



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/907/2022-DEEC

05-06-2026

SCN No.: 10/2026-27

DIN: 20260677N0000924199

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

Whereas M/s. **INDIRA EXPORTS PVT LTD. (IEC 1191000010)**, having declared address at **19/1, 1st Floor, Silver Estate, Minalshree, Y.N. Road, Indore (Madhya Pradesh) -452003** (hereinafter referred to as "the Licensee"), was issued following Advance Authorization/DEEC Licenses bearing no.-

- (1) 310053286 dated 14.09.2000
- (2) 310078439 dated 27.03.2001
- (3) 310021179 dated 04.01.2000
- (4) 310030435 dated 09.03.2000

by the Office of the Director General of Foreign Trade (DGFT), which provided exemption from payment of duty on imported goods. The licenses (1) 310053286 and (2) 310078439 were issued in accordance with Customs Notification No. 51/2000 dated 27.04.2000 and licenses (3) 310021179 and (4) 310030435 were issued in accordance with Customs Notification No. 30/1997 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 the four Bonds (RUD1) i.e.

- (1) S/5-LUT-2621/2000-Gr VII dated 11.10.2000 of Rs. 24687/- for duty amount Rs. 14,270/- for import of goods w.r.t. license No. 310053286 dated 14.09.2000,
- (2) S/5-LUT-4040/2001-Gr VII dated 03.04.2001 of Rs. 45,300/- for duty amount Rs. 26,156/- for import of goods w.r.t. license No. 310078439 dated 27.03.2001,
- (3) S/5-LUT-238/2000-VII dated 14.01.2000 of Rs. 3,66,000/- for duty amount Rs. 2,11,196/- for import of goods w.r.t. license No. 310021179 dated 04.01.2000 and
- (4) S/5-LUT-798/2000-VII dated 24.04.2000 of Rs. 1,07,260/- for duty

amount Rs. 62,000/- for import of goods w.r.t. license No. 0310030435 dated 09.03.2000. 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.	310053286 dated 14.09.2000	18,023/-	14,270/-	S/5-LUT- 2621/2000 VII	24,687/-
2.	310078439 dated 27.03.2001	35,300/-	26,156/-	S/5-LUT- 4040/2001 VII	45,300/-
3	310021179 dated 04.01.2000	3,06,452/-	2,11,196/-	S/5-LUT- 238/2000 VII	3,66,000/-
4	310030435 dated 09.03.2000	76,443/-	62,000/-	S/5-LUT- 798/2000 VII	1,07,260/-
	Total	4,36,218/-	3,13,622/-		5,43,247/-

2. In accordance with the aforesaid Notification, the Licensee executed Bonds 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. 51/2000 dated 27.04.2000 and Notification No 30/1997 dated 01.04.1997. The salient features of above said notifications are as below.

3.1 The Customs Notification No. 51/2000-Customs, dated 27.04.2000, provides duty exemptions for the import of inputs under the Advance Authorization Scheme, as per the Foreign Trade Policy (FTP). The notification allows exemption 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 section 3, 8, and 9A of the said Customs Tariff Act. To avail of these exemptions, the importer must hold a valid Advance Authorization issued by the Director General of Foreign Trade (DGFT), which specifies the eligible inputs and corresponding export obligations.

3.2 The notification 51/2000-Customs, dated 27.04.2000 mandates that the importer at the time of clearance of the imported materials

executes a bond with such surety 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 percent per annum from the date of clearance of the said materials.

3.3 The notification 51/2000-Customs, dated 27.04.2000 requires that the export obligation is discharged within the period specified in the said certificate or within such extended period as may be granted by the Licensing Authority 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.

3.4 The notification 51/2000-Customs, dated 27.04.2000 also requires that the importer produces evidence of discharge of export obligation to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of customs 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 Assistant Commissioner of Customs or Deputy commissioner of Customs may allow.

3.4 The Customs Notification No. 30/97 dated 01.04.1997, provides duty exemptions for the import of inputs under the Advance Authorization Scheme, as per the Foreign Trade Policy (FTP). The notification allows exemptions 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.

3.5 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.

3.6 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 . 7 The Customs Notification No. 30/97 dated 01.04.1997 further requires that the importer must fulfil the export obligation within the period specified in the said certificate or within such extended period as

may be granted by the Licensing Authority 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(l) (b) or rule 13(l) (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 30 days of the expiry of period allowed for fulfilment of export obligation, or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow. The exempt materials shall not be disposed of or utilised in any manner except for utilisation in discharge of export obligation or for replenishment of such materials and the materials so replenished shall not be sold or transferred to any other person;.

4. It has been observed that the Licensee cleared imported goods with a total assessable value of 4,36,218/- under the aforementioned licenses. Consequently, the Licensee availed an exemption from the payment of total Customs duty amounting to ₹3,13,622/- 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 27.11.2024 (**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 license No. (1) 310053286 dated 14.09.2000, (2) 310078439 dated 27.03.2001, (3) 310021179 dated 04.01.2000 and (4) 310030435 dated 09.03.2000 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:

.....

(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 no. 51/2000 dated 27.04.2000 & 30/1997 dated 01.04.1997.

b. The Licensee is liable to pay the customs duty amounting to Rs Total ₹3,13,622/- (Rupees Three Lack Thirteen Thousand Six Hundred

Twenty Two only), along with applicable interest

c. Since the Licensee has not submitted the EODC/Redemption certificate within the prescribed timeline mentioned the exemption notification 51/2000 dated 27.04.2000 & 30/1997 dated 01.04.1997 respectively 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 51/2000 dated 27.04.2000 & 30/1997 dated 01.04.1997 should not be denied.
- ii. The imported goods having total assessable value of Rs. 4,36,218/- 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. 51/2000 dated 27.04.2000 & 30/1997 dated 01.04.1997 as amended from time to time.
- iii. The customs duty amounting to Rs. ₹3,13,622/- (Rupees Three Lacks Thirteen Thousand Six Hundred Twenty Two 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. 51/2000 dated 27.04.2000 & 30/1997 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 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 being issued without prejudice to any other action that may be taken against the Importer/Licensee and/or any other person, under the Customs Act, 1962 and/or 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 and/or export 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: 05-06-2026
17:11:31

(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 INDIRA EXPORTS PVT LTD. (IEC 1191000010),
19/1, 1st Floor, Silver Estate, Minalshree,
Y.N. Road, Indore (Madhya Pradesh) -452003**
2. **M/s INDIRA EXPORTS PVT LTD. (IEC 1191000010)
Tulshyan Bhavan, 5/1, Y. N. Road,**

Rani Sati Colony, Indore-452001 (M.P.)

Copy to:

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



S/S - LUT - 238/2000 VII
TH - 88/2000 VII NC
Jan 21/2000

Serial No. 772/2000
Date 21/1/2000

To,
The President of India,
Acting through
The Asst. Commissioner of Customs,
Mumbai.

BOND ACCEPTED
A.C.
8/1/00



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 M/s Indira Exports Private Limited, 5/1, Y.N.Road, Indore - 452003 hereinafter referred to as "Importer/Exporter", exemption in terms of Notification No. Cus. 30/97 dated 11-04-97 against the Import License No. 0310021179 dated 04-01-2000 (hereinafter referred to as the License for the import of goods mentioned therein) on the terms and conditions specified in the said notification and license.

Whereas M/s Indira Exports Private Limited have undertaken to produce evidence in respect of export obligation to be discharged against the said License No. 0310021179 dated 04-01-2000 and Notification No. Cus. 30/97 dated 11-04-97 within 30 days from the expiry of the export obligation period. Whereas, M/s Indira Exports Private Limited have further unconditionally and irrevocably undertake to pay an amount equal to the duty leviable on the goods cleared/to be cleared in terms of said Notification No. Cus 30/97 dated 11-04-97 and License No. 0310021179 dated 04-01-2000 in the event of their failure to comply with the conditions of the said notification and license in respect of the following consignment :-

WOMEN BEFORE MEN

For Indira Exports Pvt. Ltd.,

Sharad Tulbayan
Managing Director.

NOTARY
DISTT.-INDORE

SCHEDULE

1. License No.	:	0310021179 dated 04-01-2000
2. DEEC Book No.	:	A009440 dated 04-01-2000
3. Description of goods allowed to be Imported against the license (with Quantity)	:	Poly/Rayon/Spantex 26/70/4% 5180.70 Sq. Mtrs.
4. Approximate Assessable value of goods		
A] CIF Value	:	Rs. 303418.00
B] 1% handling charges	:	<u>Rs. 3034.00</u>
		Rs. 306452.00
5. Duty Leviable (40% + 16% + 4% + 0.05%):		Rs. 211196.00
6. Interest (73%)	:	<u>Rs. 154173.00</u>
7. Bond Amount	:	Rs. 366000.00

Whereas M/s Indira Exports Private Limited have also undertake to calculate the duty amount with reference to the assessable value taken in the respective Bills of Entry pertaining to the license and not with reference to value shown in serial No. 4 above in the event of their liability to pay duty on the goods cleared under exemption in terms of notification No. Cus 30/97 dated 11-04-97 and license No. 0310021179 dated 04-01-2000.

For Indira Exports Pvt. Ltd.,

Shawad Tulsiyan
Managing Director.

Witnesses :

1.

SWORN BEFORE ME

ATTESTED

[Signature]
NOTARY
DISTT.-INDORE

Signed for and on behalf of the Importer
For Indira Exports Pvt. Ltd.,

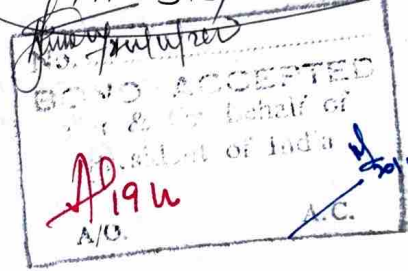
Shawad Tulsiyan
Managing Director.

100Rs.



S.S. Lit. 798-2000 dt 21/4/2000

TH- 315/2000/11 NC



To,
The President of India,
Acting through
The Asst. 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 M/s Indira Exports Private Limited, 5/1, Y.N.Road, Indore - 452003 hereinafter referred to as "Importer/Exporter", exemption in terms of Notification No. Cus. 30/97 dated 11-04-97 against the Import License No. 0310030435 dated 9.3.00 (hereinafter referred to as the License for the import of goods mentioned therein) on the terms and conditions specified in the said notification and license.

Whereas M/s Indira Exports Private Limited have undertaken to produce evidence in respect of export obligation to be discharged against the said License No.0310030435 dated 9.3.00 and Notification No. Cus. 30/97 dated 11-04-97 within 30 days from the expiry of the export obligation period. Whereas, M/s Indira Exports Private Limited have further unconditionally and irrevocably undertake to pay an amount equal to the duty leviable on the goods cleared/to be cleared in terms of said Notification No. Cus 30/97 dated 11-04-97 and License No.0310030435 dated 9.3.00 in the event of their failure to comply with the conditions of the said notification and license in respect of the following consignment :-

For INDIRA EXPORTS PVT. LTD.

Shard Malviya
MANAGING DIRECTOR

SCHEDULE

1. License No.	: 0310030435/2/03/00 DT.09.03.2000.
2. DEEC Book No.	: A 014891 DT. 09.03.2000.
3. Description of goods allowed to be Imported against the license (with Quantity)	: 100% POLYURETHENE FABRIC 631 METERS
4. Approximate Assessable value of goods	: Rs. 75,686/-
A) CIF Value	: Rs. 756.86
B) 1% handling charges	----- Rs. 76,443/-
5. Duty Leviable @35%+10%+16%+5%+4%	= Rs. 62,000/-
6. Interest @ 73%	: = Rs. 45,260/-
7. Bond Amount	: Rs. 1,07,260/-

Whereas M/s Indira Exports Private Limited have also undertake to calculate the duty amount with reference to the assessable value taken in the respective Bills of Entry pertaining to the license and not with reference to value shown in serial No. 4 above in the event of their liability to pay duty on the goods cleared under exemption in terms of notification No. Cus 30/97 dated 11-04-97 and license No. 0310030435 dated . 9.3.00

For INDIRA EXPORTS PVT. LTD.

Sharan Gulbayan
MANAGING DIRECTOR

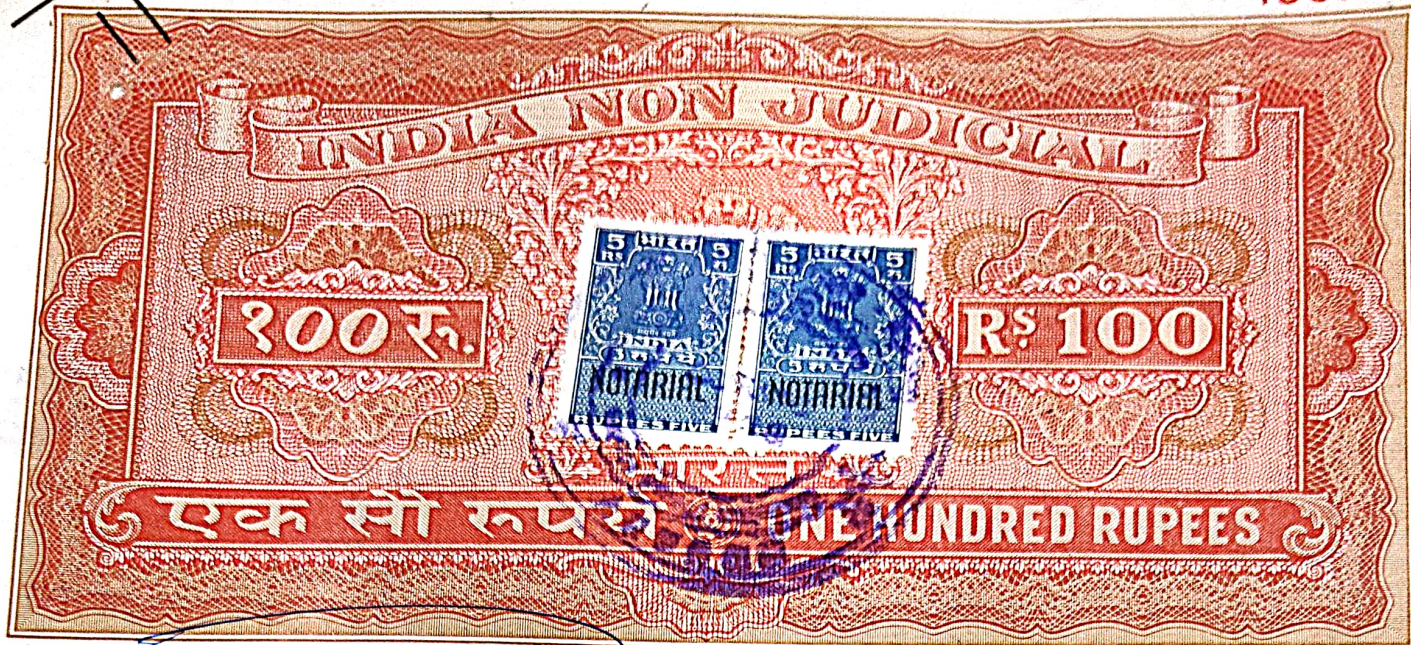
Witnesses :

1. S.D. Jagtap — *Jagtap*

2.

For INDIRA EXPORTS PVT. LTD.

Sharan Gulbayan
MANAGING DIRECTOR
Signed for and on behalf of the Importer



S-5-LUT-2621-2000QR VII
ATH-1216/00 VII N.C.
21/10/00

The President of India
Acting through
The Asst. Commissioner of Customs,
Mumbai.

BOND ACCEPTED
A.O. 23/10/00
A.C. 7/25/10/00

SERIAL No. 7277
DATE 31 OCT 2000

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 M/s. Indira Exports Private Ltd., 5/1 Y.N. Road, Indore - 452003 hereinafter referred to as "Importer/ Exporter", exemption in terms of Notification No. Cus. 51/2000 dated 28.08.2000 against the Import Licence No. 0310053286 dt: 14.09.2000 (hereinafter referred to as Licence for the import of goods mentioned therein) on the terms and conditions specified in the said notification and licence.

Whereas M/s. Indira Exports Private Limited have undertaken to produce evidence in respect of export obligation to be discharged against the said License No. 0310053286 dated 14.09.2000 and notification No. Cus. 51/2000 dated 28.08.2000 within 30 days from the expiry of the export obligation period. Whereas, M/s. Indira Export Pvt. Ltd. have further unconditionally and irrevocably undertake to pay an amount equal to the duty leviable on the goods cleared/ to be cleared in terms of said notification No. Cus 51/2000 DATED 28.08.2000 and License No. 0310053286 dated 14.09.2000 in the event of their failure to comply with the conditions of the said notification and License in respect of the following consignment :-

For Indira Exports Pvt. Ltd.

Sujata Tulshyan
Director

S.P. Shukla
NOTARY
CHH.-INDORE (M. P.)

SCHEDULE

1.	License No.	:	0310053286 dated 14.09.2000
2.	DEEC Book No.	:	A 019299 dated 14.09.2000
3.	Description of goods allowed to be imported against the license(with quantity)	:	65% Polyester X 35% Cotton Chambray fabric 165 yds.
4.	Approximate Assessable value of goods		
	A) CIF Value	:	Rs. 17845.00
	B) 1% handling charges	:	<u>Rs. 178.45</u>
			Rs. 18023.45
5.	Duty Leviable (Rs. 265/- per Kgs + 8% + 8% + 4%)	:	Rs. 14270.00
6.	Interest (73%)	:	Rs. 10417.00
7.	Bond Amount	:	Rs. 24687.00

Where as M/s. Indira Exports Pvt. Ltd. have also undertake to calculate the duty amount with reference to the assessable value taken in the respective Bills of Entry pertaining to the license and not with reference to value shown in serial No. 4 above in the event of their liability to pay duty on the goods cleared under exemption in terms of notification No. Cus 51/2000 dated 28.08.2000 and license No. 0310053286 dated 14.09.2000.

11 OCT 2000

Witnesses.

1.

2.

For Indira Exports Pvt. Ltd.

Sujata Tulsyan
Director

Signed for and on behalf of the Importer

Signed Before Me

S. P. Sharma
S. P. Sharma
NOTARY
INDORE (M.P.)

11 OCT 2000



S.5-LUT-4040/20014R-1
 TH.1920/2001 VII
 No.
BOND ACCEPTED
 For & On Behalf of
 President of India
 A/O 19/4/01 A.C.73 19/4/01

Serial No. 853
 Date 3/4/01

To,
 The President of India,
 Acting through
 The Asst. 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 M/s. Indira Exports Private Ltd., 5/1 Y.N. Road, Indore - 452003 hereinafter referred to as "Importer/ Exporter", exemption in terms of Notification No. Cus. 51/2000 dated 28.08.2000 against the Import Licence No. 0310078439 dt: 27.03.2001 (hereinafter referred to as Licence for the import of goods mentioned therein) on the terms and conditions specified in the said notification and licence.

Whereas M/s. Indira Exports Private Limited have undertaken to produce evidence in respect of export obligation to be discharged against the said License No. 0310078439 dated 27.03.2001 and notification No. Cus. 51/2000 dated 28.08.2000 within 30 days from the expiry of the export obligation period. Whereas, M/s. Indira Export Pvt. Ltd. have further unconditionally and irrevocably undertake to pay an amount equal to the duty leviable on the goods cleared/ to be cleared in terms of said notification No. Cus 51/2000 DATED 28.08.2000 and License No. 0310078439 dated 27.03.2001 in the event of their failure to comply with thje conditions of the said notification and License in respect of the following consignment :-

Gyanesh Joshi
 3/4/01
 Gyanesh Joshi (Advocate)
 B.A., LL.B. (Hons.)
 Notary, Dist. Indore (M.P.)

For Indira Exports Pvt. Ltd.
Sujata Tulshyan
 Director

SIGNED - BY - ME

Date of generation of DIN

08/06/2026

Name of the office issuing the document

Mumbai(Export-I) Customs Commissionerate

Name of the officer generating the DIN

Pradeep Kumar Soni

Designation of the officer generating the DIN

Superintendent / Appraiser / Senior Intelligence Officer

File number

CUS/DEEC/MISC/907/2022-DEEC

Date of issuing document

08/06/2026

Subject of the communication (document)

scn under section 124 read with section 143 of customs act, 1962

Category of the communication (document)

Notices

Selected Notices SCN

SCN Number *

10/2026-27

Authority Issuing SCN *

Deputy commissioner

Date of Issue *

05/06/2026

OK



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: .11.2024

BOND ENFORCEMENT-CUM-DEMAND NOTICE

To,
M/s..INDIRA EXPORTS PVT LTD.
Tulshyan Bhavan, 5/1, Y.N. Road,
Rani Sati Colony,
Indore -452001 (M.P)

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	310021179	04-01-2000
2	310053286	14-09-2000
3	310078439	27-03-2001
4	310030435	09-03-2000

WHEREAS, the subject Advance license(s) was/were issued to M/s. INDIRA EXPORTS PVT LTD (IEC- 1191000010) (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. INDIRA EXPORTS PVT LTD (IEC- 1191000010) 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. INDIRA EXPORTS PVT LTD (IEC- 1191000010) 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.

Signed by Santosh Madhav
Sonawane

(Santosh M. Sonawane)
Dy. COMMISSIONER OF CUSTOMS
DEEC (M. CELL), NCH, MUMBAI

Date: 27-11-2024 17:23:29