



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 - 20260371MN0000777A21

क	फ़ाइल संख्या FILE NO.	S/49-135/CUS/MUN/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)	MUN-CUSTM-000-APP-889-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	06.03.2026
ङ	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	Order-in-Original no. MCH/ADC/AK/78/2024-25 dated 20.06.2024
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	06.03.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Yatharth Embroidery, 1071/72, Ambaji Market, Kamela Darwaja, Surat, Gujarat-395002



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 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 (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्ती और विविध मदों के शीर्ष के अधीन आता है में रु. 200/- (रुपए दो सौ मात्र) या रु. 1000/- (रुपए 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/-
(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

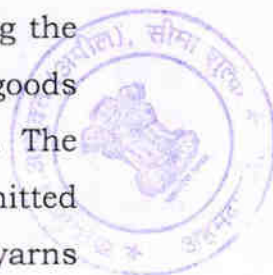
	amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs.200/- and if it is more than one lakh rupees, the fee is Rs.1000/-.
4.	मद सं. 2 के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बन्ध में यदि कोई व्यक्ति इस आदेश से आहत महसूस करता हो तो वे सीमाशुल्क अधिनियम 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 :
	सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ
	<b>Customs, Excise &amp; Service Tax Appellate Tribunal, West Zonal Bench</b>
	दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016
	2 <sup>nd</sup> 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 रूपए.
(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 रूपए
(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 रूपए.
(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. Yatharth Embroidery, 1071/72, Ambaji Market, Kamela Darwaja, Surat, Gujarat-395002, (hereinafter referred to as the 'Appellant') in terms of Section 128 of the Customs Act, 1962, challenging the Order-in-Original no. MCH/ADC/AK/78/2024-25 dated 20.06.2024 (hereinafter referred to as 'the impugned order') issued by the Additional Commissioner, Custom House, Mundra (hereinafter referred to as 'the adjudicating authority').

2. Facts of the case, in brief, are that the appellant presented five (05) Bills of Entry through their Customs Broker, M/s AL Cargo Services at Custom House, Mundra, for clearance of imported goods declared as "Mix Design of Lycra Fabric (Polyester 90%, Spandex 10%) dyed and undyed uneven packing, various GSM, Length and size" classifying the same under Tariff Item 60069000 of first schedule of the Custom Tariff Act, 1975. During the course of audit, it was observed that the subject five Bills of Entry, were assessed wherein benefit provided at Serial No. 169 of Notification No. 82/2017-Cus dated 27.10.2017 of concessional rate of Basic Customs duty @ 10% was granted.

2.1 Under the impugned five Bills of Entry, the appellant imported "Mix Design of Lycra Fabric (Polyester 90%, Spandex 10%) dyed and undyed uneven packing, various GSM, Length and size" and availed benefit of concessional rate of duty under the above said notification by classifying the same under CTH 60069000 which is not available to them since the goods appear to be correctly classified under CTH 60063100 to 60063400. The Customs Tariff Items under CTH 60063100 to 60063406 covers "Other knitted or crocheted fabrics of synthetic fibres: unbleached or bleached; dyed; of yarns of different colours; printed". Thus, it appeared that in the subject five Bills of Entry, the appellant had wrongly classified the goods under 60069000 & availed the exemption under Serial No. 169 of Notification No. 82/2017-Cus dated 27.10.2017 for imported goods i.e. "Mix Design of Lycra Fabric (Polyester 90%, Spandex 10%) dyed and undyed uneven packing, various GSM, Length and size" which are synthetic goods and are covered under the CTH 60063100 to 60063400. Therefore, it appeared that in the impugned five Bills of Entry,



Basic Customs duty was liable to be charged at the prevailing tariff rate i.e. 20%.

2.2 Further, it appeared that although the appellant was aware that the exemption under Serial No. 169 of Notification No. 82/2017-Cus dated 27.10.2017 was not available to the impugned goods, the appellant wrongly availed the exemption under the said notification by mis-classifying the goods under 60069000. Thus, it appeared, that the subject Bills of Entry were liable to be re-assessed by rejecting the declared classification and classifying the goods under CTH 60063100 to 60063400 & denying the exemption. Accordingly, the differential Customs duty totally amounting to Rs. 11,11,440/- was liable to be demanded and recovered from them under Section 28(4) of the Customs Act, 1962 along with applicable interest at appropriate rate under Section 28AA of the Customs Act, 1962.

2.3 Thereafter, a Show cause notice was issued to the Appellant, to show cause to the Additional Commissioner of Customs, Mundra, as to why:-

i. the classification of the said goods under Custom Tariff Heading No. 60069000 should not be rejected and classification under Custom Tariff Heading No. 60063100 to 60063400 should not be made on re-assessment;

ii. exemption under Serial No. 169 of Notification No. 82/2017-Cus dated 27.10.2017, claimed and availed by the importer in the five Bills of Entry, should not be denied and the said Bills of Entry be reassessed under CTH 60063100 to 60063400;

iii. the differential Customs duty amounting to Rs. 11,11,440/-, not paid by the appellant in respect of the said five Bills of Entry, by wrongly availing exemption under Serial No. 169 of Notification No. 82/2017-Cus dated 27.10.2017, should not be demanded and recovered from them under Section 28(4) of the Customs Act, 1962 along with interest at appropriate rate under Section 28AA ibid;

iv. penalty should not be imposed on them under section 114A of the Customs Act, 1962.



*(Handwritten signature)*

2.4 Consequently, the Adjudicating Authority passed the following order:

i. He rejected the classification of the impugned goods under CTH 60069000 imported vide five Bills of Entry and deny listing of the goods under Sr.No. 169 of Notification No. 82/2017-Cus dated 27-10-2017 and order to reclassify same under CTH "-of synthetic fibres" of 6006 i.e. 60063100 to 60063400 of Customs Tariff Act, 1975;

ii. He confirmed the demand of differential Customs duty amounting to Rs. 11,11,440/- (Rupees Eleven Lakh Eleven Thousand Four Hundred Forty only) leviable on the impugned goods in respect of Bills of Entry and ordered the same to be recovered from them under Section 28(8) read with 28(4) of the Customs Act, 1962 along with applicable interest at appropriate rate under Section 28AA ibid;

iii. He imposed a penalty of Rs.11,11,440/- (Rupees Eleven Lakh Eleven Thousand Four Hundred Forty only) on M/s. Yatharth Embroidery under Section 114A 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, Custom House, Mundra.

3.1 The appellant contends that the impugned order was passed in blatant violation of the principles of natural justice. Specifically, the order covers five bills of entry, yet the appellant alleges they were only served a Show Cause Notice for two of them. Furthermore, the appellant characterizes the decision as a "non-speaking order" because the Adjudicating Authority purportedly failed to consider the reply they had filed regarding the two noticed bills of entry.

3.2 The appellant maintains that the goods were correctly declared and classified at the time of import. They argue that since there are no allegations of mis-declaring the physical description of the goods, the dispute is strictly a matter of legal classification. Consequently, they assert that the department

cannot invoke the extended period of limitation under Section 28(4) of the Customs Act, 1962, as the notice was based on existing documents rather than new evidence or investigative findings.

3.3 A primary technical challenge raised is that the impugned order lacks legal authority by attempting to classify the exact same goods under four different chapter sub-headings (CTH 6006 3100 to 6006 3400) simultaneously. The appellant argues there is no legal provision that allows for such a multi-pronged classification for a single type of product.

3.4 The appellant argues that the department cannot demand differential duty without first filing an appeal against the original assessment orders passed by the proper officer. They contend that altering the classification and demanding duty under Section 28 without challenging the initial assessment is legally untenable. Following case laws are being relied upon in support of their contention :-

(i) ITC Ltd. v/s Commissioner of Central Excise, Kolkata-IV, 2019 (368) E.L.T. 216 (S.C.)

(ii) Axiom Cordages Ltd. v/s Commissioner of Customs, Nhava Sheva-II, 2020 (9) TMI - CESTAT Mumbai.

(iii) Tripura Ispat, 2021 (1) TMI 753 Tripura HC

3.5 Finally, the appellant submits that because the demand for duty is not sustainable on either merit or the grounds of limitation, the imposition of penalties under Section 114A of the Customs Act, 1962, is also unjustified and should be set aside.

**PERSONAL HEARING:**

4. Personal hearing was granted to the Appellant on 15.10.2025 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, Custom House, Mundra and the defense put forth by the Appellant in their appeal.

5.1 Before going into the merits of the case, I finds that the present appeal ahs not been filed within stipulated period of 60 days . Section 128 of the Customs Act, 1962, provides for a period of sixty days for filing an appeal, with a further grace period of thirty days if sufficient cause is shown for the delay. In this case, the appeal was filed with a delay of 24 days beyond the initial sixty-day period, but within the extended thirty-day period. The Appellant has attributed the delay to the fact that they could not trace the SCN of the subject case. While parties are expected to exercise due diligence, minor delays attributable to administrative oversights, especially when the appellant acts promptly upon discovering the issue, are generally condoned by appellate authorities to ensure that justice is not denied on mere technicalities. Considering the explanation provided, which indicates no deliberate inaction or gross negligence, I find that the Appellant has shown "sufficient cause" for the delay. Therefore, the miscellaneous application for condonation of delay is allowed in the interest of natural justice.

5.2 Now coming to the merits of the case, the primary dispute revolves around whether "Lycra Fabric (Polyester 90%, Spandex 10%)" falls under the specific category of "Synthetic Fibres" or the residual "Others" category within Heading 6006. It is a settled principle of law under Rule 3(a) of the General Rules for Interpretation (GRI) of the Customs Tariff that "the heading which provides the most specific description shall be preferred to headings providing a more general description." Heading 6006 is structured as follows:

- 6006 10 00: Of wool or fine animal hair
- 6006 21 to 24: Of cotton
- 6006 31 to 34: Of synthetic fibres
- 6006 41 to 44: Of artificial fibres
- 6006 90 00: Other



5.3 The goods in question consist of 90% Polyester. Polyester is unequivocally a synthetic fibre. Therefore, any fabric composed predominately of polyester must first be tested against the specific "Synthetic Fibres" sub-

headings (6006 31 to 6006 34) before resorting to the residual category "Other" (6006 90 00). The Appellant's contention that the department cannot classify goods under four different headings is technically flawed. The four headings all fall under the single-dash level of "Of synthetic fibres." By declaring the goods as "Mix Design (Dyed and Undyed)," the Appellant themselves admitted the goods fall into categories covered by 6006 31 (undyed/bleached) and 6006 32 (dyed).

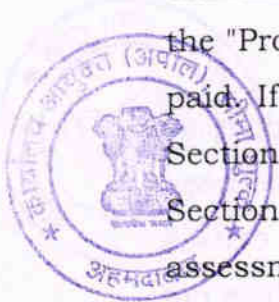
5.4 The BCD for the specific "Synthetic" category is 20%, whereas the residual "Other" category (which covers exotic or uncommon fibres not elsewhere specified) is 10%. It is evident that the Appellant chose the residual category solely to benefit from the lower duty rate, despite the existence of a specific heading for synthetic fabrics. I find that the Adjudicating Authority correctly re-classified the goods under CTH 6006 31 00 to 6006 34 00.

5.5 The Appellant has heavily relied on the ITC Ltd. judgment to argue that no demand can be raised under Section 28 unless the original assessment is challenged. However, this argument fails to account for the legislative changes and subsequent judicial clarifications. The ITC Ltd. case was primarily centered on the rights of the assessee to claim a refund under Section 27 without challenging the assessment. When it comes to the Revenue's power to recover short-paid duty, Section 28 is an independent, self-contained machinery provision.

5.6 The Hon'ble Delhi High Court and various Benches of CESTAT have clarified that Section 28 of the Customs Act, 1962 is a specific power given to the "Proper Officer" to recover duty that has not been levied, not paid, or short-paid. If the interpretation of ITC Ltd. were applied as the Appellant suggests, Section 28 would be rendered redundant. The power to issue a SCN under Section 28 is not contingent upon the filing of an appeal against the initial assessment or self-assessment.

5.7 In the era of Self-Assessment, the burden is on the importer to declare the correct classification. The department's power to verify this self-assessment through PCA or subsequent investigation and issue a demand under Section 28 is a statutory safeguard. Therefore, the Appellant's reliance on ITC Ltd. to invalidate the SCN is legally untenable.

5.8 The Appellant argues that since all documents were submitted, there was no suppression. In the self-assessment regime, "Suppression" or



"Misstatement" must be viewed in the context of the truth and accuracy of the declaration. By classifying a 90% Polyester fabric under "Others" instead of "Synthetic Fibres," the Appellant made a clear misstatement. The fact that the physical description was mentioned does not absolve the Appellant from the responsibility of correct classification under the Tariff. Willful misclassification to avail of an exemption notification (Sl. No. 169 of Notification 82/2017) to which the importer is not entitled constitutes willful misstatement with the intent to evade duty. The specific "Synthetic" headings attract 20%, and the "Other" heading attracts 10%. No reasonable importer would categorize a standard synthetic fabric like Polyester Lycra as "Other" when a specific category for "Synthetic" exists, unless the motive was to evade the higher duty.

5.9 I find that the ingredients for invoking the extended period of five years under Section 28(4) are fully satisfied. The Appellant's act of choosing a general heading over a specific one led to a short payment of duty, which was only discovered during a subsequent audit. This constitutes suppression of the correct classification from the assessing authority at the time of clearance.

5.10 The Appellant pointed out a discrepancy in the number of Bills of Entry and the dates/numbers of SCNs. Upon perusal of the record, it is noted that the audit observations covered the entire period. While the Appellant might have received an initial communication referring to two Bills of Entry, the final SCN adjudicated by the Additional Commissioner covered all five Bills of Entry belonging to the same category. The Appellant was given multiple opportunities for Personal Hearing (23.04.2024, 15.05.2024, and 13.06.2024) and chose not to appear or effectively contest the merits of the classification for the additional Bills of Entry during the original proceedings.

5.11 The core issue—the classification of the "Lycra Fabric"—is identical for all five Bills of Entry. There is no change in the legal or factual matrix between the first two and the subsequent three. Therefore, no prejudice has been caused to the Appellant. The procedural technicality regarding SCN numbers does not override the substantive tax liability created by misclassification.

5.12 Since the demand for differential duty is upheld under Section 28(4) due to willful misstatement and suppression of facts, the imposition of a mandatory penalty under Section 114A of the Customs Act, 1962 is justified. Furthermore, interest under Section 28AA of the Customs Act, 1962 is a statutory liability that follows the confirmation of demand.



*[Handwritten signature]*

5.13 The Appellant's attempt to classify a standard synthetic fabric under a residual heading to avail of a lower duty rate is a clear violation of the General Rules for Interpretation and the Customs Tariff Act. The demand raised under the extended period is valid as the self-assessment was found to be intentionally incorrect. The legal precedents cited by the Appellant do not apply to the specific statutory powers of the Revenue under Section 28 to recover short-paid duty in a self-assessment regime.

6. In view of the above discussions and findings, I hereby reject the appeal filed by M/s. Yatharth Embroidery and uphold the Order-in-Original No. MCH/ADC/AK/78/2024-25 dated 20.06.2024 in its entirety.

7. The appeal stands disposed of accordingly.

  
(AMIT GUPTA)

Commissioner (Appeals),  
Customs, Ahmedabad

F. No. S/49-135/CUS/MUN/2024-25

Date: 06.03.2026

By Speed post /E-Mail

To,  
M/s. Yatharth Embroidery,  
1071/72, Ambaji Market,  
Kamela Darwaja, Surat,  
Gujarat-395002



Copy to:

1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad.
2. The Principal Commissioner of Customs, Custom House, Mundra.
3. The Additional Commissioner of Customs, Custom House, Mundra.
4. Guard File.