



सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद

**OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD,**

चौथी मंज़िल **4th Floor**, हडको भवन **HUDCO Bhawan**, ईश्वर भुवन रोड़ **Ishwar Bhuvan Road**  
नवरंगपुरा **Navrangpura**, अहमदाबाद **Ahmedabad - 380 009**  
दूरभाष क्रमांक **Tel. No. 079-26589281**

DIN - 20250971MN0000520745

क	फ़ाइल संख्या FILE NO.	S/49-65/CUS/MUN/2023-24
ख	अपील आदेश संख्या ORDER-IN-APPEAL NO. (सीमा शुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962)	MUN-CUSTM-000-APP-175 -25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	01.09.2025
ङ	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	Order – In – Original No. MCH/ADC/MK/20/2023-24 dated 04.05.2023
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	01.09.2025
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Arihant Agency (IEC-BXTPB6123Q), 29, Mahaveer Market, New Cloth Market, Chittorgarh, Rajasthan-312001



1	यह प्रति उस व्यक्ति के निजी उपयोग के लिए मुफ्त में दी जाती है जिनके नाम यह जारी किया गया है। This copy is granted free of cost for the private use of the person to whom it is issued.
2.	सीमाशुल्क अधिनियम 1962 की धारा 129 डी डी (1) (यथा संशोधित) के अधीन निम्नलिखित श्रेणियों के मामलों के सम्बन्ध में कोई व्यक्ति इस आदेश से अपने को आहत महसूस करता हो तो इस आदेश की प्राप्ति की तारीख से 3 महीने के अंदर अपर सचिव/संयुक्त सचिव (आवेदन संशोधन), वित्त मंत्रालय, (राजस्व विभाग) संसद मार्ग, नई दिल्ली को पुनरीक्षण आवेदन प्रस्तुत कर सकते हैं। Under Section 129 DD(1) of the Customs Act, 1962 (as amended), in respect of the following categories of cases, any person aggrieved by this order can prefer a Revision Application to The Additional Secretary/Joint Secretary (Revision Application), Ministry of Finance, (Department of Revenue) Parliament Street, New Delhi within 3 months from the date of communication of the order. निम्नलिखित सम्बन्धित आदेश/Order relating to :
(क)	बैगेज के रूप में आयातित कोई माल।
(a)	any goods exported
(ख)	भारत में आयात करने हेतु किसी वाहन में लादा गया लेकिन भारत में उनके गन्तव्य स्थान पर उतारे न गए माल या उस गन्तव्य स्थान पर उतारे जाने के लिए अपेक्षित माल उतारे न जाने पर या उस गन्तव्य स्थान पर उतारे गए माल की मात्रा में अपेक्षित माल से कमी हो। any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.
(ग)	सीमाशुल्क अधिनियम, 1962 के अध्याय X तथा उसके अधीन बनाए गए नियमों के तहत शुल्क वापसी की अदायगी।
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
3.	पुनरीक्षण आवेदन पत्र संगत नियमावली में विनिर्दिष्ट प्रारूप में प्रस्तुत करना होगा जिसके अन्तर्गत उसकी जांच की जाएगी और उस के साथ निम्नलिखित कागजात संलग्न होने चाहिए : The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :
(क)	कोर्ट फी एक्ट, 1870 के मद सं.6 अनुसूची 1 के अधीन निर्धारित किए गए अनुसार इस आदेश की 4 प्रतियां, जिसकी एक प्रति में पचास पैसे की न्यायालय शुल्क टिकट लगा होना चाहिए।
(a)	4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.
(ख)	सम्बद्ध दस्तावेजों के अलावा साथ मूल आदेश की 4 प्रतियां, यदि हो
(b)	4 copies of the Order-in-Original, in addition to relevant documents, if any
(ग)	पुनरीक्षण के लिए आवेदन की 4 प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षण आवेदन दायर करने के लिए सीमाशुल्क अधिनियम, 1962 (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्ती और विविध मदों के शीर्ष के अधीन आता है में रु. 200/- (रुपए दो सौ मात्र) या रु. 1000/- (रुपए एक हजार मात्र), जैसा भी मामला हो, से सम्बन्धित भुगतान के प्रमाणिक चलान टी.आर.6 की दो प्रतियां. यदि शुल्क, मांगा गया ब्याज, लगाया गया दंड की राशि और रूपए एक लाख या उससे कम हो तो ऐसे फीस के रूप में रु. 200/- और यदि एक लाख से अधिक हो तो फीस के रूप में रु. 1000/-
(d)	The duplicate copy of the T.R.6 challan evidencing payment of Rs.200/- (Rupees two Hundred only) or Rs.1,000/- (Rupees one thousand only) as the case may be, under the Head of other receipts, fees, fines, forfeitures and Miscellaneous Items being the fee prescribed in the Customs Act, 1962 (as amended) for filing a Revision Application. If the





	amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs.200/- and if it is more than one lakh rupees, the fee is Rs.1000/-.	
4.	मद सं. 2 के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बन्ध में यदि कोई व्यक्ति इस आदेश से आहत महसूस करता हो तो वे सीमाशुल्क अधिनियम 1962 की धारा 129 ए (1) के अधीन फॉर्म सी.ए.-3 में सीमाशुल्क, केन्द्रीय उत्पाद शुल्क और सेवा कर अपील अधिकरण के समक्ष निम्नलिखित पते पर अपील कर सकते हैं	
	In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :	
	सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ	<b>Customs, Excise &amp; Service Tax Appellate Tribunal, West Zonal Bench</b>
	दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2 <sup>nd</sup> Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
5.	सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (6) के अधीन, सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (1) के अधीन अपील के साथ निम्नलिखित शुल्क संलग्न होने चाहिए-	
	Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -	
(क)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए या उससे कम हो तो एक हजार रूपए.	
(a)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;	
(ख)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए से अधिक हो लेकिन रुपये पचास लाख से अधिक न हो तो; पांच हजार रूपए	
(b)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees ;	
(ग)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पचास लाख रूपए से अधिक हो तो; दस हजार रूपए.	
(c)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees	
(घ)	इस आदेश के विरुद्ध अधिकरण के सामने, मांगे गए शुल्क के 10% अदा करने पर, जहां शुल्क या शुल्क एवं दंड विवाद में हैं, या दंड के 10% अदा करने पर, जहां केवल दंड विवाद में है, अपील रखा जाएगा।	
(d)	An appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.	
6.	उक्त अधिनियम की धारा 129 (ए) के अन्तर्गत अपील प्राधिकरण के समक्ष दायर प्रत्येक आवेदन पत्र- (क) रोक आदेश के लिए या गलतियों को सुधारने के लिए या किसी अन्य प्रयोजन के लिए किए गए अपील : - अथवा (ख) अपील या आवेदन पत्र का प्रत्यावर्तन के लिए दायर आवेदन के साथ रुपये पाँच सौ का शुल्क भी संलग्न होने चाहिए.	
	Under section 129 (a) of the said Act, every application made before the Appellate Tribunal-	
	(a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or	
	(b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.	



**ORDER-IN-APPEAL**

The present appeal has been filed by M/s. Arihant Agency (IEC-BXTPB6123Q), 29, Mahaveer Market, New Cloth Market, Chittorgarh, Rajasthan-312001 (hereinafter referred to as the 'appellant') in terms of Section 128 of the Customs Act, 1962, challenging the Order – In – Original No. MCH/ADC/MK/20/2023-24 dated 04.05.2023 (hereinafter referred to as 'the impugned order') passed by the Additional Commissioner of Customs, Custom House , Mundra (hereinafter referred to as the 'adjudicating authority').

2. Facts of the case, in brief, are that the appellant had filed Bill of Entry No. 8372275 dated 08.10.2018 for import of 102.3 MTS (2294 Sqm) goods, declared as 'Crystallized Glass Panel-(C Grade)' (herein after referred to as 'the imported goods' for the sake of brevity) of declared value of Rs. 34,33,539/- and declared duty of Rs. 10,63,710/-

2.1 An information was received to the effect that the goods have been declared as 'Crystallized Glass Panel - ("C" Grade)' (CTH-70169000) having rate of USD 0.45per KG, whereas, the goods are 'Artificial Marble (Quartz)' and appeared to be classifiable under CTH 68022190. It appeared that the appellant had mis-declared description and the classification of the imported goods with an intention to evade appropriate Customs Duty

2.2 Based on the above intelligence, Officers of the Special Intelligence & Investigation Branch (SIIB), Customs, Mundra intercepted the goods covered under Bill of Entry No. 8372275 dated 08.10.2018, for examination. The examination of the imported goods was carried out on 11.10.2018 in presence of representatives of Customs Broker and CFS. During the examination, it was found that the imported goods were labelled as 'Artificial Marble', The imported goods were packed on wooden pallets with different size marking on the side of the slabs and on each wooden pallet a packing list was attached on which description of the goods was given as "Material- Artificial Marble Slabs" and Product Name -Super White.

2.3 A statement of Shri Ankit Bhadktya, Authorised Representative of M/s. Arihant Agency was recorded on 16.10.2018 wherein he didn't agree to the fact, that the goods are Artificial Marble and submitted that the goods imported by them are 'Crystallized





Glass Panel C Grade Therefore, representative samples of the imported goods have been drawn in presence of Authorized Representative of CHA of the importer and sent to CRCL, Kandla for Testing purpose.

2.4 Meanwhile, the appellant vide letter dated 26.10.2018 had requested to release the goods on provisional assessment basis on submission of Bank Guarantee. The imported goods appeared to be Artificial Marble and DGFT Notification 29 (20-2015/2015-2020 dated 17.09 2016 reads as under;

*S.O.(E) In exercise of the powers conferred by Section 3 of the Foreign Trade (Development and Regulation) Act. 1992 read with Para 102 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby amends the Import Policy Condition of Schedule 1 (Import Policy) in respect of following ITC(HS) Codes related to marble slabs w.e.f 01.10.2016.*

*6802 10 00, 6802 2110, 6802 21 20, **680221 90**, 6802 91 00, 6802 9200 and 25151220.*

*2 Policy conditions stipulated under Notification No 100 dated 05.12.2014 are being amended, such that after amendment w.e.f 1 10.2016, the policy conditions in respect of the above ITC (HS) Codes shall read as under*

***"Import permitted freely provided cif value is US\$ 40 or above per square metre (for maximum thickness of slab of 20mm)"***

2.5 As per DGFT Notification 28 (Re-2015)/2015-2020 dated 17.09.2016 minimum CIF value was Rs. USD 40 per square meter. However, in this case, CIF value was Rs. 20 USD per square meter. Accordingly, said BE No. 8372275 dated 08.10.2018 was provisionally assessed subject to Provisional Bond of Rs 68,44,580/- & Payment of duty Rs. 18,60,000/ under protest by the importer vide Challan No. 1758 dated 02.11.2018. Thereafter, the goods have been released on provisional assessment basis on 06.11 2018.

2.6 The under, CRCL, Kandla forwarded the test report, which is reproduced as

*"The sample as received is in the form of cut piece of white marble slab, having smooth surface on one side and rough surface on the other side.*

*It is composed of carbonates of calcium, magnesium bounded with organic*



compound.

***It has the characteristics of Artificial Marble"***

2.6.1 From the Test Report, it was noticed that the imported goods were 'Artificial Marble, accordingly, the same was informed to the importer vide letter dated 26.11.2018. In response to the said letter the importer vide letter dated 03.12.2018 interalia submitted that their goods are Crystallized Glass Penal and it is different from Artificial Marble; that the Crystallized Glass Panel is manmade stone, made up of clay and quartz sand; that the basic thing which distinguished Crystallized Glass Panel from Artificial Stone is its glossy smooth surface and whiteness which is not available in other artificial stones.

2.7 Further, statement of the Authorized Signatory of Importer Shri Ankit Bhadktya has been recorded on 25.02.2021, wherein he interalia submitted, that they have imported the said goods ie "Crystallized Glass Panels" only two times, under BE No. 8372275 dated 08.10.2018 and BE No.8603951 dated 25.10.2018; that both these consignments contained the similar goods and for both they have paid duty under protest; that due to the glossy nature and layer of glass above the goods, they classified the goods as 'Crystallized Glass Panels' and that their supplier also classified the goods under same description and heading i.e. CTH 70169000; that their supplier advised that they hey are supplying worldwide these goods as crystallized glass panel under CTH 70169000; that he doesn't agree to the test report as their goods are not artificial marble and should not be classified under CTH 68022190

2.8 From the above, it appeared that, though the appellant agreed that the imported goods declared by them as Crystallized Glass Penal is manmade stone but he did not agree to the test report without providing specific/substantial facts. Further, the test report clearly showed that the imported goods have 'the characteristics of Artificial Marble' Moreover, as it is evident from the examination done under panchnama dated 11.10.2018 that the imported goods were labelled as "Artificial Marble Slabs" Therefore, it appeared that the goods are Artificial Marble Slab. It appeared that, the appellant was denying the fact just to avoid payment of applicable duty.

2.9 The above investigation culminated into issuance of Show cause Notice bearing File No. S/15-42/Enq-Arihant/SIIB-B/CHM/2028-19 dtd 30.11.2022 to the appellant proposing as to why:-

- (1) the goods totally valued to Rs. 1,69,94,316/- (Rupees One Crore Sixty-Nine Lakhs Ninety-Four Thousand Three Hundred and Sixteen only) covered under impugned Bill of Entry should not be confiscated under the provisions of Section





111(d) and Section 111(m) of the Customs Act, 1962 as the goods are prohibited for importation as the declared CIF is less than 40USD per Sq Mtr as determined by the Notification No 28(RE-2015)/2015-20 dated 17.09.2016 issued by DGFT, Ministry of Commerce and Industry, Department of Commerce;

- (2) the declared classification ie. 70169000 of impugned imported goods covered by BE No. 8267382 dated 08.0.2018, and 8603951 dated 25.10.2018 should not be rejected and re-classified under CTH 68022190,
- (3) differential duty of Rs. 46,32,437/- (Rupees Forty-Six Lakh Thirty-Two Thousand Four Hundred Thirty-Seven only) on the aforesaid imported goods should not be demanded, confirmed and recovered from them under Section 28(4) of the Customs Act, 1962,
- (4) the duty amounting to Rs. 33.50,000/ paid by the importer under protest at the time of provisional assessment of BE No 8732275 dated 08.10.2018. and BE No 8603951 dated 25.10.2018, should not be appropriated against the duty demand in para (3) above,
- (5) interest at appropriate rates as provided under Section 28AA of the Customs Act, 1962 should not be levied and recovered from them.
- (6) penalty should not be imposed on them under Section 114A of the Customs Act 1962, and
- (7) penalty should not be imposed on them under Section 114AA of the Customs Act, 1962

2.9.1 The above Show cause notice was adjudicated by the adjudication authority vide impugned order wherein she ordered as under :-

- (1) She ordered to reject the declared description "Crystallised Glass Panel" and classification CTH 70169000 of impugned imported goods covered by BE No. 8267382 dated 01 10.2018, BE No. 8372275 dated 08.10.2018, and 8603951 dated 25.10.2018 and ordered to re-classify the same under CTH 68022190 and change the description to correct description ie Artificial Marble
- (2) She ordered to confiscate the goods covered by BE No. 8372275 dated 08.10.2018 and 8603951 dated. 25.10.2018 having value of Rs. 1,19,56,420/-



(Rupees One Crore Nineteen Lakh Fifty-Six Thousand Four Hundred Twenty Only) under Sections 111(d) & 111(m) of the Customs Act 1962. However, she gave an option to redeem the same on payment of redemption fine of Rs 12,00,000/- (Rupees Twelve Lac Only) under Section 125(1) of Customs Act, 1962;

- (3) She held the goods covered by BE No. 8267382 dated 01.10.2018 liable for confiscation, however, she refrained from imposing the fine as goods were not available for confiscation.
- (4) She confirmed and ordered to recover the differential duty of Rs. 13,79,249/- (Rupees Thirteen Lakh Seventy-Nine Thousand Two Hundred Forty-Nine Only) on the imported goods covered by BE No. 8267382 dated 01.10.2018 under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962.
- (5) She ordered to appropriate the amount of duty of Rs. 33,50,000/- (Rupees Thirty-Three Lakh Fifty Thousand only) already been paid by M/s Arihant Agency under protest at the time of provisional assessment of BE No. 8732275 dated 08.10.2018 and BE No 8603951 dated 25.10.2018
- (6) She imposed a penalty of Rs. 13,79,249/- (Rs Thirteen Lac Seventy Nine Thousand Two hundred Forty nine on the appellant under Section 114A of the Customs Act, 1962 for the goods covered by BE No. 8267382 dated 01.10.2018.
- (7) She imposed a penalty of Rs 8,00,000/- (Rs Eight Lac Only) on the appellant under Section 112(a) (i) of the Customs Act, 1962 for the goods covered by BE No. 8372275 dated 08.10 2018, and 8603951 dated 25.10.2018
- (8) She also imposed a penalty of Rs 15,00,000/- (Rs Fifteen Lac Only) on the appellant under Section 114AA of the Customs Act, 1962.

#### **SUBMISSIONS OF THE APPELLANT:**

Being aggrieved with the impugned order, the appellant has filed the present appeal wherein they have submitted grounds which are as under:-

- 3.1 The imported goods are Crystallized Glass Panel having Classification 760169000. Crystallized Glass Panel is man made material is different from artificial





marble Crystallized Glass Penal also known as Nano Glass white, Marmo Glass white. This is formed from a mixture of Calcium carbonate and Silica sand and other minerals. It is burned in the oven under the 1000C to 1300C temperature. It is having a surface which is smooth as Glass and a feel like glass but it is more hard as compare to natural marble and more durable. The Artificial marble is one of those human creations that works perfectly as a substitute for natural marble. It gets formed due to the conglomeration of several elements, such as small pieces of marble, quartz sand, cement, stone powder, colophony, and acrylic glue. Mixing of all these elements takes place in a predetermined ratio. The mixture then gets stirred for a prolonged period in a vacuum space. It is made up of 90% natural limestone aggregate, crushed sand, glass powder and 7% binder, usually resin glue, colorants and other additives. The production process of artificial marble is similar to that of artificial quartz. preparing aggregates, mixing aggregates, mixing aggregates and binders, additives, and colouring agents in a fixed ratio, then adding into the press and then cut into pieces, or put into the mould to press into stone slabs. After that, it needs to be kept under extensive pressure to solidify. After solidification, solid marble-like rocks will form from this mixture. Artificial quartz stone, also known as quartz-based artificial stone, is an artificial stone formed from a mixture of 93% natural quartz stone, can also add glass powder, 7% polymer component binders, additives and colorants. Its press by pressing machine and The pressing plate is put into the drying chamber to increase the durability and bearing capacity

The difference between them are as below,

Description	Crystal Glass penal	Artificial Quartz	Artificial Marble (Resin)
Basic Raw Material	Calcium carbonate and Silica	Raw Quartz	Lime stone /Marble stone and resin
Process	Heat @1000 to 1300 C	Press by Pressing Machine	Press by Pressing Machine
Surface	Glossy like glass	Smooth Polished	Smooth Polished
Hardness	high	Very high	low
Water Absorption	No	No	little
Scratched	No	No	yes

The Basic difference of crystal glass white is the raw material used and the process of manufacturer. In Crystal glass panel raw material is mainly Calcium carbonate and silica and its highly heated At 1000 to 1300 C Temperature for making glossy. It follows similar

process as making for glass. Our imported material is C grade and has some process defect.

3.2 There is no specific HSN code for ARTIFICIAL MARBLE The department case rests on DYCC test report which says,

*"The sample as received is in the form of cut piece of white marble slab, having smooth surface on one side and rough surface on the other side.*

*It is composed of carbonates of calcium, magnesium bounded with organic compound.*

*It has the characteristics of Artificial Marble"*

The above report not acceptable to to the appellant and they are contesting the same from the beginning. Firstly, Artificial marble is neither scientific/ chemical name nor a Noun, it is a misnomer .There is no specific composition for artificial marble. Artificial marbles are a combination of marble debris, stone powder, plastic cement, sand, and a few other items, along with acrylic glue mixed in a predetermined proportion whereas Calcium Carbonate and silica is a constituent of Glass as well as marble, magnesium carbonate does not find mentioned in any literature for the composition of Marble. Further, the report is silent on the process of making or absorption power which is the basic test for Artificial Marble. Thus even on the basis of CRCL report it cannot be ascertained that goods are artificial marble. The appellant have submitted the suppliers comprehensive test properties, composition as well as standards of the goods categorically showing them as crystalline glass penal The department at no point of time disputed/doubted the authenticity of the suppliers test report. Further the importer got the goods tested by a pollucon lab (Recognised by MoEF) who also certified them as Glass Penal.

3.3 The CTH declared for Crystallised Glass Panel by importer is 70169000. As per HSN Notes for 70 16 it is clear that glass tiles slabs, used in house, whether or not with backing, cemented with other materials are classifiable in this heading The crystalline glass panel is very much covered in declared heading .

3.4 The classification of 68022190 by department is incorrect. The Show cause notice alleged that that goods are Artificial Marble and thus proposed to classify them under 68022190. The Adjudication Order confirmed the same and thus redetermined the classification under 6802290. The redetermination of classification of any goods to be consummated by ascertain alternate classification based on governing principles. The conclusion of the department on such classification is itself is defective . From the HSN notes for heading 6802 , it is clear that,





- a) This heading covers articles of natural stones which may be further worked or shaped
- b) There is absolutely no room for any ARTIFICIAL STONE under this heading
- c) The ARTIFICIAL STONES are specifically excluded from this heading

The case of the department is that goods are ARTIFICIAL MARBLE Artificial marble is Artificial Stone, which is made by binding the pieces/crumps of marble/stones Even going by departments own version, they cannot fall under heading 6802 as they are specifically excluded from this heading. For further clarity on this, the HSN notes to heading 6810 explains ARTIFICIAL STONE as;

*"Artificial stone is an imitation of natural stone obtained by agglomerating pieces of natural stone or crushed or powdered natural stone (limestone, marble, granite, porphyry, serpentine, etc.) with lime or cement or other binders (e.g., plastics). Articles of artificial stone include those of "terrazzo", "granito", etc."*

The allegation in the Show cause notice is that the goods are ARTIFICIAL MARBLE and the proposal in the said notice is that the goods to be classified under 68022190. The adjudicating Authority confirmed the classification proposed in show cause notice. The Artificial marble is specifically excluded from CTH 6802 and categorically included in CTH 6810. Therefore, Artificial Marble is classified under heading 6810. The reclassification proposed by and confirmed by the department has to be proved by them. Once they fail to do so the Show Cause Notice and the Order for such reclassification is invalid. In a similar case WOCKHARDT LTD. Versus COMMR. OF C EX., CUS. & S.T., AURANGABAD as reported in 2019 (370) E.L.T 687 (Tri Mumbai) relating to reclassification, where department proposed and confirmed reclassifying the declared classification of the goods i.e blood traction from CTH 300200 to CTH 293700, the Hon'ble Tribunal set aside the reclassification because the department failed to prove such reclassification. Reliance is also placed on the following case laws:-

- SHIVANI SCIENTIFIC INDUSTRIES (P) LTD. Versus C.C. (IMPORT) ACC, MUMBAI as reported in 2019 (365) E.L.T 824 (Tri Mumbai),
- AMFORGE INDUSTRIES LTD. Versus COMMISSIONER OF CENTRAL EXCISE, PUNE I as reported in 2021 (375) E.L.T 358 (Tri - Mumbai)



3.4 Neither there is any proposal for rejection of transaction value as per Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, nor there is any proposal for redetermination of value in the Show Cause Notice. The demand by the department is on the basis of Section 14(2) of the Customs Act 1962. The DGFT Notification No.28 (Re-2015)/2015-2020 dated 17.09.2016, is misunderstood as

*Handwritten signature*



Notification issued by Board. The definition of Board is given in Section 2(6) of the Customs Act 1962 which reads as,

*"(6) "Board" means the "[Central Board of Indirect Taxes and Customs) constituted under the Central Boards of Revenue Act, 1963 (54 of 1963). "*

The DGFT which comes under Commerce Ministry and the said notification is issued under Foreign Trade (Development and regulation) Act 1992 in respect of Foreign Trade Policy 2015-2020. The DGFT Notification by any stretch cannot be used for Tariff Value Notifications under Section 14(2) of Customs Act.

3.5 The Adjudicating Authority is completely silent on the Rejection and Redetermination of the value of the goods. In para 12 of the Order where he/she frames the issues to be decided by him/her, the angle of valuation of the goods is absent. Surprisingly, even in the operative part of the Order, there is no mention about valuation/redetermination of value. The adjudicating authority miserably fails to explain as to how the value of Rs 1,19,56,420/-(Rs One Crore nineteen lack fifty six thousand four hundred and twenty) as mentioned in para 14(i) is arrived at. Further in para 13.1 though the Adjudicating Authority deals with Value but no finding, whatsoever is given. For redetermination of value,

- (i) Firstly the proper officer after due compliance has to first reject the value
- (ii) and thereafter redetermination of the value is to be done in accordance with rule 4 to 9.

In the present case department miserably failed to do any exercise, completely ignored all the provisions of section 14 of the Customs act 1962 as well as CVR 2007 and simply arrived at value on a wrong premises by applying DGFT Notification 28 (Re-2015)/2015-2020. In a similar case The Hon'ble Tribunal in case of METALMAN INDUSTRIES LTD. Versus COMMISSIONER OF CUSTOMS (EP), MUMBAI2017 (357) E.L.T. 671 (Tri. - Mumbai) held

*"5. The second issue before us is if the value of the goods which was declared US \$ 288 per MT. was enhanced at the time of import to US \$ 300 per MT can be further enhanced to US \$ 495 per MT. We find that merely because floor price has been fixed under ITC Policy, the value of goods cannot be enhanced. We find that the impugned order does not give any reason for rejection of the declared value at which the goods have been assessed. The only ground for enhancing the value is the Public Notice issued by DGFT. We find that the enhancement of value from US \$ 300 to 545 is without any authority and therefore the same is set aside."*





(underline supplied)

Further reliance is placed on the following case laws

- COMMISSIONER OF CUSTOMS, PATNA Versus HANUMAN MARBLES as reported in 2019 (370) E.L.T. 932 (Tri. -Kolkata)
- M/S SHRI KRISHNA IMPEX VERSUS COMMISSIONER OF CUSTOMS as reported in, 2013 (10) TMI 1203 CESTAT NEW DELHI

Thus, both the Show Cause Notice as well as the Adjudication Order fails to fulfil mandatory requirement prescribed in section 14 of Customs Act 1962 and Custom Valuation Rules 2007. The department arrived on a value on a wrong premises by applying DGFT Notification 28 (Re-2015)/2015-2020; It is a settled law that the redetermination of value cannot be done on the basis of value restriction of DGFT Notification. The entire redetermination of the value attains NULLITY and thus void. The demand made in the Show Cause Notice and its subsequent confirmation is solely based on redetermined value which does not survive at all and liable to be dropped.

3.6 The demand issued by invoking extended period under section 28(4) of customs act 1962. The adjudicating Authority confirmed the demand against Bill of Entry number 8267382 dated 01.10.2018. The goods are cleared by Customs for the said Bill of Entry. It can be seen from the plain reading of the provisions of Section 28(4) of the Customs Act, 1962, that the extended period can be invoked if the reason for the short payment/levy is on account of Collusion, any wilful misstatement or suppression of facts. The Appellant has made all truthful declarations and did not suppress any material facts, moreover there is no case of collusion made out by the department in the SCN. The allegation that the short levy/non-levy is on account of misclassification is erroneous. In the absence of any evidence of collusion, wilful misstatement or suppression of facts, the extended period for the demand raised is incorrect. Elements of collusion, or any wilful mis-statement, or suppression of facts is must for any demand made under section 28(4) of the Customs act 1962. The appellant makes following submissions in this regard

3.6.1 Section 17 of the Act stipulates that a self-assessment is done under subsection (1) by importer/exporter, but the said self-assessment is to be verified by proper officer under sub section (2) and for this purpose he may examine or test the goods. Further subsection (3) says that for verification of self-assessment the proper officer may call for documents and where it is found that self-assessment is not done correctly the proper officer may re assess such self-assessment under subsection (4) of section 17 of Customs act 1962. Therefore a self-assessment by importer is not sacrosanct and the self-assessment is subject to verification and examination by proper officer under sub section (2) and (3) of Customs Act, 1962. An assessment is final only after it crosses the



*[Handwritten signature]*



rigors of sub-section (2) and (3) of Section 17 of Customs act 1962. The proper officer after his/her satisfaction that import duty is paid, any other charges payable under the Customs Act are also paid and the goods are not prohibited goods allowed the out of charge under section 47 of Customs Act 1962. Goods were released by proper officer under section 47 of the Customs act 1962. As the proper officer permitted the clearance of goods, he/she satisfied that proper duty/charges were paid and the goods are not prohibited goods. All the details were available before department while doing re-assessment and examination of goods. There is nothing which was hidden by importer/appellant and each and every fact was known to the department. In this background there cannot be any charge of suppression and/or wilful misstatement and the extended period of limitation under section 28(4) of Customs Act 1962 cannot be invoked. The Appellant rely upon following decisions.

- DR. RAI MEMORIAL CANCER INSTITUTE VERSUS COMMISSIONER OF CUSTOMS (CHENNAI-VIII) reported in of 2022 (2) TMI 153-CESTAT CHENNAI held,
- UNIWORTH TEXTILES LTD. Versus COMMISSIONER OF CENTRAL EXCISE, RAIPUR 2013 (288) E.L.T 161 (S.C.)
- PUSHPAM PHARMACEUTICALS CO. V COMMISSIONER OF CENTRAL EXCISE, BOMBAY [1995 (78) E.L.T. 401 (S.C.)],

3.7 The goods are Crystalized glass Panels classified under CTH 7018 which are freely importable, the officers of Customs themselves cleared such consignment under Section 47 of Customs Act 1962 after his/her satisfaction that goods are not prohibited, there is no scope for confiscation under section 111(d).

3.7.1 Under Section 111(m) if the goods do not correspond to any particulars with the declaration made in the Bill of Entry, they are liable for confiscation under this section. There is absolutely no mis-declaration, the self-assessment made by the importer is verified by customs as discussed in the paragraphs above. As there is no mis-declaration, goods not liable for confiscation.

3.8 The ingredients for imposing penalty under section 114A is identical to the subsection (4) of section 28 of customs Act 1962. As there are no ingredients of any collusion, wilful mis-statement or suppression of facts ,no penalty is imposable under section 114 A of the Customs Act 1962.

3.8.1 The provisions of section 114AA was brought in on the basis of Twenty Seventh Report Standing Committee On Finance (2005-2006) (Fourteenth Lok Sabha) The Taxation Laws (Amendment) Bill, 2005. It is abundantly clear that the purpose for which section 114AA was introduced is to curb the serious offences due to forgery. In the





present case such element is completely absent. It is not the case that the importer tried to any kind of forgery. Therefore, the ingredients for imposition penalty under 114AA are completely absent. No penalty can be imposed under 114AA.

**PERSONAL HEARING:**

4. Personal hearing was granted to the Appellant on 24.04.2025 following the principles of natural justice wherein Shri Rajkumar Maji, Advocate, appeared on behalf of the Appellant in virtual mode. He reiterated the submissions made in the appeal memorandum.

**DISCUSSION AND FINDINGS:**

5. I have carefully gone through the case records, impugned order and submissions made by the appellant. On going through the material on record, I find that following issues are to be decided in the present appeal:

(1) Whether rejection of the declared description "Crystallized Glass Panel" and classification CTH 70169000 of impugned imported goods covered by BE No. 8267382 dated 01.10.2018, BE No. 8372275 dated 08.10.2018, and 8603951 dated 25.10.2018 and re-classification of the same under CTH 68022190 and change of description to 'Artificial Marble' is legal and proper or otherwise.

(2) Whether confiscation of the goods covered by BE No. 8372275 dated 08.10.2018 and 8603951 dated 25.10.2018 under Sections 111(d) & 111(m) of the Customs Act 1962 is legal and proper or otherwise.

(3) Whether the goods covered by BE No. 8267382 dated 01.10.2018 are liable for confiscation.

(4) Whether demand of differential duty of Rs. 13,79,249 confirmed on the imported goods covered by BE No. 8267382 dated 01.10.2018 under Section 28(4) of the Customs Act, 1962 by invoking extended period along with applicable interest under Section 28AA of the Customs Act, 1962 is legal and proper or otherwise.

(5) Whether imposition of penalty of Rs. 13,79,249/- on the appellant under Section 114A of the Customs Act, 1962 for the goods covered by BE No. 8267382 dated 01.10.2018 is legal and proper or otherwise.



(6) Whether imposition of penalty of Rs 8,00,000/- on the appellant under Section 112(a) (i) of the Customs Act, 1962 for the goods covered by BE No. 8372275 dated 08.10.2018, and 8603951 dated 25.10.2018 is legal and proper or otherwise

(7) Whether imposition of penalty of Rs 15,00,000/- on the appellant under Section 114AA of the Customs Act, 1962 is legal and proper or otherwise.

5.1.1 It is observed that the appellant had filed Bill of Entry No. 8372275 dated 08.10.2018 wherein the goods were declared as "Crystallized Glass Panel" under CTH 70169000 having rate of USD 20.06 per Square meter. However, during examination of the same by SIIB officers, it was found that said the goods were labelled as "Artificial Marble". The representative sample of the said goods were sent to CRCL, Kandla for testing. The Test report concluded that the said goods were having '*the characteristics of Artificial Marble*'. The appellant has declared the description of goods as 'Crystallized Glass Panel' under CTH 70169000 whereas the adjudicating authority has classified the same under 68022190 after considering the description of goods as 'Artificial marble'. I therefore examine both the chapters for determining the appropriate classification

The description of goods under CTH 7016 of Chapter 70 as declared by the appellant is as under :-

*Chapter 70 - Glass and glassware*

**7016 - PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; GLASS CUBES AND OTHER GLASS SMALL WARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES; LEADED LIGHTS AND THE LIKE; MULTI-CELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS**

**7016 10 00 - Glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes**

**7016 90 00 - Other**

On going through the Chapter Head 7016, observed that the said CTH deals with articles of Glass. As per the test report from CRCL, Kandla, the goods 'has characteristics of Artificial marble'. Further examination of goods revealed that description of goods as per packing list on goods is mentioned as 'Material-Artificial Marble Slabs'. Thus the test report as well as description of goods recorded during the examination strongly indicate





that the goods are 'Artificial marble and not 'Crystalline Glass Panel'. The adjudicating authority has classified the goods under CTH 6802 21 90. The Chapter 68 of Customs Tariff Act, 1975 is as under;

Chapter 68: ARTICLES OF STONE, PLASTER, ASBESTOS, MICA OR SIMILAR MATERIALS; PRODUCTS; GLASS AND GLASSWARE. CEMENT CERAMIC

6802- WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 6801, MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; ARTIFICIALLY COLOURED GRANULES, CHIPPINGS AND POWDER, OF NATURAL STONE (INCLUDING SLATE)

6802 10 00 Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm, artificially colored granules, chippings and powder Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:

6802 21-Marble, travertine and alabaster

Marble blocks or tiles 6802 2110

6802 21 20 Marble monumental stone

6802 21 90--- Other

5.1.2. From the above, it is observed that the imported goods covered under the said Bill of entry are appropriately covered under 68022190 and hence correctly classified by the adjudicating authority.

5.2.1 The appellant has contended that demand issued by invoking extended period under section 28(4) of customs act 1962 is incorrect in the absence of any evidence of collusion, willful misstatement or suppression of facts. However, it has been established during investigation that the appellant has misdeclared the description as well as classification of goods with an intention to evade applicable Customs duty and hence the extended period has been rightly invoked by the adjudicating authority.

5.2.2 It is further observed that for import of goods under CTH 68022190, the minimum CIF value of the goods shall be USD 40 per Sq Mtr as per DGFT Notification 28 (Re-2015)/2015-2020 dated 17.09 2016. Since the CIF value is less than USD 40 per Sq Mtr. However, it was observed that the appellant had declared the CIF value at around USD 20 per Sq Mtr which was much below than USD 40 per Sq Mtr in all the three Bills of Entry. As the imported goods did not fulfill the norms prescribed by the DGFT, the said



goods were to be treated as prohibited in nature. The investigations revealed that the goods were imported in violation of Section 3 and Section 11 of Foreign Trade (Development Regulation Act) 1992 and Rule 11 of the Foreign Trade (Regulation) Rules, 1993. Hence, the impugned goods pertaining to all the three Bills of Entry, as stated above with total declared value of Rs. 85,01,330/- and having revised assessable value of Rs. 1,69,94,316/- were liable for confiscation under Section 111(d) & 111(m) of the Customs Act, 1962 read with Foreign Trade (Development & Regulation) Act and Rules/Policy made thereunder.

5.2.3 The legal provisions of Section 111(d) of the Customs Act, 1962 are reproduced below –

*" Section 111:- 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;"*

On going through the provisions of the Section 111(d) of the Customs Act, 1962 it is clear that goods which are imported and in violation of regulation prescribed by the law in force or any prohibition in force in respect of the said goods are imposed or non-fulfilment of any sanction imposed by the proper officer will be liable to confiscation. As already discussed above , the impugned goods were found to be prohibited in nature in as much as declared CIF value of the goods covered under CTH 68022190 was around USD 20 per Sq Mtr which was much below than USD 40 per Sq Mtr as prescribed by the DGFT, vide its Notification 28 (Re-2015)/2015-2020 dated 17.09 2016. Hence the same are correctly held liable for confiscation under Section 111(d) of the Customs Act, 1962.

The legal provisions of Section 111(m) of the Customs Act, 1962 are reproduced below –

*" Section 111:- 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 transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54,"*

5.2.4 It is observed that the appellant had declared the goods as "Crystallized Glass Panel" under CTH 70169000 whereas the examination of the same as well as the test report from CRCL, Kandla has established that the said goods are 'Artificial marble' and classifiable under CTH 68022190. Thus the appellant mis-declared the imported goods as 'Crystallized Mass Panel' by classifying the same under CTH 70169000 instead of "Artificial Marble Slab" under CTH 68022190, with an intention to avoid payment of duty and policy condition for importation of prohibited goods by declaring the value of the goods below USD 40 per Sq Mtr. Hence the said goods were rightly held liable to confiscation under Section 111(m) of the Customs Act, 1962.

5.3.1 It is further observed that the imported goods were declared as 'Crystallized Mass Panel' by the appellant under CTH 70169000 with declared value at around USD 20 per Sq Mtr. However, during the investigation, the imported goods were found to be "Artificial Marble Slab" classifiable under CTH 68022190. It is also observed that for import of goods under CTH 68022190, the minimum CIF value of the goods shall be USD 40 per Sq Mtr as per DGFT Notification 28 (Re-2015)/2015-2020 dated 17.09.2016. Since the CIF value declared by the appellant is less than USD 40 per Sq Mtr., the self assessment done by the appellant under Section 17(1) of the Customs Act, 1962 was rightly held as incorrect by the adjudicating authority and hence the same was re-assessed at USD 40 per Sq Mtr. As a result of re-assessment, differential duty amounting to Rs. 13,79,249/- is recoverable from the appellant under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962 on the goods covered under Bill of Entry No.8267382 dated 01.10.2018 which had been cleared finally before initiation of investigation. On the same ground, the duty of Rs. 33,50,000/- paid by the appellant in respect of goods covered under Bills of Entry No. 8372275 dated 08.10.2018, and 8603951 dated 25.10.2018 is payable and as the appellant has paid the same, it has rightly been appropriated by the adjudicating authority.

5.3.2 Now coming to the issue of penalties imposed on the appellant, it is observed that goods covered under Bill of Entry No.8267382 dated 01.10.2018 had been cleared finally before initiation of investigation. It is established during investigation that the appellant had fully and knowingly mis-declared the imported goods as 'Crystallized Mass Panel' by classifying the same under CTH 70169000 instead of correctly declaring the imported goods as "Artificial Marble Slab" under CTH 68022190, with an intention to





avoid payment of duty and policy condition of DGFT for importation of prohibited goods by declaring the value of the goods below USD 40 per Sq Mtr .In view of the same, the said goods were found to be liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962 as discussed above. Further , the penalty under section 114A of the Customs Act, 1962 has been imposed on the appellant in respect of goods covered under Bill of Entry No.8267382 dated 1.10.2018.

The legal provisions of Section 114A of the Customs Act, 1962 are reproduced as under :-

***" Section 114A Penalty for short-levy or non-levy of duty in certain cases.***

*Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any willful mis statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined. ---"*

It has been observed that the short payment of duty was done by the appellant by misstatement in as much as they misdeclared the imported goods . Hence in the facts and circumstances of the case and looking to the violation on the part of the appellant as discussed above, the penalty under Section 114A of the Customs Act,1962 is justified and upheld.

5.3.3 Regarding imposition of penalty under Section 112(a) (i) and Section 114AA of Customs Act, 1962, I refer to these penal provisions which are 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 (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,*

*(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;"*





In the present case the appellant was found to be involved in misdeclaration of imported goods and accordingly the impugned goods were liable for confiscation as discussed above. Hence the penalty of Rs. 8,00,000/- under Section 112(a)(i) of the Customs Act, 1962 has been rightly imposed by the adjudicating authority and the same is upheld.

The provisions of Section 114AA of the Customs Act, 1962 are as under :-

***"114AA. Penalty for use of false and incorrect material.—If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods."***

It is observed during investigation that the appellant had attempted to clear the imported goods by making false and incorrect document as the imported goods were misdeclared. From the above provision, it is observed that the Adjudicating authority had the discretion of imposing penalty under upto five times the value of goods under Section 114AA of the Customs Act, 1962. In view of the same, I find that the penalty of Rs. 15,00,000/- under Section 114AA of the Customs Act, 1962 imposed on appellant is appropriate and accordingly I uphold the same.

6. In view of the discussions made above, I uphold the impugned order and reject the the appeal filed by the appellant.



सत्यापित/ATTESTED  
अधीक्षक/SUPERINTENDENT  
सीमा शाखा (अपील), अहमदाबाद.  
CUSTOMS (APPEALS), AHMEDABAD.

  
(AMIT GUPTA)  
Commissioner (Appeals),  
Customs, Ahmedabad

F. No. S/49-65/CUS/MUN/2023-24 3145

Date: 01.09.2025

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