



सीमा शुल्ककार्यालय का आयुक्त के (निवारक), सीमा शुल्क भवन,
जामनगर- राजकोट हाइवे, विक्टोरिया ब्रिज के पास,
जामनगर) गुजरात – (361 001

Office of the Commissioner of Customs (Preventive),
'Seema Shulk Bhavan', Jamnagar – Rajkot Highway,
Near Victoria Bridge, Jamnagar (Gujarat) – 361 001
Email: commr-custjmr@nic.in; adj-custjmr@nic.in

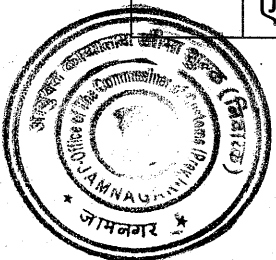
DIN –

1. फ़ाइल क्रमांक/ File Number F. No. CUS/1725/2022-Adjn
2. मूल आदेश क्रमांक/
Order-in-Original No. 17/Additional Commissioner/ 2025-26
3. द्वारा पारित/ passed by एन .श्रुजन कुमार/ N. Srujan Kumar
अपर आयुक्त/ Additional Commissioner,
सीमा शुल्क, निवारक/Customs (Preventive)
जामनगर/ Jamnagar.
4. Date of Order /आदेश दिनांक 18.12.2025
Date of issue / आदेश जारी किया 18.12.2025
5. कारण बताओ नोटिस क्रमांक एवं दिनांक Remanded vide OIA No. JMN-CUSTM-
000-App-461&462-24-25 dated 27.12.2024
in the case of OIO No.11/Additional
Commissioner/2022-23 dated 21.12.2022 &
SCN No. ADC-05/2022-23 dated
11.10.2022
6. नोटिसी का नाम/ M/s Bloom Dekor Ltd.,
Name of Noticee 2nd Floor, Sumel, S.G Highway,
Thaltej, Ahmedabad,
Gujarat – 380 060

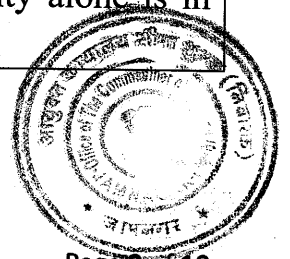
01. इस आदेश की मूल प्रति संबन्धित व्यक्ति को निशुल्क प्रदान की जाती है।

The original copy of this order is provided free of cost to the person concerned.

02. इस मूल आदेश से व्यथित कोई भी व्यक्ति सीमा शुल्क अधिनियम, धारा की 1962 128A)(1)a सीमा शुल्क नियम (अपील), 1982 के नियम 3 के साथ पठित, के प्रावधानों के तहत, इस आदेश की प्राप्ति की तारीख से 60 दिन के भीतर फॉर्म सीए-1 में निम्नलिखित पते पर अपील दायर कर सकता है।फॉर्म सीए-1 में अपील का प्रपत्र, दो प्रतियों में दायर किया जाएगा और उसके साथ इस आदेश की समान संख्या में प्रतियाँ संलग्न की जाएंगी जिसके विरुद्ध अपील की गई है। कम से कम से जिनमें) एक प्रमाणित प्रति हो



	आयुक्त (अपील) मंजिल वी 7, मृदुल टावर, टाइम्स ऑफ इंडिया के पीछे, आश्रम रोड, अहमदाबाद – 380 009	
	Any Person aggrieved by this Order-In-Original may file an appeal in Form CA-1, within sixty days from the date of receipt of this order, under the provisions of Section 128 of the Customs Act, 1962, read with Rule 3 of the Customs (Appeals) Rules, 1982 before the Commissioner (Appeals) at the above mentioned address. The form of appeal in Form No. CA.-1 shall be filed in duplicate 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).	
03.	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.	
04.	अपीलीय ज्ञापन के साथ शुल्क भुगतान /जुर्माना /अर्थ दंड का सबूत भी संलग्न करे अन्यथा सीमा शुल्क अधिनियम, 1962 की धारा 128 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 128 of the Customs Act, 1962.	
05.	अपील प्रस्तुत करते समय यह सुनिश्चित करे की सीमा शुल्क अपील)) नियम, 1982 नियम (प्रोसीजर) प्रक्रिया सिस्टेट और, 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.	
06.	इस आदेश के खिलाफ आयुक्त (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 Commissioner (Appeals), 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

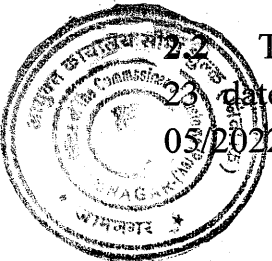
The present proceedings arise pursuant to Order-in-Appeal No. JMN-CUSTOM-000-App-461&462-24-25 dated 27.12.2024 passed by the Commissioner of Customs (Appeals), Ahmedabad, whereby the matter was remanded for a limited purpose, namely:

- (i) To ascertain valuation of the re-imported goods viz. "Single Side Decorative Laminate Sheets" for determination of Customs duty and interest under Section 28(1) and Section 28AA of the Customs Act, 1962 respectively; and
- (ii) To re-examine the importer's right to relinquish title of the goods under Section 23(2) of the Customs Act, 1962, in the light of whether an "offence" under Chapter XVI of the Act appears to have been committed.

2. Briefly stated facts of the case are that M/s Bloom Dekor Ltd., 2nd Floor, Sumel, S.G Highway, Thaltej, Ahmedabad, Gujarat – 380 060 (hereinafter referred to as "the Importer or Noticee") had exported the goods viz. "Single Side Decorative Laminate Sheets" (hereinafter referred to as "the goods") to M/s Siam Woodland Co. Ltd, Thailand vide Shipping Bill No. 9826130 dated 22.01.2020 and Shipping Bill No. 3066762 dated 08.06.2020 classifying them under Tariff Item 48239019 and having total Assessable Value of Rs.1,34,24,779/-, which were subsequently re-imported by the importer through their authorized Customs Broker i.e. M/s Transmarine Corporation who filed Bill of Entry No. 7684324 dated 28.02.2022 for clearance of the impugned goods having total assessable value of Rs.1,34,24,779/- by claiming the benefit of Notification No.45/2017-Cus dated 30.06.2017 i.e. at Nil Import duty.

2.1 Since Notification No.45/2017-Cus dated 30.06.2017 provides at proviso (c) that the re-importation of the goods exported under any reward scheme should take place within one year of exportation or such extended period not exceeding one more year with the approval of the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, therefore, an inquiry in the matter was initiated for contravention of the conditions as prescribed in the Notification No.45/2017-Cus dated 30.06.2017, which culminated into issuance of a Show Cause Notice bearing No.ADC-05/2022-23 dated 11.10.2022 proposing denial of duty exemption claimed under Notification No.45/2017-Cus dated 30.06.2017 in respect of Bill of Entry No.7684324 dated 28.02.2022; recovery of Customs duty amounting Rs.41,58,997/- alongwith interest under Section 28(4) and 28AA respectively of the Customs Act, 1962; penal action under Section 114A of the Customs Act, 1962; and confiscation of the goods i.e. "Single Side Decorative Laminate Sheets"(various sizes) valued at Rs.1,34,24,779/- under the provisions of Section 111(o) of the Customs Act, 1962. Penal action upon the CHA - M/s. Transmarine Corporation, Ahmedabad was also proposed under Customs Brokers Licensing Regulations, 2018, read with Section 117 of Customs Act, 1962.

The Adjudicating Authority, vide OIO No.11/Additional Commissioner/2022-23 dated 21.12.2022, decided the said Show Cause Notice bearing No.ADC-05/2022-23 dated 11.10.2022 and passed the order as under:



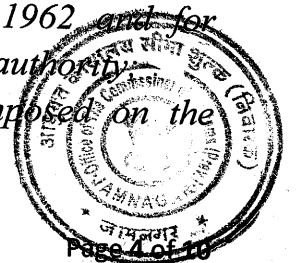
“31. In view of the above, I pass the following order:

- (i) I hold that the duty exemption claimed under Notification No. 45/2017-Customs dated 30.06.2017 under Bill of Entry No.7684324 dated 28.02.2022 by the Importer i.e. M/s. Boom Dekor Limited is not entitled to them, and accordingly, I confirm the demand of customs duty of Rs.41,58,997/- (Rupees Forty One Lakh Fifty Eight Thousand Nine Hundred and Ninety Seven only) under Section 28(4) of the Customs Act, 1962.
- (ii) The amount of duty confirmed above, should be paid forthwith, along with interest as due and payable under Section 28AA of the Customs Act, 1962.
- (iii) I impose penalty of Rs.41,58,997/- (Rupees Forty One Lakh Fifty Eight Thousand Nine Hundred and Ninety Seven only) plus penalty equal to the applicable interest under Section 28AA payable on the duty demanded and confirmed above on the Importer i.e. M/s. Bloom Dekor Limited, Ahmedabad under Section 114A of the Customs Act, 1962.
- (iv) I impose penalty of Rs.2,00,000/- (Rupees: Two Lakh Only) on the CHA i.e. M/s. Tarnsmarine Corporation, Ahmedabad under Customs Brokers Licensing Regulation, 2018 read with Section 117 of the Customs Act, 1962.
- (v) I order for confiscation of the goods “Single Side Decorative Laminate Sheets” seized under the Seizure Memo dated 20.04.2022 valued at Rs.1,34,24,779/- (Assessable value) under the provisions of Section (o) of the Customs Act, 1962. However, I offer the same for redemption under Section 125 (2) of the Customs Act, 1962 upon payment of a fine of Rs.4,00,000/- (Rupees: Four Lakh Only) which shall be in addition to any charges payable. Further, as per the provisions of Section 125(3) of the Customs Act, 1962 if option of payment of fine is not exercised within 120 days from the date of this order, the same shall become void.”.

2.3 On being aggrieved by the OIO No.11/Additional Commissioner/2022-23 dated 21.12.2022, the importer and CHA both preferred appeal before the Commissioner of Customs (Appeals), who in turn, vide Order-in-Appeal No. JMN-CUSTM-000-App-461&462-24-25 dated 27.12.2024, passed the following order:

“11. In view of above, I pass the following order:

- (i) Confiscation of goods under Section 111(o) of the Customs Act, 1962 and redemption fine under Section 125 of the Customs Act, 1962 is hereby set aside;
- (ii) The appellant importer is liable to pay Customs Duty and interest under Section 28(1) and 28AA respectively of the Customs Act, 1962 and for valuation of goods the matter is remanded to the adjudicating authority;
- (iii) Penalty under Section 114A of the Customs Act, 1962 imposed on the appellant importer is set aside;



- (iv) *The issue regarding right to relinquish the title of goods under Section 23 of the Customs Act, 1962 is remanded to the adjudicating authority;*
- (v) *Penalty imposed on Customs, Broker under Section 117 of the Customs Act, 1962 is set aside.”.*

While passing the above order, the Commissioner of Customs (Appeals) made the below mentioned observations:

“10.4 A plain reading of Section 23(2) clearly indicate that the owner of goods is conferred with right to relinquish title of the goods before an order under Section 47 or Section 60 of the Customs Act, 1962 has been made and thereupon he shall not be liable to pay the duty thereon. Further, it is also observed that the proviso to Section 23(2) of the Customs Act, 1962 stipulates that the owner of goods shall be precluded from exercising the rights conferred under Section 23 of the Customs Act, 1962 if an offence has been committed in relation to those goods under the said Act, or any other law for the time being in force. Further, it is observed that offences under Customs Act, 1962 are provided under chapter XVI of the Act. I have carefully gone through the aforementioned sections. It is observed that the adjudicating authority has not allowed the appellant importer to relinquish title of goods in terms of proviso to the Section 23(2) of the Customs Act, 1962. The adjudicating authority has not considered Chapter XVI of the Act where offences under the Customs Act, 1962 are provided.

10.5 In my considered view, the act of the appellant importer has to be evaluated in terms of Chapter XVI of the Act, taking into account all relevant documents, facts, and circumstances of the case and the contentions raised by the appellant. Therefore, for the aspect of relinquishing the title of goods by the appellant importer, under Section 23 of the Customs Act, 1962 the matter is remanded to the adjudicating authority for re-consideration in view of "offence" as defined under Chapter XVI of the Act.”.

The Superintendent, RRA Section, Customs (Preventive), HQ., Jamnagar, vide letter F.No. GEN/REV/OIA/172/2025-Rev dated 06.02.2025, informed that the above Order-in-Appeal No. JMN-CUSTM-000-App-461&462-24-25 dated 27.12.2024 passed by the Commissioner of Customs (Appeals) has been accepted by the committee of Principal Commissioner / Commissioner.

PERSONAL HEARING:

3. Personal hearing in the matter was fixed on 07.07.2025 and in relation to the same, Ms. Vineeta Maheshwari, RP in the matter of CIRP of M/s Bloom Dekor Ltd., Ahmedabad, vide letter dated 07.07.2025, informed that Corporate Insolvency Resolution Process (CIRP) has been initiated in the matter of M/s Bloom Dekor Ltd. under the provisions of Insolvency and Bankruptcy Code, 2016 by an order passed by National Company Law Tribunal (NCLT) and also enclosed copy thereof bearing CP (IB) No.127/AHM/2020 dated 11.10.2023. Since CIRP is currently undergoing and the Company is under financial stress, they requested to postpone the present proceeding. Further, personal hearing in the matter was fixed on 24.07.2025 which was attended by Ms. Dhawani Dave, authorized representative of the importer M/s



Bloom Dekor Ltd., Ahmedabad and Ms. Vineeta Maheshwari, Interim Resolution Professional in virtual mode. Ms. Dhawani Dave requested to consider their request for relinquishing the title of goods, However, in view of moratorium imposed by (NCLT) order dated 11.10.2023, they were informed that adjudication will be kept in abeyance. Further, Ms. Vineeta Maheshwari informed that Resolution Plan is in place and will be placed before the NCLT.

DISCUSSION & FINDINGS:

4. I have carefully gone through the facts of the case, Show Cause Notice, Order-in-Original, Order-in-Appeal and written defense submissions and submission made during the personal hearing as well as available records on hand. Accordingly, I proceed to decide the directions given by the Commissioner of Customs (Appeals) under remand proceedings. For better understanding of the fact, Section 23 of the Customs Act, 1962 is reproduced below:

“Section 23. Remission of duty on lost, destroyed or abandoned goods. -

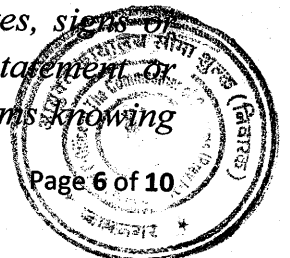
(1) Without prejudice to the provisions of section 13, where it is shown] to the satisfaction of the [Assistant Commissioner of Customs or Deputy Commissioner of Customs] that any imported goods have been lost 3 [(otherwise than as a result of pilferage)] or destroyed, at any time before clearance for home consumption, the 2 [Assistant Commissioner of Customs or Deputy Commissioner of Customs] shall remit the duty on such goods.

(2) The owner of any imported goods may, at any time before an order for clearance of goods for home consumption under section 47 or an order for permitting the deposit of goods in a warehouse under section 60 has been made, relinquish his title to the goods and thereupon he shall not be liable to pay the duty thereon;

Provided that the owner of any such imported goods shall not be allowed to relinquish his title to such goods regarding which an offence appears to have been committed under this Act or any other law for the time being in force.”.

The earlier Adjudicating Authority had denied the importer to relinquish the title of goods in question under Section 23(2) of the Customs Act, 1962 observing that the goods were imported in contravention of the condition (c) to the Notification No. 45/2017-Cus dated 30.06.2017, and therefore, the same were placed under seizure and consequently, the same were liable for confiscation under Section 111(o) of the Customs Act, 1962. Further, Chapter XVI provides for ‘Offences and Prosecutions’ and relevant portion of Sections 132 and 135 of the Customs Act, 1962 thereunder is as follows:

“132. False declaration, false documents, etc. - Whoever makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document in the transaction of any business relating to the Customs knowing



or having reason to believe that such declaration, statement or document is false in any material particular, shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

135. Evasion of duty or prohibitions. –

(1) Without prejudice to any action that may be taken under this Act, if any person -

(a) is in relation to any goods in any way knowingly concerned in misdeclaration of value or in any fraudulent evasion or attempt at evasion of any duty chargeable thereon or of any prohibition for the time being imposed under this Act or any other law for the time being in force with respect to such goods; or

(b) 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 or Section 113, as the case may be; or

(c) attempts to export any goods which he knows or has reason to believe are liable to confiscation under Section 113; or

(d) fraudulently avails of or attempts to avail of drawback or any exemption from duty provided under this Act in connection with export of goods or

(e) obtains an instrument from any authority by fraud, collusion, willful misstatement or suppression of facts and such instrument has been utilized by such person or any other person,

he shall be punishable, -

(i) in the case of an offence relating to, -

(A) any goods the market price of which exceeds one crore of rupees; or

(B) the evasion or attempted evasion of duty exceeding fifty lakh of rupees; or

(C) such categories of prohibited goods as the Central Government may, by notification in the Official Gazette, specify; or

(D) fraudulently availing of or attempting to avail of drawback or any exemption from duty referred to in clause (d), if the amount of drawback or exemption from duty exceeds fifty lakh of rupees, or



(E) obtaining an instrument from any authority by fraud, collusion, willful misstatement or suppression of facts and such instrument has been utilized by any person, where the duty relatable to utilization of the instrument exceeds fifty lakh of rupees,

Provided that in the absence of special and adequate reasons to the contrary to be recorded in the judgment of the court, such imprisonment shall not be for less than one year;

(ii) in any other case, with imprisonment for a term which may extend to three years, or with fine, or with both.”

As can be seen from the above that Chapter XVI of the Customs Act, 1962 enumerates offences, inter alia, under Sections 132 and 135, which require knowledge, intent, or mens rea, such as:

- False declaration or use of false documents knowingly;
- Wilful misdeclaration of value;
- Fraudulent evasion or attempt to evade duty.

In the present case, the Commissioner (Appeals) has categorically recorded that there is no evidence of collusion, wilful misstatement, or suppression of facts and consequently, invocation of Section 28(4), confiscation, and penalty were unsustainable. Since the appellate authority has negated the existence of mens rea and set aside confiscation and penalty, the very foundation for alleging an “offence” under Chapter XVI ceases to exist. Accordingly, the appellate authority, in terms of Section 28(10)(B) of the Customs Act, 1962, restricted recovery of Customs duty to Section 28(1) of the Customs Act, 1962 and set aside penalty imposed upon the importer and confiscation of goods.

5. I find that the Hon’ble High Court of Bombay in the case of MAFATLAL FINE SPINNING & MANUFACTURING CO. LTD Versus UNION OF INDIA AND OTHERS - 1987 (27) E.L.T. 19 (Bom.) held that –

“5. Section 23 of the Act deals with remission of duty on lost, destroyed or abandoned goods and Section 23(2) reads as under:

“The owner of any imported goods may at any time before an order for clearance of the goods for home consumption has been made, relinquish his title to the goods and thereupon he shall not be liable to pay the duty thereon.”

The plain reading of sub-section (2) of Section 23 of the Act makes it clear that the owner of the imported goods is at liberty to relinquish his title to the goods at any time before an order for clearance of the goods for home consumption is passed and in case of such relinquishment, the owner will not be liable to pay the Customs duty on such imported goods.”

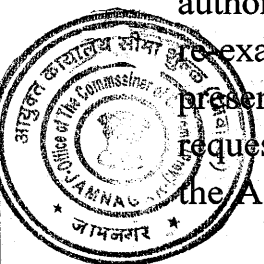
Applying the above decisions to the facts of the present case, I find that the denial of exemption under Notification No. 45/2017-Cus dated 30.06.2017 has



already been held to be without any element of fraud or suppression by the appellate authority and hence, no proceedings under Chapter XVI survive against the importer. Consequently, the bar contained in the proviso to Section 23(2) is not attracted. In the present case, it is informed by the Assistant Commissioner, Custom House, Pipavav, vide email dated 18.12.2025 that the order permitting clearance of the goods for home consumption has not been given by the proper officer under Section 47 of the Customs Act, 1962. Further, during adjudication proceedings, vide letter dated 13.10.2022 and even during personal hearing under remand proceedings, the importer sought to relinquish title of the goods under Section 23(2) of the Customs Act, 1962. It is noteworthy to mention that vide letter dated 13.10.2022, the importer submitted that the present market value of the re-imported goods was much lower now. As the goods were exported by them more than 2 years back and the quality of the goods had gone down considerably, therefore, the present value of the re-imported goods was much lower against which the customs duty proposed to be recovered was on higher value. Accordingly, they did not wish to remove the impugned goods for home consumption and relinquished their title to the goods. Under the circumstances, I am of the view that the importer has option to relinquish his title on the goods under Section 23 of the Customs Act, 1962 and thereupon he shall not be liable to pay duty thereon. I further find that once relinquishment is accepted, the goods assume the character of abandoned/unclaimed goods; ownership vests with the Customs Department; and the Department is at liberty to proceed with disposal in accordance with law. Accordingly, determination of value for the purpose of assessment of duty will not arise.

6. With regard to the request for postponing the proceeding vide Interim Resolution Professional (IRP) letter dated 07.07.2025 in view of financial stress of the importer on account of the initiation of the Corporate Insolvency Resolution Process (CIRP), I have carefully examined the order passed by the Hon'ble National Company Law Tribunal in CP (IB) No. 127/AHM/2020 dated 11.10.2023. The said order, inter alia, restrains the Corporate Debtor from transferring, encumbering, alienating, or otherwise disposing of any of its assets or any legal right or beneficial interest therein, and mandates the Interim Resolution Professional (IRP) to forthwith take complete custody and control of the assets and records of the Corporate Debtor.

6.1 It is pertinent to note that the importer, M/s Bloom Dekor Ltd., had already communicated its intention to relinquish title to the impugned goods under Section 23 of the Customs Act, 1962, vide letter dated 13.10.2022, which is much prior to the commencement of CIRP and the NCLT order dated 11.10.2023. Thus, the act of relinquishment was neither consequent upon nor in contravention of the moratorium imposed under the Insolvency and Bankruptcy Code, 2016. It is further observed that although the said request for relinquishment was placed before the earlier Adjudicating Authority, the same was not accepted, compelling the importer to prefer an appeal before the Commissioner of Customs (Appeals). The appellate authority, after due consideration, remanded the matter with a specific direction to re-examine the importer's request for relinquishment of title. Accordingly, in the present proceedings, I am confined to restoring and considering afresh the importer's request dated 13.10.2022, in compliance with the remand directions. As informed by the Assistant Commissioner, Custom House, Pipavav, vide email dated 18.12.2025



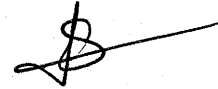
that the order permitting clearance of the goods for home consumption has not been given by the proper officer under Section 47 of the Customs Act, 1962, therefore, it is an undisputed fact on record that the impugned goods continue to remain under the custody and control of the Customs authorities, as clearance for home consumption under Section 47 of the Customs Act, 1962 has not been granted.

7. In view of the foregoing discussion and in compliance with the remand directions, I hereby order as under:

::Order::

- (i) The request of M/s Bloom Dekor Ltd. to relinquish title of the imported goods viz. "Single Side Decorative Laminate Sheets" under Section 23(2) of the Customs Act, 1962 is allowed.
- (ii) Upon such relinquishment, no Customs duty or interest under Sections 28(1) and 28AA of the Customs Act, 1962 is payable by the importer.
- (iii) The impugned goods shall be treated as abandoned/unclaimed goods whose ownership vests with the Customs Department and is to be disposed off in accordance with law.

8. This order is issued without prejudiced to any other action which may be contemplated against the Importer or any other person in terms of any of the provisions of the Customs Act, 1962 and/or any other law for the time being in force.



(N. Srujan Kumar)

Additional Commissioner

Date: 18.12.2025

DIN – 20251271MM000000A781

BY Speed Post A.D

To,

✓ M/s Bloom Dekor Ltd.,
2nd Floor, Sumel, S.G Highway,
Thaltej, Ahmedabad,
Gujarat – 380 060.



Copy to:-

- i. The Commissioner, Customs (Preventive), Jamnagar [Kind Attention: the Superintendent (Review-HQ), Customs (Preventive), Jamnagar]
- ii. The Deputy Commissioner of Customs, HQ, Preventive Section, Customs (P) Commissionerate, Jamnagar.
- iii. The Assistant Commissioner of Custom House, Pipavav for information and further necessary action.
- iv. CA IP Vineeta Maheshwari, RP in the matter of CIRP of M/s Bloom Dekor Ltd., Ahmedabad [Email: ip.bloomdekor@gmail.com]
- v. Guard File.