

Outward No.-4828

	<p>सीमा शुल्क के प्रधान आयुक्त का कार्यालय सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात</p> <p>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS</p> <p>CUSTOMS HOUSE, MUNDRA, KUTCH, GUJARAT</p> <p>Email- group2-mundra@gov.in</p>	
A	File No.	CUS/APR/INV/557/2025-Gr 2
B	Order-in-Original No.	MCH/ADC/ZDC/308/2025-26
C	Date of order & issue date	03.10.2025 .10.2025
D	Passed by	Zala Dipakbhai Chimanbhai Additional Commissioner of Customs, Customs House, Mundra.
E	Noticee/Party/ Importer/ Exporter	M/s. JT PROCESSORS (IEC: AAFPJ6371E) A-15,Sector-7, NOIDA-201301,
F	SCN/IR No.	IR No. 103/2025-26 dated 15-9-2025 issued from F. No. CUS/SIIB/ALT/528/2025- O/o Pr Commr-Cus-Mundra
G	DIN No.	20251071MO000011691F

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),

7 वीं मंजिल, मृदुल टावर, टाइम्स ऑफ इंडिया के पीछे, आश्रम रोड, अहमदाबाद 380 009”

“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA

**Having his office at 7th Floor, Mridul Tower, Behind Times of India,
Ashram Road, 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 सं०-6 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 ड्यूटी/ 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, where penalty alone is in dispute.

Brief Facts of the Case:

1. **M/s. JT PROCESSORS (IEC: AAFPJ6371E)** (hereinafter referred to as 'the importer' for the sake of brevity) having address at A-15, Sector-7, NOIDA-201301, had filed **Bill of Entry No. 3466604 dated 24.07.2025** for import of the following declared goods weighing 8960 Kgs, (G. Wt.) 328 Packages, through Container No. BSIU2219654:

Table-A

- Exchange Rate: 1 USD = 86.8 INR

Item Sr. No. in the BE	CTH	Description of Goods	Unit Price (in USD)	Quantity	Amount (in USD)	Assessable Value (C&F) (in Rs.)	Duty (in Rs.)
1	39233090	PREFABRICATED PLASTIC PREFORM FOR 250 ML/330 ML PET CAN-24G+/-5%	.027785/Pcs	140328 Pcs	3899	338434.068	128238
2	39233090	PREFABRICATED PLASTIC PREFORM FOR 500 ML PET CAN	.033482/Pcs	150360 Pcs	5034.4		165579.2

		-29G+/-5%				436981.58	
3	83099020	ALUMINIUM CAP 3G	.015395/ Pcs	290000 Pcs	4464.6	387522.94	121405.2
					13398	1162938.59	415222

2. On the basis of NCTC Alert received for the subject consignment, container no. BSIU2219654 was put on hold by SIIB, Custom House, Mundra for 100% examination. Subject consignment was examined by SIIB, Custom House, Mundra at M/s Transworld Terminals Pvt Ltd, Mundra on 01.08.2025 in the presence of Shri Amit Meena, Senior Executive, Operation, M/s Transworld Terminals Pvt Ltd, Mundra and Shri Mahavirsinh Gohil authorized representative of the Importer/CB. Shri Mahavirsinh Gohil has provided relevant import documents i.e. BE, BL, Purchase Invoice, Packing list and other related documents. Net Weight of the Cargo on Weighment Slip is 8850 Kg and Cargo Gross Weight in BE shows 8960 Kgs.

2.1. Container no. and seal no. were verified and thereafter, seal cutting was allowed and goods were 100% destuffed from the containers. On visual inspection of goods after destuffing it was found that cargo was segregated in three types of goods on the basis of Sticker affixed. During Examinations goods were found as below :-

S. No.	Description on packages	Description of Goods	Goods Found During Examination	No. of Cartons	No of Quantity in One Carton	Total Pcs
1	202-24g, 960 & 6.14	Plastic Preforms	Plastic Preforms	146 +1=147	960, 168 Pcs	140328
2	202-29g, 840 & 6.9	Plastic Preforms	Plastic Preforms	179	840 pcs	150360
3	202	Aluminum Caps	Aluminum Caps	2 Pellets	520 pcs/roll	290000

3. In view of the examination conducted, goods appear to be as per declaration. Further, no quantity (in dozens) mis-match has been found and declared CTH appear to be appropriate and import policy for the declared goods is free. However, value of the goods appears to be low given the quality of the goods. Hence, value declared by the importer does not appear to be true transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the provisions of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (CVR, 2007) and thus, the same is liable to be rejected in terms of Rule 12 of CVR, 2007.

4. Rejection of transaction value of the imported goods and determination of the value of the import goods

4.1. Since the value of goods declared by importer in the subject Bill of Entry did not appear to be the true transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the provisions of the CVR, 2007 and thus, the same is liable to be rejected in terms of Rule 12 of CVR, 2007.

4.2. As per Rule 3(4) of CVR, 2007, if the value cannot be determined under the

provisions of sub-rule (1), the value shall be determined by proceeding sequentially through Rule 4 to 9. The subject consignment comprises unbranded items of China origin and in absence of credible data of import of similar/identical goods due to upper quality of goods and other constraints, the value of these goods cannot be determined under Rule 4 to 8 of CVR, 2007. Hence, the value is to be determined under Rule 9 (Residual method) of CVR, 2007 which is reproduced as under:

"9. Residual method.-

(1) *Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India;*

Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) *No value shall be determined under the provisions of" this rule on the basis of-*

- i. the selling price in India of the goods produced in India;*
- ii. a system which provides for the acceptance for customs purposes of the highest of the two alternative values;*
- iii. the price of the goods on the domestic market of the country of exportation;*
- iv. the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;*
- v. the price of the goods for the export to a country other than India;*
- vi. minimum customs values; or*
- vii. arbitrary or fictitious values."*

4.3. Therefore, opinion of the Empanelled Chartered Engineer Er. Ajayrajsinh B. Jhala, was sought for valuation purpose. The Chartered Engineer vide CE Opinion Certificate Ref:- ABJ:INSP:CE:SIIB:OMFFL:JT:25-26:01 dated 02.09.2025 has provided the valuation of the declared goods as detailed below:

Table-C
(Valuation Table by CE)

S. No.	Description on packages	Description of Goods	Goods Found During Examination	No. of Cartons	No of Quantity in One Carton	Total Pcs	Per Unit C&F Declared Invoice Value (in USD)	Total C&F Declared Invoice Value (in USD)	Per Unit Suggestive Average C&F Value by C.E. in USD (Approx.)	Total Suggestive Average C&F Value by C.E. in USD (Approx.)
1	202-24g, 960 & 6.14	Plastic Preforms	Plastic Preforms	147	960, 168 Pcs	140328	0.027785	3899.01	0.036	5051.808
							0.033482	5034.35	0.043	6465.48

2	202-29g, 840 & 6.9	Plastic Preforms	Plastic Preforms	179	840 pcs	150360				
3	202	Aluminum Caps	Aluminum Caps	2 Pellets	520 pcs/roll	290000	0.015395	4464.55	0.03	8700
Total (Approx.) :								13,397.96 USD		20,217.29 USD

4.4. The above said CE Opinion Certificate was shared with the importer and the same has been accepted by them vide their email dated 03.09.2025 and vide email dated 11.09.2025 they have further submitted that they don't want any Show Cause Notice and Personal Hearing in the matter.

5. As per the above said CE Opinion Certificate, Total Suggestive C&F value of the imported goods is 20217.29 USD (Rs. 17,54,861/-) instead of declared C&F value of 13397.96 USD (Rs. 11,62,943/-) at the exchange rate of 1 USD=86.8 INR. Hence, there is difference of Rs. 5,91,918/- between the re-determined C&F value and the declared C&F value.

5.1. In view of above said CE Opinion Certificate, total duty payable in respect of goods covered under the subject Bill of Entry comes to Rs. 615382/- as calculated below:

Table-D

S. No.	Item Description	Total Re-determined C&F Value (in Rs.)	Insurance @ 1.125 %	Total Re-determined Assessable Value (in Rs.)	BCD (in Rs.)	SWS (in Rs.)	IGST (in Rs.)	Total Re-determined Duty (in Rs.)	Declared Duty (in Rs.)	Differential Duty (in Rs.)
1	Plastic Preforms	438497	4933	443430	66515	6651	92987	166153	128238	37915
2	Plastic Preforms	561204	6314	567517	85128	8513	119008	212649	165579	47070
3	Aluminum Caps	755160	8496	763656	76366	7637	152578	236580	121405	115175
Total								615382	415222	200160

In view of the above, it is found that the Total Suggestive assessable value of the imported goods is Rs.17,74,603/- instead of declared assessable value of 11,76,022/- at the exchange rate of 1 USD=86.8 INR. Hence, there is difference of Rs. 5,98,581/- between the re-determined assessable value and the declared assessable value.

6. In view of the foregoing paras and investigation conducted in the matter, it is noticed that the impugned goods have been mis-declared by the importer in terms of valuation. Therefore, it appears that the importer has contravened the provisions of Section 17 and Section 46 of the Customs Act, 1962 in as much as they have failed to make correct and true declaration/information in the subject Bill of Entry. These acts of omission and commission on the part of importer has made the impugned goods having re-determined assessable value of Rs. 17,74,603/-

liable for confiscation under Section 111(m) of the Customs Act, 1962 and hence, rendered the importer liable for penal action under Section 112(a)(ii) of the said Act. Furthermore, it appears that by mis-declaring the value of the subject goods under import, the importer has also short declared the duty amounting to Rs. 2,00,160/-.

7. Further, in terms of Section 46(4) of the Customs Act, 1962, the importer is required to make a declaration as to the truth of the contents of the Bill of Entry submitted for assessment of Customs duty. In the present case, it appears that the importer has tried to clear the goods by way of undervaluation in order to avoid duty on higher assessable value. Hence, it appears that the importer had knowingly involved themselves in the suppression of the material facts and also indulged in mis-statement of facts. These acts of omission and commission on part of the importer have rendered them liable for penalty under Section 114AA of the Customs Act, 1962.

8. RELEVANT LEGAL PROVISIONS:

RELEVANT PROVISIONS OF THE CUSTOMS ACT, 1962:

Section 2. Definitions-

In this Act, unless the context otherwise requires,

(22) "goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;

(23) "import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

(25) "imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;

(26) "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner, beneficial owner or any person holding himself out to be the importer;

(39) "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113.

Section 11A. Definitions-

In this Act, unless the context otherwise requires,

(a) "illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.

Section 17. Assessment of duty. -

(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

....

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

Section 46. Entry of goods on importation. -

(1) The importer of any goods, other than goods intended for transit or

transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed:

....

(4) 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 other such documents relating to the imported goods as may be prescribed.

(4A) 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.

Section 111. Confiscation of improperly imported goods, etc. – The following goods brought from a place outside India shall be liable to confiscation:-

.....

(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 transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;

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.
- 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:

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.

9. Summary of Investigation Conducted:

9.1. The importer M/s. JT PROCESSORS (IEC: AAFPJ6371E) had filed Bill of Entry No. 3466604 dated 24.07.2025 at Mundra Port for import of goods declared as (1) PREFABRICATED PLASTIC_PREFORM FOR 250 ML/330 ML PET CAN-24 G + / - 5 % C T H : 39233090 (140328 Pcs) (2) PREFABRICATED PLASTIC_PREFORM FOR 500 ML PET CAN -29G+/-5% CTH: 39233090 (150360

Pcs) (3) ALUMINIUM CAP 3G under CTH: 83099020 (290000 Pcs) having declared assessable value of Rs. 11,76,022/- and declared duty of Rs. 4,15,222/-. The assessable value of the subject consignment has been re-determined as Rs. 17,74,603/- on the basis of CE Opinion Certificate dated 02.09.2025 in view of Rule 9 of the CVR, 2007, on which applicable duty comes to Rs. 2,00,160/- as detailed in Table-D above resulting in differential duty of Rs. 2,00,160/-.

9.2. The importer has thus contravened Section 17 and Section 46 of the Customs Act, 1962 and the CVR, 2007 in as much as they failed to make correct declarations in the subject Bill of Entry filed by them and correctly assess their duty liability. It further appears that the importer has tried to clear the goods by way of undervaluation in order to avoid duty on higher assessable value. Hence, it appears that the importer had knowingly involved themselves in the suppression of the material facts and also indulged in mis-statement of facts. These acts of omission and commission on the part of importer has made the subject goods having re-determined assessable value of Rs. 17,74,603/- liable for confiscation under Section 111(m) of the Customs Act, 1962 and rendered the importer liable for penal action under Section 112(a)(ii) and 114AA of the said Act.

10. The importer M/s. JT PROCESSORS their email dated 03.09.2025 has accepted the valuation report submitted by the CE and vide email dated 11.09.2025 submitted that they don't want any Show Cause Notice and Personal Hearing in the matter.

11. In view of the above facts, it appears that –

- i. The declared assessable value of the goods in Bill of Entry No. 3466604 dated 24.07.2025 i.e. Rs. 11,76,022/- is liable to be rejected under Rule 12 of the CVR, 2007 and the same is required to be re-determined as Rs. 17,74,603/- as opined in the CE Opinion Certificate dated 02.09.2025 in view of Rule 9 of the CVR, 2007;
- ii. The above said Bill of Entry is liable to be re-assessed accordingly under Section 17(4) of the Customs Act, 1962;
- iii. The impugned goods imported by way of undervaluation and having re-determined assessable value of Rs. 17,74,603/-, are in contravention of Section 46 of the Customs Act, 1962 and therefore, liable for confiscation under Section 111(m) of the Customs Act, 1962;
- iv. The importer M/s. JT PROCESSORS (IEC: 0510322) is liable for penalty under Section 112(a)(ii) and Section 114AA of the Customs Act, 1962.

12. As the importer has already requested for waiver of the show cause notice and personal hearing in the matter, necessary adjudication proceeding/action may be initiated in respect of the said Bill of Entry as per the Customs Act, 1962. Outcome of the recoveries made may please be intimated to this office.

DISCUSSIONS AND FINDINGS:

13. I have gone through the facts of the case, legal provisions mentioned above and note that the importer has requested for waiver of SCN and PH in the matter. Thus, the principal of natural justice has been followed. Now, I proceed to decide the case. The main issues to be decided in the case are as under:-

- i. Whether the goods declared under Bill of Entry No. 3466604 dated 24.07.2025 and assessed at Rs. 11,76,022/- are undervalued, and whether the said goods are liable to be re-assessed at the value of Rs. 17,74,603/-, as determined in Table- C & D of the Investigation Report?
- ii. Whether the impugned goods are liable to confiscation under Section 111(m) of the Customs Act, 1962?
- iii. Whether the importer is liable to be penalised under Section 112(a)(ii) and Section 114AA of the Customs Act, 1962 for the alleged acts of undervaluation?

14. I note that the importer **M/s. JT PROCESSORS** had filed Bill of Entry No. 3466604 dated 24.07.2025 at Mundra Port for import of goods declared as (1) PREFABRICATED PLASTIC_PREFORM FOR 250 ML/330 ML PET CAN-24G+/-5% CTH: 39233090 (140328 Pcs) (2) PREFABRICATED PLASTIC_PREFORM FOR 500 ML PET CAN -29G+/-5% CTH: 39233090 (150360 Pcs) (3) ALUMINIUM CAP 3G under CTH: 83099020 (290000 Pcs) having declared assessable value of Rs. 11,76,022/- and declared duty of Rs. 4,15,222/-. Further, I note that there is no dispute regarding quantity, description and classification of the goods.

15. I note that the opinion of the approved Chartered Engineer (CE) was taken to determine the value of the imported goods. I note that based on the CE's Opinion Certificate, the value of the goods was re-determined at Rs. 17,74,603/-. I also note that CE Opinion Certificate was also shared to the importer, and the importer accepted the valuation. Thus, I note that the importer has mis-declared the goods in terms of value, and, thus, has contravened Section 14 and Section 46 of the Customs Act, 1962 read with Rule 11 of the Customs Valuation (Determination of value of imported goods) Rules, 2007. Furthermore, I note that by mis declaring the value of the impugned goods, the importer has also short-declared and short-paid the duty amounting to **Rs. 2,00,160/-** in the BE No. 3466604 dated 24.07.2025, and the same is required to be recovered as per Provisions of Customs Act, 1962.

16. In view of the above, I find that the importer has improperly imported the goods by knowingly mis-declaring their correct value with the intent to reduce the incidence of customs duties on the higher assessable value. These acts of omission and commission on the part of the importer have made the imported goods having re-determined value of Rs. 17,74,603/-, liable to confiscation under Section 111(m) of the Customs Act, 1962. Accordingly, the importer has rendered themselves liable for penal action under Section 112(a)(ii) of the said Act. Further, I find that the importer has suppressed material facts and intentionally made a false declaration with respect to the value of the goods in the Bill of Entry filed under Section 46 of the said Act. By such false mis-declaration, the importer has rendered themselves liable to penalty under Section 114AA of the Customs Act, 1962.

17. In view of above, I pass following Order:-

ORDER

- i. I order to reject the declared assessable value of the goods imported under Bill of Entry No. 3466604 dated 24.07.2025 and order to re-determine the value of the same as per CE's opinion certificate i.e. **Rs. 17,74,603/- (Rupees Seventeen Lakh Seventy Four Thousand Six Hundred Three Only)** under Rule 9 of the Customs

Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.

- ii. I order to re-assess the Bill of Entry No. 3466604 dated 24.07.2025 at the value re-determined at Para (i) above , under Section 17(4) of the Customs Act, 1962.
- iii. I order to confiscate the goods, imported under Bill of Entry No. 3466604 dated 24.07.2025, under Section 111(m) of the Customs Act, 1962. However, I give an option to the importer to redeem the said goods on payment of redemption fine of **Rs. 1,50,000/- (Rupees One Lakh Fifty Thousand Only)** under Section 125(1) of the Customs Act, 1962.
- iv. I impose a Penalty of **Rs. 20,000/- (Rupees Twenty Thousand Only)** on the importer under Section 112(a)(ii) of the Customs Act, 1962.
- v. I impose a penalty of **Rs. 25,000/- (Rupees Twenty Five Thousand Only)** on the importer under Section 114AA of the Customs Act, 1962.

18. This order is issued without prejudice to any other action which may be contemplated against the importer or any other person in terms of any provision of the Customs Act, 1962 and/or any other law for the time being in force.

Additional Commissioner
Import Assessment
Custom House, Mundra

To,
M/s. JT PROCESSORS (IEC: AAFPJ6371E)
A-15, Sector-7, NOIDA-201301

Copy to:

1. The Deputy/Assistant Commissioner of Customs (RRA), Custom House, Mundra.
2. The Deputy/Assistant Commissioner of Customs (SIIB), Customs House, Mundra
3. Guard File