

	<b>प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, एमपी और एसईजेड, मुंद्रा, कच्छ-गुजरात -370421</b> <b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOMS HOUSE, MP &amp; SEZ</b> <b>MUNDRA, KUTCH-GUJARAT</b> <b>PHONE : 02838-271426/271428</b> <b>FAX :02838-271425</b>	
A	File No.	CUS/ICFS/MISC/605/2024-Docs Examn
B	Order-in-Original No.	<b>MCH/ADC/AKM/191/2024-25</b>
C	Passed by	<b>Amit Kumar Mishra</b> Additional Commissioner of Customs Custom House, Mundra.
D	Date of order	<b>08.11.2024</b>
E	Noticee/Party/ Importer/ Exporter	M/s. MVM Industries Plot No. 80-D, EMP Phase-1 Jharmajri, Baddi Himachal Pradesh - 173205
F	DIN No.	20241171MO0000008115

1. यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।

This Order - in - Original is granted to the concerned free of charge.

2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 1- में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है।

Any person aggrieved by this Order - in - Original may file an appeal under Section 128 A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

**“सीमा शुल्क आयुक्त (अपील),  
चौथी मंजिल, हुड़को बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद-380 009”  
“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA  
Having his office at 4<sup>th</sup> Floor, HUDCO Building, Ishwar Bhuvan Road,  
Navrangpura, Ahmedabad-380 009.”**

3. उक्त अपील यह आदेश भेजने की दिनांक से 60 दिन के भीतर दाखिल की जानी चाहिए।

Appeal shall be filed within sixty days from the date of communication of this order.

4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए-

Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must accompanied by -

(i) उक्त अपील की एक प्रति और

A copy of the appeal, and

(ii) इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची-1 के अनुसार न्यायालय शुल्क अधिनियम-1870 के मद सं°-6 में निर्धारित 5/- रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।

This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.

5. अपील ज्ञापन के साथ ड्रूटि/ ब्याज/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।

Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.

6. अपील प्रस्तुत करते समय, सीमा शुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.

7. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, Commissioner (A) के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।

An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty alone is in dispute.

### **BRIEF FACTS OF THE CASE**

M/s. MVM Industries (IEC: 2212000383) having registered address at Plot No. 80-D, EPIP Phase-1, Jharmajri, Baddi, Himachal Pradesh – 173205 (hereinafter referred to as 'the Importer') has filed the Bill of Entry No. 5120430 dated 18.08.2024 through Customs Broker M/s. Siddhi Kanther for the clearance of goods declared as "HEATING ELEMENT, 2200W, Q200MM, WITH THERMOCOUPLE 6.2X30.5X330". The said goods were classified under the Chapter Tariff Item 85169000 and assessable value of the entire goods has been declared as Rs. 39,95,128/- with applicable duty Rs. 12,27,691/-. The total gross weight of the goods was declared as 17,100.00 Kgs.

**2.** The goods covered under aforesaid Bill of Entry No. 5120430 dtd. 18.08.2024 were examined 100% under Supdt, Docks supervision. During examination, the goods were found as declared in the Bill of Entry, Invoice and Packing List. However, during scrutiny of the documents and from physical examination, it has been noticed that as the goods are 'HEATING ELEMENT, 2200W, Q200MM, WITH THERMOCOUPLE 6.2X30.5X330' and the same appeared to be rightly classifiable under CTH 85168000(BCD@20%) which are mis-classified by the importer under CTH 85169000 (BCD@10%) to evade higher rate of Basic Customs Duty(BCD).

**3.** The relevant extract of Chapter Heading 8516 is reproduced below for ready reference:

8516

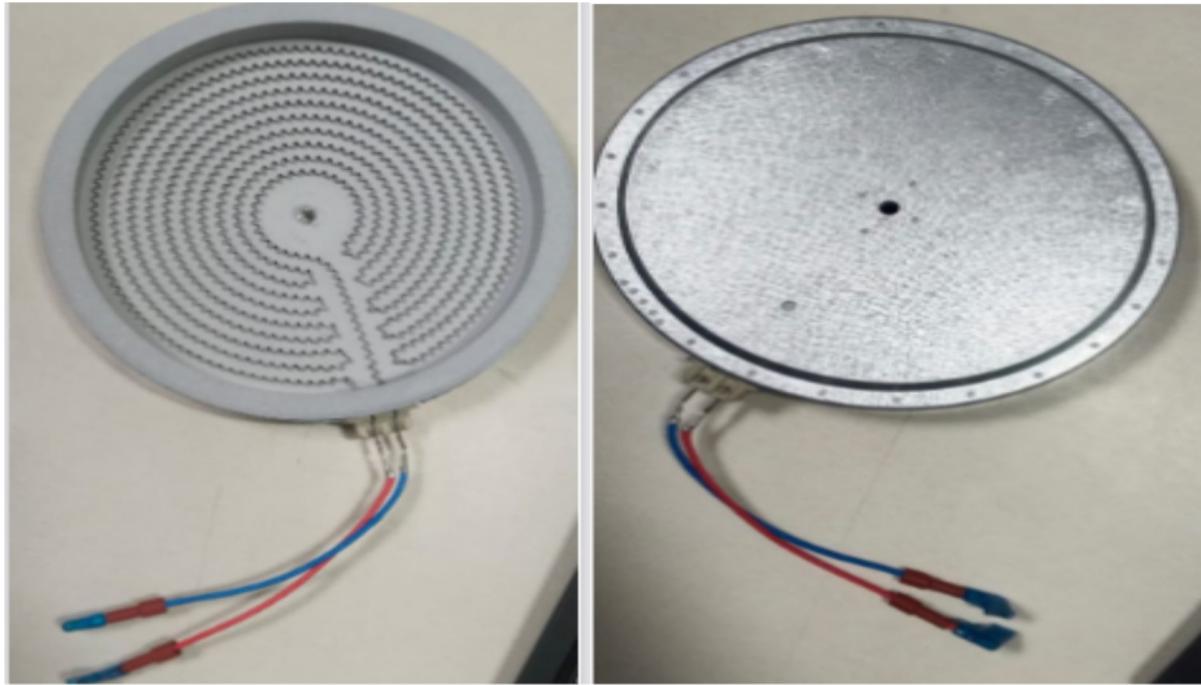
*ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTRO-THERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF HEADING*

8516 80 00 - *Electric heating resistors*  
8516 90 00 - *Parts*

\*Duty structure for the disputed CTIs are as below:

Sr No	CTI	Description for ease of understanding	UQC	BCD rate
1	85168000	Electric Thermal Resistor	Unit	20%
2	85169000	Parts of electric stove	Kgs	10%

**4.** Photographs of the goods found during examination are as under:-



**5.** The General Explanatory Notes of chapter heading 8516 are reproduced below in respect of "Electric Heating Resistors" which stipulates that:-

*With the exception of those of carbon (heading 8545), all electrical heating resistors are classified here, irrespective of the classification of the apparatus or equipment in which they are to be used.*

*"They consist of bars, rods, plates, etc.. or lengths of wire (usually coiled), of special material which becomes very hot when current is passed through it. The material used varies (special alloys, compositions based on silicon carbide, etc.). They may be obtained in the form of individual components by a printing process.*

*Wire resistors are usually mounted on insulating formers (e.g., of ceramics, steatite, mica or plastics) or on soft insulating core (e.g., of glass fibres or asbestos). If not mounted, wire of this kind is classified here only if cut to length and coiled or otherwise formed to a shape identifying it as a heating resistor element. The same applies to bars, rods and plates which, to be classified here, must be cut to length or size ready for use.*

*Resistors remain classified here even if specialized for a particular machine or apparatus, but if assembled with parts other than a simple insulated former and electrical connections they are classified as parts of the machines or apparatus in question (e.g., base plates for smoothing irons and plates for electric cookers).*

**6.** As per the Para - 3, 4 and 5 above, the goods mentioned covered under the said Bill of Entry i.e. "HEATING ELEMENT, 2200W, Q200MM, WITH Page 2 of 10

THERMOCOUPLE 6.2X30.5X330" appeared to be classifiable under CTH 85168000 which attracts BCD @20% and IGST @18%.

#### **7. DEFENCE SUBMISSION BY THE IMPORTER:**

- They submitted that HS code of Heating Resistor does not cover Radian Wave Heater application, the heating element they have imported works on the principle of Radian Heat based principle of heating the cooking vessel which is entirely different from resistor heater which is used for conduction heating like the applications such as Hot Plate, Pressing Iron, Immersion Rod etc.
- All the above cited examples are where heat is transferred for the heating Resistor by way of conduction of heat and which is in detail mentioned in the explanation of Heating Resistor.
- They further added that on application the heat generated from the heating element is radiated thorough air and glass and the vessel is incident with Infrared rays by way of focusing the heat wave on to the cooking vessel. There is not a Heating resistor based conduction heating as classified and explained in the HS code of Heating Resistor. Their heating element generates Infrared waves more specifically IR-A waves and these IR-A waves generated by the heating element is focused using refractive index and polarization of air column and crystal glass combination and the cooking vessel gets heated by way of Radiation and not conduction of Heat. As this works on entirely different phenomenon and because of which our end-product Infra-Red cooker is more efficient than the regular conduction based Hot plate our heating element is rightly declared as part of Infra-Red cooker.

#### **8. RELEVANT LEGAL PROVISIONS:**

**A) Section 46(4) of the Customs Act, 1962 prescribes that:** *The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed.*

**B) Further, 46(4A) of the Customs Act, 1962 prescribes that** *"the importer who presents a bill of entry shall ensure the following, namely:-*

- (a) the accuracy and completeness of the information given therein;*
- (b) the authenticity and validity of any document supporting it; and*
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force."*

**C) Section 111 (m) of the Customs Act, 1962 prescribed that** *"any goods which do not correspond in respect of value of in any other particular with the entry made under this Act or in the case of baggage with the declaration made under Section 77 in respect thereof, or in the case of goods under transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54;*

**D) SECTION 112. Penalty for improper importation of goods, etc.-**

Any person, -

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under Section 111, shall be liable,

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of Section 114A, to a penalty not exceeding ten per cent of the duty sought to be evaded or five thousand rupees, whichever is higher:

Provided that where such duty as determined under sub-Section (8) of Section 28 and the interest payable thereon under Section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this Section shall be twenty-five per cent of the penalty so determined;

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under Section 77 (in either case hereafter in this Section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest.

**E) SECTION 114AA: Penalty for use of false and incorrect material: -**

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

**RECORD OF PERSONAL HEARING**

**9.** Following the principle of Natural Justice, a virtual personal hearing was granted on 07.10.2024 and the same was attended by Mrs. Nanda Venkata Rao, CEO as an authorized representative of M/s MVM Industries. In the Virtual

Personal Hearing, she didn't agree for the objection raised by the department and informed that their goods are correctly classifiable under the heading 85169000 as has been self-assessed by them. She has also requested some to submit technical material regarding the said goods to better understand the clarification of the imported goods. The importer has also requested for waiver of Show Cause Notice vide letter dated 18.10.2024.

### **DISCUSSION AND FINDINGS**

**10.** I have carefully gone through the records of the case and submissions made by the importer through their authorized representative during virtual personal hearing. I find that the condition of Principles of Natural Justice under Section 122A of the Customs Act, 1962 has been complied. Hence, I proceed to decide the cases on the basis of facts and documentary evidences available on records.

**11.** I now proceed to frame the issues to be decided in the instant case before me. On a careful perusal of the case records, I find that following main issues are involved in this case, which are required to be decided: -

1. Whether the goods are classifiable under CTH 85169000 (as declared by the Importer) or 85168000 (as claimed by the department).
2. Whether the goods are liable for confiscation under Section 111(m) of the Customs Act, 1962 or otherwise.
3. Whether the Importer is liable for penal action under the provisions of the Customs Act, 1962.

**12.** I find that the Importer has filed bill of Entry No. 5120430 dtd. 18.08.2024 for clearance of goods declared as "*HEATING ELEMENT, 2200W, Q200MM, WITH THERMOCOUPLE 6.2X30.5X330*" classifying the same under CTH 85169000 declaring assessing value of the consignment of Rs. 39,95,128/-. Upon examination of the goods, it has been noticed/observed by the examining officer that the goods has been mis-classified by the Importer under CTH 85169000 instead of correct CTH 85168000.

**13.** I find that relevant chapter heading has already been mentioned at para 3 above, Hence, the same is not being reproduced here for the sake of brevity. As per the Chapter heading

**14.** Hence, I find that the imported goods are mis-classified by the importer under CTH 85169000 (BCD@10%) instead of CTH 85168000(BCD@20%) to evade higher rate of Basic Customs Duty (BCD) and the differential duty of **Rs. 5,18,568/- (Rupees Five Lakh Eighteen Thousand Five Hundred and Sixty Eight only)** is to be paid by M/s MVM Industries (IEC – 2212000383) against Bill of Entry No. 5120430 dtd. 18.08.2024.

**15.** I find that the Importer during defense submissions emphasized upon the working principal of the electric stove/ electric thermal resistor, to justify the impugned goods as parts of electric stove, and for distinguishing it from Electric

Heating Resistor. However, these lines of General Explanatory Notes above in para 5 clarify that "With the exception of those of carbon (heading 8545), all electrical heating resistors are classified here, irrespective of the classification of the apparatus or equipment in which they are to be used." Which means that irrespective of the classification of the apparatus or equipment in which the goods are to be used, they would be classified in the heading of electric heating resistor only.

**16.** From the past imports made by the Importer, it is also observed that they have imported Heating Element viz for some types of heating equipment like electric kettle, induction stove etc. Further, I find that in the case import made by the Importer vide Bill of Entry 9126023 dated 08.12.2023, they have filed classified the goods having description as "*HEATING ELEMENT (BRAIZED/WELDED TO SS BODY) (KETTL)....*" under CTI 85168000 and paid BCD @20%. Further other similar items having common description as "*HEATING ELEMENT.....(BRAIZED/WELDED)....*" were imported by the Importer classifying them under different CTI 85169000. However, the said fact has been not disclosed by the Importer during defence submission which doubts on the integrity of the importer.

**17.** Further, I find that the heating element in question performs the function of a resistor by way of conduction, convection, or radiation. A heating element is a device used for conversion of electric energy into heat, consisting of a **heating resistor and accessories**. Heat is generated by the passage of electric current through a resistor through a process known as Joule Heating. Heating elements are used in household appliances, industrial equipment, and scientific instruments enabling them to perform tasks such as cooking, warming, or maintaining specific temperatures higher than the ambient. Heating elements may be used to transfer heat via conduction, convection, or radiation. **Radiation** is the emission or transmission of energy in the form of waves or particles through space or a material medium and this interalia includes:

**electromagnetic radiation** consisting of photons, such as radio waves, microwaves, **infrared**, visible light, ultraviolet, x-rays, and gamma radiation ( $\gamma$ ).

**17.1** I find that Importer in defence submission has stated that their heating element generates Infrared waves more specifically IR-A waves and these IR-A waves generated by the heating element is focused using refractive index and polarization of air column and crystal glass combination and the cooking vessel **gets heated by way of Radiation** and not conduction of Heat. As discussed above, a heating element is a device used for conversion of electric energy into heat, consisting of a **heating resistor and accessories**. Applying the said reasoning, I find that there is no doubt in establishing the fact that the imported goods are nothing but electric heating resistors which are rightly classifiable under CTI 85168000.

**18.** I find it imperative to reproduce here the Section Note 2(a) of Section XVI of the Customs Tariff Act for the further clarity in the subject case which as below:

2. *Subject to Note I to this Section, Note I to Chapter 84 and Note I to Chapter 85, parts of machines (not being parts of the articles of heading*

84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

(a) *Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;*

.

.

.

From the above, Section Note 2(a), it may be construed that parts which are goods should be classified under their respective headings. I have already settled the issue that the impugned goods are nothing but electric heating resistors and as per the Section Notes 2(a) the impugned goods must be classified in their respective heading i.e. 85168000.

**18.1.** As per GRI-1 classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes. Further as per GRI 3 (a) (General Rules of interpretation) item should be classified under the heading which have most specific description. Further, in a catena of judgments judiciary has already upheld that fact that specific heading will always prevail on the general heading. In the instant case, it may be seen that Heading 85168000 provides a more specific description as it directly includes "Electric Heating Resistors" Whereas Heading 85169000 for the parts is more general as it covers parts of various machines and appliances without specifying structural components.

Thus, based on GRIs 1 and 3, I am of the opinion that the item is appropriately Classifiable under Heading 85168000.

**19.** I find that after introduction of self-assessment and consequent upon amendment to Section 17 of the Customs Act, 1962 w.e.f. 08.04.2011, it is incumbent on the part of the Importer to declare the make true and correct declaration in all aspects like classification, valuation, including calculation of duty and claim of benefit etc. Onus is on the noticee to comply with the various laws, determine his tax liability correctly and discharge the same. The Importers are required to declare the correct description, value, classification, notification number if any, on the imported goods. Self-Assessment is supported by section 17, 18 and 46 of the Customs Act 1962 and the Bill of Entry (Electronic Declaration) Regulation, 2011. The Importer is squarely responsible for Self-Assessment of the duty on the imported goods and filing all declaration and related documents and confirming these are true, correct and complete. Self-Assessment can result in assured facilitation for compliant Importers. However, delinquent importers would face penal action on account of wrong Self-Assessment made with intent to evade duty or avoid compliance of conditions of notifications, Foreign Trade Policy or any other provisions under the Customs Act 1962 or the allied acts.

**20. Confiscation and penalty :**

**20.1** Now coming to the question as to whether the impugned goods are liable for confiscation. I find that as far as confiscation of goods are concerned, Section 111 of the Customs Act, 1962, defines the Confiscation of improperly imported goods. The relevant legal provisions of Section 111(m) of the Customs Act, 1962 are reproduced below:

*(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54;"*

On plain reading of the above provisions of the Section 111(m) of the Customs Act, 1962, it is clear that the impugned goods were improperly imported to the extent that such goods were mis-declared in terms of classification thereof, therefore, liable for confiscation. As discussed in the foregoing paras, it is evident the Importer had mis-classified the imported goods with an intent to evade the legitimate Customs Duty. Therefore, I hold that the impugned imported goods are liable for confiscation as per the provisions of Section 111(m) of Customs Act, 1962.

**20.2** As the impugned goods are found to be liable for confiscation under Section (m) of the Customs Act, 1962, I find that it is necessary to consider as to whether redemption fine under Section 125 of Customs Act, 1962, is liable to be imposed in lieu of confiscation in respect of the impugned goods as alleged vide subject SCN. The Section 125 ibid reads as under:-

**"Section 125. Option to pay fine in lieu of confiscation.—(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods 1/or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit."**

A plain reading of the above provision shows that imposition of redemption fine is an option in lieu of confiscation. It provides for an opportunity to owner of confiscated goods for release of confiscated goods by paying redemption fine where there is no restriction on policy provision for domestic clearance. I observed that there is no policy restriction on importation of the said goods, hence, the goods can be redeemed for home consumption on payment of redemption fine as deemed fit.

**20.3** I find that the Importer had done such act which rendered the goods liable for confiscation under Section 111 of the Customs Act, 1962. By doing such acts and omissions the concerned themselves in dealing goods which were misclassified with an clear intent to evade legitimate Customs Duty which resulted in contravention of the provisions of Customs Act, 1962 and rules made there under. Thus, the Importer has made offending goods liable to confiscation under Section

111 of the Customs Act, 1962 and thereby rendered themselves liable to penalty under Section 112(a) (ii) of Customs Act 1962. I find that imposition of penalty under Section 112(a) and 112(b) simultaneously tantamount to imposition of double penalty, therefore, I refrain from imposition of penalty under Section 112(b) of the Act where ever, penalty under Section 112(a) of the Customs Act, 1962, is to be imposed.

**20.3.1** As regards imposition of penalty on under Section 114AA of the Customs Act, 1962 is concerned, I find that penalty under Section 114AA is imposable for intentional usage of false and incorrect material. I do not find any such evidence which made liable the Importer for penal action under Section 114AA, hence I find that penalty under Section 114AA is not sustainable in the instant case.

**21. In view of the discussion and findings as above, I pass the following order:**

**ORDER**

- i. I order to reject the declared classification of the goods imported under Bill of Entry No. 5120430 dated 18.08.2024 and order for re-assessment the same classifying under CTH 85168000.
- ii. I order to confiscate the impugned goods having assessable value of Rs. 39,95,128/- under Section 111(m) of the Customs Act, 1962. However, I give an option to redeem these goods on payment of Redemption Fine of **Rs. 4,00,000/- (Rupees Four Lakhs Only)** in terms of Section 125 of the Customs Act, 1962 for home consumption.
- iii. I impose Penalty of **Rs. 50,000/- (Rupees Fifty Thousand Only)** on the importer, M/s MVM Industries (IEC – 2212000383) under **Section 112(a)(ii)** of the Customs Act, 1962.
- iv. I do not impose penalty on the Importer under Section 112(b) and 114AA of the Customs Act, 1962 for the reasons stated in foregoing paras.

**22.** This order is issued without prejudice to any other action may be taken in respect of the goods in question and/or against the persons concerned or any other person, if found involved under the provisions of the Customs Act, 1962, and/or other law for the time being in force in the Republic of India.

Signed by  
Amit Kumar Mishra  
**(AMIT KUMAR MISHRA)**  
Additional Commissioner of Customs  
Date: 08/11/2024 17:44:43  
Group- V, Import Assessment,  
Custom House, Mundra.

To:  
M/s MVM Industries (IEC – 2212000383)  
Plot No. 80-D, EPIP Phase-1, Jharmajri,  
Baddi, Himachal Pradesh – 173205

Copy to:

1. The Deputy/ Asstt. Commissioner of Customs, RRA/ TRC), Customs House, Mundra.
2. The Deputy/ Asstt. Commissioner of Customs, Legal/ Prosecution), Customs House, Mundra.
3. The Deputy/ Asstt. Commissioner of Customs, EDI), Customs House, Mundra.
4. Notice Board.
5. Guard File.