

06 OCT 2025

I/3387258/2025

 सत्यमेव जयते	भारतसरकार / Government of India वित्तमंत्रालय / Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय Office of Commissioner of Customs NS-II Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707	
F. No.: S/10-825/2024-25/ADC/LIC/NS-II/CAC/JNCH CUS/LIC/MISC/738/2024-LIC-O/o- Commr-Cus-NS-II Date of Order: 30.09.2025 SCN NO. 1375/2024-25/AC/LIC/NS-II/CAC/JNCH Date of Issue: 30.09.2025		
Order Passed by: Dr. Chittaranjan Prakash Wagh डॉ. चित्तरंजन प्रकाश वाघ Addl. Commissioner of Customs, अपरआयुक्त सीमाशुल्क License (NS-II), JNCH, Nhava Sheva O-in-O No: 906 /2025-26/ADC/NS-II/CAC/JNCH M/s. Arch Pharmalabs Ltd (IEC-397048921) DIN: 20250978NT0000333 F 79		

मूल आदेश

Order-In-Original

- यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।
- This copy is granted free of charge for the use of the person to whom it is issued.
- इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की संसूचना की तारीख से साठ दिनों के भीतर सीमाशुल्क आयुक्त (अपील), जवाहरलाल नेहरू सीमाशुल्क भवन, शेवा, ता.उरण, जिला - रायगढ़, महाराष्ट्र - 400707 को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क (अपील) (नियमावली, 1982 में संलग्न फॉर्म सी.ए1 में की जानी चाहिए। अपील पर न्यायालय फीस के रूप में 2.00 रुपये मात्र का स्टॉप लगाया जायेगा और साथ में यह आदेश या इस की एक प्रति लगायी जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है तो इस पर न्यायालय फीस के रूप में 2.00 रुपये का स्टॉप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1870 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।
- An appeal against this order lies with the Commissioner of Customs (Appeals), Jawaharlal Nehru Custom House, Nhava Sheva, Uran, Raigad under Section 128 (1) of the Custom Act, 1962 within sixty days from the date of communication of this order. The appeal should be in duplicate and should be filed in Form CA 1 appeared in Custom (Appeals) Rule, 1982. The appeal should bear a court fee stamp of ₹ 2.00 paisa 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 ₹ 2.00 paisa only as prescribed under Schedule 1, item 6 of the Court Fees Act, 1870.

3. इस निर्णय या आदेश के विरुद्ध अपील करनेवाला व्यक्ति अपील अनिर्णीत रहने तक, शुल्क या शास्ति के संबंध में विवाद होने पर माँगे गये शुल्क के 7.5% का, अथवा केवल शास्ति के संबंध में विवाद होने पर शास्ति का भुगतान करेगा।

3. Any person desirous of appealing against this decision or order shall, pending the appeal, make 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.

Sub: Adjudication of Show Cause Notice No. 1375/2024-25/AC/LIC/NS-II/CAC/JNCH dtd. 12.11.2024 and corrigendum dated 23.01.2025 issued to M/s. Arch Pharmalabs Ltd (IEC-397048921).

BRIEF FACT OF THE CASE

Alert Circular No. 07/2021 dated 26.07.2021 was issued by NCTC wherein it was observed that some exporters had availed wrong MEIS benefit @ 3% of FOB value by mis-classifying the goods under CTH 29420090 instead of correct CTH 2901 to 2941 where MEIS benefit was @ 2%/0% of FOB value. Accordingly, an audit of **M/s. Arch Pharmalabs Ltd (IEC-397048921)** having address at Plot No. C-21/22, MIDC, Phase-II, Dombivali (E), Sagaon, Manpada, Thane, Maharashtra-421201 was conducted.

2. During the post-clearance audit, export data of **M/s Arch Pharmalabs Ltd (IEC-397048921)** was scrutinized and it was noticed that they had filed Shipping bills as mentioned in Annexure-A to show cause notice for export of goods "**Diclofenac Sodium**", classifying them under CTH 29420090 of the first schedule of the Customs Tariff Act, 1975 which covers "OTHER ORGANIC COMPOUNDS; other," claiming MEIS benefit @ 3% of FOB value. However, the said goods appeared to be correctly classifiable under CTH 29224990.

3. Classification of exported goods.

For better understanding of the above relevant tariff headings, relevant chapter notes are reproduced as below:

A) Custom Tariff Heading 2942 is reproduced as under:

2942 Other Organic Compound (Not classified elsewhere) :This heading covers separate chemically defined organic compounds not classified elsewhere.

1. Ketenes*. Like ketones, these are characterised by a carbonyl group ($>C=O$) but it is linked to the neighbouring carbon atom by a double bond (e.g., ketene, diphenylketene). This heading however excludes diketene which is a lactone of heading 29.32.
2. Boron trifluoride complexes with acetic acid, diethyl ether or phenol*.
3. Dithymol di-iodide.

294200 - Other organic compound:

--- Cefadroxil & its salts, Ibuprofane, Diazepam, Nifedipine, Ranitidine, Danes salt of D(-) Phenyl Glycine, D(-) para hydroxyl Dane's Salts:

29420090--- Other

B) Custom Tariff Heading 2922 is reproduced as under:

2922-Oxygen-function amino-compounds. -Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:

29224990 --- Other

4. EXPORT INCENTIVES UNDER DUTY CREDIT SCRIPS-MERCHANDISE EXPORTS FROM INDIA SCHEME (MEIS): -

4.1 In terms of Chapter 3 of the Foreign Trade Policy (FTP) 2015-2020 exporters are issued duty credit scrips under two schemes for exports of Merchandise and Services namely (i) Merchandise Exports from India Scheme (MEIS) & (ii) Service Exports from India Scheme (SEIS) with an objective to provide rewards to the exporter to offset infrastructural inefficiencies and associated costs involved in export of goods/ products, which are produced/ manufactured in India, especially those having high export intensity, employment potential and thereby enhancing India's export competitiveness.

4.2 The Merchandise Exports from India Scheme (MEIS) provides benefits to exports of notified goods with the ITC (HS) code made to the notified markets, listed under Appendix 3B of the Hand book of Procedures (HBoP) in the form of Duty Credit Scrips. Appendix 3B also lists the rate(s) of rewards on various notified products [ITC (HS) code wise). The basis of calculation of reward would be FOB value of exports realized in free foreign exchange, or on FOB value of exports as given in the Shipping Bills in free foreign exchange, whichever is less, unless otherwise specified.

Table-1

SrNo.	ITC(HS)Code2017 (EightDigit)	Descriptions of goods as per ITC(HS)2017	MEISSr.No.	MEISReward (In %)	Rate
1.	29420090	Other organic compound	1633	3%	
2.	29224990	Other	1428	2%	

5. It appeared that the said exporter had not made correct and truthful declaration of the material facts in their shipping bills by misclassifying their goods and thereby claimed undue MEIS benefits @ 3%, instead of applicable 2%, amounting to **Rs. 29171.69 /-** (**Rupees Twenty Nine Thousand One Hundred Seventy One and Sixty Nine Paise Only**) which were utilized for payment of customs duty towards the imports by them vide advised C. L. No. 97/2023-24/JNCH(A1) dt.03.05.2023.

6. From the Chapter notes, chapter headings and reasons as elaborated in foregoing paras, it appears that **M/s. Arch Pharmalabs Ltd (IEC-397048921)** have wilfully mis-stated the classifications of the subject goods exported by them and suppressed the actual classification in their export documents filed before the Customs authorities as well as DGFT with an intent to avail undue benefit of MEIS scheme and therefore the MEIS scrips obtained by them on the basis of such manipulated documents becomes invalid and it can be termed that they were obtained fraudulently. It appears that **M/s. Arch Pharmalabs Ltd (IEC-397048921)** by resorting to such acts, have contravened various provisions of Customs Act, 1962.

7. Vide Finance Act, 2011 with effect from 08.04.2011 "Self-Assessment" has been introduced under the Customs Act, 1962. Section 17 of the said Act provides for self-assessment of duty on import and export goods by the importer or the exporter by filing a bill of entry or shipping bill as the case may be, in the electronic form, as per Section 46 or 50 respectively. Thus, under self-assessment, it is the importer or exporter who will ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notification claimed, if any, in respect of the imported/exported goods while presenting Bill of Entry or Shipping Bill. In the present case, **M/s. Arch Pharmalabs Ltd (IEC-397048921)** have deliberately contravened the above said provisions with an intention to wrongfully avail excess MEIS benefit fraudulently, which were legitimately due to them.

8. From the facts discussed in the foregoing paras, it appears that:

8.1 The exporter **M/s. Arch Pharmalabs Ltd (IEC-397048921)** had misclassified the goods declared as "**Diclofenac Sodium**" under CTH 29420090 instead of correct CTH 29224990. Accordingly, it appears that **M/s. Arch Pharmalabs Ltd (IEC-397048921)** had deliberately claimed wrong classification with intent to fraudulently avail the benefit of MEIS at higher rate of 3% instead of 2% of FOB value. Further, the undue benefits of MEIS availed and utilized by mis-classifying the said exported goods is required to be denied.

8.2 **M/s. Arch Pharmalabs Ltd (IEC-397048921)** presented a large number of shipping bills before DGFT to obtain MEIS License/Scripts. The duty credit/granted on such MEIS License/Scripts includes MEIS credit earned on correctly classifiable goods at appropriate eligible rates. However, it appears that **M/s. Arch Pharmalabs Ltd (IEC-397048921)** has deliberately mis-classified the export goods under CTH 29420090 in shipping bills having FOB value of **Rs. 0.29 Crores/-(as detailed in Annexure-A)** to the SCN appears to be recoverable as per section 28(4) and/or 28AAA of the Customs Act, 1962, as applicable.

9. CULPABILITY AND LIABILITY OF NOTICEES

Whereas the audit conducted, as discussed in the foregoing paras, revealed that the **M/s. Arch Pharmalabs Ltd (IEC-397048921)** by way of wilful mis-statement, mis-representation and suppression of facts as regards the classification of goods, presented the subject goods for export before the designated authority of Customs with intent to fraudulently avail benefit of MEIS. **M/s. Arch Pharmalabs Ltd (IEC-397048921)** have violated the provisions of Section 17 and 50 of the Customs Act, 1962 which was their duty to comply with. In view of the above, it, therefore, appears that the Exporter have indulged in fraudulent export of goods by mis-declaring the actual classification of goods so exported, which squarely falls within the ambit of 'illegal export' as defined in section 11H(a) of the Customs Act, 1962 in as much as the same was in contravention of various provisions of Customs Act, 1962, Foreign Trade (Development and Regulation) Act, 1992, Foreign Trade (Regulation) Rules 1993 and Foreign Trade Policy.

9.1. Whereas Rule 14(2) of Foreign Trade (Regulation) Rules, 1993 prohibits employing of any corrupt or fraudulent practice for the purpose of exporting any goods for obtaining any license. Further, the said goods are liable for confiscation in terms of Section 113 (i) of the Customs Act, 1962 as the same were exported by mis-declaring the classification. The above-mentioned acts of commission and omission on the part of **M/s. Arch Pharmalabs Ltd (IEC-397048921)** have rendered the goods exported by resorting to mis-declaration in

terms of classification of goods, liable for confiscation under the provisions of Section 113 (i) of the Customs Act, 1962. The above-mentioned acts of commission and omission on the part of **M/s. Arch Pharmalabs Ltd (IEC-397048921)** have rendered various goods exported by resorting to mis-declaration in terms of classification of goods, with declared FOB value of **Rs. 0.29 Crores/-(as detailed in Annexure-A)** to the SCN, liable for confiscation under the provisions of Section 113 (i) of the Customs Act, 1962.

9.2. By misclassifying the goods with an intention to avail wrongful/ ineligible/ undue MEIS benefit, **M/s. Arch Pharmalabs Ltd (IEC-397048921)** has violated the provisions of Customs Act and has rendered the goods liable for confiscation under the provisions of Section 113(i) of the Customs Act, 1962. Further, all the above-mentioned acts of commission and omission on the part of **M/s. Arch Pharmalabs Ltd (IEC-397048921)** have rendered them liable for penal action under Section 114(iii), 114AA & 114AB of the Customs Act, 1962 with respect to the goods exported by mis-classifying the classification.

10. It is evident that MEIS benefit, covered by Customs Notification No.24/2015-Customs dated 08/ 4/2015, as amended, is a custom duty exemption by way of debit through MEIS Scrips. The power to exempt would include within its ambit the power to demand duty in the event such exemption is wrongly claimed/mis-used. Since the MEIS Scrips/Licenses, have been obtained by **M/s. Arch Pharmalabs Ltd (IEC-397048921)** by mis-classification of the export goods as discussed in the foregoing paras, are therefore liable for suspension/ cancellation/ restriction. Hence the exemptions claimed by the importers are not admissible and duty at the appropriate rate is leviable on the imports to the extent of duty credit denied and same is required to be recovered from **M/s. Arch Pharmalabs Ltd (IEC-397048921)**.

11. **M/s. Arch Pharmalabs Ltd (IEC-397048921)** had contravened the provisions of Section 50(2) of the Customs Act, 1962 by willfully mis-declaring/misclassifying their export goods and intentionally claimed undue MEIS benefit which resulted in loss of government revenue of **Rs. 29171.69 /-(Rupees Twenty Nine Thousand One Hundred Seventy One and Sixty Nine Paise Only)** On culmination of the investigation, the subject show cause notice was issued to **M/s. Arch Pharmalabs Ltd (IEC-397048921)**, calling upon them to show cause as to why:

(i) The declared classification of the subject goods "Diclofenac Sodium" as mentioned in the shipping bills under CTH 29420090 should not be rejected and the subject goods should not be re-classified under CTH 29224990 of the first schedule to the Customs Tariff Act, 1975 and the said shipping bills should not be re-assessed.

(ii) The exported goods, having total declared FOB value of Rs. 0.29 Crores/- (as detailed in Annexure-A), should not be held liable to confiscation under Section 113 (i) of Customs Act, 1962 although the same are not available for confiscation;

(iii) Export benefit availed by the Exporter in terms of MEIS through shipping bills as detailed in Annexure- A for **Rs. 29171.69/-(Rupees Twenty Nine Thousand One Hundred Seventy One and Sixty Nine Paise Only)** should not be recovered as per Section 28(4) read with Section 28AAA, of the Customs Act, 1962 along with interest as applicable thereon under Section 28AA, 28(5) of the Customs Act, 1962.

(iv) Penalty should not be imposed upon them under the provisions of Sections 114 (iii), 114AA & 114AB of the Customs Act, 1962.

RECORD OF PERSONAL HEARING

12.1 In order to comply with the principal of natural justice, letters (dated 03.06.2025, 24.06.2025, 28.07.2025, 22.08.2025 and 23.09.2025) were issued to the Exporter at the address as mentioned in the SCN and IEC, with a request to appear before Adjudicating Authority for personal hearing on various occasions viz. on 13.06.2025, 14.07.2025, 05.08.2025, 29.08.2025 and 29.09.2025. In response to the letter dated 03.06.2025, the noticee vide email (from sanjay.dhayalkar@archpharmalabs.com, info@archpharmalabs.com) dated 12.06.2025 and also vide letter dated 12.06.2025 requested to provide the relevant documents which help them to understand the context in which the Personal Hearing is being conducted. In this regard, a letter dated 24.06.2025 was issued to the noticee by enclosing the copy of SCN alongwith the annexure-A and B at the same address and also on above mentioned mail.

However, neither the noticee nor any representative on his behalf, turned up for hearing on given date in the subject matter. Further, no submission from the importer is found to have been submitted in this office till date.

12.2 Further, on enquired with official website of Indian Post, it is found that the all letters which were dispatched to the notice at the address as mentioned in the SCN and IEC, are delivered at the same address.

12.3 Further, if there was any change of address, the Noticee should have informed the Department, so that said PH letters could be served to them on that address. Hence the principles of natural justice have been followed and no purpose will be served in delaying the case hence, I proceed to decide the case.

DISCUSSION AND FINDINGS

13. I have carefully gone through the entire records of the case and the case has been examined in the light of the evidences produced by the department, applicable laws/rules in the matter. I find that the subject Show Cause Notice was issued on 12.11.2024 under Section 124 read with Section 28(4) read with Section 28AAA of the Customs Act 1962 for alleged misclassification of goods. Further, in compliance to the provisions of Section 28(8) and Section 122(b) of the Customs Act, 1962 and in terms of the principles of natural justice, I find that ample opportunities for Personal Hearing (PH) have been granted to the Noticee on various occasions viz. on 13.06.2025, 14.07.2025, 05.08.2025, 29.08.2025 and 29.09.2025 well in advance on the address given in the SCN and IEC to be heard in person and to submit their reply/defense submission against the Show Cause Notice. However, neither any written submission/reply to the Show Cause Notice has been submitted by the noticee nor any of their representatives turned up for the said personal hearing. Further, if there was any change of address, the Noticee should have informed the Department, so that said PH letters could be served to them on that address. Hence, the principles of natural justice have been followed during the adjudication proceedings. Having complied with the requirement of the principle of natural justice and no purpose will be served in delaying the case. Therefore, I am left with no option other than to decide the case ex-parte on the basis of records available and the existing legal position at the relevant point of time.

14. The main issues for consideration before me are as under:

i. whether the impugned export goods, i.e. "DICLOFENAC SODIUM" was misclassified

by the Noticee under CTH 29420090 instead of CTH **29224990** as per the show cause notice.

ii. whether the alleged mis-classification, if any, was done wilfully and deliberately with an intent to avail inadmissible MEIS benefits.

iii. whether the Noticee are liable for further consequential action under various sections of Customs Act, 1962 as detailed in the subject show cause notice.

15. I observed from relevant chapter notes that-

Diclofenac Sodium -(29224990):- The chemical formula of diclofenac sodium is $C_{14}H_{10}Cl_2NNaO_2$. Diclofenac sodium, which contains an amino group ($-NH_2$) within its chemical structure. Additionally, it includes oxygen-containing functional groups as well. Its formula indicating the presence of carbon (C), hydrogen (H), chlorine (Cl), nitrogen (N), and oxygen (O) atoms, as well as an amino function in the form of an amino group (NH_2). As per chapter notes subject goods appears to be classifiable under CTH 29224990.

15.1 Further, from above it is evident that only those organic compounds which are not specified elsewhere can be classified under heading 2942. In the present case, as per chapter notes as discussed supra, the exported items, i.e. "**Diclofenac Sodium**" would be out of the scope of Tariff Heading 2942 as claimed by the exporter and appears to correctly classifiable under CTH 29224990 which attracts MEIS @ 2% instead of 3% as claimed by the exporter.

16. I find that the exporter by way of wilful mis-statement, mis-representation and suppression of facts as regards the classification of goods, presented the subject goods for export before the designated authority of Customs with intent to fraudulently avail benefit of MEIS. Exporter had violated the provisions of Section 17 and 50 of the Customs Act, 1962 which was their duty to comply with.

16.1 In view of the above, I find that the Exporter has indulged in fraudulent export of goods by mis-declaring the actual classification of goods so exported, which squarely falls within the ambit of 'illegal export' as defined in section 11H(a) of the Customs Act, 1962 in as much as the same was in contravention of various provisions of Customs Act, 1962, Foreign Trade (Development and Regulation) Act, 1992, Foreign Trade (Regulation) Rules 1993 and Foreign Trade Policy.

17. Further I find that the Rule 14(2) of Foreign Trade (Regulation) Rules, 1993 prohibits employing of any corrupt or fraudulent practice for the purpose of exporting any goods for obtaining any license. Hence, the said goods are liable for confiscation in terms of Section 113(i) of the Customs Act, 1962 as the same were exported by mis-declaring the classification. The above-mentioned acts of commission and omission on the part of **M/s. Arch Pharmalabs Ltd (IEC-397048921)** had rendered the goods exported by resorting to mis-declaration in terms of classification of goods, liable for confiscation under the provisions of Section 113(i) of the Customs Act, 1962. The above-mentioned acts of commission and omission on the part of **M/s. Arch Pharmalabs Ltd (IEC-397048921)** had rendered the impugned goods exported by resorting to mis-declaration in terms of classification of goods, liable for confiscation under the provisions of Section 113(i) of the Customs Act, 1962.

17.1 I notice that by misclassifying the subject goods with an intention to avail wrongful/ineligible /undue MEIS benefit amounting to **Rs. 29171.69/- (Rupees Twenty Nine Thousand One Hundred Seventy One and Sixty Nine Paise Only)**. **M/s. Arch**

Pharmalabs Ltd (IEC-397048921) had violated the provisions of Customs Act and other violations on the part of the exporter as discussed hereinabove and subsequently, have rendered the impugned goods liable for confiscation under the provisions of Section 113(i) of the Customs Act, 1962. Further, I find that for all the above-mentioned acts of commission and omission on the part of **M/s. Arch Pharmalabs Ltd (IEC-397048921)** had rendered themselves liable for penal action under Section 28AA, 114(iii), 114AA & 114AB of the Customs Act, 1962 with respect to the goods exported.

17.2 I find that since the above act of omission and commission on the part of the Exporter had rendered the goods liable for confiscation u/s 113(i) of the Customs Act, 1962, the Exporter had rendered themselves liable to penalty under Section 114(iii) of the Customs Act, 1962

17.3 I also find that the Exporter have knowingly and intentionally made the declaration in the subject shipping bills which is false or incorrect with respect to the classification of the subject goods for undue claim of export benefits under MEIS. Therefore, this act of **M/s. Arch Pharmalabs Ltd (IEC-397048921)**, had rendered themselves liable to penal action under Section 114AA of the Customs Act, 1962 for signing false declaration in the shipping bill.

17.4 I find that **M/s. Arch Pharmalabs Ltd (IEC-397048921)** claimed the instrument viz. MEIS benefits @ 3% of the FOB value instead of 2% by intentional mis-declaration of classification of the exported goods. Therefore, **M/s. Arch Pharmalabs Ltd (IEC-397048921)** also liable for penalty u/s 114 AB of Customs Act, 1962 for this intentional mis-declaration of classification.

18. In view of foregoing discussion above made in the light of the facts of investigation and relied upon documents, I pass following order: -

ORDER

(i) I reject the declared classification under 29420090 of the subject goods in the Shipping Bills (as detailed in Annexure-A to the SCN) and re-classify the said goods under respective Customs Tariff Heading 29224990 of the First Schedule to the Customs Tariff Act, 1975.

(ii) I confiscate the impugned exported goods, having total declared FOB value of **Rs. 0.29 Crores/-(as detailed in Annexure-A)** under Section 113(i) of Customs Act, 1962. However, in lieu of confiscation, I impose redemption fine of Rs. 2,00,000 /- (Rs. Two Lakh only) under section 125 of the Customs Act, 1962;

(iii) I reject the export benefit availed in terms of MEIS through Shipping Bills as detailed in Annexure-A to the SCN amounting to **Rs. 29171.69/-(Rupees Twenty Nine Thousand One Hundred Seventy One and Sixty Nine Paise Only)** and I order to recover the same from **M/s. Arch Pharmalabs Ltd (IEC-397048921)** under section 28(4) and/or 28AAA of the Customs Act, 1962 along with interest thereon under section 28AA of the Customs Act, 1962, as applicable.

(iv) I impose penalty of Rs. 20,000 /- (Rs. Twenty Thousand only) under section 114(iii) of the Customs Act, 1962 upon **M/s. Arch Pharmalabs Ltd (IEC-397048921)**.

(v) I impose penalty of Rs.20,000 /- (Rs. Twenty Thousand only) under section 114AA of the Customs Act, 1962 upon **M/s. Arch Pharmalabs Ltd (IEC-397048921)**.

(vi) I impose penalty of Rs.20,000 /- (Rs.Twenty Thousand only) under Section 114AB of the Customs Act, 1962 upon M/s. Arch Pharmalabs Ltd (IEC-397048921).

19. This order is issued without prejudice to any other action that may be taken against the noticee(s) or against any other person(s)/ Entities concerned, under the Customs Act, 1962, and/or under any other law for the time being in force in India.

Digitally signed by
Wagh Chaitan Prakash Wagh
Date: 30.09.2025 17:39:14
Addl. Commissioner of Customs
NS-II, JNCH, Nhava Sheva.

To,

1.M/s. Arch Pharmalabs Ltd (IEC-397048921)
Plot No. C-21/22, MIDC, Phase-II,
Dombivali (E), Sagaon, Manpada,
Thane, Maharashtra-421201 EM98 69130241N

2.M/s. Arch Pharmalabs Ltd (IEC-397048921)
3rd Floor, Unit No. 301,302 and 303, H-Wing, Tex Centre,
Off. Saki Vihar Road, Chandivali,
Andheri(East), Mumbai(MH)-400072 EM98 69130151N

Copy to :

1. The Commissioner of Customs, NS-II, JNCH, Zone-II.
2. The Addl. Director General of Foreign Trade, CGO Office, Churchgate, Mumbai 400020. EM98 69206431N
3. The Asst./Deputy Commissioner of Customs, Audit(A1), JNCH.
4. The Asst./Deputy Commissioner of Customs, CRRC, JNCH.
5. The Asst./Deputy Commissioner of Customs, Review Cell
6. The Asst./Deputy Commissioner of Customs, CEAC
7. The Asst./Deputy Commissioner of Customs, EDI, JNCH for uploading on website
8. CHS Section for display on notice board.
9. Master File
10. The Asst./Deputy Commissioner of Customs, License Section/JNCH

