

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, बॉलार्ड एस्टेट, मुंबई - 400 001.

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

F.No: CUS/DEEC/REGN/2431/2022-DEEC

Date: 24.04.2026

SCN No.: 08/2026-27

DIN: Issue No. I/4097012/2026

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

Whereas **M/s. A. Infrastructure Limited (IEC No. 1388008807)**, having declared address at **P.O. Hamirgarh, Distt- Bhilwara, Rajasthan- 311025** and branch address at **121, Veena Beena Arcade, 1st Floor, Opposite Bandra Railway Station, Gurunanak Road, Bandra West, Mumbai - 400050** (hereinafter referred to as "the Licensee"), was issued Advance Authorization/DEEC License No. **P/L/3036467/c/xx/15/Q/95** dated **31.01.1996**.

The above license was issued 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. 128/94 dated 10.06.1994, of the Central Board of Indirect Taxes and Customs (CBIC), New Delhi. In accordance with the said notification, the Licensee had executed Bond No.- **SIL-364/96** dated **03.12.1996 (RUD-I)** of Rs. 5,50,000/- for duty amount Rs. 3,53,683/- for import of goods w.r.t license no. **P/L/3036467/c/xx/15/Q/95** dated **31.01.1996**.

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.	P/L/3036467/c/xx/15/Q/95 dated 31.01.1996	8,42,101/-	3,53,683/-	SIL-364/96	5,50,000/-
	<b>Total</b>	<b>8,42,101/-</b>	<b>3,53,683/-</b>		<b>5,50,000/-</b>

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. 128/94 dated 10.06.1994. The salient features of above said notification are as follows:

3.1 The Customs Notification No. 128/94 dated 10.06.1994, provides exemption to materials imported for use in the goods to be supplied to UNO, UN aided programme, projects aided by multilateral/bilateral agencies/Funds, FPZ, EOU, FTZ and fertilizer plants from whole of the duty of Customs leviable thereon, under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and from the whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act,

3.2 The notification 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 Assistant Commissioner of Customs or Deputy Commissioner of Customs binding himself to pay on demand, an amount equal to the duty leviable on the imported materials but for the exemption contained herein, in respect of which the conditions specified in this notification have not been complied with together with interest at the rate of 24% per annum from the date of clearance of materials.

3.3 The notification also requires that the importer produces evidence of having discharged obligation to supply final goods to the satisfaction of the said Assistant Commissioner of Customs or Deputy Commissioner of Customs within a period of 30 days from the expiry of period allowed for fulfilment of obligation to supply final goods or for such extended period as the Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow.

4. It has been observed that the Licensee cleared imported goods with a total assessable value of ₹8,42,101/- under the aforementioned license. Consequently, the Licensee availed an exemption from the payment of Customs duty amounting to ₹3,53,683/- and executed bond 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 27.03.2019 (**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 license No. P/L/3036467/c/xx/15/Q/95 dated 31.01.1996, and in the event of the failure to comply with the condition of the said notification and License 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:

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*(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 128/94 dated 10.06.1994.

b. The Licensee is liable to pay the customs duty amounting to Rs. 3,53,683/- (Rupees Three Lakhs Fifty Three Thousand Six Hundred Eighty Three only), along with applicable interest

c. Since the Licensee has not submitted the EODC/Redemption certificate within the prescribed timeline mentioned in the exemption notification 128/94 dated 10.06.1994 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, M/s A. Infrastructure Limited is required to show cause to the Joint Commissioner of Customs (in situ), Export, New Custom House, Ballard Estate, Mumbai - 400001, as to why:

- i. The duty benefit claimed under exemption notification 128/94 dated 10.06.1994 should not be denied.
  - ii. The imported goods having assessable value of Rs. 8,42,101/- 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. 128/94 dated 10.06.1994 as amended from time to time.
  - iii. The customs duty amounting to Rs. 3,53,683/- (Rupees Three Lakhs Fifty Three Thousand Six Hundred Eighty Three 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. 128/94 dated 10.06.1994 as amended from time to time.
  - iv. A penalty should not be imposed under Section 112(a) of the Customs Act, 1962, for the stated violations.
  - v. A 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 defence.
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.

Digitally signed by  
ABHISHEK JAIN  
Date: 24-04-2026  
11:39:25

(Abhishek Jain)  
Joint Commissioner of Customs (in situ)  
DEEC, New Custom House, Mumbai

Relied Upon Documents.

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

To:

1. **M/s. A. Infrastructure Limited (IEC No. 1388008807),  
P.O. Hamirgarh, Distt- Bhilwara, Rajasthan-311025**
2. **M/s. A. Infrastructure Limited (IEC No. 1388008807),  
121, Veena Beena Arcade, 1st Floor, Opposite Bandra Railway  
Station, Gurunanak Road, Bandra West, Mumbai - 400050**

Copy to:

1. Dy./Asst. Commissioner, CHS (I/c Notice Board) for display of the notice.
2. EDI to upload on Mumbai Customs Zone-I website.
3. Guard File.

**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)  
DEEC MONITORING CELL, BALLARD ESTATE, NEW CUSTOM HOUSE,  
MUMBAI 400 001.**

F. No. S/16-MISC-238/2018-19 DEEC(M. Cell)

Date- 27-03-2019

**BOND – ENFORCEMENT-CUM-DEMAND NOTICE**

To

M/s A. Infrastructure Ltd,  
P.O.- Hamigarh,  
Dist- Bhilwara  
Rajasthan-311025.

**Sub: Non-Submission of Export Obligation Discharge Certificate  
against Advance License No. 3036467 dated 31.01.96 – reg**

-----  
*above was*

The subject Advance Licenses mentioned ~~in the attached list~~ were issued to you by DGFT and in accordance with the relevant notification you had executed bonds of and had undertaken to pay on demand, the duty foregone along with interest, in case of failure to comply with the condition as per the said notification. You had undertaken to fulfil the export obligation within the license period 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. As per records of this office no Export Obligation Discharge Certificate has been submitted by you till date.

You are therefore, called upon to show cause within 15 days from the date of receipt of this notice.

(a) As to why the bond executed at the time of the clearance of the goods should not be enforced under section 143(3) of the Customs Act, 1962 and accordingly the duty foregone along with applicable interest should not be realized from you.

(b) As to why penalty under section 117 of the Customs Act, 1962 should not be imposed for non-fulfilment of terms and conditions for fulfillment of Export Obligation within the stipulated time laid down as per said notification and Licence.

In case no reply is received within 15 days, or you do not appear for a Personal Hearing, the case shall be decided **ex parte** on the basis of available evidence on records and action will be taken under the Customs Act, 1962.

In case EODC in respect of the captioned license has been issued by DGFT, you are requested to submit the same in **ORIGINAL** along with copy of the Licence to enable this office to cancel the bond executed by you.

*[Signature]*  
(JIJI JACOB)

Asstt. Commissioner of Customs  
DEEC (M.CELL)

*Issued by head post*

*AN*  
*05/3/19*

*EM 7376825402N*

364/96

50 Rs.



NP 2-1734 Date 31.12.96  
ACCEPTED  
For the  
THE  
29/11/96  
A.O.

श्री. सुविह काकाकर देवे.

पर्याप्त प्रारंभ सुविह विहित

२५/११/९६

24 OCT 1996

क्रमांक... 67

मि. A. Infrastructure Ltd.

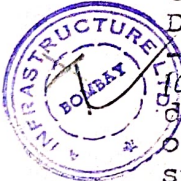
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पर्याप्त प्रारंभ सुविह विहित

The President of India,  
Acting through the  
Assistant Commissioner of Customs,  
Bombay.

SIL - 364/96

Whereas the president of india acting through the Assistant Commissioner of Customs, Bombay, Ministry of Finance, Govt. of India (hereinafter referred to as the Government) has agreed to grant to M/S A. Infrastructure Limited, P.O. Hamirgarh 311025, Dist. Bhilwara (Rajasthan) hereinafter referred to as importer/exporter, exemption in terms of notification no. 128/94 dated 10.6.94 against the import licence no. P/L/3036467/c/xx/15/Q/95 dated 31.1.96 (herein after referred to as licence for the import of the goods mentioned therein) on the terms and conditions specified in the said notification and licence.



Whereas M/S A Infrastructure Limited have undertaken to produce evidence in respect of export obligation to be discharged against the said licence No. P/L/3036467/c/xx/15/Q/95 dated 31.1.96 and notification no Cus/128/94 dated 10.6.94 within thirty days from the expiry of the export obligation period. Whereas M/S A Infrastructure Limited have further unconditionally and irrevocably undertaken to pay an amount equal to duty leviable on the goods cleared in terms of said



For A INFRASTRUCTURE LTD.  
(FORMERLY SHREE PIPES LTD.)

... 2



Authorised Signatory



श्री. सुनील काकासाहेब भोसले

महाराष्ट्र शासन शुद्धीकरण विभाग

24 OCT 1996

क्रमांक 65

पत्ता/स्थान  
श्री. सुनील काकासाहेब भोसले

M/s A. Infrastructure Limited

पिन कोड 507  
शुद्धीकरण विभाग

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श्री. सुनील काकासाहेब भोसले

notification no. 128/94 dt. 10.6.94 and licence no P/L/3036467/c/xx/15/Q/95 dt. 31.1.96 in the event of their failure to comply with the conditions of the said notification and licence in respect of the following consignment :-

SCHEDULE

- |  |   |                                     |
|--|---|-------------------------------------|
| 1. Licence No.   | : | P/L/3036467/c/xx/15/Q/95 dt 31.1.96 |
| 2. DEEC Book no.   | : | 209721 dt 31.1.96                   |
| 3. Description of goods allowed to be imported against the licence | : | Asbestos Fibre : 24.096MT           |
| 4. Approximate Assessable Value                                    | : | Rs8,42,101/-                        |
| 5. Duty leviable   | : | Rs3,53,683/-                        |
| 6. Bond amount   | : | Rs5,50,000/-                        |

...3

For A INFRASTRUCTURE LTD.  
(FORMERLY SHREE PIPES LTD.)

Authorized Signatory

No. P.D 4774. Date 31/12/96  
**BOND ACCEPTED**  
 For and on behalf of  
 THE PRESIDENT OF INDIA  
 A.C. *29/11/96* *[Signature]*  
 VII

*SKL-364/96*

The President of India,  
 Acting through the  
 Assistant Commissioner of Customs,  
 Bombay.

Whereas the president of india acting through the Assis-  
 tant Commissioner of Customs, Bombay, Ministry of Finance, Govt.  
 of India (hereinafter referred to as the Government) has agreed  
 to grant to M/S A. Infrastructure Limited, P.O. Hamirgarh 311025,  
 Dist. Bhilwara (Rajasthan) hereinafter referred to as importer/ex-  
 -porter, exemption in terms of notification no. 128/94 dated  
 10.6.94 against the import licence no. P/L/3036467/c/xx/15/Q/95  
 dt. 31.1.96 (herein after referred to as licence for the import  
 of the goods mentioned therein) on the terms and conditions  
 specified in the said notification and licence.

Whereas M/S A Infrastructure Limited have undertaken to pro-  
 -duce evidence in respect of export obligation to be disch-  
 -arged against the said licence No. P/L/3036467/c/xx/15/Q/95  
 dated 31.1.96 and notification no Cus 128/94 dated 10.6.94  
 within thirty days from the expiry of the export obligation  
 period . Whereas M/S A Infrastructure Limited have further  
 unconditionally and irrevocably undertaken to pay an amount  
 equal to duty leviable on the goods cleared in terms of said



For A INFRASTRUCTURE LTD.  
 (FORMERLY SHREE PIPES LTD.)

*[Signature]*

Authorised Signatory

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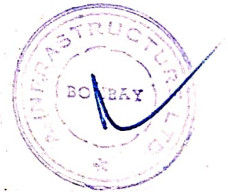


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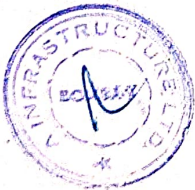
notification no. 128/94 dt. 10.6.94 and licence no P/L/3036467/c/xx/15/Q/95 dt. 31.1.96 in the event of their failure to comply with the conditions of the said notification and licence in respect of the following consignment :-

SCHEDULE

- |  |                                       |
|--|---------------------------------------|
| 1. Licence No.   | : P/L/3036467/c/xx/15/Q/95 dt 31.1.96 |
| 2. DEEC Book no.   | : 209721 dt 31.1.96                   |
| 3. Description of goods allowed to be imported against the licence | : Asbestos Fibre : 24.096MT           |
| 4. Approximate Assessable Value                                    | : ₹8,42,101/-                         |
| 5. Duty leviable   | : ₹3,53,683/-                         |
| 6. Bond amount   | : ₹5,50,000/-                         |



...3



For A INFRASTRUCTURE LTD.  
(FORMERLY SHREE PIP S. D.)

Authorised Signatory

..3..

Whereas M/S A Infrastructure Ltd. have also undertaken to calculate the duty amount with reference to the assessable value taken in the respective Bills of Entry pertaining to the licence and not with reference to value shown in Notification no. 128/94 dated 10.6.94 and licence no. P/L/3036467/C/XX/15/Q/95 dt 31.1.96.

Signed for and on behalf of the importer

Witnesses

: 1. *[Signature]*

RAMDAS U ANDHALVE  
265 BAZARGATE ST.  
BOMBAY - 400001

2.

~~S. KOTKAR~~  
SANGBETA S KOTKAR  
265 BAZARGATE ST  
BOMBAY - 400001

For A INFRASTRUCTURE LTD.  
(FORMERLY SHREE PIPES LTD.)

*[Signature]*  
Authorised Signatory

*Signd before me*  
*Jayanti Banerjee*

For J. BASU,  
CHA No. 11/469  
AS AGENT

