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SPEED POST



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

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Mumbai-400 005

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F.No. 371/174 to 177/B/2019-RA/7249 : Date of Issue : 09.12.2022

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ORDER NO. 362-365 /2022-CUS (SZ)/ASRA/MUMBAI DATED 08.12.2022  
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 THE CUSTOMS ACT,  
1962.

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**(i). F.No. F.No. 371/174 to 177/B/2019-RA.**

Applicant No. 1. : Shri. Nishat Vijay Yetam, | APPLICANTS  
Applicant No. 2. : Smt. Harsha Raju Ranglani, |  
Applicant No. 3. : Shri. Nitesh Hari Manek,  
Applicant No. 4. : Shri. Pradeep Ahuja.

Respondent : Commissioner of Customs, Pune

Subject : Revision Application filed under Section 129DD of the  
Customs Act, 1962 against the Orders-in-Appeal No.  
PUN-CT-APPII-000-213-217/18-19 dated 28.03.2019  
through F.No. V(2)CT (A-II)147 to 151/2018-19 passed  
by Commissioner (Appeals-II), Central Tax, Pune.

**ORDER**

These four revision applications have been filed by (i). Shri. Nishat Vijay Yetam, (ii). Smt. Harsha Raju Ranglani, (herein referred to as Applicant No. 1 (A1) and Applicant No. 2 (A2) resp. or alternately, these two, also referred to as Applicants), (iii). Shri. Nitesh Hari Manek and (iv). Shri. Pradeep Ahuja (hereinafter referred to as Applicant No. 3 (A3) and Applicant No. 4 (A4), respectively) against the Orders-in-Appeal No. PUN-CT-APPII-000-213-217/18-19 dated 28.03.2019 issued through F.No. V(2)CT (A-II)147 to 151/2018-19 passed by Commissioner (Appeals-II), Central Tax, Pune.

2. Brief facts of the case are that the Applicants no. 1 and 2 who were scheduled to depart to Dubai by Air India Express Flight IX-211 / 06.08.2017, were intercepted by the Customs Officers at Pune International Airport after they had cleared immigration. The applicants (A1 & A2) had earlier checked-in their baggage at the airline counter. To the inquiry about possession of any foreign / Indian currency or contraband goods either on person or in their baggage, they had both replied in the negative. On the basis of tags found on the applicants and assistance of airline staff, their checked-in baggage were retrieved. Foreign currency as detailed below were recovered from the baggage of the applicants.

**[A]. Applicant no. 1, i.e. Nishant Vijay Yetam**

(a). From the trolley bag, 30 nos of Euros in denomination of 500 totally amounting to € 15,000/- were recovered. Applicant No. 1 was unable to produce the documents supporting the legitimate possession of the foreign currency.

(b). Detailed examination of the two checked-in baggage were carried out. Two casseroles, one in each bag were found. After emptying the casseroles, it was noticed that the same were unusually heavy. The two casseroles were broken and the steel casings were removed. 420 nos of US\$ in denomination of 100 were found concealed in each of the casseroles. i.e. 840 notes of USD in denomination of 100, totalling USD 84,000/- were recovered from the two casseroles.

(c). From the wallet, 26 nos of USD in denomination of 100, totalling USD 2,600/- were recovered.

Thus, in all, 866 notes of USD in denomination of 100, totalling USD 86,600/- and 30 notes of Euros in denomination of 500, totalling €15000/- were recovered.

**[B]. Applicant No. 2. i.e. Smt. Harsha Raju Ranglani**

(a). From her hand bag, 22 notes of USD in denomination of 100, totally amounting to US\$ 2,200/- were recovered.

(b). From her checked-in trolley bag, 30 nos of Euros in denomination of 500 totalling € 15,000/- were recovered. Applicant No. 2 was unable to produce the documents supporting the legitimate possession of the foreign currency. Also, a casserole was found. After emptying the same, it was observed that the casserole was unusually heavy. The same was broken and the steel casing was removed. 420 nos of USD in denomination of 100, totalling US\$ 42,000/- were found concealed in the casserole.

(c). One more casserole was found in her other checked-in baggage. In similar manner, the same was broken and 420 nos of USD in denomination of 100, totalling US\$ 42,000/- were found concealed in the same.

Thus, in all, 862 notes of USD in denomination of 100, totalling US\$ 86,200/- and 30 nos of Euros in denomination of 500, totalling €15000/- were recovered.

2.01. Applicant no. 1, in his statement revealed that the two casseroles stuffed with US\$ 84,000/- were handed over to him by Applicant no. 4 i.e. Shri. Pradeep Ahuja, who also gave him a packet containing €15,000/-. Also, applicant no. 4 gave him US\$ 2,600/- to carry in his purse. All arrangements for his stay abroad had been made by A4. A1 revealed that the recovered foreign currency did not belong to him and he had carried the same for a monetary consideration.

2.02. Applicant no. 2, in her statement revealed that her nephew viz Nitesh Manik i.e applicant no. 3, had informed her that one person would meet her at 8.30 am on 06.08.2017 and hand over two trolley bags which she was to carry to Dubai. A3 had informed her that the trolley bags belong to A4. A2 revealed that she had agreed to carry the foreign currency for a monetary consideration.

2.03. Applicant no. 3 in his statement revealed that A2 was her maternal aunty; that he was not aware that she was carrying foreign currency; that after her

detention she had told him that the bag had been handed over to her by a person not known to her; that he had never met A4 but had received a call from his private number asking him whether he was interested in going abroad carrying some boxes for which he would be paid; that he refused the same;

2.04. After initial recording of the Statement of A4 where he had agreed to produce his bank passbook and passport, subsequently, five nos of summons had been issued to A4 but he had not turned up for investigations. Complaint under Section 174 of the IPC had been filed in the court of CJM, Pune.

2.05. Investigations of the call records carried out indicated that A1, A2 and A3 were known to each other. A4 and a travel agent (who is not an applicant in this case) were known to each other. This travel agent had made calls to A1 and A2.

3. After due process of the law, the Original Adjudication Authority (OAA) viz, Addl. Commr. Of Customs, GST Bhavan, 41/A, Sassoon Road, Pune- 411 001 vide Order-In-Original No. PUN-CUSTOMS-000-ADC-05/18-19 dated 24.10.2018 passed the following order;

(i). Ordered for the absolute confiscation of the entire foreign currency i.e. amounting to US\$ 1,72,800/- and Euros 30,000/- recovered from the applicants (A1 & A2) under Section 113(d), 113(e), 113(h) and 113(l) of the Customs Act, 1962.

(ii). Penalties of Rs. 15,00,000/- and Rs. 1,50,000/- were imposed on Shri. Nishant Vijay Yetam (i.e. A1) under Section 114(i) and Section 114AA of the Customs Act, 1962, respectively.

(iii). Penalties of Rs. 15,00,000/- and Rs. 1,50,000/- were imposed on Smt. Harsha Ranglani (i.e. A2) under Section 114(i) and Section 114AA of the Customs Act, 1962, respectively.

(iv). Penalties of Rs. 25,00,000/- and Rs. 1,00,000/- were imposed on Shri. Pradeep Ahuja (i.e. A4) under Section 114(i) and Section 117 of the Customs Act, 1962, respectively.

(v). A penalty of Rs. 5,00,000/- was imposed on Shri. Nitesh Manek (i.e. A4) under Section 114(i) of the Customs Act, 1962.

(vi). Penalties of Rs. 5,00,000/- and Rs. 25,000/- were imposed on Shri. Puneet Talreja (Travel Agent) under Section 114(i) and Section 117 of the Customs Act, 1962 respectively.

4. Aggrieved by this order, A1, A2, A3 & A4 and Shri. Puneet Talreja filed appeals before the appellate authority viz, Commissioner (Appeals-II), Central Tax, Pune who vide his Orders-In-Appeal No. PUN-CT-APPII-000-213-217-18-19 dated 28.03.2019 issued through F.No. V(2)CT (A-II)147 to 151/2018-19, upheld the OIO passed by OAA only with modification that the penalties imposed on Shri. Puneet Talreja under the provisions of Section 114(i) and Section 117 and the penalty on Nishant Vijay Yetam (A1) and Smt. Harsha Raju Ranglani (A2) under Section 114AA of the Customs Act, 1962 were set aside.

5. Aggrieved with the above order, A1,A2,A3 and A4 have filed these 4 revision applications on the following grounds of appeal,

[A]. The grounds of revision filed by Shri. Nishant Vijay Yetam (i.e. A1) and Smt. Harsha Raju Ranglani (A2) are verbatim similar and are as follows ;

- 5.01. that the impugned Orders-In-Appeal were illegal, bad in law and unsustainable; that it has been passed without considering the facts and evidences available on record; that retractions filed and the evidences brought out during cross-examination of the witnesses have been ignored; that the statements were neither voluntary nor true had been brought out during the cross-examination;
- 5.02. that para 8 of the OIA is repetition and reproduction of finding of OAA; that applicants had claimed the foreign currency which had not been considered; that at first opportunity, the applicants had retracted his / her statement and department had neither filed any rebuttal on the retraction filed by the Applicants nor asked any questions on the ownership of the foreign currency; that financial investigation of the Applicants on the source of the funds had not been carried out;
- 5.03. that foreign currency was not a class of goods specified under Section 123 of the Customs Act, 1962 wherein the possessor has burden to prove about the legal nature of the goods; that even if it is accepted that foreign

- currency was being attempted to be smuggled out by the applicants, the burden to prove ownership of the goods and source of funds was on the department which had failed to prove the same;
- 5.04. that it was well settled in law that once retraction had been filed in reasonable time then the said retraction should be given credence for deciding the case; that the statement of applicants cannot be considered as admissible evidence. In support, Applicants had relied on the decision of Hon'ble Tribunal in case of Commissioner of Central Excise Vs. B. B. Steels 2018 (363) E.LT 390 (Tri.) and Dileep Dugar Vs. Commissioner of Cus (Imports) - 2018 (362) E.LT 306 (Tri.). *Ld.*, wherein, Commissioner (Appeals) merely endorsing the findings of OAA without giving findings, without application of mind and non-speaking rendered the impugned order as bad in law and was liable to be set aside.
- 5.05. that the goods which had been confiscated in the instant case were not prohibited goods; that prohibition relates to goods which cannot be imported by any one, such as arms, ammunition, addictive substance viz. drugs; that the intention behind the provisions of Section 125 was that import of such goods under any circumstances would cause danger to the health, welfare or morals of people as a whole; that the same does not apply to their case where the import / export of the goods was permitted subject to certain conditions or to a certain category of persons and which are ordered to be confiscated for the reason that the condition has not been complied with; that in such a situation, the release of such goods confiscated would not cause any danger or detriment to public health; that absolute confiscation of the seized gold was bad in law and violated the provisions of the Customs Act; that the foreign currency was liable to be released on payment of redemption fine and penalty.
- 5.06. that the AA at Para 9 of his OIA, had cited the judgment of Hon'ble Tribunal decision in the case of Abubaker Haji Qasin Vs. Commr of Customs (Airport); that this case has been appealed against in the Bombay High Court and thus, had not gained finality and cannot be relied upon [citation - 2018 (361) ELT A71 (Bombay High Court)]; in the said case, the owner was somebody else, while in this case the applicants (i.e. A1 & A2) were the owners;
- 5.07. that the AA ought to have given an option to the Applicants to redeem the foreign currency; that applicant had carried the currency to start his own hotel business in partnership in Dubai and there was no intention to smuggle the foreign currency out of India; that in similar cases, the Hon'ble

Mumbai High Court in case of Commissioner of Customs Vs. Rajinder Nirula - 2017 (346) E.L.T 9 (Bom) and Government of India in case of Mohd. Arif - 2018 (361) E.L.T 959 (G.O.1) had allowed the redemption of foreign currency on payment of Redemption fine.

- 5.08. that considering the facts and circumstances of the case, the penalty imposed on the Applicants were arbitrary and harsh.

In view of the above, the applicants i.e. A1 and A2 have prayed to set aside the impugned OIA with consequential relief or any other relief as deemed fit.

[B]. The grounds of appeal filed by Shri. Nitesh Hari Manek i.e. Applicant no. 3 are as under

- 5.09. that the OIA is passed without considering the facts and evidences available on record; that evidence brought out during the cross-examination of witnesses had been ignored; rendering the impugned order as bad in law and liable to be set aside.
- 5.10. that allegations levelled against him was solely based on the statement of Mrs. Harsha Ranglani (A2); that during the cross-examination of Mrs. Ranglani (A2), she had vehemently denied involvement of A3 in the alleged smuggling of foreign currency; that OAA had not asked any questions during the cross-examination; that Mrs. Ranglani (A2) had retracted and hence, no case remained against the him i.e. A3; that AA had ignored the cross-examination and had failed to give any logical and valid findings in the impugned order rendering the same as non-speaking and cryptic and liable to be set aside.
- 5.11. that there was no documentary or corroborative evidence against him i.e. A3; except for the oral statement of A2 (Mrs. Ranglani) which too had been retracted by her immediately after recording it and also during the cross-examination before the OAA;
- 5.12. that excessive penalty had been imposed against the applicant without any sustainable findings and without application of mind rendering the impugned order as bad in law and liable to be set aside.

In view of the above, A3 has prayed to set aside the impugned OIA with consequential relief or any other relief as deemed fit.

[C]. The grounds of appeal filed by Shri. Pradeep Ahuja i.e. Applicant no. 4 are as under;

5.13. that the AA had not appreciated the materials available on records and without giving plausible findings had completely ignored the cross-examinations of witnesses; that impugned OIA was bad in law; that AA had placed greater reliance on statements of A1 & A2 recorded during the investigations and had completely ignored the depositions made by the witnesses during the cross-examination before the OAA on the ground that earlier confessions of both the applicants (A1 & A2), though retracted later on, carries greater significance owing to its true and correct versions as it came in a natural flow after the case was unearthed; that AA failed to appreciate that both the witnesses retracted their statements immediately after their recording and the retractions were filed through an application made before the Hon'ble Judicial Magistrate; that statements of the applicants (A1 & A2) were recorded on 18.08.2017 when both were in judicial custody; that the AA had erroneously held that the retraction were an afterthought; that the OAA had failed to ask any questions to the witnesses; that the AA had failed to take notice of the various letters which had been written by him (i.e. A4) seeking permission to appear along with his Advocate; that AA had not applied his mind; that except for the retracted statements of the witnesses there were no other evidence against the Applicant (A4) linking him to the seized foreign currency; that AA adduced that the applicant had financially assisted the applicants in smuggling foreign currency without any evidence to support this; that findings are based on assumptions and presumptions and therefore, was liable to be set aside;

A4 has prayed to set aside the impugned OIA with consequential relief or grant any other relief as deemed fit.

6.1. Accordingly, personal hearings in the case pertaining to A1, A2 & A3 through the online video conferencing mode were scheduled for 11.08.2022, 23.08.2022 and for A4 were scheduled for 11.08.2022, 23.08.2022, 15.09.2022, 22.09.2022, 12.10.2022 and 19.10.2022.

6.2. Mr. Stebin Mathew, Advocate for A1, A2 and A3 appeared for personal hearing on 25.08.2022 and reiterated earlier submissions. He submitted that currency is not prohibited therefore, the same should be released on reasonable



RF and the penalty should also be reduced. He further stated that penalty on applicant Nitesh Manek (i.e. A3) deserves to be set aside as he has no role in it.

6.3. A4 nor anyone else on his behalf attended the personal hearing on the scheduled dates. Since, A4 nor anyone else on his behalf attended the personal hearing, the case against A4 is taken up ex-parte as sufficient opportunities have been accorded to him and he has not availed the same.

6.4. Since, a common order-in-original and order-in-appeal have been passed in the case, the revision applications are taken up together for a common order.

7. Government has gone through the facts of the case. Government finds that there is no dispute that the seized foreign currency was not declared by the Applicants (A1 & A2) to the Customs at the point of departure. Further, in their statements, the applicants (A1 & A2) had admitted to the possession, carriage, concealment, non-declaration and recovery of the foreign currencies from them; they (A1 & A2) also revealed that the foreign currency did not belong to them and had been handed over to them by another person and that they had carried the same for a monetary consideration. At the point of interception they both were unable to produce any documents evidencing that they had procured the huge quantity of the foreign currency from authorised sources. Later, during the investigations, they changed their story and stated that the foreign currency belonged to them. The fact remains, that the source of the huge amount of foreign currency had remained unaccounted, therefore, the confiscation of the same was justified.

8. Also, the fact that the foreign currency was procured from persons other than authorized persons as specified under FEMA, makes the goods liable for confiscation in view of the prohibition imposed in Regulation 5 of the Foreign Exchange Management (Export and Import of Currency) Regulations, 2000 which prohibits export and import of the foreign currency without the general or special permission of the Reserve Bank of India. Therefore, the confiscation of the foreign currency was justified as the applicants were carrying the foreign currency in excess of the permitted limit and no declaration as required under section 77 of the Customs Act, 1962 was filed. The Government finds that allegation of retraction of the statement of the applicant has been dealt with in the Order-In-Original and does not require to be reiterated.

9. The Government finds that the applicants had not taken any general or special permission of the RBI to carry the foreign currency and had attempted to take it out of the country without declaring the same to Customs at the point of departure. Hence, the Government finds that the conclusions arrived at by the lower adjudicating authority that the said provisions of the Foreign Exchange Management (Export & Import of Currency) Regulations, 2000 has been violated by the applicants is correct and therefore, the confiscation of the foreign currency ordered, is justified. In doing so, the original adjudicating authority has applied the ratio of the judgement of the Apex Court in the case of Sheikh Mohd. Umar v/s. Commissioner of Customs, Calcutta [1983(13) ELT 1439 (SC)] wherein it is held that non-fulfilment of the restrictions imposed would bring the goods within the scope of "prohibited goods".

10. Government finds that the case of Commissioner of Customs v/s. Savier Poonolly [2014(310 E.L.T. 231 (Mad)] is squarely applicable in this case. Government relies upon the conclusions drawn at paras 10 to 12 of the said case.

10. On facts, there appears to be no dispute that the foreign currency was attempted to be exported by the first respondent - passenger (since deceased) without declaring the same to the Customs Department and therefore, it resulted in seizure.

11. Regulation 5 of the Foreign Exchange Management (Export and Import of Currency) Regulations, 2000 prohibits export and import of foreign currency without the general or special permission of the Reserve Bank of India. Regulation 7 deals with Export of foreign exchange and currency notes. It is relevant to extract both the Regulations, which are as follows :

**5. "Prohibition on export and import of foreign currency. -**

Except as otherwise provided in these regulations, no person shall, without the general or special permission of the Reserve Bank, export or send out of India, or import or bring into India, any foreign currency.

**7. Export of foreign exchange and currency notes. -**

(1) An authorized person may send out of India foreign currency acquired in normal course of business.

(2) any person may take or send out of India, -

(i) cheques drawn on foreign currency account maintained in accordance with Foreign Exchange Management (Foreign Currency Accounts by a Person Resident in India) Regulations, 2000;

(ii) foreign exchange obtained by him by drawal from an authorized person in accordance with the provisions of the Act or the rules or regulations or directions made or issued thereunder

.....  
12. Section 113 of the Customs Act imposes certain prohibition and it includes foreign exchange. In the present case, the jurisdiction Authority has invoked Section 113(d), (e) and (h) of the Customs Act together with Foreign Exchange Management (Export & Import of Currency) Regulations, 2000, framed under Foreign Exchange Management Act, 1999. Section 2(22)(d) of the Customs Act, defines "goods" to include currency and negotiable instruments, which is corresponding to Section 2(h) of the FEMA. Consequently, the foreign currency in question, attempted to be exported contrary to the prohibition without there being a special or general permission by the Reserve Bank of India was held to be liable for confiscation. The Department contends that the foreign currency which has been obtained by the passenger otherwise through an authorized person is liable for confiscation on that score also.

11. Once goods are held to be prohibited, Section 125 still provides discretion to consider release of goods on redemption fine. Hon'ble Supreme Court in case of M/s. Raj Grow Impex has laid down the conditions and circumstances under which such discretion can be used. The same are reproduced below.

*71. Thus, when it comes to discretion, the exercise thereof has to be guided by law; has to be according to the rules of reason and justice; and has to be based on the relevant considerations. The exercise of discretion is essentially the discernment of what is right and proper; and such discernment is the critical and cautious judgment of what is correct and proper by differentiating between shadow and substance as also between equity and pretence. A holder of public office, when exercising discretion conferred by the statute, has to ensure that such exercise is in furtherance*

*of accomplishment of the purpose underlying conferment of such power. The requirements of reasonableness, rationality, impartiality, fairness and equity are inherent in any exercise of discretion; such an exercise can never be according to the private opinion.*

*71.1. It is hardly of any debate that discretion has to be exercised judiciously and, for that matter, all the facts and all the relevant surrounding factors as also the implication of exercise of discretion either way have to be properly weighed and a balanced decision is required to be taken.*

- 12.1. The Government notes that the OAA to arrive at a proper decision, has
- (i). as prayed for, allowed the cross examination of A1, A2 and A3. Even, A4 was given an opportunity. However, the same was not availed.
  - (ii). minutely and thoroughly examined the statements, evidence, CDRs and the role played by A1, A2, A3 and A4,
  - (iii). examined the concealment adopted by A1 and A2 to smuggle the huge quantity of foreign currency and held the same to be ingenious concealment,
  - (iv) examined how the foreign currency came to be prohibited for violations of law made by A1 and A2,
  - (v). considered the retraction of statements and rejected it by giving an analysis and relying on precedent law on the subject, etc.

12.2. Considering all these, the Government finds that the lower adjudicating authority has used its discretion correctly in not releasing the huge quantity of the foreign currency (i.e. release on redemption) which is consistent with the provisions of Section 125 of the Customs Act, 1962. The applicants had initially disowned the currency and had admitted that they were merely acting as carriers for monetary consideration. Later on, they changed their statements and stated that the foreign currency belonged to them. But the respondent-department has stated that no tangible evidence for possession of such a large amount was found with the applicant. The original adjudicating authority has dealt with the same in detail in the OIO. Investigations had concluded that there was no proof indicating

that the foreign currency had been generated out of legal dealings. Quantity, unaccounted source, manner of keeping, non-declaration and applicant being merely a carrier are factors relevant for using discretion not to allow goods to be released on redemption fine. The AA had rightly upheld the absolute confiscation of the foreign currency held by the OAA. Government finds that the orders issued by the lower authorities is legal and proper. For the aforesaid reasons, the Government is inclined to uphold the appellate order.

13. On the issue of penalties imposed on A1, A2, A3 and A4 under Section 114(i) of the Customs Act, 1962, the collective amount comes to Rs. 60 Lakhs (Rs. 15L + Rs. 15L + Rs. 5L + Rs. 25L), which is nearly 45% of the seizure amount. Government finds that the same is harsh and excessive and not commensurate with the omissions and commissions committed. Government is inclined to reduce the same. The penalties imposed on A1, A2 under Section 114AA of the Customs Act, 1962 set aside by the AA are legal and proper.

14. From the above, Government holds absolute confiscation of the foreign currency ordered by the OAA and upheld by the AA as legal and proper. However, for the aforesaid reasons, on the issue of penalties imposed on A1, A2, A3 and A4 under section 114(i) of the Customs Act, 1962, Government reduces the same as under;

- (i). penalty of Rs. 15,00,000/- imposed on A1 under Section 114(i) of the Customs Act, 1962 is reduced to Rs. 5,00,000/- (Rupees Five Lakhs only).
- (ii). penalty of Rs. 15,00,000/- imposed on A2 under Section 114(i) of the Customs Act, 1962 is reduced to Rs. 5,00,000/- (Rupees Five Lakhs only).
- (iii). penalty of Rs. 5,00,000/- imposed on A3 under Section 114(i) of the Customs Act, 1962 is reduced to Rs. 1,50,000/- (Rupees One Lakh Fifty Thousand only).

(iv). penalty of Rs. 25,00,000/- imposed on A4 under Section 114(i) of the Customs Act, 1962 is reduced to Rs. 15,00,000/- (Rupees Fifteen Lakhs only).

15. The 4 Revision applications filed by A1, A2, A3 and A4 are decided on the above terms.

  
( SHRAWAN KUMAR )

Principal Commissioner & ex-officio  
Additional Secretary to Government of India

ORDER No. 362-365/2022-CUS (WZ)/ASRA/MUMBAI DATED 08.12.2022

To,

1. Shri. Nishat Vijay Yetam, AM-121, Petrochemical Township, Nagothane Benase, Raigad, Maharashtra – 402 125.
2. Smt. Harsha Raju Ranglani, MS Building No. 1, Room No. 28, 2<sup>nd</sup> Floor, Mahul Road, Opp. Santan Dharm Mandir, Chembur Sindhi Colony, Mumbai – 400 074.
3. Shri. Nitesh Hari Manek, M.S. Building No. 23, Room No. 796, (Back side), Dr. C.G Road, Chembur, Mumbai – 400 074.
4. Shri. Pradeep Ahuja, Flat no. 103, Ratan Garden, First Floor, A Wing, Sector – 3/30, Near Aman Talkies, Behind Regency Hotel, Ulhasnagar -3, Pin : 421 002.
5. Commissioner of Customs, GST Bhavan, 41/A, Sassoon Road, Pune – 411 001.

6.

Copy to:

1. Ajay Singh & Associates, Advocates, 4-A, Rahimtoola House, 7 Homji Street, Off. P.M. Road, Fort, Mumbai – 400 001.
2. Atul Pachhkede & Co., Consultants, 610, Parth Solitaire, Plot No. 2, Near D-Mart, Sector – E, Kalamboli, Navi Mumbai – 410 218.
3. Sr. P.S. to AS (RA), Mumbai.
4. File Copy.
5. Notice Board.