सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद

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

चौथी मंज़िल 4th Floor, हडको भवन HUDCO Bhawan, ईश्वर भुवन रोड़ Ishwar Bhuvan Road
नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009
दूरभाष क्रमांक Tel. No. 079-26589281

DIN - 20260371MN0000710115

क	फ़ाइल संख्या FILE NO.	S/49-28/CUS/KDL/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)	KDL-CUSTM-000-APP-176-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	17.03.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	Order-in-Original no. KDL/ADC/DPB/12/2024-25 dated 23.07.2024
	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	17.03.2026
	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s Metacast International, Shree Kunj, Bhalupali Chowk, Bohidarnuapali, PO: Sankwrma, Sambalpur, Odisha, 768006

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

	amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs.200/- and if it is more than one lakh rupees, the fee is Rs.1000/-.	
4.	**मद सं. 2 के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बंन्ध में यदि कोई व्यक्ति इस आदेश से आहत महसूस करता हो तो वे सीमाशुल्क अधिनियम 1962 की धारा 129 ए (1) के अधीन फॉर्म सी.ए.-3 में सीमाशुल्क, केन्द्रीय उत्पाद शुल्क और सेवा कर अपील अधिकरण के समक्ष निम्नलिखित पते पर अपील कर सकते हैं**	
	In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :	
	सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ	**Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench**
	दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2nd Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
5.	**सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (6) के अधीन, सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (1) के अधीन अपील के साथ निम्नलिखित शुल्क संलग्न होने चाहिए-**	
	Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -	
(क)	**अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए या उससे कम हो तो एक हज़ार रुपए.**	
(a)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;	
(ख)	**अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए से अधिक हो लेकिन रुपये पचास लाख से अधिक न हो तो; पांच हज़ार रुपए**	
(b)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees ;	
(ग)	**अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पचास लाख रूपए से अधिक हो तो; दस हज़ार रुपए.**	
(c)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees	
(घ)	इस आदेश के विरुद्ध अधिकरण के सामने, मांगे गए शुल्क के 10% अदा करने पर, जहां शुल्क या शुल्क एवं दंड विवाद में 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 Metacast International, Shree Kunj, Bhalupali Chowk, Bohidarnuapali, PO: Sankwrma, Sambalpur, Odisha, 768006 (hereinafter referred to as the 'Appellant') in terms of Section 128 of the Customs Act, 1962, challenging the Order-in-Original no. KDL/ADC/DPB/12/2024-25 dated 23.07.2024 (hereinafter referred to as 'the impugned order') issued by the Additional Commissioner, Custom House, Kandla (hereinafter referred to as 'the adjudicating authority').

2. Facts of the case, in brief, are that the appellant filed Bill of Entry No. 2575584 dated 14-03-2024 through their CHA M/s Rudra Shipping for import of goods declared as "Anode Butts" under CTH: 38019000. The examination of the cargo was conducted by the officers from the DE section of Custom House, Kandla and samples were drawn which were sent to CRCL, Kandla. The CRCL Kandla vide test reports dated 15-05-2024 has reported as follows: -

> *The sample as received is in form of blackish white lumps of irregular shape and sizes; Composition: It is composed of carbonaceous matter having following constants:*
>
> *Total Moisture =0.72% weight; Inherent Moisture (ADB) =0.72% by weight; Ash Content(ADB)= 39.2% by weight; Volatile Matter (ADB)=0.17% by weight; Fixed Carbon (ADB)=59.87% by weight; Whether it is used as anode butt or otherwise could not be ascertained;*

2.1 Subsequently, the matter was transferred by DE section, Custom House, Kandla to SIIB section vide their letter dated 05-05-2024. In this regard, Statement of Shri Jemin D. Parikh, G Card holder and Authorized representative of M/s Metacast International was recorded under Section 108 of the Customs Act, 1962 before the Superintendent of Customs on 13-06-2024. In view of the statement tendered by Shri Jemin Parekh as authorized representative of the importer, it is observed that the "Anode Butts" imported by the appellant vide Bill of Entry No. 2575584 dated 14-03-2024 are the remaining parts of anodes that are used in aluminium industry for electrolysis of calcined alumina. Therefore, it appeared that these goods are second hand in nature and fall under the category of Second hand goods other than capital goods.

2.2 Further, in his statement Shri Jemin D. Parekh stated that at the time of filing Bill of Entry No. 2575584 dated 14-03-2024, the appellant did not hold the requisite authorization from DGFT but were later granted authorization bearing

No. 0111015172 dated 09-04-2024 by DGFT for the import of "Used Anode Butt (B2090)" in response to their application dated 07-04-2024. Therefore, in view of the above, it appeared that the appellant was required to apply for an authorization to DGFT seeking permission for the import of restricted goods they intended to import viz. Anode Butts.

2.3 On perusal of the documents uploaded in the e-sanchit portal by M/s Metacast International while filing the Bill of Entry No. 2575584 dated 14-03-2024 and as confirmed by Shri Jemin D. Parikh in his statement dated 13-06-2024, it appeared that the appellant held no such authorization issued by the DGFT, required to import such restricted items as imported by them vide Bill of Entry No. 2575584 dated 14-03-2024 at the relevant time. In view of the above, it appeared that by importing restricted goods i.e., Anode Butts without any authorization from DGFT, the appellant violated the conditions prescribed under Para 2.31 (Second Hand Goods) of the Foreign Trade Policy 2023.

2.4 In view of the above, the goods i.e., 226.915 MT of anode butts imported by the appellant vide Bill of Entry No. 2575584 dated 14-03-2024 valued at Rs. 60,53,647/- declared as Anode Butts appeared to be liable for confiscation under the provisions of Section 111(d) of the Customs Act, 1962. Accordingly, the subject goods i.e., 226.915 MT of anode butts imported by the appellant vide Bill of Entry No. 2575584 dated 14-03-2024 valued at Rs. 60,53,647/- were placed under seizure under the provisions of Section 110(1) of the Customs Act, 1962 vide seizure Memo bearing F. No. CUS/SIIB/MISC/2024-SIIB dated 20-06-2024. Therefore, for the acts of omission of commission committed by the appellant, they are liable for penalty under Section 112(a)(i) of the Customs Act, 1962. The appellant has submitted an undertaking exercising his right to waiver of a Show Cause Notice and agreed to pay all the Customs duty, fine and penalty in the matter.

2.3 Consequently, the adjudicating authority passed following order:

i. He ordered to confiscate 226.915 MT Anode Butts imported vide Bill of Entry No. 2575584 dated 14-03-2024 valued at Rs. 60,53,647/-, under Section 111(d) of the Customs Act, 1962. However, he gave them an option to pay fine of Rs.6,55,000/- in lieu of confiscation under Section 125 of the Customs Act, 1962 as discussed above;

ii. He imposed penalty of Rs.2,50,000/- under Section 112(a) of the Customs Act, 1962.

SUBMISSIONS OF THE APPELLANT:

3. Being aggrieved with the impugned order, the Appellant has filed the present appeal against the order passed by the Additional Commissioner,

Customs, Kandla. The Grounds of Appeal are not reproduced in detail for sake of brevity, as the copy of the same is available with the Appellant as well Respondent. However, the same have been examined and the brief is as under:

3.1 The appellant first contends that the confiscation and subsequent fines are unjustified because the imported goods, 226.915 MT of Anode Butts, were brought in under a bona fide belief that they did not constitute restricted "second-hand" goods. They argue that the items cannot be used as anodes in their current state; instead, they require significant industrial processing including chipping, crushing, and mixing with petroleum coke and coal tar at 200°C to be transformed into the finished product, Electrode Carbon Paste. Consequently, the appellant maintains that the Adjudicating Authority erred in classifying the goods as restricted and requiring a specific DGFT Authorization for their import.

3.2 Furthermore, the appellant asserts that even if the goods were considered restricted, they successfully obtained and produced a valid Authorization from the DGFT before the assessing officer. Since this authorization was presented and clearance was permitted based on that document, the appellant argues that the Adjudicating Authority had no legal basis to order confiscation under Section 111 (d) or impose penalties under Section 112 (a) of the Customs Act, 1962. They maintain that the existence of the license nullifies the charge of importing restricted goods without permission.

3.3 Finally, the appellant submits that the quantum of fine of Rs. 6,55,000 and penalty of Rs. 2,50,000 is not commensurate with the alleged offense. They request that if any liability is upheld despite the production of the DGFT Authorization, the financial demands should be reduced to a token amount.

PERSONAL HEARING:

4. Personal hearing was granted to the Appellant on 13.01.2026, following the principles of natural justice wherein Shri Vikas Mehta, Consultant, appeared for the hearing and re-iterated the submissions 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, Kandla and the defense put forth by the Appellant in their appeal.

5.1 It is observed that the Adjudicating Authority has categorized the imported "Anode Butts" as "second-hand goods other than capital goods" under Para 2.31 of the Foreign Trade Policy 2023. This classification warrants a deeper technical and commercial analysis. "Anode Butts" are the residual remains of carbon anodes used in the electrolytic reduction of alumina. During the aluminum smelting process, the carbon anodes are partially consumed, and the remaining portion the "butt" is removed.

5.2 Commercially and industrially, these butts are not "second-hand goods" in the conventional sense (like a used machine or an old vehicle) because they can no longer fulfill their original primary function as anodes. They have lost their functional identity as an "Anode" and have been reduced to a carbonaceous industrial residue. The CRCL report dated 15.05.2024 confirms this by stating that the goods are in the "form of blackish white lumps of irregular shape and sizes" and that "whether it is used as anode butt or otherwise could not be ascertained." This ambiguity in the test report supports the Appellant's contention that the goods are, in essence, carbon-rich raw materials rather than used products.

5.3 The intended use of the imported goods, as stated by the Appellant, is for the manufacture of "Electrode Carbon Paste" (ECP) used in the steel industry. This involves chipping, crushing, and mixing the butts with calcined petroleum coke and coal tar pitch. In this context, the Anode Butts serve as a "carbon source" or raw material. The Foreign Trade Policy's restriction on second-hand goods is generally aimed at preventing the dumping of old machinery or consumer products. Applying this to industrial waste that serves as a vital raw material for another industry seems to be an over-extension of the policy's intent.

5.4 However, it is observed that the DGFT itself provides clarity through its licensing mechanism. The fact that the DGFT eventually issued a license for the import of "Used Anode Butt (B2090)" indicates a recognition by the trade authority that these goods are indeed importable, albeit under a restricted category. While the technical nature points toward "industrial waste," the administrative reality under the FTP is that they are treated as "Used Anode Butts." Crucially, the license acknowledges the item under a specific code (B2090) which relates to Basel Convention waste categories, further reinforcing that the goods are seen as industrial raw materials/waste rather than "second-hand" consumer or capital goods. Consequently, while they may be "Restricted,"

their character as a primary raw material for the Appellant's manufacturing process significantly diminishes any allegation of a deliberate attempt to circumvent policy for profit through dumping.

5.5 The central legal question is whether the production of DGFT Authorization No. 0111015172 dated 09.04.2024, which was obtained after the filing of the Bill of Entry on 14.03.2024 but before the completion of the adjudication process, effectively regularizes the import and precludes the invocation of confiscatory provisions under Section 111(d) of the Customs Act, 1962.

5.6 The Adjudicating Authority has taken an extremely narrow and pedantic view, holding that the goods must be accompanied by a valid license at the exact moment of entry into Indian territorial waters. I find this interpretation to be contrary to the spirit of trade facilitation and inconsistent with several higher judicial precedents. Section 111(d) provides for the confiscation of goods imported "contrary to any prohibition imposed by or under this Act or any other law for the time being in force." The term "prohibition" in the context of the Foreign Trade Policy includes "restrictions." However, when the competent authority (DGFT) validates the import by issuing a specific authorization for the very goods under consideration, the "prohibition" or "restriction" is effectively lifted. The act of the DGFT in granting the license post-import serves as a regulatory "ex-post facto" approval that cures the initial procedural irregularity.

5.7 In the present case, the Appellant applied for the license on 07.04.2024 and received it on 09.04.2024 a mere 25 days after filing the BoE. This timeline demonstrates that the Appellant was actively seeking to regularize the transaction and did not intend to smuggle prohibited items. In the instant case, the Adjudicating Authority admitted in Para 22 of the OIO that the importer was granted the authorization by DGFT. Having admitted the existence and validity of the authorization, the Authority's insistence on ordering confiscation is a contradiction in terms. If the DGFT has authorized the import, the Customs department cannot claim the import remains "prohibited."

5.8 I also take note of the "Doctrine of Relation Back." While generally applied in civil law, its principle is relevant here: the authorization issued on 09.04.2024 specifically for "Used Anode Butts" essentially ratifies the Appellant's possession of the goods from the date of import. Since the license was available during the adjudication, the Adjudicating Authority was duty-bound to consider

the goods as "regularized." The failure to do so has resulted in a purely academic exercise of confiscation for a breach that had already been cured.

5.9 As held in Commissioner of Customs vs. Titan Medical Systems Pvt. Ltd. [2003 (151) E.L.T. 254 (S.C.)], once the licensing authority (DGFT) is satisfied with the eligibility of the importer and the nature of the goods, the Customs authorities are precluded from looking behind the license to allege a policy violation. By issuing the authorization, the DGFT has essentially declared that the import of these 226.915 MT of Anode Butts is in the national interest and compliant with the FTP. Therefore, the charge of import "contrary to prohibition" under Section 111(d) fails in its entirety.

5.10 The OIO cites Raj Grow Impex LLP [2021] to distinguish Atul Automation. However, Raj Grow Impex dealt with items (Peas/Pulses) where there was a quantitative cap (Quotas) to protect domestic farmers. In the case of Anode Butts, there is no such quantitative restriction or domestic market sensitivity that would equate a delay in obtaining a license to a "Prohibition." Anode Butts are industrial raw materials. Therefore, the restrictive interpretation in Raj Grow Impex does not apply here; instead, the broader principle of Atul Automation (allowing redemption and recognizing the "Restricted" status) is more relevant.

5.11 The Appellant applied for the license on 07.04.2024, shortly after the import. The license was granted on 09.04.2024. This shows a clear intent to comply with the law. There is no evidence of mis-declaration of the nature of the goods; the goods were declared as "Anode Butts." The dispute was purely on the interpretation of whether they fell under Para 2.31 of FTP. Once the DGFT issued the license, any "offence" became purely procedural. The imposition of a penalty under Section 112(a) requires an act or omission that renders the goods liable for confiscation. Since I find that the production of a valid DGFT license regularizes the import, the liability for confiscation under Section 111(d) is removed. Consequently, the penalty under Section 112(a) must also be set aside.

5.12 The goods "Anode Butts" were restricted, not prohibited. The Appellant produced a valid DGFT authorization before adjudication. Such goods are not to be treated as prohibited. The subsequent issuance of the license by the DGFT validates the import and removes the "contrary to law" element required for Section 111(d). The Adjudicating Authority's decision to maintain

removed. Consequently, the penalty under Section 112(a) must also be set aside.

confiscation and impose a substantial fine and penalty despite the license being on record is legally untenable.

6. In view of the above findings, I pass the following order:

a. The appeal filed by M/s Metacast International is allowed.
b. The confiscation of goods and the option to pay Redemption Fine of Rs. 6,55,000/- are hereby set aside.
c. The penalty of Rs. 2,50,000/- imposed under Section 112(a) is hereby set aside.
d. The amount of fine and penalty already paid by the Appellant shall be refunded to them in accordance with the law.

सत्यापित/ATTESTED
अधीक्षक/SUPRERINTENDENT
सीमा शुल्क (अपील्स), अहमदाबाद.
CUSTOMS (APPEALS), AHMEDABAD

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

F. No. S/49-28/CUS/KDL/2024-25 Date: 17.03.2026

By Registered post A.D/E-Mail

To,
M/s Metacast International,
Shree Kunj, Bhalupali Chowk,
Bohidarnuapali, PO: Sankwrma,
Sambalpur, Odisha, 768006

Copy to:
1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad.
2. The Commissioner of Customs, Kandla.
3. The Additional Commissioner of Customs, Custom, Kandla.
4. Guard File.