical mistake on the part of supplier at the time of documentation, there was difference in carats of diamonds mentioned in import documents. He said that the supplier vide his letter dated 14.08.2026 has admitted his mistake and submitted revised documents viz, invoice, packing list, KP, etc. He said that he has already submitted these documents at the time of recording of his statement. He requested for early resolution of the issue.

<u>Relevant Legal Provisions</u>

12. The relevant provisions of the Customs Act, 1962, with respect to the subject matter, are reproduced as follows:-

12.1 Section 46 of the Customs Act, 1962; Entry of goods on importation –

(4) The importer while presenting a Bill of Entry shall make and subscribe to a declaration as to the truth of the contents of such Bill of Entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods.

46(4A): The importer who presents a Bill of Entry shall ensure the following, namely:-

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

12.2 Section 111 of the Customs Act, 1962; Confiscation of improperly imported goods, etc.

The following goods brought from a place outside India shall be liable to confiscation;-

(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 trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54;

12.3 Section 112 of the Customs Act, 1962; 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

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

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], whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent of the duty sought to be evaded or five thousand rupees, whichever is higher :

Provided that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent of the penalty so determined;

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty [not exceeding the difference between the declared value and the value thereof or five thousand rupees], whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty [not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest.

12.4 Section 125 of the Customs Act, 1962; Option to pay fine in lieu of confiscation –

(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods [or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit:

[Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, [no such fine shall be imposed]:

Provided further that, without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

[(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.]

[(3) Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.

Discussion and Findings

13. I find that the importer has requested for waiver of show cause notice. I have carefully gone through the records and facts of this case as well as the written submission and records of personal hearing made by the importer. I find that issues before me are to decide:

i. Whether the goods found mis-declared in respect of quantity/weight are liable to confiscation under Section 111(m) of the Customs Act, 1962 or not;

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

Whether the goods found mis-declared in respect of quantity/weight are liable to confiscation under Section 111(m) of the Customs Act, 1962 or not;

13.1 I have carefully considered the facts of the case, the investigation report, the Panchnama dated 14.08.2026, seizure memo dated 14.08.2026, the statements of the importer(dated 20.08.2026) and Customs Broker(dated 20.08.2026) recorded under Section 108 of the Customs Act, 1962, the documentary evidence placed on record and the submissions made by the importer. I find that the importer had declared 16804.20 carats of Natural Rough Diamonds, whereas on physical weighment the goods were found to weigh 16755.81 carats. Thus, the subject goods were found mis-declared in respect of quantity/weight with respect to the import documents.

13.2 I find that the goods imported vide Bill of Entry No. 3075579 dated 11.08.2026 by M/s. B. Sureshkumar and Co., were found mis-declared in respect of quantity on examination with respect to the documents submitted at the time of import. I find that as the goods imported vide Bill of Entry No. 3075579 dated 11.08.2026 were mis-declared in respect of quantity, i.e. 16804.20 carats declared as against 16755.81 carats found on physical examination, the said goods appeared liable for confiscation under Section 111(m) of the Customs Act, 1962 and were accordingly seized under Section 110(1) of the Customs Act, 1962. Hence, the description and particulars of the goods actually imported did not correspond with those declared in the import documents. **Therefore, I hold that the subject goods are liable for confiscation under Section 111(m) of the Customs Act, 1962 for misdeclaration of imported goods.**

13.3 It is observed that the deficient quantity found on examination has been attributed by the overseas supplier, M/s Twinkle International FZE, Dubai, UAE, on account of documentation error. It is also observed that the mentioned supplier has admitted his mistake vide letter dated 14.08.2026 that in the packing list, Lot Nos. 5 to 8 were mistakenly copied from Lot Nos. 1 to 4, resulting in an incorrect declaration of the carat weights. On perusal of the record, no material has been placed before this authority to establish that the Importer had knowingly imported the deficient quantity found in the consignment. However, the deficient mis-declared quantity has been imported which does not conform to the declaration made in the Bill of Entry. The importer who presents a Bill of Entry shall ensure the accuracy and completeness of the information given therein as per Section 46 of the Customs Act, 1946 and is responsible for any mismatch in the declared information in the Bill of Entry.

13.4. Accordingly, while holding the impugned goods liable to confiscation under the relevant provisions of the Customs Act, 1962, I deem it fit to exercise the discretion vested in me under Section 125 of the Customs Act, 1962 and extend to the importer an option to redeem the seized goods on payment of an appropriate redemption fine in lieu of confiscation. Section 125 reads as follows:

> "(1) Whenever confiscation of any goods is authorized by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods or, where such owner is not known, the person from whose possession or custody such goods have been seized, an option to pay in lieu of confiscation such fine as the said officer thinks fit:"

Whether Penalty under Section 112(a) of Customs Act, 1962 should be imposed on the importer or not;

13.5 The provisions of Section 112 of the Customs Act, 1962 which read as under:

> SECTION 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
>
> (b) who acquires possession of or is in any way concerned incarrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he

knows or has reason to believe are liable to confiscation under section 111,

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, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher :

Provided that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;

13.6 Section 112(a) of the Customs Act, 1962 provides for imposition of penalty upon any person who, by any act or omission, renders goods liable to confiscation under Section 111 of the Act. Since, I have already held the impugned goods liable for confiscation, importer is liable for penalty under Section 112 of the Customs Act, 1962. **I hold that the importer has rendered himself liable to penalty under Section 112(a) of the Customs Act, 1962.**

13.7 Further, I find that the Customs Broker M/s. Inmovers Cargo Care, had filed the Bill of Entry based on documents received through the importer and console agent and had no independent role in determination of the quantity of the goods. The Customs Broker also stated that they had no knowledge of the deficiency in the weight of the goods. No material evidence has been brought on record to establish any deliberate act or omission on their part contributing to the mis-declaration in terms of quantity.

14. In view of the above discussion and findings, I pass the following order:

ORDER

i. I order to confiscate the seized goods, i.e. 16755.81 carats of Natural Rough Diamonds, imported vide Bill of Entry No. 3075579 dated 11.08.2026, under 111(m) of the Customs Act, 1962. However, I give an option to the Importer to redeem the said goods in lieu of confiscation, for home consumption, on payment of redemption fine of **Rs. 25,000/- (Rupees Twenty Five Thousand only)** under the provisions of Section 125(1) of the Customs Act, 1962.

ii. I impose a penalty of **Rs. 10,000 /- (Rupees Ten Thousand only)** on the Importer i.e. M/s. B. Sureshkumar and Co., under Section 112(a) of the Customs Act, 1962.

15. This order has been passed without prejudice to any other action that may be taken against the above-mentioned firm and person under the provision of the Customs Act, 1962 and/ or any other law, for time being in force in India.

Digitally signed by
Shravan Ram
Date: 03-09-2026
16:05:38

(Shravan Ram)
Additional Commissioner,
Surat Diamond Bourse.

To,

M/s. B. Sureshkumar and Co. (IEC : 0888013566)
Office No. 401, 402, 414, 415, 4th Floor,
World Diamond Centre, Hat Falia, Haripura, Surat-395003, Gujarat.

Copy to:-

1. The Commissioner of Customs, Ahmedabad.
2. The Deputy Commissioner of Customs, Surat Diamond Bourse, Surat.
3. The System In-Charge, Customs HQ, Ahmedabad for uploading on the official website.
4. Guard File/Office copy.