



प्रधानआयुक्त, सीमाशुल्क (सामान्य) का कार्यालय  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL),  
नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई- 400 001.  
NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI - 400 001.

संचिका सं./F. No.- S/8-34/2009 Admin

आदेश दिनांक/Date of Order: 28.06.2023

CAO No. 22/CAC/PCC(G)/SJ/CBS Adj

जारी दिनांक/Date of issue: 30.06.2023

संख्या:

**DIN : 20230677000000444F92**

द्वारा जारी : सुनील जैन

Issued By : Sunil Jain

प्रधान आयुक्त, सीमाशुल्क(सामान्य)

Pr. Commissioner of Customs(Gen.),

मुंबई -400 001

Mumbai - 400 001.

**ORDER-IN-ORIGINAL मूल आदेश**

**ध्यान दीजिए/ N.B. :**

1. यह प्रति उस व्यक्ति को निजी उपयोग हेतु निःशुल्क प्रदान की जाती है, जिसे यह जारी की जा रही है।  
This copy is granted free of charge for the private use of the person to whom it is issued.

2. इस आदेश के विरुद्ध अपील माँगे गए राशी के **7.5%** के भुगतान पर सीमाशुल्क अधिनियम, 1962 की धारा 129A(1B)(i) के संबंधमें सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण में स्वीकार्य है, जहाँ शुल्क या शुल्क एवं जुर्माना विवादित हों, या जुर्माना, जहाँ सिर्फ जुर्माना ही विवादित हो। यह अपील इस आदेश के संप्रेषण की तारीख के तीन महीने के अंदर दायर की जाएगी। यह अपील सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण (कार्यविधि) नियमावली, १९८२, के प्रावधानों के अंतर्गत, यथोत्तखंडपीठ में स्वीकार्य है।

An appeal against this order lies with the Customs, Central Excise and Service Tax Appellate Tribunal in terms of section 129A(1B)(i) of the Customs Act, 1962 on payment of **7.5%** of the amount demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute. It shall be filed within three months from the date of communication of this order. The appeal lies with the appropriate bench of the Customs, Central Excise and Service Tax Appellate as per the applicable provisions of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982.

3. यह सूचित किया जाता है की इस आदेश के अमल में आते ही, न्याय निर्णयन अधिकारी का अधिकार क्षेत्र समाप्त होता है और सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण, पश्चिम क्षेत्रीय खंडपीठ, के M/s Knowledge Infrastructure Systems Pvt. Ltd. & Others vs ADG, DRI, Mumbai के संदर्भ में जारी आदेश क्रमांक A/86617-86619/2018 दिनांक 31.05.2018 के अनुसार न्यायिक आदेश तदोउ प्रांत न्याय निर्णयन अधिकारी *functus officio* बन जाता है

It is informed that the jurisdiction of the Adjudicating Authority stands alienated with the conclusion of the present adjudication order and the Adjudicating Authority attains the status of '*functus officio*' as held by Hon'ble CESTAT, Mumbai in its decision in the case of M/s Knowledge Infrastructure Systems Pvt. Ltd. & Others vs ADG, DRI, Mumbai vide Order No. A/86617-86619/2018 dated 31.05.2018.

4. यदि एक ही प्रकरण में उसी पक्षकार के विरुद्ध कई कारण बताओ नोटिस लगाकर आदेश पारित किया जाता है तो प्रत्येक प्रकरण में अलग अपील दायर की जाए।

In case where an order is passed by bunching several show cause notices on an identical issue against the same party, separate appeal may be filed in each case.

5. यह अपील फॉर्म C.A.-3 में दायर की जानी चाहिए जो कि सीमाशुल्क (अपीलस) नियमावली, १९८२ के नियम 6 के तहत निर्धारित है एवं उसी नियमावली के नियम 3 के उपनियम 2 में उल्लेखित व्यक्ति द्वारा हस्ताक्षरित एवं सत्यापित की जाएगी।

The Appeal should be filed in Form C.A.-3 prescribed under Rule 6 of the Customs (Appeals) Rules, 1982 and shall be signed and verified by the person specified in sub-rule 2 of rule 3 rules ibid.

6. (i) यदि प्रतिवादित आदेश, जिसके विरुद्ध अपील की गई है, में शुल्क एवं मांगे गए ब्याजवलाएगए जुर्माने की राशि रु. पाँच लाख या इस से कम होतो रु. 1000/-, (ii) यदि यह राशि रु. पाँच लाख से अधिक हो किंतु पचास लाख से अधिक न होतो रु. 5000/- एवं (iii) यदि यह राशि रु. पचास लाख से अधिक होतो रु. 10000/- के शुल्क का भुगतान क्रॉस्ड बैंक ड्राफ्ट के माध्यम से अधिकरण की खंडपीठ के सहायक पंजीयक के पक्ष में जिस स्थान पर खंडपीठ स्थित है, के किसी भी राष्ट्रीय क्रत बैंक की शाखा में किया जाए एवं डिमांड ड्राफ्ट अपील के साथ संलग्न किया जाए।

A fee of (i) Rs. 1000/- in case where the amount of duty and interest demanded and the penalty imposed in the impugned order appealed against is Rupees Five Lakhs or less, (ii) Rs. 5000/- in case where such amount exceeds Rupees Five Lakhs but not exceeding Rupees Fifty Lakhs and (iii) Rs. 10000/- in case where such amount exceeds Rupees Fifty Lakhs, is required to be paid through a crossed bank draft in favour of the Assistant registrar of the Bench of the Tribunal on a branch of any nationalized bank located at the place where the bench is situated and demand draft shall be attached to the Appeal.

7. अपील की एक प्रति में कोर्ट फी अधिनियम, 1870 की अनुसूची मद 6 के तहत निर्धारित रु. 50 का कोर्ट फी स्टैम्प लगा होना चाहिए एवं इसके साथ संलग्न इस आदेश की उक्त प्रति में रु. 50 का कोर्ट फी स्टैम्प लगा होना चाहिए।

Once copy of the Appeal should bear a Court Fee Stamp of Rs. 50 and said copy of this order attached therein should bear a Court Fee Stamp of Rs. 50 as prescribed under Schedule item 6 of the Court Fee Act, 1870, as amended.



## **BRIEF FACTS OF THE CASE:-**

M/s. Skytrain Freight Forwarders Pvt. Ltd., (PAN No. AAACS3422M) having registered address at Shanti Bhavan, 2<sup>nd</sup> floor, 167, Bora Bazar Sreet, fort, Mumbai 400 001 (hereinafter referred as the Customs Broker/CB) are holder of Customs Broker License No. 11/961, issued by the Commissioner of Customs, Mumbai under CHALR, 1984, [Now regulation 7(2) of CBLR, 2018] and as such they are bound by the regulations and conditions stipulated therein.

**2.** An offence report in form of Demand cum Show Cause Notice F. No. S/16-Misc-386/008/Gr. VIIC dated 02.09.2009 received from the Office of the Commissioner of Customs (EP), New Customs House, Mumbai was received wherein it was informed that M/s STL Exports Ltd., (100% EOU) had placed an order for 2800 MT (approx.) of "Prime Hot Rolled Steel Coils" on M/s Midland Resources, Ireland. Out of the aforesaid quantity 1295.220 MT was sold to M/s. Siddharth Tubes Ltd., vide High Sea Sales Contract dated 11.05.1999 at a price of US\$ 189 PMT; from the balance quantity, 1464.330 MT was sold to the same buyer on High Sea Sales Contract dated 12.05.1999 at US\$ 259 PMT (i.e. just one day after the sale of part consignment). The goods weighing 1295.220 MT were cleared against Quantity Based Advance Licence (QBAL) at Nil rate of duty.

**2.1** The balance goods 1464.330 MT were also sought to be cleared against Special Import Licence at Nil rate of duty. The enhanced value was declared as the value of these goods under Section 14 of the Customs Act, 1962 so that the subject goods could go out of the purview of the Anti-Dumping Duty imposed vide Notification No. 100/98-Cus dated 27.11.1998. Therefore, the goods were assessed provisionally pending further investigation as the High Sea Sale Price appeared to have been enhanced artificially solely for the purpose of evading the antidumping duty and also the buyer and seller appeared to be of the same group companies, the veracity of the High Sea Sale itself appeared to be suspect.

**2.2** Statements of all concerned persons were recorded and it appeared that Sale Price of US\$ 259 PMT adopted for 1464.330 MTs was a fabricated price to escape from the levy of Anti-Dumping Duty.

**2.3** Statement of Smt. Mansi Mahendra Walavelkar, Office Assistant, M/s Siddharth Tubes Ltd. was recorded under Section 108 of the Customs Act, 1962.

In her statement dated 25.02.2000, she inter alia stated that she had signed an agreement contract for High Sea Sale somewhere during the year 1999; that she had signed the contract for the sale of Prime Hot Rolled Steel Coils on High Sea Sales basis to M/s STL Exports Ltd. She further stated that during the month of 1999, Shri R.P. Gupta, Joint Managing Director, M/s STL had



forwarded copies of contract for the sale of Prime Hot Rolled Steel Coils and as per instructions they signed the contract copy.

She admitted that she had signed the said two contracts and identified her signature on both the contracts. The contracts indicated the sale of Prime Hot Rolled Steel Coils to M/s Siddharth Tubes Ltd., which is a sister concern. She further stated that Shri R.P. Gupta had instructed her to sign the above said contract and hand over them to their CHA M/s Skytrain Freight Forwarders Pvt. Ltd. after obtaining the signature of Shri A. Subramanian of M/s STL Exports Ltd. as per the instructions of Shri R.P. Gupta. She admitted that the above said contract copy was signed by her.

On being specifically asked about the insertion of the consideration amount of US\$ 259 PMT she stated that the said correction were effected by their CHA M/s Skytrain Freight Forwarders Pvt. Ltd. and were as per his instruction, she along with Shri A. Subramanian have countersigned the said sale contract for the correction of amount. She further stated that before affecting the said correction the consideration amount was typed as Rs. 14342/- PMT. On enquiry with their CHA M/s Skytrain Forwarders Pvt. Ltd. it was informed to them by the CHA that customs authority have raised objection with regards to the consideration amount of Rs. 14342/- in the above said contract and they had to change the consideration amount to US\$ 259 in the above said contract. She further stated that she is not aware of the basis on which the above said correction has been affected by the CHA M/s Skytrain Freight Forwarders Pvt. Ltd.

**2.4** Statement of Shri. Ashok Saxena, Project Co-ordinator, M/s Siddharth Tubes Ltd. was recorded under Section 108 of the Customs Act,. 1962.

In his statement dated 06.03.2000, he inter alia stated that regarding the import and sale of Prime Hot Rolled Steel Coils by M/s STL Exports Ltd. to M/s Siddhartha Tubes Ltd. on High Sea Sale contract basis vide contract dt. 11.05.1999 and 12.05.1999, he has to state that during the month of April 1999, the order was placed with the overseas supplier, M/s Midland Resources Ltd. Ireland for a quantity of 2800 MT (approx) of Prime Hot Rolled Steel Coils. The entire material arrived at Bombay Port on Vessel Mr. Krisa. The above said order was placed by M/s STL Exports Ltd. The moment above said goods arrived at Mumbai Port, he suggested that the goods, namely Prime Hot Rolled Steel Coils attracts Anti-dumping duty in addition to basic customs duty. As M/s Siddhartha Tubes Ltd. were holding QBAL for a quantity of 1295.220 MT, they have decided to make a High Sea Sales Contract showing the sale of 1295.220 MT of the above said goods at the rate of USD 189 PMT to M/s Siddharth Tubes Ltd. The above said quantity was cleared without payment of duty against QBAL.



He further stated that as no Anti-Dumping Duty was applicable on QBAL as such no duty was paid. He further stated that the remaining quantity of Prime Hot Rolled Steel Coils was again cleared by M/s Siddharth Tubes Ltd. on the basis of one more High Sea Sales contract. dt. 12.05.1999. As per his suggestion another High Sea Sales contract dt. 12.05.1999 was done showing the sale of remaining quantity of 1464.330 MT of Prime Hot Rolled Steel Coils at the unit Price of USD 259 PMT. These goods were cleared without payment of duty, against Special Imprest Licence.

On being, specifically asked as to why the remaining quantity or the second lot of Prime Hot Rolled Steel Coils was shown to have been sold to M/s Siddharth Tubes Ltd. @ 259/PMT when the earlier lot was sold at USD 189, he stated that as Anti-Dumping Duty is applicable on clearance of goods on a value of Rs. 14300/- PMT of Prime Hot Rolled Steel Coils imported from Ireland, he had suggested to increase the sales price to USD 259/PMT from USD 189/PMT for clearance of the goods without paying anti-dumping duty against Special Imprest Licence. Further, he had suggested to avail duty free benefit at the time of clearance of the above said goods.

**2.5** Statement of Shri. R. P. Gupta, Joint Managing Director, M/s Siddharth Tube Ltd. was recorded under Section 108 of the Customs Act, 1962.

In his statement dt. 07.03.2000, he inter alia stated that during, the month of April 1999, 2800 MT of Prime Hot Rolled Steel Coils were purchased from M/s Midland Resources Ltd., Ireland by M/s STL Exports Ltd. He along with Shri. Ajay Mehta, the Director of STL Exports Ltd. had decided to procure the material in the name of STL Exports from M/s Midland Resources Ltd. He further stated that the Hot Rolled Steel Coils were meant for the manufacture of Steel Tubes & Pipes to be manufactured by M/s Siddharth Tubes Ltd. as M/s Siddharth Tubes Ltd. did not have credit limits, they decided to import the goods in the name of M/s STL Exports Ltd. and sell the goods to M/s Siddharth Tubes Ltd. on High. Sea Sales Contract basis. As already stated above that both STL Exports & Siddhartha Tubes Ltd. are in the same group companies, there is no specified time limit for making payment towards purchases. He further stated that STL Exports have no manufacturing facilities for manufacturing of Black Steel Wipes/Tubes from Prime Hot Rolled Steel Coils. The above said arrangement was made for paucity of funds in the account of M/s Siddhartha Tubes Ltd.

On being asked as to why two different rates of US\$ 189/PMT and US \$ 259/PMT were mentioned in the above said two contracts even though the same goods have been shown to have been sold, he stated that the first lot of 1295.240 MT of Prime Hot Rolled Steel Coils were cleared by M/s Siddhartha Tubes Ltd.



against QBAL and as such no duties were payable irrespective of any value. Hence, the High Sea Sales contract dt. 11.05.1999 was prepared showing the sale consideration of USD 189/PMT against the purchase Price of 185 USD by STL Exports Ltd. As regarding the contract dt. 12.05.1999 for the quantity of 1464.380 MT they had decided to clear, the goods against Special Imprest Licence. As informed by Shri Ashok Saxena, Project Co-ordinator, M/s. Sidharth Tubes Ltd., that Anti-dumping duty is applicable against the import of Prime Hot Rolled Steel Coils of value Rs. 14300/PMT, it has been decided to increase the value of imported goods to 259 USD and buy at a higher price and subsequently declare the same price to customs for availing the exemption from anti-dumping duty. He further stated that all the Customs formalities and procedure were being carried out by their company as per the advice of Shri. Ashok Saxena and all his decisions and actions were finally approved by him."

**2.6** From the foregoing, it appeared that M/s Skytrain Freight Forwarders Pvt. Ltd. have tried to aid the importer to clear the goods by way of making corrections in the High Seas Contract leading to evasion of anti-dumping duty amounting to Rs. 55,91,632/-. Accordingly, a Show Cause Notice has been issued to the importer and various other persons including the CB M/s Skytrain Freight Forwarders Pvt. Ltd. Penalty is sought to be imposed on the CB under Regulation 112(a) of Customs Act, 1962.

**2.7** In view of the above facts, it appeared that M/s Skytrain Freight Forwarders Pvt. Ltd., CHA No.11/961 has contravened Regulation 13(d) and 13(n) of CHALR, 2004 [now 10 (d) and 10 (n) of CBLR, 2018].

**3.** Considering the facts on record, the license of the CB was not suspended by the Competent Authority, however, vide Order dated 05.11.2009, a Department Inquiry in the subject case was initiated under the Regulation 22 of the CHALR, 2004. Shri R.P. Kulkarni, AC and Shri Avinash Kumar Pandey, AO has been appointed as IO and PO respectively.

#### **4. INQUIRY REPORT:-**

In the subject case, two IOs were appointed earlier (in 2009 and 2014) who did not submit the Inquiry Report. Further, Shri Rahul Raichur was appointed IO in 2019. IO has submitted report dated 10.02.2023 wherein the charges against CB M/s. Skytrain Freight Forwarders Pvt. Ltd. (CB No. 11/961) i.e. violation of Regulation 13(d) and 13(n) of CHALR, 2004 [now 10 (d) and 10 (m) of CBLR, 2018], were held '**Not Proved**'.

**4.2** In his Inquiry Report, IO submitted that he had gone through the records available in file given to him which were as below:



- a. Demand cum Show Cause Notice vide F. No. S/16-Misc-386/2008 Gr. VIIC dated 02.09.2009 issued by the Commissioner of Customs (EP), NCH, Mumbai.
- b. Letter C. No. C.EX/20/1/2002/61 dated 29.01.2002 issued by Superintendent, customs 86 Central Excise, Range Shajapur, Dewas.
- c. Letter C. No. V(72)15-02/2002/P/34 dated 06.01.2003 issued by the Deputy Commissioner, Central Excise Div. Ujjain.
- d. Copy of Advance Licence No.0168932 dated 20.08.98 and amendment sheets.
- e. Letter C. No. V(72)15-02/2002/P/578 dated 27.02.2003 issued by the Deputy Commissioner, Central Excise Div. Ujjain.
- f. Letter F. No. DRI/BZU/E/MISC-10/99 dated 22.06.2001 issued by DRI, BZU, Mumbai.
- g. Letter C. No. V(72)15-02/2002/P/1219 dated 05.05.2003 issued by the Deputy Commissioner, Central Excise, Div. Ujjain.
- h. Letter C. No. V(72)15-02/2002/P/2687 dated 16.07.2004 issued by the Assistant Commissioner, Central Excise, Div. Ujjain.
- i. Statement dated 18.01.99 of Shri Ravindra Jain, Accounts Officer, Siddharth Tube Ltd.
- j. Letter F. No. S/16-Misc-386/09 Gr.VIIC dated 08.12.2009 issued by Assistant Commissioner of Customs (EP), Gr. VIIC, New Custom House, Mumbai.
- k. Letter F. No. S/16-Misc-386/09 Gr. VIIC dated 27.11.2009 issued by Assistant Commissioner of Customs (EP), Gr. VIIC, New Custom House, Mumbai.
- l. Letter dated 01.12.2009 from M/s. Skytrain Freight Forwarders Pvt. Ltd.
- m. Letter dated 27.11.2009 from M/s. Skytrain Freight Forwarders Pvt. Ltd.
- n. Letter F. No. S/8-34/2009 Admn. dated 03.12.2009 from Deputy Commissioner of Customs, Personnel & Establishment (CHA), Mumbai Zone-I.

**4.3** IO submitted that a Personal Hearing was scheduled on 25.02.2021, however, neither the Custom Broker nor any of his representative attended the hearing on the scheduled date. Accordingly, next date of hearing was fixed on 11.03.2021. In the next hearing, Shri Rajesh Sharma, Managing Director, M/s. Skytrain Freight Forwarders Pvt. Ltd. appeared personally on behalf of M/s. Skytrain Freight Forwarders Pvt. Ltd. on 11.03.2021 before him and submitted certain documents which are incorporated in the discussion and findings of the Inquiry Record.

**SUBMISSIONS MADE BY CB:-**

The Custom Broker vide letter dated 29.01.2010 to the then Commissioner of Customs (EP), Custom House, Mumbai submitted as under:

- (i) There can be no penalty on any person whether the importers or others under Section 112 (a) of the Customs Act 1962, unless certain goods are liable to confiscation under Section 111 Ibid.
- (ii) It was simply a question of finalizing Provisional Assessment which was resorted to by the Customs House when Bills of Entry were assessed based on the value of US \$259 per MT as per the High Sea Sale Contract dated 12.5.1999. Since in the earlier Contract dated 11.05.1999 Bills of Entry was assessed by the same Custom House taking the price at US\$189 PMT of the same goods, it was a simple case of recovering anti-dumping duty at that time itself, if the said duty was leviable. Both the values were known to the Assessing Officers and in fact there would have been no need even for any provisional assessment. May be such a provisional assessment was resorted to, to investigate some other angles. However, so far anti-dumping duty is concerned that could be levied and collected at that time itself.
- (iii) When investigations were completed by DRI and as per their report at No. DRI/BZU/Misc.10/99 (Part-I) dated 21.11.2000, they advised in Para (2) of their letter to finalize provisional assessment and recover anti-dumping duty, it should have been done and assessments finalized accordingly.
- (iv) This was not done and when after seven years the Asst. Commissioner finalized the provisional assessment and directed recovery of antidumping duty as per his letter F. No. S/16 Misc.386/06 GR VII dated 09.05.2007, even this Order was subjected to review and no action whatsoever was taken to recover the anti-dumping duty from the Importer, if that was leviable.
- (v) It was after a lapse of 09 years that the present Show Cause Notice has been issued proposing confiscation of the goods for mis-declaration in value which was not there and for finalizing Provisional Assessment.
- (vi) In a simple case of Provisional Assessment where High Sea Values of both contracts dated 11.05.1999 and 12.05.1999 were available as also the invoice price at which the goods were imported by M/s. STL Exports Ltd., from M/s. Midland Resources, Ireland, was also available there can be no mis-declaration in value by the importer attracting section 111 (m) of the Customs Act 1962. In any case such mis-declaration of value could be only with reference to the invoice value of M/s. Midland Resources and not the values mentioned in the two High Sea Sale Contracts.
- (vii) Since all the values were available and to recover anti-dumping duty the Custom House resorted to Provisional Assessment, there is no mis-declaration in value attracting Section 111 (m) of Customs Act 1962. They, therefore, submitted that there was no mis-declaration in value in this case



rendering the imported goods liable to confiscation under Section 111(m) of the Customs Act 1962 and consequently there can be no penalty either on the Importer or on any person under Section 112 (a) *ibid*.

- (viii) Without prejudice to the above, even if it is held that Section 111 (m) of the Customs Act applied, that can be only with reference to the Invoice Value of foreign suppliers M/s. Midland Resources. For that they as CHA had nothing to do.
- (ix) Even for the two contract values, assuming without admitting that these will attract Section 111 (m) of the Customs Act, 1962 the decision to have these two different values for identical goods was taken by Mr. Ashok Saxena and Mr. R.P. Gupta on behalf of the High Sea Buyer, the Importer. They as CHA had nothing to do with the decision in respect of these two values.
- (x) Further the Show Cause Notice appeared to have been issued without proper application of mind. In Para (12) of the Notice it is only the importer M/s. Siddharth Tubes Limited who have been called upon to Show Cause to your honour for all the omissions and commissions including the proposal to impose penalty on the CHA. Same is the case with Para (13). Though there is a proposal to impose penalty on the CHA they have not been called upon to show cause to your honour whether in writing or otherwise. They are not making an issue of it but have mentioned it only to show a casual approach and non-application of mind in issuing the Show cause Notice.
- (xi) When penalty is proposed on others apart from the Importer by whose acts of omission or commission the goods become liable to confiscation under Section 111, as abettors, it is absolutely necessary for the department to bring a specific proof and evidence suggesting such abetment. This has not been done in the Show cause notice while proposing penalty on them. In Para (12) it is stated as to why penalty should not be imposed on the CHA under Section 112 (a) of the Customs Act, 1962 for being knowingly involved in the act of evasion of customs duty. Surely merely being knowingly involved does not amount to abetment. This is without prejudice to our contention that we had absolutely nothing to do in the decision of the importer to have two different values for identical goods as per the two High Sea Sale contracts dated 11.05.1999 & 12.05.1999 particularly when the importer M/s. STA Exports Ltd and the High Sea Buyer M/s. Siddharth Tubes Ltd., who filed the bills of entry as Importer were not only sister concerns but belonged to the same group.
- (xii) A mere perusal of the statement dated 06.03.2000 of Mr. Ashok Saxena, Project Coordinator of M/s. Siddharth Tubes Ltd., and the statement dated 07.03.2000 of Mr. R. P. Gupta, Jt. Managing Director of M/s. Siddharth Tubes Ltd would show that having two contracts with different values in order to escape anti-dumping duty was their decision. They nowhere



mentioned in their statements that the CHA had given them any such advice or had aided or abetted them in taking these decisions. When the senior functionaries of the importing firm nowhere make any reference to the CHA, it is totally incorrect to put the blame on the CHA as has been done in the present proceedings.

- (xiii) Mr. Ashok Saxena has clearly stated in his statement that the two High Sea Sales Contracts were entered into as per his suggestion and advice to avoid paying anti-dumping duty in respect of clearances against the Special Imprest Licence. Mr. R.P. Gupta, the Jt. Managing Director, of the Importing firm has stated that whatever suggestions and decisions were made or taken by Mr. Ashok Saxena, he had fully approved of them. There is no reference to any advice or suggestion from the CHA.
- (xiv) Reference to the CHA is made only in the statement dated 25.02.2000 of Smt. Mansi Mahendra Walavalkar, a small functionary with the importer. Some observations from her statement have been extracted in the Show cause Notice. If her entire statement is read in its correct perspective, it will be seen that even she does not allege that the CHA had anything to do with the two values.
- (xv) From her statement it would be seen that she mainly handles export documents, where the CHA is M/s. Damani Shipping Pvt. Ltd. so far as import documents are concerned, she stated that it is only one Mr. Atul Kulkarni who looks after the import on behalf of the company and directly deals with the CHA M/s. Sky Train Freight Forwarders Pvt. Ltd. and that she simply coordinates between Mr. Kulkarni and the CHA.
- (xvi) She further said that she had signed the contract for the sale of these goods on High Sea Sale basis on the instructions of Mr. R P Gupta who in fact had forwarded the contracts to her. Further she said that as per the instructions of Mr. R P Gupta after signing the Contract she had forwarded the said contract to CHA after obtaining the signature of Mr. A. Subramaniam as directed by Shri R.P. Gupta again.
- (xvii) It is only at one place in the end where she said that some corrections were entered by the CHA. As per his instructions she and Mr. Subramaniam countersigned the said contract. It is not clear as to what she means by these corrections and no such corrections are there on the contract because if such corrections were there the Assessing Officers should have objected to that. Secondly, there was no question of any such corrections when the price of US \$259 PMT for the second contract dated 12.05.1999 had in fact been suggested by Mr. Ashok Saxena and approved by Mr. R.P. Gupta. This observation of Smt. Mansi Walavalkar in the context of the CHA is therefore totally meaningless and unfortunately it is only on the basis of this observation that the allegation has been made against them for being



abettor.

- (xviii) We submitted that the context in which she has said so is unclear and is inconsistent with what she has stated in the earlier part of her statement. Even if this observation is to be taken into account, our submission is that it is irrelevant in view of what has been mentioned earlier and if this alone is proposed to be made as the basis for penalizing us, we would like to cross examine her. Such cross examination is necessary because this observation made by her is inconsistent with that portion of her statement where she said that the contract was forwarded to her by Shri R. P. Gupta and she signed the contract as directed by Shri R. P. Gupta only.
- (xix) In fact, Mrs. Mansi Mahendra Walavalkar was only a small functionary with the importer real decisions about the value of the goods in the High Sea Sale Contracts dated 11.05.1999 and 12.05.1999 were taken by the senior management of the importing company. This fact is evident in the statements dated 06.03.2000 and 07.03.2000 of Mr. Ashok Saxena & Mr. R P Gupta respectively. These two statements which showed the role of the senior management in the entire episode has not only been not referred to it in the Articles of Charges but have been totally ignored. We, for our defence, strongly referred to and rely on these two statements as these bring out clearly that the decision on the question of valuation was that of the management and that the CHA had no role to play in the matter, not to talk of giving the management any advice or suggestion.
- (xx) There is absolutely no evidence which has been brought on record to sustain the charge of abetment against them, without prejudice to our other submissions that this was a simple case of finalizing Provisional Assessment and that there was no mis-declaration in value attracting Section 111(m) of the Customs Act 1962 rendering the imported goods liable to confiscation and the persons concerned liable to penalty under Section 112 (a) of the Customs Act 1962.

Subsequently, vide letter dated 23.02.2010 to Shri P.R. Kulkarni, Deputy Commissioner of Customs, Custom House, Mumbai the Custom Broker has submitted their defense against Articles of Charge as under:

**4.3.1 In Defence of the Articles of Charge –I (Regulation 13(d) of the CHAR, 2004) {Now 10(d) of the CBLR, 2018}:-**

Portions of the statement dated 25.02.2000 of Smt. Mansi Mahendra Walavelkar have been taken out of context against them. In fact, her statement has to be read in its entirety.

If her entire statement is read in its correct perspective, it will be seen that even she did not allege that the CHA had anything to do with the two values. For support of this claim, the CB reiterated the facts stated above.

- (i) Further, it was submitted that the splitting of values in the two High Sea Sales Contracts was therefore the decision of the Management. Whether such splitting of values was a manipulation by the Management to escape antidumping duty or whether the High Sea Sales values were also transaction values is a question which has not yet been decided even after 10 years by the Custom House, as the provisional assessment undertaken in the context of the price of USD 259 PMT is still pending. If the issue was so simple there was no need for the Custom House to go for provisional assessment. This has been clearly brought out in the DRI's report dated 21.11.2000 in para 1 & 2. What has been concluded by the DRI in these two paras should have been obvious to the assessing group in the Custom House, if the issue was so simple. In any case the matter was within the knowledge of the concerned Dy. Commissioner who directed provisional assessment when the value declared was US \$259 PMT and the goods were allegedly escaping anti-dumping duty.
- (ii) There was therefore no occasion for the CHA to bring any matter to the notice of the Dy. Commissioner of Customs or the Asst. Commissioner of Customs as is alleged in this Article of Charge.
- (iii) If the anti-dumping duty is really leviable on the goods it is the Custom House which has dragged on the matter for 10 years and the assessments are still provisional, notwithstanding the clear advice of DRI in para 2 of their letter dated 21.11.2000 that antidumping duty appeared to be leviable on the goods and the assessment can be finalized by re-determining the value and the duty liability of the goods accordingly.
- (iv) It is, therefore, totally wrong and unjust to allege, as has been done in this Article of Charge that the CHA advised the Importer to make these corrections resulting in huge loss to the Government and that he did not bring the revenue implications to the notice of the customs authorities. This allegation falls flat when one looks at the fact that the goods were assessed provisionally under the orders of the Dy. Commissioner and the assessment was not finalized even when advised by DRI as far back as 21.11.2000, nearly 10 years ago. It was therefore submitted that there is no merit in the charges alleged in this Article and your good self is requested to conclude and report accordingly.

**4.3.2 In Defence of the Article of Charge – II (Regulation 13(n) of the CHAR, 2004) {Now 10(m) of the CBLR, 2018}:-**

- (i) The imputations for this Article of Charge are also the same and we have



dealt with them in detail in our defence to the first Article of Charge. We repeated that the decision to have split values in this manner was taken by the management and even the customs allowed provisional assessment as the position in law was not clear and the matter had to be referred to DRI for investigation and advice. The entire position was in the knowledge of the Customs authorities.

- (ii) It is therefore wrong to allege that the CHA did not advise his client to pay anti-dumping duty, when the Custom House itself went for provisional assessment. Secondly, the High Sea Sale price in the two contracts was decided by the management and both were transaction values. It is wrong to allege that there was any fabrication in the amount. Both the contracts were available to the Custom House when the bills of entry were processed and provisional assessment was resorted to.
- (iii) So far as speed and efficiency are concerned, the fact that Provisional Assessment is still pending and anti-dumping duty, if at all leviable, is yet to be recovered, speak volumes about speed and efficiency. The CHA cannot be blamed and accused of lack of speed and efficiency in such matters. The charge mentioned in this Article is also therefore baseless and based on no evidence at all.

**4.4 COMMENTS OF THE INQUIRY OFFICER:-** IO, having gone through the facts of the case, the reply to the Department Inquiry dated 05.11.2009 and the submissions by the Customs Broker, analysed charges levelled against CB in the Show Cause Notice.

**4.4.1 ARTICLE OF CHARGE – I (Regulation 13(d) of the CHAR, 2004 [now regulation 10 (d) of CBLR, 2018]):-**

As per Regulation 13(d) of the CHAR, 2004 [now regulation 10 (d) of CBLR, 2018]- *“A Customs House Agent shall advise his client to comply with the provisions of the Act and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs”.*

**Department's contention:**

The CHA had aided the Importer to fabricate the sale price as US\$ 259 PMT for 1464.330 MTs to escape from the levy of Anti-Dumping duty of Rs. 55,91,632/-. This fact was supported by the Statement dated 25.02.2000 of Smt. Mansi Mahendra Walavekar. In this Statement, on being specifically asked about the insertion of the consideration amount of US\$ 259 PMT, she stated that the said correction were effected by their CHA M/s Skytrain Freight Forwarders Pvt.



Ltd. and were as per the CHA's instruction, she along with Shri A. Subramanian has countersigned the said sale contract for the correction of amount, She further stated that before affecting the said correction the consideration amount was typed as Rs. 1,43,421/- PMT. That on enquiry with their CHA M/s Skytrain Forwarders Pvt. Ltd, it was informed to them by the CHA that customs authority have raised objection with regard to the consideration amount of Rs. 14342/-in the above said contract and they had to change the consideration amount to US\$ 259 in the above said contract. She further stated that she was not aware of the basis on which the above said correction has been affected by the CHA M/s Skytrain Freight Forwarders Pvt. Ltd.

Instead of advising their client to comply with the provisions of the Act and not to correct the amount in sale contract, the CHA himself abetted the Importer to make corrections in the sale contract. The CHA advised the Importer to make these corrections resulting in huge loss to the Government Exchequer. Further, though being aware of the Revenue implication the CHA did not inform the Customs about the corrections made in the Sale Contract.

In this context, IO found that the allegation regarding change of consideration amount in Sales Contract is done on the behest of the CHA M/s. Skytrain Freight Forwarders Pvt. Ltd. is based on mere statement of Statement of Smt. Mansi Mahendra Walavekar and there was no material evidence placed on record to substantiate the charge. From the records made available to me and the submissions made by the Customs Broker, it appeared that the importer had made the correction in consideration amount of Sales Contract on their own and the CHA is not a party to the profits earned by the importer by way of evasion of Anti-Dumping Duty. Hence, it was concluded that the charge on the CHA as per Regulation 13 (d) of the CHALR, 2004 [now regulation 10 (d) of CBLR, 2018] is **"Not Proved"**.

#### **4.4.2 ARTICLE OF CHARGE – II Regulation 13(n) of the CHALR, 2004 [now Regulation 10 (m) of CBLR, 2018]:-**

As per Regulation 13 (n) of the CHALR, 2004 [now Regulation 10 (m) of CBLR, 2018]- *"A Customs House Agent shall ensure that he discharge his duties as Customs House Agent with utmost speed and efficiency and without avoidable delay"*.

#### **Department's contention:**

Instead of advising their client to comply with the provisions of the Act and not to correct the amount in sale contract, the CHA themselves abetted the



Importer to make corrections in the sale contract. The CHA advised the Importer to make these corrections resulting into huge loss to the Government Exchequer.

Further the CHA had failed to give correct information to the Importer and failed to advise the Importer not to fabricate the amount in the contract sale. If the CHA have acted prudently, he would have given correct information to the Importer and would have advised the Importer not to make any corrections in the Sale contract. However, they failed to do so.

In this context, IO submitted that from the documents and records made available to him and the submissions made by the Custom Broker, it cannot be said that the CHA had made any delay in clearance of the goods or is inefficient. Since the role of the CHA in evasion of Anti-Dumping Duty by change in Sales Contract price cannot be conclusively established, it was found the charges of delay and inefficiency on the CHA as per regulation 13 (n) of the CHALR, 2004 [now Regulation 10 (m) of CBLR, 2018] inconclusive and hence is **"Not Proved"**.

**4.5** IO concluded that therefore, it was of the considered opinion that the allegations against the Charged Customs Broker under regulation 13 (d) and 13 (n) of CHALR, 2004 [now regulation 10 (d) and 10 (m) of CBLR, 2018] are **"Not Proved"**. At the end, IO submitted that the delay caused in the Inquiry proceedings is due to COVID-19 pandemic and other official exigencies and the same may kindly be condoned.

**5. PERSONAL HEARING & RECORDS OF PERSONAL HEARING:** A Personal Hearing dated 30.05.2023 was granted to the CB M/s. Sky Train Freight Forwarders Pvt. Ltd. (11/961) wherein no one appeared from the CB firm for record of personal hearing. However, CB vide submission dated 08.05.2023 informed that they are surrendering their license since the Managing Director Mr. Rajesh Sharma and signing authority Director Ms. Bindiya Sharma are no more. Hence, they would not like to continue to hold this license. Further, the CB requested to decide their case on the basis of investigation report.

## **DISCUSSION AND FINDINGS**

**6.** I have gone through the case, material evidence on record, the SCN dated 02.09.2009, Department Inquiry dated 05.11.2009, Inquiry Report dated 10.02.2023, Oral and written submission made by the CB during the proceedings and examined the role and conduct of CB in the case before me.

**6.1** The charges against the CB i.e. violation of Regulation 13(d) and 13(n) of CHAR, 2004 {Now Regulation 10(d) and 10(m) of CBLR, 2018} made vide Department Inquiry dated 05.11.2009 issued by Pr. Commissioner of Customs (General), NCH, Mumbai were held as "Not Proved" by the Inquiry Officer.



**6.2** From the facts stated in Demand cum SCN dated 02.09.2009, Inquiry Proceedings and the outcome of the investigation report, it appeared that the CB M/s Skytrain Freight Forwarders Pvt. Ltd. (11/961) had failed in fulfilling the obligation of a Customs Brokers as mandated under CBLR, 2018 and has violated the Regulation 13(d) and 13(n) of CHALR, 2004 {Now Regulation 10(d) and 10(m) of CBLR, 2018}.

**6.3** I refrain from reproducing the brief facts of the case which have already being discussed above. I now examine the charges in the SCN sequentially. It has been alleged that CB did not exercise due diligence in discharging their obligation as required under Regulation 13(d) and 13(n) of CHAR, 2004 {Now Regulation 10(d) and 10(m) of CBLR, 2018}

**6.3.1 With regard to violation of Regulation 13(d) of CHAR, 2004 {Regulation 10(d) of the CBLR, 2018}:-** *“A Customs House Agent shall advise his client to comply with the provisions of the Act and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs”.*

On perusal of Demand cum SCN dated 02.09.2009, I find that the CHA had aided the Importer to fabricate the sale price as US\$ 259 PMT for 1464.330 MTs to escape from the levy of Anti-Dumping duty of Rs. 55,91,632/-. This fact was supported by the Statement dated 25.02.2000 of Smt. Mansi Mahendra Walavekar. In this Statement, on being specifically asked about the insertion of the consideration amount of US\$ 259 PMT, she stated that the said correction were effected by their CHA M/s Skytrain Freight Forwarders Pvt. Ltd. and were as per the CHA's instruction, she along with Shri A. Subramanian has countersigned the said sale contract for the correction of amount, She further stated that before affecting the said correction the consideration amount was typed as Rs. 1,43,421/- PMT. That on enquiry with their CHA M/s Skytrain Freight Forwarders Pvt. Ltd, it was informed to them by the CHA that customs authority have raised objection with regard to the consideration amount of Rs. 14342/-in the above said contract and they had to change the consideration amount to US\$ 259 in the above said contract. She further stated that she was not aware of the basis on which the above said correction has been affected by the CHA M/s Skytrain Freight Forwarders Pvt. Ltd.

Therefore, instead of advising their client to comply with the provisions of the Act and not to correct the amount in sale contract, the CB himself abetted the Importer to make corrections in the sale contract. The CB advised the Importer to make these corrections resulting in huge loss to the Government Exchequer. Further, though being aware of the Revenue implication the CB did



not inform the Customs about the corrections made in the Sale Contract. Hence, it is alleged that the Charged CB has violated the Regulation 13(d) of the CHAR, 2004 {Now Regulation 10 (d) of the CBLR, 2018}.

I have gone through the CB's submission & available records and find that the role of the Customs Broker in respect of the Regulation 13(d) of the CHAR, 2004{Now Regulation 10(d) of the CBLR, 2018} that it is pertinent to mention the following points;

- (i) I find that the entire case is based on statement of one of the importer's employee Smt. Mansi Mehendra Walavekerand, Office Assistant wherein she has deposed in the statement that the insertion of the amount of US\$ 259 PMT in High Sea Sale contract was effected by the CHA and as per their instructions the contract was signed. However, I find that during the whole enquiry, no statement of any of the CB's employees appear to have been taken by the investigation agency to corroborate this fact, therefore I find that evidence on record is non-existent to corroborate the statement of the employee of the importer
- (ii) I also find that the statement dated 06.03.2000 of Mr. Ashok Saxena, Project Coordinator of M/s. Siddharth Tubes Ltd. and the statement dated 07.03.2000 of Mr. R. P. Gupta, Jt. Managing Director of M/s. Siddharth Tubes Ltd. recorded under Section 108 of the Customs Act, 1962 shows that having two contracts with different values in order to escape anti-dumping duty was their decision. They nowhere mentioned in their statements that the Charged CB had given them any such advice or had aided or abetted them in taking these decisions.
- (iii) In this context, I find that IO has held in his Inquiry Report that it is not conclusively proved that the CB had a role in enhancing the transaction value. The only evidence in support is found in statement of Smt. Mansi Mahendra Walavekerand and there is no material evidence placed on record to substantiate the statement.
- (iv) I find that the involvement of CB in the subject case of overvaluation in order to evade Anti Dumping Duty seems to have been not clearly brought out in the Demand cum SCN dated 02.09.2009.
- (v) I find that the CB in his submission stated that when investigations were completed by DRI and as per their report at No. DRI/BZU/Misc.10/99 (Part-I) dated 21.11.2000, they advised in Para (2) of their letter to finalize provisional assessment and recover anti-dumping duty.

From the above discussions and finding and considering the above points, I find that there are enough merit in the argument of the CB & IO report to accept that the CB has not violated the provisions of Regulation 13(d) of the CHALR,



2004 {Now Regulation 10(d) of the CBLR, 2018}, thus I hold that the charge against the CB under the Regulation 13(d) of the CHALR, 2004 {Now Regulation 10(d) of the CBLR, 2018} as "Not Proved".

**6.3.2 With regard to violation of Regulation 13(n) of CHAR, 2004 {Regulation 10(m) of the CBLR, 2018}** *"A Customs House Agent shall ensure that he discharge his duties as Customs House Agent with utmost speed and efficiency and without avoidable delay".*

On perusal of Demand cum SCN dated 02.09.2009, I find that instead of advising their client to comply with the provisions of the Act and not to correct the amount in sale contract, the CHA themselves abetted the Importer to make corrections in the sale contract. The CHA advised the Importer to make these corrections resulting into huge loss to the Government Exchequer. Further the CHA had failed to give correct information to the Importer and failed to advise the Importer not to fabricate the amount in the contract sale. If the CHA have acted prudently, he would have given correct information to the Importer and would have advised the Importer not to make any corrections in the Sale contract. However, they failed to do so. Hence, it is alleged that the Charged CB has violated the Regulation 13(n) of the CHAR, 2004 {Now Regulation 10 (m) of the CBLR, 2018}.

In this regard, I find that IO in his Inquiry Report stated that from the documents and records made available to him and the submissions made by the Custom Broker, it cannot be said that the CHA had made any delay in clearance of the goods or is inefficient. Since the role of the CHA in evasion of Anti-Dumping Duty by change in Sales Contract price cannot be conclusively established, the charges of delay and inefficiency on the CHA as per Regulation is Not Proved.

The CB in his submission stated that the High Sea Sale price in the two contracts was decided by the management and both were transaction values. It is wrong to allege that there was any fabrication in the amount. Both the contracts were available to the Custom when the bills of entry were processed and provisional assessment was resorted to. Further, CB submitted that so far as speed and efficiency are concerned, the fact that Provisional Assessment is still pending and anti-dumping duty, it at all leviable, is yet to be recovered, speak volumes about speed and efficiency. The CHA cannot be blamed and accused of lack of speed and efficiency in such matters. The charge mentioned in this Article is also therefore baseless and based on no evidence at all.

I find that the entire case is based on statement of one of the importer's employee Smt. Mansi Mehendra Walavekerand, Office Assistant wherein she has deposed in the statement that the insertion of the amount of US\$ 259 PMT in



High Sea Sale contract was effected by the CHA and as per their instructions the contract was signed. However, I find that during the whole enquiry, no statement of any of the CB's employees appear to have been taken by the investigation agency to corroborate this fact, therefore I find that evidence on record is non-existent to corroborate the statement of the employee of the importer. Further, the involvement of CB in the subject case of overvaluation in order to evade Anti Dumping Duty seems to have been not clearly brought out in the Demand cum SCN dated 02.09.2009. Therefore, the allegation against the Charged CB as per the Regulation 13(n) of the CHAR, 2004 {Now Regulation 10 (m) of the CBLR, 2018} brought out in the Department Inquiry Order dated 05.11.2009 does not hold enough grounds.

From the above discussions and finding and considering the above points, I find that there are enough merit in the argument of the CB & IO report to accept that the CB has not violated the provisions of Regulation 13(n) of the CHAR, 2004 {Now Regulation 10(m) of the CBLR, 2018}, thus I hold that the charge against the CB under the Regulation 13(n) of the CHAR, 2004 {Now Regulation 10mb) of the CBLR, 2018} as "Not Proved".

7. The license of the CB was not suspended immediately by the Competent Authority, however, vide Oder dated 05.11.2009, a Departmental Inquiry in the subject case was initiated under the Regulation 22 of the CHALR, 2004 wherein two charges i.e. Regulation 13(d) and 13(n) of CHALR, 2004 {Now Regulation 10(d) and 10(m) of CBLR, 2018} against the CB M/s. Skytrain Freight Forwarders Pvt. Ltd. (11/961) have been framed. It has been alleged that M/s Skytrain Freight Forwarders Pvt. Ltd. have tried to aid the importer to clear the goods by way of making corrections in the High Seas Contract leading to evasion of anti-dumping duty.

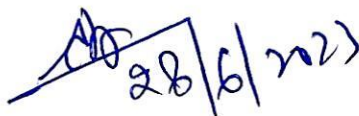
8. I find that the entire case is based on statement of one of the importer's employee. However, I find that during the whole enquiry, no statement of any of the CB's employees appear to have been taken by the investigation agency to corroborate this fact, therefore I find that evidence on record is non-existent to corroborate the statement of the employee of the importer. Further, the involvement of CB in the subject case of overvaluation in order to evade Anti Dumping Duty seems to have been not clearly brought out in the Demand cum SCN dated 02.09.2009. Accordingly, I pass the following order;

#### **ORDER**

9. I, Principal Commissioner of Customs (General), in exercise of the power conferred upon me under Regulation 17(7) of the CBLR, 2018, pass the following order:

- (i) I, Principal Commissioner of Customs (General), in exercise of the power conferred upon me under Regulation 17(7) of the CBLR, 2018, hereby drop the charge leveled against CB M/s. Skytrain Freight Forwarders Pvt. Ltd. (11/961) under Regulation 18 of the CBLR, 2018 vide Departmental Inquiry Order dated 05.11.2009.
- (ii) Since the CB M/s. Skytrain Freight Forwarders Pvt. Ltd. (11/961) has requested during the Personal Hearing to surrender the license, the same is required to be decided after scrutiny of the licence file and all other pending matters pertaining to the CB.

This order is passed without prejudice to any other action which may be taken against the Customs Broker and their employees under the Customs Act, 1962, or any other act for the time being in force in the Union of India.

 28/6/2023

**(SUNIL JAIN)**

PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)

MUMBAI ZONE-I

To,

M/s. Skytrain Freight Forwarders Pvt. Ltd.,

(PAN No. AAACS3422M) Customs Broker License No. 11/961,

Shanti Bhavan, 2<sup>nd</sup> floor, 167,

Bora Bazar Sreet,

Fort, Mumbai 400 001.

EM1717 064303N

Copy to: -

1. The Pr. Chief Commissioner/Chief Commissioner of Customs, Mumbai I, II, III Zone
2. All Pr. Commissioners/Commissioners of Customs, Mumbai I, II, III Zone
3. DRI, MZU
4. CIU's of NCH, ACC & JNCH
5. EDI of NCH, ACC & JNCH
6. ACC (Admn), Mumbai with a request to circulate among all departments.
7. JNCH (Admn) with a request to circulate among all concerned.
8. Cash Department, NCH, Mumbai.
9. Notice Board
10. Office Copy.
11. Guard File (Admin)