

सीमा शुल्क आयुक्त (न्हावा शेवा - II) का कार्यालय,

OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,

जवाहर लाल नेहरू सीमा शुल्क भवन,न्हावा शेवा,

JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA -SHEVA, ता. उरण,जिला- रायगड,महाराष्ट्र-400707.

TAL.URAN DIST-RAIGAD, MH - 400 707.

F. No.: CUS/DOCK/473/2025/Exp(Docks)-NS-II

Date: 05.12.2025

Passed by: Shri RAGHU KIRAN B.,

Additional Commissioner of Customs, CEAC (NS-II), JNCH, Nhava Sheva.

Order-in-Original No.12-70/2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN No .: 20251278NT0000617177

Name of Party/Noticee: M/s. East African India Overseas (IEC-0506086003)

मुल आदेश

- 1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए नि:शुल्क दी जाती है।
- 2. 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 के अनुसार फॉर्म सी.ए.-1 संलग्नक में की जानी चाहिए। अपील पर न्यायालय फीस के रूप में 2.00 रुपये मात्र का स्टांप लगाया जायेगा और साथ में यह आदेश या इसकी 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 स्टांप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1870 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।
- 3. इस निर्णय या आदेश के विरुद्ध अपील करने वाला 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।

ORDER-IN-ORIGINAL

- 1. This copy is granted free of charge for the use of the person to whom it is issued.
- 2. An appeal against this order lies with the Commissioner of Customs (Appeal), Jawaharlal Nehru Custom House, Sheva, Tal: Uran, Dist: Raigad, Maharashtra 400707 under section 128(1) of the Customs 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 Annexure on the Customs (Appeal) Rules, 1982. The Appeal should bear a Court Fee stamp of Rs.1.50 only and should be accompanied by this order or a copy thereof. If a copy of this order is enclosed, it should also bear a Court Fee Stamp of Rs. 1.50 only as prescribed under Schedule 1, items 6 of the Court Fee Act, 1970.
- 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.

BRIEF FACTS OF THE CASE

M/s. East African India Overseas, IEC No. 0506086003, located at Unit – I, Plot No. 1, Pharmacity, Selaqui Industrial Area, Dehradun 248 011, (hereinafter referred to as the Exporter) filed Shipping Bill No. 5863055 dated 03.10.2025 for the purpose of export of following items the details of which are as under:

Table-I

SB No. & Date	Description of Goods	FOB	Drawback Claimed (in Rs)	RoDTEP claimed (in Rs)	IGST Claimed (in Rs)
5863055 dated 03.10.2025	30049099 – BENALEX - Phenylephrine HCL 5MG BP+ Diphenhydramine HCL 5MG BP + CPM 0.75MG BP + Glyceryl Guaiacolate 25MG BP Syrup	5,99,244.78	7190.93	4194.71	LUT
	30049099 – KOFO COUGH EXPECTORANT - Chlorpheniramine Maleate 2.2MG BP + Ammonium Chloride 110MG BP + Sodium Citrate 40MG BP+ Menthol 1.1MG BP	7,81,550.02	9378.60	5470.85	LUT
Total		13,80,794.80	16,570	9,666	LUT

2. Subsequently, the goods covered under the said Shipping Bill were brought to the Container Freight Station (CFS) and carted by the exporter. Thereafter, on scrutiny of export documents presented for Inspection/Examination, it was observed by the docks officer that the goods attempted for export contain a drug composition of Chlorpheniramine Maleate, Ammonium Chloride, Sodium Citrate and Menthol as submitted by the exporter for item at Invoice No. 1 Sl. No. 2 declared as KOFO COUGH EXPECTORANT -Chlorpheniramine Maleate 2.2MG BP + Ammonium Chloride 110MG BP + Sodium Citrate 40MG BP+ Menthol 1.1MG BP. These tablets are banned/restricted as per Sl. No. 110 of List of Drugs Prohibited for Manufacture and Sale through Gazetted Notifications issued by the Ministry of Health & family welfare u/s 26A of the Drugs & Cosmetics Act, 1940. Accordingly, it is mandated that export of the Pharmaceutical Product having above combination are banned/restricted for export without NOC from Central Drugs Standard Control Organization (CDSCO). It was further observed that the said composition of the drugs is prohibited for manufacture for sale, sale and distribution for human use Vide Gazette notification no. CG-DL-E-02062023-246249 dated 02.06.2023 and vide notification no. S.O. 2406 (E) published in the Gazette of India, Extraordinary, Part II, Section 3(ii), dated the 7th September, 2018. An excerpt of the said Gazette notification is as follows-

"... And whereas, the Expert Committee recommended that "there is no therapeutic justification for this FDC in the above mentioned strengths and the FDC may involve risk to human beings. Hence, in the larger public interest, it is necessary to prohibit the manufacture, sale or distribution of this FDC in the above mentioned strengths under section 26 A of the Drugs and Cosmetics Act, 1940. In view of the above, any kind of regulation or restriction to allow for any use in patients is not justifiable. Therefore, only prohibition under section 26A is recommended;

And whereas, on the basis of the recommendations of the Expert Committee and the Drugs Technical Advisory Board, the Central Government is satisfied that it is necessary and expedient in public interest to regulate by way of prohibition the manufacture for sale, sale and distribution for human use of the said drug in the country...."

-this was implemented with immediate effect.

- 3. It is further observed that the Drug Controller General of India vide its letter bearing no. IMP-12/1/2024-eoffice dated 30.04.2024 has stated that industry must be facilitated to file fresh applications for NOC for manufacture of unapproved/approved new drug/banned drugs solely for export purpose from 15th May, 2024 on online mode through CDSCO Zonal Offices-
 - "... it has been decided with the approval of Hon'ble HFM vide Ministry F.no. X.11035/210/2018-DR(Pt) dated 21st June, 2023 that industry must be facilitated to file fresh applications for NOC for manufacture of unapproved/approved new drug/banned drugs solely for export purpose from 15th May, 2024 on online mode through CDSCO Zonal Offices. Accordingly, power delegated to State/UT licencing authority stands withdrawn w.e.f. 15th May, 2024 and such NOC's shall be granted by the head of respective CDSCO zonal office w.e.f. 15th May, 2024. Further, All State/UT drugs controllers are required to handover all NOC's issued from 20th August, 2018 to 14th May, 2024 to respective Zonal offices of CDSCO."
- **4.** In view of these restrictions, the exporter was requested to produce CDSCO NOC for export of item KOFO COUGH EXPECTORANT by the Docks Officer. However, the exporter failed to produce any such NOC from CDSCO and the case was therefore, referred to CEAC for adjudication.
- 5. Subsequently, the exporter produced NOC No. NA/NOC-T&A(Exhibit Batches)/2025/001196 granted to them on 07.11.2025 for manufacture of this formulation for export purpose only. Further, the NOC granted was in response to exporter's Application No. EXP/NOC/2025/73734 dated 29-OCT-2025. It was also observed that the Purchase Order No. mentioned on Export Invoice did not match with the Purchase Order No. mentioned on the CDSCO NOC produced by the exporter. The Export Invoice had PO No. EAR/2025/04/01 dated 01.04.2025 while the PO No. mentioned on the CDSCO NOC dated 07.11.2025 produced by the exporter was ALCH PO EAR 13-2025 dated 01.05.2025.

6. In this matter, it is evident that the exporter M/s East African India Overseas has neither obtained NOC from concerned CDSCO Zonal Office at the time of the manufacturing of the goods, nor presented the NOC for export at the time of clearance of the goods at the docks, although it was submitted later on, only after the docks officer raised objection regarding the same. It appears that the manufacturer exporter has not only manufactured an unapproved/banned drug without following laid down procedures but also attempted to export it without establishing its unapproved/banned nature, also the labels are not having basic instructions printed as mandated in the NOC granted by the CDSCO. Further, it was also observed that the Purchase Order No. mentioned on Export Invoice did not match with the Purchase Order No. mentioned on the CDSCO NOC produced by the exporter.

7. THE RELEVANT LEGAL PROVISIONS IN THIS CASE ARE;

- A. Foreign Trade (Development and Regulation) Act, 1992
- (i) Section 11: (1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the foreign trade policy for the time being in force.

B. Customs Act, 1962:-

- (i) Section 2(22): "goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;
- (ii) Section 2(33): "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;
- (iii) Section 11H(a) "illegal export" means the export of any goods in contravention of the provisions of this Act or any other law for the time being in force;
- (iv) Section 50: Entry of goods for exportation. -
 - (1) The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form and manner as may be prescribed]:

Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]

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

- (3) The Exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely: -
- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.
- (v) Section 113: Confiscation of goods attempted to be improperly exported, etc.

"The following goods shall be liable to confiscation:

(d): any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force, shall be liable to confiscation;

(ia): any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the exporter or manufacturer under this Act in relation to the fixation of rate of drawback under section 75;]

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

- (vi) Section 114(i): Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding three times the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater.
- 8. In view of the above, it appears that, the goods covered under the Shipping Bill No. 5863055 dated 03.10.2025, declared as "KOFO COUGH EXPECTORANT", having declared FOB value of Rs. 7,81,550.02/- were attempted to be improperly exported by the Exporter although the goods are unapproved/banned vide Gazette notification no. CG-DL-E-02062023-246249 dated 02.06.2023 and vide notification no. S.O. 2406 (E) published in the Gazette of India, Extraordinary, Part II, Section 3(ii), dated the 07th September, 2018.
- 9. Further, the scope of definition of "prohibited goods" as specified under Section 2 (33) of the Customs Act, 1962 is no more res-integra in light of Judgement dated 17.06.2021 of Hon'ble Supreme Court in the case of Union of India & Ors Vs Raj Grow Impex LLP & Ors [CIVIL APPEAL NO(s). 2217-2218 of 2021 (Arising out of SLP(C) Nos. 14633-14634 of 2020)].

"Any restriction on import or export is to an extent a prohibition. The expression "any prohibition" in Section 111(d) of the Customs Act, 1962 includes restrictions."

- 9.1 Further, in self-assessment era, it is the responsibility of the Exporter to ensure compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force, thus by attempting to export the unapproved/banned drugs without the requisite No Objection Certificate issued by the CDSCO, the exporter has also violated the provisions of section 50 (3) of the Customs Act, 1962 and provisions of section 11 of Foreign Trade (Development and Regulation) Act, 1992. Thus, by these acts of omission and commission, the exporter has rendered the said goods covered under the Shipping Bill No. 5863055 dated 03.10.2025, declared as "KOFO COUGH EXPECTORANT", having declared FOB value of Rs. 7,81,550.02/- liable for confiscation under Section 113(d) of Customs Act, 1962, and the exporter has also claimed drawback and RoDTEP benefits on the improper export of unapproved/banned goods which also makes the goods liable for confiscation under section 113(ia) and 113(ja) respectively of the Customs Act, 1962 and therefore, for attempting to improperly export the goods without the requisite and applicable No Objection Certificate issued by CDSCO, the exporter appears liable for penal actions under the Customs Act, 1962.
- **10.** The exporter, M/s. East African India Overseas, IEC No. 0506086003, for their acts of omission and commission in respect of the subject goods to improperly export the banned drugs without requisite and applicable NOC from CDSCO appears to be liable for imposition of penalty under Section114(i) of the Customs Act, 1962.

WRITTEN SUBMISSION OF THE EXPORTER

- 11. The exporter vide their letter dated 14.11.2025 and subsequent letter dated 22.11.2025 have stated that Non-Display of Mandatory Inscription As per Condition No. 4 of the CDSCO NOC, the inscription "For export only Not for domestic consumption" is a mandatory labelling requirement. They have submitted that absence of this inscription on the packaging was entirely unintentional, and occurred due to the following reasons:
 - (i) the artwork for the product was prepared strictly as per the importing country's Ministry of Health (MOH) guidelines and customer specifications, which are in a foreign language.
 - (ii) The product does not bear any MRP and therefore cannot-be sold in India.
 - (iii) The importing country's regulatory framework does not permit inclusion of any text beyond what is approved in their label norms; therefore, the inscription could not be incorporated at that stage. They have stated that they fully acknowledge the CDSCO requirement. Corrective action has already been taken, and the customer has been informed. Further, they have assured that all future export consignments will strictly include the mandated inscription to ensure full compliance with CDSCO norms.

- 11.1 They have further submitted that the goods were not intended for sale or distribution in India and were manufactured exclusively for export. Therefore, there was no risk to the domestic market, and no adverse impact on public health or safety. They have mentioned that the lapse with respect to labelling is purely procedural and not substantive. The goods manufactured had a product permission FORM 25 and they have obtained NOC from CDSCO vide Application dated 29.10.2025. They have requested for leniency and don't want any Show Cause Notice or personal hearing in the said matter and the consignment may be allowed to be released.
- 11.2 Subsequently, vide their submissions dated 28.11.2025, they have mentioned that the PO number mentioned in the CDSCO NOC i.e. PO No. ALCH PO EAR 13-2025 dated 01.05.2025 has been issued by the customer/consignee, while the PO No. EAR/2025/04/01 dated 01.04.2025 mentioned on the Export Invoice of the Shipping Bill is the Ministry of Burundi Purchase Order issued to the customer. Hence, both PO numbers are correct and relate to the same supply chain, but they belong to different issuing authorities one from the Ministry and the other from the customer.

DISCUSSION AND FINDINGS

- 12. I have gone through the records of the case and I find that the exporter has requested to waive the required Show Cause Notice and Personal Hearing. The legal provisions as applicable in the case have been explained orally to the exporter. Hence, I take up the case and proceed to adjudicate on merits based on evidence and submissions available on records. I find that in the instant case, the Exporter had initially failed to produce requisite CDSCO NOC for export of "KOFO COUGH EXPECTORANT" (Item No. 2 of the S/Bill). However, they produced CDSCO NOC subsequently and requested to grant the permission to export the goods as they have obtained NOC from CDSCO. I find that the Exporter vide letter dated 22.11.2025 requested for waiver of SCN and PH. Accordingly, I accept the request of Exporting firm for waiver of SCN and PH and I proceed to adjudicate the case on merits on the basis of evidences available on records.
- 13. I find that an attempt was made by the exporter, M/s East African India Overseas, IEC No. 0506086003, to improperly export the impugned goods i.e. "KOFO COUGH EXPECTORANT" covered under Shipping Bill No. 5863055 dated 03.10.2025, having declared FOB value of Rs. 7,81,550.02/- with a claim of drawback of Rs. 9379/- and RoDTEP of Rs. 5471/- even when the goods are unapproved/banned in nature vide Gazette notification no. CG-DL-E-02062023-246249 dated 02.06.2023 and vide notification no. S.O. 2406 (E) published in the Gazette of India, Extraordinary, Part II, Section 3(ii), dated the 07th September, 2018. The export of said item requires NOC from CDSCO. In the instant case, the Exporter has submitted the requisite NOC dated 07.11.2025 issued by CDSCO post manufacture and carting of the goods. It was also noticed that in terms of Condition No. 4 of the CDSCO NOC, the mandatory inscription "For Export only Not for Domestic Consumption" was not present on the impugned goods.

- 14. Further, as per the available records, it is observed that the exporter submitted the requisite No Objection Certificate (NOC) issued by the CDSCO at a later stage—only after the Docks Officer raised an objection to the export of the said drugs due to the absence of the CDSCO NOC, as mandated by the aforementioned Gazette. This delayed submission constitutes a violation of Section 11 of the Foreign Trade (Development and Regulation) Act, 1992, as well as the relevant provisions of the Foreign Trade Policy (FTP).
- The CDSCO NOC No. NA/NOC-T&A(Exhibit Batches)/2025/001196 dated 07.11.2025 15. provides specific details pertaining to the exporter, drug name, brand name, quantity, package size, importing country, and other relevant particulars. It also stipulates certain conditions to be adhered to during the manufacturing of the goods. However, as per the observations made, it is evident that the manufactured goods do not conform to the labelling and packaging requirements specified in the NOC. In response, the exporter has stated that they fully acknowledge the CDSCO requirement and corrective action has already been taken, and the customer has been informed. Further, they have assured that all future export consignments will strictly include the mandated inscription to ensure full compliance with CDSCO norms. They have mentioned that the lapse with respect to labelling is purely procedural and not substantive. With respect to the mismatch in the Purchase Order No. in the Export Invoice and the Purchase Order No. mentioned in the CDSCO NOC dated 07.11.2025, the exporter has submitted vide letter dated 28.11.2025 that the PO number mentioned in the CDSCO NOC i.e. PO No. ALCH PO EAR 13-2025 dated 01.05.2025 has been issued by the customer/consignee, while the PO No. EAR/2025/04/01 dated 01.04.2025 mentioned on the Export Invoice of the Shipping Bill is the Ministry of Burundi Purchase Order issued to the customer. Hence, both PO numbers are correct and relate to the same supply chain, but they belong to different issuing authorities - one from the Ministry and the order from the customer. The reference mismatch occurred only because the Ministry PO and customer PO differ, though both relate to the same transaction.
- Order No. EAR/2025/04/01 dated 01.04.2025 mentioned on the Export Invoice is an Import Authorization issued by the Ministry of Public Health, Republic of Burundi, for Import by the consignee M/s Alchem Industries S.U.R.L., Burundi. However, the Purchase Order No. ALCH PO EAR 13-2025 dated 01.05.2025 is the Purchase Order issued by the consignee M/s Alchem Industries S.U.R.L., Burundi, generated against the said Import Authorization No. EAR/2025/04/01 dated 01.04.2025 issued by the Ministry of Public Health, Republic of Burundi. Hence, I find that, though these documents belong to different issuing authorities, i.e. the Ministry and the consignee, they refer to the same Purchase Order i.e. PO No. ALCH PO EAR 13-2025 dated 01.05.2025 from the consignee. Therefore, I find that the subject NOC has covered the present consignment of 24500 numbers of KOFO COUGH EXPECTORANT to be exported to M/s Alchem Industries S.U.R.L., Burundi. Therefore, since as a matter of fact that at the time of filing of S/Bill the exporter was not in possession of requisite CDSCO NOC,

hence, I am inclined to hold the goods liable for confiscation u/s. 113 (d) of the Customs Act, 1962. However, I am inclined to grant permission to export the goods while imposing Fine/Penalty on the Exporter as the exporter has submitted post facto CDSCO NOC dated 07.11.2025.

- 16. It is well-settled law that any restriction on import or export is to an extent a 'prohibition' and therefore, the expression 'any prohibition' in Section 113(d) of the Act includes restrictions. Restriction is one type of prohibition if a policy condition is not fulfilled or complied with. In the self-assessment era, it is the responsibility of the exporter to ensure compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force, thus by attempting to export the impugned goods restricted goods covered under the Shipping Bill No. 5863055 dated 03.10.2025, declared as "KOFO COUGH EXPECTORANT", having declared FOB value of Rs. 781550.02/liable for confiscation under Section 113(d) of Customs Act, 1962, and the exporter has also claimed drawback and RoDTEP benefits to the tune of Rs. 9379/- and Rs. 5471/- respectively on the improper export of restricted goods which also makes the goods liable for confiscation under section 113(ia) and 113(ja) respectively, of the Customs Act, 1962 and therefore, for attempting to improperly export the goods without the requisite and applicable No Objection Certificate issued by CDSCO, the exporter appears liable for penal actions under the Customs Act, 1962. However, as the exporter has submitted CDSCO NOC dated 07.11.2025 which covered the goods under present Shipping Bill, I am inclined to allow the goods to be exported subject to payment of Redemption Fine u/s 125 of the Customs Act, 1962.
- 17. Therefore, I find and hold that the offending goods, viz. '24500 Bottles of KOFO COUGH EXPECTORANT are liable for confiscation u/s. 113 (d), 113(ia) & 113(ja) of the Customs Act, 1962, however, I am inclined to allow the goods to be exported to Burundi on payment of Redemption Fine u/s. 125 ibid.
- 18. I find that the acts of omission and commission on the part of the Exporter, who attempted to export 'Restricted Goods', without valid NOC issued by CDSCO, has rendered the goods liable for confiscation u/s. 113 (d), 113(ia) & 113(ja) of the Customs Act, 1962 which rendered the Exporters liable for penal action u/s. 114 (i) ibid, and I hold so.

ORDER

- 19. In view of the above discussion and findings, I pass the following order: -
- (i) I order for confiscation of the goods covered at Sl. No. 2 under the Shipping Bill No. 5863055 dated 03.10.2025, declared as "KOFO COUGH EXPECTORANT", having declared FOB value of Rs. 7,81,550.02/- under Section 113(d), 113(ia) & 113(ja) of the Customs Act, 1962 being 'Restricted' in nature.
- (ii) I order to redeem the goods for exportation on payment of Redemption Fine of Rs 50,000/- (Rupees Fifty Thousand only), by the exporter M/s East African India Overseas, in lieu of confiscation, under Section 125 of the Customs Act, 1962.

- (iii) I impose a penalty of Rs. 30,000/- (Rupees Thirty Thousand only) on the exporter, M/s. East African India Overseas (IEC- 0506086003) under Section 114(i) of the Customs Act, 1962.
- 20. This order is issued without prejudice to any other action that may be taken against the exporter or any other person(s) concerned with the said goods under the Customs Act, 1962, or any other law for the time being in force in India.

(RAGHU KIRAN B.)

OL. B 112/25

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

To,

M/s. East African India Overseas, (IEC No. 0506086003), Unit – I, Plot No. 1, Pharmacity, Selaqui Industrial Area, Dehradun 248 011

Copy to: -

- 1. The Commissioner of Customs, CEAC, NS –II, JNCH.
- 2. The DC/AC, Centralized Review Cell (Export), JNCH.
- 3. The DC/AC, Export (Docks).
- 4. The Dy. Commissioner of Customs, CRRC Cell, NS-II, JNCH, Nhava Sheva.
- 5. The Dy. Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva
- 6. EDI Section, for upload on the JNCH website.
- 7. The Supdt., CHS, JNCH, Nhava Sheva for display on Notice Board.
- 8. Office Copy.