REGISTERED
SPEED POST

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.No.s Date of issue: 13.02.2023

371/60/DBK/2019	371/62/DBK/2019	371/64/DBK/2019	371/73/DBK/2019	371/74/DBK/2019
371/97/DBK/2019	371/98/DBK/2019	371/99/DBK/2019	371/100/DBK/2019	371/101/DBK/2019
371/108/DBK/2019	371/109/DBK/2019	371/110/DBK/2019	371/168/DBK/2019	371/462/DBK/2019
371/71/DBK/2019	371/113/DBK/2019	371/492/DBK/2019	371/493/DBK/2019	371/79/DBK/2019,
371/75/DBK/2019	371/76/DBK/2019	371/78/DBK/2019	371/81/DBK/2019	371/96/DBK/2019
371/102/DBK/2019	371/104/DBK/2019	371/105/DBK/2019	371/106/DBK/2019	371/107/DBK/2019
371/463/DBK/2019	371/491/DBK/2019	371/523/DBK/2019	198	

ORDER NO.193-225/2023-CUS (WZ)/ASRA/MUMBAI DATED 09.2.2023 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 :

Amigo	Aztec Pharma Pvt. Ltd	Gem Forging	Getrimix India
Overseas Arabian Suppliers	RBR Garments Pvt. Ltd	Vee Excel Drugs & Pharmaceutical Pvt. Ltd	Shalif Exports
Faiz Overseas	Parth Overseas	Arklite Speciality Camps Ltd	Damani
Leather Exports Private Ltd	Hi Style Exports	Anurog Fabrics	B.D.S Clothing Co.
Iqbal Leather	Elysium Pharmaceuticals Ltd.	Trendz Fashion	Mazda Ltd
Siva Apparels	APEEGO Marketing Ltd.	Labdhi Pharmaceuticals	K.T. Garnents
Exim Pharm International	Akademika lab Solutions	Globe Design	Lasa Laboratory Pvt Ltd
KCR Apparels Ltd.	Gauri Exports	Pranshu Electrical P. Ltd.	Humaira Enterprise

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

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

ORDER

These Revision Applications have been filed by different Applicants against the Orders-in-Appeal passed by the Commissioner of Customs (Appeals), Mumbai Zone-III. The details of the Orders-in-Appeal are as under:

S.No.	Applicant Name	RA No.	OIA No.
1	Amigo	371/60/DBK/2019	MUM-CUSTM-AXP-APP-993/18-19 Dated 28.12.2018
2	Overseas Arabian Suppliers	371/62/DBK/2019	MUM-CUSTM-AXP-APP-982/18-19 Dated 28.12.2018
3	Faiz Overseas	371/64/DBK/2019	MUM-CUSTM-AXP-APP-975/18-19 Dated 28.12.2018
4	Leather Exports Private Ltd	371/73/DBK/2019	MUM-CUSTM-AXP-APP-989/18-19 Dated 28.12.2018
5	Aztec Pharma Pvt. Ltd	371/74/DBK/2019	MUM-CUSTM-AXP-APP-978/18-19 Dated 28.12.2018
6	RBR Garments Pvt. Ltd	371/75/DBK/2019	MUM-CUSTM-AXP-APP-995/18-19 Dated 28.12.2018
7	Parth Overseas	371/76/DBK/2019	MUM-CUSTM-AXP-APP-992/18-19 Dated 28.12.2018
8	Hi Style Exports	371/78/DBK/2019	MUM-CUSTM-AXP-APP-994/18-19 Dated 28.12.2018
9	Gem Forging	371/81/DBK/2019	MUM-CUSTM-AXP-APP-987/18-19 Dated 28.12.2018
10	Vee Excel Drugs & Pharmaceutical Pvt. Ltd	371/96/DBK/2019	MUM-CUSTM-AXP-APP-1102/2018-19 Dated 31.01.2019
11	Arklite Speciality Camps Ltd	371/97/DBK/2019	MUM-CUSTM-AXP-APP-974/2018-19 Dated 28.12.2018
12	Anurog Fabrics	371/98/DBK/2019	MUM-CUSTM-AXP-APP-1107/2018-19 Dated 31.01.2019
13	Getrimix India	371/99/DBK/2019	MUM-CUSTM-AXP-APP-991/2018-19 Dated 28.12.2018
14	Shalif Exports	371/100/DBK/2019	MUM-CUSTM-AXP-APP-976/2018-19 Dated 28.12.2018
15	Damani	371/101/DBK/2019	MUM-CUSTM-AXP-APP-981/2018-19 Dated 28.12.2018

16	B.D.S Clothing Co.	371/102/DBK/2019	MUM-CUSTM-AXP-APP-1108/2018-19 Dated 31.01.2019
17	Iqbal Leather	371/104/DBK/2019	MUM-CUSTM-AXP-APP-1112/2018-19 Dated 31.01.2019
18	Siva Apparels	371/105/DBK/2019	MUM-CUSTM-AXP-APP-1110/2018-19 Dated 31.01.2019
19	Exim Pharm International	371/106/DBK/2019	MUM-CUSTM-AXP-APP-1187/2018-19 Dated 28.02.2019
20	KCR Apparels Ltd.	371/107/DBK/2019	MUM-CUSTM-AXP-APP-1098/2018-19 Dated 28.02.2019
21	Elysium Pharmaceuticals Ltd.	371/108/DBK/2019	MUM-CUSTM-AXP-APP-1106/2018-19 Dated 31.01.2019
22	APEEGO Marketing Ltd.	371/109/DBK/2019	MUM-CUSTM-AXP-APP-1099/2018-19 Dated 31.01.2019
23	Akademika lab Solutions	371/110/DBK/2019	MUM-CUSTM-AXP-APP-1111/2018-19 Dated 31.01.2019
24	Gauri Exports.	371/168/DBK/2019	MUM-CUSTM-AXP-APP-1100/18-19 dated 31.01.2019
25	Trendz Fashion	371/462/DBK/2019	MUM-CUSTM-AXP-APP-353/19-20 dated 30.07.2019
26	Labdhi Pharmaceuticals	371/463/DBK/2019	MUM-CUSTM-AXP-APP-346/19-20 dated 30.07.2019
27	Globe Design	371/491/DBK/2019	MUM-CUSTM-AXP-APP-499/19-20 dated 13.09.2019
28	Pranshu Electrical P. Ltd.	371/492/DBK/2019	MUM-CUSTM-AXP-APP-507/19-20 dated 19.09.2019
29	Mazda Ltd	371/493/DBK/2019	MUM-CUSTM-AXP-APP-493/19-20 dated 23.09.2019
30	K.T. Garnents	371/79/DBK/2019, 371/523/DBK/2019	MUM-CUSTM-AXP-APP-980/18-19 dated 28.12.2018
31	Lasa Laboratory Pvt Ltd	371/71/DBK/2019	MUM-CUSTM-AXP-APP-985/18-19 dated 28.12.2018
32	Humaira Enterprise	371/113/DBK/2019	MUM-CUSTM-AXP-APP-493/19-20 dated 28.02.2019

2. Briefly stated, facts of the case are that Demand-cum-Notices to show cause were issued to the exporters. As per the OSD (DBK)'s instructions, a Public Notice No. 19/2015 dated 02.12.2015 was issued wherein it was stipulated that the exporters will submit a certificate from the authorized dealer (s) or Chartered Accountant providing details of shipment which remain outstanding beyond the prescribed time-limit including the extended time, if any, allowed by the authorized dealer/ RBI on a six-monthly basis. Such certificate shall be furnished by the exporter, authorized dealer wise for each port. However, none of the exporter submitted the proof of their export realization in the prescribed format, wherein they were required to submit BRC/Negative Statement till the time as mentioned in the said Demand-cum-Notices. Further the said demand-cum notices were returned back by the postal authorities with the remarks unclaimed incorrect address. To conclude the matter, a Facility Notice No. 08/2016-17 dated 18.08.2016 was issued to sensitize all the exporters their CHAs and in case their name was reflecting in the list of defaulters, they should immediately contact the Dy. Commissioner of Customs, Drawback (XOS) Section for personal hearing with all the required documents. Also, an IEC alert was also fed in the EDI systems against the Exporters. Even then the said Exporters have not submitted the proof of their export realization as prescribed. Further two more opportunities were granted to the applicant exporters for personal hearing. Under these circumstances, the adjudicating authority vide impugned order confirmed the demand of draw back with applicable interest as per their respective Demand cum Notice issued to the said exporters and also imposed penalty under section 117 of the Customs Act, 1962. Aggrieved, the applicants filed appeal, however the Appellate authority vide aforesaid Orders-in-Appeal rejected the appeal 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. 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 Applicant 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 the Applicant. That the Applicant had come to know about the said Order-in-Original only when its shipments were withheld and/or bank accounts were freezed upon instructions from the Tax Recovery Cell (Export) Section of the Customs Department. It is then that the Applicant 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.

ii. in the present case, the date of communication of the Order-in-Original to the Applicant was the date when the copy of the said Order-in-Original was supplied to the Applicant by the Tax Recovery Cell (Export) Section of the Customs Department, not when the said Order-in-Original was passed.

iii. the respondent 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. Respondent 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 respondent 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 Applicant was entirely upon the Adjudicating Authority as it was the fact especially within its knowledge.

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

v. it was impossible for the Applicant 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.

vi. 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

vii. the Applicant 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 Applicant 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.

viii. 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 Applicant, 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.

ix. Applicant has filed the present revision application within three months from the date of communication of the impugned Order- in-Appeal as per Sub-Section (2) of Section 129DD of the Customs Act, 1962.

x. In view of above Applicants requested to

i. Allow the revision application;
ii. Set aside the impugned Order-in-Original passed by Adjudicating Authority; and
iii. Set aside the impugned Order-in-Appeal passed by the respondent;
iv. Pass any other order(s), which may be deemed fit in the facts and circumstances of the present case.

4. Personal hearing was fixed in these cases on 16.11.2022 and 30.11.2022. However, the Applicant vide mail dated 06.12.2022 submitted to waive off their right to be heard on the date of hearing and to proceed with the submissions made by them.

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

6. Government observes that all the 33 revision applications involve identical issue. Government observes that the applicants has all been sanctioned drawback in respect of exports made by them. However, the applicant 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 notice for recovery of the drawback sanctioned to them along with 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 along with interest and penalty at the applicable rate. Applicants have claimed that they have not received the copies of the respective SCNs & OIOs passed by the adjudicating authority deciding the show cause notice for recovery of drawback sanctioned and that they became aware of the respective OIO only when his consignment was stopped based on the alert in the EDI system. This matter was carried in appeal before Commissioner (Appeals) who has rejected the appeal on the ground of being time bar.

7. Government observes that the Circular No. 5/2009-Customs dated 02.02.2009 had set out a mechanism to monitor the realization of export proceeds. The circular dated 02.02.2009 was in vogue and therefore the applicants were required to follow the instructions contained therein and were duty bound 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. Government observes that no ground has been made out in the revision application to the effect that the applicant had already submitted evidence before the Assistant/Deputy Commissioner to substantiate receipt of export proceeds before issue of notice. The applicants ground regarding submission of evidence of realisation of foreign exchange is that they furnished such evidence before Commissioner (Appeals) and not at any time before that. Government observes that the impugned Order by the Appellate authority are passed during the year 2018 to 2019. Even if it is presumed that the applicants claim about receipt of foreign exchange is accurate, the record suggests that the applicants have not been diligent and did not intimate the Department about the receipt of foreign exchange. However, the proximate cause for the revision application is that the appeals filed by the applicant has been dismissed on grounds of time bar.

8. While passing the impugned orders, the Commissioner(Appeals) has observed that the applicant have obtained copies of the respective OIO's

from TRC(Export) Section 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 OIO had actually been served on the applicant.

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 Applicants 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 Applicants, 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 — Applicants 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 Applicants'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. Needless to say, the onus to establish service of the order to the applicant 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 applicant realized sale proceeds 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 Order- 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 8 weeks from the receipt of this order.

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

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

ORDER No. 193-225 /2023-CUS (WZ)/ASRA/Mumbai dated 09.2.2023

To,

1	M/s. Amigo,111-C, DLF Ind Area, Phase-I,Faridabad, Haryana-121 003.
2	M/s. Overseas Arabian Suppliers, XVII/160, Poikkattussery, Nedumbassery, Chengamanad, P.O, Aluva, Ernakulam, Kerala-683 578.
3	M/s. Faiz Overseas,TA-244/4, Tughlakabad Extn,New Delhi-110 019.
4	M/s. Leather Exports Private Ltd,29, V.V Koli Street, Periamet,Chennai-600 003.
5	M/s. Aztec Pharma Pvt Ltd,101, 1st Floor, Ratnakunj Co. HSG Soceity, Eksar Road. Borivali(West), Mumbai-400 092.
6	M/s. RBR Garments Pvt Ltd,Door No. 284, Ramapiran Colony,Dharapuram Road, Tirpur-641 605.
7	M/s. Parth Overseas,107, Sonal Link Industrial Estate,Bldg No.2, Linking Road,Near Kanchpada, Malad(W),Mumbai-400 064.
8	M/s. HI Style Exports,27-A1, Kasipalayam Road,Nallur Via, Vijayapuram Post,Triupu-641 606.
9	M/s. Gem Iorging, 10C/Middleton Row,3rd Floor, Kolkata,Kolkata(West Bengal)-700 071.
10	M/s. Vee Excel Drugs & Pharmaceuticals Pvt Ltd,703, Devika Tower, Chander Nagar, Opp. Surya Nagar, Near Ramprastha,Delhi-201 011.
11	M/s. Arklite Speciality Lamps Ltd,85/20, Prabhat House,Damale Path, Erandawana,Pune-411 004.
12	M/s. Anurog Fabrics,2-C, Sri Bharathi Nagar West,Kurur-639 002.
13	M/s. Getrimix India,GalaNo.2, Iqbal Khan Compound,Western Express Highway, Devipada, Borivali East,Mumbai-400 066.
14	M/s. Shalif Exports,10-B, Awal Manzil, 16th Nowroji Hill Road,Near Dongri Market, Mumbai-400 009.
15	M/s. Damani,Shop No.2, Dariya Darshan, J.P. Road,Versova, Andheri(W), Mumbai-400 061.
16	M/s. B.D.S. Clothing Co,Plot No. 17-18, Ajit Nagar,Sacred Heart Convent School Road,Backside Octroi, GT Road West,Jalandhar, Bye-Pass, Ludhiana-141 008.
17	M/s. Iqbal Leather,D-125, Defence Colony,Jajmau, Kanpur-208 010.
18	M/s. Siva Apparels,9, Pappana Nagar, 3rd Street,V.O.C. Nagar North,Tirpur-641 607.

19	M/s. Exim Pharm International,1A, Ashish Mahal, 2nd Floor, 1st Lane,TPS-III, Golibar, Santacruz(East),Mumbai-400 055.
20	M/s. KCR Apparels Ltd,18/A, Saikripa Industrial Estate,P.L. Lokhande Marg,Chembur, Mumbai-400 089.
21	M/s. Elysium Pharmaceuticals Ltd,Plot No. 1175, At & Post Dabhasa, Tal Padra Dist Baroda-390 004.
22	M/s. APEEGO Marketing Ltd,Ground Floor, Samunder Point,Dr. A.B. Road, Worli, Mumbai-400 018.
23	M/s. Akademika Lab Solutions,15/8/1, Unit No.9, Kruti Industrial Estate,Opp. Sangam Press, Kothrud, Pune-411 038.
24	M/s. Gauri Exports,607, Grohitam Building,Plot No. 14B, Secror-19,Vashi, Mumbai-400 705.
25	M/s. Trendz Fashion,28, 1st Floor, Dharampuram Road,Mumbai-400 001.
26	M/s. Labdhi Pharmaceuticals,UnitNo. 15, 1st Floor, Prabhadevi,Industrial Estate, Swatantrya Veer Savarkar,Marg, Pune-111 045.
27	M/s. Globe Design,136/138, 2nd Floor,Bapu Khole Street,Near Pydhone, Mumbai-400 003.
28	M/s. Pranshu Electrical Pvt Ltd,D-15, MIDC, Waluj,Aurangabad-431 136.
29	M/s. Mazda Ltd,Panchawati Second Lane,Ambavadi, Ahmedabad-380 006.
30	M/s. KT Garments, 1/1, Shed No. 24, Senthil Rice Mill, Compound, Dharmpuram Road, K Chettipalayam, Tirpur, Tamil Nadu-641608.
31	M/s. Lasa Laboratory Pvt. Ltd., Plot No. C-105, MIDC Mahad Village, Khajre Airwandi, Mahad, Raigad, Maharshtra-402305
32	M/s. Humaira Enterprises, 543-3/3, Hill No., S.A.H. Nagar, Gaibanshah Dargah Road, Opp. Ahmedi Masjid, Ghatkopar(W), Mumbai-400086.
33	The Pr. Commissioner of Customs(E),Air Cargo Complex, Sahar, Andheri(E), Mumbai – 400 099

Copy to:-

1. The Commissioner of Customs (Appeals) Mumbai, Zone – III, 5th floor, Awas Corporate Point, Makwana Lane, Behind S.M. Centre, Andheri – Kurla Road, Marol, Mumbai – 400 059.
2. Lovesh Sharma, Advocate
3. Sr. P.S. to AS(RA), Mumbai.
4. Guard file.