



आयुक्त सीमाशुल्क का कार्यालय (निर्यात)
OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT),
नवीन सीमाशुल्क भवन, बॉलार्ड एस्टेट मुंबई-४००००१
NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI - 400 001.
फ़ोन नंबर : (022) 22757513/7556 Email: deec.mcell-nch@gov.in

File No. CUS/DEEC/MISC/61/2023-DEEC

15-10-2026

ORDER-IN-ORIGINAL

Order No : 154/CPH/ADP/DEEC/NCH/2026-27 Date of Issue: 15-10-2026
DIN: 20261077N00009ACF 78
Order issued by: Shri Chitangan Prakash Hagar (ADP, Export)

(1) यह प्रति उस व्यक्ति के उपयोग हेतु निःशुल्क प्रदान की जाती है, जिसे यह जारी की गई है।

This copy is granted free of charge for the use of the person to whom it is issued.

(2) इस आदेश के विरुद्ध अपील, सीमा शुल्क अधिनियम, 1962 की धारा 128(1) के अंतर्गत, इस आदेश की संसूचना की तारीख से साठ दिनों के भीतर, आयुक्त, सीमा शुल्क (अपील), न्यू कस्टम हाउस, बल्लार्ड एस्टेट, मुंबई-400001 के समक्ष प्रस्तुत की जा सकती है। जहाँ शुल्क अथवा शुल्क और दंड विवादित हो, वहाँ मांग किए गए शुल्क की 7.5% राशि, तथा जहाँ केवल दंड विवादित हो, वहाँ दंड की 7.5% राशि जमा किए जाने पर ही अपील प्रस्तुत की जाएगी।

An appeal against this order shall lie before the Commissioner of Customs (Appeals), New Custom House, Ballard Estate, Mumbai-400001 under Section 128(1) of the Customs Act, 1962 within Sixty days from the date of communication of this order and on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute or penalty where penalty alone is in dispute.

(3) यह अपील दो प्रतियों (डुप्लीकेट) में प्रस्तुत की जानी चाहिए तथा इसे सीमा शुल्क (अपील) नियम, 1982 में निर्धारित फॉर्म CA-1 में दाखिल किया जाना चाहिए। इस अपील पर केवल ₹1.50/- का कोर्ट फीस स्टाम्प लगाया जाना चाहिए तथा इसके साथ इस आदेश की मूल प्रति अथवा उसकी एक प्रति संलग्न की जानी चाहिए। यदि इस आदेश

की प्रति संलग्न की जाती है, तो उस प्रति पर भी कोर्ट फीस अधिनियम, 1970 की अनुसूची-1, मद 6 के अनुसार केवल ₹1.50/- का कोर्ट फीस स्टाम्प लगाया जाना चाहिए।

This appeal should be in duplicate and should be filed in Form CA-1 appeared in Customs (Appeals) Rule, 1982. This appeal should be bear a court fee stamp of Rs. 1.50/- paid only and should be accompanied by this order or a copy thereof. If a copy of this order is enclosed, it should also bear a court fee stamp of Rs. 1.50/- only as prescribed under Schedule 1, item 6 of the Court Fees Act, 1970.

(4) इस निर्णय अथवा आदेश के विरुद्ध अपील करने वाला प्रत्येक व्यक्ति, अपील लंबित रहने के दौरान, उपर्युक्त पैरा 2 में उल्लिखित राशि को सीमा शुल्क अधिनियम, 1962 की धारा 129E के प्रावधानों के अनुसार जमा करेगा तथा उक्त भुगतान का प्रमाण अपील के साथ प्रस्तुत करेगा। ऐसा न किए जाने पर, सीमा शुल्क अधिनियम, 1962 की धारा 128(1) के प्रावधानों का अनुपालन न करने के कारण अपील अस्वीकार की जा सकती है।

Any person appealing against this decision or order shall, pending the appeal, deposit the amount as per Para 2 above under Section 129E of the Customs Act, 1960 shall produce proof of such payment along with the appeal, failing which the appeal is liable to be rejected for non-compliance with the provisions of Section 128(1) of the Customs Act, 1962.

BRIEF FACTS OF THE CASE

Subject: Adjudication of Show Cause Notice No. 01/2025-26 dated 28.11.2025, issued under Section 124 read with Section 143 of the Customs Act, 1962, in respect of non-submission of Export Obligation Discharge Certificate (EODC)/Redemption Certificate against Advance Authorization/DEEC License No. 0310085177 dated 21.05.2001 – Order-in-Original – reg.

1.1 M/s. International Clothing Ind. Ltd. (IEC No. 0388047879), having its declared address at Shirt House, 87 Government Industrial Estate, Kandivli (West), Mumbai, Maharashtra – 400067 (hereinafter referred to as "the Licensee"), was issued Advance Authorization/DEEC License No.

0310085177 dated 21.05.2001 by the Office of the Director General of Foreign Trade (DGFT), granting exemption from payment of duty on imported goods, in terms of Customs Notification No. 51/2000-Customs dated 27.04.2000.

1.2 In accordance with the said Notification, the Licensee executed Bond No. S/5-LUT-559/2001VIA dated 23.05.2001 for an amount of Rs. 16,96,031/- (Rupees Sixteen Lakhs Ninety-Six Thousand Thirty-One only), undertaking, inter alia, to fulfil the export obligation attached to the said License and to submit evidence of discharge of the said obligation, i.e., the Export Obligation Discharge Certificate (EODC)/Redemption Certificate, within 30 days of expiry of the export obligation period, failing which the Licensee undertook to pay the duty foregone together with applicable interest.

1.3 Against the said License, the Licensee cleared imported goods having a total assessable value of Rs. 15,29,850/- (Rupees Fifteen Lakhs Twenty-Nine Thousand Eight Hundred Fifty only), thereby availing exemption from payment of Customs duty amounting to Rs. 9,63,236/- (Rupees Nine Lakhs Sixty-Three Thousand Two Hundred Thirty-Six only).

1.4 The Licensee, however, failed to submit the requisite EODC/Redemption Certificate to the satisfaction of the Assistant/Deputy Commissioner of Customs within the prescribed period or any extension thereof, in breach of the conditions of Notification No. 51/2000-Customs dated 27.04.2000 and of the Bond executed under Section 143 of the Customs Act, 1962.

1.5 A Demand Notice dated 17.10.2024 was issued to the Licensee calling upon them to submit the EODC/Redemption Certificate. No response was received from the Licensee to the said Demand Notice.

1.6 In view of the above, Show Cause Notice No. 01/2025-26 dated 28.11.2025 (hereinafter referred to as "the SCN") was issued to the Licensee under Section 124 read with Section 143 of the Customs Act, 1962, calling upon them to show cause as to why:

1.6.1 the duty benefit claimed under Notification No. 51/2000-Customs dated 27.04.2000 should not be denied;

1.6.2 the imported goods having assessable value of Rs. 15,29,850/- should not be confiscated under Section 111(o) of the Customs Act, 1962;

1.6.3 Customs duty of Rs. 9,63,236/- along with applicable interest should not be recovered under the Bond in terms of Section 143 of the Customs Act, 1962;

1.6.4 penalty should not be imposed under Section 112(a) of the

Customs Act, 1962;

1.6.5 penalty should not be imposed under Section 114AA of the Customs Act, 1962;

1.6.6 penalty should not be imposed under Section 117 of the Customs Act, 1962; and

1.6.7 the Bond should not be enforced to recover the duty foregone along with applicable interest.

1.7 The SCN was duly served upon the Licensee at its declared address. Para 12 of the SCN put the Licensee on notice that if no reply was received within 30 days of receipt thereof, and the Licensee did not appear before the adjudicating authority when the case was scheduled for hearing, the case would be decided ex-parte on the basis of the material available on record.

REPLY TO THE SHOW CAUSE NOTICE AND PERSONAL HEARING

2.1 No written reply to the SCN has been received from the Licensee till date, despite the SCN having been duly served and despite the lapse of the 30-day period prescribed therein.

2.2 A notice for personal hearing was issued to the Licensee at its declared address. Neither the Licensee nor any authorized representative appeared for personal hearing, nor was any request received seeking an adjournment or an alternate date. No written submissions were filed by the Licensee at any stage.

2.3 In view of the above, and in terms of Para 12 of the SCN, I proceed to decide the case ex-parte on the basis of the SCN and the documents relied upon therein, viz., copy of the Bond (**RUD-1**) and the Demand Notice dated 17.10.2024 (**RUD-2**).

DISCUSSION AND FINDINGS

3.1 I have carefully gone through the records of the case, the allegations contained in the Show Cause Notice dated 28.11.2025, the documents relied upon therein and the material available on record. I find that despite due service of the Show Cause Notice upon the Noticee, no written reply has been filed and no evidence has been produced in rebuttal of the allegations made therein. Further, despite being afforded an opportunity of personal hearing, neither the Noticee nor any authorised representative appeared before the adjudicating authority. Consequently, the allegations contained in the Show Cause Notice remain unchallenged and the matter is liable to be decided on the basis of the records available before me.

3.2 I find that the Noticee had imported goods against Advance Authorization/DEEC Licence No. 0310085177 dated 21.05.2001 and availed exemption from payment of Customs duty amounting to

Rs.9,63,236/- under the applicable exemption notification. The benefit of such exemption was not unconditional. The exemption was granted only upon fulfilment of specified export obligations and subject to compliance with all conditions prescribed under the notification governing the Advance Licence Scheme. The records further reveal that prior to availing the exemption, the Noticee executed Bond No. S/5-LUT-559/2001VIA dated 23.05.2001 for an amount of Rs.16,96,031/-, whereby the Noticee unequivocally undertook to discharge the export obligation attached to the licence, submit the Export Obligation Discharge Certificate (EODC)/Redemption Certificate issued by the DGFT authorities within the prescribed period and pay on demand the duty foregone together with applicable interest in the event of non-fulfilment of any condition governing the exemption.

3.3 I further find that Notification No. 30/97-Cus. dated 01.04.1997 exempts materials imported against an Advance Licence with Actual User Condition from the whole of the duty of customs and additional duty leviable thereon, subject inter alia to the conditions that the importer executes an appropriate bond, fulfils the export obligation within the prescribed period and produces evidence regarding discharge of such export obligation before the jurisdictional Customs authority. The very foundation of the exemption is fulfilment of export obligation and production of satisfactory evidence thereof. The obligation to produce the EODC/Redemption Certificate is not a mere procedural requirement but a substantive condition of the exemption scheme designed to establish whether the purpose for which the concession was granted has in fact been fulfilled.

3.4 From the records placed before me, I find that till date the Noticee has neither produced the EODC/Redemption Certificate issued by the competent DGFT authority nor furnished any documentary evidence establishing fulfilment of the export obligation prescribed against the said licence. Even after issuance of Demand Notice dated 17.10.2024 and thereafter the Show Cause Notice dated 28.11.2025, the Noticee has failed to place on record any material whatsoever demonstrating compliance with the conditions of the Advance Authorization Scheme. In the absence of any EODC or any acceptable evidence showing discharge of export obligation, I have no reason to conclude that the conditions subject to which exemption was granted have been fulfilled.

3.5 It is also observed that the Show Cause Notice was issued at the address furnished by the Noticee in the IEC records maintained on the DGFT portal. The screenshot of the address details available on the DGFT portal is reproduced below for ready reference.

IEC Issuance Date
 18/07/1998
 IEC Cancelled Date
 File Number
 030413004787AM89
 Nature of concern/Firm
 Private Limited
 Address
 87 GOVT INDS ESTATE, KANDIVALI (W) Contact No. 8683957/2964/310B/9 fax 6862779, BOMBAY, MAHARASHTRA,
 400067
BRANCH DETAILS

Further, the proof of dispatch and delivery of the Show Cause Notice at the said address is also reproduced below.

Booked At:
Mumbai GPO BPC
 Origin Pincode:
400001
 Booked On:
02/12/2025, 15:36:46
 Destination:
Kandivali West SO
 Delivered On:
03/12/2025, 16:46:03
 Destination Pincode:
400067

Event	Date	Time	Office
Item Booked	02/12/2025	15:36:46	Mumbai GPO BPC
Item Bagged	02/12/2025	22:13:24	Mumbai GPO BPC
Item Dispatched	02/12/2025	23:05:11	Mumbai GPO BPC
Item Dispatched	03/12/2025	00:42:38	Mumbai RMS Surface Inward LTU
Item Dispatched	03/12/2025	05:32:23	Mumbai A Zone
Item Received	03/12/2025	07:41:55	Kandivali West SO
Item Invoiced	03/12/2025	10:03:05	Kandivali West SO
Item Delivered	03/12/2025	16:46:03	Kandivali West SO

From the records, I find that the Department has taken all reasonable steps for effecting service of the Show Cause Notice and providing opportunity to the Noticee to present its case.

3.6 In this regard, it is pertinent to note that DGFT Notification No.58/2015-20 dated 12.02.2021 prescribes annual updation and confirmation of IEC particulars and specifically places the responsibility

upon the importer/exporter to keep the particulars furnished in the IEC updated on the DGFT portal. The obligation applies not only when changes occur but also where no change has taken place, requiring annual confirmation of existing particulars. However, the noticee deliberately did not update its address on the DGFT portal or intimate Customs, apparently to evade traceability and frustrate service of official communications. Therefore, the responsibility for maintaining correct address details squarely rests upon the IEC holder. Any failure on the part of the Noticee to update or confirm its particulars cannot invalidate communications issued by statutory authorities at the address available in official records. Consequently, the Noticee cannot take advantage of its own omission and contend that departmental communications were not received when such communications were issued at the address declared by the Noticee itself before the licensing authority. The status of IEC on DGFT website is shown as "DEACTIVATED".

Home About DGFT Services My Dashboard Regulations Learn Trade Statistics	
PAN Number	Date of Birth / Incorporation
AAAXXXXX3E	
IEC Status	DEL Status
Deactivated	Y
IEC Suspended Date	
File Date	DGFT RA Office
01/04/1985	RA MUMBAI
Category of Exporters	Firm Name
Manufacturer Exporter	INTERNATIONAL CLOTHING INDUS LTD.

3.7 I further find that the conduct of the Noticee in not responding either to the Demand Notice or to the Show Cause Notice and in not participating in adjudication proceedings has materially hampered effective recovery of Government revenue. Such conduct assumes greater significance in cases involving conditional exemptions where the Department is required to verify discharge of export obligation and safeguard revenue interests. The prolonged failure of the Noticee to furnish the EODC or update its particulars in official records has directly contributed to delay in the finalisation of the proceedings.

3.8 I also find considerable force in the proposition that the bond executed under an exemption scheme is not a mere procedural formality but

constitutes a binding obligation enforceable against the executant. The Noticee consciously availed a substantial exemption from customs duty and simultaneously furnished an undertaking under Section 143 of the Customs Act, 1962 agreeing to fulfil the export obligation and to pay the duty foregone with applicable interest in the event of non-compliance. The benefit and the obligation are inseparable. Having accepted the benefit under the statutory scheme, the Noticee cannot absolve itself of the corresponding obligations flowing from the very same scheme.

3.9 In the event of failure to fulfil the export obligation, the duty liability does not arise as a fresh levy independent of the exemption notification but as a direct consequence of non-compliance with the conditions attached to the exemption. The exemption having been granted conditionally, failure of the condition necessarily results in withdrawal of the exemption and recovery of the duty that stood foregone at the time of importation. Such recovery flows from the terms of the notification as well as from the undertaking furnished through the Bond executed under Section 143 of the Customs Act, 1962.

3.10 I have carefully considered the observations of the Hon'ble Bombay High Court in *Mahindra & Mahindra Ltd. v. Union of India* (Writ Petition No. 4339 of 2024). However, the said decision was rendered in the context of proceedings where the Court examined the reasonableness of initiating action after an extraordinary lapse of time and drew guidance from the limitation framework governing demand proceedings under Section 28 of the Customs Act, 1962. This is not relevant to this case. In the present case, the proceedings do not arise from a demand for duty not levied, short-levied or erroneously refunded under Section 28, but from the breach of conditions of a conditional exemption notification and the obligations undertaken by the Noticee under a bond executed in terms of Section 143 of the Customs Act, 1962. Significantly, Section 143 does not prescribe any period of limitation for enforcement of obligations secured through such bonds, which continue to subsist until the conditions of the exemption are fulfilled and the bond stands duly discharged. Moreover, the Noticee failed to keep its IEC particulars updated and did not intimate the Customs authorities regarding the change of address, thereby frustrating effective service of official communications. In these circumstances, the Noticee cannot derive any benefit from its own omissions and subsequently invoke the plea of delay or limitation to defeat proceedings arising from an undisputedly continuing obligation under an undischarged bond.

3.11 At the same time, it is necessary to distinguish between ordinary proceedings for recovery of short-levied or non-levied duty under Section 28 of the Customs Act, 1962 and proceedings arising out of breach of conditions of a conditional exemption notification coupled with execution of a Bond under Section 143 of the Customs Act, 1962. In an ordinary case, duty liability arises upon assessment of imported goods and any subsequent short levy is addressed through the machinery provisions of Section 28. In contrast, where an importer avails a conditional exemption

from duty and undertakes to fulfil specified obligations in future, the exemption operates subject to continuing compliance with such obligations. The liability arising upon breach of such conditions is intrinsically connected with the exemption notification and the bond furnished by the importer.

3.12 Levy of customs duty is the rule and exemption therefrom is an exception. An importer availing exemption occupies a special position because he seeks departure from the normal incidence of taxation. Therefore, conditions subject to which exemption is granted must be strictly complied with. Any interpretation that enables an importer to retain the benefit of exemption despite failure to fulfil the prescribed conditions would defeat the legislative intent underlying the exemption scheme and render the requirement of executing a bond redundant.

3.13 In this regard, reliance may also be placed upon the Constitution Bench judgment of the Hon'ble Supreme Court in Commissioner of Customs v. Dilip Kumar & Company reported in 2018 (361) E.L.T. 577 (S.C.), wherein it has been held that exemption notifications are to be construed strictly and that the burden of proving entitlement to exemption lies upon the assessee claiming such benefit. In the present case, the Noticee has not produced an iota of evidence establishing fulfilment of export obligation and therefore cannot claim continued entitlement to exemption.

3.14 The importance of strict compliance with exemption conditions has also been emphasised in S. Balasubramanian, Director (Operations), Surana Telecom & Power Ltd. Likewise, the importance of an EODC issued by the competent licensing authority as proof of fulfilment of export obligation has been recognised in Hindustan Lever Ltd. v. Commissioner of Customs (EP), Mumbai. In the instant case, no EODC whatsoever has been produced before the Department till date.

3.15 The principle that a statutory benefit carries with it a continuing obligation has also been recognised by the Hon'ble Supreme Court in Mediwell Hospital and Health Care Pvt. Ltd. v. Union of India. The doctrine of continuing obligation enunciated therein proceeds on the basis that a beneficiary cannot simultaneously retain a concession granted in public interest and disregard the corresponding duties attached to such concession. The same principle applies with equal force to exemptions under the Customs Act.

3.16 Similarly, the judgment of the Hon'ble Bombay High Court in Rexnord Electronics and Controls Ltd. v. Union of India recognises that a person who has obtained fiscal benefits on the basis of a binding undertaking cannot subsequently resile from or ignore the obligations arising from such undertaking. The Noticee having voluntarily executed the Bond and availed exemption thereunder remains bound by its terms.

3.17 In view of the foregoing discussion and findings, I hold that the Noticee has failed to fulfil the conditions governing the exemption and has failed to discharge the obligations undertaken under Bond No. S/5-LUT-

559/2001VIA dated 23.05.2001. Consequently, the benefit of exemption availed under Notification No.51/2000-Customs dated 27.04.2000 is liable to be denied and the customs duty foregone amounting to Rs.9,63,236/- becomes recoverable together with applicable interest.

3.18 I further hold that failure to fulfil the export obligation and failure to furnish the EODC/Redemption Certificate constitute contravention of the conditions subject to which duty-free import was permitted and accordingly render the imported goods liable to confiscation under Section 111(o) of the Customs Act, 1962.

3.19 Once the imported goods become liable to confiscation under Section 111(o), penal liability under Section 112(a) follows. I therefore hold that the Noticee is liable to penalty under Section 112(a) of the Customs Act, 1962.

3.20. I further find that the Noticee had availed the benefit of duty exemption under Notification No. 51/2000-Customs dated 27.04.2000 on the basis of declarations and undertakings furnished to the Customs authorities, including the execution of Bond No. S/5-LUT-559/2001VIA dated 23.05.2001. The Noticee was under a continuing obligation to fulfil the export obligation prescribed under the licence and to produce before the Customs authorities satisfactory evidence thereof in the form of an Export Obligation Discharge Certificate (EODC)/Redemption Certificate issued by the competent DGFT authority. Despite repeated opportunities and issuance of Demand Notice as well as Show Cause Notice, the Noticee has neither produced the said certificate nor furnished any material to establish compliance with the conditions on the basis of which the exemption was originally claimed and enjoyed. By continuing to retain and rely upon the benefit of exemption without substantiating fulfilment of the corresponding statutory obligations, the Noticee has rendered the declarations and undertakings furnished for obtaining such benefit materially incorrect and ineffective for the purposes for which they were given. Accordingly, I hold that the Noticee has rendered itself liable to penal action under Section 114AA of the Customs Act, 1962.

3.21 I further find that the Noticee has failed to comply with the conditions of the exemption notification and the enforceable undertaking furnished through the Bond executed under Section 143 of the Customs Act, 1962. Such contravention attracts penal consequences under Section 117 of the Customs Act, 1962 and I hold the Noticee liable thereunder.

3.22 In view of the above findings, I further hold that Bond No. S/5-LUT-559/2001VIA dated 23.05.2001 is liable to be enforced for recovery of the duty foregone together with applicable interest in accordance with the provisions of Section 143 of the Customs Act, 1962.

ORDER

4.1 In view of the foregoing discussion and findings, I pass the following order:

4.2 I deny the benefit of exemption claimed by M/s. International Clothing Ind. Ltd. under Notification No. 51/2000-Customs dated

27.04.2000 in respect of goods imported against Advance Authorization/DEEC License No. 0310085177 dated 21.05.2001.

4.3 I confirm and order recovery of Customs duty amounting to Rs. 9,63,236/- (Rupees Nine Lakhs Sixty-Three Thousand Two Hundred Thirty-Six only) from M/s. International Clothing Ind. Ltd. under Bond No. S/5-LUT-559/2001VIIA dated 23.05.2001 executed in terms of Section 143 of the Customs Act, 1962, read with Notification No. 51/2000-Customs dated 27.04.2000, along with applicable interest thereon under Section 28AA of the Customs Act, 1962, from the date of clearance of the goods till the date of payment.

4.4 I confiscate the imported goods having assessable value of Rs. 15,29,850/- liable to confiscation under Section 111(o) of the Customs Act, 1962. However, I impose redemption fine of Rs 5,00,000/- (Rs Five Lakh Only) under Sec 125 of Customs Act 1962.

4.5 I impose a penalty of Rs. 9,63,236/- (Rupees Nine Lakhs Sixty-Three Thousand Two Hundred Thirty-Six only) upon M/s. International Clothing Ind. Ltd. under Section 112(a) of the Customs Act, 1962.

4.6 I impose a penalty of Rs. 4,00,000/- (Rupees Four Lakh only) upon M/s. International Clothing Ind. Ltd. under Section 117 of the Customs Act, 1962.

4.7 I further impose a penalty of Rs.9,63,236/- (Rupees Nine Lakhs Sixty-Three Thousand Two Hundred Thirty-Six only) upon M/s. International Clothing Ind. Ltd. under Section 114AA of the Customs Act, 1962, for having availed and retained the benefit of duty exemption under Notification No. 51/2000-Customs dated 27.04.2000 on the basis of declarations and undertakings furnished to the Customs authorities, while failing to produce any evidence of fulfilment of the export obligation or discharge of the conditions subject to which such exemption was granted, despite repeated opportunities afforded during the course of proceedings.

4.8 I order enforcement of Bond No. S/5-LUT-559/2001VIIA dated 23.05.2001 for recovery of the duty foregone as ordered at Para 4.3 above, together with applicable interest, in terms of Section 143 of the Customs Act, 1962.

4.9 This Order is issued without prejudice to any other action that has been taken or may be taken against M/s. International Clothing Ind. Ltd. under the Customs Act, 1962 or any other law for the time being in force.

This order is passed without prejudice to any other action

that has been or may be taken against M/s. International Clothing Ind. Ltd. under the Customs Act, 1962, or under any other law for the time being in force in the Republic of India.

Digitally signed by
Wagh Chittaranjan Prakash
Date: 15-10-2026 16:48:50

(Chittaranjan Prakash Wagh)
Additional Commissioner of Customs
DEEC M Cell, Export, NCH.

1. Copy of Bond (RUD-1).
2. Demand Notice dated 17.10.2024 (RUD-2).

To,

1. M/s. International Clothing Ind. Ltd., Shirt House, 87 Government Industrial Estate, Kandivli (West), Mumbai, Maharashtra – 400067.

Copy to:

1. The Deputy/Assistant Commissioner of Customs, DEEC (Monitoring Cell), New Custom House, Mumbai – for information and necessary action, including updation of the license/bond register.
2. The Deputy/Assistant Commissioner, CHS (I/c Notice Board), for display of this order.
3. Guard File.