सीमाशुल्क(अपील) आयुक्तकाकार्यालय, अहमदाबाद
OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD
चौथीमंज़िल 4th Floor, हडकोबिल्डिंगHUDCO Building, ईश्वरभुवनरोड़IshwarBhuvan Road,
नवरंगपुराNavrangpura, अहमदाबाद Ahmedabad – 380 009.
दूरभाषक्रमांक Tel. No. 079-26589281

DIN-20260971MN0000913598

क	फ़ाइलसंख्या FILE NO.	S/49-262 to 269/CUS/JMN/OCT/2025-26
ख	अपीलआदेशसंख्या ORDER-IN-APPEAL NO. (सीमाशुल्कअधिनियम, 1962 कीधारा 128ककेअंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962) :	JMN-CUSTM-000-APP-59 to 66-2026-27
ग	पारितकर्ता PASSED BY	Shri Vishwajeet Singh Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	17.09.2026
ङ	उदभूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	14/CUS-REF/2025-26 dated 15.09.2025 15/CUS-REF/2025-26 dated 15.09.2025 16/CUS-REF/2025-26 dated 15.09.2025 17/CUS-REF/2025-26 dated 15.09.2025 32/CUS-REF/2025-26 dated 30.09.2025 33/CUS-REF/2025-26 dated 30.09.2025 34/CUS-REF/2025-26 dated 30.09.2025 35/CUS-REF/2025-26 dated 30.09.2025
च	अपीलआदेशजारीकरनेकीदिनांक ORDER- IN-APPEAL ISSUED ON:	17.09.2026
छ	अपीलकर्ताकानामवपता NAME AND ADDRESS OF THE APPELLANT:	1. M/s Ship Trade Corporation, Plot No. 76(24-X), Ship Recycling Yard, Alang/Sosiya, District:Bhavnagar

1	यहप्रतिउसव्यक्तिकेनिजीउपयोगकेलिएमुफ्तमेंदीजातीहैजिनकेनामयहजारीकियागयाहै.
	This copy is granted free of cost for the private use of the person to whom it is issued.
2.	सीमाशुल्कअधिनियम 1962 कीधारा 129 डीडी (1) (यथासंशोधित) केअधीननिम्नलिखितश्रेणियोंकेमामलोंकेसम्बन्धमेंकोईव्यक्तिइसआदेशसेअपनेकोआहतमहसू सकरताहोतोइसआदेशकीप्राप्तिकीतारीखसे 3 महीनेकेअंदरअपरसचिव/संयुक्तसचिव (आवेदनसंशोधन),वित्तमंत्रालय, (राजस्वविभाग) संसदमार्ग,नईदिल्लीकोपुनरीक्षणआवेदनप्रस्तुतकरसकतेहै.
	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.
	निम्नलिखितसम्बन्धितआदेश/Order relating to :
(क(	बैगेज़केरूपमेंआयातितकोईमाल.
(a)	any goods imported
(ख(	भारतमेंआयातकरनेहेतुकिसीवाहनमेंलादागयालेकिनभारतमेंउनकेगन्तव्यस्थानपरउतारेनगए मालयाउसगन्तव्यस्थानपरउतारेजानेकेलिएअपेक्षितमालउतारेनजानेपरयाउसगन्तव्यस्थानपर उतारेगएमालकीमात्रामेंअपेक्षितमालसेकमीहो.
(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 (	सीमाशुल्कअधिनियम, 1962 केअध्यायX तथाउसकेअधीनबनाएगएनियमोंकेतहतशुल्कवापसीकीअदायगी.
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
.3	पुनरीक्षणआवेदनपत्रसंगतनियमावलीमेंविनिर्दिष्टप्रारूपमेंप्रस्तुतकरनाहोगाजिसकेअन्तर्गतउस कीजांचकीजाएगीऔरउसकेसाथनिम्नलिखितकागजातसंलग्नहोनेचाहिए :
	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)	कोर्टफीएक्ट,1870केमदसं. 6 अनुसूची 1 केअधीननिर्धारितकिएगएअनुसारइसआदेशकी 4 प्रतियां,जिसकीएकप्रतिमेंपचासपैसेकीन्यायालयशुल्कटिकटलगाहोनाचाहिए.
(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)	सम्बद्धदस्तावेज़ोंकेअलावासाथमूलआदेशकी 4 प्रतियां,यदिहो
(b)	4 copies of the Order-in-Original, in addition to relevant documents, if any
(ग)	पुनरीक्षणकेलिएआवेदनकी 4 प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षणआवेदनदायरकरनेकेलिएसीमाशुल्कअधिनियम, 1962 (यथासंशोधित) मेंनिर्धारितफीसजोअन्यरसीद,फीस,दण्ड,जब्तीऔरविविधमदोंकेशीर्षकेअधीनआताहैमेंरु. 200/-(रूपएदोसौमात्र)यारु.1000/-(रूपएएकहज़ारमात्र),जैसाभीमामलाहो,सेसम्बन्धितभुगतानकेप्रमाणिकचलानटी.आर.6 कीदोप्रतियां. यदिशुल्क,मांगागयाब्याज,लगायागयादंडकीराशिऔररूपएएकलाखयाउससेकमहोतोऐसेफी

	सकेरूपमेंरु.200/- औरयदिएकलाखसेअधिकहोतोफीसकेरूपमेंरु.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.	मदसं. 2 केअधीनसूचितमामलोंकेअलावाअन्यमामलोंकेसम्बंन्धमेंयदिकोईव्यक्तिइसआदेशसेआहतमहसूसकरताहोतोवेसीमाशुल्कअधिनियम 1962 कीधारा 129 ए (1) केअधीनफॉर्मसी.ए.-3 मेंसीमाशुल्क,केन्द्रीयउत्पादशुल्कऔरसेवाकरअपीलअधिकरणकेसमक्षनिम्नलिखितपतेपरअपीलकरसकतेहैं
	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, केंद्रीयउत्पादशुल्कवसेवाकरअपीलियअधिकरण,पश्चिमीक्षेत्रीयपीठ — **Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench**
	दूसरीमंज़िल,बहुमालीभवन,निकटगिरधरनगरपुल,असारवा,अहमदाबाद-380016 — 2nd Floor, BahumaliBhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
5.	सीमाशुल्कअधिनियम, 1962 कीधारा 129 ए (6) केअधीन,सीमाशुल्कअधिनियम, 1962 कीधारा 129 ए(1)केअधीनअपीलकेसाथनिम्नलिखितशुल्कसंलग्नहोनेचाहिए-
	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)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपाँचलाखरूपएयाउससेकमहोतोएकहज़ाररुपए.
(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)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपाँचलाखरूपएसेअधिकहोलेकिनरुपयेपचासलाखसेअधिकनहोतो;पांचहज़ाररुपए
(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)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपचासलाखरूपएसेअधिकहोतो;दसहज़ाररुपए.
(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)	इसआदेशकेविरुद्धअधिकरणकेसामने,मांगेगएशुल्कके अदाकरनेपर,जहांशुल्कयाशुल्कएवंदंडविवादमेंहैं,यादंडके — %10 %10

	अदाकरनेपर,जहांकेवलदंडविवादमेंहै,अपीलरखाजाएगा।
(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.	उक्तअधिनियमकीधारा 129 (ए) केअन्तर्गतअपीलप्राधिकरणकेसमक्षदायरप्रत्येकआवेदनपत्र- (क) रोकआदेशकेलिएयागलतियोंकोसुधारनेकेलिएयाकिसीअन्यप्रयोजनकेलिएकिएगएअपील : - अथवा (ख) अपीलयाआवेदनपत्रकाप्रत्यावर्तनकेलिएदायरआवेदनकेसाथरुपयेपाँचसौकाशुल्कभीसंलग्नहोने 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

1. **Brief facts of the case**

1.1M/s Ship Trade Corporation, Plot No. 76(24-X), Ship Recycling Yard, Alang/Sosiya, District: Bhavnagar (herein after referred to as the "Appellant for the sake of brevity) has filed the present appeals against Orders-In-Original (herein after referred to as the "impugned orders") as tabulated below issued by the Assistant Commissioner, Customs Division, Bhavnagar(herein after referred to as the "Adjudicating Authority).

Sr.No.	OIO No.	Date of OIO	Bill of Entry No.
1	14/CUS-REF/2025-26	15.09.2025	6318102
2	15/CUS-REF/2025-26	15.09.2025	7229634
3	16/CUS-REF/2025-26	15.09.2025	4954453
4	17/CUS-REF/2025-26	15.09.2025	2549650
5	32/CUS-REF/2025-26	30.09.2025	3481988
7	33/CUS-REF/2025-26	30.09.2025	6385665
7	34/CUS-REF/2025-26	30.09.2025	9318011
8	35/CUS-REF/2025-26	30.09.2025	5351846

1.2 The Appellant imported following vessels/ship for breaking purpose and filed bills of entry for home consumption under Section 46 of the Customs Act, 1962. The Bills of Entry were assessed provisionally assessed for want of original documents.

Sr.No.	Name of the Ship	Bill of Entry No.	Date of Bill of Entry
1	MV PHARMONY	6318102	19.11.2021
2	MV BRODYUK	7229634	13.03.2020
3	MV VEGA	4954453	06.08.2021
4	MV ARISTOLE	2549650	22.09.2022
5	MV BALAJI	3481988	08.04.2021
7	MV BALTIC PILGRIM	6385665	15.05.2018
7	MV BITUMEN	9318011	26.10.2020
8	MV PETRA	5351846	18.10.2019

1.3 There was some dispute with regard to assessment of Customs duty of the Fuel and Oil (Fuel Oil, Marine Oil, Lube Oil) contained in the Bunker tanks inside /outside engine room of the vessel /ship. Importer claimed that Fuel and Oil (Fuel Oil, Marine Oil, Lube Oil) contained in the Bunker tanks inside /outside engine room of the vessel /ship was to be assessed to duty under CTH 8908 along with vessel. However, the Department was of the view that Fuel and Oil contained in Bunker Tanks were to be assessed to duty under respective CTH of Chapter 27.

1.4 Hon'ble CESTAT, Ahmedabad vide its orders A/11792-11851/2022 dated 17.10.2022/01.12.2022 has held that the oil contained in the Bunkers Tanks

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in the engine room of the vessel is to be assessed to duty under CTH 8908, along with the vessel coming for breaking up. Further, in adherence to aforesaid order of Hon'ble CESTAT, it has been decided by the Assistant Commissioner, Customs Division, Bhavnagar vide Final Assessment orders as tabulated below that Bunker Tanks containing oil are to be treated as part of vessel's machinery and the Oils contained in them are to be classified under CTH 8908 along with the vessel, as covered under para 2(b) of circular no. 37/96-Cus Dated 03.07.1996. Therefore, in view of the aforementioned judgment of the Hon'ble Tribunal, all the above mentioned Bills of Entry were finally assessed as tabulated below.

Sl. No	Name of the Ship /Vessel	Bill of Entry No.	Date of Bill of Entry	Final assessment Order	Date of final assessment
1	MV PHARMONY	6318102	19.11.2021	1031/2588051/SBY/2024-25	19.11.2021
2	MV BRODYUK	7229634	13.03.2020	460/2519040/SBY/2023-24	09.02.2024/ 12.02.2024
3	MV VEGA	4954453	06.08.2021	698/2534644/SBY/2023-24	19.03.2024/ 20.03.2024
4	MV ARISTOLE	2549650	22.09.2022	908/2559936/SBY/2023-24	02.05.2024
5	MV BALAJI	3481988	08.04.2021	935/2559686/SBY/2023-24	03.05.2024
6	MV BALTIC PILGRIM	6385665	15.05.2018	200/2464481/SBY/2023-24	11.10.2023/ 13.10.2023
7	MV BITUMEN	9318011	26.10.2020	613/2525471/SBY/2023-24	21.02.2024/ 22.02.2024
8	MV PETRA	5351846	18.10.2019	220/2464551/SBY/2023-24	11.10.2023/ 16.101.2023

1.5 Consequent to the Final assessment of Bills of Entry the, Appellant filed refund claim as tabulated below.

Sl.No.	Bill of Entry No.	Final assessment Order	Date of final assessment	Amount of refund filed	Date of filing refund
1	6318102	1031/2588051/SBY/2024-25	19.11.2021	402998	19.07.2025
2	7229634	460/2519040/SBY/2023-24	09.02.2024/ 12.02.2024	197372	19.07.2025
3	4954453	698/2534644/SBY/2023-24	19.03.2024/ 20.03.2024	1084041	19.07.2025
4	2549650	908/2559936/SBY/2023-24	02.05.2024	350945	22.07.2025
5	3481988	935/2559686/SBY/2023-24	03.05.2024	228248	05.08.2025
6	6385665	200/2464481/SBY/2023-24	11.10.2023/ 13.10.2023	391946	05.08.2025
7	9318011	613/2525471/SBY/2023-24	21.02.2024/ 22.02.2024	59594	05.08.2025
8	5351846	220/2464551/SBY/2023-24	11.10.2023/	39086	05.08.2025

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			16.101.2023		

The Adjudicating Authority rejected the refund claims being time barred

1.6 Being aggrieved by the impugned order, the Appellant preferred the present appeals as tabulated below.

Sr.No.	OIO No.	Date of OIO	Appeal No.
1	14/CUS-REF/2025-26	15.09.2025	S/49-263/CUS/JMN/OCT/2025-26
2	15/CUS-REF/2025-26	15.09.2025	S/49-263/CUS/JMN/OCT/2025-26
3	16/CUS-REF/2025-26	15.09.2025	S/49-264/CUS/JMN/OCT/2025-26
4	17/CUS-REF/2025-26	15.09.2025	S/49-265/CUS/JMN/OCT/2025-26
5	32/CUS-REF/2025-26	30.09.2025	S/49-268/CUS/JMN/OCT/2025-26
6	33/CUS-REF/2025-26	30.09.2025	S/49-267/CUS/JMN/OCT/2025-26
7	34/CUS-REF/2025-26	30.09.2025	S/49-266/CUS/JMN/OCT/2025-26
8	35/CUS-REF/2025-26	30.09.2025	S/49-269/CUS/JMN/OCT/2025-26

2. Ground of Appeal submitted by the Appellant

2.1. The Appellant submitted that the impugned orders of Assistant Commissioner of Customs by which he has rejected the refund claims in terms of provisions of Section 27 of the Customs Act, 1962 being time barred are not tenable in law and are liable to be set aside. He should have ordered to sanction the refund claim. The Appellant further submitted that orders are not proper, correct and genuine. Thus the issue is to decide whether the action taken by the Adjudicating Authority is proper, correct, genuine and legal or otherwise.

2.2 The Appellant further submitted that while filling the refund claim online wherein it was requested to grant opportunity to be heard in person proof to this effect your appellant is enclosing here with 'Document" 'Refund of duty filed online", copy enclose as Annexure- H,

In this Document there is an option; that;

"whether personal hearing required or not before the case is decided" answer was given 'Yes'.

The Adjudicating Authority has not considered the request / as well as the submissions submitted in grounds of refund submitted in the refund applications as well as reply given on Deficiency Memo, though passes the impugned order, without giving an any opportunity to be heard in person to the Appellant and passed the impugned order as "ex-parte".

2.3 The Appellant further submitted that at the time of filling refund application they have also submitted that the incidence of Customs duty has not been passed on to any other person. For this contention they have

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submitted Chartered Accountants Certificate issued by Chartered Accounts M/s B.R. Popat & Co. Chartered Accountants, 2nd Floor Vashundhara Complex Above Axis Bank Bhavnagar, wherein he has verified and certified that amount is receivable from customs department shown as "Customs Duty Refund Receivable" Account treating the same as balance sheet item, in the books of accounts maintained by the firm for F. Y. 2025-26. It has also been verified that this receivable amounts have been carried forward in the books of account till date and therefore it is certified that incidence of customs duty claimed as refund has not been passed on to any other person. The Appellant further submitted that in view of the above Chartered Accountants Certificate, it was clearly proved by the Appellant that the incidence of customs duty has not been passed on to any other person", therefore the provision of unjust enrichment is also not applicable in the present issues.

2.4 The Appellant further submitted that they had sold out the disputed stock of bunkers at very less price prevailing at the time and sale/removal of disputed bunkers after completion of Provisional assessments and giving out of Customs charge for the bill of entry under reference. For the submission the Appellant submitted copies of Sales invoices of Bunkers. The Appellant further submitted that it is evident from the Bill of Entry and the Appellant's Sales Invoices, that the price at which the Appellant sold the imported Bunkers is much below the import price/value of the Bunkers on which the duty was assessed. Therefore, the Appellant has not been able to even recover the import price of the Bunkers, much less the duty paid thereon. Therefore the burden of the said duty has been borne by the Appellant and has not been passed on to any other person.

2.5 Thus, based on the above submission the Appellant requested and prayed for the following relief.

(i) To set aside the impugned Orders and pray to order to pay the sanctioned refund amount in cash.

(ii) Togrant consequential relief, as deemed fit.

3. PERSONAL HEARING:

Opportunity of personal hearing was granted to the Appellant. The Appellant vide letters all dated 18.08.2026 submitted that they do not desire further personal hearing in the matter and the decide the Appeal / case on the grounds of appeal as well as on above submissions and Pray as

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mentioned/submitted along with documents on records and on merit of the case.

4. Comments from Customs Division, Bhavnagar

4.1 The Custom Division Office, Bhavnagar was requested for submission of comments of the appeal filed by the Appellant vide letters 11.08.2025 but no comments have been received by this office till date therefore, I am taking up the issue for decision based on the facts of the case and documentary evidence available on record.

5. DISCUSSION AND FINDINGS:

5.1 The dates of the impugned order and the date of filing appeal by the Appellant are tabulated below.

Impugned Order No.	Date of Order	Date of Filing appeal	Remark
14/CUS-REF/2025-26	15.09.2025	21.10.2025	Filed within 60 days
15/CUS-REF/2025-26	15.09.2025	21.10.2025	Filed within 60 days
16/CUS-REF/2025-26	15.09.2025	21.10.2025	Filed within 60 days
17/CUS-REF/2025-26	15.09.2025	21.10.2025	Filed within 60 days
32/CUS-REF/2025-26	30.09.2025	23.10.2025	Filed within 60 days
33/CUS-REF/2025-26	30.09.2025	23.10.2025	Filed within 60 days
34/CUS-REF/2025-26	30.09.2025	23.10.2025	Filed within 60 days
35/CUS-REF/2025-26	30.09.2025	23.10.2025	Filed within 60 days

Thus, based on the above, I find that the Appellant had the appeal well within the time period of 60 days prescribed under the provisions of Section 128 of the Customs Act, 1962.

5.2 I find that the matter pertains to the issue of sanction of refund thus there is no question of pre-deposit of 7.5% of duty demanded as prescribed under Section 129E of the Customs Act, 1962.

5.3 I have carefully gone through the case records, show cause notice and corresponding order passed by the adjudicating authority and the defense put forth by the Appellants in their appeal. The following issues arise for determination:

(i) Whether the cases are fit for remand back to Adjudicating Authority.

(ii) Whether the impugned orders are liable to be set aside.

Vishwajeet Singh

5.4 The Appellant has mainly contested that they were not given opportunity of personal hearing following the principal of natural justice. On perusal of the impugned order I find that the impugned order does not contain any details of personal hearing granted in the matter during the course of rejection of refund claim and issuance of impugned order. I am of the considered view that the Adjudicating Authority is law bound to follow the principal of natural justice and give opportunity of personal hearing to the Appellant as they same have not been granted to the Appellant.

5.5 Accordingly, in the interest of justice and in order to ensure compliance with the principles of natural justice, I deem it appropriate to remand the matters to the adjudicating authority under Section 128A (3) of the Customs Act, 1962. In this regard, reliance is placed upon the judgment of the Hon'ble Gujarat High Court in Medico Labs [2004 (173) E.L.T. 117 (Guj.)], the judgment of the Hon'ble Bombay High Court in Ganesh Benzoplast Ltd. [2020 (374) E.L.T. 552 (Bom.)], and the decisions of the Hon'ble Tribunal in Prem Steels Pvt. Ltd. [2012-TIOL-1317-CESTAT-DEL] and Hawkins Cookers Ltd. [2012 (284) E.L.T. 677 (Tri.-Del.)], wherein the appellate authority's power to remand under Section 128A(3) of the Customs Act, 1962 has been recognized.

6. In view of the foregoing discussion, the appeals are allowed by way of remand. The impugned orders are set aside and the cases are remanded to the Adjudicating Authority for de-novo adjudication in accordance with law after giving opportunity of personal hearing to the Appellant following the principle of natural justice. It is expressly clarified that no opinion or views have been expressed on the merits of the case.

Vishwajeet Singh
17.09.2026.

(Vishwajeet Singh)
Commissioner (Appeals),
Customs, Ahmedabad

F. No. S/49-262 to269/CUS/JMN/OCT/2025-26

By Registered post A.D/Email

M/s Ship Trade Corporation, Plot No. 76(24-X), Ship Recycling Yard, Alang/Sosiya, District: Bhavnagar.

Copy to,

1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad. (email: ccoahm-guj@nic.in).
2. The Commissioner, Customs (Prev), Jamnagar.
3. TheDeputy/Assistant Commissioner, Custom Division, Alang, Bhavnagar.
4. Guard File