

	प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE: MUNDRA, KUTCH MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421 ई-मेल/ E-Mail: group5-mundra@gov.in	
	A	फा /सं .FILE NO.
B	मूल आदेश सं. ORDER-IN- ORIGINAL NO.	MCH/ADC/ZDC/565/2025-26
C	द्वारा पारित किया गया PASSED BY	Dipak Zala, Additional Commissioner of Customs, Custom House, Mundra
D	आदेश की तिथि DATE OF ORDER	20-01-2026
E	जारी करने की तिथि DATE OF ISSUE	20-01-2026
F	कारण बताओ नोटिस संपर्क तिथि . SCN NO. & DATE	Importer requested for SCH & PH Waiver
G	नोटिसीपार्टी / आयातक/ NOTICEE/PARTY/ IMPORTER	M/s. Promom Baby Products Private Limited (IEC: AANCP9567B) 2/172, Viram Khand, Gomti Nagar, Lucknow, Uttar Pradesh - 226 010
H	डिन DIN	20260171MO0000815058

- यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।
This Order - in - Original is granted to the concerned free of charge.
- यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129A(1) के अंतर्गत प्रपत्र सीए3-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 380009"
"The Commissioner of Customs (Appeals), Mundra, 4TH Floor, Hudco Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad-380009."
- उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।
Appeal shall be filed within three months from the date of communication of this order.
- 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 -
- उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।
The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paisa only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.
- अपील ज्ञापन के साथ ड्यूटी/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये। Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.

7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के सभी मामलों में पालन किया जाना चाहिए।
While submitting the appeal, the Customs (Appeals) Rules, 1982 and the Customs Act, 1962 should be adhered to in all respects.
8. 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 (Appeals) 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, where penalty alone is in dispute.

BRIEF FACTS OF THE CASE

M/s. Promom Baby Products Private Limited, having address at 2/172, Viram Khand, Gomti Nagar, Lucknow - 226010, Uttar Pradesh, holding IEC AANCP9567B, PAN AANCP9567B, GSTIN 09AANCP9567B1ZW (hereinafter referred as "the Importer") has filed Bill of Entry No. 6497679 dated 24.12.2025 for import of "Baby Bottle Sterilizer and Dryer" from China.

2. Details of Bill of Entry are as under:

Table-I

Bill of Entry No. & Date	6497679 dated 24.12.2025
Port	Mundra SEZ Port (INMUN1)
Importer	M/s. Promom Baby Products Pvt. Ltd., Lucknow
Customs Broker	M/s. Ace Global Logistics, Mundra
Supplier	M/s. Foshan Sunny Import and Export Co. Ltd., China
Manufacturer	M/s. Zhongshan Vision Intelligent Electric Appliance Co. Ltd., China
Invoice No. & Date	W2025686 dated 11.11.2025
Invoice Value (FOB)	USD 37,110.72
Assessable Value	Rs. 34,99,731/-
Declared Description	Baby Bottle Sterilizer & Dryer (Model WX-968E)
Declared CTH	84193900
Declared BCD Rate	7.5%
Total Declared Duty	Rs. 9,70,651/-

3. The Bill of Entry was selected for examination as per RMS instructions. During the examination of the cargo on 03.01.2026, it was observed that the imported goods namely "Baby Bottle Sterilizer & Dryer" are electrically operated domestic appliances designed for sterilizing and drying baby feeding bottles using steam generation and hot air. The importer has declared these goods under CTH 84193900 which covers "Machinery, plant or laboratory equipment for the treatment of materials by a process involving a change of temperature such as steaming, drying: Parts".

4. However, upon physical examination of the consignment in the presence of the authorized representative of the Customs Broker, it was observed that the imported goods are electrically operated Baby Bottle Sterilizer & Dryer, intended for sterilization and drying of baby feeding bottles and accessories. Sterilization is carried out through steam generation and drying through heated air, both functions being performed by application of electrical energy. The goods are

designed for household use and marketed as domestic baby-care appliances. The essential character of the goods is derived from their electro-thermic operation, with sterilization being the principal function. The goods are compact, countertop appliances of limited capacity, characteristic of domestic use. Heading 8419 covers machinery primarily intended for industrial, commercial or laboratory use, whereas the impugned goods are domestic appliances. The goods appear to be correctly classifiable under Heading 8516 which covers electro-thermic appliances of a kind used for domestic purposes, attracting Basic Customs Duty @ 20%.

5. The importer was confronted with the above observations and was asked to clarify the classification issue. The importer vide their letter submitted that they agree to change classification from Chapter 84 to Chapter 85 and requested for waiver of issuance of Show Cause Notice and Personal Hearing.

RELEVANT LEGAL PROVISIONS

6. Following provisions of law are applicable in the present case:

GENERAL RULES FOR INTERPRETATION OF THE CUSTOMS TARIFF ACT, 1975

Rule 1: "The titles of Sections, Chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes."

Rule 3(a): "The heading which provides the most specific description shall be preferred to headings providing a more general description."

CHAPTER 84 - NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

CTH 8419: "Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric"

Chapter 84, Note 1(f): "This Chapter does not cover: Electro-mechanical domestic appliances of heading 8509; digital cameras of heading 8525"

Chapter 84, Note 2(a)(v): "heading 8419 does not, however, cover: Machinery, plant or laboratory equipment, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary."

CHAPTER 85 - ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS

CTH 8516: "Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545"

Chapter 85, Note 4: "Heading 8509 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes... The heading does not, however, apply to... electro-thermic appliances (heading 8516)."

PROVISIONS OF CUSTOMS ACT, 1962

Section 17. Assessment of duty:

(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

...

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

Section 46. Entry of goods on importation:

(4) 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, relating to the imported goods.

(4A) the importer who presents a bill of entry shall ensure the following, namely:

(a) The accuracy and completeness of the information given therein;

(b) The authenticity and validity of any document supporting it; and

(c) Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

Section 111. *Confiscation of improperly imported goods, etc.:*

The following goods brought from a place outside India shall be liable to confiscation:-

...

(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;

Section 112. *Penalty for improper importation of goods, etc.:*

Any person,-

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or

abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable,-

...

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:

BIS COMPLIANCE

Safety of Household, Commercial and Similar Electrical Appliances (Quality Control) Order, 2025 published vide Notification S.O. 2232(E) dated 19.05.2025:

- Implementation Date: 19.03.2026

- Applicable Standard: IS 302 (Part 1): 2024 / IEC 60335-1: 2020

- Scope: All electrical appliances intended for household, commercial or similar application including electric steam cookers

WAIVER OF SCN AND PERSONAL HEARING

7. The importer M/s. Promom Baby Products Private Limited vide their submitted the following:

"This is with reference to Bill of Entry No. 6497679, under which we are importing Baby Bottle Steriliser and Dryer from our supplier/manufacturer in China, details as under:

Manufacturer / Supplier Details:

*MFG. M/S Zhongshan Vision Intelligent Electric Appliance Co., Ltd.
No. 6, Tongxin Road, Huangpu Town,
Zhongshan City, Guangdong Province,
China*

The imported product is used for cleaning/sterilising and drying baby bottles.

At the time of filing the Bill of Entry, the goods were classified under HSN Code 84193900. However, upon assessment by the concerned Assessment Group of Customs, it has been advised that the correct classification of the said product falls under HSN Code 8516.

*We hereby accept the classification under HSN Code 8516 for the above-mentioned Bill of Entry. We further submit that **we do not require issuance of any Show Cause Notice or Personal Hearing in this matter.***

Kindly assess Bill of Entry No. 6497679 and HBL No. WOLSZSE25116119

under protest. We hereby confirm that we accept the classification under HSN Code 8516 for Bill of Entry No. 6497679 and HBL No. WOLSZSE25116119, under protest.

We request you to kindly do the needful."

DISCUSSION AND FINDINGS

8. I have carefully gone through the case records and applicable provisions of Law. The importer vide letter has requested for waiver of SCN and personal hearing. Thus, I find that the principles of natural justice as provided in Section 122A of the Customs Act 1962 has been complied with, and therefore, I proceed to decide the case on the basis of the documentary evidence available on records.

9. The issues before me are to decide:

(i) Whether BIS Certification was mandatory at the time of import and whether the goods comply with applicable BIS requirements;

(ii) Whether the classification declared by the importer of the imported goods under CTH 84193900 should be rejected and the goods should be classifiable under CTH 85167990;

(iii) Whether the Bill of Entry No. 6497679 dated 24.12.2025 requires re-assessment under Section 17(4) of the Customs Act, 1962 to levy the re-determined duty;

(iv) Whether the imported goods vide Bill of Entry No. 6497679 dated 24.12.2025 should be liable for confiscation under Section 111(m) of the Customs Act, 1962;

(v) Whether penalty should be imposed upon the importer under Section 112(a)(ii) of the Customs Act, 1962.

10.1 Regarding the first issue, I find that the importer has produced BIS License No. CM/L-4100084677 issued to M/s. Zhongshan Guzhen Hongli Wire & Appliance Factory Co. Ltd., China, covering "Plugs and socket-outlets of rated voltage upto and including 250 volts and rated current upto and including 16 amperes" under IS 1293:2019.

10.2 Further, I find that the importer has submitted Authorization Letter dated 09.01.2026 from the BIS License holder (M/s. Zhongshan Guzhen Hongli Wire & Appliance Factory Co. Ltd.) authorizing the use of BIS-certified power cords in the finished product "Baby Bottle Steriliser" manufactured by M/s. Zhongshan Vision Intelligent Electric Appliance Co., Ltd. The authorization confirms that the power cords supplied fully comply with all applicable BIS norms, standards, and regulatory requirements, and are manufactured strictly in accordance with the provisions of the valid BIS license.

10.3 I find that the Safety of Household, Commercial and Similar Electrical Appliances (Quality Control) Order, 2025 was published vide Notification S.O. 2232(E) dated 19.05.2025, mandating IS 302 (Part 1): 2024 / IEC 60335-1: 2020 certification for household electrical appliances. However, the implementation date of this Order is 19.03.2026. The subject goods were imported on 24.12.2025, which is before the implementation date of QCO 2025.

10.4 Therefore, I find that at the time of import (24.12.2025), the mandatory BIS certification requirement for complete household electrical appliances under IS 302/IEC 60335 was not yet applicable. The importer has produced valid BIS certification for electrical components (power cord and plug) under IS 1293:2019 along with proper authorization from the license holder. The BIS compliance for the import in question is therefore satisfactory.

11.1 Regarding the second issue, I find that the importer has imported "Baby Bottle Sterilizer & Dryer" from China through Bill of Entry No. 6497679 dated 24.12.2025. The importer has declared these goods under CTH 84193900 which covers machinery for treatment of materials by steaming and drying. CTH 8419 covers "Machinery, plant or laboratory equipment, whether or not electrically heated for the treatment of materials by a process involving a change of temperature such as heating, steaming, drying". The importer has classified the goods under CTH 84193900 which is a residual entry covering "Other" machinery under this heading.

11.2 Based on the examination report and product literature, I find that the imported "Baby Bottle Sterilizer & Dryer" is a compact countertop appliance designed for household use. It has capacity to sterilize 8 baby bottles which shows it is meant for domestic household scale and not for bulk or continuous industrial operation. It works through an electric heating element that creates steam for sterilization and hot air for drying. There are no motors, pumps, or mechanical moving parts, which means it operates electro-thermically. The product is marketed and sold for domestic baby care use and follows household appliance standards, not industrial machinery standards. Therefore, this product is clearly a domestic electrical appliance.

11.3 I now examine the various provisions of the Customs Tariff to determine the correct classification. Chapter 84, Note 1(f) excludes "Electro-mechanical domestic appliances of heading 8509" from Chapter 84. This specifically mentions electro-mechanical appliances with motors or moving parts, but does not provide any positive coverage for electro-thermic domestic appliances in Chapter 84. On the other hand, Chapter 85, Note 4 states that Heading 8509 does not apply to "electro-thermic appliances (heading 8516)", which positively directs electro-thermic appliances to Heading 8516. The present goods operate through electric heating element, making them an electro-thermic appliance, and therefore this statutory Note directs the goods to Heading 8516.

11.4 I find that the HSN Explanatory Notes to Heading 8419 clearly state that this heading covers "only non-domestic equipment, except for the instantaneous or storage water heaters". The Explanatory Notes also state that this heading does not include domestic steamers, pressure cookers and certain percolators. Since the present goods are a domestic baby bottle sterilizer, they are not covered under Heading 8419 which is meant only for non-domestic equipment. Heading 8419 includes sterilisers for industrial use and those used in operating theatres. However, the present goods are small countertop appliances made for household baby care and not for industrial or medical laboratory use, and therefore do not fall under Heading 8419.

11.5 I find that General Interpretative Rule 3(a) also supports classification under Heading 8516. GIR 3(a) says that when goods can be classified under two or more headings, the heading which gives the most specific description should be preferred. In the present case, Heading 8419 describes "Machinery for sterilising"

which is a general description that covers sterilizing machinery of all types including industrial, medical, laboratory and domestic. However, Heading 8516 describes "Electro-thermic appliances used for domestic purposes" and the HSN Notes specifically mention "Electric sterilisers". This is a more specific description that covers only domestic electric sterilizers. Since the goods are "Domestic Electric Baby Bottle Sterilizers", they are more specifically described by Heading 8516 than by Heading 8419, and therefore GIR 3(a) requires classification under Heading 8516.

11.6 In view of the above discussions, Chapter Notes, HSN Explanatory Notes, General Interpretative Rules, and technical characteristics, I hold that the classification declared by the importer under CTH 84193900 is rejected as the goods are not industrial or laboratory sterilizing machinery but are domestic electrical appliances. The goods "Baby Bottle Sterilizer & Dryer" are correctly classifiable under CTH 85167990 which covers "Electric instantaneous or storage water heaters and other electro-thermic appliances of a kind used for domestic purposes: Other electro-thermic appliances: Other".

12.1 Regarding the third issue, I find that Section 17(4) of the Customs Act, 1962 provides that "where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods." In the present case, I find that the self-assessment is incorrect and incomplete as it is based on wrong classification of the imported goods. The importer has declared the goods under CTH 84193900, whereas the correct classification is CTH 85167990 as established under the second issue above. The duty liability needs to be re-calculated based on the correct classification.

12.2 I find that as per the re-determined classification under CTH 85167990, the duty liability is as follows:

Table-II

PARTICULARS	AMOUNT (Rs.)
Assessable Value (CIF)	34,99,731
Correct Classification (CTH 85167990)	
Basic Customs Duty (BCD @ 20%)	6,99,946
Social Welfare Surcharge (SWS)	69,995
IGST @ 18%	7,68,541
Total Duty Payable	15,38,482
Duty Declared under CTH 84193900:	
Basic Customs Duty (BCD @ 7.5%)	2,62,480
Social Welfare Surcharge (SWS)	26,248
IGST @ 18%	6,81,923
Declared Duty	9,70,651
DIFFERENTIAL DUTY PAYABLE	5,67,831

12.3 Therefore, I hold that Bill of Entry No. 6497679 dated 24.12.2025 is liable to be re-assessed under Section 17(4) of the Customs Act, 1962 and the total re-

determined duty liability is Rs. **15,38,482/-** as against the declared duty of Rs. **9,70,651/-**, resulting in differential duty of Rs. **5,67,831/-** (Rupees Five Lakh Sixty Seven Thousand Eight Hundred and Thirty One Only).

13.1 Regarding the fourth issue, I find that Section 111(m) of the Customs Act, 1962 provides for confiscation of any goods which do not correspond in respect of value or in any other particular with the entry made under this Act. In the present case, I find that the importer declared the goods under **CTH 84193900** in the Bill of Entry. However, the correct classification is **CTH 85167990** as established above. The mis-classification has resulted in the goods not corresponding with the entry made in the Bill of Entry in respect of classification particulars.

13.2 The importer, while filing the Bill of Entry under Section 46, is required to make a declaration as to the truth of the contents and ensure accuracy and completeness of information as per Section 46(4) and 46(4A). By declaring incorrect classification, the importer has violated these provisions.

13.3 Further, the importer has failed to correctly self-assess the duty as required under Section 17(1). The mis-classification resulted in short-payment of customs duty amounting to **Rs. 5,67,831/-**. I find that classification is a crucial particular in the Bill of Entry as it directly determines duty liability. The importer's failure to declare correct classification amounts to the goods not corresponding with the entry made, thereby attracting Section 111(m).

13.4 Therefore, I find that the goods covered under Bill of Entry No. 6497679 dated 24.12.2025 having assessable value of Rs. 34,99,731/- are liable to confiscation under Section 111(m) of the Customs Act, 1962.

13.5 Further, I note that as per Section 125(1) of the Customs Act, 1962, in case of confiscation of goods other than prohibited goods, an option to pay fine in lieu of confiscation shall be given to the owner. In the present case, since the imported goods are not prohibited goods, I find it appropriate to give the importer an option to redeem the confiscated goods on payment of appropriate redemption fine under **Section 125** of the Customs Act, 1962.

14 Regarding the fifth issue, I find that Section 112(a)(ii) of the Customs Act, 1962 provides for penalty in the case of dutiable goods, other than prohibited goods, on any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111. In the present case, I find that the importer has imported mis-classified goods under wrong CTH 84193900 instead of correct CTH 85167990, resulting in differential duty liability of **Rs. 5,67,831/-**. The importer's act of declaring wrong classification has rendered the goods liable to confiscation under Section 111(m) of the Customs Act, 1962 as established above. These acts of omission and commission attract penalty under Section 112(a)(ii) of the Customs Act, 1962.

ORDER

15. In view of the foregoing discussion and findings, I pass the following order:

(i) I find that BIS compliance requirements were satisfied at the time of import;

(ii) I order to reject the classification declared by the importer under **CTH 84193900** and hold that the goods are correctly classifiable under **CTH 85167990**;

(iii) I reject the self-assessment of Bill of Entry No. 6497679 dated 24.12.2025 and order re-assessment under **Section 17(4)**. The differential duty is **Rs. 5,67,831/-** (Rupees Five Lakh Sixty Seven Thousand Eight Hundred and Thirty One Only);

(iv) I order confiscation of goods covered under Bill of Entry No. 6497679 dated 24.12.2025 having assessable value of **Rs. 34,99,731/-** (Rupees Thirty Four Lakh Ninety Nine Thousand Seven Hundred Thirty One Only) under **Section 111(m)** of the Customs Act, 1962. However, I give option to the importer to redeem the same on payment of Redemption Fine of **Rs. 3,45,000/-** (Rupees Three Lakh Forty Five Thousand Only) under **Section 125** of the Customs Act, 1962;

(v) I impose a penalty of **Rs. 55,000/-** (Rupees Fifty Five Thousand Only) on the Importer M/s. Promom Baby Products Private Limited under **Section 112(a)(ii)** of the Customs Act, 1962.

16. This order is issued without prejudice to any other action which may be contemplated against the importer or any other person under provisions of the Customs Act, 1962 and rules/regulations framed thereunder or any other law for the time being in force in the Republic of India.

(Dipak Zala)
Additional Commissioner of Customs
Custom House, Mundra

To,

M/s. Promom Baby Products Private Limited (IEC: AANCP9567B)
2/172, Viram Khand, Gomti Nagar,
Lucknow, Uttar Pradesh - 226 010

Copy to:

1. The Deputy Commissioner of Customs, Docks, Custom House, Mundra
2. The Deputy Commissioner of Customs, RRA, Custom House, Mundra
3. The Deputy Commissioner of Customs, TRC, Custom House, Mundra
4. The Deputy Commissioner of Customs, EDI, Custom House, Mundra
5. Guard file