

	<p>सीमा शुल्क (निवारक) के आयुक्त का कार्यालय, सीमा शुल्क भवन, जामनगर - राजकोट हाइवे, विक्टोरिया ब्रिज के पास, जामनगर (गुजरात) - 361 001</p> <p>Office of the Commissioner of Customs (Preventive), 'SEEMA SHULK BHAVAN', Jamnagar - Rajkot Highway, Near Victoria Bridge, Jamnagar (Gujarat) - 361 001</p> <p>Email: commr-custjmr@nic.in; adj-custjmr@nic.in</p>
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दस्तावेज़ पहचान संख्या/

Document Identification Number (DIN) - 20241071MM0000555C9E

1.	फ़ाइल क्रमांक/ File Number	CUS/2649/2022-Adjn.
2.	मूल आदेश क्रमांक/ Order-In-Original Number	JAM-CUSTM-PRV-COM-007-24-25
3.	आदेश पारित करने वाला प्राधिकारी/ Authority Passing the Order	धिरेन्द्र लाल / Dhirendra Lal आयुक्त/ Commissioner, सीमा शुल्क) निवारक( / Customs (Preventive), जामनगर/ Jamnagar.
4.	आदेश की तिथि/ Date of Order	17.10.2024
5.	आदेश जारी करने की तिथि/ Date of issue of Order	17.10.2024
6.	कारण बताओ नोटिस संख्या और तारीख/ Show Cause Notice number and date	संख्या/ No.: COMMR-01/2024-25 दिनांक / dated: 01-05-2024
7.	नोटिस पाने वाले का नाम/ Name of the Noticee	मेसर्स जी यू कूड कैरियर प्रा. लिमिटेड, चौथी मंजिल, एकेडीआर टावर, दरवाजा नं.3/381, राजीव गांधी सलाई (ओएमआर), मेट्टुकुप्पम, चेन्नई-600097  M/s GU Crude Carriers Pvt. Ltd. 4 <sup>th</sup> Floor, AKDR Tower, Door No.3/381, Rajiv Gandhi Salai (OMR), Mettukuppam, Chennai-600097

1. इस आदेश की मूल प्रति संबंधित व्यक्ति को निशुल्क प्रदान की जाती है।  
The original copy of this order is provided free of cost to the person concerned.
2. इस मूल आदेश से व्यथित कोई भी व्यक्ति, सीमा शुल्क अधिनियम, 129 धारा की 1962A)(1)a(, सीमा शुल्क नियम (अपील), 1982 के नियम 6(1) के साथ पठित, के प्रावधानों के तहत, इस आदेश की प्राप्ति की तारीख से तीन महीने के भीतर फॉर्म सीए 3-में निम्नलिखित पते पर अपील दायर कर सकता है। फॉर्म सीए 3-में अपील का प्रपत्र, चार प्रतियों में दायर किया जाएगा और उसके साथ इस आदेश की समान संख्या में प्रतियाँ संलग्न की जाएंगी जिसके विरुद्ध अपील की गई है। (हो प्रति प्रमाणित एक कम से कम से जिनमें)

सीमा शुल्क, उत्पाद शुल्क और सेवा कर अपीलीय न्यायाधिकरण, पश्चिम जोनल बेंच,  दूसरी मंजिल, बहुमाली भवन असरवा, गिरधर नगर ब्रिज के पास, गिरधर नगर, अहमदाबाद, (गुजरात) - 380 004	Customs, Excise and Service Tax Appellate Tribunal (West Zonal Bench)  2nd Floor, Bahumali Bhavan Asarwa, Near Girdhar Nagar Bridge, Girdhar Nagar, Ahmedabad (Gujarat) - 380 004
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Any Person aggrieved by this Order-In-Original may file an appeal in Form CA-3, within three months from the date of receipt of this order, under the provisions of Section 129A(1)(a) of the Customs Act, 1962, read with Rule 6(1) of the Customs (Appeals) Rules, 1982. The form of appeal in Form No. CA.-3 shall be filed in



quadruplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be a certified copy).

3. अपील पर 5/- रुपये का कोर्ट फीस स्टाम्प लगा होना चाहिए। जैसा कि भारतीय स्टाम्प अधिनियम, 1989 के तहत प्रदान किया गया है, या राज्य विधान द्वारा संशोधित किया जा सकता है, जबकि इस अपील के साथ संलग्न आदेश की प्रति पर रुपये ) 0.50 पचास पैसे केवल (का कोर्ट फीस स्टाम्प होना चाहिए। जैसा कि न्यायालय शुल्क अधिनियम, 1870 की अनुसूची -I, मद 6 के तहत निर्धारित किया गया है।

The appeal should bear the Court Fee Stamp of Rs. 5/- as provided under the Indian Stamp Act, 1989, modified as may be, by the State Legislation, whereas the copy of the order attached with this appeal should bear a Court Fee Stamp of Rs. 0.50 (Fifty paise only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.

4. अपील के साथ 1962, अधिनियम शुल्क सीमा ,की धारा ) 129A) की उप) धारा-6) के अंतर्गत किसी भी राष्ट्रीयकृत बैंक द्वारा न्यायाधिकरण की उक्त पीठ के सहायक रेजिस्ट्रार के पक्ष में रेखांकित बैंक ड्राफ्ट रु। -/5000 रु। ,-/1000 या रु। -/10,000 जैसा भी लागू हो पर स्थान ऐसे , है। स्थित पीठ उक्त पर जहां , चाहिए जाना किया जारी लिए के शाखा स्थित

The appeal should be accompanied with a cross demand draft in favour of the Assistant Registrar of the Bench of the Tribunal, on a branch of any Nationalized Bank located at a place where the bench is located for Rs. 1,000/- (in cases where the duty, interest, fine, or penalty demanded is Rs. 5 lakh or less), Rs. 5,000/- (in cases where the duty, interest, fine, or penalty demanded is more than Rs. 5 lakhs but less than Rs. 50 lakhs) and Rs. 10,000/- (in cases where the duty, interest, fine, or penalty demanded is more than Rs. 50 lakhs) as applicable under Sub-Section (6) of the Section 129(A) of the Customs Act, 1962.

5. अपीलीय ज्ञापन के साथ शुल्क भुगतान सीमा अन्यथा करे संलग्न भी सबूत का दंड अर्थ /जुर्माना / अधिनियम शुल्क, ,1962 की धारा 129(E) के प्रावधानों का अनुपालन ना होने के कारण अपील को खारिज किया जा सकता है।

Proof of payment of duty / fine / penalty should also be attached with the appeal memo, failing to which appeal is liable for rejection for non-compliance of the provisions of Section 129 (E) of the Customs Act, 1962.

6. अपील प्रस्तुत करते समय यह सुनिश्चित करे की सीमा शुल्क अपील)) नियम, सिस्टेट और 1982 नियम (प्रोसीजर) प्रक्रिया, है। हुआ पालन पूरा का नियमो सभी के 1982

While submitting the Appeal, the Customs (Appeals) Rules, 1982, and the CESTAT (Procedure) Rules, 1982, should be adhered to in all respects.

7. इस आदेश के खिलाफ अपील, सीमा शुल्क, उत्पाद शुल्क और सेवा कर अपीलीय न्यायाधिकरण के समक्ष मांग की गई शुल्क के %7.5 के भुगतान पर होगी, जहां शुल्क या शुल्क और जुर्माना विवाद में है, या जुर्माना विवाद में है, या जुर्माना जहां जुर्माना है अकेले विवाद में है।

An appeal, against this order shall lie before the Customs, Excise and Service Tax Appellate Tribunal, on payment of 7.5% of the duty demanded, where duty or duty and penalty are in dispute, or penalty are in dispute, or penalty, where penalty alone is in dispute.



**BRIEF FACTS OF THE CASE:**

M/s. GU Crude Carriers Private Limited, 4<sup>th</sup> Floor, AKDR Tower, Door No. 3/381, Rajiv Gandhi Salai (OMR), Mettukuppam, Chennai – 600097 (“the Noticee / importer / claimant”) vide letter No. NIL dated 09.02.2022 (received in the Office of the Deputy Commissioner, Custom House, Pipavav dated 14.02.2022) had filed refund claim for Rs. 94,70,288/- towards claim for refund of Customs Duty in terms of Section 27 of the Customs Act, 1962 (hereinafter referred to as “the Act”) against Bill of Entry No. 2339265 dated 13.01.2021, arising on account of the excess payment of duty made by them in terms of Final Assessment Order No. 02/FAO/GPPL/2021-22 dated 01.12.2021 read with corrigendum dated 11.01.2022 issued by the Deputy Commissioner CH, Pipavav.

2. It appeared that the Noticee purchased one vessel M.V. Advaita i.e. Single Screw Motor Vessel (New building Steel Hull) with IMO Number 9881639 from M/s Global Grace Shipping PTE. Ltd, Singapore. The Noticee through its CHA M/s Divine Shipping Services filed Bill of Entry No. 2339265 dated 13.01.2021 for clearance of this Single Screw Motor Vessel and the same was taken up for assessment by the FAG (Faceless Assessment Group) and the FAG upon scrutiny of documents uploaded through the e-Sanchit observed that only provisional Certificate of Registry is uploaded by the CHA/Importer. Hence, for further verification of end use certificate of the items under import, the Bill of Entry was sent to the PAG (Port Assessment Group) and to ascertain the quantum of items, first check was given by the PAG.

3. As per the instructions, the examination of vessel was carried out in presence of the authorized representative of CHA, Surveyor and rummaging officer on 18.01.2021. The necessary documents were submitted by the Master of the Vessel to the Boarding Officer at the time of boarding of vessel.

4. During the course of accomplishing vessel's arrival boarding formalities, the quantity of bunker remaining on board was surveyed and calculated by M/s Therapeutics Chemical Research Corporation (TCRC), a Govt. approved surveyor in the presence of the Boarding Officer, authorized Agents of the Owner of the said vessel, Chief Engineer and Master of the Vessel and certified the Quantity of the Bunker vide their report dated 18.01.2021 as under:

Sr.no.	Name of Commodity	Quantity
1	Fuel Oil	431.338 MTs
2	Marine Gas Oil	50.980 MTs
3	Lube Oil	37640 Ltrs.

5. Whereas the importer, vide letter dated 18.01.2021, requested for amendment in the above mentioned Bill of Entry and accordingly, Item No. 2 to Item No. 12 [mentioned in table of paragraph 7 of the FAO] was allowed before clearance of the said vessel for



home consumption under Section 46 of the Customs Act, 1962 along with relevant documents viz. copies of MOAs, Survey Report, and other documents. The Bill of Entry was assessed provisionally under Section 18(1) of the Customs Act, 1962 for want of production of documents regarding original MOA, Bill of Sale and Commercial Invoice. The importer paid the import duties of Rs.10,44,89,480/- vide Challan No. 2033544941 dated 20.01.2021 and the out of customs charge of the said vessel was given.

6. Whereas M/s Divine Shipping Services on behalf of the master of M.V. ADVAITA requested to convert the vessel M.V. ADVAITA from foreign run to coastal run at Pipavav Port on 18.01.2021. The Master / Shipping Agent of M.V. ADVAITA had declared details of inventory of bunker & provision at the time of coastal conversion of the vessel, on arrival at Pipavav mentioned in table at para-11 of the FAO. Therefore, M/s Divine Shipping Services requested to file IGM/EGM and Bill of Entry.

7. Whereas the vessel M.V. ADVAITA was finally reverted from coastal run to foreign run on 29.01.2021 at Pipavav Port, India. Based on details of inventory of the bunker, bonded store and other consumable & provision at the time of conversion of the vessel from foreign run to coastal run and reversion of the vessel from coastal run to foreign run, a final quantity of bunker, bonded store and other consumables & provisions consumed during the coastal run was worked out and final duty payable came to an amount of Rs. 9,49,64,274/-

8. Whereas consequent upon above, the Deputy Commissioner of Customs, Pipavav issued Final Assessment Order No. 02/FAO/GPPL/2021-22 dated 01.12.2021 read with Corrigendum dated 11.01.2022 wherein final duty payable was arrived at Rs. 9,49,64,274/-.

9. Whereas it appears that the importer had filed refund claim vide letter No. NIL dated 09.02.2022 (filed on 14.02.2022) for Rs. 94,70,288/- for refund of Customs Duty in terms of Section 27 of the Customs Act, 1962 against the above Bill of Entry No. 2339265 dated 13.01.2021, towards the excess payment of duty made as per Final Assessment Order No. 02/FAO/GPPL/2021-22 dated 01.12.2021 read with Corrigendum dated 11.01.2022 issued by the Deputy Commissioner CH, Pipavav.

10. Whereas it further appears that the refund claim was scrutinized in light of provisions of Section 27 of the Customs Act, 1962 and in view of the Final Assessment Order No. 02/FAO/GPPL/2021-22 dated 01.12.2021 read with Corrigendum dated 11.01.2022 issued by the Deputy Commissioner of Customs, Pipavav.

11. It appeared that in accordance with the Final Assessment Order No. 02/FAO/GPPL/2021-22 dated 01.12.2021 read with Corrigendum dated 11.01.2022, the Refund claim of **Rs.94,70,288/- (Rupees Ninety Four Lac Seventy Thousand Two**



**Hundred and Eighty Eight only)** was sanctioned vide Order-in-Original No.05/DC/GPPL/REF/2022-23 dated 23.05.2022 by the Deputy Commissioner of Customs, Custom House, Pipavav.

12. It further appeared that the Final Assessment Order No. 02/FAO/GPPL/2021-22 dated 01.12.2021 read with Corrigendum dated 11.01.2022 was examined by the then Principal Commissioner, CCP(HQ), Jamnagar in exercise of powers vested under section 129 D (2) *ibid*, and observed that the impugned order was not proper in view of the grounds of appeal mentioned in Review Order 04/2021-22 dated 25.02.2022 and hence an appeal was filed against the impugned order before the Commissioner of Customs (Appeals), Ahmedabad vide F. No. VIII/28-03/COMM-APPEAL/GU Crude Carries P. dated 08.03.2022. Consequently, the Deputy Commissioner (Audit), Customs (P), Jamnagar had vide their letter CADT/IAD/30/2021-Adt- O/o Commr-Cus-Prev-Jamnagar dated 18.05.2022, intimated to issue protective demand to M/s. GU Crude Carries Private Limited in respect of refund claim sanctioned vide Order-in Original No.05/DC/KKK/GPPL/REF/2022-23 dated 23.05.2022, passed by the Deputy Commissioner, Custom House, Pipavav.

13. In view of the above, it appeared that in case the decision of the appeal filed by the Department came in favour of revenue, the refund amount of **Rs.94,70,288/- (Rupees Ninety Four Lakhs, Seventy Thousand, Two Hundred and Eighty Eight only)** sanctioned and paid to the Noticee would be considered to be erroneously refunded and the same was required to be recovered from the Noticee under Section 28(1) of the Customs Act, 1962 along with appropriate interest under Section 28AA of the Customs Act, 1962.

14. In view of the above, it appeared that the demand for recovery of erroneously refunded duty is required to be made under Section 28(1) of the Customs Act, 1962 along with appropriate interest under Section 28AA of the Customs Act, 1962. The said provisions read as under:

- **Section 28** of the Customs Act, 1962 : **Recovery of duties not levied or not paid or short-levied or short- paid or erroneously refunded.** - (1) *Where any [duty has not been levied or not paid or short-levied or short-paid] or erroneously refunded, or any interest payable has not been paid, part-paid or erroneously refunded, for any reason other than the reasons of collusion or any wilful mis-statement or suppression of facts, (a) the proper officer shall, within two years from the relevant date, serve notice on the person chargeable with the duty or interest which has not so levied or paid or which has been short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice;*



- Section 28AA of the Customs Act, 1962 : **Interest on delayed payment of duty.-**  
(1) *Notwithstanding anything contained in any judgement, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.*

15.1 As stipulated under proviso to clause (a) to sub-section (1) of Section 28 of the Customs Act, 1962 read with the Pre-Notice Consultation Regulations, 2018, the Noticee was informed the intention about issuance of the Show Cause Notice on the above grounds by the Commissioner of Customs (Preventive), Jamnagar vide letter F. No. CUS/2949/2022-Adjn. dated 01.09.2023. The Noticee was requested to submit the written submission in this regard and in case they wish to be heard in person, to appear for personal hearing on 21.03.2024 in terms of Regulation 3(2) of the Pre-Notice Consultation Regulations, 2018.

15.2 The Noticee vide their letter reference No. Nil dated 14.09.2023 submitted the reply to the pre-notice consultation, wherein in their submission, the Noticee, inter alia, submitted that they understand that an appeal has been filed by the department against the Final Assessment Order dated 01.12.2021 issued by the Deputy Commissioner of Customs, Pipavav but they are not in receipt of any communication regarding this appeal. The same was therefore provided to the Noticee vide letter F. No. CUS/2949/2022-Adjn. dated 28.02.2024. Personal hearing was held in connection with pre-notice consultation on 21.03.2024 which was attended by Shri Uttamchand Rajpurohit and Shri Girish S., Authorised Representatives, who submitted that the issue is already pending with Commissioner (Appeals) and they requested not to take any adverse decision in the matter till the decision of the Commissioner (Appeals) in the departmental appeal. They also relied upon Circular No. 16/2012-Customs.

16. Accordingly, a Show Cause Notice No. COMMR-01/2024-25 dated 01.05.2024 was issued requiring the Noticee M/s. GU Crude Carriers Private Limited, 4<sup>th</sup> Floor, AKDR Tower, Door No. 3/381, Rajiv Gandhi Salai (OMR), Mettukuppam, Chennai – 600097 to show cause to the Commissioner of Customs (Preventive), Jamnagar having his Office at "Seema Shulk Bhavan", Rajkot-Jamnagar Highway, Near Victoria Bridge, Jamnagar – 361 001, Gujarat (India) within thirty days from the date of receipt of decision by the Commissioner [Appeals], Customs, Ahmedabad in appeal filed by the Department against FAO No. 02/FAO/GPPL/2021-22 dated 01.12.2021 read with Corrigendum dated 11.01.2022 passed by the Deputy Commissioner, Customs House, Pipavav as to why:-

- (i) erroneously sanctioned amount of refund of the customs duty amounting to **Rs.94,70,288/- (Rupees Ninety Four Lac Seventy Thousand Two Hundred and Eighty Eight only)**, sanctioned and paid to the Noticee by the Deputy



Commissioner, Customs House, Pipavav should not be demanded and recovered from the Noticee in terms of Section 28(1) of the Customs Act, 1962.

- (ii) interest at the applicable rate on the amount mentioned at (i) above should not be charged and recovered from the Noticee under Section 28AA of the Customs Act, 1962.

**Defence Reply:**

17. The Noticee has vide their letter dated 09-05-2024 submitted their defence to the show cause notice and stated that since an appeal has been preferred by the Department against the Final Assessment Order No. 02/FAO/GPPL/2021-22 dated 01.12.2021 of the Deputy Commissioner, Custom House, GPPL, Pipavav against erroneous refund of Customs duty amounting to Rs.94,70,288/- before the Commissioner (Appeals), Customs, Ahmedabad, and is pending for decision, no adverse action could be taken by the adjudicating authority. The Noticee further requested to cease taking any action on the present Show Cause Notice until a decision is made and finality is reached in the department appeal.

**Personal Hearing:**

18. Personal Hearing in the matter was scheduled on 29-08-2024 and intimated to the Noticee vide letter F.No. CUS/2949/2022-Adjn dated 20-08-2024, however due to incessant rains the personal hearing was postponed. Letters dated 27-09-2024 and 30-09-2024 were issued to the Noticee intimating them the schedule for personal hearing fixed on 30-09-2024 and 15-10-2024 respectively in virtual mode. However, the Noticee neither attended the personal hearing nor sought any extension/ further date for personal hearing.

**DISCUSSIONS & FINDINGS:**

19. I have carefully gone through the case records including the show cause notice, written submissions filed by the Noticee. Further, since the Noticee did not either attend the Personal Hearing fixed on 30-09-2024 & 15-10-2024, or sought any further date for personal hearing, I proceed to decide the case on merits.

20. I find the limited issue to be decided in the present case is whether the refund sanctioned to the Noticee is erroneous or otherwise, taking into consideration the decision of appeal filed by the department with the Appellate authority viz. Commissioner of Customs (Appeals), Ahmedabad, vide OIA No. JMN-CUSTM-000-APP-145-24-25 dated 28-06-2024.

21. I find that the Show Cause Notice has distinctly mentioned that since an appeal had been filed by the department against the Final Assessment Order No. 02/FAO/GPPL/2021-22 dated 01.12.2021 read with Corrigendum dated 11.01.2022 passed by the Deputy Commissioner, Customs House, Pipavav, and in case the decision of the appeal filed by the Department came in favour of the Revenue, the refund amount



involved in the present case, sanctioned and paid to the Noticee would be considered to be erroneously refunded and the same shall be recovered from the Noticee under Section 28(1) of the Customs Act, 1962 along with appropriate interest under Section 28AA of the Customs Act, 1962. I also find that the only point of deliberation in the present case is the outcome of the appeal filed by the department before the appellate authority.

22. I find that the Commissioner of Customs (Appeals), Ahmedabad vide Order-in-Appeal No. JMN-CUSTM-000-APP-145-24-25 dated 28-06-2024, after deliberating the grounds of appeal put forth by the department and the contentions made by the Noticee, has allowed the appeal filed by the department. I also find from the records that the Assistant Commissioner, Custom House, GPPL, Pipavav, has re-assessed the Bill of Entry No.2339265 dated 13-01-2021 filed by M/s. Devine Shipping Services, on behalf of the importer/ master of the vessel M.V. Advaita vide Re-Assessment Order No.02/FAO/RNS/GPPL/2024-25 dated 26-09-2024, considering the full value of the vessel MV. Advaita and its bunkers and ship stores, as the vessel was imported along with ship stores and bunkers. I further find that in view of the re-assessment made on full value of vessel M.V. Advaita and its bunkers and ship stores vide Re-Assessment Order No.02/FAO/RNS/GPPL/2024-25 dated 26-09-2024, the Final Assessment Order No.02/FAO/GPPL/2021-22 dated 01-12-2021 read with corrigendum dated 11/13-01-2021 determining the duty payable to Rs.9,49,64,274/- is annulled. I also find that since the Final Assessment Order No.02/FAO/GPPL/2021-22 dated 01-12-2021 read with corrigendum dated 11/13-01-2021 determining the duty payable to Rs.9,49,64,274/- is annulled, the amount of Rs.94,70,288/- refunded to the Noticee on account of improper final assessment and erroneously refunded, requires to be recovered from the Noticee.

23. Therefore, in view of the above discussions and findings, I hold that the refund amount of **Rs.94,70,288/- (Rupees Ninety Four Lakhs, Seventy Thousand, Two Hundred and Eighty Eight only)** sanctioned and paid to the Noticee M/s. GU Crude Carriers Pvt. Ltd., Chennai, was erroneously refunded and the same is required to be recovered from them under Section 28(1) of the Customs Act, 1962. I further find that the liability for payment of interest arises in view of the provisions of Section 28AA of the Customs Act, 1962 and interest is always accessory to the demand of duty as held in case of Pratibha Processors Vs UOI – 1996 (88) ELT 12 (SC). Hence, I hold that the amount demanded in the present Show Cause Notice warrants recovery from them under Section 28(1) of Customs Act, 1962, along with interest at appropriate rate in terms of Section 28AA of the Customs Act, 1962 and I hold accordingly.

24. In view of the above discussion and findings, I pass the following order:-

### ORDER

- (i) I confirm the demand of refund amount **Rs.94,70,288/- (Rupees Ninety Four Lakhs, Seventy Thousand, Two Hundred and Eighty Eight only)** under Section



28(1) of the Customs Act, 1962, erroneously refunded to the Noticee **M/s. GU Crude Carriers Pvt. Ltd., Chennai**, and order to recover the same from the Noticee **M/s. GU Crude Carriers Pvt. Ltd., Chennai**;

- (ii) I order to charge and recover interest as applicable, leviable on the confirmed amount of duty as detailed in (i) above, under Section 28AA of the Customs Act, 1962, which should be paid by/ recovered from the Noticee **M/s. GU Crude Carriers Pvt. Ltd., Chennai**, forthwith;

25. This order is issued without prejudice to any other action that may be taken against the Noticee or any other person under the Customs Act, 1962 or any other law for the time being in force.

  
(Dhirendra Lal)  
COMMISSIONER

F. No. CUS/2949/2022-Adjn.  
**By SPEED Post/E-mail to:**

Date: 17-10-2024

To,  
**M/s. GU Crude Carriers Private Limited,**  
4<sup>th</sup> Floor, AKDR Tower, Door No. 3/381,  
Rajiv Gandhi Salai (OMR),  
Mettukuppam, Chennai - 600097  
[kalaimani@synergyship.com]

**Copy submitted to:**

1. The Principal Chief Commissioner, Customs, Ahmedabad.
2. The Assistant Commissioner, GPPL, Pipavav
3. The Deputy/Assistant Commissioner, Systems, Hqrs., Customs (P), Jamnagar.
4. The Deputy/Assistant Commissioner, Recovery, Hqrs., Customs (Prev.), Jamnagar.
5. Guard File.