



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

F.No: CUS/DEEC/MISC/29/2024-DEEC

Date: 24.04.2026

SCN No.: 05/2026-27

DIN: 20260477N&000000A15F

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

Whereas M/s. D.K Exporters (IEC No. 390028606), having declared address at A-1/111 Shah & Nahar Industrial Estate, Lower Parel(W) Mumbai-400013 (hereinafter referred to as "the Licensee"), was issued an Advance Authorization/DEEC License bearing no. 0310038332 dated 19.05.2000 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. 30/97, dated 01.04.1997, of the Central Board of Indirect Taxes and Customs (CBIC), New Delhi. In accordance with the said notification, the Licensee had executed a Bond, No. S/5-LUT-1214/Gr VII 2000 dated 07.06.2000 of Rs. 20,92,705/- (RUD-1) for duty amount Rs. 12,16,689/- for import of goods w.r.t. license No. 0310038332 dated 19.05.2000. 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.	0310038332 dated 19.05.2000	15,33,306/-	12,16,689/-	S/5-LUT-1214/Gr VII 2000	20,92,705/-

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. 30/97 dated 01.04.1997. The salient features of above said notifications are as below:

3.1 The Customs Notification No. 30/97 dated 01.04.1997 exempts materials imported into India, against an Advance Licence with Actual User Condition in terms of para 7.4 of the Export & Import Policy 1997-2002 notified by the Government of India in the Ministry of Commerce vide Notification No. 1 /1997-2002, dated the 31st March, 1997 (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 leviable thereon under section 3 of the said Customs Tariff Act.

3.2 The Customs Notification No. 30/97 dated 01.04.1997 requires that the materials imported are covered by an Actual User Duty Exemption Entitlement Certificate (hereinafter referred to as the said certificate), issued by the Licensing Authority in the form specified in the Schedule annexed to this notification, in respect of the value, quantity, description, quality and technical characteristics.

3.3 The Customs Notification No. 30/97 dated 01.04.1997 requires 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 but for the exemption, 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 twenty-four per cent per annum from the date of clearance of the said materials.

3.4 The Customs Notification No. 30/97 dated 01.04.1997 further requires that the importer must fulfil the export obligation within the time specified in the said certificate or any extended period allowed, by exporting the specified resultant products manufactured in India by exporting resultant products manufactured in India which are specified in Part 'E' of the said certificate (hereinafter referred to as resultant products), and in respect of which facility under rule 12(1)(b) or rule 13(1)(b) of the Central Excise Rules, 1944 has not been availed, in respect of materials permitted under the said licence;. Proof of such fulfilment must be submitted to the Assistant/Deputy Commissioner of Customs within thirty days after the export obligation period (or any further time allowed). The duty-exempt imported materials may be used only for meeting the export obligation or for permitted replenishment and must not be sold, transferred, or used for any other purpose.

4. It has been observed that the Licensee cleared imported goods with a total assessable value of ₹15,33,306/- under the aforementioned licence. Consequently, the Licensee availed an exemption from the payment of Customs duty amounting to ₹12,16,689/- 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 29.10.2024 (**RUD-2**) and reminder Demand notice dated 13.11.2025 (**RUD-3**) 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 licence No. 0310038332 dated 19.05.2000, 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 30/97 dated 01.04.1997.

b. The Licensee is liable to pay the customs duty amounting to Rs. 12,16,689/- (Rupees Twelve Lakhs Sixteen Thousands Six hundred and Eighty-nine only), along with applicable interest.

c. Since the Licensee has not submitted the EODC/Redemption certificate within the prescribed timeline mentioned the exemption notification 30/97 dated 01.04.1997 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.

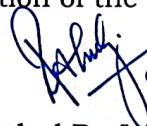
f. Further, for non-compliance of the timelines prescribed in the said notification for submission of export obligation discharge certificate (EODC)/ Redemption certificate, the Licensee is liable to a penalty under section 117 of the Customs Act, 1962.

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 Additional/Joint 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 30/97 dated 01.04.1997 should not be denied.
- ii. The imported goods having assessable value of Rs. 15,33,306/- (Rupees Fifteen Lakh Thirty Three Thousand and Three Hundred Six only) 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. 30/97 dated 01.04.1997 as amended from time to time.
- iii. The customs duty amounting to Rs. 12,16,689/- (Rupees Twelve Lakhs Sixteen Thousands Six hundred and Eighty-nine 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. 30/97 dated 01.04.1997 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. Penalty should not be imposed under Section 117 of the Customs Act, 1962.
 - 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. 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.


24.04.26

(Rahul D. Joldapke)
Joint Commissioner of Customs
DEEC (M. CELL), Export
Commissionerate

Relied Upon Documents.

1. Copy of Bond (RUD -1)
2. Demand Notice (RUD-2 & RUD-3).

To:

1. **M/s. D K Exporters**
3 KM, Chinhat Dewa Road,
Lucknow, Uttar Pradesh - 226019.

2. **M/s. D K Exporters**
A-1/111 Shah & Nahar Industrial Estate,
Lower Parel(W), Mumbai - 400013.

Copy to: 1. Dy./Asst. Commissioner, CHS (I/c Notice Board) for
display of the notice.
2. Dy./Asst. Commissioner, EDI for uploading of the
notice on the official site of Mumbai Customs Zone I
3. Guard File.

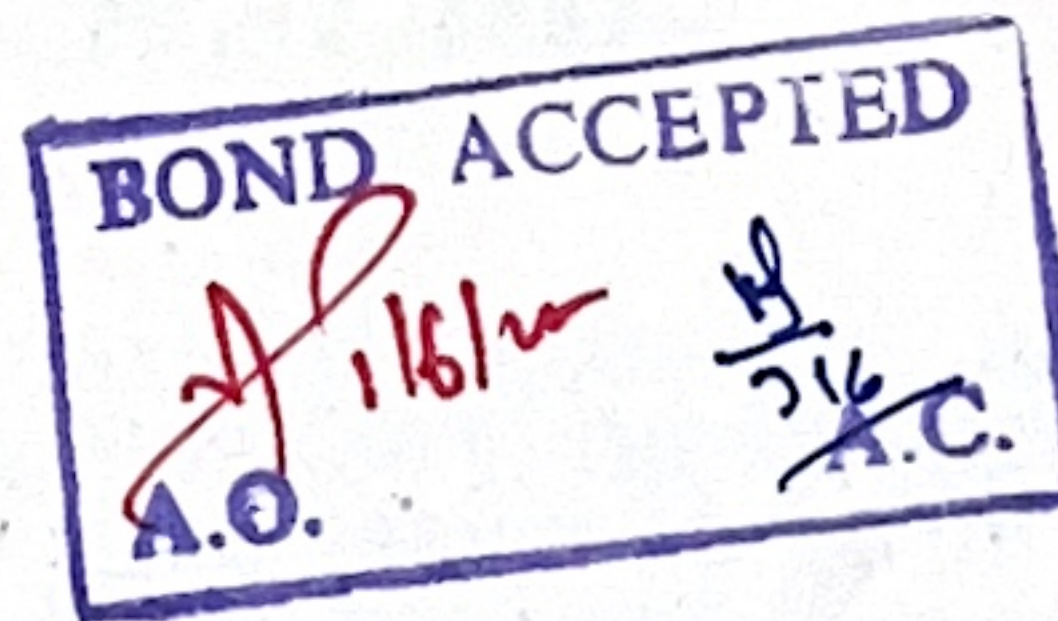


वर्क नं. 18
 क्रमांक
 प्रधान मुद्रांक कार्यालय, मुंबई
 दिनांक
 नंबरी/श्री. श्रीमती D.K. Exporters
 यांना न्यायेत्तर मुद्रांक
 चा विकला.

12 MAY 2000

T/H- 479/2000/11/110
 S/5-LUT-1214/97/11
 2000
 2/6/2000

प्रति विकला



TO,
 THE PRESIDENT OF INDIA
 ACTING THROUGH THE ASSISTANT
 COMMISSIONER OF CUSTOMS,
 MUMBAI.

WHEREAS THE PRESIDENT OF INDIA, ACTING THROUGH THE ASSISTANT COMMISSIONER OF CUSTOMS MUMBAI MINISTRY OF FINANCE GOVERNMENT OF INDIA. (HEREINAFTER REFERRED TO AS THE GOVERNMENT) HAS AGREED TO GRANT TO D.K.EXPORTERS., A-1/111 SHAH & NAHAR INDUSTRIAL ESTATE LOWER PAREL (W), MUMBAI- 400 013. (FULL EXPANDED NAME OF THE IMPORTER / EXPORTER, WITH COMPLETE ADDRESS) HEREINAFTER REFERRED TO AS IMPORTER/ EXPORTER, EXEMPTION IN TERMS OF NOTIFICATION NO. 30/97 DATED 01/04/97 AND LICENCE NO. 0310038332/5/03/00 DTD 19.05.2000 (HEREINAFTER REFERRED TO AS LICENCE FOR THE IMPORT OF THE GOODS MENTIONED THEREIN) ON THE TERMS AND CONDITIONS SPECIFIED IN THE SAID NOTIFICATION AND LICENCE.

CONTD.. 2.

For D. K. EXPORTERS

Partner.

WHEREAS M/S D.K.EXPORTERS HAVE UNDERTAKEN TO PRODUCE EVIDENCE IN RESPECT OF EXPORT OBLIGATION TO BE DISCHARGED AGAINST THE SAID LICENCE NO. 0310038332/5/03/00 DTD. 19.05.2000 NOTIFICATION NO. 30/97 DATED 01/04/97 WITHIN THIRTY DAYS FROM THE EXPIRY OF THE EXPORT OBLIGATION PERIOD. WHEREAS M/S D.K.EXPORTERS., HAVE FURTHER UNCONDITIONALLY AND IRREVOCABLY UNDERTAKEN TO PAY AN AMOUNT EQUAL TO THE DUTY LEVIABLE ON THE GOODS CLEARED / TO BE CLEARED IN TERMS OF SAID NOTIFICATION NO.30/97 DATED 01/04/97 AND LICENCE NO. 0310038332/5/03/00 DTD. 19/05/2000 IN THE EVENT OF THEIR FAILURE TO COMPLY WITH CONDITIONS OF THE SAID NOTIFICATION AND LICENCE IN RESPECT OF THE FOLLOWING CONSIGNMENT, SHEDULE OF WHICH IS GIVEN BELOW:-

- | | | |
|----|---|---|
| 1) | LICENCE NO. & DATE | : 0310038332/5/03/00 DTD. 19/05/2000 |
| 2) | DEEC BOOK NO. : | : A017237 |
| 3) | DESCRIPTION OF GOODS ALLOWED TO BE IMPORTED AGAINST THE LICENCE | : ITEM QTY(SQ MTRS)
FABRIC 11348.600 / 9520.YDS |
| 4) | APPROXIMATE ASSESSABLE VALUE | : Rs. 382416/-
Rs. 1150890/- |
| 5) | DUTY LEVIABLE | : 30% + NIL 16%+8%+5% OF 16%
CESS U.05%+4% SAD |
| 6) | DUTY FOREGONE (70.9604%)
(82.13858%) | : 35%+3.5% 16%+8%+15% OF 16%+0.05% CESS
Rs.271364/- Rs. 945325/- +4% SAD |
| 7) | COMPOUND INTEREST
(73%) | : Rs. 876016/- |
| 8) | BOND AMOUNT INCLUSIVE OF COMPOUND INTEREST | : Rs. 20,92,705/- |

For D. K. EXPORTERS
[Signature]
Partner,

WHEREAS M/S D.K.EXPORTERS., HAVE ALSO UNDERTAKEN TO CALCULATE THE DUTY AMOUNT WITH REFERENCE TO THE ASSESSABLE VALUE TAKEN IN THE RESPECT BILLS OF ENTRY PERTAINING TO THE LICENCE AND NOT WITH REFERENCE TO VALUE SHOWN IN SERIAL NO.4 ABOVE IN THE EVENT OF THEIR LIABILITY TO PAY DUTY ON THT GOODS CLEARED UNDER EXEMPTION IN TERMS OF NOTIFICATION NO. 30/97 DATED 01/04/97 AND LICENCE NO. 0310038332/5/03/00 DTD. 19.05.2000

SIGNED FOR AND ON BEHALF OF THE IMPORTER

For D. K. EXPORTERS

Partner,

WITNESS

1) JOHN MENEZES
BOMBARI HOUSE, R/NO. 2,
KAJUWADI, CHAKALA ROAD,
ANDHERI (W), BOMBAY - 400 099.

2) DINESH NAYAK
202/A BLUE ARCH, BAMANWADA,
VILE PARLE (EAST)
MUMBAI-400099

[Signature]



सत्यमेव जयते

भारत सरकार

GOVERNMENT OF INDIA

वाणिज्य मंत्रालय

MINISTRY OF COMMERCE

संयुक्त महानिदेशक, विदेश व्यापार का कार्यालय

OFFICE OF THE JOINT DIRECTOR GENERAL OF FOREIGN TRADE

मान्यता प्रमाण पत्र

Certificate of Recognition

निर्यात सदन

EXPORT HOUSE

गैसर्स को निर्यात-आयात नीति के उपबन्धों के
अनुसार एतद् द्वारा निर्यात सदन के रूप में मान्यता दी जाती है।
यह प्रमाण-पत्र, १ अप्रैल, से ३१ मार्च तक वर्षों की अवधि के लिए वैध है।

M/s. D.K. EXPORTERS, A.1 /111, SHAH & NAHAR INDL ESTATE, S.J. MARG, DHANRAJ

NILL-COMPOUND LOWER PAREL, MUMBAI 13 are hereby accorded the status
of an Export House in accordance with the provisions of the Exim Policy.

This Certificate is valid for a period of THREE years effective from 1st April, 1998.....
to 31st March, 2001

सं०

No 010015

दिनांक

Date 28/4/99

स्थान

Place MUMBAI.....

(S. L. GADGE)

आयत्तिक/क्षेत्रीय संयुक्त महानिदेशक, विदेश व्यापार

ZONAL/REGIONAL JOINT DIRECTOR GENERAL OF FOREIGN TRADE

GOVERNMENT OF INDIA
MINISTRY OF COMMERCEOFFICE OF THE JT.DIRECTOR GENERAL OF FOREIGN TRADE, NEW CGO BLDG,
NEW MARINE LINES, CHURCHGATE, MUMBAI : 400 020.

FILE NO.: 170/AM99/EH/FAS I

DT. 28/4/99

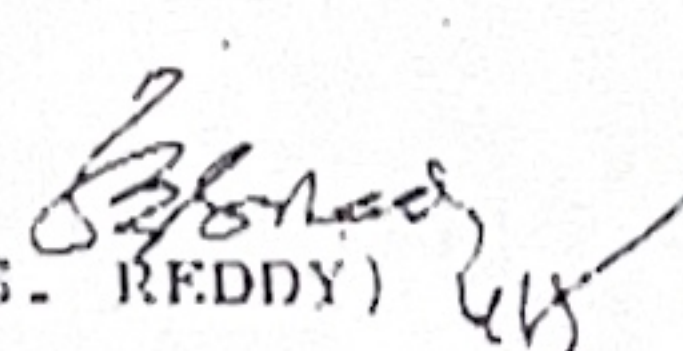
TO,
M/s. D. K. Exporters.
Mumbai - 400 013SUB : GRANT OF EXPORT HOUSE CERTIFICATE

GENTLEMEN,

WITH REFERENCE TO YOUR APPLICATION DT. 30/12-98 ON THE SUBJECT MENTIONED ABOVE, I AM FORWARDING HERewith, EXPORT HOUSE CERTIFICATE NO. 100/15 DT. 28.4.99 VALID FOR A PERIOD OF THREE YEARS FROM 01/04/1998 TO 31/03/2001.

2. THE EXPORT HOUSE CERTIFICATE SHALL BE SUBJECT TO THE CONDITIONS AS CONTAINED IN THE EXPORT AND IMPORT POLICY FOR 1997-2002 AND THE F.T. (D.R.) ACT 1992, THE RULES AND ORDER ISSUED THEREUNDER.
3. THE CONCERNED DEPARTMENT/AUTHORITIES ARE BEING INFORMED SEPARATELY.
4. ENTITLEMENT OF SPECIAL IMPORT LICENCE, IF ELIGIBLE, SHALL BE IN TERMS OF FOB/NEE VALUE.

YOUR'S FAITHFULLY,


(S.B.S. REDDY)

JT.DIRECTOR GENERAL OF FOREIGN TRADE

EXPORT HOUSE CERTIFICATE NO 10015 DT 28/4/99 entitlement OF SPECIAL
IMPORT LICENCE, IF ELIGIBLE SHALL BE IN TERMS OF NFE/FOB ON THE - ~~12/2~~
PRECEDING YEAR, AS PER PARA A/12.8 OF HANDBOOK (VOL.1) 12.5

(S.B.S. REDDY)
JT. DGFT., O/O JT. DGFT, MUMBAI

FILE NO 170/AM99/EH/FAS I
EXPORT HOUSE CERTIFICATE NO. 010015 DT 28/4/99
ENTITLEMENT OF SPECIAL IMPORT LICENCE IF ELIGIBLE, SHALL BE IN TERMS
OF NFE/FOB ON THE EXPORTS AS PER PARA ~~12.8~~ A/12.8 OF HANDBOOK -
PROCEDURES VOL. I (1997 - 2002) ~~IN THE PRECEDING YEAR~~ FOR THE
EXPORT MADE DURING THE VALIDITY PERIOD OF EXPORT HOUSE CERTIFICATE.

(S B S REDDY)
JT. DIRECTOR GENERAL OF FOREIGN TRADE
MUMBAI.



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

DIN:

Date: 10.2024

BOND ENFORCEMENT-CUM-DEMAND NOTICE

To,

M/s. D K EXPORTERS.,

3 KM, Chinhat Dewa Road, Lucknow, Uttar Pradesh - 226019,

Gentlemen/Madam,

-

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	310038332	19-05-2000
	310031555	21-03-2000

WHEREAS, the subject Advance license(s) was/were issued to M/s. D K EXPORTERS (IEC- 390028606) (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 licenses 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 licenses 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 the importer so far.

3. Therefore, M/s. D K EXPORTERS (IEC- 390028606) is hereby directed, to submit the Export Obligation Discharge Certificate (EODC)/ Redemption letter, if any, issued by DGFT authorities in respect of subject licenses or inform whether the said licenses is before any judicial forum or part of any dissolution proceedings pending before NCLT, if any or deposit the duty foregone under subject licenses 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 M/s. D K EXPORTERS (IEC- 390028606) 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
DEEC (M. CELL), NCH, MUMBAI

**Signed by Santosh Madhav
Sonawane**
Date: 29-10-2024 11:55:04

	<p>आयुक्त सीमाशुल्क का कायालय (निर्यात)</p> <p>OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)</p> <p>नवीन सीमाशुल्क भवन, बॉलर्ड एस्टेट मुंबई-४००००१</p> <p>NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI 400 001.</p> <p>Ph. : (022) 22757513/7556 Email: deec.mcell-nch@gov.in</p>
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F.No: CUS/DEEC/MISC/29/2024-DEEC

Date: .11.2025

REMINDER

BOND ENFORCEMENT-CUM-DEMAND NOTICE

To,

M/s D K EXPORTERS
3 KM, Chinhat Dewa Road,
Lucknow, Uttar Pradesh - 226019

Gentlemen,

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

S.No.	Advance License No	Date
1	0310038332	19-05-2000
2	0310031555	21-03-2000

WHEREAS, the subject Advance license(s) was/were issued to **M/s D K EXPORTERS** (IEC – 0390028606) (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 licenses 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 licenses 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 the importer so far.

3. Therefore, **M/s D K EXPORTERS** (IEC – 0390028606) is hereby directed, to submit the Export Obligation Discharge Certificate (EODC)/ Redemption letter, if any, issued by DGFT authorities in respect of subject licenses or inform whether the said licenses is before any judicial forum or part of any dissolution proceedings pending before NCLT, if any or deposit the duty foregone under subject licenses along with the admissible interest thereon, within 21 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 **M/s D K EXPORTERS** (IEC – 0390028606) for the recovery of duty foregone with admissible interest thereon and penalty (if any payable), against the subject licenses, shall be initiated in terms of provision of Section 143 of Customs Act,1962.

Digitally signed by

ABHISHEK JAIN

Date: 13-11-2025

18:16:41

(Abhishek Jain)

Deputy Commissioner of Customs

DEEC (M.Cell),NCH,Mumbai

Copy to: Superintendent (CHS) for displaying on notice board.