

	<p style="text-align: center;"><b>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421</b></p> <p style="text-align: center;"><b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421</b></p> <p style="text-align: center;"><b>PHONE: 02838-271426/271163 FAX: 02838-271425 E-mail id- commr-cusmundra@nic.in</b></p>	
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<b>A</b>	<b>FILE NO.</b>	CUS/MCD/MISC/262/2024-O/o Pr Commr-Cus-Mundra
<b>B</b>	<b>OIO NO.</b>	MUN-CUSTM-000-COM-50-24-25
<b>C</b>	<b>PASSED BY</b>	K. ENGINEER, PRINCIPAL COMMISSIONER, CUSTOMS MUNDRA
<b>D</b>	<b>DATE OF ORDER</b>	25.03.2025
<b>E</b>	<b>DATE OF ISSUE</b>	25.03.2025
<b>F</b>	<b>SCN NUMBER &amp; DATE</b>	CUS/MCD/MISC/262/2024-O/o Pr Commr-Cus-Mundra Dated 25.11.2024
<b>G</b>	<b>NOTICEE/ PARTY/ IMPORTER / LINE</b>	M/s. ASR INDIA PVT. LTD., Office No. 201, 2nd Floor, Nilesh Owners Association, Plot No 80, Sector-8, Near Gymkhana, Gandhidham-Kutchchh
<b>H</b>	<b>DIN NUMBER</b>	<b>20250371MO0000113851</b>

1. यह आदेश संबंधित को निःशुल्क प्रदान किया जाता है।

This Order - in - Original is granted to the concerned free of charge.

2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 1- में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-

Any person aggrieved by this Order - in - Original may file an appeal under Section 128 A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

“सीमा शुल्क आयुक्त (अपील),  
चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड,  
नवरंगपुरा, अहमदाबाद 380 009”

“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA  
HAVING HIS OFFICE AT 4<sup>TH</sup> FLOOR, HUDCO BUILDING, ISHWAR BHUVAN ROAD,  
NAVRANGPURA, AHMEDABAD-380 009.”

3. उक्त अपील यह आदेश भेजने की दिनांक से 60 दिन के भीतर दाखिल की जानी चाहिए ।

Appeal shall be filed within sixty days from the date of communication of this order.

4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए-

Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must accompanied by –

- (i) उक्त अपील की एक प्रति और A copy of the appeal, and
- (ii) इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची-1 के अनुसार न्यायालय शुल्क अधिनियम-1870 के मद सं-6 में निर्धारित 5/- रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए ।

This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.

5. अपील ज्ञापन के साथ ड्यूटी/ब्याज/दण्ड/जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये ।

Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.

6. अपील प्रस्तुत करते समय, सीमा शुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए ।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.

7. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, Commissioner (A) के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।

An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty alone is in dispute.

### **Brief facts of the case**

Whereas M/s. Varsur Impex Private Limited, Ground Floor and First Floor, Industrial Shed No. 168, Special CIB type, Phase-I, Sector-II, Kandla Special Economic Zone, Gandhidham, Kachchh, Gujarat- 370230, the notify party in below mentioned Bills of Lading has filed a representation/ complaint against M/s. ASR India Private Limited (Shipping Line) for not allowing the waiver of detention charges as per directions contained in letter of SIIB, Customs Mundra.

BL No.	Container No.	Date
HNKASRMUN253570	GESU5594954	12.09.2024
HNKASRMUN253568	GATU8579460	12.09.2024
HNKASRMUN253567	KKFU7768534	12.09.2024
HNKASRMUN253569	FSCU6689339	31.08.2024

### **2. The background of the matter is as under:-**

2.1 Whereas, an input was received at this office that 04 shipments of the clients/importers, Angolate Trading, Pushkar Shipping Services Pvt Ltd & Pahiya Sales Private Limited for which IGM was filed at INMUN1, destined to SEZ-INKDL6, appear to be risky for mis-declaration/concealment/IPR violation. Consignee of all shipments as per manifest is M/s Varsur Impex Private Limited.

2.2 Whereas on the basis of the input, the goods contained in above mentioned containers were examined by the SIIB, Custom House Mundra. After detailed examination, the goods were found as declared and NOC was granted on 25.09.2024 by the SIIB vide letter F.No. CUS/SIIB/284/2024-SIIB-O/o Pr Commr-Cus-Mundra. Subsequently, vide letter F.No. CUS/SIIB/284/2024-SIIB-O/o Pr Commr-Cus-Mundra dated 30.09.2024 of the SIIB, addressed to the Saurashtra CFS and a copy to M/s. ASR India Private Limited (Shipping Line), waiver in respect of rent/ demurrage/detention was given. Further, it was clearly directed not to charge any detention charges as per the Regulation 10(1)(l) and 10(1)(m) of Sea Cargo Manifest and Transshipment Regulations, 2018 till the date of Customs Clearance i.e. Permission for movement granted by the DP Section.

2.3 Whereas, M/s Varsur Impex vide email dated 06.10.2024 informed that M/s. ASR India Private Limited (Shipping Line) vide their email dated 01.10.2024 replied that the said letter dated 30.09.2024 issued by the SIIB, Mundra was not addressed to them and denied waiver of the detention charges. Thereafter, this office vide its letter F. No. CUS/MCD/MISC/262/2024-MCD dated 07.10.2024 wrote to M/s. ASR India Private Limited (Shipping Line) to submit a reply in the matter within 3 days of receipt of the letter.

2.4 Whereas, thereafter, even after correspondences dated 14.10.2024, 23.10.2024, 06.11.2024 and 11.11.2024 made with the line M/s. ASR India Pvt Ltd., explaining the regulations of the Sea Cargo Manifest and Transhipment

Regulations-2018, M/s. ASR India Private Limited (Shipping Line) has not considered the request for waiver of the charges as per the directions of letter dated 30.09.2024 issued by the SIIB, Custom Mundra.

2.5 Whereas as per Regulation 10(1)(l) and 10(1)(m) of Sea cargo Manifest and Transshipment Regulations, 2018 :

*Regulation 10. Responsibilities of the authorized carrier under these regulations. -*

*(1) An authorized carrier shall-*

*(a) transact business in the customs station either personally or through an employee duly approved by*

*the Deputy Commissioner or Assistant Commissioner of Customs, as the case may be;*

*(b) .....*

*(c) .....*

.

*(l) not demand any container detention charges for the containers laden with the goods detained by customs for purpose of verifying the entries made under section 46 or section 50 of the Act, if the entries are found to be correct.*

*(m) abide by all the provisions of the Act and the rules, regulations, notifications and orders issued there under;*

2.6 Whereas, Para 6(1) (q) of Handling of Cargo in Customs Areas Regulations, 2009 regarding responsibilities of Customs Cargo Service provider stipulates that they shall- “abide by all the provisions of the Act and Rules, Regulations”. Whereas Clause 6(1)(l) of Handling of Cargo in Customs Areas Regulations,2009 stipulates that the Cargo Service provider “Subject to any other law for the time being in force, shall not charge any rent or demurrage on the goods seized or detained or confiscated by the Superintendent of Customs or Appraiser or Inspector of Customs or Preventive Officer or Examining officer, as the case may be”.

2.7 Whereas, in view of the above, as a Shipping line it appeared that M/s. ASR India had violated the Regulations 10(1)(l) and 10(1)(m) of Sea cargo Manifest and Transshipment Regulations, 2018 by not allowing the waiver as per the directions of the Customs authorities.

2.8 Whereas, from the above, it appeared that the acts and omission on the part of Authorized Sea Carrier / Master of the vessel have rendered themselves liable for penal action under Regulation-13 of Sea Cargo Manifest and Transshipment Regulations, 2018.

2.9 Whereas, from the above, it also appeared that the acts and omissions on the part of the Shipping line, being the Authorized Sea Carriers /Authorized Sea Agents have rendered themselves liable for Suspension or Revocation and Penal action under Regulation-11, 12 & 13 of Sea Cargo Manifest and Transshipment Regulations, 2018.

2.9.1 Whereas, accordingly, in terms of Regulation-12(1) of the Sea Cargo Manifest and Transshipment Regulations 2018 :

*(1) The jurisdictional Commissioner of Customs shall issue a notice in writing to the authorised carrier stating the grounds on which it is proposed to revoke the registration and requiring the said person to submit within such time as may be specified in the notice not being less than thirty days, to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, nominated by him, a written statement of defence and also to specify in the said statement whether he desires to be heard in person by the said Deputy Commissioner of Customs or Assistant Commissioner of Customs.*

3. In view of the above facts, Show Cause Notice CUS/MCD/MISC/262/2024-MCD-O/o Pr Commr-Cus-Mundra dated 25.11.2024 was issued by the Principal Commissioner of Customs, Custom House, Mundra wherein the Carrier/ Shipping Line were called upon to show cause as to why:

- a. The Authorized Carrier registration issued to them should not be revoked under Regulation 11 & 12 of Sea Cargo Manifest and Transshipment Regulations, 2018.
- b. Penalty should not be imposed in terms of Regulation 13 of Sea Cargo Manifest and Transshipment Regulations, 2018.

3.1 Whereas, it was required to submit reply to the Assistant commissioner of Customs, MCD section, Custom House, Mundra within 30 days of the receipt of the notice.

#### **4. Records of written submission and personal hearing before the inquiry officer: -**

4.1 Whereas, M/s. ASR India Pvt. Ltd vide their letter dated 26.12.2024 requested to grant two weeks of additional time for preparation and submission of detailed written submission against the SCN dated 25.11.2024.

4.2 A personal hearing was fixed in this matter and virtual PH was held on 28.01.2025 wherein Shri Rajendra Rao (ASR Line) and Shri Tej Pratap, Advocate joined the personal hearing virtually. They reiterated the contents of their written submission.

4.3 Whereas, M/s ASR Logistics (India) Pvt. Ltd. vide their letter dated 12.01.2025 had submitted written statement of defence to impugned SCN dated 25.11.2024. The same is summarised as under: -

- That M/s ASR India Private Limited, the noticee herein is in receipt of Show Cause Notice dated 25.11.2024 bearing F. No. CUS/MCD/MISC/262/2024-MCD issued by Sh. K. Engineer, Hon'ble Principal Commissioner, Custom House, Mundra, Kutch, Gujarat.
- That the importer in the present matter is Angolate Trading having its office at Sector - 5, Dwarka, Delhi - 110075 whereas the consignee is Varsur Impex Private Limited having its office at Ground Floor, Industrial Shed No. 168, Special CIB Type, Face - 1, Sector - 2, Kandla Special Economic Zone, Gandhi Dham, Kachh, Gujarat - 307230. The said import included Mobile Accessories, Mobiles Carton of 1693 Nos. having Bill of Lading No. HNKASRMUN253567, HNKASRMUN253568, HNKASRMUN253569 and HNKASRMUNZ53570. It is relevant to mention here that port of loading in the present import case being Port of Hong Kong whereas Port of Discharge is Mundra, India.
- That based on the aforesaid import, the noticee herein had issued various Tax Invoices to afore-named Varsur Impex Private Limited against aforementioned four Bill of Ladings. It is relevant to mention here that separate Detention Invoices were issued to the said consignee on behalf of the noticee in respect of the alleged import against the respective Bill of Ladings. It is further submitted that No Detention charges were levied on Varsur Impex Private Limited, consignee herein by the noticee from 01.08.2024 to 14.08.2024 (14 days) for Free Days whereas in respect of the SIIB, examination period was also waived off by the noticee between 12.09.2024 to 25.09.2024 (14 days).
- That however, it is submitted the noticee had charged detention period from the aforementioned consignee for an amount of Rs. 6,82,244.00 for BL No. HNKASRMUN253567, Rs. 4,13,664.00 for BL No. HNKASRMUN253568, Rs. 5,25,698.00 for HNKASRMUN253569 and Rs. 6,22,584.00 for BL No. HNKASRMUN253570 .
- That a letter dated 11.11.2024 was issued by Ld. Assistant Commissioner MCD, Custom House, Mundra wherein it was stated that while perusing the invoices dated 26.10.2024 issued by the noticee to M/s Varsur Impex Private Limited, that only 3 days of waiver of SIIB Examination was allowed by the Noticee and it further directed the Noticee to follow the guidelines as laid down by SIIB's letter dated 30.09.2024 issued to the noticee wherein it was directed not to charge any rent or demurrage charges in view of

regulations 6 (1) (1) ) of the Handling of Cargo in Customs Area Regulations, 2009 till the date of custom clearance i.e. permission for movement granted by the DP Section.

- That brief facts of the case leading to the present written statement of defence against impugned Show Cause Notice dated 25.11.2024 is as follows: -
- That an input was received that four (04) shipments of the clients/Importers, Angolate Trading, Pushkar Shipping Services Pvt. Ltd. and Pahiya Sales Private Limited, IGM filed at INMUNI and destined to SEZ-INKDL6 appeared risky for mis-declaration/concealment/1PR violation in which the consignee/notify party of all shipments as per manifest is M/s Varsur Impex Private Limited.
- That it is relevant to mention here that on the basis of the input, goods contained in above-mentioned containers were examined by the SIIB, Custom House Mundra. After detailed examination, the goods were found as declared and NOC was granted by the SIIB vide letter dated 25.09.2024 bearing F. No. CUS/SIIB/284/2024-SIIB-O/o Pr Commr-Cus-Mundra. It is further relevant to mention here that subsequently vide letter dated 30.09.2024 bearing F. No. CUS/SIB/284/2024-SITB-O/o Pr. Commr-Cus-Mundra addressed to Saurashtra CFS and also a copy marked to ASR India Private Limited/notice wherein waiver in respect of rent/demurrage/detention as per the Regulation 10 (1) (1) and 10 (1) (m) of the Sea Cargo Manifest and Trans shipment Regulations, 2018 was mandated.
- That it is further important to mention here that it was clearly directed vide the aforementioned letter by the SIIB not to charge any rent or demurrage charges in view of Regulation 10 (1) (1) and 10 (1) (m) of the Sea Cargo Manifest and Transhipment Regulations, 2018, till the date of customs clearance i.e. permission for movement granted by DP Section.
- That it is alleged vide the impugned Show Cause Notice dated 25.11.2024, that the noticee herein had denied waiver of the detention charges to the Varsur Impex Private Limited/consignee herein vide its Email dated 01.10.2024 and in particularly mentioned that aforementioned letter dated 30.09.2024 issued by the SIIB, Mundra was not addressed to the notice.
- That it is alleged that vide letter dated 07.10.2024 (F. No. CUS/MCD/MISC/262/2024-MCD had asked the noticee to submit a reply in the matter within 3 days of the receipt of the letter. Copy

of the said letter dated 07.10.2024 is being enclosed herewith as Annexure - A - 5. It is further alleged that even after much correspondences dated 14.10.2024, 23.10.2024, 06.11.2024 and 11.11.2024 made with the noticee for explaining the regulations of Sea Cargo Manifest and Trans shipment Regulations - 2018, noticee didn't consider the request for waiver of the charges as per the directions of letter dated 30.09.2024 issued by the SIIB Custom Mundra.

- That it is further alleged as per Para 6 of the impugned Show Cause Notice dated 25.11.2024, that it allegedly appeared that noticee has violated the Regulations 10 (1) (1) and 10 (1) (m) ) of the Sea Cargo Manifest and Transshipment Regulations, 2018.
- That it is further alleged vide Para 6.1 of the aforementioned Show Cause Notice dated 25.11.2024, that act and omission on the part of the authorized Sea Carrier/Master of the Vessel have rendered themselves liable for penal action under Regulation - 13 of the Sea Cargo Manifest and Transshipment Regulations, 2018.
- That it is also alleged vide Para 6.2 of the aforementioned Show Cause Notice dated 25.11.2024, that act and omissions on the part of noticee as a shipping line, being the Authorized Sea Carrier/Master of Vessel have rendered them liable for penal action under Regulation - 11, 12 and 13 of Sea Cargo Manifest and Trans shipment Regulations, 2018.
- That it is to mention here that vide the aforementioned Show Cause Notice dated 25.11.2024, the noticee was called upon in terms of provision of the Regulation 12 of Sea Cargo Manifest and Trans shipment Regulations, 2018 to show cause as to the Principal Commissioner of Customs, Mundra as to why:-
  - (1) The Authorized Carrier registration issued to them should not be revoked under Regulation 11 and 12 of Sea Cargo Manifest and Trans shipment Regulations, 2018.
  - (2) Penalty should not be imposed on them in terms of Regulation 13 of Sea Cargo Manifest and Trans shipment Regulations, 2018.

## **5. GROUNDs**

### **5.1 THERE IS NO VIOLATIONS OF REGULATION 10 (1) (I) AND 10 (1) (m) OF SEA CARGO MANIFEST AND TRANSSHIPMENT REGULATIONS, 2018 HAS TAKEN PLACE.**

5.1.1 That as alleged vide Para 6 of the impugned Show Cause Notice dated 25.11.2024, that it appeared that noticee has violated the Regulations 10

(1) (1) and 10 (1) (m) of the Sea Cargo Manifest and Trans shipment Regulations, 2018. It is submitted that there are no contravention or violations of Regulations 10 (1) (1) and 10 (1) (m) of the Sea Cargo Manifest and Transshipment Regulations, 2018 by the noticee. Regulations 10 (1) (1) and 10 (1) (m) of the Sea Cargo Manifest and Transshipment Regulations, 2018 is being reproduced herein for ready reference.

*10. Responsibilities of the authorised carrier under these regulations.*

*(1) An authorized carrier shall-*

*(a) transact business in the customs station either personally or through an employee duly approved by the Deputy Commissioner or Assistant Commissioner of Customs, as the case may be;*

*(b) .....*

*(c) .....*

*(l) not demand any container detention charges for the containers laden with the goods detained by customs for purpose of verifying the entries made under section 46 or section 50 of the Act, if the entries are found to be correct.*

*Provided that the authorised carrier may demand, container detention charges for the period, commencing after expiry of 60 days. ";*

*m. abide by all the provisions of the. Act and the rules, regulations, notifications and orders issued there under;*

5.1.2 The authorised carrier, after intimation to the Commissioner of Customs, may outsource any function, required to be carried out by him under these regulations, to any other person on his behalf. The authorised carrier and such person shall be liable for any act of commission or omission while transacting business under these regulations. "

5.1.3 In this regard it is submitted that as per law laid down and proviso to Regulations 10 (1) (l) of the Sea Cargo Manifest and Transshipment Regulations, 2018 it is clear that the authorised carrier may demand container detention charges after expiry of period of sixty days. It is further submitted that since the noticee herein has given 14 free days of waiver and thereafter waived another 14 days during the period of SIIB Examination. It is also submitted that the detention charges being levied upon the importer is to be paid after expiry of period of 60 days.

**5.2 TIME TAKEN TO COMPLETE THE INVESTIGATION AND TO CONCLUDE THE VERIFICATION OF ENTRIES WAS ONLY THREE (3) DAYS BY THE SIIB.**

5.2.1 That it is submitted that the noticee herein had denied waiver of the detention charges to the Varsur Impex Private Limited/consignee herein vide its

Email dated 01.10.2024 and in particularly mentioned that aforementioned letter dated 30.09.2024 issued by the SIIB, Mundra was not addressed to the noticee herein, therefore, noticee didn't reply to the said notice. It is further submitted that the noticee also have informed vide Email dated 11.11.2024 addressed to CH Mundra, MCD that the noticee is ready to give waiver only for the detained period of cargo after the Import General Manifest (IGM) date. It is relevant to mention here that vide the said Email it was also stated that the time taken for the investigation to complete was only 3 days and was not above 60 days. Copies of the Emails exchanged are being enclosed herewith as Annexure A -6.

5.2.2 That it is also submitted that the alleged consignee was even free to file for transshipment of cargo once the vessel had arrived but it didn't choose to do the needful. It is also submitted that Varsur Impex Private Limited/consignee herein is only a ware housing agent and not even an importer in the present matter.

5.3.3 That it is further submitted that the noticee herein in particular had raised the detention invoices wherein it had excluded free period of 14 days along with waiver of SIIB Examination period have already been rightfully given by the noticee to the Varsur Impex Private Limited/consignee/notify party herein.

### **5.3 NO ACTS AND OMISSIONS ON THE PART OF THE AUTHORIZED SEA CARRIER/MASTER OF THE VESSEL HAVE RENDERED THEMSELVES LIABLE FOR PENAL ACTION.**

5.3.1 That as alleged vide Para 6.1 of the aforementioned Show Cause Notice dated 25.11.2024, that acts and omissions have been committed on the part of the authorized Sea Carrier/Master of the Vessel. It is submitted that no acts and omissions have occurred on the part of the Authorized Sea Carrier/Noticee herein, which renders them liable for penal action under Regulation- 13 of the Sea Cargo Manifest and Transshipment Regulations, 2018.

5.3.2 That it is submitted that the Noticee has complied with the various provisions of Sea Cargo Manifest and Transshipment Regulations, 2018. It is relevant to mention here that the no penal action can be implemented on the Noticee as issued invoices pertaining to the Detention period against which the Bill of Lading are as follows: -

BL. NO.	CONTAINER NO.	DATE
HNKASRMUN253570	GESUS594954	12.09.2024
HNKASRMUN253569	GATU8S79460	12.09.2024
HNKASRMUN253568	KKFU7768534	12.09.2024
HNKASRMUN253567	FSCU6689339	31.08.2024

5.3.3 The detention invoices issued against Varsur Impex Private Limited/Consignee/Notify Party herein wherein the Noticee had already given waiver to the Varsur Impex Private Limited/Consignee herein as per the said Regulations, 2018 and also as per Customs Act, 1962.

5.3.4 It is relevant to mention here that that noticee herein have also given waiver of the container detention charges during SIIB. Examination period. It is Submitted that the waiver cannot extend beyond 60 days and the authorised carrier/Noticee herein may demand, container detention charges for the period, commencing after expiry of sixty days as per proviso of the Regulations 10 of the Sea Cargo Manifest and Transshipment Regulations' 2018.

#### **5.4 NO CONTRAVENTION OF REGULATIONS 11, 12 AND 13 OF THE SEA CARGO MANIFEST AND REGULATIONS, 2018.**

5.4.1 That it is also alleged vide Para 6.2 of the aforementioned Show Cause Notice dated 25.11.2024, that act and omissions on the part of noticee as a shipping line, being the Authorized Sea Carrier/Master of Vessel have rendered liable for penal action under Regulation - 11, 12 and 13 of Sea Cargo Manifest and Trans shipment Regulations, 2018. It is submitted that custom authorities are not entitled for waiver of detention and demurrage charges. It is further relevant to mention here that the detention and demurrage charges in the case of **G. K. International Vs Principal Commissioner of Customs, Chennai and Others [W.P.Nos.6947 and 6949 of 2022] dated 16.06.2022** wherein Hon'ble Madras High Court has held that the customs authorities are not entitled to waive detention and demurrage charges beyond 60 days and at best, waiver/reduction of charges would be a matter of discussion/negotiation between the importer and the CCSP/liner as the case may be. Copy of the said judgement is being enclosed herewith as Annexure -A -7.

Extract of the said judgement is reproduced herein for ready reference:

*"Beyond which, first of all, there was no application or request made by the petitioner to the customs authorities, secondly the customs authorities had no occasion to consider any such request of the petitioner, thirdly assuming that if any request had been made orally or otherwise by the petitioner to the customs authorities, whether they had power to extend that period to the petitioner to seek for a waiver beyond 13.01.2022 is concerned, it is not possible, because, only 60 days maximum time has been W.P. Nos. 6947 and 6949 of 2022 provided under the Regulations, especially Regulation mutual Regulations and therefore, the said 60 days period already since had been covered for the period 100 proviso of 2018 between 08.11.2021 and 13.01.2022, this Court feel that, the petitioner may not be entitled for further waiver of rent, detention, demurrage charges from either of these respondents, namely fourth and fifth respondents in both the cases beyond 13.01.2022.*

#### **5.5 WAIVER OF RENT OR DEMURRAGE CHARGES IN VIEW OF REGULATION 6 (1) (I) OF HANDLING OF CARGO IN CUSTOMS AREA REGULATIONS, 2009 GRANTED TILL DATE OF CUSTOMS CLEARANCE i.e., PERMISSION FOR MOVEMENT GRANTED BY DP**

## **SECTION IS PATENTLY ILLEGAL.**

5.5.1 It is submitted that it is completely illegal to allow waiver of rent or demurrage charges in view of the Regulation 6(1) (l) of Handling of Cargo and Customs Area Regulations, 2009 granted till date of customs clearance whereas the waiver or rent or demurrage can be granted only upto 60 days including free period and the period where the goods are under SIIB examination but not beyond 60 days as per proviso of Regulations 10 of SCMTR, 2018. That it is further submitted that the shipping line/noticee herein is ready to waive of the detention charges for a reasonable time period as per the settlement of both the parties and further is ready to resolve the issues amicably between both the parties.

## **5.6 PRAYER**

5.6.1 Therefore, it is most humbly submitted and prayed before your good self:

5.6.2 Drop the present show cause notice dated 25.11.2024 issued against the noticee.

5.6.3 Any other order/orders, which your good self may consider fit and proper in the facts and circumstances and in interest of justice.

6. Thereafter, this office vide letter F.No. CUS/MCD/MISC/262/2024-MCD-O/o Pr. Comm-Cus-Mundra dated 20.02.2025 forwarded to M/s. ASR India Pvt. Ltd., findings of the Inquiry conducted by the Deputy Commissioner of Customs whereby a prima facie examination of the time line of the container movement was done by the proper authority and eligible/ non-eligible waiver dates were forwarded.

7. Whereas, M/s ASR Logistics (India) Pvt. Ltd. vide their letter dated 17.03.2025 submitted written further statement of defence to impugned notice dated 20.02.2025. The same is as under:-

- That M/s ASR India Private Limited, the noticee herein in receipt of Show Cause Notice dated 25.11.2024 bearing F. No. CUS/MCD/MISC/262/2024- MCD issued by Sh. K. Engineer, Hon'ble Principal Commissioner, Custom House, Mundra, Kutch, Gujarat had already filed a detailed reply dated 12.01.2025 against the said Show Cause Notice dated 25.11.2024.
- That in respect of the said Show Cause Notice dated 25.11.2024, personal hearing was given to the Noticee on 28.01.2025 wherein Director of the Noticee company along with its counsel had appeared online and had reiterated its submissions made by the way of written statement of defence against the impugned Show Cause Notice dated 25.11.2024.
- That it is relevant to mention here that the Noticee is in receipt of a Notice dated 20.02.2025 wherein a reply is being asked from the Noticee by the department regarding waiver of detention charges being given to Varsur Impex Private Limited.
- That the noticee had reiterated the submissions made by way of its reply

dated 12.01.2025 filed against the show cause notice dated 25.11.2025 and the submissions made during the personal hearing held through VC on 28.01.2025. During the Personal Hearing conducted through VC, both the Director of the Noticee Company as well as counsel of the noticee was present.

It was also submitted that after issuance of Show Cause Notice dated 25.11.2024 personal hearing was held in the matter on 28.01.2025, wherein both the Director of the Noticee Company and also represented through Counsel of the Noticee company had joined the personal hearing through VC. It is relevant to mention here that after issuance of said Show Cause Notice dated 25.11.2024 and thereafter PH being conducted, it is patently illegal and not in accordance of law to issue a notice pertaining to said SCN for demanding to raise a final invoice from the Noticee company without submission of Original Bill of Lading by the consignee.

## **8. PRAYER**

Therefore, it is most humbly submitted and prayed before your goodself :

- To allow the waiver of detention charges giving a reasonable time period to the ware house agent/Varsur Impex Private Limited.
- The consignee must be directed to submit all sets of original bil of lading along with the payment of local charges incurred.
- Any other order/orders, which your good self may consider fit and proper in the facts and circumstances and in interest of justice.

## **9. Discussion and Findings of the Inquiry officer**

9.1. On the basis of NCTC Alert, the goods contained in the four containers as listed below were examined. After detailed examination, the goods were found as declared, accordingly NOC was granted on 25.09.2024 by the SIIB vide letter F.No. CUS/SIIB/284/2024-SIIB-O/o Pr Commr-Cus-Mundra. Letter F.No. CUS/SIIB/284/2024- SIIB-O/o Pr Commr-Cus-Mundra dated 30.09.2024 of the SIIB, was addressed to the Saurashtra CFS and copy marked to M/s. ASR India Private Limited (Shipping Line) for allowing the waiver in respect of rent/demurrage/detention. Further, it was directed not to charge any detention charges as per regulation 6(1)(l) of the Handling of Cargo in Customs and Regulation 10(l) of the SCMTR,2018.

BL No.	Container No.	Date
HNKASRMUN253570	GESU5594954	12.09.2024
HNKASRMUN253568	GATU8579460	12.09.2024
HNKASRMUN253567	KKFU7768534	12.09.2024
HNKASRMUN253569	FSCU6689339	31.08.2024

9.2 It was noticed that M/s. Varsur Impex Private Limited, Ground Floor and First Floor, Industrial Shed No. 168, Special CIB type, Phase-I, Sector-II, Kandla

Special Economic Zone, Gandhidham, Kachchh, Gujarat- 370230 is the notify party in the said transaction. The said notify party had filed a representation/complaint against M/s. ASR India Private Limited (Shipping Line) for not allowing the waiver of detention charges as per directions of letter of SIIB, Customs Mundra.

9.3 Meanwhile, a mail has been received from M/s. ASR India Pvt Ltd., dated.01.10.2024 stating that the SIIB letter was addressed to the Saurashtra CFS but not to them and refused to waive off the detention charges. Thereby, M/s. ASR India Pvt Ltd., being the line in the said import has been requested vide this office letter dated.07.10.2024 seeking explanation for not allowing the waiver on the said consignment. To this, the Liner has replied vide their letter dated.09.10.2024 that the SCMTR is yet to be implemented and hence the importer has to bear the expenses. Further, vide mail dated.23.10.2024, M/s. ASR India Pvt Ltd has replied that the waiver can be given for the period of SIIB examination only and not beyond the SIIB examination and till NOC was issued.

9.4 Further, the dates of filing the Bills of entries and issuance of TPs of the said containers is as follows:

Bill of Lading No.	Container No.	Landing Date of the Container	Bill of Entry No. and Date
HNKASRMUN253570	GESU5594954	10.08.24/ 14.09.24	BoE No. 1010278/1010275/ 1010277 all dated 16.08.2024
HNKASRMUN253568	GATU8579460	05.09.24/ 14.09.24	BoE no.1012037 dated 18.10.2024
HNKASRMUN253567	KKFU7768534	06.08.24/ 14.09.24	BoE no.1010724 dated 28.08.2024
HNKASRMUN253569	FSCU6689339	21.08.24/ 10.09.24	BoE no.1012038 dated 18.10.2024

9.5 Much correspondence has been made requesting the line M/s. ASR India Pvt Ltd vide this office letters dated.07.10.2024,23.10.2024,06.11.2024 and 11.11.2024 and the liner continued with the reply that the waiver can be given only for the period of examination of SIIB only and not beyond that period. Finally, a show cause notice was issued on the line M/s. ASR India Pvt Ltd vide SCN Dated.25.11.2024 by the Principal Commissioner of Customs, Mundra in terms of the Regulation 12 of the SCMTR,2018.

9.6 Vide letter dated 26.12.2024, M/s. ASR India had requested to grant two weeks of additional time for preparation and submission of detailed written submission against the SCN dated 25.11.2024. They submitted reply to the SCN dated 25.11.2024 vide letter dated 13.01.2025, wherein they have submitted that they have allowed waiver of 14 days free time + 14 days of perisod (goods were

under the SIIB Examination) and as they cannot go beyond the scope of SCMTR' 2018, wherein no waiver can be granted beyond 60 days of time.

9.7 Further, they had sought PH in the matter, the virtual PH was held on 28.01.2025, wherein Shri Rajendra Rao (ASR Line) and Shri Tej pratap, Advocate joined the personal hearing virtually. Various points were discussed and reiterated their stand and finally agreed to allow the waiver to some more days but were not clear in their stand as to whether they are ready to allow the waiver as per the letter of the SIIB i.e. till the date of customs clearance of the cargo.

9.8 Prima facie, the line M/s. ASR India Pvt Ltd., has violated the regulations of 10(l) of the SCMTR,2018 by not obliging the waiver letter issued by the investigation agency i.e. SIIB, Mundra and refused the waiver by replying initially that the letter was not marked to them, SCMTR,2018 was not implemented as on date and with several vague replies. Later on agreed to allow the waiver for the limited period of SIIB Examination i.e. for 3 days and further from 12.09.2024 to 25.09.2024 and tried to include the initial free days of 14 days also in their waiver period. Thereby, it appears the line has violated the regulations as laid down under the SCMTR,2018 and hence they are liable for appropriate action as per the Regulation 11 and 13 of the SCMTR,2018.

## **10. Discussion and Findings**

10.1 I have gone through the facts of the case, material evidence on record, the Show Cause Notice dated 25.11.2024 and Inquiry Report, oral and written submissions of the M/s ASR India Pvt. Ltd. I find that the requisite procedure under regulation 11 & 12 of the SCMTR, 2018 have taken place before the personal hearing.

10.2 The issue before me is to decide whether the Authorized Carrier has violated the provisions of regulations 10(1)(l) & 10(1)(m) of the SCMTR. 2018, and whether the Authorized Carrier is liable for penalties under regulations 11 and 12 of the SCMTR, 2018, and penalty under regulation 13 of the SCMTR, 2018 or otherwise.

10.3 I find that the Sea Cargo Manifest & Transshipment Regulation, 2018 were promulgated in exercise of powers conferred section 157 of the Customs Act, 1962. It is only under the regulations, the registration is granted and regulations also contain various provisions to regulate the affairs of the Authorized Carrier including the revocation of the registration.

10.4 I find that M/s ASR India Pvt. Ltd. (Authorized carrier) is registered under the regulations of SCMTR, 2018 as an "Authorized Sea Carrier" at JNCH port (INNSA1) from 18.08.2021 and is required to abide by all the regulations of SCMTR, 2018 and other regulations, notification, orders issued thereunder.

10.5 The Regulation stipulates the responsibilities of the authorized carrier which includes as under :-

Regulation 10(1)(l) :- Not demand any container detention charges for the containers laden with the goods detained by customs for purpose of verifying the entries made under section 46 or section 50 of the Act, if the entries are found to be correct.

(Provided that the authorized carrier may demand, container detention charges for the period, commencing after expiry of sixty days)

Regulation 10(1)(m) :- abide by all the provisions of the Act and the Rules, regulations, notifications and orders issued there under;

10.6 I find that Waiver from shipping line/CFS charges by customs is generally given in a situation where goods are delayed in customs due to customs inspection, processing errors, or delays that are beyond the control of the importer or shipping line. Demurrage refers to charges for the storage of goods in the port or terminal beyond the free period, while detention refers to fees for keeping the shipping container after the free days. After putting hold on container for inspection by customs, NOC is issued by the customs after examination of goods stuffed into container, if goods are found as per declaration. NOC's are issued for a period from where goods were put on hold by custom to clearance of goods after completion of all formalities related to customs.

10.7 I find that on the basis of an input, 04 containers of the clients/importers, Angolate Trading, Pushkar Shipping Services Pvt. Ltd. & Pahiya Sales Private Limited IGM filed at INMUN1, destined to SEZ-INKDL6, consignee/ notify party as per manifest being M/s Varsur Impex Private Limited were examined by the SIIB, Custom House Mundra. After detailed examination, the goods were found as declared and NOC was granted on 25.09.2024 by the SIIB vide letter F. No. CUS/SIIB/284/2024-SIIB-O/o Pr Commr-Cus-Mundra. Subsequently, vide letter F. No. CUS/SIIB/284/2024-SIIB-O/o Pr Commr-Cus-Mundra dated 30.09.2024 of the SIIB, addressed to the Saurashtra CFS and copy to M/s. ASR India Private Limited (Shipping Line), waiver in respect of rent/ demurrage/detention was given. Further, it was directed not to charge any detention charges as per the Regulation 10(1)(l) and 10(1)(m) of Sea Cargo Manifest and Transshipment Regulations, 2018

10.8 I find that SIIB vide letter F. No. CUS/SIIB/284/2024-SIIB-O/o Pr Commr-Cus-Mundra dated 30.09.2024 clearly directed not to charge any rent or demurrage charges in view of Regulation 10(1) (l) and 10(1)(m) of Sea Cargo Manifest and Transshipment Regulations, 2018, till the date of customs clearance i.e. permission for movement granted by DP Section.

10.9 I find that M/s ASR India Pvt. Ltd. vide reply letter dated 13.01.2025 submitted that the noticee herein had denied waiver of the detention charges to Varsur Impex Private Limited/consignee herein vide its Email dated 01.10.2024 and in particular mentioned that aforementioned letter dated 30.09.2024 issued by the SIIB, Mundra was not addressed to the noticee herein, therefore, noticee didn't reply to the said notice. In this regard, I find that letter was addressed to Saurashtra CFS and in the copy to section, letter was marked to M/s ASR India Pvt. Ltd. with a direction not to charge any rent or demurrage charges in view of

Rule 10(1) of the SCMTR, 2018. Further, on receipt of complaint from M/s Varsur Impex Pvt. Ltd., this office vide its letter F. No. CUS/MCD/MISC/262/2024-MCD dated 07.10.2024 has written to M/s. ASR India Private Limited (Shipping Line) to submit a reply in the matter within 3 days of receipt of the letter.

10.10 I find that M/s ASR India Pvt. Ltd. vide letter dated 09.10.2024 interalia submitted that the said letter is issued under SCMTR rules, 2018 which are still not implemented by the CBIC, extension letter of DG system was attached. In this regard, I find that SCMTR was implemented vide notification 38/2018-Customs (N.T.) dated 11.05.2018 and amended further on. M/s ASR India Pvt. Ltd. has registered himself under SCMTR from 18.08.2021 as Authorized sea carrier at JNCH. Hence, their claim that SCMTR has not been implemented by CBIC is not true and bad in law. Further, the letter dated 24.09.2024 from DG system enclosed by them is related to only CIM message and it was recommended that implementation of this particular part of SCMTR be deferred for at least 02 months to allow sufficient time for the development, testing and stabilization of the CIM message.

10.11 Further, M/s ASR India Pvt. Ltd. vide Email dated 11.11.2024 addressed to CH Mundra, MCD informed that the noticee is ready to give waiver only for the detained period of cargo after the Import General Manifest (IGM) date. It is relevant to mention here that vide the said Email it was also stated that the time taken for the investigation to complete was only 3 days and was not above 60 days. In this regard, I find that after issuing of 02-03 letters from this office, M/s ASR India Pvt. Ltd. got ready for issuing detention waiver for 03 days only which was against the SCMTR law as this office issued letter dated 30.09.2024 with a direction not to charge any rent or demurrage charges in view of Rule 10(1) of the SCMTR, 2018. However, M/s ASR India Pvt. Ltd was initially not ready to waive any charges and made excuses i.e. letter was not marked to them, SCMTR not implemented etc., which clearly shows reluctance on the part of authorized carrier to waive detention charges under SCMTR Rule, 2018. And later on, agreed to waive detention charges of 03 days which clearly shows that authorized carrier was using dilatory tactics for not waiving off detention charges.

10.12 I find that M/s ASR India Private Limited in his submission has contended that authorized carrier may demand container detention charges after expiry of period of sixty days. However, in this case, 01 Container FSCU66893390 and 03 containers bearing No. GESU5594954, GATU8579460, KKFU7768534 were put on hold on 31.08.2024 and 12.09.2024 respectively. After putting hold these impugned containers by SIIB, NOC was issued by SIIB unit on 25.09.2024 as goods were found as per declaration and Waiver of detention and demurrage letter was issued on 30.09.2024. However, M/s ASR India private Limited did not comply with direction given vide letter dated 30.09.2024 and made some pretext one after another for not providing waiver of detention charges as prescribed in letter dated 30.09.2024. Due to non- compliance of directions given by letter dated 30.09.2024, goods remain pending at port more than 60 days. Further, I agree that Shipping line is free to charge detention charges for the period from inward date to date of hold by SIIB apart from standard free days being given by shipping line

due to inaction on the part of importer/consignee. Further, I find that for 02 containers bearing No. GATU8579460, KKFU7768534, no. of days for waiver of detention charges from date of hold by SIIB to date of generation of Transshipment is less than 60 and for container no. GESU5594954, no. of days for waiver of detention charges from date of hold by SIIB to date of generation of Transshipment is 61 which is only one day more than the time limit given in SCMTR, 2018. Further, I find that for container no. FSCU6689339, no. of days for waiver of detention charges from date of hold by SIIB to date of generation of Transshipment is 70. I find that M/s ASR India Pvt. Ltd. Has kept delaying the issue and did not come to a solution for waiving of detention charges in lieu of SIIB letter dated 30.09.2024. I find that due to incumbency/ non-action on the part of M/s ASR India Pvt. Ltd., goods remain pending at port after issuance of SIIB NOC which amounted to non-clearance of goods in some cases for more than 60 days. Had he followed direction given by letter dated 30.09.2024, goods would probably have been released on timely basis. The detailed time line are as under :-

S R. N o.	Container No.	Inward date	Date of hold by SIIB	No. of Days (Inwa rd date to SIIB hold date)	Date of NOC	Date of waiver	Date of TP	No. of Days ( SII B hold date to TP date)
1	KKFU77685 34	06.08.20 24	12.09.20 24	37	25.09.20 24	30.09.20 24	06.11.20 24	55
2	GATU85794 60	05.09.20 24	12.09.20 24	7	25.09.20 24	30.09.20 24	08.11.20 24	57
3	FSCU66893 39	20.08.20 24	31.08.20 24	11	25.09.20 24	30.09.20 24	08.11.20 24	70
4	GESU55949 54	10.08.20 24	12.09.20 24	33	25.09.20 24	30.09.20 24	12.11.20 24	61

10.13 I find that M/s ASR India Pvt. Ltd in his submission has contended that the alleged consignee was even free to file for transshipment of cargo once the vessel had arrived but it didn't choose to do the needful. In this regard, I find that after getting NOC from SIIB section, consignee/notify party M/s Varsur Impex Pvt. Ltd approached Kandla SEZ for assessment of B/E and after raising some queries and getting reply in respect of these queries, SEZ officer assessed these B/E in SEZ online system. I find that as per rule 29 of SEZ rules, 2006, after assessment of B/E, assessed Bill of Entry copy will be transmitted to designated Customs Officer through interlinked EDI system. Once the designated Customs officer received the assessed Bill of Entry copy in system, the same will be treated as permission for transfer of goods to SEZ, as per Rule 29 of SEZ Rules, 2006. Hence, M/s ASR claim that consignee was free to file for transshipment of cargo once the vessel has arrived is not true . The details of container no., B/E No., date of assessment etc. are as under :-

S R .N o.	BL No.	Contain er No.	Bill of Entry & Date	Date of hold by SIIB	Date of Exam ination	Date of NOC	Date of waive r	Date of Assessm ent	Date of TP
1	HNKAS RMUN 253567	KKFU77 68534	101072 4/ 28.08.2 4	12.09.24	13.09.2 4	25.09.24	30.09 .24	09.09.24	06.11.24
2	HNKAS RMUN 253568	GATU85 79460	101203 7/ 18.10.2 4	12.09.24	18.09.2 4	25.09.24	30.09 .24	07.11.24	08.11.24
3	HNKAS RMUN 253569	FSCU668 9339	101203 8/ 18.10.2 4	31.08.24	19.09.2 4	25.09.24	30.09 .24	07.11.24	08.11.24
4	HNKAS RMUN 253570	GESU55 94954	101027 8, 101027 5, 101027 7/ 16.08.2 4	12.09.24	19.09.2 4	25.09.24	30.09 .24	22.08.24 , 20.09.24 , 20.09.24	12.11.24

10.14 I find that M/s ASR India Pvt. Ltd. in his submission has contended that it is patently illegal and not in accordance of law to issue a notice pertaining to said SCN for demanding to raise a final invoice from the Noticee company without submission of Original Bill of Lading by the consignee. In this regard, I find that approach of M/s ASR India Pvt. Ltd. regarding granting of waiver is not clear. Sometimes they completely denied to waive detention charges as SCMTR, 2018 is not yet implemented, sometime they agreed to waive detention charge for 03 days, sometime they agreed to waive detention charges for a reasonable time period as per the settlement of both the parties and further is ready to resolve the issues amicably between both the parties. However, I find that as per replies of M/s. ASR India Pvt. Ltd it was never clear whether they were agreeable to waive the charges or otherwise as per letter dated 30.09.2024 issued by SIIB section.

10.15 I have gone through various case laws referred to by M/s ASR India Private Limited in his submission. I find that the ratios of judgment of these case laws are not squarely applicable, as the facts of the case are not identical.

10.16 I find that Inquiry officer vide inquiry report dated 06.02.2025 found that the authorized carrier had violated the provisions of regulation 10(1)(l) and 10(1)(m) of the SCMTR, 2018. I agree with the findings of the inquiry officer.

10.17. I find that further letters dated 14.10.2024, 23.10.2024, 06.11.2024 and 11.11.2024 were given to the line M/s. ASR India Pvt. Ltd., explaining the regulations of the Sea Cargo Manifest and Transshipment Regulations-2018, still M/s. ASR India Private Limited (Shipping Line) has not considered the request for waiver of the charges as per the directions of letter dated 30.09.2024 issued by the

SIIB, Custom Mundra. Hence, I find that authorized carrier failed to abide by regulations 10(10(l) and 10(1)(m) of the SCMTR, 2018, hence, the authorized carrier is liable to penal actions under regulation 11 & 12 and penalty under regulation 13 of the SCMTR, 2018.

10.18 At the same time, while ordering to revoke the authorized carrier registration of M/s ASR India Pvt. Ltd, I take due cognizance that multiple stakeholders are associated with any shipping line while handling cargo. Hence, in order to facilitate smooth handing over the import/export container laden of various importer /exporter and for prior intimation to various stakeholders, I am hereby giving 02 weeks' time period for smooth transition of all activities for the revocation to take effect.

## **ORDER**

11. In view of above findings, I pass the following order :-

- i) I hereby revoke the authorised carrier registration of M/s ASR India Pvt. Ltd. (PAN No. AAECA8207C) in the jurisdiction of Mundra Customs from 08.04.2025 onwards under regulation 11 & 12 of the SCMTR, 2018 for violations of the provisions of regulations 10(1)(l) and 10(1)(m) of the SCMTR, 2018.
- ii) M/s ASR India Pvt. Ltd. (PAN No. AAECA8207C) is permitted to handover the import/export container laden with goods or empty containers arrived at Mundra Port or CFS prior to 08.04.2025 as per statutory procedures.
- iii) I impose a penalty of Rs. 50,000 ( Rupees fifty thousand only) On M/s ASR India Pvt. Ltd. (PAN No. AAECA8207C) under regulation 13 of Sea Cargo Manifest and Transshipment Regulation, 2018.

12. The department reserves its right to amend, modify or supplement this Order-in-Original. This order is issued without prejudice to any other action that may be taken M/s ASR India Pvt. Ltd. under the SCMTR, 2018 and/or any other law for time being in force in India.

**(K. ENGINEER)**  
Principal Commissioner of Customs,  
Mundra Custom House

To,  
M/s ASR India Pvt. Ltd.  
Office No. 201, 2nd Floor, Nilesh Owenes Association,  
Plot No. 80, Sector-8, Near Gymkhana,  
Gandhidham-Kachch (mundra@asrline.com)

Copy to :-

1. The Deputy Commissioner of Customs, SIIB, Mundra
2. The Deputy Commissioner of Customs, R&I, Mundra

3. The Deputy Commissioner of Customs, CCO, Review Cell, Ahmedabad.
4. The Deputy Commissioner of Customs, EDI, Customs Mundra
5. Notice Board
6. Office Copy