



F. No.: GEN/ADJ/AC/184/2024-Adjn-O/o Commr-Cus-Kandla

Corrigendum/ Addendum to the OIO No. KDL-CUSTM-OOO-COMM-28-2025-26 dated 20.12.2025 issued by the Commissioner of Customs, Kandla, in the matter of M/s. Z. S. International & Others.

Whereas the last and 4th bullet of Para 9.23 of Discussion and Findings of subject OIO dated 20.12.2025 reads as under

Enforcement of Bond-cum-Legal Undertaking: Since the SEZ Unit failed to ensure the correct duty payment by the DTA Client, the Bond-GEN/ADJ/COMM/184/2024-Adjn-O/o Commr-Cus-Kandla I/3661036/2025 cum-Legal Undertaking in Form-H furnished by them should be enforced towards the duty and other liabilities arising out of the subject goods

Whereas the ORDER portion of the subject OIO inadvertently did not incorporate the decision recorded in above last and 4th bullet of Para 9.23.

Therefore, I order addition of following para 10.2 (iv) in the ORDER portion :-

-:ORDER:-

10.2

(i) ...

(ii) ...

(iii) ...

(iv) I order to enforce the Bond- GEN/ADJ/COMM/184/2024-Adjn-O/o Commr-Cus-Kandla I/3661036/2025 cum-Legal Undertaking in Form-H furnished by them towards the duty and other liabilities arising out of the subject goods

Nitin Saini Commissioner

F. No. GEN/ADJ/AC/184/2024-Adjn-O/o Commr-Cus-Kandla To

1. M/s. Z S International,
1203, Sunshine height, Plot no. 12, Sector 15, Ghansoli, Navi Mumbai, Thane, Maharashtra, PIN- 400701
2. M/s. Cargo Care Agency
Shed No. 366, FA I Type, Phase I, Sector IV, KASEZ, Gandhidham,
Kutch, Gujarat, PIN-370230 Copy to-
 1. The Chief Commissioner, Customs Zone, Ahmedabad for Review.
 2. The Assistant Commissioner (EDI) for uploading on the website.
 3. The Assistant Commissioner (TRC) for necessary action
 4. Guard file.