



सीमाशुल्क (अपील) आयुक्तका कार्यालय, अहमदाबाद

OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD,
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क	फाइल संख्या FILE NO.	S/49-25/CA-2/CUS/AHD/2024-25
ख	अपीलआदेश संख्या ORDER-IN-APPEAL No. (सीमाशुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत) (UNDER SECTION 128A OF THE CUSTOMS ACT, 1962):	AHD-CUSTM-000-APP-320-25-26
ग	पारितकर्ता PASSED BY	SHRI AMIT GUPTA Commissioner of Customs (Appeals), AHMEDABAD
घ	दिनांक DATE	11.11.2025
ङ	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER - IN - ORIGINAL NO.	O.I.O. No. 23/AC/ACC/OIO/GRH/2024-25, dated 23.07.2024 passed by the Assistant Commissioner of Customs, Air Cargo Complex, Ahmedabad.
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	11.11.2025
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT/RESPONDENT:	<p>Appellant: The Assistant Commissioner of Customs, Air Cargo Complex, Old Airport, Ahmedabad.</p> <p>Respondent: M/s. GRH Health Pvt. Ltd., B-9, Radha Raman Society, Padra, T.C. No. 21, Vadodara – 391440.</p>
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 imported on baggage.
(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 दस्तावेजों 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 (यथासंशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्ती और विविध मादों के शीषके 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 दोप्रतियां। यदि शुल्क, मांगा गया व्याज, 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 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, केंद्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ</p> <p>द्वासरी मंजिल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016</p>	<p>Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench</p> <p>2nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016</p>
5.	<p>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-</p> <p>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 -</p> <p>(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.</p> <p>(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;</p> <p>(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 हजार रुपए</p> <p>(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 ;</p> <p>(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.</p> <p>(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.</p> <p>(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।</p> <p>(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.</p>	
6.	<p>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.</p> <p>Under section 129 (a) of the said Act, every application made before the Appellate Tribunal-</p> <p>(a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or</p> <p>(b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.</p>	



ORDER-IN-APPEAL

1. The Assistant Commissioner of Customs, Air Cargo Complex, Ahmedabad, has filed the present application/appeal under Section 129D(4) of the Customs Act, 1962, on the basis of Authorization dated 24.10.2024 issued by the Principal Commissioner of Customs, Ahmedabad, to file appeal against the Order-In-Original No. 23/AC/ACC/OIO/GRH/2024-25 dated 23.07.2024 (hereinafter referred to as the 'impugned order') passed by the Assistant Commissioner of Customs, Air Cargo Complex, Ahmedabad (hereinafter referred to as the 'appellant' as well as 'adjudicating authority'). The appeal has been filed on the premise that though the adjudicating authority has ordered to assess the goods at higher rate of IGST @18%, he erred in dropping the proceedings for recovery of differential duty u/s 28(4) on the uncleared goods.

2. Facts involved in the appeal, in brief, as mentioned in the impugned order, are that M/s. GRH Health Pvt. Ltd. (hereinafter referred to as the 'respondent' or 'importer') had filed a Bill of Entry No. 9655897 dated 15.01.2019 for import of Bulk-T Prenatal Vitamin and Whole Food Multivitamin by classifying them under CTI 29369000 and claiming benefit of IGST @12% under Sr. Nos. 59 & 74 of the Schedule-II of Notification No. 01/2017-IT(R) dated 28.06.2017. Later, Customs Department has observed that imported goods are not covered under the said Serial Numbers and so, the benefit of 12% IGST was not available and the imported goods attract 18% IGST as per Sr.No. 40 of Schedule-III of the Notification No. 01/2017-IT(R) dated 28.06.2017.

3. A Show Cause Notice dated 23.12.2023 was issued to the importer containing following proposals (gist):
 - Denial of incorrect rate of IGST and for assessment at correct rate of IGST @18%.
 - Invoking extended period of 5 years as per proviso to Section 28(4).
 - Demand of short paid duty amounting to **Rs.21,727/-** along with interest in terms of Section 28(4) and 28AA.
 - Imposing penalty under Section 114A.

4. The aforesaid SCN has been adjudicated vide impugned order dated 23.07.2024. A paragraph regarding Personal Hearing, as mentioned in the impugned order, is as under:

"12. Personal hearing was held on 24.06.2024 wherein Shri Ashishkumar Patel Director, M/s GRH Health Private Limited, appeared for personal hearing in the matter on behalf of M/s GRH Health Private Limited. He informed that they had imported prenatal



multivitamin tablets with FSSAI Licence. They were given to understand that dual use NOC would be required to clear the goods. They requested CDSCO to issue dual use NOC but they neither got NOC nor were informed of any reasons of not getting NOC. He further stated that they could not get the goods cleared from Customs. They had paid duty of around Rs. 80,000/- for which they even did not claim refund. Since they have not received delivery of goods from Customs, they are not liable to pay any duty. They have not contravened any provisions of Customs Act. He requested to drop the present proceedings initiated against them."

5. As regards applicability of proper rate of IGST, the adjudicating authority inter alia observed that the imported goods falling under CTH 2934 are other than Gibberellic Acid and IGST @18% is leviable on them, as proposed in the SCN. However, he noted that the importer has not cleared the goods from Customs. After going through the details of Bill of Entry in ICES, he found that the date of Out of Charge is vacant, which indicates the goods were not delivered. After referring to the provisions of Section 47, the adjudicating authority observed that clearance of goods is to be given by proper officer, if the importer has paid import duty assessed under Section 17 or Section 18 and other relevant charges. Therefore, the importer has to make payment of duty to take delivery of goods. However, in the present case, the Out of Charge Order has not been granted. The adjudicating authority further observed that provisions of Section 28 can be invoked for effecting recovery of duty given clearance wherein duty has not been levied or short levied; that therefore, both the ingredients i.e. non levy of duty and clearance of goods, must have occurred for invoking provisions of Section 28. Whereas, in the present case, the clearance of goods has not occurred. As regards penalty, he observed that penalty u/s 114A would kick-in only when provisions of Section 28(4) have been invoked for recovery; whereas, in the case on hand, clearance of imported goods has not been granted and hence, provisions of Section 28(4) and Section 114A are not attracted. With the above findings, the adjudicating authority has passed the following order (gist):

- Ordered to assess imported goods to IGST @18% under Sr. No. 40 of Schedule-III instead of Sr. No. 59 of Schedule-II of Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017.
- Dropped the proceedings under Section 28(4) for recovery of differential duty and penalty under Section 114A of the Customs Act, 1962.



6. The aforesaid Order was reviewed under the provisions of Section 129D(2) of the Customs Act, 1962. On the basis of an Authorisation issued under Section 129D(4) ibid, the Assistant Commissioner of Customs, Air Cargo Complex, Ahmedabad, has filed the present appeal against the impugned order on the following Grounds of Appeal.

Gist of Grounds of Appeal

7. It is not forthcoming from the OIO passed by Assistant Commissioner, Air Cargo Complex, which has dropped the recovery of demand of differential duty of IGST as made under Section 28(4) of Customs Act, 1962 along with applicable interest thereon as per section 28AA of the Customs Act, 1962; as raised in SCN and also dropped the penalty under Section 114A of Customs Act, 1962 as to whether such dropping of recovery of demand of differential duty proposed by SCN in Section 28(4) of Customs Act, 1962, is as per Section 23 of Customs Act, 1962 which provides remission of Customs duty.

8. A letter F. No. VIII/48-98/ACC/Disposal/2021-22 dated 03.03.2022 was written by Deputy Commissioner, Customs, Air Cargo Complex, Ahmedabad to GSEC, ACC wherein it has been informed to GSEC that Hon'ble Commissioner, Customs, Ahmedabad has granted the necessary permission on 06.12.2021 as below:

"Permission of destruction of items listed in Annexure A, C and D regarding to Pharma & Chemicals, Perishable foods stuff and cosmetics respectively which have been certified as having no Commercial value & with expiry date by Chartered Engineer".

The goods imported by GRH Limited finds mention in the s. no. 23 of Annexure A. However, it is not mentioned in the letter dated 03.03.2022 to GSEC, whether any remission of duty has been granted by the Hon'ble Commissioner sir under Section 23 of Customs Act or only the permission of destruction of cargo was ordered. Therefore, dropping of the demand of differential duty of IGST as per Section 28(4) of Customs Act, 1962 as raised in SCN and also dropping of the penalty under Section 114A of Customs Act, 1962 does not appear to be proper and legal. Remission of duty granted by Adjudicating Authority without invoking of Section 23 of Customs Act, 1962 does not appear to be proper and legal.

9. The Adjudicating Authority has confirmed the assessment of imported goods to IGST @18% under Sr. no. 40 of the Schedule-III instead of Sr. No. 59 of Schedule-II of Notification No. 01/2017-IGST(Rate) dated 28.06.2017. However, the adjudicating authority has erred and the impugned order is not legal and proper as below:



- (i) Dropping of the demand of differential duty of IGST as per Section 28(4) of Customs Act, 1962 invoking extended period of time along with applicable interest thereon as per section 28AA of the Customs Act, 1962 as raised in SCN.
- (ii) Dropping of the penalty under Section 114A of Customs Act, 1962.
- (iii) The Remission of duty granted by Adjudicating Authority without invoking provision of Section 23 of Customs Act, 1962.

10. In light of the foregoing discussion, the Order-in-Original issued by the Assistant Commissioner, ACC, Customs Ahmedabad, appeared to be legally flawed and therefore, the appellant Assistant Commissioner has requested to remand back the matter.

Response from the Respondent

11. The respondent has not filed any appeal against the impugned order. One set of the appeal memorandum has been sent to the respondent for his comments on the appeal filed by Customs Department, vide this office letter F.No. S/49-25/ CA-2/CUS/AHD/2024-25/81 dated 04.04.2025. But, the respondent has neither filed any reply nor sought personal hearing in this matter.

Findings:

12. I have carefully gone through the impugned order and written submissions made by the appellant i.e. Assistant Commissioner of Customs, Air Cargo Complex, Ahmedabad, in the Appeal Memorandum submitted with Form No. C.A.-2. I find that the appeal can be decided on the basis of the documents available on record. The issue to be decided in the present appeal is whether demand of duty under Section 28(4) is sustainable before clearance of goods **or** the order to assess the goods at the higher rate of 18% IGST is sufficient, as no 'Out of Charge' has been given under Section 47 of the Customs Act, 1962.

13. I find that levy of IGST @18% on the imported goods is not under dispute in the present case. The respondent had self-assessed IGST @12%, whereas, the SCN proposes to levy IGST @18%. Vide the impugned order, the adjudicating authority has ordered to assess the imported goods @18%. The respondent importer has not filed any appeal against the impugned order. Therefore, there is no dispute over the issue that the imported goods were chargeable with 18% IGST. However, the adjudicating authority has dropped the demand



of differential duty u/s 28(4) on the ground that it is pre-mature before 'Out of Charge' order, i.e. before clearance of goods under Section 47. In this regard, I find that the limitation period for raising demand under Section 28 starts from the date of 'Out of Charge'. Whereas, undisputedly no 'Out of Charge' has been granted in the present case. Therefore, it is open for the Customs Department to assess/re-assess the duty at higher rate under the provisions of Section 17(4). In this situation, the question of short levy or short payment does not arise because Customs Department grants 'Out of Charge' only after payment of duty, as assessed or reassessed. Therefore, demand of duty under Section 28 does not arise before issuance of Order towards 'Out of Charge' under Section 47. In this regard, I refer the Order dated 08.08.1996 of Hon'ble Supreme Court in the case of **Union of India Vs. Jain Shudh Vanaspati Ltd.** [1996 (86) E.L.T. 460 (S.C.)]. Relevant portion of the same is as under:

"5. It is patent that a show cause notice under the provisions of Section 28 for payment of Customs duties not levied or short-levied or erroneously refunded can be issued only subsequent to the clearance under Section 47 of the concerned goods. Further, Section 28 provides time limits for the issuance of the show cause notice thereunder commencing from the "relevant date"; "relevant date" is defined by sub-section (3) of Section 28 for the purpose of Section 28 to be the date on which the order for clearance of the goods has been made in a case where duty has not been levied; which is to say that the date upon which the permissible period begins to run is the date of the order under Section 47. The High Court was, therefore, in error in coming to the conclusion that no show cause notice under Section 28 could have been issued until and unless the order under Section 47 had been first revised under Section 130."

14. I also rely upon the Final Order No. 51748-51749/2021 dated 16.08.2021 passed by Hon'ble CESTAT, New Delhi, in the case of **Evershine Customs (C&F) Pvt. Ltd. Vs. Commissioner of Customs, New Delhi** [2021 (8) TMI 906 - CESTAT NEW DELHI]. Relevant Para of the said order is as under (emphasis supplied):

"32. Evidently, if the order clearing the goods for home consumption was not issued, the assessment is still open and the goods are still imported goods assessable to duty under section 17. There cannot be any demand under section 28. In the present case, the goods were not yet cleared. The importer (or his CB) filed a Bill of Entry self assessing the duty which has been found to be erroneous. The duty has to be reassessed and a speaking order has to be passed by the proper officer. If the officer of DRI is also the proper officer [under Section 28(11) or otherwise] and has done the reassessment, he must pass a



speaking order. Any SCN under Section 28 can only arise after the goods have been cleared for Home Consumption and not before. This is because a demand under section 28 is in the nature of review of the assessment already done under section 17 by the proper officer. Without the assessment under section 17 being completed, there cannot be review under section 28 and the relevant date under section 28 for reckoning the time limit has not yet arisen. For this reason, the demand under section 28 in respect of the goods which have not yet been cleared for home consumption cannot be sustained and the answer to the question (c) which we raised is 'No demand under section 28 can be issued unless the goods have been cleared for home consumption and hence the demand does not sustain."

Above-mentioned decisions are squarely applicable to the present case and therefore, required to be followed.

15. Another contention raised in the appeal filed by Customs Department is that the Remission of duty granted by the adjudicating authority is not proper without invoking provisions of Section 23 of the Customs Act, 1962. I have seen the impugned order dated 23.07.2024. In the said order, it is nowhere mentioned that Remission of duty has been granted by the adjudicating authority. Further, the issue of Remission of duty has not been raised in the Show Cause Notice. It is not forthcoming why the issue of Remission of duty has been raised in this appeal. Therefore, the issue of Remission of duty, if any, does not arise for consideration at appeal stage.

16. In view of the above position, I find no error in the impugned order, which drops the demand of differential duty/IGST of Rs.21,727/- under Section 28(4) and penalty under Section 114A on the grounds that the goods were not cleared by Customs under Section 47 of the Customs Act, 1962. Thus, the appeal filed by the Customs Department is liable to be rejected.

17. As the appeal filed by Customs Department is not sustainable on merit, there is no requirement to grant opportunity of personal hearing to the respondent importer, who has not filed appeal against the impugned order, not sought personal hearing and he will not be aggrieved against rejection of the present appeal filed by Customs Department.

18. In view of the above discussion and findings, I pass the following order.



Order:

I reject the appeal filed by the Assistant Commissioner of Customs, Air Cargo Complex, Ahmedabad, against the Order-In-Original No. 23/AC/ACC/OIO/GRH/2024-25 dated 23.07.2024 in respect of import made by M/s. GRH Health Pvt. Ltd.




(AMIT GUPTA)
Commissioner (Appeals)
Customs, Ahmedabad

Date: 11.11.2025

F.No. S/49-25/CA-2/CUS/AHD/2024-25

By e-mail [As per Section 153(1)(c) of the Customs Act, 1962]

To

The Deputy/Assistant Commissioner of Customs,
Air Cargo Complex, Old Airport, Ahmedabad – 380003.
(By email: aircargo-amd@gov.in accusacc@gmail.com)

M/s. GRH Health Pvt. Ltd.,
B-9, Radha Raman Society, Padra,
T.C. No. 21, Vadodara – 391440.
(By email: ashishpatel291@gmail.com)

Copy to:

1. The Chief Commissioner of Customs, Ahmedabad Zone, Customs House, Ahmedabad. (email: ccoaahm-guj@nic.in)
2. The Pr. Commissioner of Customs, Ahmedabad.
(email: cus-ahmd-guj@nic.in rra-customsahd@gov.in)
3. Guard File.
