सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद
OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD,
चौथी मंज़िल 4th Floor, हडको भवन HUDCO Bhawan, ईश्वर भुवन रोड़ Ishwar Bhuvan Road
नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009
दूरभाष क्रमांक Tel. No. 079-26589281

DIN-20260271MN000055505A

क	फ़ाइल संख्या FILE NO.	S/49-01/CUS/KDL/APRIL/2025-26 S/49-04/CUS/KDL/MAY/2025-26 S/49-07/CUS/KDL/JULY/2025-26 S/49-08/CUS/KDL/JULY/2025-26 S/49-10/CUS/KDL/JULY/2025-26 S/49-11/CUS/KDL/JULY/2025-26 S/49-12/CUS/KDL/JULY/2025-26 S/49-13/CUS/KDL/JULY/2025-26 S/49-14/CUS/KDL/JULY/2025-26 S/49-15/CUS/KDL/JULY/2025-26 S/49-16/CUS/KDL/JULY/2025-26 S/49-17/CUS/KDL/JULY/2025-26 S/49-18/CUS/KDL/JULY/2025-26 S/49-19/CUS/KDL/JULY/2025-26 S/49-20/CUS/KDL/JULY/2025-26 S/49-21/CUS/KDL/JULY/2025-26 S/49-22/CUS/KDL/JULY/2025-26 S/49-23/CUS/KDL/JULY/2025-26 S/49-24/CUS/KDL/JULY/2025-26 S/49-25/CUS/KDL/JULY/2025-26 S/49-26/CUS/KDL/JULY/2025-26 S/49-27/CUS/KDL/JULY/2025-26 S/49-28/CUS/KDL/JULY/2025-26
ख	अपील आदेश संख्या ORDER-IN-APPEAL NO. (सीमा शुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962)	KDL-CUS-000-APP – 120 to 142 - 25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	26.02.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF Order – In - Original. No.	KDL/AC/NKC/191/24-25 KDL/AC/NKC/228/24-25 KDL/AC/BVSP/25/25-26 KDL/AC/BVSP/39/25-26 KDL/AC/BVSP/29/25-26 KDL/AC/BVSP/33/25-26 KDL/AC/BVSP/31/25-26 KDL/AC/BVSP/34/25-26 KDL/AC/BVSP/26/25-26 KDL/AC/BVSP/30/25-26

		KDL/AC/BVSP/32/25-26 KDL/AC/BVSP/35/25-26 KDL/AC/BVSP/36/25-26 KDL/AC/BVSP/37/25-26 KDL/AC/BVSP/38/25-26 KDL/AC/BVSP/20/25-26 KDL/AC/BVSP/21/25-26 KDL/AC/BVSP/17/25-26 KDL/AC/BVSP/22/25-26 KDL/AC/BVSP/18/25-26 KDL/AC/BVSP/27/25-26 KDL/AC/BVSP/19/25-26 KDL/AC/BVSP/28/25-26
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	26.02.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANTS:	1. M/s Agarwalla Teak International Pvt ltd 2. M/s Star Wooden Frames 3. M/s Variety Lumbers pvt ltd 4. M/s Utkal Lumbers pvt ltd 5. M/s Shiv Shakti International pvt ltd 6. M/s Agarwalla Timber pvt ltd 7. M/s Agarwalla Teak International pvt ltd 8. M/s OPS International 9. M/s Bansal Forest Products pvt ltd 10. M/s OM Prakash Satish Kumar 11. M/s Konark Overseas pvt ltd 12. M/s Ablaze Investrade P Ltd 13. M/s M K Wood India pvt ltd 14. M/s Anil Enterprise 15. M/s International Timber 16. M/s ASRS International 17. M/s Arya Lumbers pvt ltd 18. M/s Chaudhary Trading Co. pvt ltd 19. M/s Nand Kishore & Sons 20. M/s Oswal Lumbers pvt ltd 21. M/s Punjab Saw Mills pvt ltd 22. M/s Krishna Timber Co. 23. M/s Laxman Timbers Pvt ltd

1	यह प्रति उस व्यक्ति के निजी उपयोग के लिए मुफ्त में दी जाती है जिनके नाम यह जारी किया गया है.
	This copy is granted free of cost for the private use of the person to whom it is issued.
2.	सीमाशुल्क अधिनियम 1962 की धारा 129 डी डी (1) (यथा संशोधित) के अधीन निम्नलिखित श्रेणियों के मामलों के सम्बन्ध में कोई व्यक्ति इस आदेश से अपने को आहत महसूस करता हो तो इस आदेश की प्राप्ति की तारीख से 3 महीने के अंदर अपर सचिव/संयुक्त सचिव (आवेदन संशोधन), वित्त मंत्रालय, (राजस्व विभाग) संसद मार्ग, नई दिल्ली को पुनरीक्षण आवेदन प्रस्तुत कर सकते है.
	Under Section 129 DD(1) of the Customs Act, 1962 (as amended), in respect of the following categories of cases, any person aggrieved by this order can prefer a Revision Application to The Additional Secretary/Joint Secretary (Revision Application), Ministry of Finance, (Department of Revenue) Parliament Street, New Delhi within 3 months from the date of communication of the order.
	निम्नलिखित सम्बन्धित आदेश/Order relating to :
(क)	बैगेज़ के रूप में आयातित कोई माल.
(a)	any goods exported
(ख)	भारत में आयात करने हेतु किसी वाहन में लादा गया लेकिन भारत में उनके गन्तव्य स्थान पर उतारे न गए माल या उस गन्तव्य स्थान पर उतारे जाने के लिए अपेक्षित माल उतारे न जाने पर या उस गन्तव्य स्थान पर उतारे गए माल की मात्रा में अपेक्षित माल से कमी हो.
(b)	any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.
(ग)	सीमाशुल्क अधिनियम, 1962 के अध्याय X तथा उसके अधीन बनाए गए नियमों के तहत शुल्क वापसी की अदायगी.
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
3.	पुनरीक्षण आवेदन पत्र संगत नियमावली में विनिर्दिष्ट प्रारूप में प्रस्तुत करना होगा जिसके अन्तर्गत उसकी जांच की जाएगी और उस के साथ निम्नलिखित कागजात संलग्न होने चाहिए :
	The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :
(क)	कोर्ट फी एक्ट,1870 के मद सं.6 अनुसूची 1 के अधीन निर्धारित किए गए अनुसार इस आदेश की 4 प्रतियां, जिसकी एक प्रति में पचास पैसे की न्यायालय शुल्क टिकट लगा होना चाहिए.
(a)	4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.
(ख)	सम्बद्ध दस्तावेज़ों के अलावा साथ मूल आदेश की 4 प्रतियां, यदि हो
(b)	4 copies of the Order-in-Original, in addition to relevant documents, if any
(ग)	पुनरीक्षण के लिए आवेदन की 4 प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षण आवेदन दायर करने के लिए सीमाशुल्क अधिनियम, 1962 (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस,दण्ड,जब्ती और विविध मदों के शीर्ष के अधीन आता है में रु. 200/-(रूपए दो सौ मात्र)या रु.1000/-(रूपए एक हज़ार मात्र), जैसा भी मामला हो, से सम्ब न्धित भुगतान के प्रमाणिक चलान टी.आर.6 की दो प्रतियां. यदि शुल्क, मांगा गया ब्याज, लगाया गया दंड की राशि और रूपए एक लाख या उससे कम हो तो ऐसे फीस के रूप में रु.200/- और यदि एक लाख से अधिक हो तो फीस के रूप में रु.1000/-
(d)	The duplicate copy of the T.R.6 challan evidencing payment of Rs.200/- (Rupees two Hundred only) or Rs.1,000/- (Rupees one thousand only) as the case may be, under the Head of other receipts, fees, fines, forfeitures and Miscellaneous Items being the fee prescribed in the Customs Act, 1962 (as amended) for filing a Revision Application. If the amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs.200/- and if it is more than one lakh rupees, the fee is Rs.1000/-.
4.	मद सं. 2 के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बंन्ध में यदि कोई व्यक्ति इस आदेश से आहत महसूस करता हो तो वे सीमाशुल्क अधिनियम 1962 की धारा 129 ए (1) के अधीन फॉर्म सी.ए.-3 में सीमाशुल्क, केन्द्रीय उत्पाद शुल्क और सेवा कर अपील अधिकरण के समक्ष निम्नलिखित पते पर अपील कर सकते हैं
	In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :

सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ	**Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench**

	दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2nd Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
5.	**सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (6) के अधीन, सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (1) के अधीन अपील के साथ निम्नलिखित शुल्क संलग्न होने चाहिए-**	
	Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -	
(क)	**अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए या उससे कम हो तो एक हज़ार रुपए.**	
(a)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;	
(ख)	**अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए से अधिक हो लेकिन रुपये पचास लाख से अधिक न हो तो; पांच हज़ार रुपए**	
(b)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees ;	
(ग)	**अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पचास लाख रूपए से अधिक हो तो; दस हज़ार रुपए.**	
(c)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees	
(घ)	इस आदेश के विरुद्ध अधिकरण के सामने, मांगे गए शुल्क के 10% अदा करने पर, जहां शुल्क या शुल्क एवं दंड विवाद में है, या दंड के 10% अदा करने पर, जहां केवल दंड विवाद में है, अपील रखा जाएगा ।	
(d)	An appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.	
6.	**उक्त अधिनियम की धारा 129 (ए) के अन्तर्गत अपील प्राधिकरण के समक्ष दायर प्रत्येक आवेदन पत्र- (क) रोक आदेश के लिए या गलतियों को सुधारने के लिए या किसी अन्य प्रयोजन के लिए किए गए अपील : - अथवा (ख) अपील या आवेदन पत्र का प्रत्यावर्तन के लिए दायर आवेदन के साथ रुपये पाँच सौ का शुल्क भी संलग्न होने चाहिए.**	
	Under section 129 (a) of the said Act, every application made before the Appellate Tribunal- (a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or (b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.	

ORDER – IN – APPEAL

The present appeals, as detailed in Annexure-A, have been filed by various appellants against separate but identical Orders-in-Originals (hereinafter referred to as "the impugned Orders"), passed by the Assistant Commissioner of Customs (Refund), Kandla (hereinafter referred to as "the refund sanctioning Authority"). Since all the appeals arise out of identical facts, involve the same issue of law, and are based on similar reasoning in the impugned orders, they are taken up together and are being disposed of by this common order for the sake of convenience.

Annexure- A

Sr. No.	Appeal No.	Name of the Appellant (M/s)	Order – In – Original No. and Date
1	S/49-01/CUS/KDL/APRIL/2025-26	M/s Agarwalla Teak International Pvt ltd	KDL/AC/NKC/191/24-25, Dated 10.01.2025
2	S/49-04/CUS/KDL/MAY/2025-26	M/s Star Wooden Frames	KDL/AC/NKC/228/24-25 ,Dated 27.02.2025
3	S/49-07/CUS/KDL/JULY/2025-26	M/s Variety Lumbers pvt ltd	KDL/AC/BVSP/025/25-26 , Dated 09.05.2025
4	S/49-08/CUS/KDL/JULY/2025-26	M/s Utkal Lumbers pvt ltd	KDL/AC/BVSP/039/25-26 , Dated 09.05.2025
5	S/49-10/CUS/KDL/JULY/2025-26	M/s Shiv Shakti International pvt ltd	KDL/AC/BVSP/29/25-26, Dated 09.05.2025
6	S/49-11/CUS/KDL/JULY/2025-26	M/s Agarwalla Timber pvt ltd	KDL/AC/BVSP/33/25-26, Dated 09.05.2025
7	S/49-12/CUS/KDL/JULY/2025-26	M/s Agarwalla Teak International pvt ltd	KDL/AC/BVSP/31/25-26, Dated 09.05.2025
8	S/49-13/CUS/KDL/JULY/2025-26	M/s OPS International	KDL/AC/BVSP/34/25-26, Dated 09.05.2025
9	S/49-14/CUS/KDL/JULY/2025-26	M/s Bansal Forest Products pvt ltd	KDL/AC/BVSP/26/25-26, Dated 09.05.2025
10	S/49-15/CUS/KDL/JULY/2025-26	M/s OM Prakash Satish Kumar	KDL/AC/BVSP/30/25-26, Dated 09.05.2025
11	S/49-16/CUS/KDL/JULY/2025-26	M/s Konark Overseas pvt ltd	KDL/AC/BVSP/32/25-26, Dated 09.05.2025
12	S/49-17/CUS/KDL/JULY/2025-26	M/s Ablaze Investrade P Ltd	KDL/AC/BVSP/35/25-26, Dated 09.05.2025
13	S/49-18/CUS/KDL/JULY/2025-26	M/s M K Wood India pvt ltd	KDL/AC/BVSP/36/25-26, Dated 09.05.2025
14	S/49-19/CUS/KDL/JULY/2025-26	M/s Anil Enterprise	KDL/AC/BVSP/37/25-26, Dated 09.05.2025
15	S/49-20/CUS/KDL/JULY/2025-26	M/s International Timber	KDL/AC/BVSP/38/25-26 dt. 09.05.2025
16	S/49-21/CUS/KDL/JULY/2025-26	M/s ASRS International	KDL/AC/BVSP/20/25-26, Dated 28.04.2025
17	S/49-22/CUS/KDL/JULY/2025-26	M/s Arya Lumbers pvt ltd	KDL/AC/BVSP/21/25-26, Dated 28.04.2025
18	S/49-23/CUS/KDL/JULY/2025-26	M/s Chaudhary Trading Co. pvt ltd	KDL/AC/BVSP/17/25-26, Dated 28.04.2025
19	S/49-24/CUS/KDL/JULY/2025-26	M/s Nand Kishore & Sons	KDL/AC/BVSP/22/25-26, Dated 28.04.2025
20	S/49-25/CUS/KDL/JULY/2025-26	M/s Oswal Lumbers pvt ltd	KDL/AC/BVSP/18/25-26, Dated 28.04.2025
21	S/49-26/CUS/KDL/JULY/2025-26	M/s Punjab Saw Mills pvt ltd	KDL/AC/BVSP/27/25-26, Dated 09.05.2025
22	S/49-27/CUS/KDL/JULY/2025-26	M/s Krishna Timber Co.	KDL/AC/BVSP/19/25-26, Dated 28.04.2025
23	S/49-28/CUS/KDL/JULY/2025-26	M/s Laxman Timbers Pvt ltd	KDL/AC/BVSP/28/25-26, Dated 09.05.2025

2.1 Briefly stated, the facts common to all the appeals are that the appellants had filed various refund claims before the refund sanctioning authority, claiming interest at the rate of 12% per annum for the delayed period. The refund sanctioning authority sanctioned the refund claims and granted interest at the rate of 6% per annum, in accordance with the provisions of Sections 27 and 27A of the Customs Act, 1962.

3. Aggrieved by the impugned orders only to the limited extent that interest has been sanctioned at the rate of 6% per annum instead of 12% per annum, the appellants have preferred the present appeals, primarily contending as under:

- The appellants submit that the rate of interest i.e. 6% p.a., at which interest for the delayed period has been sanctioned, is unjust and inadequate and is not proportionate to the loss incurred due to the huge delay, and therefore the appellants seek revision of the same to 12% p.a.
- The appellants submit that while Section 27A mandates a minimum rate of interest of 5%, it does not restrict the granting of a higher rate of interest in cases of excessive delay.
- The appellants rely upon the following case laws to substantiate their claim of interest at the rate of 12% p.a. to compensate the loss incurred due to delay in sanctioning their refund claims:

(a) Sandvik Asia Ltd. v. CIT [(2006) 2 SCC 508]

The Hon'ble Supreme Court held that inordinate delay in granting refund entitles the assessee to compensation by way of higher interest, over and above statutory interest.

(b) Ranbaxy Laboratories Ltd. v. Union of India [2006 (203) ELT 3 (SC)]

The Court clarified that interest is payable from three months after the date of refund application, irrespective of any action by the department.

(c) Union of India v. Hamdard (Waqf) Laboratories [2016 (331) ELT 11 (SC)]

The Court reaffirmed that interest under Section 27A is mandatory and delay attributable to the department cannot be condoned.

(d) Parle International Ltd. v. Union of India [2013 (294) ELT 157 (Bom)]

The Hon'ble High Court granted interest at 12% on delayed refund, emphasizing the compensatory nature of interest in such cases.

(e) Orient Enterprises v. Union of India [2013 (295) ELT 515 (Bom)] The Hon'ble Court held that interest must be commensurate with the loss suffered due to administrative delays.

4. Record of Personal Hearings:

In accordance with the principles of audi alteram partem, the Appellants were afforded the opportunity of personal hearing which was attended by Shri Prakash Chandra Agrawal, Advocate on behalf of the Appellants on 05.02.2026 wherein he reiterated the submissions made at the time of filling appeal and also filed additional submission which is taken on record.

5. Discussion and Findings:

5.1 I have carefully examined the impugned orders, the grounds of appeal, the written submissions filed by the appellants, the notification issued under Section 27A of the Customs Act, 1962, and the judicial pronouncements relied upon by the appellants. The sole issue for determination in all the present appeals is whether the refund sanctioning authority erred in granting interest on delayed refunds at the rate of 6% per annum, instead of 12% per annum as claimed by the appellants or otherwise.

5.2 At the outset, it is observed that interest on delayed refunds under Section 27A of the Customs Act is entirely statutory in nature. The provision empowers the Central Government to fix the rate of interest by notification, subject to the statutory minimum and maximum limits prescribed therein. In exercise of the powers conferred under Section 27A, the Central Government has issued Notification No. 75/2003–Customs (N.T.) dated 12.09.2003, whereby the rate of interest has been fixed at six per cent per annum for the purposes of Section 27A. The said notification is in force and has not been superseded or amended so as to prescribe any higher rate of interest.

5.3 Once the rate of interest has been notified by the Central Government under the statutory authority of Section 27A, the refund sanctioning authority is legally bound to grant interest strictly in accordance with such notification. The authority has no discretion to grant interest at a rate higher than that notified, irrespective of the quantum of refund or the period of delay.

5.4 In the present cases, it is an admitted position that the refund sanctioning authority has granted interest at the rate of 6% per annum, which is exactly in accordance with Notification No. 75/2003–Customs (N.T.). Therefore, the action of the refund sanctioning authority is fully in conformity with the statutory framework.

5.5 The appellants have relied upon various judicial pronouncements in support of their claim for interest at the rate of 12% per annum. However, none

of the decisions cited lay down any general or binding rule mandating grant of interest at such rate under Section 27A of the Customs Act. The higher rates of interest awarded by judicial fora in certain cases are fact-specific, often in exercise of writ jurisdiction to compensate for extraordinary or inordinate delay, and cannot be treated as prescribing a uniform or statutory rate applicable in all cases. Moreover, no judgment of the Hon'ble Supreme Court or any Hon'ble High Court has been shown to have set aside or overridden the rate of interest notified by the Central Government under Section 27A of the Customs Act.

5.6 The contention of the appellants that Section 27A permits grant of interest up to 30% per annum does not advance their case. The said provision only prescribes the outer statutory limits within which the Government may notify the rate of interest. It does not confer any discretion on the adjudicating or refund sanctioning authority to independently determine or enhance the rate of interest beyond what has been notified. Therefore, the argument that interest at 12% per annum should be granted merely because higher rates have been awarded in certain judicial decisions is legally untenable and contrary to the scheme of Section 27A.

5.8 In view of the above, I find that the refund sanctioning authority has correctly granted interest at the rate of 6% per annum, strictly in accordance with the notification issued under Section 27A, and within the statutory framework. No infirmity, illegality, or impropriety can be found in the impugned orders on this count.

5.9 In view of the foregoing discussion, I hold that the refund sanctioning authority has rightly sanctioned interest at the rate of 6% per annum as per Notification No. 75/2003–Customs (N.T.), and the appellants' claim for interest at the rate of 12% per annum is not supported by any statutory provision or binding judicial mandate.

6. Accordingly, all the appeals are rejected, and the impugned orders granting interest at the rate of 6% per annum are hereby upheld.

सत्यापित/ATTESTED
अधीक्षक/SUPERINTENDENT
सीमा शुल्क (अपील), अहमदाबाद.
CUSTOMS (APPEALS), AHMEDABAD.

(AMIT GUPTA)
Commissioner (Appeals),
Customs, Ahmedabad

F. No. S/49-01,04,07,08, 10 to 28 /CUS/KDL/2025-26

6243 Date: 26.02.2026

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12. M/s M K Wood India Pvt. Ltd.,
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13. M/s Anil Enterprise,
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14. M/s International Timber,
Survey No. 21/1, Galpadar, Meghpar Highway No. 8a, New Cargo Wadi, Gandhidham, Kutch – Gujarat – 370201.

15. M/s ASRS International,
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16. M/s Arya Lumbers Pvt. Ltd.,
Arya Bhoomi Plot No. 2, Survey No. 21/1, Galpadar, Meghpar Highway No. 8A, New Cargo Wadi, Gandhidham, Kutch – Gujarat – 370201.

17. M/s Chaudhary Trading Co. Pvt. Ltd.,
Survey No. 506/1, 508/1, Mithirohar NH. 8A, Gandhidham, Kutch – Gujarat – 370201.

18. M/s Nand Kishor 7 Sons,
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19. M/s Oswal Lumbers Pvt. Ltd.,

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22. M/s Laxman Timbers Pvt. Ltd.,
Survey No. 573, 546/1, Mithirohar, Gandhidham, Kutch – Gujarat – 370201.

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1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad.
2. The Commissioner of Customs, Kandla.
3. The Assistant Commissioner of Customs (Refund), Kandla.
4. Guard File.