



आयुक्त सीमा शुल्क का कार्यालय, आयात I-, न्यू कस्टम् हाउस, मुंबई- 400001  
**OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT-I)**  
**1<sup>st</sup> FLOOR NEW CUSTOM HOUSE, BALLARD ESTATE,**  
**MUMBAI – 400 001**

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FILE NO. CUS/APR/SCN/1008/2024-GR-5(AB)-O/O COMM-R-CUS-IMP-I-IMP-I-MUMBAI	ORDER NO. 02/JC/NS/ADJ/2025-26
	DATE OF ORDER: 17.04.2025
	DATE OF ISSUE: 17.04.2025
DIN NO. 20250477000000323437	
ADJUDICATING AUTHORITY	<b>NIDHISH SINGHAL</b> Joint Commissioner of Customs, Import-I, New Customs House, Mumbai Customs-I

**ORDER – IN – ORIGINAL**

**PASSED BY NIDHISH SINGHAL, JOINT COMMISSIONER OF CUSTOMS,  
OFFICE OF THE COMMISSIONER OF CUSTOMS, IMPORT-I,  
MUMBAI CUSTOMS-I, NEW CUSGTOMS HOUSE, MUMBAI.**

- यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।

This copy is granted free of charge for the use of the person to whom it is issued.

- इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम, १९६२ की धारा १२८(१) के तहत आदेश की संसूचना की तारीख से साठ दिन के भीतर ऐसे मामले जहां शुल्क या शुल्क और जुर्माना विवादित हैं या जुर्माना जहां सिर्फ जुर्माना ही विवादित है, की ७.५% राशि अदा करने पर सीमा शुल्क आयुक्त (अपील), मुंबई सीमा शुल्क- I, ग्राउंड फ्लोर, न्यू कस्टम् हाउस, बैलार्ड एस्टेट, फोर्ट, मुंबई - 400 001 के समक्ष की जा सकती है।

An appeal against this order shall lie before the Commissioner of Customs (Appeals), Mumbai Customs-I, Ground Floor, New Customs House, Ballard Estate, Fort, Mumbai - 400 001 under Section 128(1) of the Customs Act, 1962 within **Sixty days** from the date of communication of this order and on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute or penalty where penalty alone is in dispute.

- अपील सीमाशुल्क अपील नियम १९८२ में प्रदर्शित फॉर्म सी.ए.-१ में दो प्रति में की जानी चाहिए। अपील रुपये ५.०० के न्यायालय फीस स्टॉप तथा इस आदेश या आदेश की प्रति के साथ संलग्न होनी चाहिए। यदि आदेश की प्रति संलग्न की जाती है तो इसमें भी न्यायालय फीस अधिनियम १९७० की अनुसूची १ में प्रदर्शित रूपये ५.०० की न्यायालय फीस स्टॉप भी होना चाहिए।

The appeal should be in duplicate and should be filed in Form CA – 1 appeared in Custom (Appeals) Rule, 1982. The appeal should bear a court fee stamp of Rs.5.00 only and

should be accompanied by this order or a copy thereof. If a copy of this order is enclosed, it should also bear a court fee stamp of Rs.5.00 only as prescribed under Schedule 1, item 6 of the Court Fees Act, 1970.

4. व्यक्ति इस निर्णय या आदेश के विरुद्ध अपील कर रहा है वह अपील को अनीर्णित रखेगा, और सीमाशुल्क अधिनियम, १९६२ की धारा १२९(ई) के उपबंधों के अंतर्गत पैरा २ के अनुसार धनराशि जमा कराएगा तथा अपील के समय उन भुगतान का प्रमाण प्रस्तुत करेगा, जिसके अनुपालन किए जाने पर सीमाशुल्क अधिनियम १९६२ की धारा १२८(१) के उपबंधों के अधीन अपील अस्वीकार कर दी जाएगी।

Any person appealing against this decision or order shall, pending the appeal, deposit the amount as per Para 2 above under Section 129E of the Customs Act, 1962 and produce proof of such payment along with the appeal, failing which the appeal is liable to be rejected for noncompliance with the provisions of Section 128(1) of the Customs Act, 1962.

5. यदि इस आदेश के खिलाफ अपील दायर की जाती है, तो अपील संख्या और तारीख की सूचना निर्णय प्राधिकारी का कार्यालय, अपर/संयुक्त सीमा शुल्क आयुक्त का कार्यालय, आयात-I, प्रथम तल, न्यू कस्टम्स हाउस, बैलार्ड एस्टेट, फोर्ट, मुंबई - 400 001 को दी जानी चाहिए।

If an appeal is filed against this order, the appeal number and date should be intimated to the Office of the Adjudicating Authority at Office of Addl./Joint Commissioner of Customs, Import-I, 1<sup>st</sup> Floor, New Customs House, Ballard Estate, Fort, Mumbai - 400 001.

**Sub: Show Cause Notice under Section 28(4) read with Section 124 of the Customs Act, 1962 in case of M/s. VIRA AUTOMOBILES (IEC: AARFV8441R)-reg.**

**M/s. VIRA AUTOMOBILES (IEC: AARFV8441R)** (hereinafter referred as Noticee), Address: - 3831/32, Room No. 1, First Floor, Gali Bihari Lal, Mori Gate, NORTH DELHI, DELHI, 110006, had filed Bills of Entry, as mentioned in the Annexure-IV, at Mumbai Port (INBOM-1), Mumbai-400001, having declared assessable value of **Rs.2,43,21,515/-** for clearance of the goods covered under the subject Bills of Entry, through their authorized Custom Broker **M/s 5 Way Logistics Solutions India Pvt. Ltd.**

2. During the post-clearance audit of Bill of Entry conducted under Section 99A of the Customs Act, 1962, read with Section 157 (k) of the Customs Act, 1962 and the Customs Audit Regulations, 2018, it has been prima-facie noticed that the importer cleared goods i.e. **“Turbo Core (Turbo Charger Parts)”** under CTH 84149090 and paid BCD @ 7.5% & IGST @ 18% which are appropriately classifiable under CTH 87081090 attracting BCD @ 15% & IGST @ 28%. Further, the importer also cleared goods i.e. **“Brake Chamber T2424 LONGPOD, Brake Chamber T2424, Air Brake Coil, Steering Pump MX45&Electric Coil Socket & Spring (Trailer Truck and Tractor Parts)”** under CTH 87169090 and paid BCD @ 10% & IGST @ 18% which are appropriately classifiable under CTH 87081090 which attract BCD @ 15% & IGST @ 28%. Thus, the total differential duty on the declared value has been worked out to be **Rs. 44,80,674/-**.

**2.1** Similarly, during the online audit of New Customs House (NCH), Mumbai by Director General of Audit (Central), Mumbai, it was observed that 13 consignments of “BRAKE CHAMBER & others (TRAILER TRUCK AND TRACTOR PARTS)” were imported from April 2021 to August 2022 by VIRA AUTOMOBILES under the CTH 87169090 “TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THERE OF; Parts: Other” and levied BCD @ 10% and IGST was paid @ 18% under III 403A of IGST Notification 01/2017. The imported items “BRAKE CHAMBER & others (TRAILER TRUCK AND TRACTOR PARTS)” are the parts which can be used in any of the vehicles i.e., TRAILER, TRUCK OR TRACTORS. The items are not specifically parts of the Trailers. Hence, cannot be classified under 8716 (Parts of the Trailers or Semi-Trailers). These are the parts can be used in both Trucks or Tractors also. Since the end use of the product is not specified, it cannot be classified under the CTH which attracts lower duty. Therefore, the item should be classified under 8708 9900 and attracts BCD @ 15% and IGST @ 28% as stated above. Thus, incorrect levy of BCD & IGST due to misclassification of the said items resulted in short levy of duty of ₹ 16.94 lakhs. **(Annexure-II)**

**2.1(i)** Out of these 13 consignments/Bills of Entry 12 Bills of Entry as detailed in **Annexure-III** pertains to Appraising Group-5B.

**3.** Following observation were noticed upon analysis of the Bill(s) of Entry and going through the uses of the declared goods.

**(a) Turbo Core (Turbo Core Charger)** consists of ‘Compressor Wheel’ and ‘Exhaust Gas Turbine wheel’ coupled together by a solid shaft and that is used to boost the intake air pressure of an internal combustion engine. The exhaust gas turbine extracts energy from the exhaust gas and uses it to drive the compressor and overcome friction. Turbo Chargers have been used in petrol diesel car and van engines, Bus engines, Tractor engine.

**(i)** It is clear that the imported goods viz. “Turbo core (Turbo Chargers Parts)” are primarily “parts of the motor vehicles of headings 87.01 to 87.05”.

**(ii)** While going through the imports previously made by the said importer, it has been noticed that the importer earlier cleared the said imported goods viz. “Turbo Core (Turbo Charger Parts) under CTH 87081010 vide Bill of Entry No. 3924401 Dated 12.05.2021.

For ease of reference of Customs Headings 84.14, Customs Heading 87.08 & Customs Headings 87.16 of The Customs Tariff Act, 1975 are reproduced as under:

<b>8414</b>	<b>AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT</b>
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## SECTION-XVI

## CHAPTER-84

(1)	(2)	(3)	(4)	(5)
8414 10 00	- Vacuum pumps	u	7.5%	-
8414 80	- Other :			
	--- Gas compressors:			
8414 80 11	--- Of a kind used in air-conditioning equipment	u	15%	-
8414 80 19	--- Other	u	15%	-
8414 80 20	--- Free-piston generators for gas turbine	u	15%	-
8414 80 30	--- Turbo charger	u	15%	-
8414 80 90	--- Other	u	15%	-
8414 90	- Parts :			
	--- Of air or vacuum pumps and compressors:			
8414 90 11	--- Of gas compressors of a kind used in refrigerating and air conditioning appliances and machinery	kg.	7.5%	-
8414 90 12	--- Of bicycle pumps	kg.	10%	-
8414 90 19	--- Other	kg.	7.5%	-
8414 90 20	--- Of free piston generators	kg.	7.5%	-

## SECTION-XVI

## CHAPTER-84

(1)	(2)	(3)	(4)	(5)
8414 90 30	--- Of electric fans	kg.	10%	-
8414 90 40	--- Of Industrial fans, blowers	kg.	7.5%	-
8414 90 90	--- Other	kg.	7.5%	-

From the above, it is apparently clear that the Turbo Core (Turbo Charger Parts) are not classifiable under CTH 87149090 as CTH 8414 covers “Air or Vacuum Pumps, Compressors, etc.”

<b>8708</b>	<b>PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEAVY DUTY</b>
870810	- ADING S8701 TO 8705

	Bumpers and parts thereof:			
87081010	--- For tractors	kg	15	-
		.	%	
87081090	--- Other	kg.	15%	-
	- Other parts and accessories of bodies (including cabs): Safety			
87082100	-- seatbelts	u	15%	-
87082900	-- Other	kg	15	-
		.	%	
87083000	- Brakes and servo-brakes; parts thereof	kg	15	-
		.	%	
87084000	- Gearboxes and parts thereof	kg	15	-
		.	%	
87085000	- Drive-axles with differential, whether or not provided with other transmission	kg.	15%	-
87087000	- components, non-driving axles; parts thereof	kg.	15%	-
	Road wheels and parts and accessories thereof			
87088000	- Suspension systems and parts thereof (including shock absorbers) Other	kg	15	-
	- parts and accessories:	.	%	
87089100	-- Radiators and parts thereof	kg	15	-
		.	%	
87089200	-- Silencers(mufflers) and exhaust pipes; parts thereof	kg	15	-
		.	%	
87089300	-- Clutches and parts thereof	kg	15	-
		.	%	
87089400	-- Steering wheels, steering columns and Steering boxes; parts thereof	kg	15	-
		.	%	
87089500	-- Safety airbags within flatter system; parts thereof	kg	15	-
		.	%	
87089900	-- Other	kg	15	-
		.	%	

Whereas Customs Heading 87.16 of The Customs Tariff Act,1975 reads as;

<b>8716</b>	<b>TRAILERSANDSEMI-TRAILERS;OTHERVEHICLES, NOTMECHANICALLY PROPELLED;</b>			
87161000	- <b>PARTS THEREOF</b>	u	10%	-
	Trailers and semi-trailers of the caravan type, for housing or camping			
87162000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes <i>Other trailers and semi-trailers for the transport of goods:</i>	u	10%	-
87163100	-- Tanker trailers and tanker semi-trailers	u	10%	-
87163900	-- Other	u	10%	-
87164000	- Other trailers and semi-trailers	u	10%	-
871680	- <i>Other vehicles:</i>			
87168010	--- Hand propelled vehicles(e.g. Handcarts, Rickshaws and the like)	u	10%	-
87168020	--- Animal drawn vehicles	u	10%	-

87168090	--- Other	u	10%	-
871690	- Parts:			
87169010	--- Parts and accessories of trailers	kg.	10%	-
87169090	--- Other	kg.	10%	-

In view of the above depiction, it is clear that the imported goods viz “Turbo Core (Turbo Core Charger Parts)” are parts of vehicles falling under Customs Headings 8701 to 8705. Hence, it is more appropriately classifiable under CTH 87081090. Accordingly, said imported goods would have been cleared on merit duty i.e. BCD@15% & IGST @28%.

(b) Importer cleared goods i.e. **“Brake Chamber T2424 LONGPOD, Brake Chamber T2424, Air Brake Coil, Steering Pump MX45&Electric Coil Socket & Spring (Trailer Truck and Tractor Parts)”**. Under CTH 87169090 and paid BCD @10% and IGST @18%.” However, the said imported goods are parts of truck (Customs Headings 8704) & tractors (Customs Headings 8701). Hence, these items are appropriately classifiable under CTH: 87081090. Therefore, it is conclusive from the description of the CTH: 87081090 and from the description of the goods that the impugned goods are deliberately misclassified under CTH 87169090 instead of under CTH 87081090 attracting BCD @ 15% & IGST @ 28% in order to avail the benefit of BCD @10% and IGST @18%.

(b)(i) Further these items “BRAKE CHAMBER & others (TRAILER TRUCK AND TRACTOR PARTS)” are the parts which can be used in any of the vehicles i.e., TRAILER, TRUCK OR TRACTORS. The items are not specifically parts of the Trailers. Hence, cannot be classified under 8716 (Parts of the Trailers or Semi-Trailers). These are the parts which can be used in both Trucks or Tractors also. Since the end use of the product is not specified, it cannot be classified under the CTH which attracts lower duty. Therefore, the item should be classified under 8708 9900 and attracts BCD @15% and IGST @ 28% as stated above.

Hence, Importer is required to pay BCD @ 15% & IGST 28%. Thus, the total differential duty on the declared value has been worked out to be **Rs.44,80,674/-** (As per Annexure-I) and **Rs. 16,46,572.55**(As per Annexure-III), in respect of the subject Bills of Entry, and same is liable to be recovered under section 28 of the Customs Act, 1962 along with applicable interest and penalty thereon under the provisions of the said act.

4. The goods as mentioned in Annexure-I have been cleared from Mumbai Port (INBOM-1), Mumbai. The details of differential duty are mentioned as per Annexure-I. Accordingly, a Consultative Letter (C.L.) no. 27 dated 28.03.2023 was issued to the importer for total duty demand of **Rs.44,80,674/-**. It is pertinent to mention here that the Noticee did not file any submission against said CL issued on dated 28.03.2023 till date.

4.1 With regard to the Audit observation received from Director General of Audit (Central), Mumbai, regarding the short-paid duty in respect of goods mentioned in Annexure-III, a pre-notice consultation letter vide F. No. CUS/APR/LC/91/2023-GR-5(AB) dated 12.12.2023 for payment of Rs. 16,46,572.55 (in respect of 12 BEs) along with applicable interest and penalty was issued under section 28(4) of the Customs Act, 1962.

4.2 The importer vide letter dated NIL received in this office on 08.01.2025 justified their classification under 8716 and submitted that as per Rule 3(a) of GRI as base in this instance, CTH 8716 provides a more specific description for parts of trailers and semi-trailers compared to the broader and general scope of CTH 8708.

5. From perusal of the Annexure-I and Annexure-III above, on detailed scrutiny of the Bills of Entry and items involved in the above two annexures, it has come out that all the 12 Bills of Entry covered under Annexure-III (As per audit observation from Director General of Audit (Central), Mumbai) are also covered in the Annexure-I (As per post-clearance audit of Bill of Entry conducted under Section 99A of the Customs Act, 1962, read with Section 157 (k) of the Customs Act, 1962 and the Customs Audit Regulations, 2018). However, two items which are covered in Annexure-III have not been covered in Annexure-I, details thereof are as below:

- (i) Item No. 5 (Hosepipe Trail, Truck and Tractor parts (Unbranded other than reputed brand)) of BE No. 7073754 dated 13.01.2022 mentioned at Sr. No. 9 of the annexure-III (**Amount of Short Payment: Rs. 23115.05**); and
- (ii) Item No. 11 (Solenoid Valve (Trailer, Truck and Tractor parts) Unbranded other than reputed brand) of BE No. 2201411 dated 28.08.2022 mentioned at sr. no. 12 of the annexure-III (**Amount of Short Payment: Rs. 16208.98**).

5.1 Therefore, these two amounts totaling to Rs. 39204.03 are required to be added in Rs. 44,80,674/- as mentioned in Annexure-I (as per post-clearance audit of Bill of Entry conducted under Section 99A of the Customs Act, 1962, read with Section 157 (k) of the Customs Act, 1962 and the Customs Audit Regulations, 2018). Accordingly, it appears that total short-paid duty on account of the above discussed mis-classification of the goods amounts to **Rs. 45,19,998/- (Rupees Forty Five Lakh Nineteen Thousand Nine Hundred and Ninety Eight Only)**. (Annexure-IV)

6. From foregoing note, it appears that the Noticee was aware of the fact that the impugned goods attract higher rate of BCD and IGST instead of lower rate of BCD & IGST. (As per Annexure-IV) Hence, there was a willful intention on the part of the Noticee in order to evade legitimate customs duty. Accordingly, the action of the Noticee to wrongful claims

of BCD & IGST on the subject goods appears to be an act of willful mis-statement and suppression of facts and the improper action of the importer warrants action for recovery of duty under Section 28(4) of the Customs Act, 1962.

7. Relevant Legal Provisions are as under: -

***SECTION 46 OF CUSTOMS ACT, 1962: Entry of goods on importation. –***

*(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically [on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing [in such form and manner as may be prescribed]:*

*[Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner:*

*Provided further that] if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof (a) to examine the goods in the presence of an officer of customs, or (b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.*

*(2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.*

*(3) The importer shall present the bill of entry under sub-section (1) [before the end of the day (including holidays) preceding the day] on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing:*

*[Provided that the Board may, in such cases as it may deem fit, prescribe different time limits for presentation of the bill of entry, which shall not be later than the end of the day of such arrival:] a bill of entry may be presented [at any time not*



*exceeding thirty days prior to] the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India:*

*[Provided also that] where the bill of entry is not presented within the time so specified and the proper officer is satisfied that there was no sufficient cause for such delay, the importer shall pay such charges for late presentation of the bill of entry as may be prescribed.]*

*(4) The importer while presenting a bill of entry shall [\* \* \*] make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, [and such other documents relating to the imported goods as may be prescribed].*

*[(4A) The importer who presents a bill of entry shall ensure the following, namely:*

- (a) the accuracy and completeness of the information given therein;*
- (b) the authenticity and validity of any document supporting it; and*
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.]*

*(5) If the proper officer is satisfied that the interests of revenue are not prejudicially affected and that there was no fraudulent intention, he may permit substitution of a bill of entry for home consumption for a bill of entry for warehousing or vice versa.*

## ***7.2. SECTION 111 OF CUSTOMS ACT, 1962: Confiscation of improperly imported goods, etc. -***

*The following goods brought from a place outside India shall be liable to confiscation: -*

*any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 [in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;*

## ***7.3 SECTION 28 OF CUSTOMS ACT, 1962: Recovery of duties not levied or short-***

***levied or erroneously refunded. -***

*(4) “Where any duty has not been levied or not paid or has been short-levied or short paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of, -*

- a. collusion; or*
- b. any willful mis-statement; or*
- c. suppression of facts,*

*by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or not paid or which has been so short-levied or short- paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice”.*

***7.4. SECTION 28AA OF CUSTOMS ACT, 1962: Interest on delayed payment of duty-***

*(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made there under, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.*

*(2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.*

*(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where, -*

- (a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and*

*(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.]*

**7.5 SECTION 114A OF CUSTOMS ACT, 1962: Penalty for short-levy or non-levy of duty in certain cases.** - *Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any willful misstatement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined.*

**7.6 SECTION 117 OF CUSTOMS ACT, 1962: Penalties for contravention, etc., not expressly mentioned.** - *Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding [one lakh rupees].*

8. With the introduction of the Self-Assessment scheme, the onus is on the Noticee to comply with the various laws, determine their tax liability correctly and discharge the same. The Noticee is required to declare the correct description, value, classification, notification number, if any, on the imported goods. Self-assessment is supported by section 17, 18 and 46 of the Customs Act, 1962 and the Bill of Entry (Electronic Declaration) Regulation, 2011. The Noticee are squarely responsible for self-assessment of duty on imported goods and for filing of all declaration and related documents and confirming that these are true, correct and complete. Self-Assessment can result in assured facilitation for compliant Noticee. However, delinquent Noticee would face penal action on account of wrong self-assessment made with intent to evade duty or avoid compliance of conditions of notifications, Foreign Trade Policy or any other provisions under the Customs Act, 1962 or the allied Acts.

9. The differential duty amounting to **Rs. 45,19,998/- (Rupees Forty Five Lakh Nineteen Thousand Nine Hundred and Ninety Eight Only)** (as per Annexure-IV) has

not been paid by the importer with applicable interest as detailed in the Annexure-IV this Show Cause Notice.

**10.** Now, therefore, in exercise of powers conferred upon in Section 28(4) and Section 124 of the Customs Act, 1962, **M/s. VIRA AUTOMOBILES (IEC: AARFV8441R)**, Address: - 3831/32, Room No. 1, First Floor, Gali Bihari Lal, Mori Gate, NORTH DELHI, DELHI, 110006, was called upon to show cause, within 30 days of the receipt of this notice, to the **Joint Commissioner of Customs, Group- 5B, Import-I, New Custom House (INBOM-1), Mumbai**, as to why:

- (i) The goods imported under 19 Bills of Entry as per Annexure-IV should not be re-classified under Customs Tariff Headings as mentioned in Annexure-IV under BCD@15% and IGST@28% and re-assessed accordingly.
- (ii) The above said goods in Annexure-IV cleared under CTH 84149090 & CTH 87169090 having total assessable value of Rs.2,43,21,515/- Should not be confiscated under the provision of Section 111(m) of the Customs Act, 1962.
- (iii) Differential duty amounting to **Rs. 45,19,998/- (Rupees Forty Five Lakh Nineteen Thousand Nine Hundred and Ninety Eight Only)** as detailed in the Annexure-IV of this Show Cause Notice along with applicable interest thereon in terms of provisions of Section 28 AA of the Customs Act, 1962, should not be demanded & recovered under Section 28(4) of the Customs Act, 1962.
- (iv) Penalty should not be imposed under Section 114A of the Customs Act, 1962.

### **Personal Hearing**

Personal Hearing in this matter was conducted on 07.04.2024. Initially, Personal hearing was scheduled to be conducted in virtual mode but the importer vide letter dated 07.04.2024 had requested for in person hearing to represent their case, which was granted. Shri Kapil Sunil Patil, dully authorized to represent the Noticee **M/s. VIRA AUTOMOBILES (IEC: AARFV8441R)**, appeared before me to represent their case. He submitted written submission dated 03.04.2024, wherein it was submitted that:

**A. Response to Classification Concern 1** regarding the classification of "Turbo Core"

(Turbocharger Parts) under CTH 84149090, for which BCD @7.5% and IGST @18% were paid, as opposed to the suggested classification under CTH 87081090.

### **Definition of Turbo Core**

- A Turbo Core is the central component of a Turbocharger, comprising a turbine wheel, compressor wheel, shaft, and bearings housed within a core assembly.
- It is not a complete Turbocharger but a crucial part of it.

### **Classification of Turbochargers**

- As per the Customs Tariff, Turbochargers are classified under **CTH 84148030** since they function as gas compressors, utilizing exhaust gases to enhance engine efficiency.

### **Classification of Turbocharger Parts**

- Parts of compressors, including Turbochargers, are classified under **CTH 8414.90**.
- Since Turbo Core is an essential component of a Turbocharger, it logically falls under **CTH 84149090**, which covers miscellaneous compressor parts.

### **Alternative Consideration**

- If the Turbo Core were a fully assembled Turbocharger, it would be classified under **CTH 84148030**.
- However, as it is only a part, its correct classification remains under **CTH 84149090**.

This classification aligns with the tariff structure and ensures consistency with the treatment of Turbocharger components under the Customs Tariff. Therefore, the imported "Turbo Core" (Turbo Charger Parts) was correctly classified under CTH 84149090, attracting BCD @7.5% & IGST 18%, as it is a part specifically designed for turbochargers, which fall under CTH 8414.

In response to Point 3(a)(ii), where it is mentioned that the importer previously cleared goods under CTH 87081010 (Bill of Entry No. 3924401), it is clarified that, as per the referenced Bill of Entry, the imported goods, namely Turbo Core, were classified under both CTH 84149090. For your reference, we have attached a copy of the Bill of Entry.

**B. Response to Classification Concern 2** regarding the classification of the imported parts

"Brake Chamber T2424 LONGPOD, Brake Chamber T2424, Air Brake Coil, Steering Pump MX45 & Electric Coil Socket & Spring (Trailer Truck and Tractor Parts)" under CTH 87169090, for which BCD @10% and IGST @18% were paid. The Noticee raised two considerations in support of their classification:

1. **Classification under CTH 8716:** The description of the imported goods clearly states that these parts are for trailers and trailer trucks. As per the Customs Tariff Heading (CTH) 8716, this category explicitly includes "Trailers and Semi-Trailers, other vehicles not mechanically propelled, and parts thereof." Therefore, the appropriate subheading for classification is CTH 87169090, which covers parts of trailers and attracts BCD @10% and IGST @18%, which were correctly paid at the time of import.
2. **Alternative Classification Consideration:** It has been pointed out in the Show Cause Notice that the imported parts may also be used in tractors. If this classification is assumed, the relevant heading would be CTH 87081010, which applies to parts of tractors and ordinarily attracts BCD @15% and IGST @18%. However, under Notification No. 50/2017-Cus. (Sl. No. 530A), the BCD rate for this classification is reduced to 10%, resulting in the same duty structure—BCD @10% and IGST @18%—as what have already paid.

Given this analysis, whether these parts are considered for trailers or tractors, the duty liability remains unchanged. Therefore, there was no deliberate misclassification, suppression of facts, or willful intention to evade duties. the correct duty structure applicable have been complied with.

In light of the above explanation, the Noticee is not liable to pay the short payment of Rs. 39,204.03 for items such as Hosepipe and Solenoid Valve, as referenced in Bill of Entry No. 7073754 dated 13/01/2022 and Bill of Entry No. 2201411 dated 28/08/2022.

**C. Response to Classification Concern 3** regarding the classification of our imported goods, specifically "Brake Chambers & Other Parts." The importer provides a detailed clarification to demonstrate that the classification under Customs Tariff Heading (CTH) 87169090 was correct and that there was no misclassification leading to a short levy.

## 1. Clarification on End Use and Classification

The audit report suggests that the imported "Brake Chambers" are not exclusively for trailers and should therefore be classified under CTH 87089900. However, the Noticee highlights the following points:

- The primary function of a brake chamber is as a key component in the pneumatic braking systems of trailers and semi-trailers.
- CTH 8716 specifically includes "Trailers and Semi-Trailers, other vehicles not mechanically propelled, and parts thereof."
- As per the General Rules for Interpretation (GRI), a specific classification always takes precedence over a general classification. Since brake chambers are essential components of trailers and semi-trailers, they logically and correctly fall under CTH 87169090.

## 2. Scenario Analysis for Classification

### Scenario 1: If Imported for Trailer Trucks

The product description clearly states that these parts are used in trailer trucks. Since trailers and their parts fall under CTH 8716, the correct subheading for these goods is CTH 87169090. The applicable duty structure under this heading is **BCD @10% and IGST @18%**, which was duly paid at the time of import.

### Scenario 2: If Imported for Tractors

While it has been suggested that the parts could also be used in tractors, if this classification were considered, the appropriate heading would be CTH 87081010, applicable to tractor parts. However, under **Notification No. 50/2017-Cus. (Sl. No. 530A)**, the BCD rate for this classification is **reduced to 10%**, resulting in the same duty structure — **BCD @10% and IGST @18%**—as what we have already paid. Therefore, under either scenario, the duty paid remains correct.

## 3. Application of General Rules for Interpretation (GRI)

We would also like to highlight the applicability of **General Rules for Interpretation (GRI)**:

- **Rule 3(a) states that a more specific description should be preferred over a general one.** Since CTH 87169090 directly refers to trailer parts, it is more appropriate than CTH 87089900, which covers general auto parts.
- **Rule 3(c) provides that in case of doubt, classification should be under the heading that appears last in numerical order.** Between the contested headings, **CTH 8716 comes after CTH 8708**, making it the logical and regulatory choice for classification.

Based on the above points, it is evident that the correct classification for our imported brake chambers is **CTH 87169090**, under which the correct duty has been discharged. The suggestion that the goods should have been classified under CTH 87089900 does not align with the specific nature of the goods and the applicable classification rules.

Therefore, the importer submits that there was no misclassification or short levy on their part, and they are not liable to pay the **claimed short levy of Rs. 16.94 lakhs**.

Based on their responses to the primary concerns raised in the show cause notice, the Noticee clarified that there is no need to reclassify the goods mentioned in Annexure IV. Whether it pertains to Turbo Core or Brake Chamber, we have correctly classified the goods under the appropriate CTH, as explained above.

Further, as outlined in their explanation, the goods have been imported under the applicable CTH, and the corresponding duty has been paid as per the correct duty structure. Therefore, impugned goods are neither liable for confiscation nor subject to penalties under Section 114A.

Additionally, since the duty has been duly paid in accordance with the prescribed duty structure and there was no intention to evade duty, the importer is not liable for any charges under Section 28(4). As there is no misclassification, suppression of facts, or willful misstatement on our part, and the duty has been paid correctly, there is no justification for the confiscation of goods or imposition of any penalty. In view of the above submissions and supporting evidence, they request that the Show Cause Notice be withdrawn.

### **Discussions and Findings**

1. I have carefully gone through the facts of the case by going through the Show Cause Notice No. 79/2024-25/GR-5B dated 07.02.2025, and the submissions made by the Noticee. Accordingly, I am proceedings to decide the matter on the basis of the facts and evidence



available on records. The issues before me to be decided are as under:

- (i) Whether the goods imported under 19 Bills of Entry as per Annexure-IV to the Show Cause Notice are required to be re-classified under Customs Tariff Headings as mentioned in Annexure-IV having duty structure of BCD@15% and IGST@28%, and re-assessed accordingly.
- (ii) Whether the above said goods in Annexure-IV cleared under CTH 84149090 & CTH 87169090 having total assessable value of Rs.2,43,21,515/- is liable to be confiscated under the provision of Section 111(m) of the Customs Act, 1962.
- (iii) Whether the importer **M/s. VIRA AUTOMOBILES (IEC: AARFV8441R)** is liable to pay Differential duty amounting to Rs. 45,19,998/- (Rupees Forty-Five Lakh Nineteen Thousand Nine Hundred and Ninety-Eight Only) as detailed in the Annexure-IV of this Show Cause Notice, under Section 28(4) of the Customs Act, 1962 along with applicable interest thereon in terms of provisions of Section 28 AA of the Customs Act, 1962.
- (iv) Whether the importer **M/s. VIRA AUTOMOBILES (IEC: AARFV8441R)** is liable to Penalty under Section 114A of the Customs Act, 1962.

2. I observe that the present Show Cause Notice is based on the classification and applicable duties on the imported goods, made during the post-clearance audit of our Bill of Entry under Section 99A of the Customs Act, 1962, read with Section 157(k) and the Customs Audit Regulations, 2018. Three primary concerns regarding the classification and applicable duties on the imported goods have been raised:

- (i) The classification of "Turbo Core" (Turbo Charger Parts) under CTH 84149090, for which Basic Customs Duty BCD @7.5% and IGST @18% were paid, as opposed to the suggested classification under CTH 87081090, which attracts BCD @15% and IGST @28%.
- (ii) The classification of "Brake Chamber T2424 LONGPOD, Brake Chamber T2424, Air Brake Coil, Steering Pump MX45 & Electric Coil Socket & Spring (Trailer Truck and Tractor Parts)" under CTH 87169090, for which BCD @10% and IGST @18% were paid, instead of the suggested classification under CTH 87081090, which attracts BCD @15% and IGST @28%.
- (iii) With respect to an online audit by the Director General of Audit (Central),

Mumbai, found that VIRA AUTOMOBILES misclassified imported "Brake Chamber & other parts" under CTH 87169090, attracting lower duty. As these parts are not exclusive to trailers, they should be classified under CTH 87089900, attracting BCD @15% and IGST @28%.

3. A **Turbo Core**, also known as the **Center Housing Rotating Assembly (CHRA)**, is the central component of a turbocharger, a device used to boost engine power by forcing extra air into the combustion chamber. It consists of the following key parts:

- **Turbine Wheel:** Captures exhaust gas energy to spin the assembly.
- **Compressor Wheel:** Compresses intake air to increase engine power.
- **Shaft:** Connects the turbine and compressor wheels, allowing them to rotate together.
- **Center Housing:** The casing that houses the bearings, shaft, and lubrication system, ensuring smooth rotation and cooling.
- **Bearings:** Support the high-speed rotation of the shaft, typically journal or ball bearings.
- **Seals:** Prevent oil leakage and maintain pressure within the assembly.

The Turbo Core is essentially the "heart" of the turbocharger, responsible for its primary function of compressing air. It does not include external components like the exhaust manifold or piping. When sold as a replacement part, the Turbo Core is often balanced and pre-assembled for easy installation into an existing turbocharger housing. Thus, I find that Turbo cores are critical components of turbochargers, which are devices that increase engine power by forcing extra air into the combustion chamber. Turbochargers are used in automotive vehicles, industrial machinery, marine engines, and more. The turbo core is considered a **part** of the turbocharger, not a complete turbocharger itself, which influences its HS classification as **part**.

4. The HS system organizes products into chapters, headings, and subheadings. The importer had classified the impugned goods "turbo core" under **Chapter 84**:

**Chapter 84:** Nuclear reactors, boilers, machinery, and mechanical appliances; parts thereof.

Within Chapter 84, turbochargers and their components are classified under **Heading 8414**:

**Heading 8414:** Air or vacuum pumps, air or other gas compressors, and fans; ventilating or

recycling hoods incorporating a fan, whether or not fitted with filters. This heading covers devices that move or compress air or gases, which aligns with the turbocharger's function as a gas compressor driven by exhaust gases.

Under Heading 8414, several subheadings could potentially apply to turbochargers or their parts. Let's break it down:

**8414.80:** Other air or gas compressors. This subheading includes **turbochargers** as complete units because they compress air for internal combustion engines.

**8414.90:** Parts of the machinery listed in 8414. This subheading covers **parts** of air or gas compressors, pumps, and fans, including components like the turbo core. **84149090** is a catch-all for parts of compressors, including turbocharger cores.

Since the turbo core is a **part** of a turbocharger (not the complete unit), **84149090** is typically the correct subheading. The code **84149090** aligns with the turbo core's role as a **part** of a gas compressor (turbocharger).

5. The proposal to classify a **turbo core** under **CTH 8708.10.90** (a subheading under the Harmonized System (HS) code for parts and accessories of motor vehicles) requires careful evaluation and understanding of **CTH 8708.10.90**.

**CTH 8708** falls under **Chapter 87** of the HS nomenclature:

- **Chapter 87:** Vehicles other than railway or tramway rolling stock, and parts and accessories thereof.
- **Heading 8708:** Parts and accessories of motor vehicles of headings 8701 to 8705 (e.g., tractors, passenger cars, trucks).
- **Subheading 8708.10:** Bumpers and parts thereof.
- **Subheading 8708.10.90:** Other (typically a catch-all for parts related to bumpers or, in some interpretations, misapplied to other vehicle parts).

Thus, the HS code **8708.10.90** is primarily intended for **bumpers and their parts**, not turbocharger components.

6. I find that **8708.10** is explicitly for "bumpers and parts thereof," as per the HS Explanatory Notes. A turbo core has no relation to bumpers, making this classification legally

indefensible under **GIR 1** (classification by heading terms). In accordance to GIR 1, goods must be classified based on the specific description in the HS heading (4-digit level) and any binding notes in the relevant section or chapter. In this case, classification of a turbo core begins by examining **Chapter 84** (machinery) and **Chapter 87** (vehicles). The terms of **Heading 8414** (“air or other gas compressors”) and its subheading **8414.90** (“parts thereof”) directly apply to turbo cores, as per the HS Explanatory Notes. Section XVI Notes (covering Chapter 84) exclude parts more specifically covered elsewhere, reinforcing **8414.90** over **8708** (vehicle parts). The Supreme Court in *CC v. Gujarat Perstorp Electronics Ltd.* (2005) emphasized that **GIR 1** is the **starting point** for HS classification. Goods must be classified based on the **terms of the headings** and any relevant **section or chapter notes**, unless another GIR explicitly applies.

7. A turbo core fits 8414.90 (“parts of air or gas compressors”) because it’s a component of a turbocharger, a compressor under 8414. Chapter 84’s Explanatory Notes explicitly include turbocharger parts, making 8414.90.90 the proper choice under GIR 1. 8708.10.90 (bumpers) or 8708.99.00 (other vehicle parts) is not appropriate, as turbo cores are not described in 8708’s terms, and Chapter 87’s notes defer to Chapter 84 for machinery parts.

8. Even if 8708.99.90 is considered for classification of “Turbo Core” (Turbo Charger Parts), 8414.90.90 appears to be more specific under GIR 3(a). The HS Explanatory Notes to 8414 explicitly include “turbo-compressor parts” (e.g., rotors, bearings), matching the turbo core, while 8708.99 is a residual code for vehicle parts not covered elsewhere. Chapter 87’s Section Notes (Section XVII) exclude parts “more specifically covered” in Chapter 84. Turbo cores, as compressor components, belong to 8414.90. A turbo core’s primary function is mechanical (air compression), aligning with Chapter 84 (machinery), not Chapter 87 (vehicles). The HS Explanatory Notes to **8708** cover parts like brakes, gearboxes, or body components, not specialized machinery like turbo cores. The turbo core’s technical design (turbine, compressor, bearings) matches **8414.90**’s scope; classifying it under **8708** ignores its compressor-specific role. Declaring a turbo core under **8708.10.90** requires evidence that it relates to bumpers, which is untenable. Even for **8708.99.90**, invoices or specs labeling it as a “turbo core” or “CHRA” would likely be redirected to **8414.90** by customs. As far as the allegation that the importer previously cleared goods under CTH 87081010 in Bill of Entry No. 3924401 dated 12.05.2021 is concerned, it is found that, as per the referenced Bill of Entry, the imported goods, namely Turbo Core, were classified under CTH 84149090.

9. I, therefore, find that the importer had correctly classified a **turbo core**, under HS Code **84149090**, as it directly describes compressor parts, supported by mandates of **GIR 1** and Chapter 84's notes. The classification under **8708.10.90** (bumpers) as suggested by the Audit team is incorrect under GIR 1 and Chapter 84's and 87's Notes, and even **8708.99.00** loses to **8414.90**'s specificity (GIR 3).

10. The importer had classified the goods namely "Brake Chamber T2424 LONGPOD, Brake Chamber T2424, Air Brake Coil, Steering Pump MX45 & Electric Coil Socket & Spring (**Trailer Truck and Tractor Parts**)" under CTH 87169090, for which BCD @10% and IGST @18% were paid, whereas the audit team suggested classification of these goods under CTH 87081090, which attracts BCD @15% and IGST @28%. I am going to evaluate each item using **GIR 1** (heading terms and section/chapter notes), with other GIRs (2–6) applied if needed, for classification analysis:

11. A **brake chamber** (T2424 LONGPOD) is a component of an air brake system, converting compressed air into mechanical force to actuate brakes. "Longpod" indicates a long-stroke variant, typically used in heavy-duty trailers or trucks. **8716.90**: Covers parts of trailers and semi-trailers. Brake chambers are often integral to trailer brake systems, suggesting **8716.90.90** as a candidate. **8708.10.90** covers **bumpers and their parts** (e.g., bumper brackets, guards) for motor vehicles like trucks or cars, but **not** trailers (which fall under **8716**). Section XVII (Chapter 87) includes parts for trailers (**8716**) and vehicles (**8708**). The Explanatory Notes to **8716** include "braking systems" for trailers, supporting **8716.90**. Thus, I find that the part T2424 LONGPOD is **exclusively declared for trailers**, **8716.90.90** is correct classification, and if used in trucks/tractors, **8708.30.00** is more appropriate, as **8708.30**: "Brakes and servo-brakes; parts thereof" for motor vehicles (headings 8701–8705, e.g., trucks, tractors). But in both cases, **8708.10.90** covering **bumpers and their parts** (e.g., bumper brackets, guards) for motor vehicles like trucks or cars, but **not** trailers (which fall under **8716**), does not align with the description and application of the goods.

12. An **air brake coil** (or air line coil) is a flexible, coiled hose connecting a trailer's air brake system to the towing vehicle, supplying compressed air to brake chambers. **8716.90**: Includes trailer brake system components. Air brake coils are standard in trailer air brake setups, supporting **8716.90.90**. **8716.90**'s inclusion of "brake system parts" fits air coils for

trailers. **8716.90.90** is correct classification for air brake coils used in trailers, as per GIR 1, as they are integral to trailer brake systems. But the suggested classification **8708.10.90** covering **bumpers and their parts** (e.g., bumper brackets, guards) for motor vehicles like trucks or cars, but **not** trailers (which fall under **8716**), does not have any relevance to the classification of an air brake coil.

13. A **steering pump MX45** is a hydraulic pump (likely power steering) for a vehicle's steering system, possibly for tractors or trucks. An **electrical connector** (socket) with a **coil spring**, is used in trailer/truck electrical systems (e.g., for brake or lighting circuits). **8716.90**: Covers trailer electrical parts (e.g., wiring connectors). If the socket/spring is for trailer lighting or brakes, **8716.90.90** is plausible. **8716.90** includes "electrical fittings" for trailers (Explanatory Notes).

14. Thus, it appears that **87169090** is the appropriate classification for the parts declared to be used in **Trailer Truck**. In such scenario, even if the suggested classification under CTH 87081010 were considered, applicable to tractor parts, there would not be any effective additional duty liability on the importer in virtue of **Notification No. 50/2017-Cus. (Sl. No. 530A)**, where the BCD rate for this classification is **reduced to 10%**, resulting in the same duty structure—**BCD @10% and IGST @18%**—as what have already been paid by the importer. Therefore, under either scenario, the duty paid amount remains same and there would not be any leakage of revenue.

15. It is alleged that imported "Brake Chamber & other parts" were classified under CTH 87169090, resulting in lower duty. As these parts are not exclusive to trailers, they should be classified under CTH 87089900, attracting BCD @15% and IGST @28%. A **brake chamber** is a mechanical component in an **air brake system**, primarily used in heavy-duty vehicles such as trucks, trailers, and tractors. It converts **compressed air** into **mechanical force** to actuate the vehicle's brakes, enabling safe deceleration or stopping. Brake chambers are critical for ensuring reliable braking performance in large vehicles that rely on air pressure rather than hydraulic fluid, which is common in lighter vehicles. As already discussed above, brake chambers are classifiable under **8716.90.90** for trailers; and under **8708.30.00** for trucks/tractors. CTH 8716 specifically includes "Trailers and Semi-Trailers, other vehicles not mechanically propelled, and parts thereof." As per the General Rules for Interpretation (GIR), a specific classification always takes precedence over a general classification. Since brake chambers are essential components of trailers and semi-trailers, they logically and

correctly fall under CTH 87169090. While it has been suggested that the parts could also be used in tractors, the appropriate heading would be CTH 87081010, applicable to tractor parts. However, under **Notification No. 50/2017-Cus. (Sl. No. 530A)**, the BCD rate for this classification is **reduced to 10%**, resulting in the same duty structure—**BCD @10% and IGST @18%**—as what rate the goods were self assessed and duty was paid thereon. Therefore, under either scenario, the duty structure remains same and no additional duty liability applies on the importer.

16. In view of the above discussion, I conclude that the importer **M/s. VIRA AUTOMOBILES (IEC: AARFV8441R)** have imported the impugned goods under the proper classification/ CTH, and the corresponding duty has been paid as per the applicable duty structure. Since the duty has been duly paid in accordance with the prescribed duty structure and there was no intention to evade duty, the importer is not liable for any additional duty liability under Section 28(4), and in accordance to neither the impugned goods are liable for confiscation under Section 111(m) nor the importer is subjected to penalty under Section 114A.

### **Order**

17. In view of the aforesaid discussion, I hereby drop the entire proceedings initiated against the importer **M/s. VIRA AUTOMOBILES (IEC: AARFV8441R)** vide Show Cause Notice No. 79/2024-25/GR-5B dated 07.02.2025.

**(NIDHISH SINGHAL)**  
Joint Commissioner of Customs,  
Import – I, NCH, Mumbai.

**To,**  
M/s VIRA AUTOMOBILES (IEC: AARFV8441R)  
3831/32, ROOM NO. 1, FIRST FLOOR  
GALI BIHARI LAL, MORI GATE, NORTH DELHI, DELHI, 110006.

Copy to: -

1. The Commissioner of Customs, Import-I, NCH.
2. The Assistant Commissioner of Customs, Review Cell, Import-I, NCH.
3. The Assistant Commissioner of Customs, TRC, Import-I, NCH.
4. The Assistant Commissioner of Customs, Group - VB, Import-I, NCH.
5. DC, Audit Co-Ordination Unit, Import-I, NCH, Mumbai.  
(connected with Audit Observation reference: 28 dated 08.07.2022)
6. Notice Board
7. Office copy.



