

OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-V)  
सीमाशुल्कआयुक्त (एनएस - V) कार्यालय  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,  
जवाहरलालनेहरुसीमाशुल्कभवन, न्हावाशेवा,  
TALUKA – URAN, DISTRICT - RAIGAD, MAHARASHTRA -400707  
तालुका - उरण, जिला - रायगढ़, महाराष्ट्र 400707

DIN – 20250678NX000000AA0A

Date of Order: 10.06.2025

F. No. S/10-81/2023-24/COMMR/NS-V/CAC/JNCH

Date of Issue: 10.06.2025

SCN No.: 665/2023-24/COMMR/GR.VA/CAC/JNCH

SCN Date: 16.06.2023

Passed by: Sh. Anil Ramteke

Commissioner of Customs, NS-V, JNCH

Order No: 82/2025-26/COMMR/NS-V/CAC/JNCH

Name of Noticee: M/s. Bhatia Photo Industries Private Limited

ORDER-IN-ORIGINAL

मूल - आदेश

1. The copy of this order in original is granted free of charge for the use of the person to whom it is issued.

1. इस आदेश की मूल प्रति की प्रतिलिपि जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।

2. Any Person aggrieved by this order can file an Appeal against this order to CESTAT, West Regional Bench, 34, P D'Mello Road, Masjid (East), Mumbai - 400009 addressed to the Assistant Registrar of the said Tribunal under Section 129 A of the Customs Act, 1962.

2. इस आदेश से व्यथित कोई भी व्यक्ति सीमाशुल्क अधिनियम 1962 की धारा 129 (ए) के तहत इस आदेश के विरुद्ध सी.ई.एस.टी.ए.टी., पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट रीज़नल बेंच), 34, पी. डी.मेलो रोड, मस्जिद (पूर्व), मुंबई - 400009 को अपील कर सकता है, जो उक्त अधिकरण के सहायक रजिस्ट्रार को संबोधित होगी।

3. Main points in relation to filing an appeal:-

3. अपील दाखिल करने संबंधी मुख्य मुद्दे:-

Form - Form No. CA3 in quadruplicate and four copies of the order appealed against (at least one of which should be certified copy).

फार्म - सीए3, चार प्रतियों में तथा उस आदेश की चार प्रतियाँ, जिसके खिलाफ अपील की गयी है (इन चार प्रतियों में से कम से कम एक प्रति प्रमाणित होनी चाहिए).

Time Limit - Within 3 months from the date of communication of this order.

समय सीमा - इस आदेश की सूचना की तारीख से 3 महीने के भीतर

Fee -फीस-

(a) Rs. One Thousand - Where amount of duty & interest demanded & penalty imposed is Rs. 5 Lakh or less.

(क) एक हजार रुपये जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम 5 लाख रुपये या उस से कम है।



- (b) Rs. Five Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 Lakh.
- (ख) पाँच हजार रुपये – जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम 5 लाख रुपये से अधिक परंतु 50 लाख रुपये से कम है।
- (c) Rs. Ten Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 50 Lakh.
- (ग) दस हजार रुपये – जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम 50 लाख रुपये से अधिक है।

**Mode of Payment** - A crossed Bank draft, in favor of the Asstt. Registrar, CESTAT, Mumbai payable at Mumbai from a nationalized Bank.

**भुगतान की रीति** – क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीय कृत बैंक द्वारा सहायक रजिस्ट्रार, सी.ई.एस.टी.ए.टी., मुंबई के पक्ष में जारी किया गया हो तथा मुंबई में देय हो।

**General -** For the provision of law & from as referred to above & other related matters, Customs Act, 1962, Customs (Appeal) Rules, 1982, Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982 may be referred.

**सामान्य -** विधि के उपबंधों के लिए तथा ऊपर यथा संदर्भित एवं अन्य संबंधित मामलों के लिए, सीमाशुल्क अधिनियम, 1962, सीमाशुल्क (अपील) नियम, 1982, सीमाशुल्क, उत्पाद शुल्क एवं सेवा कर अपील अधिकरण (प्रक्रिया) नियम, 1982 का संदर्भ लिया जाए।

4. Any person desirous of appealing against this order shall, pending the appeal, deposit 7.5% of duty demanded or penalty levied therein and produce proof of such payment along with the appeal, failing which the appeal is liable to be rejected for non-compliance with the provisions of Section 129E of the Customs Act 1962.

4. इस आदेश के विरुद्ध अपील करने के लिए इच्छुक व्यक्ति अपील अनिर्णीत रहने तक उसमें माँगे गये शुल्क अथवा उद्गृहीत शास्ति का 7.5 % जमा करेगा और ऐसे भुगतान का प्रमाण प्रस्तुत करेगा, ऐसा न किये जाने पर अपील सीमाशुल्क अधिनियम, 1962 की धारा 129 E के उपबंधों की अनुपालना न किये जाने के लिए नामंजूर किये जाने की दायी होगी।



**Subject: Adjudication of Show Cause Notice No.665/2023-24/Commr./Gr.VA/CAC/JNCH dated 16.06.2023 issued to M/s Bhatia Photo Industries Private Limited (0693000988) – reg.**

**1. BRIEF FACTS OF THE CASE**

**1.1** On the basis of the Alert Circular No. 11/2019 dated 30.03.2019 issued by the Commissioner of Customs (Audit), Mumbai, Zone-I vide F. No. S/16-Misc-75/2018-19 Audit (P&C), on the issue of “Short Levy of Customs Duty by way of clearance of goods covered under CTH 8507 at lower rate of IGST” and by way of claiming incorrect Schedule and Serial number of IGST Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017, data pertaining to imports made by various importers through JNCH (INNSA1) was analysed in detail. It is observed that M/s. BHATIA PHOTO INDUSTRIES PRIVATE LIMITED (IEC- 693000988) having address as 40/78 HOSPITAL ROAD, PRADE KANPUR, UTTAR PRADESH, PIN-208001 have imported goods having description as “Battery” under the aforesated CTH as detailed in Annexure- ‘A’. The imported goods attract IGST @ 28% under Sl. No. 139 of Schedule IV.

**1.2** The Bills of Entry (as per Annexure-A) wherein goods have been classified under CTH 8507 attract levy of IGST as per Table-A. However, they have been cleared under lower rate of IGST.

**Table-A**

Notification No.	Schedule / S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	IGST Rate
01/2017-Integrated Tax (Rate) dated 28.06.2017 w.e.f. 01.07.2017	IV / 139	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square) other than [Lithium-ion batteries] <sup>1</sup> and [Lithium-ion accumulators (other than battery) including Lithium-ion power bank] <sup>2</sup> .  1. Inserted by Ntn. 19/2018-IT (Rate) dated 26.07.2018 w.e.f. 27.07.2018.  2. Inserted by Ntn. 25/2018-IT (Rate) dated 31.12.2018 w.e.f. 01.01.2019.	28%
19/2018-IT (Rate) dt. 26.07.18 w.e.f. 27.07.18	III / 376AA	8507 60 00	Lithium-ion Batteries	18%
25/2018-IT (Rate) dt. 30.12.18 w.e.f. 01.01.19	III / 376AAA	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank	18%
01/2017-Integrated Tax (Rate) dated	II / 203	85	Part for manufacture of telephones for cellular networks or for other wireless networks	12%



28.06.2017 w.e.f. 01.07.2017				
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1.3 Consequent upon the above notifications, it is amply clear that imported goods attract Sl. No. 139 of Schedule IV (IV-139) levying IGST rate of 28% for the CTH 8507 i.e. Electric accumulators, including separators therefor, whether or not rectangular (including square). Further, Sl. No. 203 of Schedule II (II-203 of IGST Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 levying IGST rate of 12% for the CTH 85 i.e. Parts for manufacture of telephones for cellular networks or for other wireless networks, Sl. No. 376AA of Schedule III of IGST Notification No. 19/2018-Integrated Tax (Rate) dated 27.07.2018 levying IGST rate of 18% for the CTH 85076000 i.e. Lithium-ion Batteries & Sl. No. 376AAA of Schedule III of IGST Notification No. 19/2018-Integrated Tax (Rate) dated 27.07.2018 levying IGST rate of 18% for the CTH 8507 i.e. Lithium-ion accumulators (other than battery) including lithium-ion power bank Lithium-ion accumulators (other than battery) including lithium-ion power bank are not applicable to the imported goods. The importer has imported goods having description as Battery. After going through the description of the BE items under deliberation, it has been observed that the imported goods appears to attract IGST @28% against sr. no. 139 of Schedule IV of notification no. 01/2017- Integrated tax (Rate) dated 28.06.2017 and does not seem to justify clearance claiming a lower IGST rate @12% under sr. nos. 203 of Schedule II of IGST notification no. 01/2017- Integrated tax (Rate) dated 28.06.2017 and/or @18% under sr. nos. 376AA or 376AAA of Schedule III of IGST notification no. 19/2018- Integrated tax (Rate) dated 27.07.2018 or a lower IGST rate in other Schedule.

1.4 On scrutiny of the import data, it was observed that goods covered under CTH 8507 were cleared by declaring lower rate of IGST under Sl. No. 203 of Schedule II of IGST Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 @ 12% and/or @18% under sr. nos. 376AA or 376AAA of Schedule III of IGST notification no. 19/2018- Integrated tax (Rate) dated 27.07.2018 or a lower IGST rate in other Schedule, however, the imported goods falling under CTH 8507 are to be correctly covered under Sl. No. 139 of Schedule IV of the IGST Notification No. 01/2017- Integrated Tax (Rate) dated 28.06.2017 and attract higher rate of IGST @28%.

1.5 The total assessable value of the BE items so imported is ₹ 5,56,55,779/- and it appears that a short levy of IGST amounting to ₹ 55,79,788/- (as detailed in Annexure-‘A’) is recoverable from the Importer along with applicable interest and penalty.

1.6 In view of the above, Consultative letter No.#N/A was issued to importer to clarify the issue raised by the department and if agreed to the observation/finding of the department, the importer was advised to pay the differential duty alongwith applicable interest and penalty. However, no reply or submission is given by importer in this regard.

1.7 Further, the extracts of the following relevant legal provisions of the Customs Act, 1962 for the time being in force relating to import of good, recovery of duties, liability of the goods to confiscation and person concerned to penalty for improper importation were mentioned in the subject SCN. The same are not reproduced in this Order in Original for the sake of brevity.



**(i) Section 17 - Assessment of duty**

**(ii) Section 28 - Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded**

**(iii) Section 46 - Entry of goods on importation**

**(iv) Section 111 - Confiscation of improperly imported goods etc.**

**(v) Section 112 - Penalty for improper importation of goods etc.**

**(vi) Section 114A - Penalty for short-levy or non-levy of duty in certain cases**

**1.8** Whereas, consequent upon amendment to the Section 17 of the Customs Act, 1962 vide Finance Act, 2011, 'Self-assessment' has been introduced in customs clearance. Section 17 of the Customs Act, effective from 08.04.2011 [CBEC's (now CBIC) Circular No 17/2011 dated 08.04.2011] provides for self-assessment of duty on imported goods by the Importer himself by filing a bill of entry, in the electronic form. Section 46 of the Customs Act, 1962 makes it mandatory for the Importer to make entry for the imported goods by presenting a bill of entry electronically to the proper officer. As per Regulation 4 of the Bill of Entry (Electronic Declaration) Regulation, 2011 (issued under Section 157 read with Section 46 of the Customs Act, 1962), the bill of entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic declaration (which is defined as particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System) in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through the service centre, a bill of entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration. Thus, under self-assessment, it is the Importer who has to ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while presenting the bill of entry. Thus, with the introduction of self-assessment by amendments to Section 17, since 08.04.2011, it is the added and enhanced responsibility of the Importer to declare the correct description, value, notification, etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods

**1.9** Therefore, in view of the above facts, it appears that the importer has deliberately not paid the duty by wilful mis-statement as it was his duty to declare correct applicable rate of duty in the entry made under Section 46 of the Customs Act, 1962, and thereby has attempted to take undue benefit amounting to ₹ 55,79,788/- (as detailed in Annexure-'A'). Therefore, the differential duty, so not paid, is liable for recovery from the Importer under Section 28 (4) of the Customs Act, 1962 by invoking extended period of limitation, along with applicable interest at the applicable rate under section 28AA of the Customs Act, 1962 and for their acts of omission/commission.

**1.10** Section 111(m) of Customs Act, 1962 provides for confiscation of the goods if any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which condition is not observed unless the non-observance of the condition was sanctioned by the proper officer.



**1.11** It appears that the Importer has failed to comply with the conditions mentioned above; therefore, it also appears that the imported goods are liable for confiscation under Section 111(m) of the Customs Act, 1962.

**1.12** It further appears that the Importer for the acts of omission and commissions mentioned above has rendered themselves liable for penal action under section 112(a) and 114A of the Customs Act. 1962.

**1.13** In view of the above, the importer, M/s. BHATIA PHOTO INDUSTRIES PRIVATE LIMITED (IEC- 0693000988) having address as 40/78 HOSPITAL ROAD, PRADE KANPUR, UTTAR PRADESH, PIN-208001 is hereby called to show cause to the Commissioner of Customs, Gr. VA, JNCH, Nhava-Sheva, Distt. Raigad, Maharashtra- 400707 within 30 days of the receipt of this notice as to why:

- (i) Differential/short paid Duty amounting to ₹ 55,79,788/- for the subject goods imported vide Bills of Entry as detailed in Annexure-‘A’ should not be demanded under Section 28(4) of the Custom Act, 1962.
- (ii) In addition to the duty short paid, interest on delayed payment of Custom Duty should not be recovered from the Importer under section 28AA of the Customs Act. 1962.
- (iii) The said subject goods imported vide Bills of Entry as detailed in Annexure-‘A’ having assessable value of ₹ 5,56,55,779/- should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.
- (iv) Penalty should not be imposed on them under Section 112(a) of the Customs Act. 1962 for their acts of omission and commission, in rendering the goods liable for confiscation, as stated above.
- (v) Penalty should not be imposed under Section 114A of Customs Act, 1962 for short levy of duty.

### **PERSONAL HEARING AND WRITTEN SUBMISSIONS**

2. There is single Noticee in the subject SCN namely M/s Bhatia Photo Industries Private Limited.

2.1 In compliance with the provisions of Section 28(8) read with Section 122A of the Customs Act, 1962, and in terms of the principle of natural justice, the Noticee was granted opportunities of Personal Hearing (PH) on 24.05.2024, 07.04.2025, 22.04.2025 & 29.04.2025 by the then Adjudicating Authority. However, the Noticee failed to attend of the said hearings.

2.2 During the period, Adjudicating Authority has been changed, hence, again another opportunity for PH was granted to the Noticee on 13.05.2025. Shri Jadhav Bharat Ravindra, Advocate, appeared on behalf of the Noticee, M/s Bhatia Photo Industries Private Limited, on 13.05.2025 through video conferencing and reiterated the submissions sent vide email dated 13.05.2025. The gist of submissions is as follows:



(i) The subjects Bills of Entries have been already adjudicated and finally assessed by virtue of Order in Original No. 87/2020-21/Commr/NS-V/CAC/JNCH dated 01.02.2021 passed by the Commissioner of Customs, NS-V, JNCH, Customs Zone-II, Mumbai arising out of SCN No. DRI/NRU/C1-26/INT/0/ENQ-116/2018 dated 03.08.2020 (issued vide F.No. S/10-52/2020-21/Commr/NS-V/CAC/JNCH) upon the identical issue of IGST wherein the demand of Rs. 57,04,857/- was made along with applicable interest against the six BEs (including the below mentioned 5 BOEs).

Sr.No.	BE No.	BE Date	CTH Item Description
1	7412061	28.07.2018	8507-Lithium Ion Cell 10000 MAH M.No. - 160100
			8507-Lithium Ion Cell 10000 MAH M.No. - 8870129
			8507- Mounted PCB for Power Bank
			8507- Mounted PCB for Laptop Battery
2	7412199	28.07.2018	8507- Lithium Ion Cell SZNS ICR 18/65- 2600 MAH
3	7771573	24.08.2018	8507- Lithium Ion Cell SZNS ICR 18/65- 2000
			8507- Lithium Ion Cell SZNS ICR 18/65- 2500
			8507- Lithium Ion Cell SZNS ICR 18/65- 2600
4	9072103	30.11.2018	8507- Lithium Ion Cell SZNS ICR 18/65- 2000
			8507- Lithium Ion Cell SZNS ICR 18/65- 2500
5	9078692	01.12.2018	8507-Li-Ion Cell FB 1500

ii) That in respect of BEs mentioned at Sr. No. 3, 4 & 5, the Noticee had completely discharged the differential duty of Rs. 47,00,325/- which is on record in OIO dated 01.02.2021 and short paid interest of Rs. 3,53,983/- was deposited to the concerned jurisdiction vide DD No. 227050 dated 01.03.2021. Further, in respect of the Sr. No. 1 & 2 and other B/E No. 7746096 dated 23.08.2018 (not covered under the present SCN), the differential duty of Rs. 10,04,532/- along with interest of Rs. 4,07,868/- (totally amount to Rs. 14,12,400/-) was paid vide DD No. 227049 dated 01.03.2021.

iii) In view of the above circumstances, it was submitted that the differential duty and interest had already been discharged by the Noticee and the subject Bills of Entry have been finally assessed and have attained finality vide OIO dated 01.02.2021.

iv) Further, he reiterated that the impugned proceedings initiated under DIN-20230678NX000000C0D8 against the Noticee may please be discharged and dropped and the proposed penalties may be set aside.

### **DISCUSSION AND FINDINGS**

3. I have carefully gone through the entire records of the case, the SCN dated 16.06.2023, the relied upon documents, evidence/material on record, facts of the case, as well as written and oral submissions made by the Noticee/authorized representative on behalf of the Noticee in response to the SCN, and accordingly, I proceed to decide the case on merit.

3.1. I find that the subject Show Cause Notice was issued on 16.06.2023. On 02.06.2024, the Chief Commissioner of Customs, JNCH, Mumbai Zone-II granted an extension of time limit to



adjudicate the case up to 15.06.2025, in accordance with the first proviso to Section 28(9) of the Customs Act, 1962. Therefore, the case has now been taken for adjudication proceedings within the time limit as per Section 28(9) of the Customs Act, 1962.

3.2. In compliance to provisions of Section 28(8) and Section 122A of the Customs Act, 1962 and in terms of the principles of natural justice, opportunity for Personal Hearing (PH) was granted to the Noticee on 24.05.2024, 07.04.2025, 22.04.2025, 29.04.2025 and 13.05.2025. The PH on 13.05.2025 was held before me. Having complied with the requirement of the principle of natural justice, I proceed to decide the case on merits, bearing in mind the submission / contention made by the Noticee.

3.3. I find that the Show Cause Notice issued to M/s. Bhatia Photo Industries Private Limited (IEC-0693000988) alleges "Short Levy of Customs Duty by way of clearance of goods covered under CTH 8507 at lower rate of IGST" and by way of claiming incorrect Schedule and Serial number of IGST Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017" by the importer. It is seen that the Noticee imported Lithium Ion Cells/Mounted PCBs for Laptop Batteries/Power Banks, etc., as detailed in Annexure-A to the SCN.

3.4 It is alleged that the impugned goods covered under CTH 8507 were cleared by declaring lower rate of IGST under Sl. No. 203 of Schedule II of IGST Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 @ 12% and/or @18% under sr. nos. 376AA or 376AAA of Schedule III of IGST notification no. 19/2018- Integrated tax (Rate) dated 27.07.2018 or a lower IGST rate in other Schedule, however, the imported goods falling under CTH 8507 are to be correctly covered under Sl. No. 139 of Schedule IV of the IGST Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 and attracted higher rate of IGST @28%.

3.5 Based on the above, the SCN proposed recovery of short-levied customs duty i.e IGST by invoking the extended period under Section 28 of the Customs Act, 1962, along with interest under Section 28AA and imposition of penalties. It also proposed confiscation of imported goods valued at Rs. 55,655,779/- under Section 111(m) of the Customs Act, 1962.

3.6 On a careful perusal of the Show Cause Notice and submission made by the importer, I find as under:

a) I find that the Department has already issued a SCN vide SCN No. DRI/NRU/C1-26/INT-0/ENQ-116/2018 dated 03.08.2020 on the same issue covering the Bills of Entry as mentioned in the Annexure-A to the instant SCN. I have verified that the B/Es mentioned in the instant SCN matches with the B/Es mentioned in the SCN DRI/NRU/C1-26/INT-0/ENQ-116/2018 dated 03.08.2020. The SCN dated 03.08.2020 has already been adjudicated vide Order in Original No. 87/2020-21/Commr/Ns-V/CAC/JNCH dated 01.02.2021 by Commissioner of Customs, NS-V, JNCH, Nhava Sheva.



b) The importer has paid the amount of Rs. 47,00,325/- in respect of B/E Nos. 7771573 dated 24.08.2018, 9078692 dated 01.12.2018 and 9072103 dated 30.11.2018 which is mentioned in the Order in Original No. 87/2020-21/Commr/Ns-V/CAC/JNCH dated 01.02.2021. I find that other liabilities towards differential duty of Rs. 10,04,532/- in respect of B/E Nos. 7412061 dated 28.07.2018, 7412199 dated 28.07.2018 and 7746096 dated 23.08.2018 was also discharged along with interest of Rs. 4,07,867.51/-. Further, the importer also paid the interest, which was short paid, of Rs. 3,53,983/- in respect of B/E Nos. 7771573 dated 24.08.2018, 9078692 dated 01.12.2018 and 9072103 dated 30.11.2018 by the importer.

c) The same has been confirmed by Cash Section/JNCH vide F.No. S/10-Gen-03/2017-18/CASH/JNCH Pt.III dated 22.05.2025.


3.8. In view of the above findings, I conclude that the issue of Short levy of Customs by way of claiming incorrect Schedule and Serial number of IGST Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 vide Bills of Entry listed in Annexure-A to the subject SCN has already been adjudicated under OIO No. 87/2020-21/Commr/NS-V/CAC/JNCH dated 01.02.2021.

4. In view of the above facts, I pass following order:

**ORDER**

a) I **drop** the demand of differential duty and consequent interest and penalties on Importer M/s Bhatia Photo Industries Pvt. Ltd. (IEC- 0693000988) raised under the impugned Show Cause Notice No. 665/2023-24/Commr./Gr.VA/CAC/JNCH dated 16.06.2023 for reasons deliberated above.

5. This order is issued without prejudice to any other action that may be taken in respect of the goods in question and/or the persons/firms concerned, covered or not covered by this show cause notice, under the provisions of Customs Act, 1962, and/or any other law for the time being in force in the Republic of India.

  
(अनिल रामटेके / Anil Ramteke)  
आयुक्त/Commissioner of Customs  
एनएस-V, जेएनसीएच/NS-V, JNCH

To:

M/s. BHATIA PHOTO INDUSTRIES PRIVATE LIMITED

40/78 HOSPITAL ROAD, PRADE KANPUR, UTTAR PRADESH, PIN-208001



Copy to:

- 1. The Addl. Commissioner of Customs, Group VA, JNCH
- 2. AC/DC, Chief Commissioner's Office, JNCH
- 3. AC/DC, Centralized Revenue Recovery Cell, JNCH
- 4. Superintendent (P), CHS Section, JNCH – For display on JNCH Notice Board.
- 5. EDI Section
- 6. Office Copy