



**OFFICE OF THE COMMISSIONER OF CUSTOMS
(GENERAL),**

सीमा शुल्क आयुक्त (सामान्य) का कार्यालय
**CUSTOMS BROKER SECTION, NEW CUSTOM
HOUSE,**

कस्टम्स ब्रोकर अनुभाग, नया कस्टम हाउस
BALLARD ESTATE, MUMBAI - 400 001.

बैलार्ड एस्टेट, मुंबई - 400 001.

Email-Id: cbsec.nch@gov.in

F. No. GEN/CB/385/2025-CBS

Date: 16-10-2025

DIN-2025/077000000 824195

ORDER NO. 08 /2025-26 CBS

M/s Hirannya Shipping & Logistics Services (11/2002), (PAN No. AYHPS8411J), having registered address: 18/4, Shree Siddhivinayak Nivas CHS Ltd., 3 Domnic Colony, Orlem Malad (West), Mumbai-400064 (hereinafter referred to as the Customs Broker/CB) is holder of Customs Broker License No. (11/2002) (PAN No. AYHPS8411J), issued by the Commissioner of Customs, Mumbai under Regulation 7(1) of CBLR, 2013 erstwhile (now regulation 7(2) of CBLR, 2018) and as such they are bound by the regulations and conditions stipulated therein.

A report regarding Offences made by the CB, issued by Additional Director, DRI, AZU vide letters F.No. DRI/AZU/CI-1/ENQ-62(INT-25)/2025 dated 04.07.2025 and 29.09.2025 was received in Customs Broker Section, NCH, Mumbai Zone-I. The report, inter alia, conveyed the following information:

Brief facts of case

This is a case involving misdeclaration and misuse of import licenses for import of 10 Mesh material/ tyre scrap, aimed at circumventing the applicable EXIM policy restrictions. Acting on specific intelligence, the Directorate of Revenue Intelligence, Ahmedabad Zonal Unit, intercepted and examined two consignments of M/s. Shabbir and Sons Eco Exim Pvt. Ltd. at Nhava Sheva port. The examination revealed that the importer M/s. Shabbir and Sons Eco Exim Pvt. Ltd. had imported Used Tyre Scrap consignments by misusing licenses issued specifically for the import of 10 Mesh material.

2. The responsible person Mr. Syed Aslam Ali, from M/s. Shabbir and Sons Eco Exim Pvt. Ltd. was summoned and his statement was recorded under Section 108 of the Customs Act, 1962. During the course of the statement, he admitted to wilfully misusing the 10 Mesh licenses to import used rubber tyre scrap in forms such as multiple-cuts, shredded, and pressed baled scrap. This admission covered an intercepted consignments as well as 11 past consignments. Such acts constitute smuggling as defined under Section 2(39) of the Customs Act, 1962. Consequently, for committing offences punishable under Sections 135(a) and 135(b) of the Customs Act, 1962, the responsible person was arrested under Section 104 of the Customs Act, 1962.

3. Further scrutiny revealed that the Bills of Entry for both the live consignments and the 11 past consignments where scanning images confirmed the import of Used Tyre Scrap (pressed baled/multi-cut) not falling under the 10 Mesh license category were filed by M/s. Yash Shipping Services. Licenses issued for imports under the Customs Tariff Item (CTI) 40040000 for tyre scrap are restricted both in terms of quantity and validity period. These licenses permit the import of only one specific type of rubber tyre scrap within the stipulated time frame either "Used Tyre Scrap (pressed baled/multi-cut)" or "Rubber/granules finer than 10 Mesh to 20 Mesh, devoid of iron, steel, and most fibers" both falling under the broad category of *Waste, parings, and scrap of rubber (other than hard rubber), and powders and granules obtained therefrom*. Therefore, a valid license authorizes import of a particular quantity of a specified type of tyre scrap as mentioned in the DGFT license, within the specified period.

4. During the course of the investigation, it was also ascertained that M/s. Shabbir and Sons was involved in over-debiting licenses, importing quantities exceeding the permitted limits by manipulating manual debit sheets. Such excess imports render the goods liable to confiscation and constitute an offence under Section 135 of the Customs Act, 1962. This over-debiting appears to have been carried out with the active involvement of customs brokers. Furthermore, the over-debiting of SIL licences in connection with the import of used tyres by M/s. Shabbir and Sons Eco Exim Private Limited, along with details of the corresponding Customs Brokers involved, is presented in Table-A below.

5. The Customs Broker M/s. HIRANNYA SHIPPING AND LOGISTICS SERVICES (AYHPS8411J) is one of the brokers involved in the over-debiting of the SIL licence. A total quantity of 252.6 metric tons with an assessable value of Rs. 17,88,685/- was over-debited using the licence of M/s. HIRANNYA SHIPPING AND LOGISTICS SERVICES. Furthermore, the statement of Shri Amrendra Kumar Amar, an individual not affiliated with the said Customs Broker, confirms that he used the licence of the Customs Broker M/s. HIRANNYA SHIPPING AND LOGISTICS SERVICES for customs clearance work. These details of Specific violations committed by the customs broker M/s. HIRANNYA SHIPPING AND LOGISTICS SERVICES (11/2002) are summarized in the table below:

Table-A

Sr. No.	Name of Customs Broker with licence no.	Violation at the part of Customs Broker	Corresponding Documentary Evidence
1.	M/s. HIRANNYA SHIPPING AND LOGISTICS SERVICES (CHA Code AYHPS8411JCH001)	The said licence was used in over-debiting of the SIL licence to the tune of 252.6 MTS having assessable value of Rs.	The detailed calculation sheet quantifying the over-debiting done by the Customs Broker Firm. (page no. 45 to 85) 2. Statement of

		17,88,685/-	Customs Broker Shri Amrendra Kumar Amar, acknowledging that he used the licence of M/s. Hirannya Shipping for customs clearance work related to M/s. Shabbir and Sons Eco Exim Private Limited. (Page no. 19 to 36)
			3. Statement of Importer Shri Syed Aslam Ali (page no. 13 to 18)

6. Further, statement of MR. SYED ASLAM ALI, power of attorney holder of the Importer M/s. Shabbir and Sons Eco Exim Private limited was recorded by DRI, Ahmedabad on 16.06.2025, In his statement, he, inter alia, stated the following: -

- He has been serving as the Power of Attorney holder for M/s. Shabbir and Sons Eco Exim Pvt. Ltd. since 22.07.2024. The firm is engaged in the processing of tyre scrap, which it sources both from the domestic market and through imports.
- He is well-acquainted with the import procedures for tyres. Prior to entering the import business, he was involved in collecting used tyres from local sources and supplying them to rubber crumb manufacturing units. In 2019, he purchased a running tyre recycling plant from a company named RS Rubber. He subsequently began manufacturing rubber granules, rubber gitti, and rubber mesh of various sizes (ranging from 10 to 100 Mesh) at the unit. Due to a shortage of raw materials in the domestic market and with the understanding that significant profit could be made by processing imported tyre scrap, the firm decided to venture into imports. Accordingly, they applied for a DGFT license for the import of used tyre scrap. After obtaining the required license, they began importing used tyre scrap for processing. He has submitted the details of licenses issued to them with quantity and MOEF, the details are as below:

LICENSE DETAILS			PERMITTED QNT	
LICNESE NO.	LIC DATE	VALID UPTO	MTS	CIF VALUE
111003588	12.04.2022	12.10.2023	1500	18000000
111006699	28-12-2022	28.06.2024	940	11815800
111010714	28-08-2023	13.10.2024	10000	132560000

111021230	20-11-2024	02.03.2026	1500	21636750
-----------	------------	------------	------	----------

- He further stated that no amendments were made to the quantity specified in the license issued to the firm. The only amendment pertained to the country of export, which was reflected in License No. 111021230 dated 20.11.2024. Additionally, he submitted that apart from the MOEF license mentioned earlier, the Directorate General of Foreign Trade (DGFT) has also issued licenses to M/s. Shabbir and Sons Eco Exim Pvt. Ltd. for the import of crumb rubber. The details of these licenses are as follows:

LICENSE DETAILS			PERMITTED QNT	
LICNESE NO.	LIC DATE	VALID UPTO	MTS	CIF VALUE
111006724	28-12-2022	28.06.2024	5259	70596816
111012946	04-01-2024	04-07-2025	8820	118752480
111017681	04-07-2024	04-01-2026	6556	70615987
111023963	04-04-2025	04-10-2026	15155	207684120

- He handled the complete sale purchase process in M/s. Shabbir and sons Eco Exim Private limited, he has placed order to the overseas supplier on the telephone for the supply of goods imported vide bill of entry no. 2383298 dated 30.05.2025 and 2402654 dated 31.05.2025.
- They had applied for the MOEF permission for the purpose of import of used tyres scrap for their unit II, situated in Vadodara but the process of issuance of permission was delayed due to unavailability of CPCB staff. After that they had to apply in DGFT for the issuance of SIL license. Since the license process was underway, they had placed the order to their overseas suppliers for supply of used tyre scrap.
- However, they had informed them before loading of container to send the tyre granules only as he was not having the license for import of old and used tyres scrap, to which the overseas supplier assured them that he will send tyre granules only. They have used the Granule license as they were not aware that the goods in the container are used tyre scrap and not Tyre granule.
- **He also stated that they have started working with Munna (AMRENDRA KUMAR AMAR) in the year 2022.** Thereafter, Shri Das of M/s. Das Cargo approached them and gave the quotation at better price for customs clearance work. Subsequently, the customs clearance responsibilities were assigned to Mr. Das for a few months. However, due to certain shortcomings in the quality of service, they have again

started working with Munna in the year 2023 end. Since then, Mr. Munna was handling customs clearance work of M/s. Shabbir and sons Eco Exim Private limited.

- **He also added that, their Customs Broker Mr. Munna advised them to import used tyre scrap under the SIL license for import of for Crumb rubber/Granules.**
 - He was aware that used tyre scrap of CTI-40040000 is a restricted item and can only be imported under the licenses issued by DGFT.
 - He agreed that by importing the used tyre scrap in pressed and balled/multi cut form by mis declaring and importing it under the Granule/10 mesh license, have made goods liable for confiscation under section 111(d) of the Customs Act, 1962.
- 7. Furthermore, the statement of Shri Amrendra Kumar Amar, was also Recorded by DRI, AHMEDABAD on 29.08.2025. In his statement, he, inter alia, stated the following: -**

- **He stated that initially, the firm carried out customs clearance activities using the CHA license of M/s. HIRANNYA SHIPPING AND LOGISTICS SERVICES (11/2002) .** However, when the CHA license of M/s. HIRANNYA SHIPPING AND LOGISTICS SERVICES (11/2002) was suspended towards the end of 2023, they temporarily shifted to using the CHA licenses of M/s. Hind and M/s. Bharat Impex for their import activities. Subsequently, once the license of M/s. HIRANNYA SHIPPING AND LOGISTICS SERVICES (11/2002) was revoked, the firm discontinued the use of the CHA license of M/s. Hind Airways for import clearance.
- He further stated that, multiple CHA licenses were used to avoid hinderance in business due to license suspension as they had already faced the situation during the cancellation of CHA license of M/s. HIRANNYA SHIPPING AND LOGISTICS SERVICES (11/2002) .
- He also added that he had clearly directed his employees to take care of licence debiting. As per his knowledge, there should be no excess imports in customs broker firms which were used by him. He will submit all the debit sheets of SIL, Licences available in his office within a period of 5 working days.
- He assured that there will be no excess imports in customs broker firms which were used by him. Still, if any such imports are found readily pay fine and penalty of department.

8. Summary :-

This is a case involving misdeclaration and misuse of import licenses for import of 10 Mesh material/ tyre scrap, aimed at circumventing the applicable EXIM policy restrictions. Acting on specific intelligence, the Directorate of Revenue Intelligence, Ahmedabad Zonal Unit, intercepted and examined two consignments of M/s. Shabbir and Sons Eco Exim Pvt. Ltd. at Nhava Sheva port. The examination revealed that the importer M/s. Shabbirand Sons Eco Exim Pvt. Ltd. was misusing licenses issued specifically for the import of 10 Mesh rubber crumb, which were instead used to import restricted used tyre scrap in various forms such as pressed, baled, shredded and multi-cut scrap. Acting on specific intelligence, two consignments were

intercepted at Nhava Sheva Port and upon examination, were found to be in violation of the EXIM policy. The investigation further revealed that the firm over-debited quantities from the SIL licenses by manipulating manual debit sheets, with the active involvement of customs brokers. A total quantity of 252.6 metric tons with an assessable value of Rs. 17,88,685/- was over-debited using the licence of M/s. HIRANNYA SHIPPING AND LOGISTICS SERVICES. Furthermore, the statement of Shri Amrendra Kumar Amar confirms that he used the licence of the Customs Broker M/s. HIRANNYA SHIPPING AND LOGISTICS SERVICES for customs clearance work. In view of the foregoing, and considering the grave violations and deliberate misuse of SIL licenses through over-debiting, it is evident that the Customs Broker has engaged in misdeclaration and unauthorized use of restricted import licenses. These actions, carried out in clear contravention of the DGFT Policy, constitute a serious offence and warrant strict legal action under the Customs Broker Licensing Regulations (CBLR), 2018 and other applicable statutory provisions.

9. Role of Customs Broker :-

It is evident that the customs broker M/s. HIRANNYA SHIPPING AND LOGISTICS SERVICES have failed to fulfill their obligations laid down under Customs Broker Licensing Regulations (CBLR), 2018. The CB appears to have actively guided the importer in committing the offence. In view of the above, the relevant provisions of CBLR, 2018, outlining the obligations of customs brokers, are extracted below:

(i) Regulation 1 (4) of CBLR, 2018:-

"(4) Every license granted or renewed under these regulations shall be deemed to have been granted or renewed in favour of the licensee, and no license shall be sold or otherwise transferred."

In the present case, it appears that the Customs Broker M/s. HIRANNYA SHIPPING AND LOGISTICS SERVICES (11/2002) rented out their Customs Broker license to Shri Amrendra Kumar Amar in exchange for monetary consideration. Further, as per the statement of Shri Amrendra Kumar Amar recorded on 29.08.2025 by the Directorate of Revenue Intelligence, Ahmedabad and upon scrutiny of the subject report, it was revealed that Shri Amrendra Kumar Amar had obtained the Customs Broker license from M/s. HIRANNYA SHIPPING AND LOGISTICS SERVICES and used it for the clearance of the subject imported goods.

This conduct clearly constitutes a violation of Regulation 1(4) of the Customs Broker Licensing Regulations (CBLR), 2018. Such an omission represents a significant breach of the duties and responsibilities prescribed under Regulation 1(4). In light of the foregoing, it appears that the Customs Broker has contravened the provisions of Regulation 1(4) by unlawfully renting out the Customs Broker license to Shri Amrendra Kumar Amar.

(ii) Regulation 10(a) of CBLR, 2018: -

"(a) obtain an authorisation from each of the companies, firms or individuals by whom he is for the time being employed as a Customs Broker and produce such authorisation whenever required by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;"

In the present case, it appears that the Customs Broker, M/s Hirannya Shipping and Logistics Services (11/2002), failed to comply with the mandatory requirement as mandated in regulation 10(a) of CBLR, 2018. The Customs Broker did not obtain the necessary authorization from the importer, as there is no record or indication of any direct meeting or interaction between the Customs Broker and the importer.

This is further substantiated by the statement of Mr. Syed Aslam Ali, the authorized representative of M/s Shabbir and Sons Eco Exim Private Limited. He clearly affirmed that he personally managed the procurement of goods from overseas suppliers and their subsequent sale to domestic buyers on behalf of the importer. He further stated that all Customs clearance-related activities were handled by Mr. Amrendra Kumar Amar. In his own statement, Mr. Amrendra Kumar Amar also confirmed that he carried out the Customs clearance work by using the license of the Customs Broker, M/s Hirannya Shipping and Logistics Services (11/2002).

Therefore, it is evident that the Customs Broker neither met with the importer nor obtained the requisite authorization, thereby constituting a clear violation of Regulation 10(a) of CBLR, 2018.

(iii) Regulation 10(b) of CBLR, 2018: -

"(b) transact business in the Customs Station either personally or through an authorised employee duly approved by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;"

Based on the subject report and the statement of Mr Amrendra Kumar Amar, dated 29.08.2025, recorded by the Directorate of Revenue Intelligence, Ahmedabad, it is evident that he conducted Customs clearance-related activities on behalf of the Customs Broker, M/s Hirannya Shipping and Logistics Services (11/2002) with respect of imports made by M/s Shabbir and Sons Eco Exim Private Limited. However, as per Regulation 10(b), a Customs Broker is required to carry out business either personally or through an authorised employee who has been duly approved by the Deputy Commissioner of Customs or Assistant Commissioner of Customs.

In the instant case, it appears that the Customs Broker was not transacting business either personally or through an authorised employee, as required under the regulation 10(b). This is further substantiated by the statement of Mr. Amrendra Kumar Amar, who confirmed that he independently carried out the Customs clearance work by using the license

of the Customs Broker, M/s Hirannya Shipping and Logistics Services (11/2002). This constitutes a clear violation of Regulation 10(b) of CBLR, 2018.

(iv) Regulation 10(d) of CBLR, 2018:-

"(d) Advise the client to comply with the provisions of the Customs Act, allied Acts, and the rules and regulations thereof, and in cases of non-compliance, bring the matter to the notice of the Deputy Commissioner or Assistant Commissioner of Customs, as applicable;"

It appears that the Customs Broker failed to advise their client to declare the correct description of goods, specifically "Used Tyre Scrap (pressed baled/multi-cut)," which does not fall under the 10 Mesh license category. Licenses issued for imports under Customs Tariff Item CTH 40040000 pertaining to tyre scrap are restricted both in terms of quantity and validity period. These licenses authorize the import of only one specific type of rubber tyre scrap within the stipulated timeframe either "Used Tyre Scrap (pressed baled/multi-cut)" or "Rubber/granules finer than 10 Mesh to 20 Mesh, devoid of iron, steel, and most fibers." Both types fall under the broader category of waste, parings and scrap of rubber (other than hard rubber) including powders and granules obtained therefrom.

Therefore, a valid license permit is required for the import of a specified quantity of a particular type of tyre scrap as detailed in the DGFT license within the prescribed period. By mis declaring the goods, the importer has circumvented the conditions imposed by the DGFT import policy. Further, the Customs Broker has been found complicit in the over-debiting of the SIL issued by the Directorate General of Foreign Trade (DGFT). The investigation reveals that the SIL was misappropriated to the extent of 252.6 metric tonnes.

As per Regulation 10(d) of the CBLR, 2018, it is the responsibility of the Customs Broker to advise the importer to declare the correct description of goods and ensure the proper utilization of the SIL license issued by the DGFT, rather than allowing or facilitating its over-debiting. Furthermore, the Customs Broker failed to report this non-compliance to the Deputy Commissioner or Assistant Commissioner of Customs, as required under the said regulation.

.This omission represents a clear deviation from the responsibilities outlined in Regulation 10(d) of CBLR, 2018. In view of the above, it appears that the Customs Broker has contravened the provisions of Regulation 10(d) by not ensuring compliance with the relevant statutory requirements and by neglecting to inform the Deputy/Assistant Commissioner of the irregularities.

(v) Regulation 10(e) of CBLR, 2018: -

"(e) Exercise due diligence to ascertain the correctness of any information provided to the client related to clearance of cargo or baggage."

It appears that the Customs Broker failed to exercise due diligence and merely relied upon the incorrect declaration submitted by the importer without verifying or ensuring the correct declaration of the goods under Customs Tariff Heading (CTH) 40040000, which pertains specifically to tyre scrap. Given that the goods in question are categorized as restricted under the DGFT Policy, such a lapse represents a serious breach of regulatory obligations and a clear violation of the applicable policy conditions governing restricted imports.

Moreover, the Customs Broker has also been found complicit in the over-debiting of the SIL issued by the Directorate General of Foreign Trade (DGFT). The investigation reveals that the SIL was misused to the extent of 252.6 metric tonnes, involving goods with an assessable value of ₹17,88,685/-.

As per Regulation 10(e) of the CBLR, 2018, it is the responsibility of the Customs Broker to exercise due diligence and ensure the proper utilization of the SIL license issued by the DGFT rather than allowing or facilitating its over-debiting. Accordingly, it appears that the Customs Broker failed to adhere to the prescribed procedures and responsibilities outlined under Regulation 10(e) of the Customs Broker Licensing Regulations (CBLR), 2018.

10. In view of the foregoing and considering the grave violations and deliberate misuse of the SIL licenses, it is evident that the Customs Broker knowingly misused the license and rented it out for monetary gain. This conduct has resulted in a substantial loss to government revenue. Such actions not only compromise the integrity of the import control framework but also constitute an offence of smuggling as defined under Section 2(39) of the Customs Act, 1962.

1 1 . I observe that the CB has a very important role in customs clearances and lot of trust has been placed by the Department on the CB. In regime of trade facilitation and with more and more of the goods being facilitated by the Risk Management Systems without examination by the Customs, the role of CB has further increased so that economic frontiers of the country are well guarded. In this regard, I rely on the judgement of the Hon'ble Supreme Court in case of Commissioner of Customs Vs M/s K.M. Ganatra & Co has held that:

"the Customs House Agent (CHA) occupies a very important position in the customs house. The customs procedures are complicated. The importers have to deal with a multiplicity of agencies namely carriers, custodians like BPT as well as the Customs. The importer would find it impossible to clear his goods through its agencies without wasting valuable energy and time. The CHA is supposed to safeguard the interests of both the importers and the customs. A lot of trust is kept in CHA by the importers/exporters as well as by the government agencies..."

12. The misdeclaration and unauthorized use of restricted import licenses, particularly in blatant contravention of DGFT Policy, amount to a serious offence warranting stringent legal action under the Customs Broker Licensing Regulations (CBLR), 2018 and related statutes. Moreover, the gross negligence and dereliction of duty exhibited by the Customs Broker pose a significant threat to the Indian economy at large. In the era of trade facilitation, the Customs Broker works as a bridge between the importer and Customs authorities. However, in the instant case, it appears that CB M/s. HIRANNYA SHIPPING AND LOGISTICS SERVICES (11/2002) was careless in his duties and knowingly misused the license and rented it out for monetary gain and also found involved in over-debiting of SIL licenses, importing quantities exceeding the permitted limits by manipulating manual debit sheets. Thus, it appears that the CB M/s. HIRANNYA SHIPPING AND LOGISTICS SERVICES (11/2002) (PAN-AYHPS8411J) has committed a gross offence and violated regulations 1(4), 10(a), 10(b), 10(d), 10(e) of the Customs Broker Licensing Regulations, 2018, which has made them unfit to transact any business at Mumbai Customs and also in other Customs Stations.

13. Accordingly, I pass the following order: -

ORDER

13.1 I, Commissioner of Customs, CBS (General), in exercise of powers conferred upon me under the provisions of Regulation 16 (1) of CBLR, 2018 hereby suspend the CB M/s. HIRANNYA SHIPPING AND LOGISTICS SERVICES (11/2002) (PAN-AYHPS8411J) with immediate effect, being fully satisfied that the Customs Broker has prima-facie did not fulfil their obligations as laid down under Regulation 1(4), 10(a), 10(b), 10(d), 10(e) of CBLR, 2018.

13.2 However, I offer the Customs Broker M/s. HIRANNYA SHIPPING AND LOGISTICS SERVICES (11/2002) (PAN-AYHPS8411J) **an opportunity of personal hearing on 30.10.2025 at 12:00 P.M. hours.** Any written representation against this order should reach the undersigned before the date of hearing.

13.3 M/s. HIRANNYA SHIPPING AND LOGISTICS SERVICES (11/2002) (PAN-AYHPS8411J) is directed to surrender all the original Custom Passes issued to their employee/partner/director/Proprietor immediately.

13.4 This order 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 provisions of the Customs Act, 1962 and Rules/Regulations framed there under or under any other law for the time being in force.

Digitally signed by
Shraddha Joshi Sharma
Date: 16-10-2025

(SHRADDHA JOSHI SHARMA)

Commissioner of Customs, CBS (General)
New Customs House, Mumbai, Zone-I

To,
M/s Hirannya Shipping & Logistics Services (11/2002), (PAN No. AYHPS8411J),
18/4, Shree Siddhivinayak Nivas CHS Ltd.,
3 Dornnic Colony, Orlem Malad (West),

Mumbai-400064.

Copy to:

1. The Pr./Chief Commissioner of Customs, Mumbai Zone I, II, III.
2. The Additional Director, DRI, Ahmadabad Zonal Unit
3. The Commissioner of Customs, Mumbai Zone I, II, III.
4. EDI of NCH, ACC & JNCH.
5. BCBA.
6. Office copy.
7. Notice Board.