

	<p>सीमा शुल्क आयुक्त का कार्यालय, Office of the Commissioner of Customs, नया सीमा शुल्क सदन, New Custom House, Near Balaji Temple, नया कांडला – ३७०२१०. New Kandla – 370 210. दूरभाष /Tel. 02836-271468-469, फैक्स/Fax. 02836-271467 Email Id – commr-cuskandla@nic.in</p>
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F. No. GEN/ADJ/ADC/738/2026-Adjn-O/o Commr-Cus-Kandla

DIN - 20260571 ML000000E0C6

SHOW CAUSE NOTICE

(Issued under Section 28(4) of Customs Act, 1962)

Whereas, **M/s The Great Eastern Shipping Co. Ltd. (IEC:0389019721)**, having their address at Ocean House, 134, A, Dr. Annie Besant Road, Warli, Mumbai, Maharashtra, 400018 (*hereinafter also referred to as "the unit" or "the said importer" or "the said noticee"*) are engaged in the supply of shipping line services/oilfield services provider etc.

GENESIS OF THE CASE

2.1 Whereas, during the course of audit by officers of CERA (Central Excise Revenue Audit), it was noticed by the Auditing Officers that M/s The Great Eastern Shipping Co. Ltd. had filed **Bill of entry No. 3881030 dated 09.05.2021 [RUD-01]** for **"Second Hand Used Gas Carrier"** falling under CTH 8901 20 00 ("Tankers"). It was also noticed that as per the terms and conditions of the **'Memorandum of Agreement (MoA)'** entered by the said importer with the seller namely **M/s Milizen Marine Ltd, 80 Broad Street, Monrovia, Republic of Liberia**, apart from the purchase price of the vessel (Gas Carrier), the importer was also required to pay the amount towards remaining bunkers and lubricating oils. Accordingly, a separate 'Commercial Invoice' was also issued by the aforesaid seller for the remaining 'Bunker and lubricating oils' along with the commercial invoice issued for the Vessel (Gas Carrier) named "Cambridge". Thus, as observed by CERA, both the items viz. **'Vessel'** and **'the Bunkers'** and their values were clearly identifiable and these items were separately classifiable under respective

Tariff headings (CTHs) for application of stipulated duty on import. However, during the course of audit by CERA, it was observed that instead of the **CTH:271019** applicable for the “Bunkers and Lubricating Oils”, the said importer had classified the above items under **CTH:89012000** applicable for Vessel (Gas Carrier). Thus, audit conducted by CERA indicated that the above resulted into short levy duty on Bunker remaining on the imported ship amounting to **Rs.37,74,862/- (Rupees Thirty-Seven Lakhs Seventy-Four Thousand Eight Hundred Sixty-Two Only)**.

2.2 Therefore, vide **LAR No. 05/2022-23 (Reference No. OBS-322868) [RUD-02]** raised by CERA, on the subject matter of short levy of duty on Bunker remaining on the imported ship, it was communicated that the said importer had incorrectly classified the items namely ‘Bunker and lubricating oils’ under CTH:89012000 resulting into its clearance at lower rate of IGST duty @ 5% only which resulted in short levy of total customs duty and IGST of **Rs. 37,74,862/-** as shown below in **Table-A**.

Table-A

SL No	Item	Qty	Value (in USD)	Ex. Rate (USD to INR) at the time of BE filing	Value (in INR)	CTH applicable	Duty rate (S%)	Duty payable	Duty actually paid @5% under CTH 8901	Differential Duty Payable
1	VLSFO (Fuel Oil)	238.20 MT	125770	74.75	9401278	271019	24.49	2302373	470064	1832309
2	LSMGO (Marine Gas Oil)	183.80 MT	80569	74.75	6022518	271019	24.49	1474915	301126	1173789
3	Lubricating Oil	22272	52768	74.75	3944404	271019	24.49	965985	197220	768764
Total			259107		19368200			4743273		3774862

3. LETTER ISSUED TO THE IMPORTER

Whereas, in view of the above referred LAR No. 05/2022-23 (Reference No. OBS-322868), a letter dated 05.07.2024 [**RUD-03**] was issued to the said importer wherein *interalia* they were informed about the observations

pointed out during audit by CERA Officers and the short levy of duty amounting to Rs.37,74,862/- owing to wrong classification of “Bunkers and lubricating oils” under CTH:89012000. The said importer was also requested to pay the short levy of Customs duties along with applicable interest.

4. SUBMISSION MADE BY THE IMPORTER

In response to the above referred letter dated 05.07.2024, the said importer vide letter dated 26.10.2024 [**RUD-04**] have submitted their detailed reply wherein they have intimated that they do not agree with the observations of the Audit on account of the following grounds:

- (i)** That, they were of the opinion that the value of takeover bunker was not a condition to sale as per Customs Valuation, 2007. However, due to paucity of the time and business exigencies, they had agreed to the contention of the customs and added the bunker value in the assessable value of the BoE and discharged duty accordingly.
- (ii)** That, takeover bunker invoice is a reimbursement of the residual bunkers lying on board and not a part of the sale transaction. The consumables have neither been imported nor have they landed on the Indian Shores. Hence, the insistence that duty is required to be paid on the takeover bunkers and the same should be specified as a separate line item is totally devoid of any merit.
- (iii)** That, as per Section 14 of the Customs Act, 1962, the transaction value of the imported goods includes the amount paid or payable for the costs and services to the extent and in the manner specified in the Rules made in this behalf. However, since the amount paid for value of takeover bunkers do not form part of the condition of the sale, Rule 10(1)(e) of the Customs Valuation (Determination of the value of imported goods) Amendment Rules, 2007 would not be applicable on the same. Further, in accordance with Section 87 of

the Customs Act, 1962, as long as a vessel is a foreign going vessel, the imported bunkers and stores consumed by the vessel will not be liable to payment of duty. Therefore, takeover bunkers cannot be made part of assessable value of a vessel and no duty can be made applicable on such bunkers lying on board a vessel which is on foreign voyage.

- (iv) That, in most cases, the takeover bunkers are already consumed before the vessel calls Indian Shores and hence the question of considering it as being imported is irrational and unreasonable. Further, the vessel is usually on foreign status as was the case with their vessel and hence Section 87 read with Sec. 2(38) of the Customs Act, 1962.
- (v) That, assumingly, if the takeover bunker is considered as part of the purchase value of the vessel or the same transaction, then as per Customs Valuation Rules, 2007, the value is required to be added to the assessable value of the vessel which they have done and cannot be specified as a separate item.

In view of the above, the said importer had requested to withdraw the notice and close the observation.

5. SCRUTINY OF THE DOCUMENTS ON RECORD:

5.1 Scrutiny of the Bill of Entry No. 3881030 dated 09.05.2021.

Whereas, from scrutiny of the Bill of Entry No. 3881030 dated 09.05.2021, it is forthcoming that the said importer had supplied the following information therein as shown in **Table-B** below:

Table-B

Sr. No.	Particulars	
1	Description	SECOND HAND USED GAS CARRIER MT "JAG VIKRAM" (EX. CAMBRIDGE) IMO No. 9324734 YOB:2006 A/W STANDARD

		ACCESSORIES & SPARES.
2	CTH	89012000
3	Unit Price	26359106.35 USD

Thus, from a careful perusal of the above referred Bill of Entry No.3881030 dated 09.05.2021 filed by the said importer, **nowhere any description of the “Bunkers and lubricating oils” onboard at the time of importation of the vessel has been disclosed.**

5.2 Scrutiny of the Commercial Invoices issued by the Seller.

5.2.1 As stated *supra*, the supplier/seller firm namely M/s Milizen Marine Ltd, 80 Broad Street, Monrovia, Republic of Liberia had issued two different invoices as detailed herein below in **Table-C**:

Table-C

Sr. No.	Date	Items	Amount in USD
1	19.04.2021	Vessel Cambridge, Midsize Gas Carrier [RUD-05]	26,100,000
2	19.04.2021	Invoice for Bunker and Lubricating Oil [RUD-06]	259,106.35
Total			26,359,106.35

5.2.2 Whereas, for the sake of ease of reference and understanding the matter on hands, the scanned image of both the above shown commercial invoices dated 19.04.2021 have been reproduced as under:

Invoice for Vessel No. 9324734 dated 19.04.2021 (RUD-05): -

Milizen Marine Ltd.
80 Broad Street, Monrovia, Republic of Liberia

COMMERCIAL INVOICE

Date: 19 April 2021

The Great Eastern Shipping Company Limited,
Ocean House 134/A, Dr. Annie Besant Road, Worli,
Mumbai – 400018, India

Invoice for one (1) Liberia-flag M.V. M/V Cambridge (the "Vessel") delivered by Milizen Marine Ltd. of the Republic of Liberia (the "Seller") to The Great Eastern Shipping Company Limited, India (the "Buyer") on the date of this invoice pursuant to the terms and conditions of the Memorandum of Agreement (as amended and supplemented from time to time) dated 19 March 2021 made between (1) the Seller and (2) the Buyer (the "MOA"). The main particulars of the Vessel are:

Name of Vessel	Cambridge
IMO Number	9324734
Official Number	12709
Call Sign	A8HD6
Type	Mid-Size Gas Carrier
Year of Build	2006
Yard	Hyundai Heavy Industries- Ulsan, Korea
GRT	23,003
NRT	6,900
Flag	Liberia
Length	168.00 Metres
Breadth	28.00 Metres
Depth	17.80 Metres
Price	US\$ 26,100,000 (United States Dollars Twenty-Six Million One-Hundred Thousand Only) less 1% address commission

FULLY PAID

For and on behalf of Milizen Marine Ltd.


Name: Kwok Yuanheng
Title: Attorney-in-Fact

PURCHASE PRICE OF
VESSEL

Invoice for sale of Bunker, lube oils and greases (RUD-06):-

Milizen Marine Ltd.
80 Broad Street, Monrovia, Republic of Liberia
(the "Seller")

COMMERCIAL INVOICE – BUNKER AND LUBRICATING OILS

Date: 19 April 2021

The Great Eastern Shipping Company Limited,
Ocean House 134/A, Dr. Annie Besant Road, Worli,
Mumbai – 400018, India
(the "Buyer")

Invoice for bunker and lubricant oils and greases remaining on board in designated storage tanks and unopened drums of M/V "Cambridge" at time of delivery in accordance with Clause 7 of the Memorandum of Agreement executed between the Buyer and Seller dated 19th March 2021 (as amended and supplemented from time to time) ("MOA") as detailed at Annex 1 to this commercial invoice.


SR.NO.	DESCRIPTION	QUANTITY ROB	UNIT	UNIT PRICE (USD)	AMOUNT (USD)
1	VLSFO	238.20	MT	528.00	\$125,769.60
2	LSMGO	183.80	MT	438.35	\$80,568.80
3	Lubricating Oil	22,272			\$52,767.95
Total:					\$259,106.35

TOTAL PRICE for bunker and luboils and greases remaining on board in designated storage tanks and unopened drums of M/V "Cambridge" at delivery as per MOA:

USD \$259,106.35 (United States Dollars Two Hundred Fifty Nine Thousand One Hundred Six Dollars and Thirty Five Cents Only)

FULLY PAID

For and on behalf of Milizen Marine Ltd.


Name: Kwok Yuanheng
Title: Attorney-in-Fact

SEPARATE INVOICE
FOR BUNKER AND
LUBE OILS ETC.

5.2.3 Whereas, from the above reproduced commercial invoices both dated 19.04.2021, it appears that the seller namely M/s Milizen Marine Ltd, 80 Broad Street, Monrovia, Republic of Liberia had treated the sale of the vessel and the "Bunkers and Lubricating Oils" distinctly in as much as separate commercial invoices were issued by them. It also cannot be disputed that at the time of sale by the seller, the bunkers and lubricating oils were onboard Vessel Cambridge (after purchase Jag Vikram) for importation of which Bill of Entry No. 3881030 dated 09.05.2021 was filed by the said importer.

5.2.4 It further appears that consequent to the sale, the said importer had filed the subject Bill of Entry No. 3881030 dated 09.05.2021 wherein the said importer on his own volition had **merged the total amount mentioned in the above referred commercial invoices** and had declared the assessable value as USD 26,359,106.35/- (USD 26,100,000 for vessel + USD 259,106.35 for bunkers) ignoring the fact completely that the commercial invoices pertained to items which were clearly distinguishable, falling under different Customs Tariff Heads and attracting duties at different rates. Instead, it appears that the said importer had chosen to remain silent on this aspect in as much as although the value of the bunkers and lubricating oils was added to arrive at the assessable value declared in the subject Bill of Entry dated 09.05.2021, nonetheless, nowhere the importer had declared that the value was arrived in such manner and further no description about the bunkers and lubricating oils was disclosed by them in the said Bill of Entry dated 09.05.2021.

5.2.5 By resorting to the above, the said importer appears to have conveniently paid IGST duty @ of 5 % only on the clubbed assessable value of **USD 26,359,106.35/- (USD 26,100,000 for vessel + USD 259,106.35 for bunkers)** and thereby declaring the distinct items namely “Bunkers and Lubricating Oils” under CTH:89012000 which would have ideally fallen under CTH: 271019 attracting higher rate of duty. This has ultimately resulted into short levy of Customs duties to the tune of **Rs. 37,74,862/- (Rupees Thirty-Seven Lakhs Seventy-Four Thousand Eight Hundred Sixty-Two Only)** as shown in **Table-A** above.

5.2.6 It is pertinent to mention here that in terms of Section 12 of the Customs Act, 1962 duties of Customs have to be levied at such rates as may be specified under the Customs Tariff Act, 1975 (51 of 1975) for goods imported into India. From the facts of the case, it appears that the said importer had although included the value of “Bunkers and Lubricating Oil” in the total assessable value declared in the Bill of Entry No. 3881030 dated 09.05.2021, they appear to have intentionally mis-declared the above goods

falling under CTH:271019 as goods falling under CTH:89012000 which resulted into short payment of Customs duties amounting to Rs.37,74,862/-.

5.2.7 Whereas on scrutiny of the reply submitted by the Importer vide their letter dated 26.10.2024, it appears that their contention revolves around the fact that duty is only payable on "landed" cargo. Such interpretation ignores the definition of "import" under the Customs Act, which applies to any goods brought into Indian territory. The said importer's reply appears also not to be acceptable since the claim that goods "neither landed nor were imported" is legally flawed. In customs law, "import" occurs as soon as goods enter Indian territorial waters with the intent to be unladen or cleared for home consumption. Physical offloading onto land is not a prerequisite for duty liability in the case of a ship's stores being converted for domestic use. Further, the said importer's own documents specifically the commercial invoices dated 19.04.2021 substantiate that these were two distinct commercial transactions wherein the said importer had to pay a separate "actual net price" for the bunkers as per the Memorandum of Agreement (MoA). Hence, Bunkers and lubricating oils are specifically covered under Chapter 27 (Petroleum products). They cannot be "clubbed" under CTH 8901 (Vessels).

6. Whereas, in view of above, it is clear that the importer's action of clubbing the value of the vessel with the value of the bunkers and lubricating oils constitutes mis-declaration and incorrect classification under the Customs Act. The Department's position is substantiated by the following points:

- **Distinct Transactions:** The seller, M/s Milizen Marine Ltd., issued two separate and distinct commercial invoices (RUD-05 and RUD-06). This proves that the vessel and the consumables (bunker/lube oils) were intended to be treated as separate line items with independent valuations.

- **Incorrect Classification (CTH):** The importer wrongly classified the bunker and lubricating oils under CTH 89012000 (applicable to vessels) to take advantage of a lower IGST rate of 5%. However, as these are separate movable goods, they are legally required to be classified under CTH 271019, which attracts a different, higher rate of Customs Duty and IGST.
- **Revenue Leakage:** By clubbing the invoice values (\$26,100,000 and \$259,106.35), the importer failed to declare the bunkers as a separate item in the Bill of Entry. This led to the short payment of duty, as the specific duty structure applicable to petroleum products under Chapter 27 was bypassed.
- **Identification of Goods:** Since the values were "clearly identifiable" and "separately classifiable" at the time of import, there was no legal basis for the importer to merge them into a single entry.

Accordingly, it appears that the Customs duty along with integrated tax not paid by them amounting to Rs.37,74,862/- (Rupees Thirty-Seven Lakhs Seventy-Four Thousand and Eight Hundred Sixty-Two only) as detailed in Annexure-A appended to this Show Cause Notice appears to be recoverable from them along with applicable interest and penalty.

7. INVOCATION OF EXTENDED PERIOD.

7.1 Whereas, in context of the above, it is pertinent to mention here that the provisions pertaining to **Self-Assessment** under the Customs Act 1962 which were implemented w.e.f. 08.04.2011 under the Finance Act 2011, ushers in a trust-based Customs-Trade partnership leading to greater facilitation of complaint trade. Board's Circular no. 17/2011 dated 08.04.2011 specifies that the responsibility for assessment has been shifted to the importer/exporter; that Section 17 of the Customs Act 1962 provides for self-assessment of duty on imported and export goods by the importer or

exporter himself by filing a Bill of Entry or Shipping Bill, as the case may be, in the electronic form (Section 46 or 50); that the importer or exporter at the time of self-assessment will ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported/export goods while presenting Bill of Entry or Shipping Bill. However, it is viewed that non-compliant importers/exporters could face penal action on account of wrong Self-Assessment made with intent to evade duty or avoid compliance of conditions of notifications, Foreign Trade policy or any other provision under the Customs Act, 1962 or the Allied Acts. From the above-mentioned facts, it is clearly evident that the importer has not exercised due diligence in respect of self-assessing the subject goods on their importation and has thus violated the provisions of the Self-Assessment procedures.

7.2 Whereas, as per sub-section (4) of Section 46 of Customs Act 1962, the importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods. In the subject case, the importer has violated the provisions of the Customs Act 1962 in as much as the applicable duty of Customs and integrated tax required to be paid on wrongly declared the goods of separate commercial invoice' **(RUD-06)** pertains to remaining bunker and lubricating oils, under CTH code 89019000 instead of the said goods required to be shown under CTH 271019 any paid less duty which was not admissible to them, they appear to have contravened the provisions of **Section 46** of the Customs Act, 1962 and evaded payment of duties of customs/IGST amounting to **Rs.37,74,862/-** as discussed above by way of improper self-assessment in the Bills of entries filed under Section 46 of the Customs Act, 1962, thus resorting to wilful mis-statement and suppression of facts and rendered themselves liable for action as envisaged under **Section 28(4)** of the Customs Act, 1962 for recovery of duties short-paid amounting to **Rs.37,74,862/-** along with interest as stipulated under **section 28AA** of the

Customs Act, 1962 and the importer has rendered themselves liable to penalty under **Section 114A & 114AA** of the Customs Act, 1962.

7.3 Whereas, it is further observed that the said facts were never disclosed to the Department and it is only after that during the course of CERA Audit wherein the above was observed the instance of non-payment of Customs Duty & IGST by way of wrongly declared the imported item for commercial invoice (RUD-06) under CTH code 89019000 instead of the said goods required to be shown under CTH 271019. All such facts were suppressed by the said importer and therefore such acts of omission and commission on their part appears to have led to wilful and intentional non-payment of Customs Duty & integrated tax. **Thus, the extended period as envisaged under Section 28(4) of the Customs Act, 1962 for recovery of the integrated tax not paid by M/s The Great Eastern Shipping Co. Ltd. (IEC:0389019721), having their address at OCEAN HOUSE, 134, A, DR. ANNIE BESANT ROAD, WARLI, MUMBAI, KAHARASTHRA, 400018 by resorting to wilful mis-statement/mis-declaration and suppression of facts appears to be invocable in the instant case.**

7.4 Further, as discussed in the foregoing paragraphs, the acts of omission and commission on part of M/s The Great Eastern Shipping Co. Ltd. wherein the applicable Customs & integrated tax (IGST) has not been paid on the imported goods has led the goods to be liable for confiscation under Section 111(m) and 111(o) of the Customs Act, 1962 in as much as the wrongly declared the imported goods under CTH code 89019000 instead of the said goods required to be shown under CTH 271019 for the imported goods describe under commercial invoice (RUD-06), as explained in details at Para 5 *supra*. Further, such contravention also appears to have rendered M/s The Great Eastern Shipping Co. Ltd. liable for penalty u/s 112 of the Customs Act, 1962. It further appears that penalty as provided under section 114A of the Customs Act is also leviable on the said importer in as much as they appear to have not paid the Customs duty & integrated tax (IGST) leviable on the goods imported by them owing to mis-statement/suppression of facts.

8. Now therefore, in view of the discussions made in the foregoing paragraphs of this Show Cause Notice, **M/s The Great Eastern Shipping Co. Ltd. (IEC:0389019721), having their address at Ocean House, 134,A, Dr. Annie Besant Road, Warli, Mumbai, Maharashtra, 400018,** are hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House Kandla, Kutch, having his office at First Floor, New Custom House, Near Balaji Temple, New Kandla, within thirty days from the receipt of this notice, as to why:-

- (i) The attempted classification of the “Bunkers and Lubricants” under CTH:89012000 by way of including the value of the above items amounting to USD 259,106.35/- in the total declared assessable value of USD 26,359,106.35/- should not be rejected and the same be re-classified under CTH:271019.
- (ii) The short levied/paid duty amounting **Rs. 37,74,862/-** (Rupees Thirty-Seven Lakhs Seventy-Four Thousand and Eight Hundred Sixty-Two only) on total assessable value of Rs.1,93,68,200/- (Rupees One Crores Ninety-Three Lakhs Sixty-Eight Thousand and Two Hundred only) as detailed in Annexure-A appended to this Show Cause Notice should not be demanded and recovered from them in terms of Section 28(4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962;
- (iii) The impugned goods with the total declared assessable value of Rs. of Rs.1,93,68,200/- (Rupees One Crores Ninety-Three Lakhs Sixty-Eight Thousand and Two Hundred only) as detailed in **Annexure-A** to this notice, should not be held liable to confiscation under Section 111(m) and 111(o) of the Customs Act, 1962;

- (iv) Penalty should not be imposed upon them under the provision of Section 112 of the Customs Act, 1962 for rendering imported goods liable for confiscation under Section 111(m) and 111(o) of the Customs Act, 1962;
- (v) Penalty should not be imposed upon them under the provision of Section 114A of the Customs Act, 1962; and
- (vi) Penalty should not be imposed upon them under the provision of Section 114AA of the Customs Act, 1962; and

9. M/s The Great Eastern Shipping Co. Ltd. should state in their written replies to this notice whether they desire to be heard in person. If no reply to this notice is received from them or any of them within 30 days from the date of receipt of this notice or if they fail to appear for the personal hearing on the date and time intimated to them, the case is liable to be decided on the basis of evidence available and merits, without any further reference to them.

10. The Department reserves its right to amend, modify or supplement this notice. This notice has been issued under the provisions of the Customs Act, 1962 without prejudice to any other action if any that may be initiated against them under any statute for the time being in force.

11. The documents relied upon in this Show Cause Notice are listed in **Annexure- B** to this Notice.

Digitally signed by
Mukesh Malakhan Singh Rathore
Date: 05-05-2026 13:07:04

(Mukesh Rathore)
Additional Commissioner,
Customs Kandla

Encl: - Annexure-A & B.

By Speed Post/ email

To,

**M/s The Great Eastern Shipping Co. Ltd.
(IEC:0389019721),
OCEAN HOUSE, 134, A,
DR. ANNIE BESANT ROAD,
WARLI, MUMBAI,
MAHARASTHRA - 400018**

Copy to: -

1. The Deputy/Assistant Commissioner (Gr-V) House Kandla, Custom House, Kandla for information.
2. The Assistant Commissioner (EDI) for necessary action at their end.
3. Guard File.

ANNEXURE – B**LIST OF RELIED UPON DOCUMENTS (RUD's)****SCN F. No. GEN/ADJ/ADC/738/2026-Adjn-O/o Commr-Cus-Kandla****issued to M/s The Great Eastern Shipping Co. Ltd.**

Sr. No: / RUD No.	Description of document	Remark
1	Bill of entry (No. 3881030 dated 09/05/2021 for import of 'Second hand Used Gas Carrier)	Available with Importer
2	Audit Report no. (LAR No.05/2022-23), Reference Number: OBS- 322868Subject: Para -4, Short levy of duty on Bunker remaining on the imported ship (Para 04), issued to M/s The Great Eastern Shipping Co. Ltd	Copy enclosed
3	letters dated 05.07.2024 were issued to the importer firm namely M/s The Great Eastern Shipping Co. Ltd to pay the differential duty.	Available with Importer
4	Importer reply vide their letter dated 26.10.2024	Available with Importer
5	Commercial invoice for vessel purchase No. 9324734 dated 19.04.2021 for the amount of USD dollar \$ 26100000/-.	Available with Importer
6	Separate invoice issued /raised for Bunker, lube oils and greases etc. for the amount of USD dollar \$ 259106.35	Available with Importer