



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 - 20250671MN0000888D1B

क	फ़ाइल संख्या FILE NO.	S/49-259/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- 062 -25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	10.06.2025
ङ	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN- ORIGINAL NO.	Order – In – Assessment No. 1579(L)/2023-24/AC/Gr I &IA/ NS-I/CAC/JNCH dated 27.12.2023
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	10.06.2025
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s Pragast Overseas (IEC-0815906374) Second Floor, 6, Madhavpura Market, E Block, Nr. Police Commissioner Office, Madhupura, Shahibaug Road, Ahmedabad, Gujarat, 380004



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।
(b)	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 रुपए 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	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench
	दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2 nd 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	
	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 ;	
	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

Appeal has been filed by M/s. Pragast Overseas (IEC-0815906374), Second Floor, 6, Madhavpura Market, E Block, Nr. Police Commissioner Office, Madhupura, Shahibaug Road, Ahmedabad, Gujarat, 380004 (hereinafter referred to as the 'Appellant') in terms of Section 128 of the Customs Act, 1962, challenging the Order – In – Assessment No. 1579(L)/2023-24/AC/Gr I & IA/NS--I/CAC/JNCH dtd. 27.12.2023 (hereinafter referred to as 'the impugned order') passed by the Assistant Commissioner of Customs, Group -I & IA, NS-I, CAC/JNCH , Nhava Sheva (hereinafter referred to as the 'adjudicating authority').

2. Facts of the case, in brief, are that the Appellant had filed Bills of Entry no. 9166096, dated 11.12.2023 and No. 9281638, dated 18.12.2023 for clearance of goods declared as "Cinnamon leaves" having following details as per Table-I. The declared goods were declared to be originating from Vietnam and the Appellant had claimed the benefit of concessional BCD under India-ASEAN Free Trade Agreement Notification No. 046/2011 dated 01.06.2011, Sr no. 84(1) for the declared good

Bill of Entry no and date	9281638 dated 18.12.2023	9166096 dated 11.12.2023
Item Description	Dried Cinnamon Leaves	Cinnamon Leaves
Quantity	42578 Kgs	42330 Kgs
Declared CTH	9061910	9061910
Declared Unit Price	0.61 USD/Kg	0.61 USD/Kg
Declared Assessable Value (INR)	2153595.00	2176735.59
Country of Origin	Vietnam	Vietnam

2.1 The Bills of Entry were presented in Faceless Assessment at FAG port Nhava Sheva (INNSA1). During the course of assessment, it was observed that the goods were classified under tariff heading 0906, more specifically under tariff item 09061910; tariff heading 0906 covers 'Cinnamon and Cinnamon-tree flowers' and tariff item 09061910 covers 'Cassia'. As per Explanatory notes to Customs heading 0906, it was observed that:

"Cinnamon is the inner bark of young branches of certain trees of the Laurus family, Sri Lankan (Ceylon) type, Seychelles type and Madagascan type cinnamon (Cinnamomum zeylanicum Blume), also called fine cinnamon, is generally presented in bundles of pale-coloured strips of bark rolled together. Chinese type (Cinnamomum cassia (Nees) ex Blume), Indonesian type (Cinnamomum burmanii

(C.G. Nees)) and Vietnamese type (*Cinnamomum loureiroi* Nees) cinnamon, also known as cassia or common cinnamon, is formed of thicker layers of bark, streaked with brown, it is generally presented in rolls of a single layer. Other varieties of cinnamon include *Cinnamomum obtusifolium*, *Cinnamomum tamala* and *Cinnamomum sintok*.

This heading also covers cinnamon waste, known as "chips", used chiefly for the preparation of cinnamon essence.

Cinnamon tree flowers are the dried and sieved flowers of the cinnamon tree. They are club-shaped and of a length not normally exceeding 1 cm. After grinding, they are mixed with cinnamon.

The heading also includes cinnamon fruit *



2.2 From a plain reading of above explanatory notes, it appeared that the declared goods "Cinnamon Leaves" does not find a mention under Customs heading 0906; in fact the heading covered only Cinnamon, which as defined above is inner bark of a certain family of trees, Cinnamon tree flowers and Cinnamon fruit only. Other parts of Cinnamon trees like leaves are not covered the heading 0906. Therefore, the declared goods "Cinnamon Leaves" do not appear to be classified under the Customs heading 0906. Further, Cinnamon leaves are primarily used in food industry as a spice for enhancing the flavour and aroma of the food; therefore, the goods appeared appropriately classifiable under Customs heading 0910 which covered similar goods like Bay leaves.

2.3 In view of above observations, a query was raised to the Appellant to explain as to why the classification claimed by him under tariff item 09061910 may not be rejected and re-determined under tariff item 09109990 along with consequent duty liability. Further, the Appellant was also asked to share his email id if he wished a personal hearing in the matter.

2.4 Further, in response to the query, the Appellant stated that impugned goods are classified as per Customs Tariff. The CTH heading 0906 mentions cinnamon leaves and cinnamon tree flowers and their product is dried cinnamon leaves and they have classified it rightly under 0906. Further, they requested to assess the Bill of Entry under declared CTH only.

2.5 Consequently the adjudicating authority passed a impugned speaking order wherein the adjudicating authority ordered as under :-

(i) He rejected the classification of the goods declared as "Cinnamon Leaves" under

tariff item 09061910 as claimed by the Appellant in Bill of Entry no. 9166096 dated 11.12.2023 and No. 9281638 dated 18.12.2023 and re-determined the classification of the said goods under tariff item 09109939 of the Customs Tariff Act, 1975.

(ii) He held that the benefit of concessional BCD under India-ASEAN Free Trade Agreement Notification No. 046/2011 dated 01.06.2011, Sr no. 84(1) is not available to the goods classified under tariff item 09109939 and the Appellant is liable to pay duty @ 39.65% (BCD 30% + SWS 3% + IGST 5%) on the said goods.

(iii) The Bill of Entry no. 9166096 dated 11.12.2023 and No. 9281638 dated 18.12.2023 be assessed accordingly under Tariff item 09109939 with applicable duty as mentioned above.

3. 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 Appellant has submitted that the Assessing Officer has erred in failing to appreciate that the Appellant has correctly classified Cinnamon Leaves under Chapter Sub Heading 0906 19 90 under Chapter Heading 0906 meant for Cinnamon and cinnamon-tree flowers. In as much as it is an admitted position that goods under consideration are Cinnamon leaves, the same merit classification along with other items/parts connected with Cinnamon only and cannot be classified under altogether different chapter heading, i.e. 0910, which has no mention or reference to Cinnamon. Hence, it is submitted that the impugned order is not tenable in the eyes of law and accordingly, the same is liable to be quashed and set aside.

3.2 The Appellant has submitted that the impugned order militates against the settled legal principle of classification according to which specific chapter heading shall prevail over the general one. In as much there is a specific heading for Cinnamon under Chapter Heading 0906, the Assessing Officer has grossly erred in classifying Cinnamon leaves as "others" under Chapter sub heading 0910 99 90 by treating them as "other spices" appearing in Chapter Heading 0910. Therefore, on this ground also, the impugned order is not tenable in the eyes of law and hence, the same is liable to be quashed and set aside.

3.3 In as much as there is no dispute over description as well as country of origin, denial of benefit of concessional rate of duty under Notification No. 46/2011-Cus dated 01.06.2011, is not correct in the eyes of law.

PERSONAL HEARING:

4. Personal hearing was granted to the Appellant on 20.05.2025 following the principles of natural justice wherein Shri Vikas Mehta, Consultant, appeared on behalf of the Appellant. He reiterated the submissions made in the appeal memorandum.

DISCUSSION AND FINDINGS:

5. I have carefully gone through the case records, impugned order passed by the Assistant Commissioner of Customs, Group 1 & 1A, NS-I, JNCH and the defense put forth by the Appellants in their appeal. The Appellant has filed the present appeal on 27.03.2024. In the Form C.A.-1, the Appellant has mentioned date of communication of the Order-In-Original dated 27.12.2023 as 02.01.2024. Hence, the appeal has been filed after a delay of 25 days beyond the prescribed time limit of 60 days as stipulated under Section 128(1) of the Customs Act, 1962. The relevant legal provisions governing filing an appeal before the Commissioner (Appeals) and his powers to condone the delay in filing appeals beyond 60 days as contained in Section 128 of the Customs Act, 1962 are reproduced below for ease of reference:



SECTION 128. Appeals to [Commissioner (Appeals)]. — (1) Any person aggrieved by any decision or order passed under this Act by an officer of customs lower in rank than a [Principal Commissioner of Customs or Commissioner of Customs] may appeal to the [Commissioner (Appeals)] [within sixty days] from the date of the communication to him of such decision or order.

[Provided that the Commissioner (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of sixty days, allow it to be presented within a further period of thirty days.]

Section 128 of the Customs Act, 1962 makes it clear that the appeal has to be filed within 60 days from the date of communication of order. Further, if the Commissioner (Appeals) is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of 60 days, he can allow it to be presented within a further period of 30 days.

A.I-

5.1 The Appellant has submitted in their application for condonation for delay that the delay has occurred due to change in their legal counsel. In the interest of justice, I take a lenient view and allow the said appeal filed by the appellant as admitted by condoning the delay of 25 days in filing appeal under the proviso to Section 128(1) of the Customs Act, 1962.

5.2 The appellant has submitted a copy of the challan No.2047141034 dtd 27.03.2024 towards payment of entire duty amount of Rs. 8,97,836/- As the appeal has been filed within the stipulated time-limit under Section 128(1) of the Customs Act, 1962 and with the mandatory pre-deposit as per Section 129E of the said Act, it has been admitted and being taken up for disposal

5.3 On going through the material on record, I find that following issue is to be decided in the present appeal:

- (i) Whether the classification of "Cinnamon Leaves" under CTH 09109990 instead of CTH 09061910 is correct.

5.4 The core of the dispute lies in the classification of "Cinnamon Leaves." Chapter 9 of the Customs Tariff Act, 1975, covers "Coffee, tea, maté and spices." CTH 0906 specifically covers "Cinnamon and cinnamon-tree flowers." CTH 0910 covers "Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices." The adjudicating authority has classified "Cinnamon Leaves" under CTH 09109990 as "other spices," arguing that HSN Explanatory Notes to CTH 0906 do not specifically mention leaves and restrict the heading to the inner bark, flowers, and fruit.

5.5 However, the Appellant argues that since the goods are "Cinnamon leaves," they should fall under the broader ambit of "Cinnamon" in CTH 0906, applying the principle of specific over general. While HSN Explanatory Notes provide guidance, they are not legally binding and must be read in conjunction with the main heading and Chapter Notes. The question of whether "Cinnamon leaves" are inherently part of "Cinnamon" or fall under "other spices" requires a deeper factual and technical examination, possibly involving expert opinion or more detailed product literature, especially considering the specific nature of the leaves and their use. The adjudicating authority's reliance on HSN notes without a comprehensive analysis of the product's characteristics and typical trade usage might be insufficient.

5.4 The denial of concessional BCD under Notification No. 046/2011-Cus dated 01.06.2011 is a direct consequence of the re-classification. If the re-classification to CTH

09109990 is upheld, and if the notification does not cover this CTH, then the denial would be correct. However, if the original classification under CTH 09061910 is found to be correct upon re-adjudication, then the benefit of the notification would need to be re-evaluated. This aspect is intrinsically linked to the classification issue.

5.5 The Appellant has raised a crucial point regarding the process under the Faceless Assessment Group System. While faceless assessment aims for efficiency, it must still adhere to the principles of natural justice, ensuring that the importer has a fair opportunity to present their case, respond to queries, and clarify technical aspects. In complex classification matters, especially where the adjudicating authority is taking a view contrary to the importer's declaration, a robust interactive process is essential. The Appellant's submission that they were not given an adequate opportunity to explain their position properly under this system is a valid concern.



5.6 Considering the technical nature of the classification dispute and the Appellant's contention regarding the adequacy of the opportunity provided under the Faceless Assessment system to fully explain their position, it would be in the interest of natural justice to remand the matter for de novo adjudication. This will allow the adjudicating authority to re-examine the classification issue more thoroughly, considering all aspects of the product, its usage, and the precise application of the Customs Tariff and HSN Explanatory Notes, while also ensuring a comprehensive opportunity of hearing to the Appellant.

5.7 In view of the above findings and in exercise of the powers conferred under Section 128A of the Customs Act, 1962, I hereby set aside the Order-in-Assessment No. 1579 (L)/2023-24/AC/Gr.I & I/NA-I/CAC/JNCH dated 27.12.2023 and remand the matter to the adjudicating authority with the direction to reconsider the case afresh. The adjudicating authority shall re-examine the classification of "Cinnamon Leaves" in detail, taking into account all relevant facts, trade parlance, HSN Explanatory Notes, and any additional submissions or technical literature provided by the Appellant, and shall pass a speaking order after affording the Appellant a proper opportunity of being heard.

In this regard, I also rely upon the judgment of Hon'ble High Court of Gujarat in case of Medico Labs - 2004(173) ELT 117 (Guj.), judgment of Hon'ble Bombay High Court in case of Ganesh Benzoplast Ltd. [2020 (374) E.L.T. 552 (Bom.)] and judgments of Hon'ble Tribunals in case of Prem Steels P. Ltd. – [2012-TIOL-1317-CESTAT-DEL] and the case of Hawkins Cookers Ltd. [2012 (284) E.L.T. 677 (Tri. – Del)] holding that Commissioner (Appeals) has power to remand the case under Section-35A (3) of the Central Excise Act, 1944 and Section-128A (3) of the Customs Act, 1962.

6. The appeal filed by M/s. Pragast Overseas is hereby allowed by way of remand.



(Signature)
(AMIT GUPTA)

Commissioner (Appeals),
Customs, Ahmedabad

F. No. S/49-259/CUS/MUN/2023-24

Date: 10.06.2025

By Registered post A.D/E-Mail

1362

To,
M/s. Pragast Overseas
2nd Floor, 6, Madhavpura Market, E-Block,
Near Police Commissioner Office,
Madhupura, Shahibaug Road,
Ahmedabad- 380 004.

સત્યાપિત/ATTESTED
(Signature)
અધીક્ષક/SUPERINTENDENT
સીમા શહેર(અપીલ), અહમદાવાદ.
CUSTOMS (APPEALS), AHMEDABAD.

Copy to:

1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad.
2. The Principal Commissioner of Customs, Mundra.
3. The Deputy/Assistant Commissioner of Customs, Custom, Mundra.
4. Guard File.