



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-20260171MN0000888ACA

क	फ़ाइल संख्या FILE NO.	S/49-279/CUS/MUN/2024-25
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 - 807 - 25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	30.01.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER - IN - ORIGINAL NO.	MCH/ADC/AK/129/2024-25, Dated 28.08.2024
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	30.01.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	Mr. Sameer Sharma, 64, Sadguru, Smart City, Nava Kapaya, Mundra



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/- (रूपए दो सौ मात्र) या रु.1000/- (रूपए 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 हज़ार 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 हज़ार 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 हज़ार 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 Shri Sameer Sharma (hereinafter referred to as "the Appellant") under Section 128 of the Customs Act, 1962 against Order-in-Original No. MCH/ADC/AK/129/2024-25 dated 28.08.2024 (hereinafter referred to as "the impugned Order") passed by the Additional Commissioner of Customs, Mundra (hereinafter referred to as "the Adjudicating Authority") pursuant to investigation conducted by the Directorate of Revenue Intelligence (DRI) in respect of import consignments filed in the name of M/s Aditi Trading Company, involving alleged mis-declaration of goods, undervaluation and violations of the provisions of the Customs Act, 1962 and allied laws.

2.1 Facts of the case, in brief, are that on the basis of specific intelligence, DRI initiated investigation into import consignments cleared through Mundra Port, which were declared as assorted permissible goods. The consignments imported in the name of M/s Aditi Trading Company were covered under Bills of Entry filed during the relevant period, as detailed in the impugned Order. On examination of the consignments, it was found that instead of the declared goods, the containers were found to be stuffed with plastic toys and other toy items, including pop-up toys and novelty toys, classifiable under Chapter 95 of the Customs Tariff Act, 1975.

2.2 It was observed that the imported toys were goods requiring mandatory compliance with the Bureau of Indian Standards (BIS) certification. However, no valid BIS certification or related statutory documents were produced at the time of import. The declared description, classification, quantity and value of the goods were found to be inconsistent with the actual goods imported. Representative samples were drawn and examined during the course of investigation.

2.3 Since the declared transaction value was found to be unreliable on account of complete mis-declaration of the nature and quantity of goods, the declared value was rejected under Rule 12 of the Customs Valuation Rules, 2007. The value of the goods was thereafter re-determined on the basis of market enquiries and valuation carried out by a Government-approved Chartered Engineer, as recorded in the impugned Order. The goods were seized under Section 110 of the Customs Act, 1962, being liable to confiscation under Section 111 thereof.

2.4 Investigation further revealed that enquiries conducted at the declared business premises of M/s Aditi Trading Company indicated that the premises were either closed or not commensurate with the volume and nature of imports made. It was alleged that the IEC and KYC documents of the importer were being utilised for effecting imports without the importer exercising actual control over



the import activities, and that the imports were arranged and operated through intermediaries.

2.5 During the course of investigation, statements of various persons connected with the import, clearance, transportation and storage of the goods were recorded under Section 108 of the Customs Act, 1962. These included statements of the importer, transporters, logistics operators, customs intermediaries and other persons alleged to be involved in arranging documentation and clearance of the impugned consignments.

2.6 Insofar as the role of the Appellant is concerned, it emerged during investigation that Shri Sameer Sharma was working as a G-Card holder of a licensed Customs Broker and was involved in handling customs clearance work relating to the consignments imported in the name of M/s Aditi Trading Company. Statements of the Appellant were recorded under Section 108 of the Customs Act, 1962, wherein he stated that import documents such as invoices, packing lists and Bills of Lading were received through electronic means from persons other than the IEC holder. It was alleged that the Appellant did not have direct interaction with the IEC holder and did not independently verify the credentials or genuineness of the importer prior to filing the Bills of Entry.

2.7 It was further alleged that the Appellant filed Bills of Entry declaring the goods as permissible items on the basis of documents so received, whereas examination revealed that the consignments contained mis-declared goods, namely toys requiring mandatory BIS certification, which were liable for confiscation. The Adjudicating Authority observed that the Appellant, being an experienced G-Card holder, was required to exercise due diligence in accordance with the Customs Broker Licensing Regulations, and that failure to do so facilitated clearance of the impugned consignments.

2.8 Apart from the Appellant, show cause notices were issued to other noticees, including the importer M/s Aditi Trading Company and other persons alleged to be involved in the import, transportation and facilitation of clearance of the mis-declared goods. The role of each noticee was examined by the Adjudicating Authority on the basis of statements recorded and documentary evidence placed on record.

2.9 On the basis of the investigation, statements and material evidence, the Adjudicating Authority held the goods liable to confiscation under Section 111 of the Customs Act, 1962 and imposed penalties on the importer and other noticees, including the Appellant, under Sections 112(a) and 114AA of the Customs Act, 1962, vide the impugned Order-in-Original.

3 Being aggrieved by the impugned order, the Appellant has preferred the present appeal and inter alia, made the following submissions:

3.1 The appellant submits that the impugned Order-in-Original is bad in law and on facts and is liable to be set aside. The findings recorded against the appellant are based on assumptions, conjectures and uncorroborated statements, without establishing conscious knowledge or mens rea, which is a mandatory requirement for imposition of penalty under Sections 112(a) and 114AA of the Customs Act, 1962.

3.2 The appellant submits that he was working merely as a G-Card holder of a licensed Customs Broker and was entrusted only with routine procedural work of filing Bills of Entry on the basis of documents supplied by authorised persons. The appellant had no role in procurement of goods, valuation, packing, concealment, selection of goods or physical examination of consignments, all of which were carried out by Customs officers in discharge of their statutory functions.

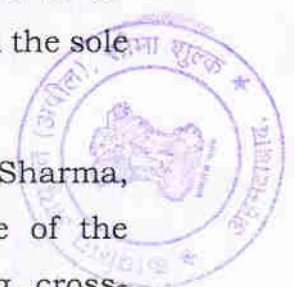
3.3 It is submitted that mere filing of documents cannot attract penal liability in the absence of evidence establishing prior knowledge or intentional involvement in mis-declaration or use of false documents. No material has been brought on record to show that the appellant was aware of the nature, description or value of the goods at the time of filing of Bills of Entry.

Reliance on statements and cross-examination

3.4 The appellant submits that the case against him is primarily based on statements recorded under Section 108 of the Customs Act, 1962, particularly statements of co-noticees. It is a settled position of law that statements of co-accused or co-noticees, without independent corroboration, cannot form the sole basis for imposition of penalty.

3.5 The appellant submits that cross-examination of Shri Vipin Sharma, Preventive Officer, who was involved in examination and clearance of the impugned consignments, was allowed during adjudication. During cross-examination, Shri Vipin Sharma categorically stated that:

- no pressure, influence or inducement was exerted by the appellant at any stage of examination or clearance of goods;
- the examination and assessment of the consignments were carried out by Customs officers in the normal course of duty; and
- the appellant had no role in directing or influencing the manner of examination of the goods.



3.6 The appellant submits that the above deposition completely demolishes the allegation that the appellant facilitated clearance of offending goods by influencing Customs officers. However, the Adjudicating Authority has failed to consider this crucial exculpatory evidence and has not assigned any reasons for discarding the same.

3.7 The appellant further submits that Shri Baldevsinh Vala, a co-noticee whose statement has been heavily relied upon in the impugned order, was cross-examined. During cross-examination, Shri Baldevsinh Vala admitted that:

- the appellant was not involved in procurement or selection of goods;
- the appellant had no role in packing, concealment or valuation of the consignments; and
- documents were handed over to the appellant for filing of Bills of Entry in the normal course of business.

3.8 It is submitted that the cross-examination of Shri Baldevsinh Vala did not establish any prior knowledge or conscious involvement of the appellant in the alleged mis-declaration. The Adjudicating Authority has selectively relied upon the original statement while completely ignoring the clarifications and admissions made during cross-examination, which is impermissible in law.

3.9 The appellant submits that the allegation of receipt of monetary consideration is wholly unsubstantiated. No financial trail, bank statement, cash recovery or corroborative evidence has been produced. In the absence of proof of pecuniary benefit, the allegation of connivance and conscious involvement is untenable.

3.10 It is further submitted that the appellant had no role in generation or manipulation of e-way bills or transportation of goods from SEZ to DTA, and no evidence has been adduced to establish otherwise.

3.11 Without prejudice, the appellant submits that the essential ingredients of Section 112(a), namely “knowingly concerned”, are not satisfied, as there is no evidence to establish conscious involvement. Similarly, the essential ingredients of Section 114AA, namely “knowingly and intentionally using false documents”, are also not fulfilled in the facts of the present case.

3.12 In support of the above submissions, the appellant relies upon the following judicial precedents:

- CCE v. Andaman Timber Industries (Supreme Court) – holding that denial or improper appreciation of cross-examination of relied-upon witnesses violates principles of natural justice and vitiates the proceedings.

- Naresh J. Sukhawani v. Union of India (Supreme Court) – holding that statements of co-accused require independent corroboration.
- Commissioner of Customs v. K.M. Ganatra & Co. (Supreme Court) – holding that penalty on Customs Brokers requires proof of conscious knowledge and deliberate involvement.
- CCE v. Kalvert Foods India Pvt. Ltd. – holding that penalties cannot be imposed on assumptions and presumptions without cogent evidence.
- Various decisions of the Hon'ble CESTAT holding that filing of documents by a Customs Broker or its employee on the basis of papers supplied by the importer, without mens rea, does not attract penalty under Sections 112 or 114AA of the Customs Act, 1962.

#### 4. **Record of Personal Hearings:**

In accordance with the principles of audi alteram partem, the Appellant was afforded the opportunity of personal hearing which was attended virtually by Shri Chinmaya Seth, Advocate on behalf of the Appellant on 12.01.2026 wherein he reiterated the submissions made at the time of filing appeal.

#### 5. **Discussion and Findings:**

5.1 I have carefully examined the records of the case, the impugned Order-in-Original, the grounds of appeal, the submissions advanced by the appellant, and the evidence relied upon by the Adjudicating Authority. The sole issue for determination is whether the penalties imposed upon the Appellant under Sections 112(a)(i) and 114AA of the Customs Act, 1962 are legally sustainable.

5.2 At the outset, it is noted that the appellant is neither the importer nor the owner or beneficiary of the goods. The entire case against the appellant rests on (i) statements recorded under Section 108 of the Customs Act, particularly of co-noticee Shri Baldevsinh Vala, and (ii) an alleged facilitative role attributed to the appellant in his capacity as a G-Card holder. There is no seizure from the appellant, no recovery of proceeds of smuggling, and no documentary or electronic evidence directly linking the appellant to the alleged act of smuggling.

5.3 I find that cross-examination of Shri Vipin Sharma, Preventive Officer, who was directly associated with examination and clearance of the impugned consignments, was allowed and conducted. During cross-examination, Shri Vipin Sharma unequivocally stated that no pressure, inducement or influence was exercised by Shri Sameer Sharma, and that examination and clearance were carried out by Customs officers in the normal course of official duty. This testimony directly negates the Department's allegation that the appellant facilitated or abetted smuggling by influencing Customs officers.

5.4 The evidentiary value of the deposition of Shri Vipin Sharma assumes particular significance as it emanates from a neutral departmental officer directly involved in the examination process. In the absence of any material contradiction or impeachment of his testimony, such evidence cannot be brushed aside lightly. The failure of the Adjudicating Authority to deal with this testimony renders the findings vulnerable.

5.5 I further note that cross-examination of Shri Baldevsinh Vala, whose statement is the primary basis for implicating the appellant, was conducted. During cross-examination, Shri Baldevsinh Vala admitted that the appellant had no role in procurement, selection, valuation, packing or concealment of the goods and that documents were handed over to the appellant merely for filing of Bills of Entry in the normal course of business.

5.6 These admissions materially dilute the inculpatory portions of the original statement and clearly demonstrate that the appellant had no prior knowledge of the alleged mis-declaration or smuggling. Once such admissions emerge during cross-examination, the original statement cannot be relied upon in isolation to fasten penal liability.

5.7 I further observe that one of the most serious allegations against the appellant was that he allegedly received Rs. 2.5 lakh to Rs. 3 lakh per container from Shri Baldevsinh Vala. However, during cross-examination, Shri Baldevsinh Vala categorically denied having made any such payment. This denial strikes at the very foundation of the allegation of pecuniary benefit and destroys the prosecution theory of motive and mens rea.

5.8 In the absence of any corroborative evidence such as bank records, cash recovery, electronic trail or contemporaneous documents, the uncorroborated statement of Shri Baldevsinh Vala—already diluted during cross-examination—loses all evidentiary value qua Shri Sameer Sharma. Penal liability under Sections 112(a) and 114AA cannot be sustained on such infirm and unsubstantiated evidence.

5.9 I also find considerable force in the appellant's contention that although cross-examination was allowed and forms part of the adjudication record, the Adjudicating Authority has not even adverted to the outcome of such cross-examination in the findings portion of the impugned order. This is not a mere procedural irregularity but a serious substantive lapse.

5.10 Once cross-examination is permitted, the Adjudicating Authority is legally bound to consider the outcome thereof and record reasoned findings. Even disagreement with the testimony elicited during cross-examination must be supported by cogent reasons. Total non-consideration of cross-examination



renders the order non-speaking and violative of principles of natural justice, as consistently held by higher judicial forums.

5.11 I further observe that the Department has not produced any evidence to show that the appellant generated, manipulated or caused the generation of false documents or e-way bills, nor is there any evidence of his involvement in transportation of goods from SEZ to DTA. Mere association or procedural involvement, without proof of conscious and intentional acts, is insufficient to attract penal provisions.

5.12 Therefore, I hold that while statements recorded under Section 108 of the Customs Act, 1962 are admissible in law, admissibility is distinct from evidentiary weight. Where such statements are diluted or contradicted during cross-examination and are not supported by any independent corroborative evidence, their probative value stands significantly diminished. In such circumstances, reliance on such statements alone is insufficient to sustain penal consequences under the Customs Act, 1962.

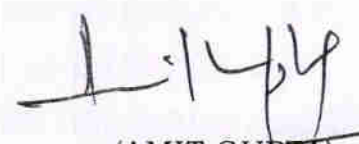
5.13 In view of the above, I hold that the essential ingredients of Sections 112(a) and 114AA, namely conscious knowledge, intentional act and deliberate use of false documents are conspicuously absent in the present case. The findings recorded in the impugned Order-in-Original against Shri Sameer Sharma are therefore legally unsustainable.

5.14 Accordingly, the penalties imposed upon Shri Sameer Sharma under Sections 112(a)(i) and 114AA of the Customs Act, 1962 are set aside.

6. The appeal is allowed with consequential relief, if any, as per law.



सत्यापित/ATTESTED  
  
 अधीक्षक/SUPRERINTENDENT  
 सीमा शुल्क (अपील्स), अहमदाबाद.  
 CUSTOMS (APPEALS), AHMEDABAD

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

F. No. S/49-279/CUS/MUN/2024-25  
 5671

Date: 30.01.2026

By Registered post A.D/E-Mail  
 To,

1. Mr. Samir Sharma,  
 64, Sadguru, Smart City, Nava Kapaya, Mundra.

Copy to: -

✓ The Chief Commissioner of Customs Gujarat, Customs House,  
 Ahmedabad.

2. The Commissioner of Customs, Mundra.
3. The Additional Commissioner of Customs, Mundra.
4. Guard File.

