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OFFICE OF THE COMMISSIONER OF CUSTOMS
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सत्यमेव जयते

DIN NO: 20260971ML0000E4B2C4 Date: 04-09-2026

ORDER-IN-ORIGINAL No.01/2026-27

(Under Regulation 17(7) of the Customs Brokers Licensing Regulations, 2018)

1. Introduction

1.1 M/s Oriental Trade Links(PAN NO: AADFO4509P), having its office at Office No. 4, Gajjar Chamber, II Floor, Plot No.241, Ward-12B, Gandhidham, Kutch, Gujarat, is a Customs Broker holding Licence No. KDL/CHA/R/27/2013 issued by the Commissioner of Customs, Kandla under the provisions of the Customs Brokers Licensing Regulations, 2018 (hereinafter referred to as "CBLR, 2018").

1.2 The present proceedings arise out of an Offence Report dated 18.12.2025 received from the Office of the Principal Commissioner of Customs, Mundra alleging serious violations committed by the Customs Broker while handling import of Cold Rolled Stainless Steel Coil Grade J2 imported by M/s Shree Khatu Shyam Steel & Tubes LLP through Bill of Entry No.8109186 dated 31.01.2025. The Offence Report alleged that although the Customs Broker had received the Master Bill of Lading dated 04.01.2025 prior (received on 17.01.2025) to filing the Bill of Entry, the Customs Broker filed the import documents on the basis of the House Bill of Lading dated 03.12.2024 together with the Ministry of Steel NOC issued on the basis of the House Bill of Lading, even though the Master BL showed a later shipment date which made the Ministry of Steel NOC invalid. It was alleged that the CB withheld the Master BL (which nullified the basis of NOC) and thereby facilitated the importer in circumventing the mandatory BIS/NOC requirements and thus suppressing the material information.According to the investigation, this resulted in an attempt to clear restricted goods without a valid NOC applicable to the actual shipment. Thus, the alleged violation of Regulation 10(d), (e), (f) & (m) formed the basis for initiation of proceedings under the Customs Brokers Licensing Regulations, 2018.

1.3 An Offence Report dated 18.12.2025 together with Relied Upon Documents was received from the Principal Commissioner of Customs, Mundra, alleging contravention of obligations prescribed under Regulation 10 of the CBLR, 2018 by M/s Oriental Trade Links.

1.4 On examination of the Offence Report and the supporting documents, this authority formed a prima facie opinion that the conduct attributed to the Customs Broker disclosed grave lapses warranting immediate preventive action. Accordingly, in exercise of powers conferred under Regulation 16(1) of CBLR, 2018, the Customs Broker Licence was placed under suspension vide Order dated 04.02.2026 in the interest of safeguarding the integrity of Customs operations.

1.5 A post-decisional hearing as contemplated under Regulation 16(2) was thereafter afforded to the Customs Broker. Upon consideration of the submissions and the material available on record, the suspension was continued vide Order dated 23.02.2026, pending completion of proceedings under Regulation 17 of the CBLR, 2018.

1.6 Subsequently, a Show Cause Notice dated 11.03.2026 was issued under Regulation 17(1) of CBLR, 2018 calling upon the Customs Broker to explain why action including revocation of licence, forfeiture of security deposit and imposition of penalty should not be taken for alleged contraventions of the provisions of Regulation 10 of the CBLR, 2018.

1.7 An Inquiry Officer was appointed in terms of Regulation 17(2) of the CBLR, 2018 to inquire into the charges leveled in the Show Cause Notice.

1.8 The Inquiry Officer conducted the proceedings after affording due opportunity to the Customs Broker and submitted the Inquiry Report dated 08.06.2026 in terms of Regulation 17(5) of the CBLR, 2018.

1.9 Personal hearing was thereafter granted to the Customs Broker. The submissions made during the hearing, together with the written representation, have been carefully considered while deciding the present proceedings.

1.10 The Customs Broker thereafter submitted a detailed written representation dated 23.07.2026 against the Inquiry Report, disputing the findings of the Inquiry Officer and requesting dropping of the proceedings.

2. Brief Facts of the Case

2.1 The facts emerging from the Offence Report reveal that M/s Shree Khatu Shyam Steel & Tubes LLP imported Cold Rolled Stainless Steel Coil Grade J2 through Bill of Entry No. 8109186 dated 31.01.2025 filed by the present Customs Broker. The import was supported by House Bill of Lading No. FS241205001 dated 03.12.2024 on the strength of which the importer had obtained a No Objection Certificate issued by the Ministry of Steel.

2.2 During scrutiny, the investigating authority obtained the Master Bill of Lading from the shipping line and found that the Master Bill of Lading bore the date 04.01.2025 and that the goods had actually been laden on board the vessel on 04.01.2025, i.e., subsequent to the cut-off date prescribed by the Ministry of Steel for grant of the one-time exemption.

2.3 The investigation further disclosed that the Ministry of Steel, by its clarification dated 20.02.2025, reiterated that the one-time exemption was applicable only where the **Master Bill of Lading** had been issued on or before 03.12.2024 and that reliance upon a House Bill of Lading of an earlier date where the actual shipment had occurred subsequently was impermissible.

2.4 Statements of the shipping line representative, the freight forwarder, the importer and other concerned persons were recorded under Section 108 of the Customs Act, 1962. During investigation, it emerged that the freight forwarder had forwarded the Master Bill of Lading to the Customs Broker by email dated 17.01.2025 before the filing of the Bill of Entry. The investigation alleged that despite being in possession of the Master Bill of Lading, the Customs Broker neither advised the importer regarding the requirement of obtaining a fresh NOC nor uploaded the Master Bill of Lading in e-Sanchit while filing the Bill of Entry.

2.5 On the basis of the above material, the investigating authority concluded that the Customs Broker had failed to discharge the obligations cast upon him under the CBLR, 2018 and had facilitated filing of the Bill of Entry on the basis of the House Bill of Lading despite being in possession of the Master Bill of Lading reflecting the actual shipment date.

3. Charges in the Show Cause Notice

3.1 Based upon the allegations contained in the Show Cause Notice issued under Regulation 17(1) of the Customs Brokers Licensing Regulations, 2018, read with the Offence Report received from the Principal Commissioner of Customs, Mundra, the Customs Broker, M/s Oriental Trade Links, was called upon to explain as to why action under Regulations 17 and 18 of the Customs Brokers Licensing Regulations, 2018 should not be taken for the alleged contravention of the obligations prescribed under Regulation 10 of the said Regulations.

3.2 The substance of the allegations, as emerging from the Show Cause Notice and the Offence Report, is that while handling the import consignment of **M/s Shree Khatu Shyam Steel & Tubes LLP**, the Customs Broker had received the **Master Bill of Lading No. 142E516966 dated 04.01.2025** from the Indian Forwarder by e-mail dated **17.01.2025**, i.e. prior to filing Bill of Entry No. 8109186 dated 31.01.2025. Despite being in possession of the Master Bill of Lading, which reflected the actual shipment date, the Customs Broker allegedly processed the import documentation on the basis of the **House Bill of Lading dated 03.12.2024** and the Ministry of Steel NOC obtained on that basis. It was alleged that the Customs Broker neither advised the importer regarding the implications of the actual shipment date nor uploaded the Master Bill of Lading in e-sanchit, thereby facilitating filing of the Bill of Entry on the basis of an inapplicable NOC.

3.3 On the basis of the above allegations, the Customs Broker was charged with contravention of the relevant obligations under Regulation 10 of the CBLR, 2018, as specifically set out in the Show Cause Notice.

4. Findings of the Inquiry Officer (Dated 08.06.2026)

4.1 The Inquiry Officer conducted the inquiry after granting due opportunity to the Customs Broker and submitted the **Inquiry Report dated 08.06.2026** under Regulation 17(5) of the CBLR, 2018.

4.2 The Inquiry Officer examined the Offence Report, relied-upon documents, statements recorded under Section 108 of the Customs Act, 1962 and the submissions of the Customs Broker.

4.3 The Inquiry Officer found the charges relating to **Regulations 10(d) and 10(e)** of the CBLR, 2018 to be established.

4.4 The Inquiry Report records that the Customs Broker was in possession of both the House Bill of Lading dated 03.12.2024 and the Master Bill of Lading dated 04.01.2025. The discrepancy between the two documents was material as it had a direct bearing upon the applicability of the Ministry of Steel NOC/exemption.

4.5 The Inquiry Officer further found that the Customs Broker proceeded with filing and processing the clearance on the strength of the House Bill of Lading-based documentation without addressing the inconsistency arising from the Master Bill of Lading.

5. SUBMISSIONS OF THE CUSTOMS BROKER — WRITTEN STATEMENT OF DEFENCE (23.07.2026)

5.1 The Customs Broker filed a detailed written representation dated **23.07.2026** against the Inquiry Report. The submissions made therein, together with the submissions advanced during personal hearing, have been carefully considered.

5.2 The Customs Broker has, at the outset, denied each of the findings recorded in the Inquiry Report and has contended that the conclusions drawn by the Inquiry Officer are contrary to the material available on record and proceed on assumptions rather than legally admissible evidence.

5.3 It has been contended that the Customs Broker discharged all responsibilities expected of a licensed Customs Broker under the Customs Brokers Licensing Regulations, 2018. According to the Customs Broker, the Bill of Entry was prepared on the basis of the documents supplied by the importer, including the House Bill of Lading and the No Objection Certificate issued by the Ministry of Steel. It is argued that there was no occasion for the Customs Broker to question the validity of a document issued by a competent Government authority.

5.4 The Customs Broker has further submitted that there was no deliberate suppression of any material fact. It has been argued that the Master Bill of Lading was received only for delivery order formalities and that, in the ordinary course of trade, import documentation is prepared on the basis of the House Bill of Lading where the importer is shown as consignee. According to the Customs Broker, no mala fide intention can therefore be attributed merely because the Bill of Entry was filed on the basis of the House Bill of Lading.

5.5 It has also been argued that the investigation has failed to establish any conspiracy, collusion or active participation of the Customs Broker in the alleged attempt to circumvent the Ministry of Steel guidelines. The Customs Broker submits that there is no evidence demonstrating that it advised the importer to obtain an incorrect NOC or intentionally concealed the Master Bill of Lading from the Customs authorities.

5.6 The Customs Broker has further relied upon the appellate proceedings arising from the import case and has submitted that the findings recorded therein substantially undermine the foundation of the allegations contained in the Offence Report. It has been argued that disciplinary proceedings under the CBLR cannot be sustained merely on suspicion once the principal allegations under the Customs Act have been examined in appellate proceedings.

5.7 It has also been urged that revocation of licence is an extreme penalty affecting the livelihood of the Customs Broker and ought not to be imposed unless deliberate misconduct, conscious facilitation or gross negligence is established through cogent evidence. According to the Customs Broker, the evidence relied upon in the present proceedings falls short of the standard required for imposing the severest penalty under the CBLR.

5.8 On the above grounds, the Customs Broker has prayed that the findings of the Inquiry Officer be rejected and that the proceedings initiated under Regulation 17 of the CBLR, 2018 be dropped.

6. Discussion and Findings

6.1 I have carefully gone through the entire case records including the Offence Report, the Show Cause Notice issued under Regulation 17(1) of the Customs Brokers Licensing Regulations, 2018, the Inquiry Report dated 08.06.2026, the written reply dated 23.07.2026 submitted by M/s Oriental Trade Links, the relied upon documents, statements recorded under Section 108 of the Customs Act, 1962 and the submissions made during the course of personal hearing. The findings recorded herein are my independent findings arrived at on the basis of the evidence available on record and are not merely a reiteration of the conclusions reached by the Inquiry Officer.

6.2 Proceedings under the Customs Brokers Licensing Regulations are disciplinary in nature. The object of these proceedings is not to determine confiscability of goods or liability to duty, but to examine whether the Customs Broker discharged the statutory obligations cast upon him under Regulation 10 of the CBLR, 2018. Therefore, the conduct of the Customs Broker has to be examined independently on the touchstone of the obligations prescribed under the Regulations.

6.3 At the same time, revocation of a Customs Broker Licence is the severest civil consequence under the CBLR, 2018. Such an order can only be sustained where the evidence on record establishes, on the basis of cogent material, that the Customs Broker failed to discharge the obligations imposed by the Regulations. Accordingly, each charge requires independent examination.

6.4 Receipt of Master Bill of Lading

The investigation has relied upon the e-mail dated **17.01.2025** sent by **M/s Premji Kanji Masani Private Limited** to the Customs Broker forwarding the **Master Bill of Lading No. 142E516966 dated 04.01.2025**. The statement of the Director of the Forwarder also records that the Master Bill of Lading was supplied to the Customs Broker before filing of the Bill of Entry.

The Customs Broker has not seriously disputed receipt of the Master Bill of Lading. Rather, the defence taken is that the Master Bill was received only for obtaining delivery order and that, according to prevailing trade practice, Customs documentation is prepared on the basis of the House Bill of Lading wherein the importer is reflected as consignee.

Thus, **receipt of the Master Bill of Lading prior to filing of the Bill of Entry stands established from the documentary evidence.** The real controversy is **what legal duty arose upon receipt of that document.**

6.5 Effect of Ministry of Steel Clarification

The investigation has placed considerable reliance upon:

- Ministry of Steel Circular dated 20.10.2023;
- Office Memorandum dated 03.01.2025; and
- Clarification dated 20.02.2025.

These communications clarify that the **one-time exemption was intended to apply only in cases where the Master Bill of Lading had been issued on or before 03.12.2024. Mere issuance of a House Bill of Lading on or before the said date would not qualify for the exemption.** Consequently, once the Master Bill of Lading reflected 04.01.2025, the exemption was prima facie unavailable.

The question, however, is **whether the Customs Broker can be held responsible for failure to obtain a fresh NOC or whether that obligation remained primarily with the importer.** This aspect requires examination while considering each Regulation separately.

6.6 Statements Recorded During Investigation

The investigation has relied upon statements recorded under Section 108 of the Customs Act.

- The representative of the Shipping Line confirmed that the containers were actually loaded on **04.01.2025**.
- The Forwarder admitted forwarding the Master Bill of Lading to the Customs Broker by e-mail on **17.01.2025**.
- The importer stated that he himself was unaware of the significance of the Master Bill of Lading and had obtained the Ministry of Steel NOC on the basis of the House Bill of Lading supplied by the overseas supplier.

These statements establish the factual sequence regarding movement of documents. However, they do **not by themselves establish collusion** between the importer and the Customs Broker. Whether the conduct nevertheless amounts to breach of Regulation 10 has to be determined independently.

6.7 Alleged violation of Regulation 10(d)

The allegation is that, after receiving the Master Bill of Lading dated **04.01.2025**, the Customs Broker failed to advise the importer regarding the implications of the discrepancy between the Master Bill of Lading and the House Bill of Lading dated **03.12.2024**, on the basis of which the Ministry of Steel NOC had been obtained.

The Customs Broker has contended that the NOC had already been procured, that he had no authority to determine the validity of a Government-issued NOC, that the documents supplied by the client were genuine on their face and that there was no intention to suppress any fact.

I find that Regulation 10(d) casts a specific obligation upon the Customs Broker to advise the client to comply with the Customs Act and allied laws. While the Customs Broker is not required to adjudicate upon the validity of a statutory permission, he cannot disregard a material discrepancy having a direct bearing upon the importability of the goods.

In the present case, the Customs Broker was in possession of the Master Bill of Lading dated 04.01.2025 before filing the Bill of Entry, whereas the exemption was dependent upon the prescribed shipment date of 03.12.2024. He was therefore required to bring the discrepancy to the notice of the importer and advise appropriate compliance before proceeding with the clearance. The absence of evidence of deliberate facilitation does not absolve him of this statutory obligation. Accordingly, the charge under Regulation 10(d), relating to failure to advise the client, is established and confirmed.

6.8 Alleged violation of Regulation 10(e)

The allegation under Regulation 10(e) is that the Customs Broker failed to exercise due diligence in relation to the clearance documentation despite having material information available to him before filing the Bill of Entry.

It is undisputed that the Customs Broker received the Master Bill of Lading dated **04.01.2025** on **17.01.2025**, before filing the Bill of Entry on **31.01.2025**, while the House Bill of Lading dated **03.12.2024** had been relied upon for obtaining the Ministry of Steel NOC. Thus, before filing the Bill of Entry, the Customs Broker was in possession of documents reflecting a material discrepancy in the shipment dates.

The Customs Broker has explained that the Master Bill of Lading was ordinarily received for delivery-order purposes and that the House Bill of Lading formed the basis for Customs documentation. However, such trade practice cannot override the obligation of due diligence where a material discrepancy is apparent from the documents available with the Customs Broker.

Having the Master Bill of Lading in his possession before filing, the Customs Broker had sufficient opportunity to examine and address the discrepancy. Nevertheless, he proceeded with the Bill of Entry on the basis of the House Bill of Lading and the NOC obtained thereon without resolving the conflicting shipment dates.

Thus, while the lapse under Regulation 10(d) relates to **failure to advise the client**, the lapse under Regulation 10(e) arises from the Customs Broker's **failure to exercise the requisite due diligence in dealing with material and conflicting clearance-related information available to him before filing the Bill of Entry**. I therefore hold that the Customs Broker failed to discharge the obligation cast under Regulation 10(e). **The charge under Regulation 10(e) is accordingly established and confirmed.**

6.9 Effect of the CESTAT Order Relied Upon by the Customs Broker

6.9.1 I have taken into consideration the subsequent judgment of the Hon'ble CESTAT, Ahmedabad, in *Commissioner of Customs, Mundra v. M/s Shree Khatu Shyam Steel & Tubes LLP*, Customs Appeal No. 11511 of 2025, Final Order No. 10060/2026 dated 04.02.2026, arising out of the same Bill of Entry No. 8109186 dated 31.01.2025.

6.9.2 The Hon'ble Tribunal held that, in view of the expiry of the statutory period prescribed under Section 110(2) of the Customs Act, 1962, the continued seizure of the goods could not be sustained and directed their release. The Tribunal also observed that Grade J2 stainless steel coils were not covered by the applicable Quality Control Order and that the goods were not, *per se*, prohibited or restricted.

6.9.3 The aforesaid findings, however, pertain to the goods and to the proceedings undertaken under the Customs Act, 1962. They do not determine, or otherwise affect, the independent obligations of the Customs Broker under the Customs Brokers Licensing Regulations, 2018. The present proceedings are confined to examining whether the Customs Broker complied with its obligations under Regulations 10(d) and 10(e) of the CBLR, 2018.

6.9.4 In the present case, M/s Oriental Trade Links was admittedly in possession of both the House Bill of Lading dated 03.12.2024 and the Master Bill of Lading dated 04.01.2025 before filing the Bill of Entry. The Master Bill of Lading had been received on 17.01.2025, whereas the Bill of Entry was filed on 31.01.2025. The discrepancy in the shipment dates was, therefore, available to the Customs Broker before the filing of the Bill of Entry.

6.9.5 The Inquiry Officer has found that the Customs Broker failed to appropriately advise the importer and failed to bring the material discrepancy to the notice of the Customs authorities. These findings establish contraventions of Regulations 10(d) and 10(e) of the CBLR, 2018. The subsequent decision of the Hon'ble CESTAT concerning the release or admissibility of the goods does not retrospectively validate the Customs Broker's failure to exercise the requisite diligence or to discharge its independent regulatory obligations.

6.9.6 The CESTAT order may nevertheless be considered as a mitigating circumstance, but only to the limited extent that it records that the goods were not ultimately held to be prohibited or restricted and that there was no finding of fabrication or active fraudulent participation by the Customs Broker. These aspects may be taken into account while determining the quantum and proportionality of the penalty. They do not, however, negate or extinguish the independently established violations of Regulations 10(d) and 10(e).

6.9.7 Accordingly, the judgment of the Hon'ble CESTAT does not vitiate, nullify, or render infructuous the present proceedings under the CBLR, 2018. The violations of Regulations 10(d) and 10(e) stand established independently on the basis of the documentary evidence and the conduct of the Customs Broker. The said judgment is relevant only for assessing the proportionality of the consequence to be imposed under the CBLR, 2018; it does not absolve the Customs Broker of its established contraventions or otherwise preclude action in the present proceedings.

7. CONSIDERATION OF THE DEFENCE AND QUANTUM OF ACTION

7.1 I have considered the submission that there was no deliberate suppression, conspiracy or collusion on the part of the Customs Broker.

7.2 However, the issue in these proceedings is not confined to establishing a deliberate conspiracy. A Customs Broker is a licensed intermediary and is under a statutory obligation to exercise due diligence and advise the client appropriately in relation to the clearance of imported goods.

7.3 In the present case, the Customs Broker had actual knowledge of the Master Bill of Lading before filing the Bill of Entry. The material discrepancy between the House Bill of Lading and Master Bill of Lading was therefore within its knowledge before the clearance documents were filed.

7.4 Despite this knowledge, the Customs Broker proceeded on the basis of the House Bill of Lading and the NOC obtained thereon without seeking clarification or bringing the discrepancy to the notice of Customs.

7.5 I therefore find that the conduct of the Customs Broker constitutes a serious failure to discharge the statutory responsibilities entrusted to it under Regulations 10(d) and 10(e) of the CBLR, 2018.

7.6 I have also considered the fact that the Inquiry Officer has found the violations of Regulations 10(d) and 10(e) established. The findings recorded by the Inquiry Officer, along with the documentary evidence and statements available on record, establish the lapses on the part of the Customs Broker.

7.7 The subsequent proceedings in the connected import case do not, by themselves, absolve the Customs Broker of its independent obligations under the CBLR, 2018. The present proceedings concern the conduct and statutory obligations of the Customs Broker and have accordingly been examined independently on the basis of the material available on record.

7.8 Having regard to the nature of the violations, the material discrepancy in the transport documents, the fact that the Master Bill of Lading was received by the Customs Broker before filing of the Bill of Entry, and the failure of the Customs Broker to take appropriate corrective action despite being aware of the discrepancy, I find that the violations are sufficiently serious to warrant action under **Regulation 14 read with Regulation 17 of the CBLR, 2018**.

7.9 The failure of the Customs Broker to discharge the obligations cast upon it under Regulations 10(d) and 10(e) undermines the responsibility entrusted to a licensed Customs Broker as an intermediary between the trade and the Customs administration.

7.10 Considering the nature and gravity of the established violations and the circumstances discussed hereinabove, I find that **forfeiture of the entire security deposit, i.e. 100% of the security deposit furnished by the Customs Broker, is warranted.**

7.11 Further, the contraventions of Regulations 10(d) and 10(e) of the CBLR, 2018 attract the provisions of Regulation 18. Having regard to the established violations and the responsibility cast upon the Customs Broker, I find that a penalty of **Rs.50,000/- (Rupees Fifty Thousand only)** is appropriate and commensurate with the contraventions proved against the Customs Broker.

7.12 The forfeiture of security deposit under Regulation 14 and the monetary penalty under Regulation 18 are being imposed as separate consequences of the established violations, under their respective enabling provisions.

8. ORDER

8.1 In view of the foregoing discussion and findings, and in exercise of the powers conferred under the **Customs Brokers Licensing Regulations, 2018**, I hereby pass the following order:

(i) I hold that **M/s Oriental Trade Links, Customs Broker Licence No. KDL/CHA/R/27/2013**, has contravened **Regulations 10(d) and 10(e)** of the **Customs Brokers Licensing Regulations, 2018**, as discussed and established hereinabove.

(ii) The **entire Security Deposit, i.e. 100% of the Security Deposit furnished by M/s Oriental Trade Links, is hereby forfeited under Regulation 14 read with Regulation 17 of the Customs Brokers Licensing Regulations, 2018**.

(iii) I hereby impose a penalty of **Rs.50,000/- (Rupees Fifty Thousand only)** upon **M/s Oriental Trade Links**, Customs Broker, under Regulation 18 of the Customs Brokers Licensing Regulations, 2018, for the established contraventions of **Regulations 10(d) and 10(e) of the CBLR, 2018.**

(iv) The suspension of the CB Licence of **M/s. Oriental Trade Links**, bearing CB Licence No. **KDL/CHA/R/27/2013**, imposed under Order dated **04.02.2026** and continued subsequently, shall stand revoked forthwith upon payment of the penalty imposed above and payment of applicable security deposit.

8.2 This order is issued without prejudice to any other action that has been or may be taken or initiated against the Customs Broker or any other person under the provisions of the

Customs Act, 1962 or any other law for the time being in force.

Kandla
Date: 04-09-2026

(Dinesh Singh)
Commissioner,
Custom House Kandla

M/s. Oriental Trade Links
(PAN NO: AADFO4509P),
Office No. 4, Gajjar Chamber, IInd
Floor, Plot No. 241, Ward 12-B,
Gandhidham -370201

COPY TO:

1. The Chief Commissioner of Customs, Custom Gujarat Zone, Ahmedabad.
2. The Principal Commissioner/Commissioner of Customs, Custom House Mundra/Ahmedabad/ Jamnagar for the information and necessary action.
3. All Section Heads, Custom House, Kandla.
4. EDI Section for upload in the official website.
5. Notice Board

Digitally signed by
Dinesh Singh
Date: 04-09-2026
17:31:28