प्रधानआयुक्त सीमाशुल्क का कार्यालय (सामान्य)
OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)
कस्टमब्रोकरअनुभाग,नवीन सीमाशुल्क भवन,
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE,
बेलार्ड इस्टेट,मुंबई – I
BALLARD ESTATE, MUMBAI ZONE – I

F. No. GEN/CB/482/2026-CBS Date: 14.10.2026

SHOW CAUSE NOTICE No. 34 /2026-27

UNDER REGULATION 17 OF THE CUSTOMS BROKER LICENSING REGULATION, 2018

M/s. Chinubhai Kalidas and Bros. (CHA No. 11/0011), having office address at Kulkarni Patil Bhawan, 2nd Floor, 14 Murzvan Road, Opposite New Empire Cinema, Fort, Mumbai – 400001 [hereinafter referred to as the Customs Broker/CB], is holding a regular Customs Broker licence bearing No. 11/0011 issued by Commissioner of Customs, Mumbai under Regulation 10(1) of the Customs House Agents Licensing Regulations (CHALR), 1984 [Now regulation 7(2) of Customs Broker Licensing Regulations (CBLR, 2018)] and as such they are bound by the regulation and condition stipulated therein.

2. An offence report in the form of Show Cause Notice No. 457/2026-27/ADC/CEAC/NS-II/CAC/JNCH/CARMA issued vide F. No. SG/INV-38/2021-22/SIIB(X)/JNCH & CUS/ASS/MISC/915/2025-CEAC dated 17.07.2026, issued by the additional Commissioner of Customs/ CEAC, Office of the Commissioner of Customs, NS-II, JNCH, in the case of M/s. Vertellus Specialty Materials (India) Pvt. Ltd. (subsequently renamed as M/s. Aurorium India Pvt. Ltd. (IEC-5210018784), along with the relied upon documents (RUDs), has been received by this office. The said proceedings inter alia concern incorrect classification of the goods "4, 4-Dichloro Diphenyl Sulphone" and consequential availment of undue MEIS benefit.

3. BRIEF FACTS OF THE CASE:

3.1 M/s. Vertellus Specialty Materials (India) Pvt. Ltd. (subsequently M/s. Aurorium India Pvt. Ltd.) had filed some shipping bills for export of goods "4, 4-Dichloro Diphenyl Sulphone" through their authorized Customs Broker M/s. Chinubhai Kalidas and Bros (CHA No. 11/0011). From the year-wise export data and investigation carried out by SIIB (X), it is observed that:

- The exporter classified 4,4-Dichloro Diphenyl Sulphone under CTH 29049090 during 2015–2016 and under CTH 29309099 during 2017–2020. Both these classifications carried MEIS benefit @ 2% of FOB value during the relevant periods.

- However, with effect from 01.01.2020, a specific tariff entry, CTH 29309098, was introduced specifically covering "Dichloro Diphenyl Sulphone" vide Notification No. 89/2019-Cus. (NT) dated 10.12.2019 read with Section 88(b) of the Finance (No. 2) Act, 2019, effective from 01.01.2020 which carried NIL MEIS, whereas CTH 29309099 continued to carry MEIS @ 2% of FOB value.
- Despite introduction of the specific CTH 29309098, the exporter continued to declare the subject goods under CTH 29309099 during the period 01.01.2020 to 31.12.2020 and thereby availed/claimed MEIS benefit @ 2% of FOB value.
- From 2021, the exporter started declaring the goods under the specific CTH 29309098, under which no MEIS benefit was available.
- Thus, the investigation noticed that the subject goods had, during the relevant period from 01.01.2020 to 31.12.2020, wrongly been declared under RITC 29309099 for the purpose of availing higher MEIS benefits. Although, a specific tariff entry, RITC 29309098, for "Dichloro Diphenyl Sulphone" was inserted with effect from 01.01.2020 which carried NIL MEIS benefit, whereas the exporter continued to declare the goods under the earlier heading 29309099 and claimed MEIS benefit at 2% of FOB value.

3.2 Thus, as per the offence proceedings, exporter, by wrongly classifying the subject goods under RITC 29309099 instead of correct RITC 29309098, during the period 01.01.2020 to 31.12.2020 in respect of the shipping bills filed from Nhava Sheva port covered by the investigation, has availed undue MEIS benefit of Rs. 41,58,959/-.

4. Brief background of MEIS:

- The Merchandise Exports from India Scheme (MEIS) was introduced under the Foreign Trade Policy, 2015–20 with the objective of promoting the manufacture and export of notified goods/products and compensating exporters for infrastructural inefficiencies and associated costs.
- Under MEIS, eligible exports were granted Duty Credit Scripts calculated at the prescribed percentage of the FOB value of exports. These scripts were transferable and could be utilised for specified customs duties and other eligible liabilities, subject to the conditions of the scheme.

5. EXPORTER'S SUBMISSIONS:

The exporter vide letter dated 28.10.2021 submitted their submissions as follow:

a. Among their export products one of the products was "4,4 Dichloro Diphenyl Sulphone and the same was being classified by them under CTH

29309099 of the Customs Tariff Act, 1975 which covered the residual Tariff Entry "Other" as there was no specific Tariff entry for the said product.

b. Even the MEIS benefit was being claimed under CTH 29309099 as per Appendix 3B of the MEIS @ 2% of FOB.

c. Further by virtue of Section 88(b) of the Finance Act (No. 2) Act, 2019 (23 of 2019), a specific tariff entry by way of CTH 29309098 was inserted as per fifth schedule of the said Act at Sr. No. 19 after the tariff entry CTH 29309097 to specifically cover "4, 4 Dichloro Diphenyl Sulphone and the same was effective from 01.01.2020.

d. In view of the above amendment, w.e.f. 01.01.2020, there was a specific tariff entry CTH 29309098 for their product "4,4 Dichloro Diphenyl Sulphone".

e. However, their Custom Broker was apparently unaware of the above amendment so they continued to file their shipping bill under earlier CTH 29309099 and they continued to claim MEIS benefit under ITC (HS) 29309099.

f. They were made aware during one of the exports in the month of December 2020 that the tariff entry 29309099 followed by them is no longer valid as there is specific tariff entry CTH 29309098, which specifically cover their product "4, 4 Dichloro Diphenyl Sulphone" and they immediately adopted the same.

g. They continued using the old classification until December 2020, although they only availed the MEIS benefits until March 2020.

h. Their total balance of MEIS benefit lying unutilized is Rs. 1,54,81,737/-out of which Rs. 65,85,812/- pertains to the period from January 2020 to March 2020 and the remaining balance pertains to period prior to 01.01.2020.

Thus, the exporter, in its statement/submission, stated that it was not aware of the insertion of RITC 29309098 with effect from 01.01.2020 and their CB continued to claim MEIS benefit under CTI 29309099. They came to know about the change in classification in December 2020. It was further stated that thereafter the subject goods were classified under RITC 29309098.

6. Summons and Statement of the Customs Broker

6.1 The CB was issued summons vide CBIC-DIN-20221078NT0000621396 dated 18.10.2022, CBIC-DIN-20250778NW0000555F76 dated 31.07.2025, CBIC-DIN-20250878NW000000C33D dated 05.08.2025 and CBIC- DIN-20250878NW0000616566 dated 08.08.2025. The CB finally appeared through its G-Card holder Shri Chirag Somalal Shah on 12.08.2025 and its statement was recorded.

6.2 The statement of Shri Chirag Somalal Shah, G-Card holder, on behalf of M/s. Chinubhai Kalidas and Bros., was recorded under Section 108 of the Customs Act, 1962 on 12.08.2025. He stated, inter alia, that:

a) The CB agreed with the exporter's statement that the CB had failed to notify the exporter about the change in RITC/HSN for "4,4-Dichloro Diphenyl Sulphone" until December 2020.

b) He accepted this lapse and acknowledged that it was the duty of the CB to verify the correct classification of the export goods. He further stated that the proper classification was CTH 29309098, whereas the goods had mistakenly been classified under CTH 29309099.

c) He stated that upon realizing the error in December 2020, the CB informed the exporter about the change and thereafter started filing shipping bills under the correct HSN 29309098. He also stated that the lapse was not intentional or with any mala fide intent to claim undue benefit.

7. Role of the Customs Broker in the availment of MEIS benefit:

- M/s Chinubhai Kalidas & Bros., being the Customs Broker of the exporter, was responsible for filing the Shipping Bills with the correct RITC/HSN classification and exercising due diligence in advising the exporter regarding the applicable tariff classification.
- However, despite the introduction of RITC 29309098 w.e.f. 01.01.2020, the CB continued to file Shipping Bills under the outdated RITC 29309099, thereby enabling the exporter to claim MEIS benefit at 2% instead of the applicable NIL rate.
- The CB subsequently admitted that it had failed to inform the exporter about the change in RITC/HSN until December 2020. Thus, the CB's role was in facilitating the availment of ineligible/wrong MEIS benefits through filing of Shipping Bills under the incorrect RITC.

8. Thus, from the investigation and the material available on record, the following omission and commission leading to violation of obligations stipulated in Regulation 10 of CBLR, 2018 are apparent:

8.1 Regulation 10(d) of CBLR, 2018:

"A Customs Broker shall advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be."

It appears that the CB, while undertaking clearance work for the exporter, failed to advise the exporter regarding the change in the tariff classification applicable to the subject goods with effect from 01.01.2020. The CB continued to file shipping bills under the outdated RITC 29309099, notwithstanding the insertion of specific RITC 29309098 for the subject goods. The CB itself, through its authorised G-Card holder, has acknowledged that it was its duty to verify the correct

classification and has accepted the lapse. Thus, the CB appears to have failed to discharge its obligation under Regulation 10(d) of CBLR, 2018.

8.2 Regulation 10(e) of CBLR, 2018:

"A Customs Broker shall exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage."

It appears that the CB failed to exercise the requisite due diligence in relation to the classification of the subject goods. The specific tariff entry RITC 29309098 was effective from 01.01.2020, yet the CB continued to process/file shipping bills under RITC 29309099. The CB has admitted that the correct classification was CTH 29309098 and that the use of CTH 29309099 was a mistake. Such failure to ascertain and act upon the correct tariff classification appears to constitute failure to exercise due diligence as required under Regulation 10(e) of CBLR, 2018.

8.3 Regulation 10(f) of CBLR, 2018:

"A Customs Broker shall not withhold information contained in any order, instruction or public notice relating to clearance of cargo or baggage issued by the Customs authorities, as the case may be, from a client who is entitled to such information."

The material presently available indicates that a specific tariff entry, CTH 29309098, was introduced specifically covering "Dichloro Diphenyl Sulphone" vide Notification No. 89/2019-Cus. (NT) dated 10.12.2019 read with Section 88(b) of the Finance (No. 2) Act, 2019, effective from 01.01.2020 which carried NIL MEIS. However, CB did not intimate the exporter about the change in classification until December, 2020. Thus, the CB failed to discharge its obligation under Regulation 10(f) by withholding/ failing to communicate relevant information concerning the correct classification of the export goods from its client.

8.4 Regulation 10(m) of CBLR, 2018:

"A Customs Broker shall discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay."

The material presently available indicates that The CB failed to discharge its duties with utmost speed and efficiency inasmuch as, despite the introduction of the specific tariff entry CTH 29309098 with effect from 01.01.2020, it continued to file Shipping Bills under the outdated CTH 29309099 and failed to promptly advise the exporter regarding the change. The said lapse continued until December 2020, when the CB admittedly became aware of the change and thereafter started filing Shipping Bills under the correct classification. Such prolonged delay in updating and correcting the classification demonstrates failure to discharge the duties of a Customs Broker with the requisite speed and efficiency, thereby attracting Regulation 10(m) of CBLR, 2018.

8.4 Regulation 10(q) of CBLR, 2018:

"A Customs Broker shall co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees."

The material presently available on record indicates that the Customs Broker, M/s. Chinubhai Kalidas and Bros., failed to join the investigation promptly. Summons were issued to the CB vide CBIC-DIN 20221078NT0000621396 dated 18.10.2022, CBIC-DIN-20250778NW0000555F76 dated 31.07.2025, CBIC-DIN-20250878NW000000C33D dated 05.08.2025, and CBIC-DIN 20250878NW0000616566 dated 08.08.2025. However, the CB failed to appear in response to the said summons, indicating a failure to cooperate with the investigation in a timely manner. It was only after persistent follow-up by the Department that the CB finally joined the investigation on 12.08.2025 through its G-Card holder, Shri Chirag Somalal Shah, after a delay of approximately 2 years, 9 months and 25 days from the date of the first summons.

Thus, the prolonged delay in joining the investigation, despite the issuance of repeated summons, indicates that the CB failed to join the investigation promptly, thereby attracting the provisions of Regulation 10(q) of CBLR, 2018.

9. Custom Broker has a very crucial role in the clearance of goods through Customs which involve application of different laws and detailed procedures which are often complex. CB makes various representations before the Custom House on behalf of the importer and exporter relating to the nature of the goods, conditions under which they were imported/exported, their value etc. It is the responsibility of CB to have requisite knowledge to undertake such clearances. The very objective of CBLR, 2018 is to ensure that CB acts honestly and efficiently in the conduct of his business. It is not difficult to foresee the consequences that may arise if CB acts in a negligent manner.

10. In view of the above, as per of Regulation 17(1) of CBLR, 2018, CB M/s. Chinubhai Kalidas and Bros. (CHA No. 11/0011) & PAN- is hereby called upon to show cause, as to why:

a. The Customs Broker license (CB No. 11/0011) issued to them should not be revoked under regulation 14 read with regulation 17 of the CBLR, 2018;
b. Security deposited should not be forfeited under regulation 14 read with regulation 17 of the CBLR, 2018;
c. Penalty should not be imposed upon them under regulation 18 read with regulations 17 of the CBLR, 2018.

11. The CB M/s. Chinubhai Kalidas and Bros. (CHA No. 11/0011) & PAN-() is directed to submit written submission to this show cause notice within **30 days**

may be fixed and to produce proof of evidence/documents, if any, in their defence to the Inquiry Officer, Shri GVSS Sharma, Assistant Commissioner of the Audit Commissionerate who shall conduct inquiry under Regulation 17 of CBLR, 2018. If no reply is received within the stipulated time period, it will be presumed that they have no explanation to offer and it will be presumed that they do not want personal hearing and the issue will be decided on the facts available on records.

12. This notice is being issued without prejudice to any other action that may be taken against the CB or any other person(s)/firm(s) etc. under the provision of the Customs Act, 1962 and Rules/Regulation framed there under or any other law for the time being in force.

14.10.26

(Ajay Kumar Pandey)
Pr. Commissioner of Customs (General)
New Custom House, Mumbai-I

To,
M/s. Chinubhai Kalidas and Bros. (CHA No. 11/0011),
Kulkarni Patil Bhawan, 2nd Floor, 14 Murzvan Road,
Opposite New Empire Cinema, Fort, Mumbai – 400001

Copy to:
1. The Pr. Chief Commissioner/Chief Commissioner of Customs, Mumbai Zone-I, II & III.
2. Inquiry Officer, for necessary action under Regulation 17 of CBLR, 2018.
3. DC/SIIB(X), JNCH.
4. DC/CBLMS, NCH – Zone-I.
5. Office copy.

cbsec.nch < cbsec.nch@gov.in >

Show Cause Notice no. 457/2026-27/ADC/CEAC/NS-II/CAC/JNCH/CARMA issued to M/s Aurorium India Pvt. Ltd. (formally known as M/s Vertellus Specialty Materials (India) Pvt. Ltd. (IEC- 5210018784)-reg.

CEAC JNCH < ceac.jnch@gov.in >

Wed, 22 Jul 2026 1:55:57 PM +0530

To "chiragshah"<chirag.shah@ckb-india.com>,"ckbgen"<ckbgen@ckb-india.com>,"ask"<ask@aurorium.com>,"tkhan"<tkhan@aurorium.com>,"info"<info@aurorium.com>,"SIIB(X) JNCH"<siibx.jnch@gov.in>,"CHS JNCH"<chs-jnch@gov.in>,"Customs Broker Section"<cbsec.nch@gov.in>

Tags AdmindiariseFLAG125115

Sir/Madam,

Please find attachment regarding Show Cause Notice no. 457/2026-27/ADC/CEAC/NS-II/CAC/JNCH/CARMA issued to M/s Aurorium India Pvt. Ltd. (formally known as M/s Vertellus Specialty Materials (India) Pvt. Ltd. (IEC- 5210018784)) for kind information and further necessary action.

CEAC, JNCH
Nhava Sheva

2 Attachment(s)

SCN-Aurorium India Pvt. Ltd.pdf
267.7 KB

RUDs-Aurorium.pdf
15 MB

भारत सरकार / *Government of India*
वित्त मंत्रालय / *Ministry of Finance*
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707

F.No. SG/INV-38/2021-22/SIIB(X)/JNCH **Date: 17.07.2026**
CUS/ASS/MISC/915/2025-CEAC
SCN no. 457/2026-27/ADC/CEAC/NS-II/CAC/JNCH/CARMA
DIN-20260778NT0000745B79

Show Cause Notice Issued u/s 124 of the Customs Act, 1962.

1. M/s Vertellus Specialty Materials (India) Pvt. Ltd. (IEC- 5210018784) **later changed its firm name to M/s Aurorium India Pvt. Ltd.** (hereinafter referred as "exporter") filed shipping bills for export of item- "4,4-Dichloro Diphenyl Sulphone" (hereinafter referred as "subject goods") through customs broker- "M/s Chinubhai Kalidas and Bros (CHA No. 11/0011)."

On the basis of **data analysis and intelligence developed by SIIB(X)**, it was observed that the exporter was regularly exporting subject goods by classifying it mainly under RITC 29309099. Further, on analysis of year wise data from 2011 to 2021, it was observed that exporter classified the subject goods under different RITC such as 29309099, 29309098, 29012990 and 29049020. The details of the same goods i.e., 4,4 Dichoro Diphenyl Sulphone, classified under various RITCs are mentioned in table-I as given below:

Table-I

Sr. No.	ITEM (subject goods)	Shipping Bill/ date	RITC declared for subject goods
1	4,4 Dichoro Diphenyl Sulphone	1095347/14.04.2021	**29309098**
2	4,4 Dichoro Diphenyl Sulphone	1759515/28.02.2020	**29309099**
3	4,4 Dichoro Diphenyl Sulphone	6825007/10.09.2019	29309099
4	4,4 Dichoro Diphenyl Sulphone	5496265/12.06.2018	29309099
5	4,4 Dichoro Diphenyl Sulphone	1244842/30.11.2017	29309099
6	4,4 Dichoro Diphenyl Sulphone	8834975/13.07.2016	**29049090**
7	4,4 Dichoro Diphenyl Sulphone	3415445/07.10.2015	29049090
8	4,4 Dichoro Diphenyl Sulphone	7498271/29.01.2015	29012990
9	4,4 Dichoro Diphenyl Sulphone	2345555/24.04.2014	29012990
10	4,4 Dichoro Diphenyl	4963160/15.04.2013	29012990

	Sulphone		
11	4,4 Dichoro Diphenyl Sulphone	1381586/21.08.2012	29012990
12	4,4 Dichoro Diphenyl Sulphone	3121366/06.04.2011	**29049020**

i. During the years 2015 and 2016, the exporter classified the subject goods under RITC 29049090, for which the applicable MEIS rate was 2% of the FOB value.

ii. From 2017 to December 2020, the goods were classified under RITC 29309099, which also carried an MEIS rate of 2% of FOB.

iii. It is noted that the exporter consistently classified the same goods under RITC 29049090 during 2015–2016 and shifted to RITC 29309099 from 2017 to December 2020, however, both the classifications carrying a 2% MEIS rate of the FOB.

iv. From January 2021 the exporter had started declaring the subject goods under RITC 29309098 in which there was NIL MEIS and RoDTEP was not determined/mentioned in schedule.

However, it is noticed that by virtue of **Notification No. 89/2019-Cus (NT) dated 10.12.2019** and **Section 88(b) of the Finance Act (No. 2) Act, 2019** (23 of 2019), a specific tariff entry by way of CTH 29309098 was inserted as per fifth schedule of the said Act at Sr. No. 19 after the tariff entry CTH 29309097 **(RUD -01)** to specifically cover "Dichloro Diphenyl Sulphone" and the same was effective from 01.01.2020 vide PN 04/2020 dated 06.01.2020. Further, it is observed that despite the introduction of the specific tariff entry (CTH 29309098) for the said goods, the exporter continued to declare the goods under RITC 29309099 for the period of 01.01.2020 to 31.12.2020 where MEIS is 2% of the FOB, instead of CTH 29309098, which carries NIL MEIS.

Merchandise Exports from India Scheme (MEIS) Scheme was introduced in the Foreign Trade Policy (FTP) in 2015.

A scheme designed to provide rewards to exporters to offset infrastructural inefficiencies and associated costs. The Duty Credit Scrips and goods imported/ domestically procured against them shall be freely transferable. The Duty Credit Scrips can be used for:

(i) Payment of Basic Customs Duty and Additional Customs Duty specified under sections 3(1), 3(3) and 3(5) of the Customs Tariff Act, 1975 for import of inputs or goods, including capital goods, as per DoR Notification, except items listed in Appendix 3A.

(ii) Payment of Central excise duties on domestic procurement of inputs or goods,

(iii) Payment of Basic Customs Duty and Additional Customs Duty specified under Sections 3(1), 3(3) and 3(5) of the Customs Tariff Act, 1975 and fee as per paragraph 3.18 of this Policy.

Objective of the Merchandise Exports from India Scheme (MEIS) is to promote the manufacture and export of notified goods/ products.

2. EXPORTER'S SUBMISSIONS:

The exporter vide letter dated 28.10.2021 submitted their submissions as follow:

a. Among their export products one of the products was "4,4 Dichloro Diphenyl Sulphone and the same was being classified by them under CTH 29309099 of the Customs Tariff Act, 1975 which covered the residual Tariff Entry "Other" as there was no specific Tariff entry for the said product.

b. Even the MEIS benefit was being claimed under CTH 29309099 as per Appendix 3B of the MEIS @ 2% of FOB.

c. Further by virtue of Section 88(b) of the Finance Act (No. 2) Act, 2019 (23 of 2019), a specific tariff entry by way of CTH 29309098 was inserted as per fifth schedule of the said Act at Sr. No. 19 after the tariff entry CTH 29309097 to specifically cover "4,4 Dichloro Diphenyl Sulphone and the same was effective from 01.01.2020.

d. In view of the above amendment, w.e.f. 01.01.2020, there was a specific tariff entry CTH 29309098 for their product "4,4 Dichloro Diphenyl Sulphone".

e. However, their Custom Broker was apparently unaware of the above amendment so they continued to file their shipping bill under earlier CTH 29309099 and they continued to claim MEIS benefit under ITC (HS) 29309099.

f. They were made aware during one of the exports in the month of December 2020 that the tariff entry 29309099 followed by them is no longer valid as there is specific tariff entry CTH 29309098, which specifically cover their product "4,4 Dichloro Diphenyl Sulphone" and they immediately adopted the same.

g. They continued using the old classification until December 2020, although they only availed the MEIS benefits until March 2020**.**

h. Their total balance of MEIS benefit lying unutilized is Rs. 1,54,81,737/-out of which Rs. **65,85,812/- pertains to the period from January 2020 to March 2020** and the remaining balance pertains to period prior to 01.01.2020.

3. Details of Unduly Claimed MEIS Scrips:

Submission of the exporter was scrutinized and it is noticed that the new tariff heading for their export product "Dichloro Diphenyl Sulphone" was inserted by the Finance Act, 2019 which was effective from 01.01.2020. As per exporter submission dated 28.10.2021 **(RUD-02)**, the exporter had availed undue benefit of **MEIS of Rs. 65,85,812/-** by mis-classification of the subject goods during the period 01.01.2020 to 31.03.2020. However, the Exporter has exported the subject goods under RITC 29309099 till December, 2020.

The details of undue claimed MEIS scrips are as given in table-II below:

Table-II

Sr. No.	Scrip No.	Scrip Date	FOB (in Rs)	DUTY Credit in Rs.	Port of Clearance
1	5219014788	28.06.2021	12,13,43,379/-	24,26,853/-	Hazira
2	5219014789	28.06.2021	11,02,96,135/-	22,05,917/-	JNCH
3	5219014790	28.06.2021	9,76,52,624/-	19,53,042/-	JNCH
Total				Rs. 65,85,812/-	

Details of Shipping Bills in which the undue MEIS claimed under Various MEIS Scrips are as below:–

Table - III

Export made under MEIS scrip no. 5219014789 dated 28.06.2021					
Sr.	**Shipping bill**	**Shipping bill**	**Port**	**LEO date**	**S/B FOB (in**

No.	no.	date			Rs.)
1	1119343	03.02.2020	INNSA1 (Nhava Sheva Sea)	04.02.2020	4780103.20
2	1119349	03.02.2020	INNSA1 (Nhava Sheva Sea)	05.02.2020	4780103.20
3	1131743	03.02.2020	INNSA1 (Nhava Sheva Sea)	04.02.2020	4780103.20
4	1175839	05.02.2020	INNSA1 (Nhava Sheva Sea)	06.02.2020	4780103.20
5	1290606	10.02.2020	INNSA1 (Nhava Sheva Sea)	11.02.2020	4812157.70
6	9485936	07.01.2020	INNSA1 (Nhava Sheva Sea)	08.01.2020	4814271.20
7	9491237	07.01.2020	INNSA1 (Nhava Sheva Sea)	08.01.2020	4814271.20
8	9513149	08.01.2020	INNSA1 (Nhava Sheva Sea)	10.01.2020	4814271.20
9	9516455	08.01.2020	INNSA1 (Nhava Sheva Sea)	10.01.2020	4814271.20
10	9540463	09.01.2020	INNSA1 (Nhava Sheva Sea)	11.01.2020	4814271.20
11	9566048	10.01.2020	INNSA1 (Nhava Sheva Sea)	11.01.2020	4814271.20
12	9570763	10.01.2020	INNSA1 (Nhava Sheva Sea)	11.01.2020	4814271.20
13	9586145	11.01.2020	INNSA1 (Nhava Sheva Sea)	12.01.2020	4814271.20
14	9590395	11.01.2020	INNSA1 (Nhava Sheva Sea)	13.01.2020	4849496.20
15	9684522	16.01.2020	INNSA1 (Nhava Sheva Sea)	18.01.2020	4814271.20
16	9690595	16.01.2020	INNSA1 (Nhava Sheva Sea)	18.01.2020	4814271.20
17	9696549	16.01.2020	INNSA1 (Nhava Sheva Sea)	18.01.2020	4814271.20
18	9713008	17.01.2020	INNSA1 (Nhava Sheva Sea)	18.01.2020	4780103.20
19	9715349	17.01.2020	INNSA1 (Nhava Sheva Sea)	18.01.2020	4780103.20
20	9717491	17.01.2020	INNSA1 (Nhava Sheva Sea)	18.01.2020	4780103.20
21	9777049	20.01.2020	INNSA1 (Nhava Sheva Sea)	21.01.2020	4780103.20

22	9888774	24.01.2020	INNSA1 (Nhava Sheva Sea)	27.01.2020	4780103.20
23	9896007	25.01.2020	INNSA1 (Nhava Sheva Sea)	27.01.2020	4780103.20
Total FOB				**Rs. 11,02,96,135/-**	

Table - IV

Export made under MEIS scrip no. 5219014790 dated 28.06.2021					
Sr. No.	**Shipping bill no.**	**Shipping bill date**	**Port**	**LEO date**	**S/B FOB (in Rs.)**
1	1291328	10.02.2020	INNSA1 (Nhava Sheva Sea)	11.02.2020	4812157.70
2	1306584	11.02.2020	INNSA1 (Nhava Sheva Sea)	11.02.2020	4812157.70
3	1357238	12.02.2020	INNSA1 (Nhava Sheva Sea)	14.02.2020	4812157.70
4	1368285	13.02.2020	INNSA1 (Nhava Sheva Sea)	14.02.2020	4812157.70
5	1490125	18.02.2020	INNSA1 (Nhava Sheva Sea)	21.02.2020	4814271.20
6	1490126	18.02.2020	INNSA1 (Nhava Sheva Sea)	21.02.2020	4814271.20
7	1517655	19.02.2020	INNSA1 (Nhava Sheva Sea)	21.02.2020	4814271.20
8	1639675	24.02.2020	INNSA1 (Nhava Sheva Sea)	25.02.2020	4846310.70
9	1640798	24.02.2020	INNSA1 (Nhava Sheva Sea)	25 .02.2020	4846310.70
10	1653198	25.02.2020	INNSA1 (Nhava Sheva Sea)	25.02.2020	4846310.70
11	1759515	28.02.2020	INNSA1 (Nhava Sheva Sea)	29.02.2020	4848439.20
12	1766395	28.02.2020	INNSA1 (Nhava Sheva Sea)	29.02.2020	4848439.20
13	1770393	28.02.2020	INNSA1 (Nhava Sheva Sea)	29.02 .2020	4848439.20
14	1854269	03.03.2020	INNSA1 (Nhava Sheva Sea)	04.03.2020	4848439.20
15	1942192	06.03.2020	INNSA1 (Nhava Sheva Sea)	07 .03.2020	4957776.80
16	1951223	06.03.2020	INNSA1 (Nhava Sheva	07.03.2020	4957776.80

			Sea)		
17	2162582	16.03.2020	INNSA1 (Nhava Sheva Sea)	17.03.2020	4955600 .30
18	2168119	16.03.2020	INNSA1 (Nhava Sheva Sea)	17.03.2020	4955600.30
19	2250841	19.03.2020	INNSA1 (Nhava Sheva Sea)	21.03.2020	4957776.80
20	2260897	19.03.2020	INNSA1 (Nhava Sheva Sea)	21 .03.2020	4957776 .80
Total FOB				**Rs. 9,76,52,624/-**	

Table - V

Export made under MEIS scrip no. 5219014788 dated 28.06.2021					
Sr. No.	**Shipping bill no.**	**Shipping bill date**	**Port**	**LEO date**	**S/B FOB (in Rs.)**
1	1176290	05.02.2020	INHZA 1 (Hazira Surat)	06.02.2020	4815078.20
2	1185078	05.02.2020	INHZA 1 (Hazira Surat)	06.02.2020	4815078.20
3	1228504	07.02.2020	INHZA 1 (Hazira Surat)	10.02.2020	4849496.20
4	1384829	13.02.2020	INHZA 1 (Hazira Surat)	14.02.2020	4849496.20
5	2004911	09.03.2020	INHZA 1 (Hazira Surat)	11.03.2020	4994051.80
6	2012251	09.03.2020	INHZA 1 (Hazira Surat)	11.03.2020	4994051.80
7	2037450	11.03.2020	INHZA 1 (Hazira Surat)	12.03.2020	4994051.80
8	2103644	13.03.2020	INHZA 1 (Hazira Surat)	14.03.2020	4994051.80
9	9518946	08.01.2020	INHZA 1 (Hazira Surat)	09.01.2020	4849496.20
10	9527330	09.01.2020	INHZA 1 (Hazira Surat)	09.01.2020	4849496.20
11	9539404	09.01.2020	INHZA 1 (Hazira Surat)	10.01.2020	4849496.20
12	9615133	13.01.2020	INHZA 1 (Hazira Surat)	16.01.2020	4849496.20
13	9615469	13.01.2020	INHZA 1 (Hazira Surat)	16.01.2020	4849496.20
14	9623391	13.01.2020	INHZA 1 (Hazira	16.01.2020	4849496.20

			Surat)		
15	9761240	20.01.2020	INHZA 1 (Hazira Surat)	21.01.2020	4815078.20
16	9770060	20.01.2020	INHZA 1 (Hazira Surat)	21.01.2020	4815078.20
17	9819893	22.01.2020	INHZA 1 (Hazira Surat)	24.01.2020	4815078.20
18	9825634	22.01.2020	INHZA 1 (Hazira Surat)	24.01.2020	4815078.20
19	9830077	22.01.2020	INHZA 1 (Hazira Surat)	24.01.2020	4815078.20
20	9850424	23.01.2020	INHZA 1 (Hazira Surat)	24.01.2020	4815078.20
21	9879862	24.01.2020	INHZA 1 (Hazira Surat)	25.01.2020	4815078.20
22	9904595	25.01.2020	INHZA 1 (Hazira Surat)	27.01.2020	4815078.20
23	9906804	25.01.2020	INHZA 1 (Hazira Surat)	27.01.2020	4815078.20
24	9961176	28.01.2020	INHZA 1 (Hazira Surat)	29.01.2020	4815078.20
25	9969354	28.01.2020	INHZA 1 (Hazira Surat)	29.01.2020	4815078.20
Total FOB				**Rs. 12,13,43,379/-**	

4. Status of Realization of BRCs:

Details of past exports data of the exporter M/s Vertellus specialty material (India) Pvt. Ltd. (M/s Aurorium India Pvt. Ltd. having IEC- 5210018784) were retrieved from ICES 1.5 system, wherein, it was found that the remittance/sale proceeds of 17 Shipping Bills are not received yet. Also, the exporter failed to produce the proof of receipt of export proceeds i.e., eBRCs for the said Shipping Bills.

Details of 17 shipping bills in which no remittance was realized till date are as detailed below:-

Table- VI

(Lists of Shipping bills wherein foreign remittance has not been realized)

S.No.	SB No.	FOB in Rs.	Claimed DBK	RoDTEP	IGST	BRC Status
1	9674848/26.03.2021	48,28,418	62,769	0	LUT	Not realized
2	9489636/29.04.2024	49,27,680	59,132	39,421	8,93,160	Not

						realized
3	9490535/29.04.2024	81,75,226	12,263	81,752	4,10,473	Not realized
4	9514324/30.04.2024	37,46,310	44,956	29,970	LUT	Not realized
5	9456774/27.04.2024	71,33,073	85,597	57,065	LUT	Not realized
6	9887892/15.05.2024	49,25,851	59,110	39,407	8,92,080	Not realized
7	1558842/10.06.2024	50,08,451	60,101	40,068	9,06,948	Not realized
8	1560850/10.06.2024	50,08,451	60,101	40,068	9,06,948	Not realized
9	1647362/13.06.2024	50,08,451	60,101	40,068	9,06,948	Not realized
10	1748378/18.06.2024	50,08,451	60,101	40,068	9,06,948	Not realized
11	1758307/18.06.2024	50,08,451	60,101	40,068	9,06,948	Not realized
12	1815088/20.06.2024	50,08,451	60,101	40,068	9,06,948	Not realized
13	1934215/25.06.2024	50,08,451	60,101	40,068	9,06,948	Not realized
14	1935233/25.06.2024	50,08,451	60,101	40,068	9,06,948	Not realized
15	2055575/29.06.2024	50,08,451	60,101	40,068	9,06,948	Not realized
16	2091444/01.07.2024	49,71,281	59,655	39,770	9,66,420	Not realized
17	2121106/02.07.2024	49,71,281	59,655	39,770	9,66,420	Not realized
	TOTAL	8,87,55,179/-	9,84,046/-	6,87,767/-	1,22,91,085/-	

5. Summons and Statement of Authorized person of the Exporter: Summons vide CBIC-DIN-No. 20211278NT000000FDC0 dated 14.12.2021 were issued under Section 108 of the Customs Act, 1962 to the exporter to appear before office on 20.12.2021, for further investigation. The summons dated 14.12.2021 was acknowledged by the exporter and informed vide email dated 15.12.2021 and informed that they have authorized Mr. Prasana Damle, Head Supply Chain-India to appear on behalf of their Director Mr. K.S. Shivanand for recording the statement.

On 20.12.2021, Mr. Prasana Damle, Head supply chain of M/s Vertellus Speciality Material (India) Pvt. Ltd (M/s Aurorium India Pvt. Ltd.) appear before this office but he was not feeling well so he requested to record the statement later date i.e., on 24.12.2021 vide their letter dated 20.12.2021 but he did not appear on 24.12.2021. On pursuance of summons CBIC-DIN-No. 20211278NT000000FDC0 dated 14.12.2021 statement of Shri Prasanna Vivek Damle, Head supply chain of M/s Vertellus Speciality Material (India) Pvt Ltd (M/s Aurorium India Pvt. Ltd.) was recorded under section 108 of Customs Act, 1962 on 12.01.2022 **(RUD-03)**, wherein he inter-alia stated that;

(i) They worked with M/s Vertellus Speciality Material (India) Pvt Ltd from February 2020 as a Supply Chain head-India and also looking after the work of Vapi Plant from 20.10.2021. He further stated that, Shri K. S. Shivanand, Director of M/s Vertellus Speciality Material (India) Pvt Ltd has gone recently under eye surgery. So, they could not come and company authorised to him to appear on behalf of Director of M/s Vertellus Speciality Material (India) Pvt Ltd. Shri K.S. Shivanand is the main person in the company and his decisions are final in India; that the company involved in production and export of chemical product basically 4,4, dichloro Diphenyl Sulphone & 4-Cyanopyridine. The Company production facility is situated in Vapi, Gujrat.

(ii) On being asked about the classification of the goods "4,4, Dichloro Diphenyl Sulphone" under HSN 29309099 when there is specific tariff head HSN 29309098 is available, it is stated that in January 2020 a new HSN 29309098 was inserted for the goods "Dichloro Diphenyl Sulphone" for which their company was unaware and they only came to know about this change in HSN in December 2020 and thereafter they classified the product under HSN 29309098.

(iii) On being asked about how much export shipment have taken under MEIS benefit associated with HSN 29309099, it is stated that their company has taken MEIS benefit associated with this HSN till March 2020 and after that they have not taken MEIS benefit. Further, it is stated that M/s Vertellus Speciality Material (India) Pvt Ltd has unutilized MEIS benefit of Rs. 1,54,81,737/- out of which only Rs. 65,85,812/- are for the period of 01.01.2020 to 31.03.2020 wherein their company had taken undue MEIS benefit but not utilized the same.

(iv) On being asked about the Customs broker has intimated about the changes in HSN as per Finance Act (No. 2), 2019 by the virtue of which the new HSN 29309098 for the goods "4,4, Dichloro Diphenyl Sulphone" was inserted in Customs Tariff Act, 1975 w.e.f 01.01.2020, it is stated that **Customs Broker was not aware about the same**. Further, they stated that in December 2020 their CB M/s Chinubahi Kalidas & Bros. has intimated about the changes and after that they are followed the HSN 29309098 for "4,4, Dichloro Diphenyl Sulphone", where there is no MEIS benefit under Appendix 3B.

5.1. Summons and Statement of the Customs Broker, M/s Chinubhai Kalidas and Bros.

This office has issued summons vide CBIC-DIN-20221078NT0000621396 dated 18.10.2022, CBIC-DIN-20250778NW0000555F76 dated 31.07.2025, CBIC-DIN-20250878NW000000C33D dated 05.08.2025 and CBIC-DIN-20250878NW0000616566 dated 08.08.2025. However, on 11.08.2025, the CB has intimated through email that they would not be able to appear before this Office due to unavoidable circumstances and on 12.08.2025 **(RUD-04)** Shri Chirag Somalal Shah, G-Card holder, appeared on behalf of

Customs Broker M/s Chinubhai Kalidas and Bros for statement under Section 108 of the Customs Act, wherein he interalia stated that:

□ □ He **agrees with the exporter's statement dated 20.12.2021** wherein the exporter had stated that the Customs Broker M/s. C K & Bros (CHA No. 11/0011) failed to notify the exporter about the change in the RITC/HSN for the goods "4,4 Dichloro Diphenyl Sulphone" until December 2020. **He accepted this lapse and further acknowledged that as a CB, it is their duty to verify the correct classification of export goods.**

□ □ He also stated that the proper classification for the goods "4,4 Dichloro Diphenyl Sulphone" is CTH 29309098. However, the goods were mistakenly classified under CTH 29309099, and the Shipping Bills were filed under the outdated HSN, rather than the updated one i.e, 29309098. Upon realizing the error in December 2020, they immediately informed the exporter about the change in CTH and started filing the Shipping bills under the correct HSN 29309098. Furthermore, they stated that these violations were not intentional or done with any malafide intent to claim undue benefits and also asked the exporter to return the export benefits (MEIS) that had been unduly claimed.

□ □ On being asked about whether they had informed this office about the change in the name of the exporter from M/s Vertellus Specialty Materials Pvt Ltd (IEC: 5210018784) to M/s Aurorium India Pvt Ltd, as obliged under Regulation 10(o) of CBLR, 2018, he stated that their CB firm had intimated the Customs Authorities about this change and would provide a copy of the communication at the earliest.

6. Upon examination, the following observations were made:

M/s Vertellus Specialty Materials (India) Pvt. Ltd. (M/s Aurorium India Pvt. Ltd.) continued to classify the product "4,4, Dichloro Diphenyl Sulphone" under RITC 29309099 and claimed MEIS benefits at 2% of the FOB value, even after the introduction of a specific tariff entry, RITC 29309098, through **Notification No. 89/2019-Cus (NT) dated 10.12.2019** and **Section 88(b) of the Finance Act (No. 2) Act, 2019** (23 of 2019), a specific tariff entry by way of **CTH 29309098**, which came into effect on 01.01.2020. As per this notification and Finance Act 2019, the MEIS rate for the said product was **NIL**.

□ □ Despite the above-mentioned change, the exporter did not file the shipping bills under the updated classification and continued to use the outdated residual heading (29309099), thereby unduly availing MEIS benefits resulting in **claiming wrongfully MEIS benefits amounting to** ₹65,85,812/- for the period after 01.01.2020, based on 68 shipping bills covering a total FOB value of ₹32,92,92,198/-.

□ □ Upon reviewing the past export data and the exporter's submission dated 28.10.2021, vide which they stated that from January 2020, the exporter had claimed 03 undue ineligible MEIS scrips. After analyzing the same**, it has been found that 02 out of these 03 scrips were issued against filing Shipping Bills from Nhava Sheva port**. However, 01 MEIS scrip was issued against filing Shipping Bills through INHZA 1 (Hazira Surat).

□ □ The details of the MEIS Scrips which is issued against filing Shipping Bills from Nhava Sheva port are as given below:

Table-VII

Sr. No.	Scrip No.	Scrip Date	FOB (in Rs)	DUTY Credit in Rs.	Custom House
1	5219014789	28.06.2021	11,02,96,135/-	22,05,917/-	JNCH
2	5219014790	28.06.2021	9,76,52,624/-	19,53,042/-	JNCH
Total				**Rs. 41,58,959/-**	

6.1. The exporter vide letter dated **28.10.2021** acknowledged that before 01.01.2020, "4,4, Dichloro Diphenyl Sulphone" was classified under RITC 29309099 due to the absence of a specific tariff heading. However, from 01.01.2020, a specific tariff heading 29309098 was introduced, the MEIS benefit for the subject goods was brought to zero. Despite this change, they continued using the old classification until December 2020, although they only availed the MEIS benefits until March 2020.

6.2. The exporter vide letter dated 06.10.2022 admitted the error/mistake of wrong classification and stated that they had not utilized the MEIS scrips issued for the period in question. The exporter also provided Non-Utilization Certificates issued by the License Section of JNCH confirming that the said 03 scrips had not been used for any transactions under JNCH jurisdiction. The exporter also informed that they had requested the surrender of the MEIS scrips to DGFT Surat and DGFT HQ in New Delhi after receiving Non-Utilization Certificates from JNCH. However, despite multiple follow-ups, no response had been received from DGFT regarding the status of the surrender.

6.3. Subsequently, this office has initiated communications with DGFT HQ, New Delhi to confirm the surrender or cancellation status of the MEIS scrips issued to the exporter; however, no response was received despite repeated reminders dated 23.11.2022, 13.12.2022, 26.04.2023 and 14.02.2025. To pursue the matter further, Intelligence Officer from SIIB(X), visited the DGFT Policy 3 Division in New Delhi, where he was informed that a communication would be sent to the Regional Authority (RA) Surat to verify the status of the scrips. However, till date, no written confirmation or update has been received from DGFT.

6.4. The exporter provided non-utilization certificate confirming that the MEIS scrips had not been utilized for any transactions at the jurisdiction of JNCH. However, it may be noted that MEIS scrips are **transferable** that means the original holder can **sell or transfer** them to another importer/exporter, who can then use them for eligible purposes. The lack of written confirmation from DGFT on the status of the surrender of these scrips created ambiguity. Given the absence of a conclusive response from DGFT, it is construed that the scrips may have been utilized by the exporter, until proven otherwise.

6.5. In the absence of a conclusive response from the DGFT regarding the surrender or cancellation of the MEIS scrips, it is construed that the scrips have been utilized by the exporter. The continued claim of MEIS benefits under an outdated classification, coupled with the failure to rectify the error in a timely manner, reflects non-compliance with applicable regulations.

6.6. Furthermore, the exporter's inability to provide the necessary documentation to confirm that the three MEIS scrips remain unutilized, along with the lack of a clear response from the DGFT, has created significant uncertainty. Consequently, it is to proceed on the premise that the MEIS scrips have been used to claim ineligible benefits.

6.7. After reviewing the facts, the submissions of the exporter, the findings of the investigation and the absence of clear confirmation from DGFT regarding the non-utilization and surrender of the MEIS scrips, it appears that despite the introduction of the specific tariff heading RITC 29309098 for the product "4,4, Dichloro Diphenyl Sulphone ", which carried a zero rate of MEIS benefit, the exporter M/s Vertellus Specialty Materials (India) Pvt. Ltd. (M/s Aurorium India Pvt. Ltd.) has wrongfully classified the product "4,4, Dichloro Diphenyl Sulphone " under the outdated tariff heading RITC 29309099 and has unduly claimed MEIS benefits at a rate of 2% of the FOB value for the period from January 2020 to March 2020, resulting in an undue financial gain of ₹41,58,959/-. The exporter is liable for the repayment of the ineligible benefits received along with interest and other penalties as stipulated under the law.

6.8. The continued classification of the product under the incorrect heading and the subsequent claiming of MEIS benefits is in violation of the provisions of the Customs Tariff, the Foreign Trade Policy, and the Merchandise Exports from India Scheme (MEIS) provisions, which stipulate that the correct/ updated tariff heading should be used, and the

applicable MEIS benefit rate should be adhered to.

6.9. Past exports data of the exporter M/s Vertellus Specialty Materials (India) Pvt. Ltd. ((M/s Aurorium India Pvt. Ltd. Having IEC- 5210018784) were retrieved from ICES 1.5 system, wherein, it was found that the remittance/sale proceeds of 17 Shipping Bills are not received yet (Table-VI). Also, the exporter failed to produce the proof of receipt of export proceeds i.e., eBRCs for the said Shipping Bills.

7. RELEVANT PROVISIONS OF LAW APPLICABLE IN THIS CASE:

The relevant provisions of the Customs Act relating to export of goods in general, the liability of the goods to confiscation and liability to penalty for improper exportation under the provisions of the Custom Act, 1962, Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 are summarized as under:

Section 50 (2) & (3): Entry of goods for exportation. –

(2) The Exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.

(3) The Exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely: -

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

Section 75A(2): Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

Section 113 (ia): Any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;

Section 113 (ja): any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;

Section 114 (iii): Any person 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 113, or abets the doing or omission of such an act, shall be liable, in the case of any other goods, to a penalty not exceeding the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater;

Section 114AA. 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.

Section 114AB. Penalty for obtaining instrument by fraud, etc.-

Where any person has obtained any instrument by fraud, collusion, wilful misstatement or suppression of facts and such instrument has been utilised by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

Section 114AC - Penalty for fraudulent utilisation of input tax credit for claiming refund.

Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilize Input Tax Credit on the basis of such invoice for discharging any duty or tax on any goods are entered for exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "Input Tax Credit" shall have the same meaning as assigned to it in Clause (63) _ of Section 2 of Central Goods and Service Tax Act, 2017 (12 of 2017).

28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of — (a) collusion; or (b) wilful mis-statement; or (c) suppression of facts, for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), by such person or his agent or employee and such instrument is utilized under the provisions of this Act or the rules made or notifications issued thereunder, by a person other than the person to whom the instrument was issued, the duty relatable to such utilization of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued: Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

28AA. Interest on delayed payment of duty—(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section. (2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty

Rule 18 of Customs and Central Excise Duties Drawback Rules, 2017

Recovery of amount of Drawback where export proceeds not realized. – (1) Where an amount of drawback has been paid to an exporter or a person authorized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realized by or on behalf of the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-rule (5), be recovered.

Section 11 (1) of Foreign Trade (Development and Regulation) Act, 1992

No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the foreign trade policy for the time being in force.

Section 7 (1) (b) of FEMA, 1999

Export of goods and services. — (1) Every exporter of goods shall— (b) furnish to the Reserve Bank such other information as may be required by the Reserve Bank for the purpose of ensuring the realisation of the export proceeds by such exporter.

Section 8 of FEMA, 1999

Realization and repatriation of foreign exchange**.** —Save as otherwise provided in this Act, where any amount of foreign exchange is due or has accrued to any person resident in India, such person shall take all reasonable steps to realize and repatriate to India such foreign exchange within such period and in such manner as may be specified by the Reserve Bank.

Rule 14 (2) of FOREIGN TRADE (REGULATION) RULES, 1993

No person shall employ any corrupt or fraudulent practice for the purposes of obtaining any license or importing or exporting any goods.

Regulation 10 (d), (e), (f), (m) & (q) of Customs Brokers Licensing Regulations, 2018

(d) advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;

(e) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;

(f) not withhold information contained in any order, instruction or public notice relating to clearance of cargo or baggage issued by the Customs authorities, as the case may be, from a client who is entitled to such information;

(m) discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;

8. Whereas, from the investigation, the following facts emerge that:

8.1. M/s Vertellus Specialty Materials (India) Pvt. Ltd. (M/s Aurorium India Pvt. Ltd.) wrongfully classified "4,4, Dichloro Diphenyl Sulphone" under the outdated tariff heading RITC 29309099, instead of the correct RITC 29309098, which carried a zero MEIS benefit rate. As a result, the exporter unduly availed MEIS benefits at 2% of the FOB value from January to March 2020, gaining Rs. 41,58,959/-. This misclassification and continued claim of benefits violate the Customs Tariff, Foreign Trade Policy, and MEIS provisions. The exporter is therefore liable to repay the ineligible benefits with interest and applicable penalties.

8.2. Shri Prasanna Vivek Damle, Head supply chain of M/s Vertellus Speciality Material (India) Pvt Ltd (M/s Aurorium India Pvt. Ltd.), on being asked about the classification of the goods "4,4, Dichloro Diphenyl Sulphone" under HSN 29309099 when there is specific tariff head HSN 29309098 is available, he stated that in January 2020 a new HSN 29309098 was inserted for the goods "Dichloro Diphenyl Sulphone" for which their company was unaware and they only came to know about this change in HSN in December 2020 and thereafter they classified the product under HSN 29309098. Shri Prasanna Vivek Damle has attempted to project ignorance on part of the exporter to escape penalty being imposed for knowingly and intentionally classifying wrongly to avail ineligible benefits.

8.3. By virtue of Notification No. 89/2019-Cus (NT) dated 10.12.2019 and Section 88(b) of the Finance Act (No. 2) Act, 2019 (23 of 2019), a specific tariff entry by way of CTH 29309098 was inserted as per fifth schedule of the said Act at Sr. No. 19 after the tariff entry CTH 29309097 to specifically cover "Dichloro Diphenyl Sulphone" and the same was effective from 01.01.2020 vide PN 04/2020 dated 06.01.2020. M/s Vertellus Speciality Material (India) Pvt Ltd (M/s Aurorium India Pvt. Ltd.) is a manufacturer and has been exporting many shipments to its overseas consignees and classification of the goods manufactured and exported are relevant for both international trade as well as domestic trade. The company is GSTN registered and they file GST returns regularly and all their tax

invoices declare the HSN for taxation as well as for claiming ITC and other benefits such as MEIS scrips. Further, by their own admission, they have stated that they realised their purported error and from January 2021 the exporter had started declaring the subject goods under RITC 29309098 in which there was NIL MEIS and RoDTEP was not determined/mentioned in schedule. If the exporter had clear intentions they would have come forward on their own and admitted and returned the MEIS scrips and the benefits on their own. However they failed to do so and only after the intervention of the department and SIIB (X), JNCH, they have admitted to the violation. Hence mens rea is clearly established on part of the exporter to knowingly and intentionally misclassify the export goods to avail of the ineligible benefits.

8.4. Ignorance of Law cannot be an excuse for breaking it' is one of the essential principles of jurisprudence. In the case of **Ajay Melwani vs The State Of Maharashtra on 22 July, 2024,** Hon'ble High Court, Mumbai Bench in Para 10 of its judgement has explained that the rationale behind this principle is that if ignorance was an excuse, every person who is charged for any offence or involved in a crime would merely claim that he was unaware of the law in question in order to avoid liability, even though he was well aware of the consequences of breaking the law. The law enforcement machinery shall come to a grinding halt if ignorance is accepted as a defence. It can also lead to mishandling of law on the part of law breakers and this can never be the intention of Legislature to protect the law breakers by providing a shield of ignorance. In view of the mens rea established in aforementioned Para 9.4 the exporter is liable to penalty under Section 114AA of the Customs Act 1962.

8.5. For the past 17 shipping bills as mentioned in Table-VI wherein foreign remittance of export proceeds have not been received by the exporter and thereby in a manner which rendered the said goods liable for confiscation in terms of provisions of Section 113(ia) & 113(ja) of the Customs Act, 1962. The export incentive claimed by the exporter in these Shipping Bills are also liable to be demanded from exporter in terms of Section 75A (2) of the Customs Act 1962 read with Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 & Section 28AAA along with applicable interest under section 28AA of the Customs Act, 1962.

8.6. From the above facts, it appears that the M/s Vertellus specialty material (India) Pvt. Ltd. ((M/s Aurorium India Pvt. Ltd. IEC- 5210018784) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of the foreign remittance in the past Shipping Bills filed by the exporter has not received till date as mentioned at Table-VI above, however, the export incentives have been availed by the exporter.

8.7. The CB M/s **Chinubhai Kalidas and Bros.** was issued summons vide CBIC-DIN-20221078NT0000621396 dated 18.10.2022, CBIC-DIN-20250778NW0000555F76 dated 31.07.2025, CBIC-DIN-20250878NW000000C33D dated 05.08.2025 and CBIC-DIN-20250878NW0000616566 dated 08.08.2025. But the CB failed to appear and clearly it appeared that he was avoiding, since the CB did not have any defense to justify the wrong classification in all the shipping bills filed for the exporter during the subject period. It was only on persistent follow up by the department that he finally appeared on 12.08.2025**.** Shri Chirag Somalal Shah, G-Card holder, appeared on behalf of Customs Broker M/s Chinubhai Kalidas and Bros for statement under Section 108 of the Customs Act, and accepted this lapse and further acknowledged that as a CB, it was their duty to verify the correct classification of export goods. Accordingly, CB M/s Chinubhai Kalidas and Bros has violated Regulation 10 (d), (e), (f) & (m) of Customs Brokers Licensing Regulations, 2018, and hence is liable to Penalty under Regulation 18 of CBLR, 2018.

9. To summarize, as per the investigation, it appears that: -

9.1 The exporter has mis-classified the subject goods under the old tariff heading RITC 29309099, instead of the correct RITC 29309098 for the period of 01.01.2020 to 31.12.2020, with respect to shipping bills detailed in Table III & IV thereby violating

Section 50(2) and (3) of the Customs Act, 1962 and claimed excess / undue MEIS benefit of 2% of FOB instead of NIL MEIS, Export benefits in terms of undue MEIS (as detailed in Table-VII) for Rs. ₹41,58,959.

9.2 Further the exporter has failed to realize the export proceeds with respect to shipping bills detailed in Table VI, thereby violating several provisions of Section 113(ia) and 113(ja) of Custom Act 1962, Section 7(1)(b) and Section 8 of FEMA 1999, Rule 17 of Customs and Central Excise Duties Drawback Rules, 2017 and Section 11(1) of Foreign Trade (Development and Regulation) Act, 1992, Rule 14 (2) of FOREIGN TRADE (REGULATION) RULES, 1993.

10. Now, therefore, **Proprietor of M/s Vertellus Specialty material (India) Pvt. Ltd. [(M/s Aurorium India Pvt. Ltd (IEC- 5210018784)]** having address at Plot No. 287/1 & 2A, Phase-II, GIDC, Vapi, Valsad, Gujarat- 396195, is hereby called upon to show cause to the Additional Commissioner of Customs , (CAC),NS-II, JNCH, having office at Jawaharlal Nehra Customs House, Nhava Sheva, Tal-Uran, Dist. Raigad (Maharashtra) within 30 days of receipt of this notice as to why:

a. The classification of export goods for the period 01.01.2020 to 31.12.2020 with respect to Shipping bills detailed in Table III and IV thereby violating Section 50(2) and 50(3) of Customs Act for availing excess MEIS, claimed under CTH 29309099 should not be rejected and the subject goods should not be correctly classified under CTH 29309098;

b. The subject goods, for which export benefits under the MEIS have been unduly claimed amounting to ₹41,58,959/- based on FOB value of ₹20,79,48,759/- exported vide 43 Shipping Bills, should not be considered for confiscation under Section 113(i) of the Customs Act, 1962, though the same are not available for confiscation;

c. The MEIS scrips amounting of **Rs. ₹41,58,959/-** as detailed at Table-VII should not be rejected and the same should not be demanded under Section 28AAA of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;

d. The goods cleared vide 17 shipping bills as detailed at Table-VI having total FOB value of Rs 8,87,55,179/- should not be considered for confiscation for non-realization of export proceeds under the Sections 113(ia) and 113 (ja) of the Customs Act, 1962, read with provisions of Section 11 of the Foreign Trade (Development & Regulations) Act, 1992;

e. The proportionate differential drawback amounting of **Rs. 9,84,046/-** claimed in the past 17 Shipping Bills as mentioned in Table-VI, should not be rejected in the event of non-receipt of remittance and the same should not be demanded from the exporter under Rule 18(1) of the Customs and Central Excise Duties Drawback Rules, 2017 read with Section 75A(2) of Customs Act, 1962 along with applicable interest;

f. The proportionate differential RODTEP amounting of **Rs. 6,87,767/-** claimed in the past 17 Shipping Bills as mentioned in Table-VI, should not be rejected in the event of non-receipt of remittance and the same should not be demanded from the exporter in terms of Notification No. 76/2021-Cus (N.T.) dated 23.09.2021 & 24/2023-Cus (N.T.) dated 01.04.2023 along with applicable interest under Section 28AA of Customs Act, 1962 read with Section 28AAA of Customs Act, 1962;

g. Penalty under section 114(iii) of the Customs Act, 1962 should not be imposed upon

the exporter, M/s Vertellus Specialty material (India) Pvt. Ltd. ((M/s Aurorium India Pvt. Ltd. IEC- 5210018784) for actions as mentioned in aforementioned Paras;

h. Penalty under section 114AA of the Customs Act, 1962 should not be imposed upon the exporter, M/s vertellus specialty material (India) Pvt. Ltd. ((M/s Aurorium India Pvt. Ltd. IEC- 5210018784) for actions as mentioned in aforementioned Paras;

i. Penalty under section 114AB of the Customs Act, 1962 should not be imposed upon the exporter, M/s Vertellus Specialty Material (India) Pvt. Ltd. ((M/s Aurorium India Pvt. Ltd. IEC- 5210018784) for actions as mentioned in aforementioned Paras.

11. The Customs Broker, M/s Chinubhai Kalidas and Bros (CHA No. 11/0011), has failed to exercise proper due diligence by not ensuring the exporter's compliance with regulations. As a result, the Shipping Bill was filed with incorrect or outdated HSN/RITC code, leading to the exporter improperly benefiting from the MEIS scheme.

12. In light of this oversight, CB, M/s Chinubhai Kalidas and Bros (CHA No. 11/0011) having address at Kulkarni Patil Bhawan, 2nd Floor, 14 Murzvan Road, Opposite- New Empire Cinema, Fort, Mumbai-400 001, is hereby called upon to show cause to the Additional Commissioner of Customs (CAC), NS-II, JNCH, having office at Jawaharlal Nehra Customs House, Nhava Sheva, Tal-Uran, Dist. Raigad (Maharashtra) within 30 days of receipt of this notice as to why:

a. Penalty under section 114(iii) of the Customs Act, 1962 read with Regulation 10 (d), (e), (f) & (m) of Customs Brokers Licensing Regulations, 2018, should not be imposed upon CB, M/s Chinubhai Kalidas and Bros (CHA No. 11/0011), for their act of Omissions while filing the shipping bill;

b. Penalty under section 114AA of the Customs Act, 1962 read with Regulation 10 (d), (e), (f) & (m) of Customs Brokers Licensing Regulations, 2018, should not be imposed upon M/s Chinubhai Kalidas and Bros (CHA No. 11/0011) for wilfully aiding and abetting with exporter and misclassifying the export goods in order to allow the exporter to gain ineligible MEIS benefits.

13. The aforesaid noticees have to submit their written reply within 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided ex-parte on the basis of available records without any further reference to them.

14. This Show Cause Notice is issued without prejudice to department's right to amend, modify, supplement and revise the Show Cause Notice with additional facts in support of allegation contained in the Show Cause Notice. This Notice is issued without prejudice to any other action that may be initiated against the noticees or any other person under the Customs

Act, 1962 or any other Act or law for the time being in force in India in relation to the goods covered in this Show Cause Notice.

15. List of the documents relied upon in this notice (RUDs) are as per Annexure-A attached with this notice. It may be noted that all the relied upon documents and annexure enclosed with this show cause notice are an integral part of this show cause notice.

Digitally signed by Jyoti Agrawal
Date: 17-07-2026 12:06:07

JYOTI AGRAWAL
ADDITIONAL COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To, (Noticees),

1. **M/s Aurorium India Private Limited (IEC- 5210018784)**
   Plot No. 287/1 & 2A, Phase-II, GIDC, Vapi, Valsad, Gujarat- 396195

2. **M/s Chinubhai Kalidas and Bros (CHA No. 11/0011)**
   Kulkarni Patil Bhawan, 2nd Floor, 14 Murzvan Road, Opposite- New Empire Cinema, Fort, Mumbai-400 001

Copy to:

i. DC/ SIIB(X), JNCH

ii. Supdt./CHS for display on Notice Board

iii. DC/ CBLMS, NCH- ZONE-I

ANNEXURE-A

RUD No.	**Document / Description**
I.	Notification No. 89/2019-Cus (NT) dated 10.12.2019 and Section 88(b) of the Finance Act (No. 2) Act, 2019, PN 04/2020 dated 06.01.2020.
II.	Exporter submission dated 28.10.2021
III.	Statement of Authorized person of the exporter dated 12.01.2022
IV.	Statement of the Customs Broker, M/s Chinubhai Kalidas and Bros dated 12.08.2025

NRM

प्राप्त किया / RECEIVED
वि.आ.अ.शा./ SIIB (EXPORT)
(2) 28 OCT 2021
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, उरण
Jawaharlal Nehru Custom House, Nhava Sheva, Uran

Vertellus™

28th October, 2021

To,

The Assistant Commissioner of Customs,
SIIB (Export), JNCH, Nhava Sheva-II,
Tal: Uran, Dist: Raigad.

D cell
28/10/2021

Respected Sir,

Sub: Inquiry by SIIB in respect of Vertellus Specialty Materials India Pvt. Ltd.

This is to inform you that we are manufacturers and exporters of Specialty Chemicals and having our manufacturing facility at Vapi, Gujarat. We are also availing the benefit of the Merchandise Export Incentive Scheme (MEIS) in respect of our exports in the regular course of business.

Among our exports, one such product is "Dichloro Diphenyl Sulphone", (hereinafter referred to a "DCDPS" for brevity). The said product is an Organo-Sulphur Compound and was being classified by us under CTH 29 30 90 99 of the Customs Tariff Act, 1975, which covered the residual Tariff Entry "Other" as there was no specific Tariff Entry for the said Product. Even the MEIS Benefits were being claimed under ITC (HS) 29 30 90 99 as per Appendix 3B of the MEIS.

However, by virtue of Section 88(b) of the Finance Act (No. 2) Act, 2019 (23 of 2019), a specific tariff entry by way of CTH 29 30 90 98 was inserted as per the Fifth Schedule of the said Act at Sr. No. 19 after the tariff entry CTH 29 30 90 97, to specifically cover "Dichloro Diphenyl Sulphone" (DCDPS). Also, Notification No. 89/2019-Customs (N.T.) dated 10-12-2019 was issued wherein it was stipulated that the amendments under Section 88(b) of the Finance (No. 2) Act, 2019 (23 of 2019) would be effective from 01-01-2020. Copies of the relevant extract of the Finance (No. 2) Act, 2019 (23 of 2019)

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along with the Fifth Schedule and Notification 89/2019-Customs (N.T.) are hereto annexed and marked as **(EXHIBIT–A, colly)**.

In view of the above amendment, with effect from 01-01-2020, there was a specific tariff entry CTH 29 30 90 98 for our product Dichloro Diphenyl Sulphone (DCDPS). However, our Customs Broker was apparently unaware of the above amendment and hence we continued to file our shipping bills for export under the earlier CTH 29 30 90 99. Also, we continued to claim the MEIS benefit under ITC (HS) 29 30 90 99.

In the month of December 2020, we were made aware during one of our exports that the tariff entry CTH 29 30 90 99 followed by us was no longer valid as there was a specific tariff entry CTH 29 30 90 98, which specifically covered our product Dichloro Diphenyl Sulphone. We immediately adopted the correct classification for our further exports and have been following the more specific tariff entry since then.

The SIIB (Export) JNCH have caused an inquiry into the said lapse and had accordingly asked us to appear in the SIIB office on 25-10-2021 to give our explanation regarding the same and any incorrect MEIS benefit availed by us on account of this lapse. Accordingly, our representative presented himself before the Officers and explained the scenario and assured of the fullest cooperation.

In the above backdrop, we wish to submit as under:

i. We, unequivocally, acknowledge and accept that for the period from 01-01-2020 till December, 2020, we have followed the earlier classification i.e. CTH 29 30 90 99 as we were unaware of the newly inserted tariff entry CTH 29 30 90 98 which was specific to our above product. However, we did not come to know about this lapse as our exports under CTH 29 30 90 99 were been allowed by the Customs

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and also, we were getting the MEIS benefit without any such indication about the changed classification.

ii. Despite the above position, we admit that this is indeed a lapse on our part regardless of the fact that other stakeholders may also have failed to notice the same. Having said this, the question to be answered by us and explained to your good-self is that whether or not there has been any inadvertent MEIS benefit accruing to us which we were not entitled to avail on account of this lapse. In order to arrive at this conclusion, we need study the following aspects:

a. Earlier to 01-01-2020 our product Dichloro Diphenyl Sulphone was correctly classified under CTH 29 30 90 99 as there was no other specific tariff entry for our product and the residual sub-heading "OTHER" was most appropriate in view of sub-heading Note – 1 to Chapter 29 of the Customs Tariff Act, 1975, which reads as under:

(QUOTE)

"1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same sub-heading as that compound (or group of compounds) provided that they are not more specially covered by any other sub-heading and that there is no residual sub-heading named "other" in the series of sub-headings concerned"

(UNQUOTE)

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Also, our exports were being allowed under CTH 29 30 90 99 and also MEIS ITC (HS) 29 30 90 99 was synchronized with the Customs Tariff Entry.

b. The specific entry CTH 29 30 90 98 for our product Dichloro Diphenyl Sulphone was inserted in the Customs Tariff Act, 1975 with effect from 01-01-2020 only by virtue of Section 88(b) Finance (No. 2) Act, 2019 (23 of 2019), read with Notification No. 89/2019 – Customs (N.T.) dated 10-12-2019 and it is from this point that there was a divergence in the Custom Tariff Entry and the ITC (HS) in Appendix 3B of the MEIS as there was no corresponding ITC (HS) 29 30 90 98.

c. Our continuation of classification of our above goods under CTH 29 30 90 99 with effect from 01-01-2020 was incorrect and also had no corresponding ITC (HS) in the MEIS Schedule. Thus, any MEIS benefit availed by us with effect from 01-01-2020 would appear to be inadmissible.

d. However, it is pertinent to note that after the month of March, 2020, while we have continued to classify our product under ITC (HS) 29 30 90 99 till December, 2020 we have not availed of any MEIS benefit from April, 2020 onwards. The above fact further consolidates our contention that this was a genuine lapse on our part and we had no intention to avail any undue benefit by mis-classifying our product. Also, our exports under ITC (HS) 29 30 90 99 were even being allowed by the Customs till December, 2020.

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iii. Thus, if at all any inadmissible MEIS benefit has accrued to us, the same is only for the period of three months i.e., January, 2020 to March, 2020 as we have not availed of any MEIS benefit thereafter as stated hereinabove. Our total balance MEIS benefit as of date lying unutilized is Rs. 1,54,81,737/- out of which Rs. 65,85,812/- pertains to the period January, 2020 to March, 2020. The balance Rs. 88,95,925/- pertains to period prior to 01-01-2020 when CTH 29 30 90 98 was not introduced in the Customs Tariff Act, 1975. Also, it may be appreciated that even the amount of Rs. 65,85,812/- availed by us as MEIS benefit from January, 2020 to March, 2020 also remains unutilized.

We shall submit all the necessary documents as required for the inquiry and assure you of the fullest co-operation in the said inquiry as it has never been and shall never be our intention to avail of any undue benefit from the Government and we, as a multi-national organization, always endeavor to fully comply with the law of the land.

In view of the above submissions and facts, we request that our above lapse may kindly be viewed leniently as we have already demonstrated that the same occurred inadvertently and we are duty bound to return any benefit to which we are not legally entitled and assure you of the same.

The receipt of the said communication may kindly be acknowledged.

Thanking you

Yours faithfully,

VERTELLUS SPECIALTY MATERIALS (INDIA) PRIVATE LIMITED

(K.S. Shivanand)
Director

VERTELLUS SPECIALITY MATERIALS (INDIA) PVT. LTD.

Encl.: As above

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EXHIBIT- A, Colly

रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—19 REGISTERED NO. DL—(N)04/0007/2003—19

भारत का राजपत्र
The Gazette of India

असाधारण
EXTRAORDINARY
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PART II — Section 1
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं॰ 42] नई दिल्ली, बृहस्पतिवार, अगस्त 1, 2019/ श्रावण 10, 1941 (शक)
No. 42] NEW DELHI, THURSDAY, AUGUST 1, 2019/SHRAVANA 10, 1941 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 1*st August,* 2019/*Shravana* 10, 1941 (*Saka*)

The following Act of Parliament received the assent of the President on the 1st August, 2019, and is hereby published for general information:—

THE FINANCE (NO. 2) ACT, 2019

No. 23 OF 2019

[1*st August*, 2019.]

An Act to give effect to the financial proposals of the Central Government for the financial year 2019-2020.

BE it enacted by Parliament in the Seventieth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (*1*) This Act may be called the Finance (No. 2) Act, 2019. Short title and commencement.

(2) Save as otherwise provided in this Act,—

(*a*) sections 2 to 69 shall be deemed to have come into force on the 1st day of April, 2019;

(*b*) sections 92 to 112 and section 114 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

(*2*) For the purposes of sub-section (*1*), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notification under sub-section (*1*) of section 25 of the Customs Act and sub-section (*12*) of section 3 of Customs Tariff Act, retrospectively, at all material times.

Retrospective effect of notification issued under sub-section (*1*) of section 25 of Customs Act and sub-section (*12*) of section 3 of Customs Tariff Act.

85. The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 1270 (*E*), dated the 31st December, 2018 amending the notification number G.S.R. 665 (*E*), dated the 2nd August, 1976, which was issued in exercise of powers conferred by sub-section (*1*) of section 25 of the Customs Act, 1962 and sub-section (*12*) of section 3 of the Customs Tariff Act, 1975, shall be deemed to have, and always to have, for all purposes, come into force on and from the 1st day of July, 2017.

52 of 1962.
51 of 1975.

Customs Tariff

Amendment of section 9.

86. In section 9 of the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), after sub-section (*1*), the following sub-section shall be inserted, namely:—

51 of 1975.

"(*1A*) Where the Central Government, on such inquiry as it considers necessary, is of the opinion that circumvention of countervailing duty imposed under sub-section (*1*) has taken place, either by altering the description or name or composition of the article on which such duty has been imposed or by import of such article in an unassembled or disassembled form or by changing the country of its origin or export or in any other manner, whereby the countervailing duty so imposed is rendered ineffective, it may extend the countervailing duty to such other article also.".

Amendment of section 9C.

87. In section 9C of the Customs Tariff Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) An appeal against the order of determination or review thereof shall lie to the Customs, Excise and Service Tax Appellate Tribunal constituted under section 129 of the Customs Act, 1962 (hereinafter referred to as the Appellate Tribunal), in respect of the existence, degree and effect of—

52 of 1962.

(*i*) any subsidy or dumping in relation to import of any article; or

(*ii*) import of any article into India in such increased quantities and under such condition so as to cause or threatening to cause serious injury to domestic industry requiring imposition of safeguard duty in relation to import of that article.".

Amendment of First Schedule.

88. In the Customs Tariff Act, the First Schedule shall—

(*a*) be amended in the manner specified in the Fourth Schedule;

(*b*) be also amended in the manner specified in the Fifth Schedule, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint.

Validation of modification in classification of certain goods leviable to anti-dumping duty with retrospective effect.

89. (*1*) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 186 (*E*), dated the 22nd February, 2016 amending the notification number G.S.R. 804 (*E*), dated the 21st October, 2015, issued in exercise of the powers conferred by sub-sections (*1*) and (*5*) of section 9A of the Customs Tariff Act, 1975 read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 shall be deemed to have, and always to have, for all purposes, validly come into force on and from the 21st day of October, 2015.

51 of 1975.

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(2) Refund shall be made of all such anti-dumping duty which has been collected, but which would not have been so collected, if the notification referred to in sub-section (1) been in force at all material times.

(3) An application for refund of anti-dumping duty referred to in sub-section (2) shall be made within a period of six months from the date on which the Finance (No.2) Bill, 2019 receives the assent of the President.

Validation of modification in description of goods with retrospective effect.

90. (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 665 (*E*), dated the 5th July, 2016 amending the notification number G.S.R. 285 (*E*), dated the 8th March, 2016, issued in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, 1975, read with rules 18, 20 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 shall be deemed to have, and always to have, for all purposes, come into force on and from the 8th day of March, 2016. 51 of 1975.

(2) Refund shall be made of all such anti-dumping duty which has been collected, but which would not have been so collected, if the notification referred to in sub-section (1) been in force at all material times.

(3) An application for refund of anti-dumping duty referred to in sub-section (2) shall be made within a period of six months from the date on which the Finance (No.2) Bill, 2019 receives the assent of the President.

Central Excise

Amendment of Fourth Schedule.

91. In the Fourth Schedule to the Central Excise Act, 1944, in Chapter 27, for the entry in column (4) occurring against tariff item 2709 20 00, the entry "Re.1 per tonne" shall be substituted. 1 of 1944.

Central Goods and Services Tax

Amendment of section 2.

92. In section 2 of the Central Goods and Services Tax Act, 2017 (hereinafter referred as the Central Goods and Services Tax Act), in clause (4), after the words "the Appellate Authority for Advance Ruling,", the words "the National Appellate Authority for Advance Ruling," shall be inserted. 12 of 2017.

Amendment of section 10.

93. In section 10 of the Central Goods and Services Tax Act,—

(*a*) in sub-section (1), after the second proviso, the following *Explanation* shall be inserted, namely:—

"*Explanation.*—For the purposes of second proviso, the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in a State or Union territory.";

(*b*) in sub-section (2),—

(*i*) in clause (*d*), the word "and" occuring at the end shall be omitted;

(*ii*) in clause (*e*), for the word "Council:", the words "Council; and" shall be substituted;

(*iii*) after clause (*e*), the following clause shall be inserted, namely:—

"(*f*) he is neither a casual taxable person nor a non-resident taxable person:";

(*c*) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of sub-sections (3) and (4) of section 9, a registered

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(b) after tariff item 2918 19 10 and the entries relating thereto, the following shall be inserted, namely:—					
"2918 19 20	---	Cholic acid	kg.	10%	-
2918 19 30	---	Ricinoleic acid	kg.	10%	-";
(c) after tariff item 2918 23 30 and the entries relating thereto, the following shall be inserted, namely:—					
"2918 23 40	---	Benzyl salicylate	kg.	10%	-";
(d) after tariff item 2918 30 40 and the entries relating thereto, the following shall be inserted, namely:—					
"2918 30 50	---	Fluoro benzoyl butyric acid	kg.	10%	-";
(e) for tariff item 2918 99 00 and the entries relating thereto, the following shall be substituted, namely:—					
"2918 99	--	*Other:*			
2918 99 10	---	Sodium phenoxy acetate	kg.	10%	-
2918 99 20	---	Methyl (E)-2-[2-(chloro methyl) phenyl]-3-methoxyacrylate	kg.	10%	-
2918 99 90	---	Other	kg.	10%	-";
(xv) in heading 2920, for tariff item 2920 90 99 and the entries relating thereto, the following shall be substituted, namely:—					
"2920 90 00	-	Other	kg.	10%	-";
(xvi) in heading 2921,—					
(a) for tariff items 2921 42 15 to 2921 42 24 and the entries relating thereto, the following shall be substituted, namely:—					
"2921 42 15	----	2 - 4 - 5 *trichloroaniline*	kg.	10%	-
	---	*N-benzyl-N-ethylaniline, N,N-diethylaniline, N,N-dimethylaniline, meta nitroaniline, para nitroaniline:*			
2921 42 21	----	N-benzyl-N-ethylaniline	kg.	10%	-
2921 42 22	----	N,N-diethylaniline	kg.	10%	-
2921 42 23	----	N,N-dimethylaniline	kg.	10%	-
2921 42 24	----	N-ethyl aniline	kg.	10%	-";
(b) for tariff items 2921 43 10 to 2921 43 20 and the entries relating thereto, the following shall be substituted, namely:—					
"2921 43 10	---	N,N-diethyl toluidine	kg.	10%	-
2921 43 20	---	N,N-dimethyl toluidine	kg.	10%	-";
(c) after tariff item 2921 49 10 and the entries relating thereto, the following shall be inserted, namely:—					
"2921 49 20	---	Para cumidine	kg.	10%	-";
(d) after tariff item 2921 59 30 and the entries relating thereto, the following shall be inserted, namely:—					
"2921 59 40	---	Diaminostilbene 2,2-disulphonic acid (Dasda)	kg.	10%	-";
(xvii) in heading 2922,—					
(a) for the entry in column (2) occurring against sub-heading 2922 11, the following shall be substituted, namely:—					
	"--	*Monoethanolamine and its salts:*";			
(b) in the entry in column (2) occurring after the entry against tariff item 2922 29 26, after the words, brackets and letter "*Picramic acid (T-grade)*", the words ", *para cresidine ortho sulphonic acid*" shall be inserted;					
(c) after tariff item 2922 29 35 and the entries relating thereto, the following shall be inserted, namely:—					
"2922 29 36	----	Para cresidine ortho sulphonic acid	kg.	10%	-";
(xviii) in heading 2930, after tariff item 2930 90 97 and the entries relating thereto, the following shall be inserted, namely:—					
"2930 90 98	----	Dichloro diphenyl sulphone	kg.	10%	-";

(xix) in heading 2932, for tariff item 2932 99 00 and the entries relating thereto, the following shall be substituted, namely:—

"2932 99	--	*Other:*			
2932 99 10	---	Cineole	kg.	10%	-
2932 99 90	---	Other	kg.	10%	-";

(xx) in heading 2933,—

(a) for tariff item 2933 19 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Other:*			
2933 19 91	----	Fluoro-3-(difluoromethyl)-1-methyl-1h-pyrazole-4-carbonyl fluoride	kg.	10%	-
2933 19 99	----	Other	kg.	10%	-";

(b) tariff item 2933 39 17 and the entries relating thereto, shall be omitted;

(c) after tariff item 2933 69 10 and the entries relating thereto, the following shall be inserted, namely:—

"2933 69 20	---	4-[4,6-bis(2,4-dimethylphenyl)-1,3,5-triazine-2-yl]-1,3-benzenediol	kg.	10%	-
2933 69 30	---	Tris(2-hydroxyethyl) isocyanurate	kg.	10%	-
2933 69 40	---	Ethylhexyltriazone	kg.	10%	-
2933 69 50	---	2,4,6-tri(2,4-dyhydroxyl-3-methylphenyl)-1,3,5-triazine	kg.	10%	-";

(d) for tariff item 2933 79 00 and the entries relating thereto, the following shall be substituted, namely:—

"2933 79	--	*Other lactams :*			
2933 79 10	---	N-methyl-2-pyrrolidone	kg.	10%	-
2933 79 20	---	N-ethyl-2-pyrrolidone	kg.	10%	-
2933 79 90	---	Other	kg.	10%	-";

(e) in the entry in column (2) occurring against tariff item 2933 91 00, for the words, brackets and letters "flunitrzepam (INN), flurazepam (INN), halazaepam (INN)", the words, brackets and letters "flunitrazepam (INN), flurazepam (INN), halazepam (INN)" shall be substituted;

(f) for tariff item 2933 99 00 and the entries relating thereto, the following shall be substituted, namely:—

"2933 99	--	*Other:*			
2933 99 10	---	Imidazo pyridine methyl amine	kg.	10%	-
2933 99 90	---	Other	kg.	10%	-";

(xxi) in heading 2934,—

(a) in the entry in column (2) occurring against tariff item 2934 91 00, for the word "claxazolam", the word "cloxazolam" shall be substituted;

(b) for tariff item 2934 99 00 and the entries relating thereto, the following shall be substituted, namely:—

"2934 99	--	*Other:*			
2934 99 10	---	Chloro thiophene-2-carboxylic acid	kg.	10%	-
2934 99 20	---	Morpholine	kg.	10%	-
2934 99 90	---	Other	kg.	10%	-";

(xxii) in heading 2937, in the entry in column (2) occurring against tariff item 2937 21 00, for the words and brackets "prednisone, (dehydrocortisone)", the words and brackets "prednisone (dehydrocortisone)" shall be substituted;

(xxiii) in heading 2939,—

(a) for the entry in column (2) occurring against tariff item 2939 19 00, the following shall be substituted, namely:—

"--	Other";	

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[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BORD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 89/2019 – Customs (N.T.)

New Delhi, the10th December, 2019

G.S.R. (E).- In exercise of the powers conferred by clause (b) of section 88 of the Finance (No. 2) Act, 2019 (23 of 2019), the Central Government hereby appoints the 1st day of January, 2020, as the date on which, the provisions of the said clause shall come into force.

[F. No. 524/18/2019- STO (TU)]

(L. Satya Srinivas)
JS (Customs)

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BEFORE THE ASSISTANT COMMISSIONER OF CUSTOMS SIIB (EXPORT), JNCH, NHAVA SHEVA II, TAL: URAN, DIST: RAIGAD,

In the matter of:

SIIB inquiry in the matter of Vertellus Specialty Materials India Pvt. Ltd.

Vertellus Specialty Materials India Pvt. Ltd.,
Plot No. 287/1 & 2A, Phase II, GIDC,
VAPI - 396 195. Gujarat, India.

VAKALATNAMA

To,

The Assistant Commissioner of Customs SIIB (Export),
JNCH, Nhava Sheva.

Respected Sir,

We, Vertellus Specialty Materials India Pvt. Ltd., above-named, hereby appoint Adv. Neerav Mainkar/Adv. Amit Singh, Advocates of M. NEERAV & ASSOCIATES, Advocates & Consultants having office at B-03 Saijyote, Lallubhai Park Road, Vile Parle (West), Mumbai-400056, to act, appear and plead and make oral and written submissions on our behalf, in the above-mentioned matter.
In witness whereof we have set our seal to this writing.

Dated this 28th day of October, 2021

VERTELLUS SPECIALITY MATERIALS (INDIA) PVT. LTD.

Vertellus Specialty Materials India Pvt. Ltd.,

Accepted:

M. NEERAV & ASSOCIATES Mumbai ADVOCATES & CONSULTANTS

Neerav Mainkar / Amit Singh
Advocates
M. NEERAV & ASSOCIATES
Advocates & Consultants
B-03, Saijyote,
Lallubhai Park Road,
Vile Parle (West),
Mumbai -400056

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Jawaharlal Nehru Custom House, Nhava Sheva, Uran

Vertellus™

28th October, 2021

To,

The Assistant Commissioner of Customs,
SIIB (Export), JNCH, Nhava Sheva-II,
Tal: Uran, Dist: Raigad.

D cell
28/10/2021

Respected Sir,

Sub: Inquiry by SIIB in respect of Vertellus Specialty Materials India Pvt. Ltd.

This is to inform you that we are manufacturers and exporters of Specialty Chemicals and having our manufacturing facility at Vapi, Gujarat. We are also availing the benefit of the Merchandise Export Incentive Scheme (MEIS) in respect of our exports in the regular course of business.

Among our exports, one such product is "Dichloro Diphenyl Sulphone", (hereinafter referred to a "DCDPS" for brevity). The said product is an Organo-Sulphur Compound and was being classified by us under CTH 29 30 90 99 of the Customs Tariff Act, 1975, which covered the residual Tariff Entry "Other" as there was no specific Tariff Entry for the said Product. Even the MEIS Benefits were being claimed under ITC (HS) 29 30 90 99 as per Appendix 3B of the MEIS.

However, by virtue of Section 88(b) of the Finance Act (No. 2) Act, 2019 (23 of 2019), a specific tariff entry by way of CTH 29 30 90 98 was inserted as per the Fifth Schedule of the said Act at Sr. No. 19 after the tariff entry CTH 29 30 90 97, to specifically cover "Dichloro Diphenyl Sulphone" (DCDPS). Also, Notification No. 89/2019-Customs (N.T.) dated 10-12-2019 was issued wherein it was stipulated that the amendments under Section 88(b) of the Finance (No. 2) Act, 2019 (23 of 2019) would be effective from 01-01-2020. Copies of the relevant extract of the Finance (No. 2) Act, 2019 (23 of 2019)

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along with the Fifth Schedule and Notification 89/2019-Customs (N.T.) are hereto annexed and marked as **(EXHIBIT–A, colly)**.

In view of the above amendment, with effect from 01-01-2020, there was a specific tariff entry CTH 29 30 90 98 for our product Dichloro Diphenyl Sulphone (DCDPS). However, our Customs Broker was apparently unaware of the above amendment and hence we continued to file our shipping bills for export under the earlier CTH 29 30 90 99. Also, we continued to claim the MEIS benefit under ITC (HS) 29 30 90 99.

In the month of December 2020, we were made aware during one of our exports that the tariff entry CTH 29 30 90 99 followed by us was no longer valid as there was a specific tariff entry CTH 29 30 90 98, which specifically covered our product Dichloro Diphenyl Sulphone. We immediately adopted the correct classification for our further exports and have been following the more specific tariff entry since then.

The SIIB (Export) JNCH have caused an inquiry into the said lapse and had accordingly asked us to appear in the SIIB office on 25-10-2021 to give our explanation regarding the same and any incorrect MEIS benefit availed by us on account of this lapse. Accordingly, our representative presented himself before the Officers and explained the scenario and assured of the fullest cooperation.

In the above backdrop, we wish to submit as under:

i. We, unequivocally, acknowledge and accept that for the period from 01-01-2020 till December, 2020, we have followed the earlier classification i.e. CTH 29 30 90 99 as we were unaware of the newly inserted tariff entry CTH 29 30 90 98 which was specific to our above product. However, we did not come to know about this lapse as our exports under CTH 29 30 90 99 were been allowed by the Customs

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and also, we were getting the MEIS benefit without any such indication about the changed classification.

ii. Despite the above position, we admit that this is indeed a lapse on our part regardless of the fact that other stakeholders may also have failed to notice the same. Having said this, the question to be answered by us and explained to your good-self is that whether or not there has been any inadvertent MEIS benefit accruing to us which we were not entitled to avail on account of this lapse. In order to arrive at this conclusion, we need study the following aspects:

a. Earlier to 01-01-2020 our product Dichloro Diphenyl Sulphone was correctly classified under CTH 29 30 90 99 as there was no other specific tariff entry for our product and the residual sub-heading "OTHER" was most appropriate in view of sub-heading Note – 1 to Chapter 29 of the Customs Tariff Act, 1975, which reads as under:

(QUOTE)

"1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same sub-heading as that compound (or group of compounds) provided that they are not more specially covered by any other sub-heading and that there is no residual sub-heading named "other" in the series of sub-headings concerned"

(UNQUOTE)

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Also, our exports were being allowed under CTH 29 30 90 99 and also MEIS ITC (HS) 29 30 90 99 was synchronized with the Customs Tariff Entry.

b. The specific entry CTH 29 30 90 98 for our product Dichloro Diphenyl Sulphone was inserted in the Customs Tariff Act, 1975 with effect from 01-01-2020 only by virtue of Section 88(b) Finance (No. 2) Act, 2019 (23 of 2019), read with Notification No. 89/2019 – Customs (N.T.) dated 10-12-2019 and it is from this point that there was a divergence in the Custom Tariff Entry and the ITC (HS) in Appendix 3B of the MEIS as there was no corresponding ITC (HS) 29 30 90 98.

c. Our continuation of classification of our above goods under CTH 29 30 90 99 with effect from 01-01-2020 was incorrect and also had no corresponding ITC (HS) in the MEIS Schedule. Thus, any MEIS benefit availed by us with effect from 01-01-2020 would appear to be inadmissible.

d. However, it is pertinent to note that after the month of March, 2020, while we have continued to classify our product under ITC (HS) 29 30 90 99 till December, 2020 we have not availed of any MEIS benefit from April, 2020 onwards. The above fact further consolidates our contention that this was a genuine lapse on our part and we had no intention to avail any undue benefit by mis-classifying our product. Also, our exports under ITC (HS) 29 30 90 99 were even being allowed by the Customs till December, 2020.

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iii. Thus, if at all any inadmissible MEIS benefit has accrued to us, the same is only for the period of three months i.e., January, 2020 to March, 2020 as we have not availed of any MEIS benefit thereafter as stated hereinabove. Our total balance MEIS benefit as of date lying unutilized is Rs. 1,54,81,737/- out of which Rs. 65,85,812/- pertains to the period January, 2020 to March, 2020. The balance Rs. 88,95,925/- pertains to period prior to 01-01-2020 when CTH 29 30 90 98 was not introduced in the Customs Tariff Act, 1975. Also, it may be appreciated that even the amount of Rs. 65,85,812/- availed by us as MEIS benefit from January, 2020 to March, 2020 also remains unutilized.

We shall submit all the necessary documents as required for the inquiry and assure you of the fullest co-operation in the said inquiry as it has never been and shall never be our intention to avail of any undue benefit from the Government and we, as a multi-national organization, always endeavor to fully comply with the law of the land.

In view of the above submissions and facts, we request that our above lapse may kindly be viewed leniently as we have already demonstrated that the same occurred inadvertently and we are duty bound to return any benefit to which we are not legally entitled and assure you of the same.

The receipt of the said communication may kindly be acknowledged.

Thanking you

Yours faithfully,

VERTELLUS SPECIALTY MATERIALS (INDIA) PRIVATE LIMITED

(K.S. Shivanand)
Director

VERTELLUS SPECIALITY MATERIALS (INDIA) PVT. LTD.

Encl.: As above

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EXHIBIT- A, Colly

रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—19 REGISTERED NO. DL—(N)04/0007/2003—19

भारत का राजपत्र
The Gazette of India

असाधारण
EXTRAORDINARY
भाग II — खण्ड 1
PART II — Section 1
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं॰ 42] नई दिल्ली, बृहस्पतिवार, अगस्त 1, 2019/ श्रावण 10, 1941 (शक)
No. 42] NEW DELHI, THURSDAY, AUGUST 1, 2019/SHRAVANA 10, 1941 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 1*st August,* 2019/*Shravana* 10, 1941 (*Saka*)

The following Act of Parliament received the assent of the President on the 1st August, 2019, and is hereby published for general information:—

THE FINANCE (NO. 2) ACT, 2019

No. 23 OF 2019

[1*st August*, 2019.]

An Act to give effect to the financial proposals of the Central Government for the financial year 2019-2020.

BE it enacted by Parliament in the Seventieth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (*1*) This Act may be called the Finance (No. 2) Act, 2019. Short title and commencement.

(2) Save as otherwise provided in this Act,—

(*a*) sections 2 to 69 shall be deemed to have come into force on the 1st day of April, 2019;

(*b*) sections 92 to 112 and section 114 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

(*2*) For the purposes of sub-section (*1*), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notification under sub-section (*1*) of section 25 of the Customs Act and sub-section (*12*) of section 3 of Customs Tariff Act, retrospectively, at all material times.

Retrospective effect of notification issued under sub-section (*1*) of section 25 of Customs Act and sub-section (*12*) of section 3 of Customs Tariff Act.

85. The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 1270 (*E*), dated the 31st December, 2018 amending the notification number G.S.R. 665 (*E*), dated the 2nd August, 1976, which was issued in exercise of powers conferred by sub-section (*1*) of section 25 of the Customs Act, 1962 and sub-section (*12*) of section 3 of the Customs Tariff Act, 1975, shall be deemed to have, and always to have, for all purposes, come into force on and from the 1st day of July, 2017.

52 of 1962.
51 of 1975.

Customs Tariff

Amendment of section 9.

86. In section 9 of the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), after sub-section (*1*), the following sub-section shall be inserted, namely:—

51 of 1975.

"(*1A*) Where the Central Government, on such inquiry as it considers necessary, is of the opinion that circumvention of countervailing duty imposed under sub-section (*1*) has taken place, either by altering the description or name or composition of the article on which such duty has been imposed or by import of such article in an unassembled or disassembled form or by changing the country of its origin or export or in any other manner, whereby the countervailing duty so imposed is rendered ineffective, it may extend the countervailing duty to such other article also.".

Amendment of section 9C.

87. In section 9C of the Customs Tariff Act, for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) An appeal against the order of determination or review thereof shall lie to the Customs, Excise and Service Tax Appellate Tribunal constituted under section 129 of the Customs Act, 1962 (hereinafter referred to as the Appellate Tribunal), in respect of the existence, degree and effect of—

52 of 1962.

(*i*) any subsidy or dumping in relation to import of any article; or

(*ii*) import of any article into India in such increased quantities and under such condition so as to cause or threatening to cause serious injury to domestic industry requiring imposition of safeguard duty in relation to import of that article.".

Amendment of First Schedule.

88. In the Customs Tariff Act, the First Schedule shall—

(*a*) be amended in the manner specified in the Fourth Schedule;

(*b*) be also amended in the manner specified in the Fifth Schedule, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint.

Validation of modification in classification of certain goods leviable to anti-dumping duty with retrospective effect.

89. (*1*) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 186 (*E*), dated the 22nd February, 2016 amending the notification number G.S.R. 804 (*E*), dated the 21st October, 2015, issued in exercise of the powers conferred by sub-sections (*1*) and (*5*) of section 9A of the Customs Tariff Act, 1975 read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 shall be deemed to have, and always to have, for all purposes, validly come into force on and from the 21st day of October, 2015.

51 of 1975.

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(2) Refund shall be made of all such anti-dumping duty which has been collected, but which would not have been so collected, if the notification referred to in sub-section (1) been in force at all material times.

(3) An application for refund of anti-dumping duty referred to in sub-section (2) shall be made within a period of six months from the date on which the Finance (No.2) Bill, 2019 receives the assent of the President.

Validation of modification in description of goods with retrospective effect.

90. (1) The notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 665 (E), dated the 5th July, 2016 amending the notification number G.S.R. 285 (E), dated the 8th March, 2016, issued in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, 1975, read with rules 18, 20 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 shall be deemed to have, and always to have, for all purposes, come into force on and from the 8th day of March, 2016. 51 of 1975.

(2) Refund shall be made of all such anti-dumping duty which has been collected, but which would not have been so collected, if the notification referred to in sub-section (1) been in force at all material times.

(3) An application for refund of anti-dumping duty referred to in sub-section (2) shall be made within a period of six months from the date on which the Finance (No.2) Bill, 2019 receives the assent of the President.

Central Excise

Amendment of Fourth Schedule.

91. In the Fourth Schedule to the Central Excise Act, 1944, in Chapter 27, for the entry in column (4) occurring against tariff item 2709 20 00, the entry "Re.1 per tonne" shall be substituted. 1 of 1944.

Central Goods and Services Tax

Amendment of section 2.

92. In section 2 of the Central Goods and Services Tax Act, 2017 (hereinafter referred as the Central Goods and Services Tax Act), in clause (4), after the words "the Appellate Authority for Advance Ruling,", the words "the National Appellate Authority for Advance Ruling," shall be inserted. 12 of 2017.

Amendment of section 10.

93. In section 10 of the Central Goods and Services Tax Act,—

(a) in sub-section (1), after the second proviso, the following *Explanation* shall be inserted, namely:—

"*Explanation.*—For the purposes of second proviso, the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in a State or Union territory.";

(b) in sub-section (2),—

(i) in clause (d), the word "and" occuring at the end shall be omitted;

(ii) in clause (e), for the word "Council:", the words "Council; and" shall be substituted;

(iii) after clause (e), the following clause shall be inserted, namely:—

"(f) he is neither a casual taxable person nor a non-resident taxable person:";

(c) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of sub-sections (3) and (4) of section 9, a registered

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(b) after tariff item 2918 19 10 and the entries relating thereto, the following shall be inserted, namely:—					
"2918 19 20	---	Cholic acid	kg.	10%	-
2918 19 30	---	Ricinoleic acid	kg.	10%	-";
(c) after tariff item 2918 23 30 and the entries relating thereto, the following shall be inserted, namely:—					
"2918 23 40	---	Benzyl salicylate	kg.	10%	-";
(d) after tariff item 2918 30 40 and the entries relating thereto, the following shall be inserted, namely:—					
"2918 30 50	---	Fluoro benzoyl butyric acid	kg.	10%	-";
(e) for tariff item 2918 99 00 and the entries relating thereto, the following shall be substituted, namely:—					
"2918 99	--	*Other:*			
2918 99 10	---	Sodium phenoxy acetate	kg.	10%	-
2918 99 20	---	Methyl (E)-2-[2-(chloro methyl) phenyl]-3-methoxyacrylate	kg.	10%	-
2918 99 90	---	Other	kg.	10%	-";
(xv) in heading 2920, for tariff item 2920 90 99 and the entries relating thereto, the following shall be substituted, namely:—					
"2920 90 00	-	Other	kg.	10%	-";
(xvi) in heading 2921,—					
(a) for tariff items 2921 42 15 to 2921 42 24 and the entries relating thereto, the following shall be substituted, namely:—					
"2921 42 15	----	2 - 4 - 5 *trichloroaniline*	kg.	10%	-
	---	*N-benzyl-N-ethylaniline, N,N-diethylaniline, N,N-dimethylaniline, meta nitroaniline, para nitroaniline:*			
2921 42 21	----	N-benzyl-N-ethylaniline	kg.	10%	-
2921 42 22	----	N,N-diethylaniline	kg.	10%	-
2921 42 23	----	N,N-dimethylaniline	kg.	10%	-
2921 42 24	----	N-ethyl aniline	kg.	10%	-";
(b) for tariff items 2921 43 10 to 2921 43 20 and the entries relating thereto, the following shall be substituted, namely:—					
"2921 43 10	---	N,N-diethyl toluidine	kg.	10%	-
2921 43 20	---	N,N-dimethyl toluidine	kg.	10%	-";
(c) after tariff item 2921 49 10 and the entries relating thereto, the following shall be inserted, namely:—					
"2921 49 20	---	Para cumidine	kg.	10%	-";
(d) after tariff item 2921 59 30 and the entries relating thereto, the following shall be inserted, namely:—					
"2921 59 40	---	Diaminostilbene 2,2-disulphonic acid (Dasda)	kg.	10%	-";
(xvii) in heading 2922,—					
(a) for the entry in column (2) occurring against sub-heading 2922 11, the following shall be substituted, namely:—					
	"--	*Monoethanolamine and its salts:*";			
(b) in the entry in column (2) occurring after the entry against tariff item 2922 29 26, after the words, brackets and letter "*Picramic acid (T-grade)*", the words ", *para cresidine ortho sulphonic acid*" shall be inserted;					
(c) after tariff item 2922 29 35 and the entries relating thereto, the following shall be inserted, namely:—					
"2922 29 36	----	Para cresidine ortho sulphonic acid	kg.	10%	-";
(xviii) in heading 2930, after tariff item 2930 90 97 and the entries relating thereto, the following shall be inserted, namely:—					
"2930 90 98	----	Dichloro diphenyl sulphone	kg.	10%	-";

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(xix) in heading 2932, for tariff item 2932 99 00 and the entries relating thereto, the following shall be substituted, namely:—

"2932 99	--	*Other:*			
2932 99 10	---	Cineole	kg.	10%	-
2932 99 90	---	Other	kg.	10%	-";

(xx) in heading 2933,—

(a) for tariff item 2933 19 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Other:*			
2933 19 91	----	Fluoro-3-(difluoromethyl)-1-methyl-1h-pyrazole-4-carbonyl fluoride	kg.	10%	-
2933 19 99	----	Other	kg.	10%	-";

(b) tariff item 2933 39 17 and the entries relating thereto, shall be omitted;

(c) after tariff item 2933 69 10 and the entries relating thereto, the following shall be inserted, namely:—

"2933 69 20	---	4-[4,6-bis(2,4-dimethylphenyl)-1,3,5-triazine-2-yl]-1,3-benzenediol	kg.	10%	-
2933 69 30	---	Tris(2-hydroxyethyl) isocyanurate	kg.	10%	-
2933 69 40	---	Ethylhexyltriazone	kg.	10%	-
2933 69 50	---	2,4,6-tri(2,4-dyhydroxyl-3-methylphenyl)-1,3,5-triazine	kg.	10%	-";

(d) for tariff item 2933 79 00 and the entries relating thereto, the following shall be substituted, namely:—

"2933 79	--	*Other lactams :*			
2933 79 10	---	N-methyl-2-pyrrolidone	kg.	10%	-
2933 79 20	---	N-ethyl-2-pyrrolidone	kg.	10%	-
2933 79 90	---	Other	kg.	10%	-";

(e) in the entry in column (2) occurring against tariff item 2933 91 00, for the words, brackets and letters "flunitrzepam (INN), flurazepam (INN), halazaepam (INN)", the words, brackets and letters "flunitrazepam (INN), flurazepam (INN), halazepam (INN)" shall be substituted;

(f) for tariff item 2933 99 00 and the entries relating thereto, the following shall be substituted, namely:—

"2933 99	--	*Other:*			
2933 99 10	---	Imidazo pyridine methyl amine	kg.	10%	-
2933 99 90	---	Other	kg.	10%	-";

(xxi) in heading 2934,—

(a) in the entry in column (2) occurring against tariff item 2934 91 00, for the word "claxazolam", the word "cloxazolam" shall be substituted;

(b) for tariff item 2934 99 00 and the entries relating thereto, the following shall be substituted, namely:—

"2934 99	--	*Other:*			
2934 99 10	---	Chloro thiophene-2-carboxylic acid	kg.	10%	-
2934 99 20	---	Morpholine	kg.	10%	-
2934 99 90	---	Other	kg.	10%	-";

(xxii) in heading 2937, in the entry in column (2) occurring against tariff item 2937 21 00, for the words and brackets "prednisone, (dehydrocortisone)", the words and brackets "prednisone (dehydrocortisone)" shall be substituted;

(xxiii) in heading 2939,—

(a) for the entry in column (2) occurring against tariff item 2939 19 00, the following shall be substituted, namely:—

"--	Other";	

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[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BORD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 89/2019 – Customs (N.T.)

New Delhi, the10th December, 2019

G.S.R. (E).- In exercise of the powers conferred by clause (b) of section 88 of the Finance (No. 2) Act, 2019 (23 of 2019), the Central Government hereby appoints the 1st day of January, 2020, as the date on which, the provisions of the said clause shall come into force.

[F. No. 524/18/2019- STO (TU)]

(L. Satya Srinivas)
JS (Customs)

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BEFORE THE ASSISTANT COMMISSIONER OF CUSTOMS SIIB (EXPORT), JNCH, NHAVA SHEVA II, TAL: URAN, DIST: RAIGAD,

In the matter of:

SIIB inquiry in the matter of Vertellus Specialty Materials India Pvt. Ltd.

Vertellus Specialty Materials India Pvt. Ltd.,
Plot No. 287/1 & 2A, Phase II, GIDC,
VAPI - 396 195. Gujarat, India.

VAKALATNAMA

To,

The Assistant Commissioner of Customs SIIB (Export),
JNCH, Nhava Sheva.

Respected Sir,

We, Vertellus Specialty Materials India Pvt. Ltd., above-named, hereby appoint Adv. Neerav Mainkar/Adv. Amit Singh, Advocates of M. NEERAV & ASSOCIATES, Advocates & Consultants having office at B-03 Saijyote, Lallubhai Park Road, Vile Parle (West), Mumbai-400056, to act, appear and plead and make oral and written submissions on our behalf, in the above-mentioned matter.
In witness whereof we have set our seal to this writing.

Dated this 28th day of October, 2021

VERTELLUS SPECIALITY MATERIALS (INDIA) PVT. LTD.

Vertellus Specialty Materials India Pvt. Ltd.,

Accepted:

M. NEERAV & ASSOCIATES Mumbai ADVOCATES & CONSULTANTS

Neerav Mainkar / Amit Singh
Advocates
M. NEERAV & ASSOCIATES
Advocates & Consultants
B-03, Saijyote,
Lallubhai Park Road,
Vile Parle (West),
Mumbai -400056

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Statement of Shri Prasanna Vivek Damle (D.O.B. 17.03.1984) mobile no. +91 98209 89503 working as Head Supply Chai – India in M/s Vertellus Speciality Material (india) Private Limited, having office & factory at Plot No. 287/1 & 2A, Phase II, GIDC, Vapi – 396 195, Gujrat India & Mumbai office address: 201-202, B-Wing, Business Suites -9, S.V. Road, Santacruz West, Mumbai – 400054; R/o Caspiana C-204, Casa Rio, Palava, Kalyan Shil Road, Off Experia Mall, Kalyan, Thane, Manpada, Maharashtra – 421204 recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigations and Intelligence Branch (Export) situated at 5th floor, J.N.C.H. Nhava Sheva, Distt- Raigad- 400707 on 12.01.2022.

In pursuance of Summons CBIC DIN No.20211278NT000000FDC0 dated 14.12.2021, issued by Shri Kumar Abhijit Amitabh, Superintendent of Customs, SIIB(X), I present myself on behalf of Director, M/s Vertellus Speciality Material (India) Private Limited to give statement U/s 108 of Customs Act, 1962 as I have been duly authorised by the company. I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962, I am giving my true, correct and voluntary statement which is as follows. On my request the statement is being typed by customs officer in office computer.

I state that the above mentioned captioned addresses are my factory, office & residential address. I know Hindi, English, & Marathi. I have degree in B.E. (Production)from Mumbai University. I am submitting copies of my Aadhar Card No. 4319 8542 5142 and PAN Card No-AKOPD7401N as proof of my identity. On being asked I state that, I worked with Godrej & Boyce as a Senior Execuitive , Product (Fork Lift Manufacturing) from 2005 to 2007; 2007 to 2009 as Raw Material Planner with M/s Dow Chemicals, Vikhroli, Mumbai; 2009-2011 as a Production Planner with M/s General Mills,Powai, Mumbai a FMCG company; 2011-2013 as **Production Planning Control** & Inventory Manager with M/s **Shalina** Lab,Turbhe, Navi Mumbai; 2013-2020 as Manager(**Plant Logistics**) with M/s Sanofi, Powai, Mumbai and from February 2020 I am working with M/s Vertellus Speciality Material (India) Private Limited as a Supply Chain Head –India and also looking after the work of Vapi Plant from 20.10.2021 when a regular employee of Supply Chain Mr Arvind Naik left the job, who was overall looking the job of classification and other customs related work through Custom Broker M/s Chinubhai Kalidass & Bros.

12/01/22

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On being asked I state that I used to report Shri K. Shivanand, Director, M/s Vertellus Speciality Material (India) Private Limited. I would like to state that as he has gone recently under eye surgery so, he could not come and the company authorises me instead.

On being asked I state that the My company is involve in production and export of chemical product basically 4,4, Dichloro Diphenyl Sulphone & 4-Cyanopyridine. The company production facility is situated in Vapi, Gujrat at the captioned address.

On being asked who advises to classify the product 4,4, Dichloro Diphenyl Sulphone under CTH 2930 9099 when there is specific tariff head CTH 29309098 is available, I state that in January 2020 a new CTH 29309098 was inserted for the product 4,4, Dichloro Diphenyl Sulphone for which my company was unaware and only we came to know about this change in CTH in December 2020 and after that we statarted to classify the product in CTH 29309098. On being asked I state that my company has taken MEIS benefit associated with this Chapter Heading till March 2020 and after that we have not taken MEIS benefit. I also would like to submit that in our company there is unutilized MEIS benefit of Rs. 1,54,81,737/- out of which only Rs. 65,85,812/- are for the period of 01.01.2020 to 31.03.2020 which our company had taken undue MEIS benefit but not utilized the same.

On being asked I state that I used to report to company director Shri K. Shivanand for day to day work. He is the main key person in the company and in India his decisions are final.

On being asked whether the Custom broker has intimated about changes in CTH through Finanace Act (No.2), 2019 by virtue of which the new CTH 29309098 for Dichloro Diphenyl Sulphone was inserted in Custom Tariff Act, 1975 w.e.f. 01.01.2020. I state that our Custom Broker was unaware about the same and in December 2020 our Custom Broker M/s Chinubhai Kalidass & Bros.(AACFC2969GCH001) intimated about the changes and after that we are following the CTH i.e. 29309098 for Dichloro Diphenyl Sulphone product under which there is no MEIS benefit under Appendix 3B.

At present I don't want to add anything to the above statement, I once again accept that our company has obtained the MEIS benefit of Rs. 65,85,812/- on account of **unknowingly mis-classified** of our product i.e. "4,4, Dichloro Diphenyl Sulphone" under CTH 29309099 for which there is a specific CTH 29309098 in Customs Tariff Act, 1975 w.e.f. 01.01.2020 under which there

12/01/22

is no MEIS benefit. Our company had not utilized the said MEIS amount and we assure your good office that till the finalisation of this case we will not utilized our unutilized balance amount of Rs. 1,54,81,737/- as mentioned in our letter dated 17.12.2021. Whenever I will be called by the department I will produce myself before the department to co-operate in further investigation. Further I request the department to take a lenient view while deciding the matter.

The above statement of mine is running into three pages are given by me voluntarily without any force, threat, coercion or promise. I have understood the statement and affirm that it has been correctly recorded as per my say and it was typed by the customs officer on my request.

12/01/22

Name- Prasanna Damle

Contact- 9820989503

Designation:- Head Supply Chain

Before me

12/01/2022

(KUMAR ABHIJIT AMITABH)

SIO (SUPDT. OF CUSTOMS) / SIIB(X)

JNCH.

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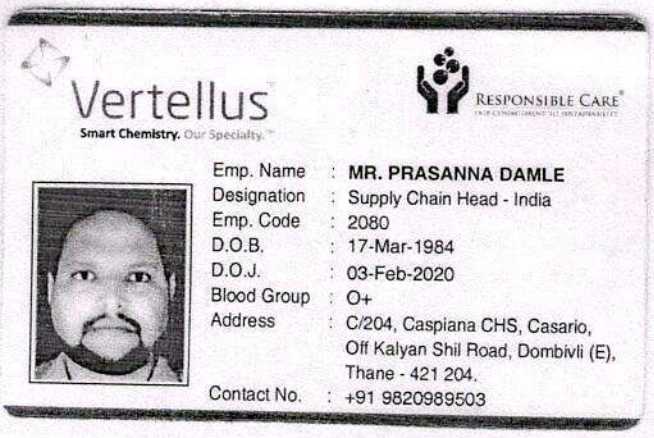
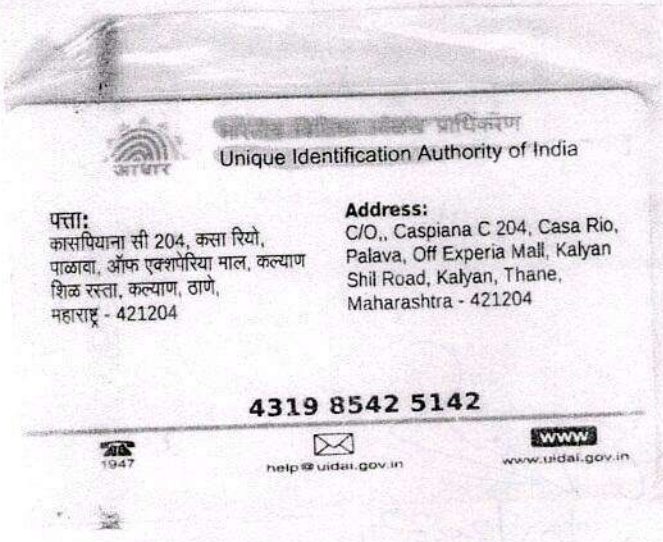
आयकर विभाग
INCOME TAX DEPARTMENT
भारत सरकार
GOVT. OF INDIA
स्थायी लेखा संख्या कार्ड
Permanent Account Number Card
AKOPD7401N
नाम / Name
PRASANNA DAMLE
पिता का नाम / Father's Name
VIVEK VASANTRAO DAMLE
जन्म की तारीख / Date of Birth
17/03/1984
25032019
हस्ताक्षर / Signature


Vertellus
Smart Chemistry. Our Specialty.
RESPONSIBLE CARE
Emp. Name : MR. PRASANNA DAMLE
Designation : Supply Chain Head - India
Emp. Code : 2080
D.O.B. : 17-Mar-1984
D.O.J. : 03-Feb-2020
Blood Group : O+
Address : C/204, Caspiana CHS, Casario, Off Kalyan Shil Road, Dombivli (E), Thane - 421 204.
Contact No. : +91 9820989503

भारत सरकार
Government of India
प्रस न्न विवेक दामले
Prasanna Vivek Damle
जन्म तारीख/ DOB: 17/03/1984
पुरुष / MALE
4319 8542 5142
माझे आधार, माझी ओळख

12/01/2022



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Unique Identification Authority of India

पत्ता:
कासपियाना सी 204, कसा रियो,
पाळावा, ऑफ एक्शपेरिया माल, कल्याण
शिळ रस्ता, कल्याण, ठाणे,
महाराष्ट्र - 421204

Address:
C/O,, Caspiana C 204, Casa Rio,
Palava, Off Experia Mall, Kalyan
Shil Road, Kalyan, Thane,
Maharashtra - 421204

4319 8542 5142

1947 help@uidai.gov.in www.uidai.gov.in

Vertellus Specialty Materials (India) Pvt. Ltd.
Plot No. 287/1, 2(A), Phase-II, GIDC, Vapi - 396195. Gujarat
Phone : 0260-2400331, 2452241, 6641200

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Issue Date : 01-January-21

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12/01/2022

CBIC-DIN-20211278NT000000FDC0

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

The Director, M/s Vertellus Speciality Materials (India) Private Limited

201/202, Wing B Business Suites-9, SV Road Santacruz West, Mumbai India 400054: and 287/1 & 2A, Phase 2 GIDC, VAPI Gujarat, India 396195

WHEREAS, I, **Kumar Abhijit Amitab** am making inquiry in connection with **"Mis-declaration of CTH in export of '4,4 ' DICHLORO DIPHENYL SULPHONE"** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

1. **Address Proof, ID Proof,authorisation letter/ PAN card**
2. **Copies of Shipping Bills of export of '4,4 ' DICHLORO DIPHENYL SULPHONE" from 2016-2021**
3. **MEIS utilisation Certificate and Details of MEIS SCRIP obtained from DGFT during 2016 to 2021**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2021-12-20** at **11:00:AM** at the office of **Office of the Principal Commissioner of Customs (NS-II), Special Investigation and Intelligence Branch, Room No. A/504, Jawaharlal Nehru Custom House, Nhava-Sheva, Taluka-Uran, District- Raigad, Maharashtra- 400707**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-complinace of this summon is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the **14** day of **December, 2021** at **JNCH, NHAVA SHEVA**

Name : **Kumar Abhijit Amitab**

Signature : .....

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

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Statement of Shri Chirag Somalal Shah, Date of Birth- 1970, G-card Holder of the Custom Broker firm M/s. C K & Bros (CHA No. 11/0011) in reference to M/s Vertellus Specialty Materials Pvt Ltd (IEC:5210018784) , resident of A/903, Kalpavruksh Garden Bldg No.1, Mahavir Nagar, Near Vasant Complex, Charkop Petrol Pump, Kandivali West, Mumbai – 400 067, recorded under Section 108 of the Customs Act, 1962, in the office of Special Investigation and Intelligence Branch (Export), situated at 5th floor, JNCH, Dist.- Raigad – 400707, at 15:50 hrs. on 12.08.2025.

In pursuance of Summons CBIC-DIN- 20250878NW000000C33D dated 05.08.2025, issued by Vikash Kumar, Superintendent of Customs, SIIB(X), I present myself to give statement U/s 108 of Customs Act, 1962 on behalf of Custom Broker firm M/s. C K & Bros (CHA No. 11/0011) in reference to M/s Vertellus Specialty Materials Pvt Ltd (IEC:5210018784). I have been explained the provisions of Section 108 of Customs Act, 1962. I have been also explained that giving false evidence under this statement is an offence punishable under section 193 of the Indian Penal Code, 1860/ Corresponding section (Section 227& 229) of Bharatiya Nyaya Sanhita, 2023. I am also informed that this statement of mine can be used as evidence against me or my company/firm in any court of law, or for any adjudication proceedings. Having been understood the provisions of Section 108 of the Customs Act, 1962; I am giving my true, correct and voluntary statement which is as follows. On my request the statement is being typed by Customs officer in office computer.

Name in Full	Shri Chirag Somalal Shah, Date of Birth- 1970
Present/Permanent Residential Address	A/903, Kalpavruksh Garden Bldg No.1, Mahavir Nagar, Near Vasant Complex, Charkop Petrol Pump, Kandivali West, Mumbai – 400 067.
Office Address	Kulkarni Patil Bhavan, 2nd floor, 14 Murzban Road, Opp. New Empire Cinema, Fort, Mumbai – 400 001
Educational Qualification	Diploma in Industrial Electronics
Language Known	Hindi, English, Marathi
Occupation	Customs Broker; G – Card Holder (Customs Pass No. S-2190)
Family Status	Married
Aadhar No.	8230 6103 9456
Mobile No.	9833602000
Email Address	chirag.shah@ckb-india.com

Today I present to record statement in response to Summons CBIC-DIN- CBIC-DIN-CBIC-DIN- 20250878NW000000C33D dated 05.08.2025. I am submitting self-attested copy of my Aadhar Card having No. 8230 6103 9456 as identity proof.

I have requested the officer to type my voluntary statement in office computer, having understood the above-mentioned provisions and responsibilities well; I give my true and voluntary statement as follows:

Que.01. Please introduce yourself, your CB Firm, M/s. C K & Bros (CHA No. 11/0011) and purpose for which you have been called for.

Ans. I, Shri Chirag Somalal Shah, Customs Broker; G – Card Holder (Customs Pass No. S-2190) of Custom Broker firm M/s. C K & Bros (CHA No. 11/0011). I have been working with

File No. CUS/SIIB/INT/106/2025-SIIB(E)-O/o-Commr-Cus-Nhava Sheva-II (Computer) In. No. 1500851
Generated from eOffice by HIMANSHU SHENDE, PO(HS)-SIIB(E)-CUS-NS-II-JNCH, PREVENTIVE OFFICER, Customs-Commissionerate-Nhava Sheva-II on 06/10/2025 12:50

M/s. C K & Bros (CHA No. 11/0011) for the last 31 years. I have been called to record statement in response to CBIC-DIN- 20250878NW000000C33D dated 05.08.2025 regarding filing of Shipping Bills / Exports tried to made to by the exporter M/s Vertellus Specialty Materials Pvt Ltd (IEC:5210018784).

Que.02. How and when did your firm CB M/s. C K & Bros (CHA No. 11/0011) come in contact with exporter M/s Vertellus Specialty Materials Pvt Ltd (IEC:5210018784)? How long do you know the exporter M/s Vertellus Specialty Materials Pvt Ltd (IEC:5210018784)?

Ans. We know the exporter M/s Vertellus Specialty Materials Pvt Ltd (IEC:5210018784) from the last 20 years and we have been providing the export service to the export from then.

Que.03. What is the address of the exporter M/s Vertellus Specialty Materials Pvt Ltd (IEC:5210018784)? Did you or anyone from your CB firm, physically verified the PPoB of the exporter M/s Vertellus Specialty Materials Pvt Ltd (IEC:5210018784)? If so, when?

Ans. Yes, I have personally visited the exporter's PPOB many a times and have recently also verified their business premise. The address of the PPoB of Exporter is 287/1 & 2A, Phase – II, GIDC, Vapi – 396 195, Gujarat.

Que.04. Have you taken the KYC documents of the Exporter to verify the correctness as stipulated in Regulation 10(n) of CBLR, 2018? If yes, please provide details of the documents.

Ans. Yes sir, we have taken the following documents of the Exporter:

1. Copy of IEC
2. Authorization Letter
3. PAN card
4. Aadhar card
5. GST Registration certificate
6. Bank Annexure
7. Certificate of Incorporation

We have verified the details of IEC and GSTIN from online sources and found the same to be correct.

Que. 05. How did you receive the above-mentioned documents? Any proof of communication?

Ans. We have received the above-mentioned documents via e-mail on pdamle@aurorium.com.

Que. 06. It is seen that the exporter M/s Vertellus Specialty Materials Pvt Ltd (IEC:5210018784) has changed its firm name to M/s Aurorium India Pvt Ltd. Did your CB firm, informed the same to the concerned authorities in the Customs regarding the change in the name of the firm, as obligated under Regulation 10(o) of CBLR,2018? Is so, kindly provide the proof of the same.

Ans. We have intimated the same to the Customs Authorities and the same will be shared in e-mail as soon as possible.

12/8/25

Que.07. As you say that you are employee at M/s. C K & Bros (CHA No. 11/0011). What are the obligations of the Customs Broker towards Customs as enshrined in regulation 10 of CBLR, 2018, at the time of filing any Customs Related documents?

Ans. As and when documents are received through email or by hand from Exporters, the required export teams check all parameters received from exporter for preparation of Checklist and calling for all KYC documents in case of the new exporters. IEC of the exporter is also verified online. The Checklist is prepared with reference to Commercial Invoice, Packing List and Tax Invoice. The HS Code description is checked with Customs Tariff and also as declared by the exporter in the invoice. The export incentive if any is checked and tallied i.e., Drawback, RoDTEP etc. Also, if the goods exported with payment of duty, export duty on goods will be paid accordingly. Also, in case of restricted goods, required documents with reference to allied act, declaration/License/NOC/ PBS (Previous Shipping Bill) will be called from the exporter.

Que. 08. What are the obligations, your Customs Broker M/s. C K & Bros (CHA No. 11/0011), has fulfilled in the instance shipping bills of the exporter, towards Customs as enshrined in regulation 10 of CBLR, 2018, at the time of filing any Customs Related documents?

Ans: In case of Shipping bills filed for the exporter, upon receiving Export Tax invoice, Packing List, Purchase order of overseas buyer and CVR, we filed Checklist for Shipping bill and sent the same for the exporter's acknowledgement via email. Upon receiving acknowledgement from the Exporter, we proceeded with the export. Upon receiving the goods in CFS, we carted the same and tallied the quantity as per shipping bill.

Que. 09. Explain about filing of Checklist for Shipping Bill? What are the documents did you uploaded in e-Sanchit?

Ans. Based on the exporter submissions of Export Tax invoice, Packing List, Purchase order of overseas buyer and CVR, we filed the checklist for Shipping Bills. We have uploaded Export Tax invoice, Packing List, Certificate of Conformity and CVR.

Que. 10. Did you know about regulation 10(d), 10 (e), 10(f) and 10(m) of CBLR, 2018? If so, kindly elaborate the same.

Ans. Yes, we are aware of the provisions of Regulation 10(d), 10 (e), 10(f) and 10(m) of CBLR, 2018, which places obligations on Customs brokers. To my understanding, it is about

10(d) advising the client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;

10(e) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;

10(f) not withhold information contained in any order, instruction or public notice relating to clearance of cargo or baggage issued by the Customs authorities, as the case may be, from a client who is entitled to such information;

10(m) discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;

Que.11. Did you follow the regulations 10(d), 10 (e), 10(f) and 10(m) of CBLR, 2018, if so, how? Elaborate?

Ans. For the shipping bills of the exporter, we gathered the required documents for filing of Checklist and obtained acknowledgement from the exporter to proceed with the Export.

Que.12. Who decides the CTH / RITC? How? What are the documents that would be relied on while opting CTH?

Ans. CTH / RITC will be decided by the exporter. The exporter adheres the advice of their Export related team and as per their opinion they prepare Export Tax invoice under the concerned CTH. Based on these documents such as Export Tax Invoice, we would file the Checklist for Shipping Bills and then the same would be sent for the approval of exporter.

Que.13. Kindly peruse the statement of the exporter dated 12.01.2022, wherein, it is stated that CB failed to inform them about the change in RITC / HSN of the goods 4,4 Dichloro Diphenyl Sulphone and that the CB has informed about this change only in December 2020. Your comments in this regard?

Ans. Yes, I have perused the statement of the exporter dated 12.01.2022, wherein, it is stated that CTH failed to inform them about the change in RITC / HSN of the goods 4,4 Dichloro Diphenyl Sulphone and that the CB M/s. C K & Bros (CHA No. 11/0011) has informed about this change only in December 2020 and have placed my dated signature as a token of having seen the same. Yes, I agree with the mis-classification in the HSN, as mentioned in the exporter's statement dated 12.01.2022.

Que. 14. Being a CB / CHA, don't you think you have role/ responsibility to verify the veracity of classification and description of goods and allied compliances. Elaborate.

Ans. Yes, being a CB, it is our responsibility as well, to verify the genuinity of classification of export goods.

Que. 15. Kindly peruse Notification No. 89/2019-Cus (NT) dated 10.12.2019 and Section 88(b) of the Finance Act (No. 2) Act, 2019 (23 of 2019), a specific tariff entry by way of CTH 29309098 was inserted as per fifth schedule of the said Act at Sr. No. 19 after the tariff entry CTH 29309097 (RUD -01) to specifically cover "4,4 Dichloro Diphenyl Sulphone" and the same was effective from 01.01.2020. The same was also issued through PN 04/2020 dated 06.01.2020 by Office of Commissioner of Customs (NS-III), Nhava Sheva. Comment your understanding?

Ans. Yes, I have perused the Notification No. 89/2019-Cus (NT) dated 10.12.2019 and Section 88(b) of the Finance Act (No. 2) Act, 2019 (23 of 2019) and PN 04/2020 dated 06.01.2020 by Office of Commissioner of Customs (NS-III), Nhava Sheva and I have placed my dated signature as a token of having seen the same. From these, I understood that the CTH 29309098 is correct classification for the Goods "4,4 Dichloro Diphenyl Sulphone" however the same was mistakenly classified under 29309099.

Que. 16. If so, did you followed responsibility / obligations as bestowed in Regulation 10 of CBLR, 2018?

Ans. In general, we forward all the updates i.e., Notifications, PN, SO and other rules of the Customs and allied acts via email to all our clients. However, in the case of the instance exporter, it is noticed that we failed to file the Shipping bills under updated HSN i.e., 29309098, instead continued to file under old / outdated HSN 29309099. However, upon realising the same in December 2020, we instantly informed the exporter about the change in CTH and from then Opted to file in the new HSN i.e., 29309098. We even directed the exporter to return the export benefits claimed unduly.

Que.17. From the above submissions, it is noticed that (i) regulation 10(d), 10 (e), 10(f) and 10(m) of CBLR, 2018 (ii) Notification No. 89/2019-Cus (NT) dated 10.12.2019 (iii)

Section 88(b) of the Finance Act (No. 2) Act, 2019 (23 of 2019), a specific tariff entry by way of CTH 29309098 was inserted as per fifth schedule of the said Act at Sr. No. 19 after the tariff entry CTH 29309097 to specifically cover "4,4 Dichloro Diphenyl Sulphone" and the same was effective from 01.01.2020 (iv) PN 04/2020 dated 06.01.2020 by Office of Commissioner of Customs (NS-III), Nhava Sheva (v) Wrongful declaration of CTH to avail undue excess export benefits MEIS @ 2% instead of NIL MEIS, violations were committed by your CB firm. Your say in this, please.

Ans. We agree with the above contentions and the violations thereof. However, it is to bring to your notice that the said violations were not done with any malafide intention of claiming undue excess export incentives i.e., MEIS. It is also to bring to your notice that we ourself has instructed the Exporter to return the undue benefit obtained owing to issue in the misclassification of HSN / RITC.

Que.18. Do you want to say anything else?

Ans. We would like to reiterate that we do not have any malafide intention of claiming undue / excess export incentive. Whenever I will be called by the department, I will produce myself before the department to co-operate in further investigation.

The above statement of mine, running from page 01 to 05, is my true, correct and voluntary statement given without any force, threat, fear, inducement or coercion. On my request the said statement has been typed on the office computer of SIIB(X), JNCH, Nhava Sheva, Dist.- Raigad, Maharashtra- 400707, as per my said and as per my request and I certify it has been recorded exactly as stated by me in response to questions raised during the proceedings. I, therefore, affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me.

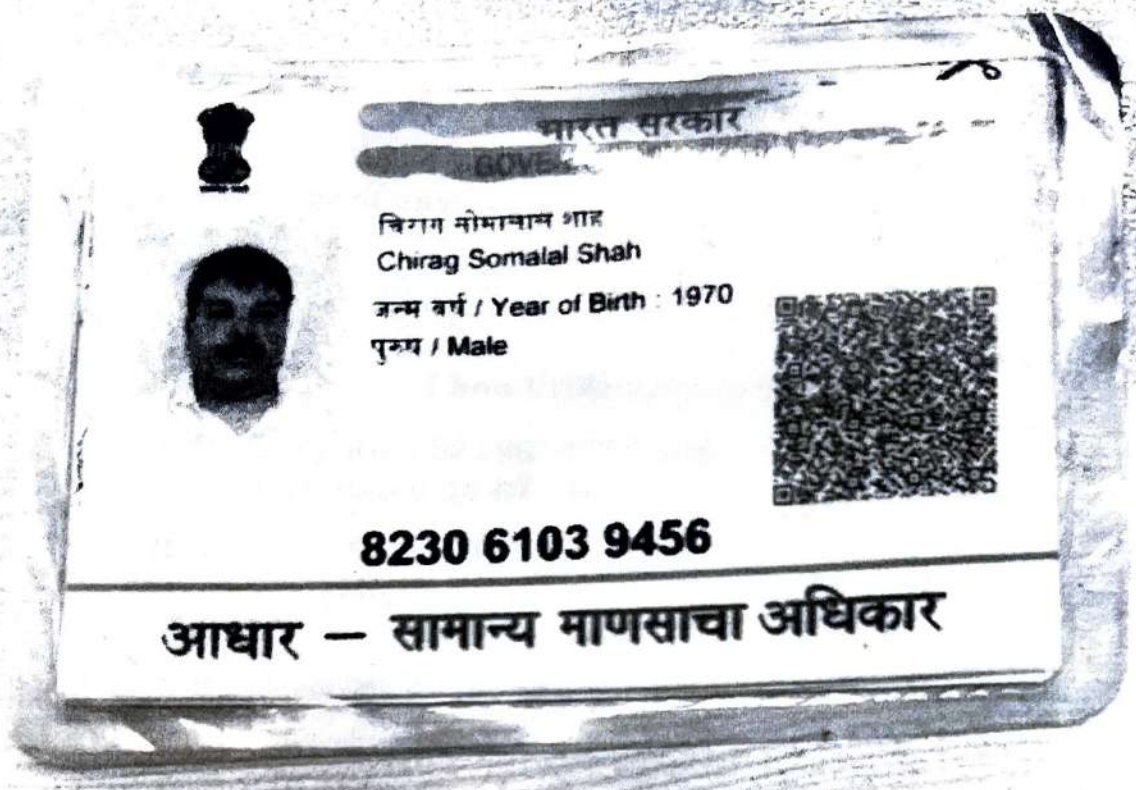
Shri Chirag Somalal Shah
G-card Holder of the Custom Broker firm
M/s. C K & Bros (CHA No. 11/0011)

12/08/25

Typed by me
(Himanshu Shende)
IO/SIIB(X), JNCH

12/08/2025

Before me
(Vikash Kumar)
SIO/SIIB(X), JNCH


भारत सरकार

चिराग सोमालाल शाह
Chirag Somalal Shah
जन्म वर्ष / Year of Birth : 1970
पुरुष / Male

8230 6103 9456

आधार – सामान्य माणसाचा अधिकार

12/8/25

CB - MUMBAI G

LICENSE NO.: 11/0011

BADGE No.: S-2190

Valid Upto : 31-12-20

Name : CH[illegible]AH

Designation : EMPLOYEE

Company : C K & BROS.

Signature of Holder :

12/8/25

Vertellus™

27th July 2022

To,

The Dy. Commissioner of customs,
Nhava Sheva

Respected Sir,

Sub: Issuance of Non Utilization certificate

Ref: Scrip Nos: 5219014789 and 5219014790 both dated 28-06-2021.

IEC No: 5210018784

We had obtained subject MEIS Licenses but not utilized the same. Hence we had approached DGFT to cancel the subject license.

Request you to kindly issue certificate of non-utilization of license to close subject file at DGFT.

Thanking you,

Yours Faithfully,
VERTELLUS SPECIALITY MATERIALS (I) PVT. LTD.

Prasanna Damle
Head- Supply Chain

12/8/25

Phone:+91 260 6641200, 400331
Telefax: +91 260 2452241
Extn: 235

www.vertellus.com

Vertellus Specialty Materials (India) Private Limited
Plot No. 287/1 & 2A, Phase II, GIDC, VAPI - 396 195. Gujarat, India

File No. CUS/SIIB/INT/106/2025-SIIB(E)-O/o-Commr-Cus-Nhava Sheva-II (Computer No. 1650085)
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सत्यमेव जयते

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS

Office of the Registrar of Companies

ROC Bhavan,Ahmedabad,RoC Bhavan Opp Rupal Park Society, Behind Ankur Bus Stop,Gujarat,380013,India

Certificate of Incorporation pursuant to change of name

[Pursuant to rule 29 of the Companies (Incorporation) Rules, 2014]

Corporate Identification Number (CIN): **U24230GJ2009PTC058904**

I hereby certify that the name of the company has been changed from VERTELLUS SPECIALTY MATERIALS (INDIA) PRIVATE LIMITED to AURORIUM INDIA PRIVATE LIMITED with effect from the date of this certificate and that the company is Company limited by shares.

Company was originally incorporated with the name VERTELLUS SPECIALTY MATERIALS (INDIA) PRIVATE LIMITED

Given under my hand at Ahmedabad this NINETH day of MAY TWO THOUSAND TWENTY THREE

Certification signature by DS MINISTRY OF CORPORATE AFFAIRES 1 <olrameshmishra@gmail.com>, Validity Unknown

Digitally signed by DS MINISTRY OF CORPORATE AFFAIRES 1
Date: 2023.05.09 17:46:47 IST

RAMESH CHANDRA MISHRA

Assistant Registrar of Companies/ Deputy Registrar of Companies/ Registrar of Companies

ROC Ahmedabad

Note: The corresponding form has been approved by RAMESH CHANDRA MISHRA, Registrar of Companies, ROC Ahmedabad and this order has been digitally signed by the Registrar of Companies through a system generated digital signature under rule 9(2) of the Companies (Registration Offices and Fees) Rules, 2014.

Mailing Address as per record available in Registrar of Companies office:

AURORIUM INDIA PRIVATE LIMITED

Plot No.287/1 & 2-A, GIDC., Phase-II,NA,Vapi-396195,Gujarat,India

Note: This certificate of incorporation is in pursuance to change of name by the Company and does not affects the rights and liabilities of stakeholders pursuant to such change of name. It is obligatory on the part of the Company to display the old name for a period of two years along with its new name at all places wherever a Company is required to display its name in terms of Section 12 of the Act. All stakeholders are advised to verify the latest status of the Company and its Directors etc and view public documents of the Company on the website of the Ministry www.mca.gov.in/MCA21

सत्यमेव जयते

Government of India / भारत सरकार

Ministry of Commerce and Industry / वाणिज्य और उद्योग मंत्रालय

Directorate General of Foreign Trade / विदेश व्यापार महानिदेशालय

Office of the Joint Director General of Foreign Trade, Surat /संयुक्त महानिदेशक, विदेश व्यापार का कार्यालय, सूरत

6th Floor, Resham Bhavan, Lal Darwaja, SURAT, GUJARAT, 395003 / छठी मंजिल, रेशम भवन, लाल दरवाजा, सूरत, सूरत, गुजरात, 395003

Importer-Exporter Code

This is to certify that **AURORIUM INDIA PRIVATE LIMITED** is issued an Importer-Exporter Code (IEC) **5210018784** with details as follows -

IEC	5210018784
स्थाई खाता सं.(पैन) /PAN	AADCV1626P
फर्म का नाम/Firm Name	AURORIUM INDIA PRIVATE LIMITED
निगम की प्रकृति /Nature of Concern	Private Limited
जारी करने की तारीख/Date of Issue	12/10/2010
पता/Registered Address	Plot No 287 1 AND 2A,, Unnamed Road, Vapi GIDC,, VAPI, VALSAD, GUJARAT, 396195
धारक का नाम / Name of the Signatory	PRASANNA DAMLE
Director / Partner Details	Refer online at https://dgft.gov.in or scan the QR Code
शाखा/इकाई /Branch Details	Refer online at https://dgft.gov.in or scan the QR Code

Last Modified : 19/07/2023

File Number : SRTIECPAMEND00007885AM24

Note : This is a system-generated certificate. Authenticity / Updated details of the IEC can be checked at official DGFT website https://dgft.gov.in by entering the IEC and Firm Name under Services > View Any IEC Details. You can also authenticate the certificate by scanning the QR code.

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आयकर विभाग
INCOME TAX DEPARTMENT
भारत सरकार
GOVT. OF INDIA
स्थायी लेखा संख्या कार्ड
Permanent Account Number Card
AADCV1626P
नाम/ Name
AURORIUM INDIA PRIVATE LIMITED
निगमन /गठन की तारीख
Date of Incorpation/Formation
16/12/2009
02062023

12/8/25

Chinubhai Kalidass & Bros.
INTERNATIONAL FREIGHT FORWARDERS & CUSTOM BROKER
CKB GROUP 100+
CLEARING • FORWARDING • SHIPPING • AIR FREIGHT • CONSOLIDATION • SEA-AIR • TRANSPORT • WAREHOUSING

Date: 12.08.2025

To
The Deputy Commissioner of Customs
SIIB(X), JNCH
Nhava Sheva

Subject: Authority Letter to Attend Summons Proceedings – File No. SG/INV-38/2021-22/SIIB(X)/JNCH

Dear Sir,

We refer to your summons dated **05.08.2025** issued by you, we hereby authorize Mr Chirag Shah - General Manager to attend the matter on our behalf in the said matter.

Thank you for your cooperation.

Yours faithfully,

For **M/s Chinubhai Kalidass and Bros**

Authorized Signatory

Kulkarni Patil Bhavan, 2nd Floor, 14 Murzban Road,
Opp. New Empire Cinema, Fort. Mumbai- 400 001. India.
Tel.:+91 22 4036 5151 | Fax: +91 22 4036 5171
E-mail: ckbgen@ckb-india.com Web: www.ckb-india.com

Branches: Ahmedabad | Kandla | Baroda | Ankleshwar
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File No. CUS/SIIB/INT/106/2025-SIIB(E)-O/o-Commr-Cus-Nhava Sheva-II (Comp. Ref. No. 165[illegible]
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रजिस्ट्री सं० डी० एल०—(एन)04/0007/2003—19 REGISTERED NO. DL—(N)04/0007/2003—19

भारत का राजपत्र
The Gazette of India

असाधारण
EXTRAORDINARY
भाग II — खण्ड 1
PART II — Section 1
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं० 42] नई दिल्ली, बृहस्पतिवार, अगस्त 1, 2019/ श्रावण 10, 1941 (शक)
No. 42] NEW DELHI, THURSDAY, AUGUST 1, 2019/SHRAVANA 10, 1941 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 1*st August,* 2019/*Shravana* 10, 1941 (*Saka*)

The following Act of Parliament received the assent of the President on the 1st August, 2019, and is hereby published for general information:—

THE FINANCE (NO. 2) ACT, 2019

No. 23 OF 2019

[1*st August*, 2019.]

An Act to give effect to the financial proposals of the Central Government for the financial year 2019-2020.

BE it enacted by Parliament in the Seventieth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title and commencement.

1. (*1*) This Act may be called the Finance (No. 2) Act, 2019.

(2) Save as otherwise provided in this Act,—

(*a*) sections 2 to 69 shall be deemed to have come into force on the 1st day of April, 2019;

(*b*) sections 92 to 112 and section 114 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

(b) after tariff item 2918 19 10 and the entries relating thereto, the following shall be inserted, namely:—

"2918 19 20	---	Cholic acid	kg.	10%	-
2918 19 30	---	Ricinoleic acid	kg.	10%	-";

(c) after tariff item 2918 23 30 and the entries relating thereto, the following shall be inserted, namely:—

"2918 23 40	---	Benzyl salicylate	kg.	10%	-";

(d) after tariff item 2918 30 40 and the entries relating thereto, the following shall be inserted, namely:—

"2918 30 50	---	Fluoro benzoyl butyric acid	kg.	10%	-";

(e) for tariff item 2918 99 00 and the entries relating thereto, the following shall be substituted, namely:—

"2918 99	--	*Other:*			
2918 99 10	---	Sodium phenoxy acetate	kg.	10%	-
2918 99 20	---	Methyl (E)-2-[2-(chloro methyl) phenyl]-3-methoxyacrylate	kg.	10%	-
2918 99 90	---	Other	kg.	10%	-";

(xv) in heading 2920, for tariff item 2920 90 99 and the entries relating thereto, the following shall be substituted, namely:—

"2920 90 00	-	Other	kg.	10%	-";

(xvi) in heading 2921,—

(a) for tariff items 2921 42 15 to 2921 42 24 and the entries relating thereto, the following shall be substituted, namely:—

"2921 42 15	----	2 - 4 - 5 *trichloroaniline*	kg.	10%	-
	---	*N-benzyl-N-ethylaniline, N,N-diethylaniline, N,N-dimethylaniline, meta nitroaniline, para nitroaniline:*			
2921 42 21	----	N-benzyl-N-ethylaniline	kg.	10%	-
2921 42 22	----	N,N-diethylaniline	kg.	10%	-
2921 42 23	----	N,N-dimethylaniline	kg.	10%	-
2921 42 24	----	N-ethyl aniline	kg.	10%	-";

(b) for tariff items 2921 43 10 to 2921 43 20 and the entries relating thereto, the following shall be substituted, namely:—

"2921 43 10	---	N,N-diethyl toluidine	kg.	10%	-
2921 43 20	---	N,N-dimethyl toluidine	kg.	10%	-";

(c) after tariff item 2921 49 10 and the entries relating thereto, the following shall be inserted, namely:—

"2921 49 20	---	Para cumidine	kg.	10%	-";

(d) after tariff item 2921 59 30 and the entries relating thereto, the following shall be inserted, namely:—

"2921 59 40	---	Diaminostilbene 2,2-disulphonic acid (Dasda)	kg.	10%	-";

(xvii) in heading 2922,—

(a) for the entry in column (2) occurring against sub-heading 2922 11, the following shall be substituted, namely:—

"-- *Monoethanolamine and its salts:*";

(b) in the entry in column (2) occurring after the entry against tariff item 2922 29 26, after the words, brackets and letter "*Picramic acid (T-grade)*", the words ", *para cresidine ortho sulphonic acid*" shall be inserted;

(c) after tariff item 2922 29 35 and the entries relating thereto, the following shall be inserted, namely:—

"2922 29 36	----	Para cresidine ortho sulphonic acid	kg.	10%	-";

(xviii) in heading 2930, after tariff item 2930 90 97 and the entries relating thereto, the following shall be inserted, namely:—

"2930 90 98	----	Dichloro diphenyl sulphone	kg.	10%	-";

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OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-III),
RMS FACILITATION CENTRE,
JAWAHARLAL NEHRU CUSTOM HOUSE,
NHAVA SHEVA, URAN, RAIGAD, MAHARASHTRA – 400 707

F. No. EDI/MISC-118/2016/JNCH Part-ii

Date: 06.01.2020

PUBLIC NOTICE No. 04/2020

SUB: Updation of New Tariff lines as per Finance (No.2) Act, 2019 - reg.

Kind attention of Importers/ Exporters/ Custom Brokers and the trading public is invited to Finance (No. 2) Act, 2019 vide which certain new tariff lines were introduced in the Customs Tariff Act and certain old ones were replaced/ omitted.

2. The said changes in the Tariff have come into effect from 01.01.2020 as notified by CBICs Notification No. 89/2019 - Customs (N.T.) dated 10.12.2019. Consequent upon these changes, necessary updates have also been made in the Customs EDI System to accept only the valid CTHs with effect from 1.01.2020. Notifications are also being issued by TRU wherever amendment would be required in the existing entries.

3. With effect from 01.01.2020, the declarations (Bills of Entry and Shipping Bills) have to be filed with new/valid CTHs only. Even the ex-bond BEs against the old Warehouse BEs will have to be filed with the new CTHs in case the old CTHs are getting invalid. Advance/ Prior BEs filed before 01.01.2020 but pending for OOC will have to be recalled and reassessed in case change in CTH is required.

4. Further, since more than 300 new tariff lines are being added and many becoming obsolete, the declarations of the correct CTHs on the Bills of Entry and Shipping Bills along with the application of notifications, clearance (NOC) from other Partner Government Agencies (PGAs) etc. on the newly introduced tariff lines may also be checked manually and any discrepancy found may immediately be brought to the notice of Joint Commissioner of Customs (EDI Section), JNCH, Nhava Sheva vide Email ID sysmgr.nsa1@icegate.gov.in.

(Authority: ICES Advisory 29/2019 - Changes introduced in Budget on the Customs Tariff w.e.f. .01.01.2020)

Sd/-

(SUNIL KUMAR MALL)
COMMISSIONER OF CUSTOMS, NS-I

COPY TO ;

1. The Pr. Chief Commissioner of Customs, Mumbai Zone - II.
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CUSTOMS (N.T.) Notification No. 89 of 2019 dated 10th December, 2019

Posted on 13 June 2022 Category : Notifications (/Notifications/default.aspx)

Notification no 89/2019 Customs(Non Tariff) date on 10th December, 2019

Appointing the date for enforcing section 88 (b) of the Finance (No. 2) Act, 2019 to bring out the changes in the First Schedule to the Customs Tariff Act, 1975.

The extract of CUSTOMS (N.T.) Notification No. 89/2019- CUSTOMS is given below:

Notification No. 89/2019-CUSTOMS(Non Tariff Notification)

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

DEPARTMENT OF REVENUE

(CENTRAL BORD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 89/2019 – Customs (N.T.)

New Delhi, the10th December, 2019

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CUSTOMS (ADD) Notification No 45 of 2019 dated 10th December, 2019 (/CUSTOMS-ADD-Notification-No-45-of-2019-dated-10th--21632.aspx)

CUSTOMS (N.T.) Notification No. 87 of 2019 dated 15th November, 2019 (/CUSTOMS-N-T-Notification-No-87-of-2019-dated-15th--21627.aspx)

CUSTOMS (N.T.) Notification No. 69 of 2019 dated 01st October, 2019 (/CUSTOMS-N-T-Notification-No-69-of-2019-dated-01st--21581.aspx)

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CUSTOMS (N.T.) Notification No. 75 of 2019 dated 15th October, 2019 (/CUSTOMS-N-T-Notification-No-75-of-2019-dated-15th--21590.aspx)

G.S.R. (E).- In exercise of the powers conferred by clause (b) of section 88 of the Finance (No. 2) Act, 2019 (23 of 2019), the Central Government hereby appoints the 1st day of January, 2020, as the date on which, the provisions of the said clause shall come into force.

[F. No. 524/18/2019- STO (TU)]

(L. Satya Srinivas)

JS (Customs)

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