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सत्यमेव जयते

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

Office of the Principal Commissioner RA and
Ex-Officio Additional Secretary to the Government of India
8th Floor, World Trade Centre, Cuffe Parade,
Mumbai- 400 005

F. Nos. 391 Date of issue: 23.01.2023

371/316/DBK/2019 371/465/DBK/2019 371/472/DBK/2019 371/484/DBK/2019 371/489/DBK/2019
371/360/DBK/2019 371/466/DBK/2019 371/473/DBK/2019 371/485/DBK/2019 371/490/DBK/2019
371/363/DBK/2019 371/467/DBK/2019 371/476/DBK/2019 371/486/DBK/2019
371/364/DBK/2019 371/470/DBK/2019 371/477/DBK/2019 371/487/DBK/2019
371/464/DBK/2019 371/471/DBK/2019 371/482/DBK/2019 371/488/DBK/2019

ORDER NO. 08-39 /2023-CUS (WZ)/ASRA/MUMBAI DATED 19.01.2023 OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE OF INDIA, UNDER SECTION 129DD OF THE CUSTOMS ACT, 1962.

Applicants :

Excel Pharmaceuticals Pvt. Ltd.	Esquire Inc	Petrus Pharmaceuticals	Mohit Industries	Unisource Trading India Pvt. Ltd.
Dee Mith	Dival Fashion	Texstyles	MIR Exports.	Manufex India
Mohd. Zaid & Co.	Chandra Ghosh	Globus Exports	MFL Exports	
Mayur Exports	Fascination India	Power Electronics	Nalini Originals	
Le Merite	Mapple Accessories P. Ltd.	Doyen Overseas	Royal Elastics	

Respondent: Commissioner of Customs (Export), ACC, Mumbai

Subject: Revision Applications filed, under Section 129DD of the Customs Act, 1962, against the Orders-in-Appeal passed by Commissioner of Customs (Appeals), Mumbai Zone-III.

ORDER

Twenty Two Revision Applications have been filed by different applicants against the following Orders-in-Appeal passed by the Commissioner of Customs (Appeals), Mumbai Zone-III:-

S. No.	Revision Application No.	Applicant Name	OIA No./date	OIO No./date
1	371/316/DBK/2019	Excel Pharmaceuticals Pvt. Ltd.	MUM-CUSTM-AXP-APP-59/2019-20 dated 30.04.2019	AC/YK/6132/16-17/ACC dated 31.03.17
2	371/360/DBK/2019	Dee Mith	MUM-CUSTM-AXP-APP-127/19-20 dated 24.05.2019	AC/YK/6355/16-17/ACC dated 31.03.17
3	371/363/DBK/2019	Mohd. Zaid & Co.	MUM-CUSTM-AXP-APP-123/19-20 dated 24.05.2019	AC/YK/5665/16-17/ACC dated 29.03.17
4	371/364/DBK/2019	Mayur Exports	MUM-CUSTM-AXP-APP-122/19-20 dated 24.05.2019	DC/VPS/381/12/ADJ/ACC dated 29.01.13
5	371/464/DBK/2019	Le Merite	MUM-CUSTM-AXP-APP-357/19-20 dated 30.07.2019	AC/JD/3042/17-18/ACC dated 27.03.18
6	371/465/DBK/2019	Esquire Inc	MUM-CUSTM-AXP-APP-369/19-20 dated 30.07.2019	AC/JD/2524/17-18/ACC dated 27.03.18
7	371/466/DBK/2019	Dival Fashion	MUM-CUSTM-AXP-APP-361/19-20 dated 30.07.2019	AC/JD/2440/17-18/ACC dated 27.03.18
8	371/467/DBK/2019	Chandra Ghosh	MUM-CUSTM-AXP-APP-360/19-20 dated 30.07.2019	AC/JD/2269/17-18/ACC dated 27.03.18
9	371/470/DBK/2019	Fascination India	MUM-CUSTM-AXP-APP-349/19-20 dated 30.07.2019	AC/JD/2577/17-18/ACC dated 27.03.18
10	371/471/DBK/2019	Mapple Accessories P. Ltd.	MUM-CUSTM-AXP-APP-367/19-20 dated 30.07.2019	AC/JD/3171/17-18/ACC dated 28.03.18
11	371/472/DBK/2019	Petrus Pharmaceuticals	MUM-CUSTM-AXP-APP-356/19-20 dated 30.07.2019	AC/YK/5533/16-17/ACC dated 31.03.17
12	371/473/DBK/2019	Texstyles	MUM-CUSTM-AXP-APP-352/19-20 dated 30.07.2019	AC/PTS/173/18-19/ACC dated 13.04.18
13	371/476/DBK/2019	Globus Exports	MUM-CUSTM-AXP-APP-350/19-20 dated 30.07.2019	AC/YK/5832/16-17/ACC dated 31.03.17
14	371/477/DBK/2019	Power Electronics	MUM-CUSTM-AXP-APP-347/19-20 dated 30.07.2019	AC/YK/5465/16-17/ACC dated 31.03.17
15	371/482/DBK/2019	Doyen Overseas	MUM-CUSTM-AXP-APP-477/19-20 dated 28.08.2019	AC/YK/1437/16-17/ACC dated 07.10.16
16	371/484/DBK/2019	Mohit Industries	MUM-CUSTM-AXP-APP-479/19-20 dated 28.08.2019	AC/JD/3263/17-18/ACC dated 28.03.18
17	371/485/DBK/2019	MIR Exports.	MUM-CUSTM-AXP-APP-480/19-20 dated 28.08.2019	AC/JD/3238/17-18/ACC dated 28.03.18
18	371/486/DBK/2019	MFL Exports	MUM-CUSTM-AXP-APP-481/19-20 dated 28.08.2019	AC/JD/3230/17-18/ACC dated 28.03.18
19	371/487/DBK/2019	Nalini Originals	MUM-CUSTM-AXP-APP-482/19-20 dated 28.08.2019	AC/JD/3316/17-18/ACC dated 27.03.18

20	371/488/DBK/2019	Royal Elastics	MUM-CUSTM-AXP-APP-484/19-20 dated 28.08.2019	AC/PTS/152/18-19/ACC dated 16.05.18
21	371/489/DBK/2019	Unisource Trading India Pvt. Ltd.	MUM-CUSTM-AXP-APP-485/19-20 dated 28.08.2019	AC/PTS/467/18-19/ACC dated 30.08.18
22	371/490/DBK/2019	Manufex India	MUM-CUSTM-AXP-APP-486/19-20 dated 28.08.2019	AC/JD/3169/17-18/ACC dated 28.03.18

2.1 Brief facts of the case are that the applicants in these cases are exporters who had exported the goods under Drawback Scheme as provided under Section 75 of the Customs Act, 1962 and had obtained drawback towards the said exports. In terms of Rule 16(A) Sub-Rule (1) & (2) of Customs, Central Excise and Service Tax Drawback Rules, 1995, the exporter is under obligation to produce evidence to show that the sale proceeds [foreign exchange] in respect of goods exported have been realized within the time limit prescribed under the Foreign Exchange Management Act (FEMA), 1999. Further a Public Notice No. 19/2015 dated 02.12.2015 was issued by the Commissioner of Customs (Export), ACC, Sahar wherein, it was stipulated that the exporters will submit a certificate from the authorized dealer(s) or Chartered Accountant providing details of shipment beyond the prescribed time limit including the extended time limit, if any, allowed by the authorized dealer/RBI on a 6 monthly basis. Such certificate shall be furnished by the exporter, authorized dealer wise for each port. Also, a Facility Notice no. 08/2016-17 dated 18.08.2016 was issued to sensitize all exporters/their CHAs. All the exporters whose name appeared in the list issued were required to submit BRCs/Negative statement for subject period between 22.08.2016 to 29.08.2016.

2.2 As the exporters in all these cases had failed to produce evidence to show that sale proceeds (foreign exchange) in respect of goods exported were realized within the time limit prescribed under the Foreign Exchange Management Act (FEMA), 1999, show cause notices were issued to these exporters proposing to recover the amount of drawback already paid alongwith interest. The

adjudicating authority passed the Orders-in-Original (detailed at Column No. 4 of Table at para 1 above) confirming the demand of drawback amount alongwith applicable interest and penalty as per Rule 16(A), Sub Rule (1) & (2) of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 read with Section 117 of the Customs Act, 1962. Aggrieved, the applicants filed appeals, however the Appellate authority vide Orders-in-Appeal (detailed at Column No. 5 of Table at para 1 above) rejected the appeals holding them time barred, being filed beyond the time limit prescribed under Section 128 of the Customs Act, 1962.

3. Hence, the Applicants have filed the impugned Revision Applications mainly on the following identical grounds:

i. The Commissioner (Appeals) has rejected applicants appeals solely on the ground of the same being barred by limitation. Section 128 of the Customs Act, 1962 prescribes three months as the period of limitation for filing of the appeal and the said period of three months is to be reckoned from the date of communication of the Order-in-Original. That the applicants had never received the Demand-cum-Notice, any intimation regarding personal hearing and Order-in-Original as the entire proceedings were conducted ex parte against them. That the applicants had come to know about the said Order-in-Original only when its shipments were withheld and/or bank accounts were frozen upon instructions from the Tax Recovery Cell (Export) Section of the Customs Department. It is then that the applicants immediately applied for the copy of the said Order-in-Original and filed the appeal well within three months from the date of receiving the copy of the said Order-in-Original from the Tax Recovery Cell (Export) Section or the RTI Section of the Customs Department. In this regard, the Hon'ble Madras High Court in O.A.O.A.M. Muthia Chettiar v. CIT [ILR 1951 Mad 815] has observed: "*If a person is given a right to resort*

to a remedy to get rid of an adverse order within a prescribed time", limitation should not be computed from a date earlier than that on which the party aggrieved actually knew of the order or had an opportunity of knowing the order and therefore must be presumed to have the knowledge of the order". The Hon'ble Madras High Court took the view that even the omission to use the words "from the date of communication" in Section 33-A(2) of the Indian Income Tax Act does not mean that limitation can start to run against a party even before the party either knew or should have known about the said order. A similar question arose before the Madras High Court in Annamalai Chetti v. Col. J.C. Closte [(1883) ILR 6 Mad 189], wherein Section 25 of the Madras Boundary Act 28 of 1860 limited the time within which a suit may be brought to set aside the decision of the settlement officer to two months from the date of the award, and so the question arose as to when the time would begin to run. The High Court held that the time can begin to run only from the date on which the decision is communicated to the parties. *"If there was any decision at all in the sense of the Act"*, says the judgment, *"it could not date earlier than the date of the communication of it to the parties; otherwise they might be barred of their right of appeal without any knowledge of the decision having been passed".* Adopting the same principle a similar construction which has been placed by the Hon'ble Madras High Court in K.V.E. Swaminathan alias Chidambaram Pillai v. Letchmanan Chettiar [(1930) ILR 53 Mad 491] on the limitation provisions contained in Sections 73(1) and 77(1) of the Indian Registration Act 16 of 1908. It was held that in a case where an order was not passed in the presence of the parties or after notice to them of the date when the order would be passed the expression *'within thirty days after the of the order'* used in the said sections means within thirty days after the date on which the communication of the order reached the parties affected by it. These decisions show that where the rights of a

person are affected by any order and limitation is prescribed for the enforcement of the remedy by the person aggrieved against the said order by reference to the making of the said order, the making of the order must mean either actual or constructive communication of the said order to the party concerned. Thus, in the present case, the date of communication of the Order-in-Original to the applicants was the date when the copy of the said Order-in-Original was supplied to the applicants by the Tax Recovery Cell (Export) Section of the Customs Department, not when the said Order-in-Original was passed.

ii. The Commissioner (Appeals) has wrongly treated the purported date of service of order as provided under Section 153 of the Customs Act, 1962 as the date of communication of the Order-in-Original. Commissioner (Appeals) utterly failed to appreciate, consider and record any finding upon applicant's specific submission in the appeal that it had never received the copy of Order-in-Original when it was passed. That the Commissioner (Appeals) also utterly failed to require the Adjudicating Authority to prove the service of Order-in-Original as contemplated under Section 153 of the Customs Act, 1962. That the burden to prove the service of order upon the applicants was entirely upon the Adjudicating Authority as it was the fact especially within its knowledge. In this regard, the relevant provision under the law is reproduced herein under:

> "Section 106. *Burden of proving fact especially within knowledge:*
> *When any fact is especially within the knowledge of any person, the burden of proving that fact is upon him".*

The Hon'ble Madras High Court had in its recent judgment dated 11.12.2017, in the case titled 'M/s. Ru's Marketing and Creative Vs. The Commissioner of Service Tax,' Civil Misc. Appeal No. 3141 of 2017 filed under Section 35-G of the Central Excise Act against the order dated

09.03.2017, passed by the Customs, Excise, and Service Tax Appellate Tribunal, held as under:

> *"11. It is trite law that limitation has to be reckoned only from the date when the actual service has been effected, subject to fulfilling the mandatory requirement of showing proof of delivery. In the case on hand, the service of notice was effected on the appellant only on 23.12.2011 and there is nothing on the record to show that it was served on 9.5.11. Further, the order has been dispatched through speed post on 9.5.11, as is evident from the letter of the Superintendent(Appeals). However, prior to 10.5.13, service through speed post having not been a recognised/approved mode of service, it cannot be treated as service for reckoning the period of limitation. For the sake argument, even if the order is said to have been delivered by RPAD on 9.5.11, which apparently has not happened in this case, no proof having been filed to support such delivery, which is the mandatory requirement as per Section 37C (1) (a) of the Act, it is clear that the service of notice in the manner as prescribed under Section 37C (1) (a) has not been effected. Therefore, in the absence of any consideration and finding upon the issue of date of communication of the order upon the applicants, the impugned Order-in-Appeal is based entirely upon surmises and conjectures and liable to be set aside on this count alone."*

The Adjudicating Authority, in the present case has failed to prove that the Order-in-Original was duly communicated to the applicants as provided under Section 153 of the Customs Act, 1962. Therefore, the period of limitation for filing the appeal before the Commissioner (Appeals) could not have started until the applicants obtained the copy of the Order-in-Original from the Tax Recovery Cell (Export) Section of the Customs Department.

iii. It was impossible for the applicants to file the appeal against the Order-in-Original until it obtained the copy of the same from the Tax Recovery Cell

(Export) Section of the Customs Department. It is submitted that the impugned Order-in-Appeal is against the legal doctrine, expressed in the maxim i.e. *Lex non cogit ad impossibilia,* which means that the law does not compel a man to do that which is impossible.

iv. It is settled law that the provision relating to limitation should be construed liberally while adopting a justice oriented approach. That a hyper technical and pedantic approach should not be adopted. That no person stands to benefit by deliberately filing an appeal beyond limitation, that effort should be made to decide the matter on merit, rather than of rejecting the same on technical grounds of limitation. In this regard, applicants relies upon the judgment of the Hon'ble Supreme Court in the case, Collector, Land Acquisition, Anantnag Vs. Mst. Katiji, JT 1987 (1) SC 537.

v. The Commissioner (Appeals) has been passing contradictory orders upon appeals with the identical facts. It was opined that the Commissioner (Appeals) had been allowing all the appeals wherein the appellant obtained the copy of the Order-in-Original from the Drawback (XOS) Section, Air Cargo Complex, while rejecting all appeals wherein the appellants obtained the copy of the Order-in-Original from the Tax Recovery Cell (Export) Section or RTI Section of the Customs Department.

vi. The applicants had annexed with its appeal the evidences of realization of foreign exchange (sale/export proceeds) in the form of BRCs/negative statement in respect of the goods exported within the period prescribed under the Foreign Exchange Management Act, 1999. Thus, the applicants did not commit any violation of any provision of the Customs Act, 1962 or of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995.

vii. It was pointed out that the 2nd proviso to Section 75(1) of the Customs Act, 1962 and Rule 18 of the Customs and Central Excise Duties Drawback

Rules, 2017 provides for the recovery of sanctioned drawback from the exporter only when the foreign exchange (sale/export proceeds) in respect of the goods exported is not realized within the period prescribed under the Foreign Exchange Management Act, 1999. However, the applicants, in the present case, had annexed with its appeal the evidences of realization of foreign exchange (sale/export proceeds) in the form of BRCs/negative statement in respect of the goods exported within the period prescribed under the Foreign Exchange Management Act, 1999.

viii. The applicants submitted that sub-rule 4 of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 and sub-rule 4 of Rule 16A of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 provide for the repayment of recovered drawback to the exporter, even in case where the foreign exchange (sale/export proceeds) are realized after recovery of drawback from the exporter.

4. A Personal hearing was fixed in this case on 18.11.2022 or 02.12.2022. However, Shri Lovish Sharma, Advocate on behalf of the impugned Applicants, submitted, vide email dated 26.11.2022, that they waive off their right to be heard and that the Revision Applications be decided on the basis of the written submissions. In the said email, it was also submitted that the applicants further rely on Order No. 23-37/2021-Cus(WZ)/ASRA/Mumbai dated 04.02.2021 passed by Revisionary Authority vide which 15 numbers of Revision Applications on identical issue were decided.

5. Government has carefully gone through the relevant case records, written submissions and perused the impugned Orders-in-Original and Orders-in-Appeal.

6. Government observes that all the 22 revision applications involve identical issue. The applicants have all been sanctioned drawback in respect of

exports made by them. However, the applicants had not produced evidence to show that the sale proceeds (foreign exchange) in respect of the exported goods had been realised within the time limit prescribed under FEMA, 1999. The applicants had therefore been issued show cause cum demand notices for recovery of the drawback sanctioned to them alongwith interest and penalty. The applicants did not respond to the intimations for personal hearing and therefore the adjudicating authority proceeded to confirm the demand for recovery of drawback sanctioned alongwith interest and penalty at the applicable rate. All the 22 applicants have claimed that they have not received the copies of the respective SCNs & OIO's passed by the adjudicating authority deciding the show cause notices for recovery of drawback sanctioned and that they became aware of the respective OIO's only when proceedings were initiated for recovery of the drawback. These matters were carried in appeal before Commissioner (Appeals) who has rejected the appeals on the ground of being time bar. In these revision applications, the applicants have made out similar grounds to contend that the appeals were within time as they had filed the appeals within the statutory appeal period after the OIO's had been communicated to them.

7. Government observes that the Circular No. 5/2009-Customs dated 02.02.2009 had set out a mechanism to monitor the realisation of export proceeds. It is observed that exports involved in most of these cases pertain to the period 2013-14. All except one of the SCN's have been issued after FY 2015-16. The circular dated 02.02.2009 was in vogue and therefore the applicants were required to produce evidence of receipt of export proceeds before the Assistant/ Deputy Commissioner of Customs in terms of Rule 16A of the Drawback Rules, 1995/ Rule 18 of the Drawback Rules, 2017 within the period allowed under the FEMA, 1999. The applicants have contended that they furnished such evidence before Commissioner (Appeals) and not at any time before that. However, the proximate cause for the revision applications is

that the appeals filed by the applicants have been dismissed on grounds of time bar.

8. While passing the impugned orders, the Commissioner (Appeals) has observed that the applicants have obtained copies of the respective OIO's from TRC(Export) Section or by filing RTI application and not from Drawback (XOS) Section. It was averred by the Commissioner (Appeals) that the obtaining of orders in such manner was not in terms of Section 153 of the Customs Act, 1962 and held that the date of receipt of the orders in such manner could not be considered as the date of communication of order. The appeal before the Commissioner (Appeals) has been dismissed solely on the ground that the appeal has been filed beyond 60 days of the statutory time limit for filing appeal and the 30 days of condonable period. In this regard, Government observes that the Commissioner (Appeals) has not made any attempt to ascertain as to whether the OIOs had actually been served on the applicants.

9.1 Government observes that there are several binding judgments which provide insights on how proper service of orders is to be determined. It would be apposite to make reference to these judgments. The relevant headnote of the judgment of the Hon'ble Supreme Court of India in the case of Saral Wire Craft Pvt. Ltd. vs. Commissioner of Customs, Central Excise & Service Tax[2015(322)ELT 192(SC)] is reproduced below :

> *"Appeal to Commissioner(Appeals) — Limitation --- Date of service of order - - Commissioner(Appeals), Tribunal as well as High Court rejecting appeal of appellant only on question of power with Commissioner(Appeals) for delay condonation without ascertaining factum of date of actual service of order— Failure to take notice of Statutory provisions of service of order leading to gross miscarriage of justice - Affected party requires to be served meaningfully and realistically -- Adjudication order issued at back of appellant, having not been properly served, came to his knowledge only*

on 26-7-2012 — Appeal filed on 22-8-2012, being within time, no question of condonation of delay Appeal allowed — Appellant directed to appear before Commissioner(Appeals) on 3-8-2015 for hearing — Section 35 of Central Excise Act, 1944.[paras 7,8,9,10]".

9.2 A case involving facts similar to those in the instant case had received the attention of the Hon'ble High Court of Bombay in the case of Soham Realtors Pole Star vs. Commissioner of Central Excise, Customs & Service Tax, 288(Bom)]. The relevant portion of the head-note thereof is reproduced below.

"Appeal to Commissioner(Appeals) — Limitation — Delay in filing — Condonation - Scope of— Instant case COD application rejected merely on ground that department took proper steps for effecting service of impugned order — Question of condonation of delay is independent of date of service of impugned order as said date relevant only for determining length of delay — Reasons of delay in filing appeal have nothing to do with date of service of order — Appellate authority not recording any finding on correctness of appellant's plea of having received certified copy of adjudication order much later — Further findings on proper service of order also incorrect as sequence of procedure prescribed in Section 37C of Central Excise Act, J 944 not followed — As substantial amount of demand already stood deposited, matter remanded to Commissioner(Appeals) for reconsideration of issue and take a decision within 6 months - Section 35 of Central Excise Act, 1944.[paras5, 6, 7, 8, 9, 11]"

9.3 The relevant headnote of the citation where the Hon'ble High Court of Madras had occasion to deal with the issue of service of order in the case of Osa Shipping Pvt. Ltd. vs. CCE, Chennai [2015(325)ELT 486(Mad.)] is reproduced below.

"Order — Adjudication order — Service of— Said order reportedly sent by Department by registered post — No acknowledgment card produced by Department — Service of order not complete — Section 37C of Central Excise Act, 1944.[paras 5, 6]"

10. Government infers from the judgments cited that it is incumbent upon the appellate authority to confirm service of the order. The factum of service of order cannot be based upon presumption. In the present case, the Commissioner (Appeals) has not made any effort to ascertain actual date of service. The Commissioner (Appeals) was required to call for the records from the office of the adjudicating authority to corroborate the actual service of the order. He has not made any attempt to counter the submissions of the applicants stating that they had not received the OIO's. Needless to say, the onus to establish service of the order to the applicants was upon the Department and Commissioner (Appeals) has not given any findings as to how the onus has been discharged. However, the Commissioner (Appeals) has based his findings exclusively on the contention that since the copies of the order have been obtained from sources other than the office of the adjudicating authority, such date cannot be considered as the date of communication for the purpose of filing appeal before the appellate authority in terms of Section 128 of the Customs Act, 1962.

11. In view of the assertions made by the applicants regarding receipt of export proceeds, it would be travesty of justice if applicants have realized sale proceeds, and still the recovery orders are sustained exactly on the same ground of non-realisation of sale proceeds. Therefore appropriate verification would be vital to settle the issue once and for all. Government therefore modifies the impugned twenty-two Orders-in-Appeal and directs the original authority to decide the cases after due verification of documents in terms of the extant drawback rules and specifically Rule 16A of the Customs, Central

Excise Duties and Service Tax Drawback Rules, 1995/ Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017. The applicants are required to provide the documents evidencing receipt of foreign remittances to the concerned authorities. The original authority is directed to pass appropriate order in accordance with the law after following the principles of natural justice, within eight weeks from the receipt of this order.

12. The impugned Revision Application/s are disposed of on the above terms.

(SHRAWAN KUMAR)
Principal Commissioner & Ex-Officio
Additional Secretary to Government of India.

ORDER No. 10-39 /2023- CUS(WZ)/ASRA/Mumbai dated 12.01.2023

To,

S. No.	Applicant Name (M/s.)	Address
1	Excel Pharmaceuticals Pvt. Ltd.	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
2	Dee Mith	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
3	Mohd. Zaid & Co.	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
4	Mayur Exports	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
5	Le Merite	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
6	Esquire Inc	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
7	Dival Fashion	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
8	Chandra Ghosh	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
9	Fascination India	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
10	Mapple Accessories P. Ltd.	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
11	Petrus Pharmaceuticals	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
12	Texstyles	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
13	Globus Exports	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
14	Power Electronics	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
15	Doyen Overseas	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
16	Mohit Industries	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
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18	MFL Exports	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
19	Nalini Originals	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
20	Royal Elastics	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
21	Unisource Trading India Pvt. Ltd.	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.
22	Manufex India	3, Abul Fazal Road, Basement, Bengali Market, New Delhi – 110 001.

Copy to:-

1. The Commissioner of Customs (Exports),
   Air Cargo Complex, Sahar, Andheri(E),
   Mumbai – 400 099.

2. Commissioner of Customs (Appeals), Mumbai Zone-III
3. Sr. P.S. to AS(RA), Mumbai
4. Guard file
5. Notice Board.