



भारत सरकार,

वित्त मंत्रालय, राजस्व विभाग,

कार्यालय आयुक्त सीमा शुल्क (निर्यात), मुंबई अंचल - 1,

डी.ई.ई.सी. (एम.सी.) (DEEC M.C.) अनुभाग,

चतुर्थ तल, नवीन भवन, नवीन सीमा शुल्क भवन,

बापू जमादार चौक, बॅलार्ड एस्टेट, मुंबई - 400 001.

Phone no.: (022) 22757560; Email: deec.mcell-nch@gov.in

Date: 24.04.2026

F.No: CUS/DEEC/MISC/1697/2024-DEEC

SCN No.: 07/2026-27

DIN/Issue No.: I/4097019/2026

**SHOW CAUSE NOTICE ISSUED UNDER SECTION 124 read with SECTION 143 OF THE CUSTOMS ACT, 1962**

Whereas **M/s. INTERNATIONAL HOMELEX LTD. (IEC No. 389057525), having declared address at 401, SUMER KENDRA, PANDURANG BUDHKAR MARG, WORLI, MUMBAI-400018** (hereinafter referred to as "the Licensee"), was issued an Advance Authorization/DEEC Licenses bearing no. 0310305242 dated 03.12.2004 by the Office of the Director General of Foreign Trade (DGFT), which provided exemption from payment of duty on imported goods. The license was issued in accordance with Customs Notification No. 93/2004 dated 10.09.2004 of the Central Board of Indirect Taxes and Customs (CBIC), New Delhi. In accordance with the said notification, the Licensee had executed the Bond, No. S/5-LUT-TH-894/04 GR 7A dated 07.12.2004 of Rs. 4,68,875/- for duty amount Rs. 3,06,454/- for import of goods w.r.t. licence No. 0310305242 dated 03.12.2004 (**RUD1**). The detail of License and Bond executed by the Licensee is as follows:

TABLE-A

Sr. No.	License No. & Date	Assessable Value (in Rs.)	Duty Amount (in Rs.)	Bond No.	Bond Amount (in Rs.)
1.	0310305242 dated 03.12.2004	7,59,000/-	3,06,454/-	S/5 LUT-TH-894/04 GR 7A	4,68,875/-

2. In accordance with the aforesaid Notification, the Licensee executed a Bond against the Advance Authorization/DEEC License(s). By executing the Bond, the Licensee undertook to meet the export obligation under the conditions outlined in the said Notification and License and to submit evidence of fulfilling the obligation within 30 days from the expiration of

the Export Obligation period. Failure to meet this obligation would make the Licensee liable to repay the duty foregone along with applicable interest, as stipulated by the relevant Customs Notification.

3. The importer has availed Notification benefit under Notification No. 93/2004-Customs, dated 10.09.2004. The salient features of above said notifications are as below:

3.1 The Customs Notification No. 93/2004-Customs, dated 10.09.2004, provides duty exemptions for the import of inputs under the Advance Licence issued in terms of paragraph 4.1.3 of the Foreign Trade Policy (hereinafter referred to as the said licence) from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the whole of the additional duty, safeguard duty and anti-dumping duty leviable thereon, respectively, under sections 3, 8 and 9A of the said Customs Tariff Act.

3.2 The notification 93/2004-Customs, dated 10.09.2004 mandates that the importer at the time of clearance of the imported materials executes a bond with such surety or security and in such form and for such sum as may be specified by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself to pay on demand an amount equal to the duty leviable, but for the exemption contained herein, on the imported materials in respect of which the conditions specified in this notification have not been complied with, together with interest at the rate of fifteen percent per annum from the date of clearance of the said materials.

3.3 The notification 93/2004-Customs, dated 10.09.2004 mandates that the export obligation as specified in the said licence (both in value and quantity terms) is discharged within the period specified in the said licence or within such extended period as may be granted by the Licensing Authority by exporting resultant products, manufactured in India which are specified in the said licence and in respect of which facility under rule 18 or subrule (2) of 19 of the Central Excise Rules, 2002 has not been availed in respect of materials permitted under the said licence.

3.4 The notification 93/2004-Customs, dated 10.09.2004 also requires that the importer produces evidence of discharge of export obligation to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, within a period of 30 days of the expiry of period allowed for fulfilment of export obligation, or within such extended period as the said Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow.

4. It has been observed that the Licensee cleared imported goods with a total assessable value of ₹7,59,000/- under the aforementioned licence. Consequently, the Licensee availed an exemption from the payment of Customs duty amounting to ₹3,06,454/- and executed bonds under Section 143 of the Customs Act, 1962, for the clearance of goods against the conditions they had undertaken.

5. Whereas, Section 143 mandates that the Licensee furnish a bond to ensure compliance with specific conditions tied to the clearance of goods, particularly under schemes like the Duty Exemption Entitlement Certificate (DEEC) or Advance Authorization. This bond acts as a legal guarantee to fulfill obligations such as meeting export performance or using imported goods for designated purposes. In the event of a breach of conditions, such as failing to meet export obligations, authorities are empowered to invoke the bond to recover customs duties, interest and fine/penalties.

6. According to the above mandates imposed on goods imported under duty exemption, the Licensee was required to submit proof of export obligation discharge to the satisfaction of the Assistant/Deputy Commissioner of Customs within 30 days after the expiry of the obligation period or any approved extension. However, the Licensee has failed to submit the necessary documents to date. Demand notice dated 10.10.2024 (RUD-2) was issued to the Licensee, reminding them of their bond conditions and requesting the Export Obligation Discharge Certificate (EODC)/Redemption certificate, but no response has been received.

6 . 1 Further in the submitted Bond the Licensee has undertaken unconditionally and irrevocably to pay to the Customs the duty leviable on the goods imported in the event of failure to comply with the terms of the said licences No. 0310205242 dated 03.12.2004 and in the event of the failure to comply with the condition of the said notification and Licence in respect of the imported goods.

7. Therefore, the Licensee is alleged to have committed multiple violations under applicable laws and regulations. Specifically, the Licensee has failed to submit the requisite Export Obligation Discharge Certificate (EODC)/Redemption certificate within the prescribed timeline, thereby contravening the procedural requirements mandated under the Advance Authorization Scheme. Furthermore, the Licensee has failed to fulfil the stipulated export obligations as per the terms and conditions of the said scheme. Additionally, the Licensee appears to have violated the conditions of the bond executed under Section 143 of the Customs Act, 1962, by failing to furnish the EODC/Redemption certificate as required. These omissions and failures constitute breaches of the legal and statutory obligations imposed on the Licensee, rendering them liable for confiscation and therefore rendered themselves for appropriate action under the relevant provisions of law.

8. Relevant provisions of law applicable:

**I. Section 111. Confiscation of improperly imported goods, etc.-**

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

.....  
(o) : any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;

**II. SECTION 112 of the Customs Act, 1962 reads as under: Penalty for improper importation of goods, etc.- Any person, -**

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111, shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher: **Provided** that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest.

**III. SECTION 114AA of the Customs Act, 1962 reads as under: Penalty for use of false and incorrect material -** If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

**IV. SECTION 117 of the Customs Act, 1962 reads as under: 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 four lakh rupees.

**V. SECTION 143 of the Customs Act, 1962 reads as under: Power to allow import or export on execution of bonds in certain cases.-** (1) Where this Act or any other law requires anything to be done before a person can import or export any goods or clear any goods from the control of officers of customs and the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied that having regard to the circumstances of the case, such thing cannot be done before such import, export or clearance without detriment to

that person, the Assistant Commissioner of Customs or Deputy Commissioner of Customs may, notwithstanding anything contained in this Act or such other law, grant leave for such import, export or clearance on the person executing a bond in such amount, with such surety or security and subject to such conditions as the Assistant Commissioner of Customs or Deputy Commissioner of Customs approves, for the doing of that thing within such time after the import, export or clearance as may be specified in the bond.

- A. *If the thing is done within the time specified in the bond, the Assistant Commissioner of Customs or Deputy Commissioner of Customs shall cancel the bond as discharged in full and shall, on demand, deliver it, so cancelled, to the person who has executed or who is entitled to receive it; and in such a case that person shall not be liable to any penalty provided in this Act or, as the case may be, in such other law for the contravention of the provisions thereof relating to the doing of that thing.*
- B. *If the thing is not done within the time specified in the bond, the Assistant Commissioner of Customs or Deputy Commissioner of Customs shall, without prejudice to any other action that may be taken under this Act or any other law for the time being in force, be entitled to proceed upon the bond in accordance with law.*

9. As a consequence of the aforementioned violations, the Licensee is prima facie liable for the following legal actions under the Customs Act, 1962:

- a. The above acts of omission and commission by the Licensee have resulted in the denial of the duty benefit claimed under exemption notification 93/2004 dated 10.09.2004.
- b. The Licensee is liable to pay the customs duty amounting to Rs. ₹3,06,454/- (Rupees Three Lakh Six Thousand Four hundred Fifty Four only), along with applicable interest.
- c. Since the Licensee has not submitted the EODC/Redemption certificate within the prescribed timeline mentioned the exemption notification 93/2004 dated 10.09.2004 and the imported goods are not utilized for the purposes specified in the said notification and has thus violated the exemption notification conditions therefore the imported goods are liable for confiscation under Section 111(o) of the Customs Act, 1962.
- d. For the acts of omission and commission discussed above the Licensee has rendered the goods liable for Confiscation under section 111(o) therefore the Licensee is subject to penal action under Section 112(a) of the Customs Act, 1962.
- e. Further the Licensee has sought to evade the applicable Customs duty by false declaration regarding EODC/Redemption certificate in the submitted bond and thereby warranting the imposition of a penalty commensurate with the gravity of the offense under section 114AA.
- f. Further, for non-compliance of the timelines prescribed in the said

notification for submission of export obligation discharge certificate (EODC)/ Redemption certificate, the Licensee is liable to a penalty under section 117 of the Customs Act, 1962.

g. The bond executed by the Licensee shall be invoked to recover the foregone customs duty, along with applicable interest and any penalties deemed appropriate under the law.

10. Now, therefore, the Licensee is required to show cause to the Assistant/Deputy Commissioner of Customs, DEEC (Monitoring Cell), Office of the Commissioner of Customs (Export), New Custom House, Ballard Estate, Mumbai - 400001, as to why:

- i. The duty benefit claimed under exemption notification 93/2004 dated 10.09.2004 should not be denied.
  - ii. The imported goods having total assessable value of Rs. 7,59,000/- should not be confiscated under Section 111(o) of the Customs Act, 1962 read with conditions of Bonds executed in terms of Section 143 of the Customs Act, 1962 read with Notification No. 93/2004 dated 10.09.2004 as amended from time to time.
  - iii. The customs duty amounting to Rs. 3,06,454/- (Rupees Three Lakh Six Thousand Four Hundred Fifty Four only), along with applicable interest should not be recovered under the bond executed as per Section 143 of the Customs Act, 1962 read with conditions of Bonds executed in terms of Section 143 of the Customs Act, 1962 read with Notification No. 93/2004 dated 10.09.2004 as amended from time to time.
  - iv. Penalty should not be imposed under Section 112(a) of the Customs Act, 1962, for the stated violations.
  - v. Penalty should not be imposed under Section 114AA of the Customs Act, 1962, for the stated violations.
  - vi. The penalty under Section 117 of the Customs Act, 1962 should not be imposed.
  - vii. The bond should not be enforced to recover the duty foregone along with applicable interest.
11. The Licensee is hereby required to produce all references upon which they intend to rely in support of their defense.
12. The Licensee is further required to indicate in their written reply as to whether they intend to be heard in person before the case is adjudicated failing which it will be presumed that they do not desire a personal hearing.
13. If no reply is received within 30 days of receipt of this Notice and the Licensee do not appear before the adjudicating authority when the case is scheduled for hearing, the case will be decided ex-parte on the basis of material available on record.

14. This Notice is issued without prejudice to any other action that has been or may be taken under the Customs Act, 1962 or under any other law for the time being in force in the Republic of India. The Department reserves its rights to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material facts related to import of goods by them, which may come to the notice of the Department after issuance of this notice and prior to the adjudication of the case.

Digitally signed by  
ABHISHEK JAIN  
Date: 24-04-2026  
11:41:03

(Abhishek Jain)  
Joint Commissioner of Customs (In Situ)  
DEEC (M. CELL), Export Commissionerate

Relied Upon Documents.

1. Copy of Bonds (RUD -1)
2. Demand Notice (RUD-2).

To:

1. **M/s. INTERNATIONAL HOMELEX (IEC No. 0389057525),  
401, SUMER KENDRA, PANDURANG BUDHKAR MARG, WORLI,  
Contact No.-24984292, MUMBAI, Maharashtra-400018**

Copy to:

1. Dy./Asst. Commissioner, CHS (I/c Notice Board) for displaying on the notice.
2. Dy./Asst. Commissioner, EDI for uploading of website.
3. Guard File.



L.S.V. No.....

Proper Officer

2 DEC 2004

205

क्र 2558

दिनांक

7 DEC 2004

विक्रेती सौ. ज्योती प्र. दुआ

६, कोडांजी चात्र नं.-३, बासुदेव पेडणेकर बाग,

टाटा हॉस्पिटल जवळ मुंबई-४२

श्री/श्रीमती. International Hometex Ltd

बांस न्यायिकेतर मुद्रांक. पेपर विकला.

S.V. No. 205

ज्योती प्र. दुआ  
सौ. ज्योती प्र. दुआ  
परेल, मुंबई



S/5-LUT-TH- 894 / 04 GR 7A

ज्योती प्र. दुआ

**BOND FOR AVAILING DUTY EXEMPTION UNDER ADVANCE LICENCE**

To,

The President of India –  
Acting through the Deputy Commissioner of Customs,  
DEEC Department,  
Mumbai.

BOND ACCEPTED

A.O. 12/04

आनंद कुमार (I)  
ANAND KUMAR (I)

मुख्य निरूपक

Ashu 9-12-2004

A.C.

We – M/s. International Hometex Limited, 401, Sumer Kendra, Pandurang Budhkar Marg, Worli, Mumbai – 400 018 (hereinafter referred to as "The Obligors") which expression shall unless repugnant to the context or meaning thereof include our heirs, successors, executors, administrators, liquidators, legal representatives and assignees hereby hold and firmly bind ourselves jointly and severally unto the President of India – acting through the Deputy Commissioner of Customs, Department of Revenue, Ministry of Finance, Government of India, hereinafter referred to as "The Government" in the sum of Rs.4,68,875/- (Rupees Four Lacs Sixty Eight Thousand Eight Hundred Seventy Five Only) for which payment to be well and truly made. We – the Obligors bind myself / ourselves as by these presents.

Contd....2/-

For International Hometex Ltd.

V. Azhwar

Director.

20 Rs.



Date.....  
L.S.V. No.....

क्र. 2559 दिनांक 7 DEC 2004  
विक्रेता श्री. ज्योती प्र. दुआ  
६, क्रोडांभी चाक नं.-३, बासुदेव पेढणेकर मार्ग,  
टाटा हॉस्पिटल जवळ मुंबई-१२  
श्री/श्रीमती. International Hometex Ltd  
यांस व्याधिकेतर मुद्रांक पेपर विकता.  
S.V. No. 205

Proper Officer

2-DEC 2004  
205

2: २०५  
परल, मुंबई

WHEREAS we the Obligors have imported and / or intend to import goods listed in the Annexure-I availing customs duty exemption in terms of Notification of the Government of India in the Ministry of finance (Department of Revenue) No.93/2004 dated 10.09.2004 (hereinafter referred to as the "Said Notification") against the Import Licence No.0310305242 dated 03.12.2004 (hereinafter referred to as "The Licence") for the import of goods mentioned therein in the terms and conditions specified in the said Notification and Licence.

WHEREAS we – the Obligors are manufacturers and exporters holding:

- (1) Central Excise Registration No.AABCT1906GXM002 dtd.26.02.2004.
- (2) Export House Certificate No. 10912 dtd. 16.11.99

WHEREAS we – the Obligors have undertaken to fulfill the export obligation as specified in the said notification and the licence and to produce evidence of having so fulfilled the export obligation within 30 days from the expiry of the specified export obligation period to the satisfaction of the Government.

**NOW THE CONDITIONS OF THE ABOVE BOND ARE THAT:**

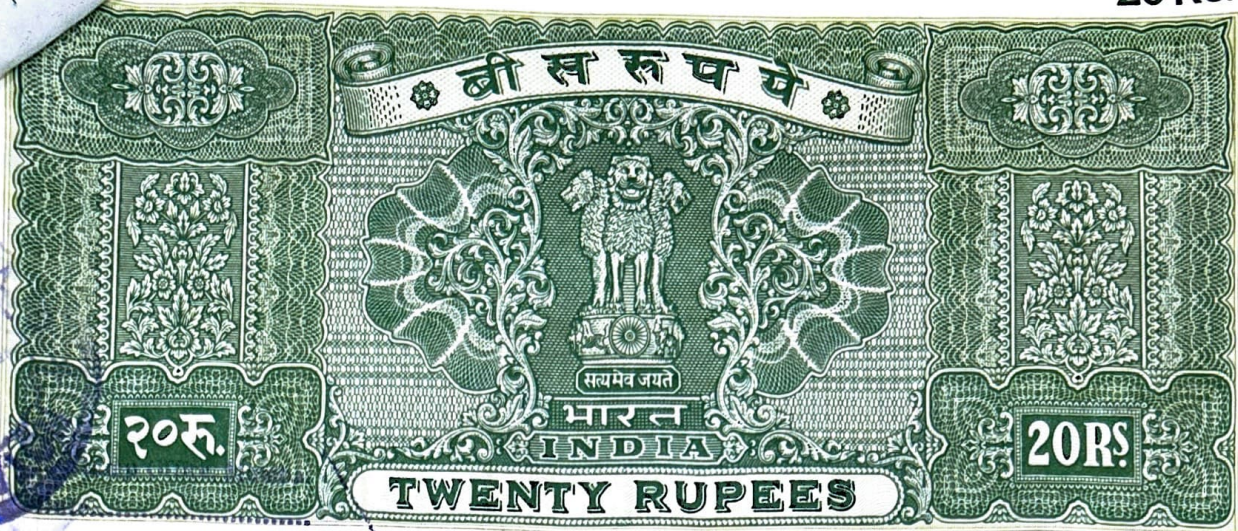
1. We – the Obligors shall observe all the terms and conditions of the said notification.

Contd...3.

For International Hometex Ltd.

V. Agrawal

Director.



L.S.V. No. ....

Proper Officer

12 DEC 2004

205

क्र. 2560

दिनांक

7 DEC 2004

विक्रेती सौ. ज्योती प्र. दुआ

६, कोडाजी बाळ नं.-२, वासुदेव पेडणेकर मार्ग,  
टाटा हॉस्पिटल जवळ मुंबई-१२श्री/श्रीमती. International Hometex Ltd  
यांस न्यायिकेतर मुद्रांक पेपर विकला.

S.V. No. 205 : 3 :

2. We, the Obligors shall observe all the terms and conditions specified in the licence.
3. We – the Obligors shall fulfill the export obligation as specified in the said notification and the licence and shall produce evidence of having so fulfilled the export obligation within 30 days from the expiry of the specified export obligation period to the satisfaction of the Government.
4. In the event of failure to fulfill full or part of the export obligation as specified in the said notification and the licence, we – the Obligors herein undertake to pay the customs duty, but for the exemption and also interest @ 15% per annum, thereon forthwith from the date of clearance of the imported goods till the date of payment of duty and without any demur to the Government.
5. We – the Obligors shall comply with the conditions and limitations stipulated in the said import and export policy as amended from time to time.
6. We – the Obligors shall not change the name and style under which we – the Obligors are doing business or change the location of manufacturing premises except with the written permission of the Government.

Contd...4/-

For International Hometex Ltd

Director.



Date.....

L.S.V. No.....

क्र. 2561 दिनांक

विक्रेती सौ. ज्योती प्र. दुआ

६, कांडाजी बाजार नं.-३, वासुदेव पेडणेकर मार्ग,

टाटा हॉस्पिटल जवळ मुंबई-१२

श्री/श्रीमती. International Hometex Ltd

यांस व्याधिकेतर मुद्रांक पेपर विकला.

S.V. No. 205

E7 DEC 2004

22 DEC 2004  
205

Proprietor Officer

सत्यमेव जयते  
सत्यमेव जयते  
सत्यमेव जयते

: 4 :

If each and everyone of the above conditions is duly complied with by us, the Obligors, the above written bond shall be void and of no effect, otherwise the same shall remain in full force and effect and virtue.

It is hereby declared by us – the Obligors and the Government as follows:-

1. The above written bond is given for the performance of an act in which the public are interested.
2. The Government through the commissioner of Customs or any other Officer of Customs recover the sums due from the Obligors in the manner laid down in sub-section (1) of the Section 142 of the Customs Act, 1962.

Provided always that the liability of the surety hereunder shall not be impaired or discharged by reason of any time being granted, or any forbearance, act or omission of the Government (whether with or without the knowledge or the consent of the surety) in respect of or in relation to the obligation and condition to be performed or discharged by the obligors nor shall it be necessary to sue the obligors before suing the surety for amounts hereunder.

AND the President of India shall at his option, be competent to make good all the loss and damages by endorsing his rights under the above written bond.

Contd.....5/-

For International Hometex Ltd.

V. Agrewal

Director.



Genera

Date.....

L.S.V. No.....

2 DEC 2004

Proper Officer

205

क्र 2552 दिनांक  
 बिक्रेती सौ. ज्योती प्र. दुभा  
 ६, कोडांजी चाळ नं.-३, वासुदेव पेडणेकर माग,  
 टाटा हॉस्पिटल जवळ मुंबई-४२  
 श्री/श्रीमती. International Hometex Ltd  
 बास न्यायिकेतर मुद्रांक पेपर विकला.

S.V. No. 205

E7 DEC 2004

: 5 :

स्टम्प वैधर  
 परेल, मुंबई

We further declare that this bond is given under the orders of the Central Government in the performance of an act in which the public are interested.

In these presents the words imposing singular shall include the plural and vice-versa where the context so requires.

IN WITNESS HEREOF these presents have been signed on 07 day of December 2004 hereinbefore written by the Obligors and the surety(ies).

Place: Mumbai.

Date: 07.12.2004

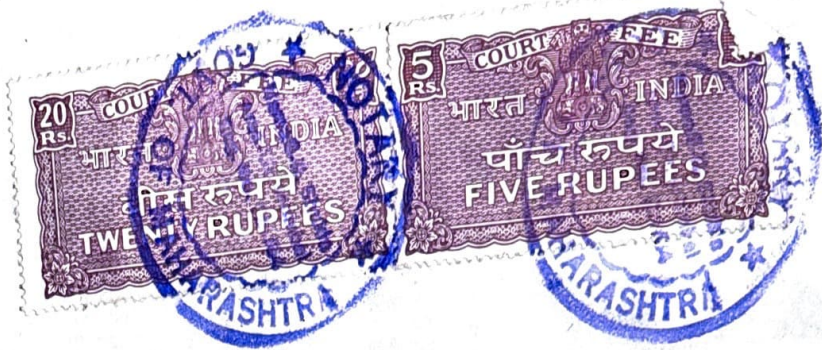
**WITNESS:**

1. Sandeep Mishra.  
International Hometex Limited.,  
401, Sumer Kendra, P.B. Marg,  
Worli, Mumbai – 400 018.
2. Chandresh Shah.  
International Hometex Limited.,  
401, Sumer Kendra, P.B. Marg,  
Worli, Mumbai – 400 018.

For International Hometex Ltd.

V. Arora  
 Director.

Contd...6/-



: 6 :

**ANNEXURE - I**

Advance Licence No.0310305242 dated 03.12.2004.

Sr. No.	Description of item allowed for import	Quantity	Assessable Value of goods in Rs.	Duty involved (but for exemption) in Rs.	Amount of interest for 3 years	Total Bond Amount.
1	2	3	4	5	6	7
1	Towelling product (GSM 690 & 750)	3000.00 kgs.	759000.00	306454.00	162421.00	468875.00

For International Hometex Ltd.

*V. Agrawal*

Director.



WITNESS

**ATTESTED**

**G. H. SHUKLA**

NOTARY GREATER MUMBAI

Jagdamba Bhavan. Ground Floor. G.K. Marg, Lower Parel, MUMBAI-400 013.

- 8 DEC 2004



Date.....  
L.S.V. No.....

2562

दिनांक  
विक्रेती सौ. लक्ष्मणी प्र. दुआ  
६, कांडाजी चाक नं.-३, वासुदेव पेढणेकर मार्ग,  
टारा हॉस्पिटल जवळ मुंबई-१२  
श्री/श्रीमती. International Hometex Ltd  
यांस न्यायिकेतर मुद्रांक पेपर विकला.  
S.V. No. 205

DEC 2004  
E7 DEC 2004

Proper Officer

2 DEC 2004  
205



स्टॅम्प वेंडर  
परेल, मुंबई



AFFIDAVIT

I, VINOD KUMAR AGRAWAL, Director of International Hometex Ltd. having its Registered Office at 401, Sumer Kendra, Pandurang Budhkar Marg, Worli, Mumbai - 400018 hereby declare and confirm that the Company has not been penalized under the provision of CUSTOMS ACT 1962, CENTRAL EXCISE ACT 1944, FOREIGN EXCHANGE REGULATION ACT and FOREIGN TRADE ACT and / or any other related ACTS for any violation of trade condition(s) in respect of import of raw materials and export of finished goods under DEEC/EPCG Scheme since the incorporation of the Company.

Date : 07.12.2004

Place : Mumbai.

For International Hometex Ltd.

*M. Agrawal*

Director.



ATTESTED

*G. H. Shukla*

G. H. SHUKLA  
NOTARY GREATER MUMBAI  
Jagdamba Bhavan, Ground Floor,  
1, ... g, Lower Parel,  
MUMBAI-400 013.

= 8 DEC 2004



भारत सरकार,  
वित्त मंत्रालय, राजस्व विभाग,  
कार्यालय आयुक्त सीमा शुल्क (निर्यात), मुंबई अंचल - 1,  
डी.ई.ई.सी. (एम.सी.) (DEEC M.C.) अनुभाग,  
चतुर्थ तल, नवीन भवन, नवीन सीमा शुल्क भवन,  
बापू जमादार चौक, बॅलार्ड एस्टेट, मुंबई - 400 001.  
Phone no.: (022) 22757560; Email: deec.mcell-nch@gov.in

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DIN:  
.10.2024

Date:

**BOND ENFORCEMENT-CUM-DEMAND NOTICE**

To,

**M/s. INTERNATIONAL HOMELEX LTD,  
401, SUMER KENDRA, , PANDURANG  
BUDHKAR MARG,WORLI, MUMBAI**

Gentlemen,

**Sub: Enforcement of Bond under Section 143 of Customs Act 1962 w.r.t.  
Advance License details of which mentioned in TABLE -Reg.**

SN	Advance License No	Date
1	310305242	03-12-2004

WHEREAS, the subject Advance license(s) was/were issued to **M/s. INTERNATIONAL HOMELEX LTD (IEC – 389057525)** (hereafter referred to as “Importer”) by DGFT and in accordance with the relevant notification thereto, Bond and Bank Guarantees (Wherever applicable) have been executed against the said licences by the importer and had undertaken to pay on demand, the duty foregone along with interest, in case of failure to comply with the condition of the licences as per the said notification. It has been undertaken by the importer to fulfil the Export Obligation within the period allowed in Advance License and to submit the Export Obligation Discharge Certificate (EODC) within the period of 30 days from the expiry of the period allowed for fulfilment of Export Obligation.

2. WHEREAS, as per records maintained at this office, Export Obligation Discharge Certificate /Redemption Certificate against aforesaid advance licenses has (have) not been submitted by importer so far.

3. Therefore, to **M/s. INTERNATIONAL HOMELEX LTD (IEC – 389057525)** is hereby directed to submit the Export Obligation Discharge Certificate (EODC)/ Redemption letter, if any, issued by DGFT authorities in respect of subject licence(s) or deposit the duty foregone under subject licence(s) along with the admissible interest thereon, within 10 days of receipt of

this demand notice (in person or by post or through e-mail) by them.

4. In case of failure to comply with the directions given, appropriate action to enforce the Bond and encashment of Bank Guarantee (Wherever applicable) executed by to **M/s. INTERNATIONAL HOMELEX LTD (IEC – 389057525)** for the recovery of duty foregone with admissible interest thereon and penalty (if any payable), against the subject licence(s), shall be initiated in terms of provision of Section 143 of Customs Act,1962.

**(Santosh M. Sonawane)**  
Dy. Commissioner of Customs

Signed by Santosh Madhav  
Sonawane  
Date: 10-10-2024 21:35:01