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GOVERNMENT OF INDIA
MINISTRY OF FINANACE
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. 373/110/SL/15-RA/2816 Date of Issue: 15.07.2022

ORDER NO. 208/2022-CUS (SZ) /ASRA/MUMBAI DATED 14.07. 2022 OF THE OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF CUSTOMS ACT,1962.

Applicant : M/s Parekh Marine Agencies Pvt. Ltd.

Respondent: The Commissioner of Customs (Appeals-II), Chennai.

Subject : Revision Applications filed, under Section 129DD of Customs Act, 1962 against the Order-in-Appeal No. C.Cus No. 215/2014 dated 21.11.2014 passed by the Commissioner of Customs (Appeals-II) Chennai.

ORDER

1. This Revision Application is filed by M/s Parekh Marine Agencies Pvt. Ltd. (now M/s Parekh Marine Services Pvt. Ltd.) situated at K.R.D. Gee Gee Crystal, 6th floor, No.91/92, Dr. Radhakrishnan, salai, Mylapore, Chennai-600004 (herein after referred to as the applicant) against the Order-in-Appeal No. C.Cus No. 215/2014 dated 21.11.2014 passed by the Commissioner of Customs (Appeals-II) Chennai.

2. Brief facts of the case are that the applicant is the Steamer Agent for the vessel MV Sagar and filed Import General Manifest NO. 7805/2005 in terms of Section 30 of the Customs Act, 1962 in respect of the said vessel. In the said Manifest, there was one entry showing import of Light Metal Scrap of pressed bundles in 10 twenty feet containers weighing 265.860 MTS (valued at Rs.22,31,688/- and the duty involved was Rs. 3,70,098/-), by M/s. Vriksh Transworld Holdings Ltd. from M/s. Octrix Holdings (S) P Ltd., Singapore. After discharge, the said containers were transported and stacked at Viking CFS. On noticing a huge difference in weight the containers were opened in the presence of liner surveyor, importer surveyor, importer and the supplier's surveyor for the purposes of examination. Old condemned and unusable scrap tyres weighing only 13.430 Mts with no commercial value were found in all the 10 containers. Hence SCN was issued to the applicant as to why penalty equivalent to twice the duty leviable on the short landed quantity should not be imposed under Sec 116 of the Customs Act, 1962. The adjudicating authority has passed the impugned order on the observation that as a steamer agent having filed the manifest the appellant is responsible for the non-landing of the manifested cargo. The adjudicating authority has imposed a penalty of Rs. 5 lakhs on the appellants under Section 116 of the Customs Act, 1962, vide OIO No.20683/2013-MCD dated 11-04-2013.

3. Aggrieved over the aforesaid order, the applicant filed the appeal before Commissioner of Customs (Appeals), Chennai who after consideration of all the submissions upheld the Order in Original and rejected the appeal vide OIA No. C. Cus II No.215/2014 dated 21-11-2014.

4. Aggrieved by the aforesaid Commissioner Appeal's Order, the applicant had filed the Revision application by submitting the following grounds:

4.1. The applicant submitted that the order confirming the imposition of penalty without taking into consideration the merits of the case is patently illegal, unjustified and erroneous. The respondent has failed to adhere to the principles of natural justice and a fair hearing, and has gone beyond the scope of a quasi-judicial authority and has passed an erroneous and illogical order, in violation of the provisions of the Customs Act and principles of law, liable to be set aside.

4.2. The applicant submitted that the respondent has predetermined the issue even before issuance of the show cause notice. There has been enormous delay or more than 5 years in forwarding the documents based on which the show cause notice was issued, which defeats the very purpose of equity, good conscience and principles of natural justice.

4.3. The adjudicating authority had forwarded 5 documents, relied by it for issuing the show cause notice, which by themselves prove that no violation has been committed by the applicant. The order of the respondent is totally silent on these legal issues. Inspite of the same in a biased and prejudiced manner, the present impugned order has been issued.

4.4. The respondent failed to note the reasons and documents forwarded by the applicant with respect to the alleged non-landing of cargo. However, the

respondent has without relying on the valid reasons confirmed the penalty. Inspite of the delay of 5 years, cogent documents have not been produced by the adjudicating authority, for issuance of the show cause notice. The show cause notice and the order in original are hence bad in law, and so is the resultant impugned order -in - appeal.

4.5. The respondent has unilaterally issued the notice and decided the issue, after a lapse of 8 years which clearly indicates that the impugned order is bereft of any principles of administrative law, liable to be interfered by the Honorable Joint Secretary.

4.6. The applicant submitted that the adjudicating authority being the Deputy Commissioner of Customs (MCD) has no jurisdiction to pass the order in original imposing penalty against the appellant, has clearly indicated under Section 120 of the Customs Act. Only the Commissioner or the Joint Commissioner can adjudicate on confiscation and/or penalties, under the various provisions of the Customs Act, without limit. Admittedly, the adjudicating authority has valued the cargo at Rs.22,31,688/-, involving a duty of Rs.3,70,098/- The penalty which has been imposed in the impugned order is Rs.5,00,000/- This principle on facts and law on pecuniary jurisdiction, has been held by the Honorable High Court of Judicature at Madras in M/s. United Spirits Ltd. -Vs- Joint Secretary, Department of Revenue and others in W.P.No.33945 of 2007. Hence the impugned order in appeal is totally without jurisdiction and liable to be quashed and set aside.

4.7. The applicant has submitted that there has been enormous delay, lapse and laches on the part of the respondent in passing the impugned order which is totally without jurisdiction and liable to be set aside. Having admitted that the container was discharged in seal intact condition, as per guide lines relating to full container load (FCL), the applicant cannot be held liable for any alleged violation for shortlanding under Section 116 of the Act.

4.8. The adjudicating authority has invoked Section 116 of the Customs Act on the applicant, not for failure to unload, but to have declared to contain the bill of lading quantity. However, it has failed to note that the bill of lading was issued only on "said to contain" and "said to weigh" basis. The respondent has also not passed a judicious order taking into account the facts and issues of law. The respondent failed to note that the applicant has not participated in the loading operations at the load port which has been loaded, stowed, counted and sealed by the shippers. Hence, alleged deficiency of quantity unloaded in a FCL container, cannot be attributed to the applicant at all. The impugned order of the respondent is totally illogical, biased and contradictory to the well laid principles of law.

4.9. The alleged reasoning of the respondent in the impugned order is totally not applicable and beyond the scope of any obligation of a steamer agent. The applicant cannot be held liable for the laches and lapse of the exporter and it is also not the case of the customs that the applicant had by any act of omission or commission was infact liable for the alleged violation or even abetment. Without a whisper of the act said to have been committed by the applicant, the imposition of penalty is non-est in law.

4.10. The respondent has failed to note that neither the load port agent nor the disport agent can be held responsible for the alleged shortage of cargo, especially in view of the fact that only a sealed container with the declared cargo, said to contain, is entrusted for carriage. The expectation of the respondent is totally beyond the scope of any provisions of the Customs Act.

4.11. The respondent failed to note that it is true that the consignee who has allegedly not received the cargo has not filed any claim against the applicant for alleged shortage. Whether the landed goods were of any commercial value or not is beyond the scope of the steamer agent and admittedly when there

has been no tampering of the seals, whilst the container was in the custody of the steamer agent/applicant, the applicant cannot be held liable for penalty as stated therein.

4.11. The respondent has totally misapplied the principles laid down in M/s. Shaw Wallace & Co. It has also failed to consider that the said landmark judgment has laid down guide lines to customs houses: all over India, Port authorities, steamer agents/importers, insurance and other parties relating to the liability of the steamer agent, under Section 116 of the Customs Act. The same has neither been set aside by the Supreme Court nor over ruled, which is hence binding on the respondent.

4.12. It is totally out of context for the adjudicating authority to observe that the consignee was caught in the web of deceit, when the present show-cause notice was only for adjudication under Section 116 of the Customs Act and totally beside the issue in hand. The respondent was silent on these fallacies and errors apparent on the face of the order, before passing it.

4.13. The respondent has totally misapplied the facts and issue in hand. The judgment of the Supreme Court was furnished by the applicant only to prove that M/s.Shaw Wallace & Co. judgment has been accepted by the customs department as a consent order, applicable to all related cases under Section 116 and was not cited by the applicant as it was dealing with the same commodity as that of the present case.

4.14. The respondent failed to note that the adjudicating authority had in the adjudicating order blown hot and cold with respect to the judgment placed by the appellant. The reasoning given by the respondent for non-application of the judgment is not based on sound principles of law. While not relying on M/s. Shaw Wallace & Co's case furnished by the applicant, the respondent for not applying the Supreme Court judgment has stated that the present case

was that of a container on a full container load basis and that it shall applying to less cargo and not huge, and hence not applicable which is totally irrelevant and unacceptable, as highlighted in the impugned order.

4.15. The respondent has totally misapplied the provisions of Section 116 of the Customs Act and the order of imposition of penalty, for more than one and a half times the alleged duty, which is liable to be dismissed and set aside. The applicant had prayed for cross-examination of officers with respect to the inspection of all the documents in relation to the said show cause notice, order in original and the consequential impugned order at the time of personal hearing which has neither been ordered or discussed by the respondent, which confirms the bias and prejudice in the mind of the respondent. The impugned order of the respondent is not only an unilateral finding, erroneous, frivolous and vexatious but also illegal, unlawful and requires judicial interference by the Joint Secretary as Revisionary Authority, striking down the said order and setting aside the same.

4.16. The Applicant requested for personal hearing, and filing of additional grounds along with judicial decisions in their favour, at the time of personal hearing. Taking all these legal issues, the applicant prayed for the setting aside of the impugned order, by allowing the Revision application and render justice.

5. The Personal hearings in this case were fixed on 06-04-2022. Shri Aditya Sundar, C.A. appeared for the hearing on behalf of the applicant and Shri Badal Panigrahi, AC appeared for the hearing on behalf of the department. Shri Aditya Sundar submitted that company name is changed to Parekh Marine Services Pvt. Ltd Ltd. He requested for a short adjournment as his senior is busy in a High Court matter. Shri Panigrahi submitted that the applicant is responsible for short landing. On being asked if seal put on container by shipper is intact, can the shipping line be held accountable, be

stated that there is huge difference in weight which would not go unnoticed unless shipping line is party to it and has connived with shipper. He further submitted that if weight declared was less than actual weight, shipping line would have charged for actual weight.

On the applicant's request another date was given on 28-04-2022. Dr. R. Sunitha Sundar, Advocate, appeared online for the hearing and reiterated their earlier submissions. She submitted that applicant's liability under Section 116 of Customs Act is when goods loaded are not accounted for. Seal at the time of shipping by the supplier was intact, therefore she contended that no penalty be imposed.

6. Government has carefully gone through the relevant case records available in case files, oral & written submissions and also perused the impugned Order-in-Original, Order-in-Appeal and Hon'be High Court Order.

6.1. On perusal of records, Government notes that the applicants are the steamer agent of the vessel MV Sagar and had filed IGM No. 7805/2005 as per provision of section 30 of Custom Act 1962, wherein one entry was in respect of Light Metal Scrap of pressed bundles in 10, twenty feet containers weighing 265.860 MTs by M/s Vriksh Transworld Holdings Ltd. from M/s Octrix Holdings (S) P Ltd, Singapore. On noticing a huge difference in weight the containers were opened in the presence of liner surveyor, importer surveyor, importer and the supplier's surveyor for the purposes of examination. The goods weighing only 13.430 Mts with no commercial value were only found in all the 10 containers.

Original authority after due process of law, vide impugned order-in-original imposed a penalty of Rs.5,00,000/- on the applicant steamer agent under section 116 of Custom Act 1962, for their failure to satisfactorily account for the short landed of above said total manifested quantity of goods. In appeal, Commissioner (Appeals) after considering their submissions rejected the appeal filed by the applicant. The issue to be decided in this case

is whether the imposition of penalty in terms of Section 116 of the Act is proper and justified.

6.2. Government notes that chapter VI of the Customs Act, 1962 provides the provisions relating to conveyances carrying imported (or exported) goods. Section 30 stipulates delivery of import manifest or import report with true declaration therein. Further Import Manifest (Vessel) Regulations, 1971 provides the nature condition and position (including status) to be truly declared as per respective declaration form. It is therefore quite clear that "Manifest" is to be considered a basic legal documents and the declarations made therein are to be taken as legal submissions for the purpose of further actions under the relevant provisions of Customs Act, 1962. Similarly, Chapter V of the Act provides for levy and assessment of Customs duties and Section 13 thereof when read with provisions of Bill of Entry (Form) Regulations, 1976 provides the procedure for import documentation. Further for levy/calculation of penalty, the provisions of Section 116 of the Customs Act, 1962 unambiguosly stipulates the levy of penalty not exceeding twice the amount of duty.

6.3 Government observes that person-in-charge of conveyance is responsible for any short-landing or non-landing of goods. As per definition in Section 2(31) of Customs Act, 1962, person-in-charge of the conveyance is the master of the vessel. There is no dispute in the matter that almost all the quantity of impugned goods as per relevant documents was found short. The steamer agent is an agent of carrier, appointed under Section 148 of Customs Act, 1962. The liability of the agent so appointed by the person-in-charge of the conveyance stipulated under Section 148 is as under:-

> ***"148. Liability of agent appointed by the person in charge of a conveyance. –***

(1) Where this Act requires anything to be done by the person in charge of a conveyance, it may be done on his behalf by his agent.

(2) An agent appointed by the person in charge of a conveyance and any person who represents himself to any officer of customs as an agent of any such person in charge, and is accepted as such by that officer, shall be liable for the fulfilment in respect of the matter in question of all obligations imposed on such person in charge by or under this Act or any law for the time being in force, and to penalties and confiscations which may be incurred in respect of that matter."

The said provision of Section 148 makes it clear that such agent shall be liable for fulfilment of all obligations imposed on such person in-charge by or under this Act or any law for the time being in force and to penalties and confiscation which may be incurred in respect of that matter. The Applicant had prepared Bill of Lading and had filed the IGM therefore the applicant acted on behalf of person in charge. As such applicant is liable to penal action under Section 116 *ibid* in this case matter.

6.4 The Applicant has also contended that penalty cannot be imposed on them for the lapse of the exporter. To understand the penal provision, the relevant Section 116 is extracted as under:-

> ***"116. Penalty for not accounting for goods.*** *- If any goods loaded in a conveyance for importation into India, or any goods transshipped under the provisions of this Act or coastal goods carried in a conveyance, are not unloaded at their place of destination in India, or if the quantity unloaded is short of the quantity to be unloaded at the destination, and if the failure to unload or the deficiency is not accounted for to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs, the person-in-charge of the conveyance shall be liable, -*

(a) In the case of goods loaded in a conveyance for importation into India or goods transshipped under the provisions of this Act, to a penalty not exceeding twice the amount of duty that would have been chargeable on the goods not unloaded or the deficient goods, as the case may be, had such goods been imported;

(b) In the case of coastal goods, to a penalty not exceeding twice the amount of export duty that would have been chargeable on the goods not unloaded or the deficient goods, as the case may be, had such goods been exported".

The said provision stipulates that penalty is to be imposed for not unloading the goods which were loaded in the vessel for importation into India. Section also provides for penalty if the failure to unload or the deficiency is not accounted for the satisfaction of the AC/DC of Customs. As per the IGM, invoices and Bills of Lading the quantity in the 10 containers is given as 265.860 MTs of Light Metal Scrap which in absence of any evidence, to contrary, was loaded in the ship. The same is on record and was corroborated with concerned invoices in terms of quantity and value. The applicants have already declared the same in the necessary Bills of Lading for these 10 containers. Government notes further in the instant case the applicants being the steamer agent had given undertaking to perform or to procure performances of the entire transport from place at which the goods are taken in charge to the place designated for delivery in the bill of lading. They have also undertaken responsibility for the acts and omission of any person of whose services makes use for the performance of the contract evident by the bill of lading. Hence Government finds the applicant's responsibility do not merely stop with providing the containers in which the cargo was stuffed. They have accepted the responsibility of delivering the cargo properly at the port of delivery as a person-in-charge of conveyance.

6.5 The provision of Section 116 makes it clear that penalty is imposed for not unloading the goods which were loaded in vessel for importation into

India. In this case, the short-landing of goods is not denied by the applicant. Moreover, the applicant, being steamer agent cannot claim that he was not aware of short shipment as nearly 250 MTs weight was not loaded on the ship which went unnoticed. Therefore, the penalty was rightly imposed on the applicants as AC/DC of Customs was not satisfied with the non accountal of goods.

6.6 Government notes that for interpreting the provisions of law, Hon'ble Supreme Court in the case of *M/s. ITC Ltd.* v. *CCE Delhi* - 2004 (171) E.L.T. 433 (S.C.) and *M/s. Paper Products Ltd.* v. *CCE, Vadodara* - 1999 (112) E.L.T. 765 (S.C.) has held that ordinary and natural meaning of words of statutes has to be strictly construed without any intendments or any liberal interpretation. In view of these principles laid down by Hon'ble Supreme Court, the penal action is rightly taken against steamer agent under Section 116, by the lower authorities.

6.7. The Government finds that the applicant has relied upon the judgment in case of *M/s. Shaw Wallace & Co. Ltd. Vs. ACC & othrs.- 1986 (25) E.L.T. 948 (Bom.).* In this case, penalty under Section 116 of Customs act, 1962 was imposed on the agent of person in charge of conveyance on the grounds that Ullage report of Bulk liquid cargo showed marginal difference from the quantity mentioned in the Bill of Lading. The facts of the instant case are entirely different where almost entire cargo has not been accounted for. This cannot happen without active involvement of applicant.

6.8 The Government finds that the said judgement have been distinguished by the Hon'ble High Court of Madras in the judgement while deciding Writ Petition filed by M/s Carvel Logistics Pvt. Ltd. Vs. JS(RA)- 2013 (293) ELT 342 (Mad.) and the same has been Affirmed in 2016 (338) ELT 266 (Madras High Court). It is held that:-

*"**15.** Various expressions found in the statute have been defined in Section 2 of the Act, which was ushered in by the Parliament to curb the dents on the revenue caused. Sub-section (31) of Section 2 defines the expression "person-in-charge" in the following words:*

"(31) "person-in-charge" means, -

(a) in relation to a vessel, the master of the vessel;

(b) in relation to an aircraft, the commander or pilot-in-charge of the aircraft;

(c) in relation to a railway train, the conductor, guard or other person having the chief direction of the train;

(d) in relation to any other conveyance, the driver or other person-in-charge of the conveyance;'

.....

.....

***20.** From a conjoint reading of Sections 2(31), 30, 31, 116 and 148 of the Act, it becomes clear that the person-in-charge of a conveyance together with the person acting on his behalf as his agent or for the matter any other person acting on his behalf by lodging import manifest under Section 30 of the Act, equally becomes liable for payment of the penalty.*

***21.** In fact, the Supreme Court in "British Airways PIC v. Union of India" [2002 (2) SCC 95 = AIR 2002 SC 391) = 2002 (139) E.L.T. 6 (S.C.)] has considered the combined effect of Sections 2(31), 116 and 148 of the Act and held as under :*

"The scheme of the Act provides that the cargo must be unloaded at the place of intended destination and it should not be short of the quantity. Where it is found that the cargo has not been unloaded at the requisite destination or the deficiencies are not accounted for to the satisfaction of the authorities under the Act, the person-in-charge of the conveyance shall be liable in terms of Section 116 of the Act. Besides the person-in-charge of the conveyance, the liability could be fastened upon his agent appointed under the Act or a person representing the officer-in-charge who has accepted as such by the officer concerned for the purposes of dealing with the cargo on his (officer-in-charge) behalf. Assuming that

the appellants are neither the officer-in-charge within the meaning of Section 2(31) of the Act nor his agent, it cannot be denied that they shall be deemed to be a person representing the office-in-charge to the officers of the customs as his agent for the purposes of dealing with the cargo off-loaded from the aircraft of the appellants carrier."

22. *Learned single Judge has followed the above principle enunciated by the Supreme Court in British Airways PIC's case (referred to supra) while dismissing the present writ petition, from out of which the appeal arises.*

23. *....*

24. *Now turning to the judgment* ***rendered by the learned Single Judge of Bombay High Court in Shaw Wallace and Co. Ltd.'s case (referred to supra), over which heavy reliance was placed by the learned counsel for the appellant it is clearly distinguishable.***

25. Certain guidelines as agreed to/suggested by the counsel for both sides have been provided for in Paragraph No. 8 of the said judgment, for enabling smooth exercise of functions under the provisions of the Customs Act by all concerned including the persons-in-charge of the conveyance, their agents and the customs authorities. Guidelines formulated in a judgment are intended for guidance of all concerned in conducting their affairs. When statutory obligations and responsibilities have to be discharged, there, perhaps, cannot be an exhaustive list of guidelines that can be formulated. Courts, generally, do not lay down, very precisely, guidelines for universal application. The facts and circumstances of each case have got to be kept in view. Therefore, guidelines spelt out in Shaw Wallace and Co. Ltd.'s case by the learned single Judge of the Bombay High Court cannot be treated as an exhaustive enumeration of all the legal principles applicable on the subject, but they should be understood and construed as sound and workable rules evolved for ironing out the creases noticed. By their very nature, guidelines are parameters to be kept in view while working out the provisions of a statute whole thing apart, it is cardinal principle that a judgment cannot be read like a statute and a judgment is only significant for what it decides and lays down as ratio.

26. *Similarly, the reliance placed upon the judgment in Seahorse Shipping & Ship-Management Pvt. Ltd.'s and Marine Container*

Services' cases (referred to supra) is also not appropriate, particularly in view of the fact that these subsequent judgments have not noticed the binding judgment rendered by the Supreme Court in British Airways PIC's case (referred to supra) earlier.

27. In view of what has been set out by us supra, we are of the opinion that the appellant, for all practical purposes, is liable to be treated as "any other person" if not as an agent of the "person-in-charge" of the conveyance and hence liable to suffer the penalty as provided for under Section 116 of the Act. We see no reason whatsoever to interfere with the order passed by the learned single Judge and this appeal fails. Accordingly, the appeal stands dismissed. No order as to costs. The miscellaneous petitions are closed."

7. Government finds that the rationale of the aforesaid Hon'ble High Court judgments are squarely applicable to this case and also finds the same binding since the said judgement is rendered by the jurisdictional High Court.

8. Government observes that the applicant has also contended that the Deputy Commissioner of Customs had no jurisdiction to pass this impugned order in view of Section 120 of the Customs Act. Government finds that the Commissioner (Appeals) in his aforesaid Order has addressed to the said issue and held as follows:

"The appellant has stated that under Section 120 of the Customs Act, 1962 only the Commissioner or the Joint Commissioner can adjudicate on confiscation and / or penalties under the various provisions of the Customs Act, 1962, without limit. It is pointed out that Section 120 speaks about the confiscation of smuggled goods notwithstanding any change in form, etc. It has to be stated that no confiscation is ordered by the LAA and there is no case of smuggling. Reference is invited to Section 122 of the Customs Act, 1962. Section 122 speaks of confiscation and the resultant penalty. In this case, there is no confiscation, hence there is no monetary limit for the Assistant/ Dy. Commissioner".

9. In the light of the above observations and respectfully following the aforesaid judgments of the Hon'ble High Court cited above, Government finds no infirmity in Order-in-Appeal No. C. Cus II No. 215/2014 dated 21-11-2014 passed by the Commissioner of Customs (Appeals-II), Chennai and rejects the revision applications filed by the applicant as being devoid of merits and holds that the penalty has been rightly imposed under Section 116 of Customs Act, 1962.

10. This Revision application is disposed off on the above terms.

Shrawan 14/7/22
(SHRAWAN KUMAR)
Principal Commissioner & Ex-Officio
Additional Secretary to Government of India

ORDER No 208/2022-CUS (SZ) /ASRA/Mumbai DATED 14.07.2022

To,

1. M/s Parekh Marine Agencies Pvt. Ltd.
   (now M/s Parekh Marine Services Pvt. Ltd.),
   K.R.D. Gee Gee Crystal, 6th floor,
   No.91/92, Dr. Radhakrishnan Salai,
   Mylapore, Chennai-600004.

2. Dr. R Sunitha Sundar
   ESA Towers, III Floor,Old No.24,
   New No. 33, Errabalu Chetty Street,
   Chennai-600001

Copy to:

1. The Commissioner of Customs (Seaport), Customs House, 60, Rajaji Salai, Chennai-600001
2. The Commissioner of Customs (Appeals-II), Customs House, 60, Rajaji Salai, Chennai-600001.
3. The Deputy Commissioner of Customs (MCD), Customs House, 60, Rajaji Salai, Chennai-600001
4. Sr. P.S. to AS (RA), Mumbai
5. Notice Board.