



सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद

OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD,

चौथी मंजिल 4th Floor, हड्डको भवन HUDCO Bhawan, ईश्वर भवन रोड Ishwar Bhuvan Road
नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad - 380 009
दूरभाष क्रमांक Tel. No. 079-26589281

DIN-20250671MN00004454D8

क	फाइल संख्या FILE NO.	1. S/49-77/CUS/AHD/2024-25 2. S/49-78/CUS/AHD/2024-25 3. S/49-79/CUS/AHD/2024-25 4. S/49-80/CUS/AHD/2024-25 5. S/49-81/CUS/AHD/2024-25 6. S/49-82/CUS/AHD/2024-25 7. S/49-83/CUS/AHD/2024-25
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)	AHD-CUSTM-000-APP-109 to 115-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	30.06.2025
ड	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	Order-in-Original No. 03/ADC/VM/O&A/2024-25 dated 12.04.2024
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	30.06.2025
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANTS:	1. M/s. Gocool Grinders, 30, Ghanshyam Industrial Estate, Margha Farm, B/h Shastri Stadium, Rakhial, Ahmedabad - 380024.



	<p>2. M/s. Gayatri Traders, 31-A, Ghanshyam Industrial Estate, Margha Farm, B/h Shastri Stadium, Rakhial, Ahmedabad - 3800024.</p> <p>3. M/s. Garvi Traders, 383, Mehta Tiles Compound, Opp. G. H. Board, Singarwa - Kathwada Road, Kathwada Road, Ahmedabad - 382430.</p> <p>4. Shri Kantibhai Amrabhai Patel, C-7, Sonal Apartment, Ashapura Temple Corner, Jivraj Park, Ahmedabad.</p> <p>5. Shri Vrushal Kumar P. Rafaliya, 10, Utshav Vihar, Shastri Bridge, Nepiertown, Jabalpur (M.P.) - 482001.</p> <p>6. Shri Popatbhai T. Rafaliya, 1, Niranjan Society, Opp. Chirag Diamonds, Shastri Marg, Bapunagar, Ahmedabad - 380024.</p> <p>7. Shri Yuvraj P. Firke, 39/311, Gujarat Housing Board, B/h City Gold Cinema, Saraspur, Ahmedabad - 380018.</p>
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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 हैं।
	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)	बैगेज के रूप में आयातित कोई माल.

(a)	any goods exported
(ख)	भारत में आयात करने हेतु किसी वाहन में लादा गया तेकिन 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.	<p>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 :</p> <p>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 :</p> <p>(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.</p> <p>(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.</p> <p>(ख) सम्बद्ध दस्तावेजों के अलावा साथ मूल आदेश की 4 प्रतियां, यदि हो</p> <p>(ब) 4 copies of the Order-in-Original, in addition to relevant documents, if any</p> <p>(ग) पुनरीक्षण के लिए आवेदन की 4 प्रतियां</p> <p>(c) 4 copies of the Application for Revision.</p> <p>(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 हजार मात्र), जैसा भी मामला हो, से सम्बन्धित 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/-</p> <p>(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/-.</p>
4.	मद सं. 2 के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बन्ध 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 :
	<p>सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ</p> <p>Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench</p>

	दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2 nd 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 हजार 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; पाँच हजार 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 हजार 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 हैं, 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

Appeal has been filed by M/s Chandan steel Limited, Plot No. 31 to 36, 45 to 49/2, 1 42-EXP Area, GIDC Indl. Area, Umbergaon, Valsad-396171, (hereinafter referred to as the 'Appellant') in terms of Section 128 of the Customs Act, 1962, challenging the Order-in-Original No. 05/AR/ADC/TUMB/2023-24 dtd.12.1.2024 (hereinafter referred to as 'the impugned order') passed by the Additional Commissioner, Customs Ahmedabad (hereinafter referred to as the 'adjudicating authority').

2. Facts of the case, in brief, are that on the basis of an intelligence gathered by DRI Ahmedabad, cases were booked against six importers M/s. Girnar Products, M/s. Gangotri Industries, M/s. Ganga Products, M/s. Gocool Grinders, M/s. Gayatri Traders & M/s. Garvi Traders, all having their common office situated at 30/31-A, Ghanshyam Industrial Estate, Margha Farm, Behind Shashtri Stadium, Rakhial, Ahmedabad and M/s. Garvi Traders also having office at 383, Mehta Tiles Compound, Opp. G.H. Board, Singarwa-Kathwada Road, Ahmedabad-382430, for evasion of customs duty by resorting to under valuation and by suppressing the actual transaction value in the invoices in respect of import of "Bamboo Sticks for Agarbatti making, Joss powder & Agarbatti making machine". A common SCN F.NO. DRI/AZU/GI-1/ENQ-71(INT-31/14)/2014 dated 7.5.2015 was issued by DRI, AZU; Ahmedabad to all the Six notices, M/s. Girnar Products, M/s. Gangotri Industries, M/s. Ganga Products, M/s. Gocool Grinders, M/s. Gayatri Traders & M/s. Garvi Traders. The goods imported by M/s. Gocool Grinders & M/s. Gayatri Traders which were placed under seizure vide Panchnama dated 10.12.2014 at ICD Khodiyar, Gandhinagar were ordered for provisional release by the Customs Ahmedabad vide letters F. No. VIII/48-125/1CD/2014 dated 22.12.2014 subject to fulfillment of conditions there under i.e. on furnishing of PD Bond of assessable value of goods and Bank Guarantee of 50% of the bond value by the respective importer.

2.1 SCN to M/s. Girnar Products, M/s. Gangotri Industries & M/s. Ganga Products was answerable to the Additional Commissioner, Ahmedabad & Nhava Sheva, the three noticees being eligible as per Section 127B of the Act, filed application with the settlement commission who passed Order No. 122/Final order/CUS/VRP/2016 dated 28.7.2016, Order No. 150/ Final

order/CUS/VRP/2016 dated 26.9.2016 & Order No. 151/Final order/CUS/VRP/2016 dated 26.9.2016 respectively, in respect of these three noticees which have been accepted by DRI, Ahmedabad. In respect of the remaining three noticees, M/s. Gocool Grinders, M/s. Gayatri Traders & M/s. Garvi Traders, the SCN was answerable to the Additional Commissioner, Ahmedabad as under:

2.1.1 M/s. Gocool Grinders were asked to show cause as to why:

- i. The value of Rs. 42,14,215/- declared by them/assessed at the time of clearance of goods imported by them under Bills of Entry mentioned under Annexure-A1 to the show cause notice should not be rejected under Rule 12 of Customs (Determination of value of Imported Goods) Rules, 2007 and re-determined as Rs. 48,32,284/- (Rupees Forty Eight lakh thirty two thousand two hundred and eighty four only) as detailed in Annexure-A1 to the SCN, under sub- section {1} of section 14 of the Customs Act, 1962 read with Rule 3(1) and Rule 10(2) of (Determination of value of Imported Goods) Rules, 2007, applicable;
- ii. 2000 Kgs of 'Agarbatti Stick 8"- Grade B' valued at Rs. 16,28,951/- (redetermined) imported under Bill of Entry No. 7021893 dated 10/10/2014 & 2000 Kgs of 'Agarbatti Stick 8"- Grade B' valued at Rs. 16,18,492/- (redetermined) imported under Bill of Entry No. 7352481 dated 12/11/2014 as detailed at Sr. No. 2,3 & 4 in Annexure-A1 to the SCN, seized on 10/12/2014 & 30/04/2015, respectively, should not be confiscated under section 111(m) of the Customs Act, 1962;
- iii. The goods valued at Rs.15,84,841/- (re-determined) as detailed in Annexure A1 to the SCN, which have been cleared and not available for seizure should not be held liable to confiscation under section 111(m) of the Customs Act, 1962;
- iv. Differential Customs duty amounting to Rs. 90,931/- (Rupees Ninety Thousand Nine Hundred and Thirty One only) on the goods imported valued at Rs. 48,32,284/- (re-determined) covered under Bills of Entry mentioned in Annexure-A1 to the SCN, should not be demanded and recovered from them under section 28(4) of the Customs Act, 1962 (Erstwhile proviso to Section 28(1)] alongwith applicable interest under section 28AA (Erstwhile Section 28AB] ibid;

v. Penalty should not be imposed on them under Section 114A/112(a) of the Customs Act, 1962 for the acts of commission and omission discussed herein above;

vi. Penalty should not be imposed on them under Section 114AA of the Customs Act, 1962 for the acts of commission and omission discussed herein above;

vii. The Customs duty amounting to Rs. 90,931/- paid during the investigation should not be appropriated and adjusted towards their duty liability;

viii. The interest amounting to Rs.4,441/- paid during the investigation should not be appropriated and adjusted towards their interest liability;

ix. The bond and bank guarantee furnished by them should not be invoked and enforced for recovery of fine and penalty.

2.1.2 Shri Vrushal Kumar P. Rafaliya residing at 10, Utshav Vihar, Shashtri Bridge, Napier Town, Jabalpur (M.P.) 482001 and Shri Popatbhai T. Rafaliya residing at 1Niranjan Society, Opp. Chirag Diamonds, Shashtri Marg, Bapunagar, Ahmedabad380024, as to why Penalty should not be imposed on them under Section 114AA of the Customs Act, 1962 and Section 112(b) ibid.

2.1.3 Shri Yuvraj P. Firke residing at 39/311, Gujarat Housing Board, B/H City Gold Cinema, Saraspur, Ahmedabad-380018 & Shri Kantibhai Amrabhai Patel residing at C-7, Sonal Apartments, Ashapura Temple Corner, Jivrajpark, Ahmedabad, as to why Penalty should not be imposed on him under Section 112(a) of the Customs Act, 1962.

2.1.4 Gayatri Traders were asked to show cause as to why:

i. The value of Rs. 40,01,827/- declared by them/assessed at the time of clearance of goods imported by them under Bills of Entry mentioned under Annexure-A2 to the show cause notice should not be rejected under Rule 12 of Customs (Determination of value of Imported Goods) Rules, 2007 and re-determined as Rs. 48,29,721/- (Rupees Forty Eight Lakh Twenty Nine Thousand Seven Hundred and Twenty One only) as detailed in AnnexureA2 to the SCN, under sub-section (1) of section 14 of the Customs Act, 1962 read with Rule 3(1)

and Rule 10(2) of (Determination of value of Imported Goods) Rules, 2007 as applicable;

- ii. 20000 Kgs of 'Agarbatti Stick 8"- Grade B item code BRS-01/8' valued at Rs.16,18,492/- (re-determined) imported under Bill of Entry No. 7352437 dated 12/11/2014 as detailed at Sr. No. 4 in Annexure-A2 to the SCN, seized on 10/12/2014 should not be confiscated under section 111(m) of the Customs Act, 1962;
- iii. The goods valued at Rs.32,11,229/- (re-determined) as detailed in Annexure-A2 to the SCN, which have been cleared and not available for seizure should not be held liable to confiscation under section 111(m) of the Customs Act, 1962;
- iv. Differential Customs duty amounting to RS. 1,21,800/- (Rupees One Lakh Twenty One Thousand and Eight Hundred only) on the goods imported valued at Rs.48,29,721/- (re-determined) covered under Bills of Entry mentioned in Annexure-A2 to the SCN, should not be demanded and recovered from them under section 28(4) of the Customs Act, 1962 [Erstwhile proviso to Section 28(1)] alongwith applicable interest under section 28AA [Erstwhile Section 28AB] ibid;
- v. Penalty should not be imposed on them under Section 114A/112(a) of the Customs Act, 1962 for the acts of commission and omission discussed herein above;
- vi. Penalty should not be imposed on them under Section 114AA of the Customs Act, 1962 for the acts of commission and omission discussed herein above;
- vii. The Customs duty amounting to Rs. 1,21,800/- paid during the investigation should not be appropriated and adjusted towards their duty liability;
- viii. The interest amounting to Rs.5,312/- paid during the investigation should not be appropriated and adjusted towards their interest liability;
- ix. The bond and bank guarantee furnished by them should not be invoked and enforced for recovery of fine and penalty.

2.1.6 Shri Vrushal Kumar P. Rafaliya residing at 10, Utshav Vihar,

Shashtri Bridge, Nepier town, Jabalpur (M.P.) 482001 and Shri Popatbhai T. Rafaliya residing at 1Niranjan Society, Opp. Chirag Diamonds, Shashtri Marg, Bapunagar, Ahmedabad380024 as to why Penalty should not be imposed on them under Section 114AA of the Customs Act, 1962 and Section 112(b) ibid.

2.1.7 Shri Yuvraj P. Firke residing at 39/311, Gujarat Housing Board, B/H City Gold Cinema, Saraspur, Ahmedabad-380018 & Shri Kantibhai Amrabhai Patel residing at C-7, Sonal Apartments, Ashapura Temple Corner, Jivrajpark, Ahmedabad as to why Penalty should not be imposed on him under Section 112(a) of the Customs Act, 1962

2.1.8 M/s. Garvi Traders were asked to show cause as to why:

i. The value of Rs.72,08,357/- declared by them/assessed at the time of clearance of goods imported by them under Bills of Entry mentioned under Annexure-A3 to the show cause notice should not be rejected under Rule 12 of Customs (Determination of value of Imported Goods) Rules, 2007 and re-determined as Rs. 85,45,953/- (Rupees Eighty Five Lakh Forty Five Thousand Nine Hundred and Fifty Three only) as detailed in Annexure-A3 to the SCN, under sub- section (1) of section 14 of the Customs Act, 1962 read with Rule 3(1) and Rule 10(2) of (Determination of value of Imported Goods) Rules, 2007 as applicable;

ii. 21916 Kgs of 'Agarbatti Sticks' valued at Rs.17,75,183/- (re-determined) imported under Bills of Entry No. 6673314 dated 6/9/2014 & 7021691 dated 10/10/2014 and 46 Nos of 'Machine Making Incense stick', valued at Rs. 20,40,692/- (re-determined) imported under Bill of Entry No. 7231167 dated 31/10/2014 as detailed at Sr. No. 4, 6 & 7 in Annexure-A3 to the SCN, seized on 30/04/2015 should not be confiscated under section 111(m) of the Customs Act, 1962;

iii. The goods valued at Rs.47,30,078/- (re-determined) as detailed in Annexure-A3 to the SCN, which have been cleared and not available for seizure should not be held liable to confiscation under section 111(m) of the Customs Act, 1962;

iv. Differential Customs duty amounting to Rs. 1,96,787/- (Rupees One Lakh Ninety-Six Thousand Seven Hundred Eighty-Seven only) on the goods imported



valued at Rs.85,45,953/- (re-determined) covered under Bills of Entry mentioned in Annexure-A3 to the SCN, should not be demanded and recovered from them under section 28(4) of the Customs Act, 1962 (Erstwhile proviso to Section 28(1)) alongwith applicable interest under section 28AA (Erstwhile Section 28AB) ibid;

v. Penalty should not be imposed on them under Section 114A/112(a) of the Customs Act, 1962 for the acts of commission and omission discussed herein above;

vi. Penalty should not be imposed on them under Section 114AA of the Customs Act, 1962 for the acts of commission and omission discussed herein above;

vii. The Customs duty amounting to Rs.1,96,787/- paid during the investigation should not be appropriated and adjusted towards their duty liability;

viii. The interest amounting to Rs.12,758/- paid during the investigation should not be appropriated and adjusted towards their interest liability;

ix. The bond and bank guarantee furnished by them should not be invoked and enforced for recovery of fine and penalty.



2.1.9 Shri Vrushal Kumar P. Rafaliya residing at 10, Utshav Vihar, Shashtri Bridge, Nepier Town, Jabalpur (M.P.) 482001 and Shri Popatbhai T. Rafaliya residing at 1Niranjan Society, Opp. Chirag Diamonds, Shashtri Marg, Bapunagar, Ahmedabad380024 as to why Penalty should not be imposed on them under Section 114AA of the Customs Act, 1962 and Section 112(b) ibid.

2.1.10 Shri Yuvraj P. Firke residing at 39/311, Gujarat Housing Board, B/H City Gold Cinema, Saraspur, Ahmedabad-380018 & Shri Kantibhai Amrabhai Patel residing at C-7, Sonal Apartments, Ashapura Temple Corner, Jivrajpark, Ahmedabad as to why Penalty should not be imposed on him under Section 112(a) of the Customs Act, 1962.

2.2 In pursuance to the Show Cause Notice issued vide F. No. DRI/AZU/GI-1/(INT31/14/2014 dated 07.05.2015 adjudication proceedings were carried wherein opportunities were given to the relevant noticees. The Noticees were allowed opportunities to present their submissions and to present

their viewpoints regarding the allegations and proposals for recovery of dues and penalties, as mentioned in the Show Cause Notice.

2.3 After conclusion of the proceedings, an Order in Original No. 80/ADC-ML/ICDKhod/O&A/2017 dated 25.04.2017 was issued by the Additional Commissioner of Customs, Ahmedabad. The order was as follows:

a) The value of Rs. 42,14,215/- declared by M/s. Gocool Grinders for assessment at the time of clearance of goods imported by them under Bills of Entry mentioned under Annexure-A1 to the show cause notice under Rule 12 of Customs (Determination of value of Imported Goods) Rules, 2007 was rejected and the value was re-determined as Rs. 48,32,284/- (Rupees Forty Eight Lakhs Thirty Two Thousand Two Hundred and Eighty Four only) as detailed in Annexure-A1 to the SCN, under sub-section (1) of section 14 of the Customs Act, 1962 read with Rule 3(1) and Rule 10(2) of (Determination of value of imported Goods) Rules, 2007, as applicable;

b) 20000 Kgs of 'Agarbatti Stick 8"- Grade B' valued at Rs.16,28,951/- (redetermined), imported under Bill of Entry No. 7021893 dated 10/10/2014 & 20000 Kgs of 'Agarbatti Sticks Grade B' valued at Rs. 16,18,492/- (redetermined) imported under Bill of Entry No. 7352481 dated 12/11/2014 as detailed at Sr. No. 2,3 & 4 in Annexure-A1 to the SCN, seized on 10/12/2014 & 30/04/2015 under section 111(m) of the Customs Act, 1962 was ordered to be confiscated. However, an option was given to the said importer M/s. Gocool Grinders to redeem the imported goods on payment of fine of Rs.3,20,000/- (Rupees Three Lakhs Twenty Thousand only) under section 125 of the Customs Act, 1962.

c) The goods valued at Rs.15,84,841/- (re-determined) as detailed in Annexure-A1 to the SCN, which were cleared and were not seized and were hence not available for confiscation and therefore, no fine was imposed;

d) The differential Customs duty amounting to Rs.90,931/- (Rupees Ninety Thousand Nine Hundred and Thirty-One only) on the goods imported valued at Rs.48,32,284/- (re-determined) covered under Bills of Entry mentioned in Annexure-A1 to the SCN, under section 28(4) of the Customs Act, 1962 (Erstwhile proviso to Section 28(1)) was confirmed and ordered to recover the same from the said importer M/s. Gocool Grinders and the Customs duty

amounting to Rs.90,931/- paid during the investigation should be appropriated and adjusted towards the recovery of above differential duty;

- e) An interest of Rs.4,441/- (Rupees Four Thousand Four Hundred and Forty One only) was ordered to be recovered from the said importer M/s. Gocool Grinders on the above duty at the appropriate rate under Section 28AA [erstwhile section 28AB] of the Customs Act, 1962 and the interest amounting to Rs.4,441/- paid during the investigation was appropriated and adjusted towards the recovery of interest ordered above;
- f) Penalty of Rs.90,931/- (Rupees Ninety Thousand Nine Hundred and Thirty One only) on the said importer, M/s. Gocool Grinders, was imposed under section 114A of the Customs Act, 1962 and penalty under section 112(a) of the Customs Act, 1962 was not imposed;
- g) Penalty of Rs.1,00,000/- (Rupees One Lakh only) was imposed on the said importer, M/s. Gocool Grinders, under section 114AA of the Customs Act, 1962;
- h) The bond and bank guarantee furnished by the said importer M/s. Gocool Grinders was invoked and enforced for recovery of any unpaid fine and penalty as imposed in this Order.
- i) The value of Rs.40,01,827/- declared by M/s. Gayatri Traders for assessment at time of clearance of goods imported by them under Bills of Entry mentioned under Annexure-A2 under Rule 12 of Customs (Determination or Value of Imported Goods) Rule 2007 was rejected and re-determined as Rs.43,29,721/- (Rupees Forty Eight Lakh Twenty Nine Thousand Seven Hundred and Twenty One only) as detailed in, AnnexureA2 to the Show Cause Notice under sub-section (1) of section 14 of the Customs Act, 1962 read with Rule 3(1) and Rule 10(2) of (Determination of value of Imported Goods) Rules, 2007 as applicable;
- j) 20000 Kgs of 'Agarbatti Stick 8". Grade B' valued at Rs.16,18,492/(redetermined) imported under Bill of Entry No. 7352437 dated 12/11/2014 as detailed at Sr. No. 4 in, Annexure-A2 to the SCN, seized on 10/12/2014 under section 111(m) of the Customs Act, 1962; was ordered to be confiscated. However, an option was given to the said importer M/s. Gayatri Traders to redeem the imported goods on payment of fine of Rs.1,60000/-

(Rupees One Lakh Sixty Thousand only) under section 125 of the Customs Act 1962;

k) The goods valued at Rs.32,11,229/- (redetermined) as detailed in Annexure-A2 to the SCN, which had been cleared and were not seized and were not available for confiscation and therefore, no fine was imposed;

l) The differential Customs duty amounting to Rs.1,21,800/- (Rupees One Lakh Twenty One Thousand Eight Hundred only) on the goods imported valued at Rs.48,29,721/- (re-determined) covered under Bills of Entry mentioned in Annexure-A2 to the SCN, Section 28(4) of the Customs Act, 1962 (Erstwhile proviso to Section 28(1)] was confirmed and was ordered to be recovered from the said importer M/s. Gayatri Traders and the Customs duty amounting to Rs.1,21,800/- paid during the investigation was appropriated and adjusted towards the recovery of above differential duty;

m) Interest of Rs.5,312/- (Rupees Five Thousand Three Hundred and Twelve only) was ordered to be recovered from the said importer i.e. M/s. Gayatri Traders on the above duty at the appropriate rate under Section 28AA (erstwhile section 28AB] of the Customs Act, 1962 and the interest amounting to Rs.5,312/- paid during the investigation was ordered to be appropriated and adjusted towards the recovery of interest ordered above;

n) Penalty of Rs.1,21,800/- (Rupees One Lakh Twenty-One Thousand Eight Hundred only) was imposed on the said importer i.e. M/s. Gayatri Traders, under section 114A of the Customs Act, 1962 and penalty under section 112(a) of the Customs Act 1962 was not imposed;

o) Penalty of Rs.1,00,000/- (Rupees One Lakh only) was imposed on the said importer i.e. M/s. Gayatri Traders, under section 114AA of the Customs Act 1962;

p) The bond and bank guarantee furnished by the said importer i.e. M/s. Gayatri Traders, was ordered to be invoked and enforced for recovery of any unpaid fine and penalty as imposed in the order.

q) The value of Rs.72,08,357/- declared by M/s. Garvi Traders at the time of

clearance of goods imported by them under Bills of Entry mentioned under Annexure-A3 under Rule 12 of Customs (Determination of value of imported Goods) Rules, 2007 was rejected and re-determined to Rs.85,45,953/- (Rupees Eighty Five Lakh Forty Five Thousand Nine Hundred and Fifty Three only) as detailed in Annexure-A3 to the SCN, under sub-section (1) of section 14 of the Customs Act, 1962 read with Rule 3(1) and Rule 10(2) of Customs (Determination of value of Imported Goods) Rules, 2007 as applicable;

r) 21916 Kgs of "Agarbatti Sticks" valued at Rs.17,75,183/- (re-determined) Bills of Entry No. 6673314 dated 6/9/2014 & 7021691 dated 10/10/2014 and 46 Nos of "Machine Making Incense stick", valued at RS. 20,40,692/(re-determined) imported under Bill of Entry No. 7231167 dated 31/04/2015 as detailed at Sr. No. 4, 6 & 7 in Annexure- A3 to the SCN, seized on 30/04/2015 under section 111(m) of the Customs Act, 1962 was ordered to be confiscated. However, an option was given to the said importer i.e. M/s. Garvi Traders to redeem the imported goods on payment of fine of Rs.3,80,000/- (Rupees Three lakh eighty thousand only) under section 125 of the Customs Act 1962;

s) The goods valued at Rs.47,30,078/- (re-determined) as detailed in Annexure-A3 to the SCN, which had been cleared and were not seized and were not available for confiscation and therefore, no fine was imposed;

t) The differential Customs duty amounting to Rs.1,96,787/- (Rupees One Lakh Ninety Six Thousand Seven Hundred and Eighty Seven only) on the goods imported valued at Rs.85,45,953/- (re-determined) covered under Bills of Entry mentioned in Annexure-A3 to the SCN under section 28(4) of the Customs Act, 1962 (Erstwhile proviso to Section 28(1)] and order to recover the same from the said importer M/s. Garvi Traders was confirmed. The Customs duty amounting to Rs.1,96,787/-paid during the investigation was ordered to be appropriated and adjusted towards the recovery of above differential duty;

u) Interest of Rs.12,758/- (Rupees Twelve Thousand Seven Hundred and Fifty-Eight only) was ordered to be recovered from the importer i.e. M/s. Garvi Traders on the above duty at the appropriate rate under Section 28AA (erstwhile section 28AB) of the Customs Act, 1962. The interest amount of Rs.12,758/- paid during the investigation was ordered to be appropriated and adjusted towards the recovery of interest ordered above;

v) Penalty of Rs.1,96,787/- (Rupees One Lakh Ninety-Six Thousand Hundred and Eighty Seven only) was imposed on the said importer i.e. M/s. Garvi Traders, under section 114A of the Customs Act, 1962 and penalty under section 112(a) of the Customs Act 1962 was not imposed;

w) Penalty of Rs.1,75,000/- (Rupees One Lakh Seventy Five Thousand only) was imposed on the said importer i.e. M/s. Garvi Traders, under section 114AA of the Customs Act 1962;

x) The bond and bank guarantee furnished by the said importers M/s. Garvi Traders were invoked and enforced for recovery of any unpaid fine and penalty as imposed in the order;

y) Penalty of Rs.50,000/- (Rupees Fifty Thousand only) was imposed on Shri Popatbhai T. Rafaliya the person responsible for the business activities of the importers M/s. Gocool Grinders, M/s. Gayatri Traders & M/s. Garvi Traders, under section 114AA of the Customs Act, 1962;

z) Penalty of Rs.50,000/- (Rupees Fifty Thousand only) was imposed on Shri Popatbhai T. Rafaliya, the person responsible for the business activities of the importers M/s. Gocool Grinders, M/s. Gayatri Traders & M/s. Garvi Traders, under section 112(b) of the Customs Act;

aa) Penalty of Rs.50,000/- (Rupees Fifty Thousand only) was imposed on Shri Vrushal Kumar P. Rafaliya, the person looking after the import related work of the importers M/s. Gocool Grinders, M/s. Gayatri Traders & M/s. Garvi Traders, under section 114AA of the Customs Act;

bb) Penalty of Rs.50,000/- (Rupees Fifty thousand only) was imposed on Shri Vrushal Kumar P. Rafaliya, the person looking after all the import related work of the importers i.e. M/s. Gocool Grinders, M/s. Gayatri Traders & M/s. Garvi Traders, under section 112(b) of the Customs Act, 1962;

cc) Penalty of Rs.25,000/- (Rupees Twenty-Five Thousand only) was imposed on Shri Yuvraj P. Firke, the person looking after the accounts of the importers i.e. M/s. Gocool Grinders, M/s. Gayatri Traders & M/s. Garvi Traders, under section

112(a) of the Customs Act, 1962;

dd) Penalty of Rs.25,000/- (Rupees Twenty Five Thousand only) was imposed on Shri Kantibhai Amrabhai Patel, the person who arranged to transfer the foreign remittances for the importers i.e. M/s. Gocool Grinders, M/s. Gayatri Traders & M/s. Garvi Traders, to suppliers in Vietnam through unofficial channels under section 112(a) of the Customs Act, 1962;

Order-in-Appeals:

2.4 Being aggrieved by the Order in Original dated 25.04.2017, the Noticees preferred an appeal before Commissioner (Appeals). The Commissioner (Appeals) vide their Order in Appeal No. AHD-CUSTM-000APP-12 to 18-18-19 Dated 18.04.2018 dated, rejected all the 7 appeals filed by M/s. Gocool Grinders, M/s. Gayatri Traders, M/s. Garvi Traders, Shri Vrushal Kumar P. Rafaliya, Shri Popatbhai T Rafaliya, Shri Yuvraj P. Firke and Shri Kantibhai Amrabhai Patel, against the OIO dated 25.04.2017.

CESTAT, Ahmedabad:

2.5 Being aggrieved by the Order in Appeal dated 18.04.2018, all the 7 appellants i.e. M/s. Gocool Grinders, M/s. Gayatri Traders, M/s. Garvi Traders, Shri Vrushal Kumar P. Rafaliya, Shri Popatbhai T Rafaliya, Shri Yuvraj P. Firke and Shri Kantibhai Amrabhai Patel filed an appeal before Hon'ble CESTAT, Ahmedabad. Hon'ble CESTAT, Ahmedabad vide their Final Order No. A/11714 11720/2023 dated 16.08.2023 observed as follows:

"The appellants in these matters have come before us aggrieved by order of both the lower authorities imposing penalties and redemption fine despite payment of duty and interest by them during the investigation itself. The option of lesser penalty was not afforded to them by the lower authorities especially the adjudicating authority. Accordingly, they submit that issue being legal and they having complied with the requirements of Section 28(5), the penalty is reducible against the main accused by providing them option, and against the co-accused as well, as laid down by the department in the CBIC Circular No. 11/2016, dated 15 March, 2016, as also various case law cited by them as given below:

K. P Pouches (P) Ltd 2008 (228) ELT 31 (Del.)

Commr. of C.EX. & Cus., Surat-I Vs. Bhagyoday Silk Industries- 2010 (262) ELT



248 (Guj.)

Sonam Clock Pvt. Ltd.-2012 (278) ELT 263 (Tri.-Ahmd.)

Learned AR on the other hand indicates that the question of waiver of penalty provision of Section 28(5) was never taken up before the appellate authority, so the legality and the facts of the same, he cannot comment about. He reiterates the findings of the lower authority.

Considered. We find that party has paid the whole duty and interest as the fact is available on record as well as in the orders of lower authorities *Prima facie*, the parties are entitled to claim waiver of penalty under Section 28(5), but as the same has not been considered by the original Adjudicating Authority as well as appellate authority for providing of option, we are inclined to remit back the matter to Adjudicating Authority to consider the same and on the payment of penalty as per the requirements of Section 28(5), and also to consider the waiver of penalty of various co-accused as per the above cited CBIC circular. Question of redemption fine as well as party's submissions relating thereto are also kept open to be considered a fresh by the adjudicating authority in the light of immunity etc., after party pays the penalty on option being given as per Section 28(5) by the Adjudication Authority.



Matter remanded in above terms. Appeals are allowed by remand."

Consequently the adjudicating authority passed following order:

M/s. Gocool Grinders:

(i) I reject the value of Rs.42,14,215/- declared by M/s. Gocool Grinders for assessment at the time of clearance of goods imported by them under Bills of Entry mentioned under Annexure-A1 to the show cause notice under Rule 12 of Customs (Determination of value of imported Goods) Rules, 2007 and re-determine the value as Rs.48,32,284/(Rupees Forty Eight Lakh Thirty Two Thousand Two Hundred and Eighty Four only) as detailed in Annexure-A1 to the SCN, under subsection (1) of section 14 of the Customs Act, 1962 read with Rule 3(1) and Rule 12 of (Determination of value of Imported Goods) Rules, 2007, as applicable;

(ii) I confiscate 20000 Kgs of 'Agarbatti Stick 8"- Grade B' valued at

Rs.16,28,951/- determined) imported under Bill of Entry No. 7021893 dated 10/10/2014 & 20000 Kgs of Agarbatti Stick 8" Grade B' valued at Rs.16,18,492/- (redetermined) imported under Bill of Entry No. 7352481 dated 12/11/2014 as detailed at Sr. No. 2,3 & 4 in Annexure-A1 to the SCN, seized on 10/12/2014 & 30/04/2015 under section 111(m) of the Customs Act, 1962; I however give an option to the said importer M/s. Gocool Grinders to redeem the imported goods on payment of fine of Rs.3,20,000/- (Rupees Three Lakh Twenty Thousand only) under section 125 of the Customs Act, 1962.

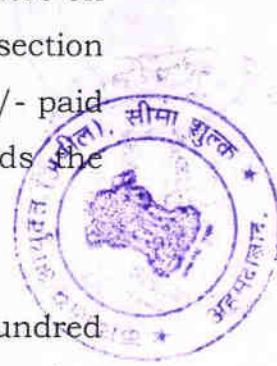
(iii) The goods valued at Rs.15,84,841/- (redetermined) as detailed in Annexure-A1 to the SCN, which had been cleared and were not seized are not available for confiscation and therefore, no fine is being imposed;

(iv) I confirm the differential Customs duty amounting to Rs.90,931/(Rupees Ninety Thousand Nine Hundred and Thirty-One only) on the goods imported valued at Rs.48,32,284/- (re-determined) covered under Bills of Entry mentioned in Annexure-A1 to the SCN, under section 28(4) of the Customs Act, 1962 [Erstwhile proviso to Section 28(1)] and order to recover the same from the said importer M/s. Gocool Grinders and the Customs duty amounting to Rs.90,931/- paid during the investigation should be appropriated and adjusted towards the recovery of above differential duty;

(v) I order to recover interest of Rs.4,441/- (Rupees Four Thousand Four Hundred and Forty-One only) from the said importer M/s. Gocool Grinders on the above duty at the appropriate rate under Section 28AA (erstwhile section 28AB) of the Customs Act, 1962 and the interest amounting to Rs.4,441/- paid during the investigation should be appropriated and adjusted towards the recovery of interest ordered above;

(vi) I impose penalty of Rs.90,931/- (Rupees Ninety Thousand Nine Hundred Thirty-One only) on the importer, M/s. Gocool Grinders, plus penalty equal to the applicable interest under Section 28AA of the Customs Act, 1962 payable on the Duty demanded under section 114A of the Customs Act, 1962 and do not impose any penalty under section 112(a) of the Customs Act, 1962;

However, as provided in proviso to Section 114A of the Act, where duty as determined above under Section 28(8) and the interest payable thereon under



Section 28AA is paid within thirty-days from the date of the communication of this order, the amount of penalty liable to be paid by Noticee under this Section shall be Twenty Five per cent of the duty or interest, as the case may be, so determined, provided that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of said thirty days as referred to in this proviso.

(vii) I impose penalty of Rs.1,00,000/- (Rupees One Lakh only) on the said importer, M/s. Gocool Grinders, under section 114AA of the Customs Act, 1962;

(viii) The Bond and Bank Guarantee furnished by the importers, M/s. Gocool Grinders should be invoked and enforced for recovery of any unpaid fine and penalty imposed in this order.

Gayatri Traders

(i) I reject the value of Rs.40,01,827/- declared by M/s. Gayatri Traders for assessment at the time of clearance of goods imported by them under Bills of Entry mentioned under Annexure-A2 to the show cause notice under Rule 12 of Customs (Determination of value of imported Goods) Rules, 2007 and re-determine the value as Rs.48,29,721/- (Rupees Forty Eight Lakh Twenty-Nine Thousand Seven Hundred and Twenty-One only) as detailed in Annexure-A2 to the SCN, under subsection (1) of section 14 of the Customs Act, 1962 read with Rule 3(1) and Rule 12 of (Determination of value of Imported Goods) Rules, 2007, as applicable;


I confiscate 20000 Kgs of 'Agarbatti Stick 8" Grade B' valued at Rs.16,18,492/- (re-determined) imported under Bill of Entry No. 7352437 dated 12/11/2014 as detailed at SI. No. 4 in Annexure - A2 to the SCN, seized on 10/12/2014 under section 111(m) of the Customs Act, 1962; I however give an option to the said importer M/s. Gayatri Traders to redeem the imported goods on payment of fine of Rs.1,60,000/- (Rupees One Lakh Sixty Thousand only) under section 125 of the Customs Act, 1962;

(iii) The goods valued at Rs.32,11,229/- (re-determined) as detailed in Annexure-A2 to the SCN. Which had been cleared and were not seized are not available for



confiscation and therefore, no fine is being imposed;

(iv) I confirm the differential Customs duty amounting to Rs.1,21,800/(Rupees One Lakh Twenty-One Thousand Eight Hundred only) on the goods imported valued at Rs.48,29,721/- (re-determined) covered under Bills of Entry mentioned in Annexure-A2 to the SCN, under section 28(4) of the Customs Act, 1962 (Erstwhile proviso to Section 28(1)] and order to recover the same from the said importer M/s. Gayatri Traders and the Customs duty amounting to Rs.1,21,800/paid during the investigation should be appropriated and adjusted towards the recovery of above differential duty;

(v) I order to recover interest of Rs.5,312/- (Rupees Five Thousand Three Hundred and Twelve only) from the said importer M/s. Gayatri Traders on the above duty at the appropriate rate under Section 28AA [erstwhile section 28AB] of the Customs Act, 1962 and the interest amounting to Rs.5,312/- paid during the investigation should be appropriated and adjusted towards the recovery of interest ordered above;

(vi) I impose penalty of Rs.1,21,800/- (Rupees One Lakh Twenty-One Thousand Eight Hundred only) on the importer, M/s. Gayatri Traders, plus penalty equal to the applicable interest under Section 28AA of the Customs Act, 1962 payable on the Duty demanded under section 114A of the Customs Act, 1962 and do not impose any penalty under section 112(a) of the Customs Act, 1962;

However, as provided in proviso to Section 114A of the Act, where duty as determined above under Section 28(8) and the interest payable thereon under Section 28AA is paid within thirty-days from the date of the communication of this order, the amount of penalty liable to be paid by Noticee under this Section shall be Twenty Five per cent of the duty or interest, as the case may be, so determined, provided that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of said thirty days as referred to in this proviso.

(vii) I impose penalty of Rs.1,00,000/- (Rupees One Lakh only) on the said importer, M/s. Gayatri Traders, under section 114AA of the Customs Act 1962;



(viii) The bond and bank guarantee furnished by the said importers M/s. Gayatri Traders, should be invoked and enforced for recovery of any unpaid fine and penalty as imposed in this order.

M/s. Garvi Traders

(ix) I reject the value of Rs.72,08,357/- declared by M/s. Garvi Traders for assessment at the time of clearance of goods imported by them under Bills of Entry mentioned under Annexure-A3 under Rule 12 of Customs (Determination of value-imported Goods) Rules, 2007 and re-determine the value as Rs.85,45,953/- (Rupees Eighty Five Lakh Forty Five Thousand Nine Hundred and Fifty Three only) as detailed in Annexure-A3 to the SCN, under sub-section (1) of section 14 of the Customs Act, 1962 read with Rule 3(1) and Rule 10(2) of (Determination of value of Imported Goods) Rules, 2007 as applicable;

(x) I confiscate 21916 Kgs of 'Agarbatti Sticks' valued at Rs.17,75,183/(re-determined) imported under Bills of Entry No. 6673314 dated 6/9/2014 & 7021691 dated 10/10/2014 and a6 Nos of 'Machine Making incense stick', valued at Rs.20,40,692/- (re-determined) imported under Bill of Entry No. 7231167 dated 31/10/2014 as detailed at Sr. No. 4, 6 & 7 in Annexure-A3 to the SCN, seized on 30/04/2015 under section 111(m) of the Customs Act, 1962; I however give an option to the said importer M/s. Garvi Traders to redeem the imported goods on payment of fine of Rs.3,80,000/(Rupees Three Lakh Eighty Thousand only) under section 125 of the Customs Act, 1962;

(xi) The goods valued at Rs.47,30,078/- (re-determined) as detailed in Annexure-A3 to the SCN, which had been cleared and were not seized and are not available for confiscation, therefore, no fine is imposed;

(xii) I confirm the differential Customs duty amounting to Rs.1,96,787/(Rupees One Lakh Ninety-Six Thousand Seven Hundred and Eighty Seven only) on the goods imported valued at Rs.85,45,953/- (redetermined) covered under Bills of Entry mentioned in Annexure-A3 to the SCN, under section 28(4) of the Customs Act, 1962 (Erstwhile proviso to Section 28(1)) and order to recover the same from the said importer M/s. Garvi Traders and the Customs duty amounting to Rs.1,96,787/- paid during the investigation should be appropriated and adjusted towards the recovery of above differential duty;

(xiii) I order to recover interest of Rs.12,758/- (Rupees Twelve Thousand Seven Hundred and Fifty-Eight only) from the said importer M/s. Garvi Traders on the above duty at the appropriate rate under Section 28AA (erstwhile section 28AB) of the Customs Act, 1962 and the interest amounting to Rs.12,758/- paid during the investigation should be appropriated and adjusted towards the recovery of interest ordered above;

(xiv) I impose penalty of Rs.1,96,787/- (Rupees One Lakh Ninety-Six Thousand Seven Hundred Eighty-Seven only) on the importer, M/s. Garvi Traders, plus penalty equal to the applicable interest under Section 28AA of the Customs Act, 1962 payable on the Duty demanded under Section 114A of the Customs Act, 1962 and do not impose any penalty under section 112(a) of the Customs Act, 1962;

However, as provided in proviso to Section 114A of the Act, where duty as determined above under Section 28(8) and the interest payable thereon under Section 28AA is paid within thirty-days from the date of the communication of this order, the amount of penalty liable to be paid by Noticee under this Section shall be Twenty Five per cent of the duty or interest, as the case may be, so determined, provided that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of said thirty days as referred to in this proviso.

(xv) I impose penalty of Rs.1,75,000/- (Rupees One Lakh Seventy-Five Thousand only) on the said importer, M/s. Garvi Trades, under section 114AA of the Customs Act 1962;

(xvi) The bond and bank guarantee furnished by the said importers M/s. Garvi Traders, should be invoked and enforced for recovery of any unpaid fine and penalty as imposed in this order.

(xvii) I impose penalty of Rs.50,000/- (Rupees Fifty Thousand only) on Shri Popatbhai T. Rafaliya, the person responsible for the business activities of the importers M/s. Gocool Grinders, M/s. Gayatri Traders & M/s. Garvi Traders, under section 114AA of the Customs Act 1962;



(xviii) I impose penalty of Rs.50,000/- (Rupees Fifty Thousand only) on Shri Popatbhai T- 26 Rafaliya, the person responsible for the business activities of the importers M/s. Gocool Grinders, M/s. Gayatri Traders & M/s. Garvi Traders, under section 112(b) of the Customs Act, 1962;

(xix) I impose penalty of Rs.50,000/- (Rupees Fifty Thousand only) on Shri Vrushal Kumar P. Rafaliya, the person looking after all the import related work of the importers M/s. Gocool Grinders, M/s. Gayatri Traders & M/s. Garvi Traders, under section 114AA of the Customs Act, 1962;

(xx) I impose penalty of Rs.50,000/- (Rupees Fifty Thousand only) on Shri Vrushal Kumar P. Rafaliya, the person looking after all the import related work of the importers M/s. Gocool Grinders, M/s. Gayatri Traders & M/s. Garvi Traders, under section 112(b) of the Customs Act 1962;

(xxi) I impose penalty of Rs.25,000/- (Rupees Twenty Five Thousand only) on Shri Yuvraj P. Firke, the person looking after the accounts of the importers, M/s. Gocool Grinders, M/s. Gayatri Traders & M/s. Garvi Traders under section 112(a) of the Customs Act, 1962;

(xxii) I impose penalty of Rs.25,000/- (Rupees Twenty Five Thousand only) on Shri Kantibhai Amrabhai Patel, the person who arranged to transfer the foreign remittances for the importers, M/s. Gocool Grinders, M/s. Gayatri Traders & M/s. Garvi Traders to suppliers at Vietnam through unofficial channels under section 112(a) of the Customs Act, 1962;

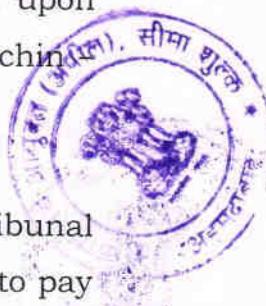
SUBMISSIONS OF THE APPELLANT:

Being aggrieved with the impugned order, the Appellant has filed the present appeals wherein they have submitted grounds which are as under:-

3.1 It is submitted that impugned Order is devoid of merit as the learned Additional Commissioner miserably failed to follow the clear directions of the Hon'ble CESTAT under order dated 16.08.2023 and he has gone into the issue of undervaluation and confirmation of demand with interest which was not issues before him at all. Remand was for limited purpose to give an option to the

appellant to pay 15% penalty as per Section 28(5) and on the payment of penalty as per the requirements of Section 28(5) to consider the waiver of penalty of various co-accused as per the above cited CBIC Circular and question of redemption fine. The appellant has referred to the provisions of Section 28(5) and 28(6) of the Customs Act, 1962, proviso to sub-section (1) of Section 125 of the Customs Act, 1962, Circular No. 11/2016-Cus. dated 15.03.2016 especially paragraph 5.

3.2 The appellant has relied upon decision of Orbit Jewellers Vs. Commr. Of Cus., Air Cargo (Exports), New Delhi – 2016 (338) ELT 620 (Tri. – Del.), decision of Hon'ble Tribunal in the case of Sonam Clock Pvt. Ltd. Vs. Commissioner of Central Excise, Rajkot – 2012 (278) ELT 263 (Tri.- Ahmd.) wherein again same is held and in addition to that it is specifically held that if option to pay 15% or 25% penalty within 30 days from the date of receipt of notice is not given same can be extended at tribunal level too. The appellant has also relied on decision of Hon'ble Tribunal in the case of COMMISSIONER OF CENTRAL EXCISE, VAPI Versus TECHNOVINYL POLYMERS LIMITED - 2013 (298) E.L.T. 50 (Tri. - Ahmd.) wherein again same was held and in addition to that it was specifically held that if option to pay 15% or 25% penalty within 30 days from the date of receipt of notice can be given before issue of the SCN same can be extended after issue of the SCN. The appellant has also relied upon decision in the case of N. S. Mahesh Vs. Commissioner of Customs, Cochin 2018 (363) ELT 644 (Tri. – Bang.) wherein it is also held the same.



3.3 Appellant in view of inspite of specific directions of Hon'ble Tribunal the learned Additional Commissioner had not given an option in writing to pay penalty @ 15% within 30 days from such directions and especially when appellant had paid 15% penalty before such option given by the learned Additional Commissioner, miserably failed to follow the binding circular, settled position of law and merely interpreted the provisions in isolation. Thus, order passed by him is in gross violation of judicial discipline and therefore liable to be set aside and appellant's appeal is required to be allowed.

3.4 The appellant has submitted that if one read the provisions of the Customs Act, 1962 viz. Section 28(5), Section 28(6), proviso to Section 125, Circular No. 11/2016-Cus. dated 15.03.2016, C.B.E. & C. Circular No. 831/8/2006-CX dated 26-7-2006 and various settled position of law amongst

other following decisions:

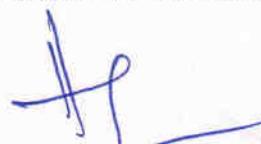
- Orbit Jewellers Vs. Commr. Of Cus., Air Cargo (Exports), New Delhi – 2016 (338) ELT 620 (Tri. – Del.)
- Sonam Clock Pvt. Ltd. Vs. Commissioner of Central Excise, Rajkot – 2012 (278) ELT 263 (Tri.- 'Ahmd.)
- Bhagyoday a Silk Industries - .2010 (262) E.L. T. 248
- Sidhivinaq alt Dug. & Ptg. Mills - 2011 (265) E.L.T. A-69(GLIj .) .
- K.P. Pouches v. UOI - 2008 (228) E.L.T. 31 (Del.)
- C.C.E., Rohatalc v. J.R. Fabrics Pvt. Limited - 2009 (238) E.L.T, 209 (P & H)
- Rina Dyng. & Ptg. Works v. C.C.E., Surat - 2009 (247) E.L.T. 616 (Tri.)
- K.P. Fragrances v. C.C.E., Bhopal - 2010 (262) E.L. T. 282 (Tri.-Del.)
- Hart Kebuat Vanaspati Mills-v. C.C.E., Rohatak - 2D tO (262) E.L.T. 331 (Tri.-Del.)
- C.C.E., Trichy v. Home Fashion International - 2011 (22) S.T.R. 653 (Tri.)
- Ideal Security v. C.C.E., Allahabad - 2011 (23) S.T.R. 66 (Tri.- Del.)
- C.C.E., LudhiaLa v. City Cable - 2011 (23) S.T.R. 155 (Tri.-Del.)
- Desert Inn Limited v. C.C.E.y Jaipur – 2011 (23) s.T.R. 254 (Tri.)
- Commissioner of Central Excise & Cus.) Daman v. R. A. Shaikh
- Paper Mills Pvt. Limited - 2010 (259) E.L.T. 53 (Guj.)
- COMMISSIONER OF CENTML EXCISE) VAPI Versus TECHNOVINYL POLYMERS LIMITED - 2013 (298) E.L.T. 50 (Tri. Ahmd.)

N. S. Mahesh Vs. Commissioner of Customs, Cochin – 2018 (363)ELT 644 (Tri. – Bang.)

3.5 The appellant has submitted that Addition Commissioner was not only bound to give an option to pay penalty @ 15% of duty amount and conclude the proceedings and accept the payment of duty, interest and penalty @ 15% as provided under Section 28(5) and Section 28(6) of the Customs Act, 1962 but also conclude the proceedings by not imposing penalty upon co-appellants as well as not to confiscate the seized goods with an option to pay fine in lieu of confiscation.

PERSONAL HEARING:

4. Personal hearing was granted to the Appellant on 29.05.2025, following the principles of natural justice wherein Shri P. D. Rachchh, Advocate



appeared for the hearing and he re-iterated the submission made at the time of filing the appeal.

DISCUSSION AND FINDINGS:

5. I have carefully gone through the case records, impugned order passed by the Additional Commissioner, Customs Ahmedabad and the defense put forth by the Appellant in their appeal.

5.1 The impugned order, passed in the second round of adjudication, maintains the original findings despite the CESTAT remand and the appellants' compliance. The adjudicating authority's stance can be inferred as:

- Confirming the original differential duty and interest, acknowledging their payment (though not explicitly stating that the payment under Section 28(5) concludes the matter).
- Reaffirming the undervaluation and mis-declaration by the importers based on admitted facts in statements.
- Ordering confiscation of the seized goods with an option to redeem (e.g., Rs. 3,20,000/- for Gocool Grinders' goods).
- Imposing penalties on the importers (e.g., Rs. 90,931/- under Section 114A and Rs. 1,00,000/- under Section 114AA for Gocool Grinders).
- Imposing penalties on the co-noticees (Shri Popatbhai T. Rafaliya, Shri Vrushal Kumar P. Rafaliya, Shri Yuvraj P. Firke, and Shri Kantibhai Amrabhai Patel) under Sections 114AA and 112(a)/(b) (e.g., Rs. 50,000/- each for Shri Popatbhai and Shri Vrushal, and Rs. 25,000/- each for Shri Yuvraj and Shri Kantibhai).
- The impugned order seems to have focused on confirming the original allegations and duty demand, but failed to adequately address the implications of Section 28(6) and Section 125 proviso after the payment of 15% penalty, as directed by the CESTAT.

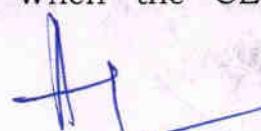
5.2 On Issue (i): Whether, upon payment of the differential duty, interest, and 15% penalty as specified under Section 28(5) of the Customs Act, 1962, the proceedings against the Importers and all other co-noticees should be deemed conclusive under Section 28(6) of the Customs Act, 1962.

5.2.1 This is the most critical issue. The facts on record clearly show that the Importers (M/s. Gocool Grinders, M/s. Gayatri Traders, and M/s. Garvi Traders) have paid the differential duty, interest, and a penalty equivalent to 15% of the duty specified in the SCN, as provided under Section 28(5) of the Customs Act, 1962. This payment was made on 25.09.2023, subsequent to the CESTAT's remand order and in compliance with the conditions of Section 28(5).

5.2.2 Section 28(6)(i) of the Customs Act, 1962, is unequivocal. It states: "Where the importer or the exporter or the agent or the employee of the importer or the exporter, as the case may be, has paid duty with interest and penalty under sub-section (5), the proper officer shall determine the amount of duty or interest and on determination, if the proper officer is of the opinion - (i) that the duty with interest and penalty has been paid in full, then, the proceedings in respect of such person or other persons to whom the notice is served under sub-section (1) or sub-section (4), shall, without prejudice to the provisions of sections 135, 135A and 140 be deemed to be conclusive as to the matters stated therein."

5.2.3 The legislative intent behind Section 28(6) is to encourage early resolution of disputes and reduce litigation, particularly in cases involving undervaluation or other duty demands where the assessee accepts the liability and makes the prescribed payments. The phrase "deemed to be conclusive as to the matters stated therein" implies that the civil proceedings initiated by the SCN come to an end for all parties to whom the notice was served, except for criminal prosecution under Sections 135, 135A, and 140.

5.2.4 The impugned order's insistence on 25% penalty under the proviso to Section 114A (now Section 28(8)) is misplaced in this context. The 25% penalty applies when the payment is made within thirty days from the date of communication of the order confirming the demand. However, Section 28(5) is a specific provision for pre-SCN or early payment, offering a lower penalty of 15% in exchange for deemed conclusiveness. When the CESTAT specifically



remanded the matter for the benefit of Section 28(5), it implies that the conditions for the 15% penalty were to be considered as met, and the subsequent payment was in fulfillment of that. The Appellants' submission that they paid 15% penalty before such option was formally given by the adjudicating authority further strengthens their claim for the lower penalty. The adjudicating authority's duty was to give effect to the 15% penalty and the deemed conclusiveness, not to re-adjudicate with a higher penalty.

5.2.5 The CBIC Circular No. 11/2016-Cus. dated 15.03.2016, explicitly clarifies the "deemed conclusive" aspect. Paragraph 5 of this Circular states: "It is clarified that the closure of proceedings against other persons also come into effect simultaneously when the main noticee fulfills the conditions of Section 28." This departmental instruction is binding on the adjudicating authorities and clearly dictates that once the Importers made the 15% payment under Section 28(5), the proceedings against all co-noticees also stand concluded. The adjudicating authority's failure to apply this binding circular is a significant error.

5.2.6 The same view has been supported at various judicial forums as under:

K.P. Pouches (P) Ltd. v. Union of India [2008 (228) E.L.T. 31 (Del.)]:

The Hon'ble Delhi High Court, while dealing with Section 28(2A) (the predecessor to the current Section 28(5) and (6)), held that the provision is mandatory. It clearly states that once the conditions of payment (duty, interest, and 25% penalty - as was then applicable) are satisfied, the proceedings "shall be deemed to be conclusive" and the Customs authorities have no option but to drop the proceedings. The High Court stated, "The provision is mandatory and if the conditions precedent are satisfied, the proceedings in respect of the said person or other persons to whom the notice is served... shall be deemed to be conclusive." This judgment provides fundamental support for the mandatory nature of Section 28(6) once its conditions are met.

Sonam Clock Pvt. Ltd. vs. Commissioner of Central Excise, Rajkot [2012 (278) E.L.T. 263 (Tri.-Ahmd.)]:

The CESTAT (Ahmedabad Bench) in this case reinforced that if the option to pay the reduced penalty (15% or 25% then) within the stipulated period is not given by the department, it can even be extended at the Tribunal level. This supports

the Appellants' argument that even if the formal option was not provided by the adjudicating authority, their action of paying 15% penalty *prima facie* merits consideration for the benefit of Section 28(5)/(6). The Tribunal held: "if option to pay 15% or 25% penalty within 30 days from the date of receipt of notice is not given, same can be extended at tribunal level too."

**COMMISSIONER OF CENTRAL EXCISE, VAPI Versus TECHNOVINYL
POLYMERS LIMITED [2013 (298) E.L.T. 50 (Tri. - Ahmd.)]:**

This CESTAT (Ahmedabad Bench) judgment further clarified the flexibility around the 15% penalty option, stating that "if option to pay 15% or 25% penalty within 30 days from the date of receipt of notice can be given before issue of the SCN, same can be extended after issue of the SCN." This again supports the Appellants' position that their payment, even if the formal "option" was belated, should be considered for the 15% benefit.

Orbit Jewellers Vs. Commr. Of Cus., Air Cargo (Exports), New Delhi [2016 (338) ELT 620 (Tri. - Del.)]:

This Tribunal decision is particularly relevant as it dealt with the implication of Section 28(2A) (analogous to current 28(5)/(6)) on confiscation proposals. The Tribunal held that once the payment conditions are satisfied, the proceedings are deemed conclusive, and this "would include the proposals for confiscation." This directly addresses the redemption fine issue.

M. S. Mahesh Vs. Commissioner of Customs, Cochin [2018 (363) ELT 644 (Tri. - Bang.)]:

This CESTAT (Bangalore Bench) judgment directly addressed the impact of Section 28(6) on co-noticees. It explicitly held that once duty, interest, and penalty are paid under Section 28(6), proceedings against the importer as well as "other persons" (co-noticees) are deemed conclusive, leading to the dropping of penalties on such co-noticees. The Tribunal stated: "In my considered view, once the duty, interest and penalty under Section 28(5) is paid by the main noticee, the proceedings against all other co-noticees are also required to be dropped in terms of Section 28(6)(i)."

Commr. of C. Ex. & Cus., Surat-I Vs. Bhagyoday Silk Industries [2010 (262) ELT 248 (Guj.)]:

The Hon'ble Gujarat High Court, in this case, emphasized the binding nature of the circulars issued by the CBIC, especially those that are beneficial to the assessee. The Circular 11/2016-Cus., which clarifies the closure of proceedings for other persons, is therefore binding and must be applied.

5.2.7 The adjudicating authority, in the impugned order, has failed to acknowledge or apply these crucial statutory provisions and the binding judicial precedents, including the CBIC Circular. The mere confirmation of the differential duty and interest (which were already paid) without giving effect to the deemed conclusion is an error. The insistence on 25% penalty, overlooking the specific benefit of 15% under Section 28(5), is also contrary to the statutory scheme as clarified by the CESTAT's remand.

5.3 On Issue (ii): Whether the imposition of redemption fine under Section 125 of the Customs Act, 1962, is sustainable given the deemed conclusion of proceedings under Section 28(6).

5.3.1 The proviso to Section 125(1) of the Customs Act, 1962, states: "Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, [no such fine shall be imposed]."

5.3.2 In the present case, the imported goods, "Agarbatti Sticks" and "Agarbatti Making Machines," are not prohibited or restricted goods under the Customs Act, 1962, or any other law for the time being in force. They are regular importable items. Since the proceedings against the Importers are deemed to be concluded under Section 28(6)(i) due to the payment of duty, interest, and 15% penalty, the clear mandate of the proviso to Section 125(1) is that no redemption fine shall be imposed. The adjudicating authority's order of confiscation with an option to redeem is, therefore, contrary to this specific statutory provision. The Orbit Jewellers (supra) case also supports the view that confiscation proposals do not survive once Section 28(6) (or its equivalent) is invoked.

5.5.3 It is an admitted fact that reduced penalty provision under Section 28(5) was not either given at show cause notice stage or at adjudicating/appellate stage. It was first given at the time of tribunal therefore,

the % of penalty in 28(5) will be the one which was at the time of tribunal. At that stage it was 15%, therefore, 15% penalty under Section 28(5) will be applicable.

5.4 On Issue (iii): Whether the additional penalties imposed on the Importers (exceeding 15% of the duty) and the penalties imposed on the Co-noticees (under Sections 112(a)/(b) and 114AA) are legally sustainable after the conditions of Section 28(5) and 28(6) have been met.

5.4.1 Once the proceedings are "deemed to be conclusive as to the matters stated therein" under Section 28(6)(i), it implies that all proposals within the SCN, including the demand for duty, interest, and penalties (except for criminal prosecution under Sections 135, 135A, and 140), are settled and cannot be further adjudicated. This includes any additional penalties beyond the 15% paid by the importers under Section 28(5), as well as penalties on co-noticees who are also covered by the "other persons" clause of Section 28(6)(i).

5.4.2 The adjudicating authority's imposition of penalties under Section 114A (beyond 15%) and Section 114AA on the Importers, and penalties on the Co-noticees under Sections 112(a)/(b) and 114AA, directly contradicts the deemed conclusion principle. The intent of Section 28(6) is to provide a comprehensive closure of civil proceedings. If the department were allowed to impose further penalties after accepting payment under Section 28(5), the beneficial purpose of the provision would be defeated, and it would render the "deemed conclusive" clause meaningless. The N. S. Mahesh case (*supra*) directly supports the dropping of penalties on co-noticees in such a scenario.

5.5 On Issue (iv): Whether the adjudicating authority has properly complied with the specific directions of the Hon'ble CESTAT's remand order dated 16.08.2023.

5.5.1 The Hon'ble CESTAT, in its remand order, specifically directed the adjudicating authority to "consider the waiver of penalty under Section 28(5)" and "also to consider the waiver of penalty of various co-accused as per the above cited CBIC Circular. Question of redemption fine as well as party's submissions relating thereto are also kept open to be considered a fresh by the adjudicating



authority in the light of immunity etc. after pays the penalty on option being given as per Section 28(5)."

5.5.2 It is evident from the impugned order that the adjudicating authority has not properly complied with these directions. Instead of considering the waiver and immunity in light of the Section 28(5) payment, the adjudicating authority has effectively re-confirmed the original demands for higher penalties and redemption fine, without providing any reasoned basis to disregard the clear statutory provisions and judicial pronouncements. This constitutes a non-compliance with the appellate authority's specific directions, rendering the impugned order unsustainable.

6. In view of the detailed discussions and findings above on each of the issues, and in exercise of the powers conferred under Section 128A of the Customs Act, 1962, I pass the following order:

(i) I find that the Importers (M/s. Gocool Grinders, M/s. Gayatri Traders, and M/s. Garvi Traders) have fulfilled the conditions of Section 28(5) of the Customs Act, 1962, by paying the entire differential duty, interest, and the prescribed 15% penalty. Consequently, as per Section 28(6)(i) of the Customs Act, 1962, the proceedings in respect of the Importers and all other Co-noticees (Shri Kantibhai Amrabhai Patel, Shri Vrushal Kumar P. Rafaliya, Shri Popatbhai T. Rafaliya, and Shri Yuvraj P. Firke) are deemed to be conclusive as to the matters stated in the Show Cause Notice, barring any criminal proceedings under Sections 135, 135A, and 140 of the Customs Act, 1962.

(ii) In light of the deemed conclusion of proceedings under Section 28(6)(i), and as the imported goods are not prohibited or restricted, the imposition of redemption fine under the proviso to Section 125(1) of the Customs Act, 1962, is not sustainable. Therefore, the order of confiscation of goods with an option to redeem is hereby set aside.

(iii) Following the deemed conclusion under Section 28(6)(i), any penalties imposed on the Importers exceeding the 15% already paid under Section 28(5) are not sustainable. Furthermore, all penalties imposed on the Co-noticees under Sections 112(a)/(b) and 114AA of the Customs Act, 1962, are also not



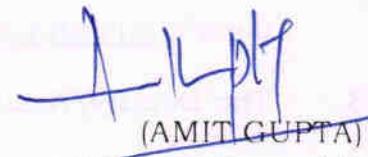
sustainable as their proceedings are deemed conclusive along with the main noticees.

(iv) The impugned Order-in-Original No. 03/ADC/VM/O&A/2024-25 dated 12.04.2024 is found to have failed to comply with the specific directions of the Hon'ble CESTAT's remand order dated 16.08.2023 and has erroneously proceeded to re-adjudicate and impose penalties/fines despite the statutory deemed conclusion.

(v) Any differential duty and interest already paid by the appellants shall be appropriated. Any excess penalties or redemption fine amounts already deposited by the appellants (beyond the 15% penalty under Section 28(5)) shall be refunded to them with applicable interest, in accordance with law.

Therefore, the appeals filed by M/s. Gocool Grinders, M/s. Garvi Traders, M/s. Gayatri Traders, Shri Kantibhai Amrabhai Patel, Shri Vrushal Kumar P. Rafaliya, Shri Popatbhai T. Rafaliya, and Shri Yuvraj P. Firke are hereby allowed.




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

F.No. S/49-77/CUS/AHD/2024-25
F.No. S/49-78/CUS/AHD/2024-25
F.No. S/49-79/CUS/AHD/2024-25
F.No. S/49-80/CUS/AHD/2024-25
F.No. S/49-81/CUS/AHD/2024-25
F.No. S/49-82/CUS/AHD/2024-25
F.No. S/49-83/CUS/AHD/2024-25

Date: 30.06.2025

By Registered Post A.D/E-Mail (As per Section 153(1) of the Customs Act, 1962)

To

1. M/s. Gocool Grinders, 30, Ghanshyam Industrial Estate, Margha Farm, B/h Shastri Stadium, Rakhial, Ahmedabad – 380024.
(email: girnarproducts9876@gmail.com)

2. M/s. Gayatri Traders, 31-A, Ghanshyam Industrial Estate, Margha Farm, B/h Shastri Stadium, Rakhial, Ahmedabad - 3800024.

3. M/s. Garvi Traders, 383, Mehta Tiles Compound, Opp. G. H. Board, Singarwa - Kathwada Road, Kathwada Road, Ahmedabad – 382430.
4. Shri Kantibhai Amrabhai Patel, C-7, Sonal Apartment, Ashapura Temple Corner, Jivraj Park, Ahmedabad.
5. Shri Vrushal Kumar P. Rafaliya, 10, Utshav Vihar, Shastri Bridge, Nepiertown, Jabalpur (M.P.) – 482001.
6. Shri Popatbhai T. Rafaliya, 1, Niranjan Society, Opp. Chirag Diamonds, Shastri Marg, Bapunagar, Ahmedabad – 380024.
7. Shri Yuvraj P. Firke, 39/311, Gujarat Housing Board, B/h City Gold Cinema, Saraspur, Ahmedabad – 380018.

Copy to:

1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad. (email: ccohm-guj@nic.in)
2. The Principal Commissioner of Customs, Ahmedabad. (email: cus-ahmd-guj@nic.in ; rra-customsahd@gov.in)
3. The Additional Commissioner of Customs, Ahmedabad. (email: cus-ahmd-adj@gov.in)
4. The Deputy/Assistant Commissioner of Customs, ICD-Khodiyar. (email: icdkhd-ahd@gov.in)
5. Guard File.

