



सत्यमेव जयते

सीमाशुल्क आयुक्त (सामान्य) का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)
सीमाशुल्क कार्गो सेवा प्रदाता सेल,
Customs Cargo Service Provider(CCSP) Cell
जवाहरलाल नेहरू सीमाशुल्क भवन,
Jawaharlal Nehru Custom House
पो: शेवा, ता: उरण, नवीमुंबई-४००७०७,
PO: Sheva, Tal Uran, Navi Mumbai-400707

फा.क्रमांक File no : GEN/152/2024-CCSP-O/O COMMR-CUS-GEN-NHAVA SHEVA

SCN no. : 335(L)/2024-25/CC/CCSP/NS-Gen/CAC/JNCH dated 22.05.2024.

DIN no. DIN क्रमांक : 20250878NU0000164581

आदेश क्रमांक Order no. : 177/2025-26/CC/CCSP/NS-G/CAC/JNCH

आदेश की तारीख : 25.08.2025

Date of Order

जारी करने की तारीख : 25.08.2025

Date of Issue

आदेशकर्ता : Smt. B. Sumidaa Devi, Commissioner of Customs (G), JNCH

Passed By

पार्टी का नाम : M/s Vaishno Logistics Yard (a Division of Kestrel Aviation Pvt. Ltd.)

Name of Party

ORDER-IN-ORIGINAL

मूलआदेश

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, 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 सीमा शुल्क अधिनियम, 1962 की धारा 129 (ए) के तहत इस आदेश के विरुद्ध सीईएसटीएटी, पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट रीजनल 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: Form -Form No. CA3 in quadruplicate and four copies of the order appealed against (at least one of which should be

certified copy). Time Limit - Within 3 months from the date of communication of this order. Fee: (a) Rs. One Thousand - Where amount of duty & interest demanded & penalty imposed is Rs. 5 Lakh or less. (b) Rs. Five Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 lakh. (c) Rs. Ten Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 50 Lakh.

3. अपील दाखिल करने संबंधी मुख्य मुद्दे:

- **फार्म** – फार्म सीए 3, चार प्रतियों में तथा उस आदेश की चार प्रतियाँ, जिसके खिलाफ अपील की गई है (इन चार प्रतियों में से कम से कम एक प्रति प्रमाणित होनी चाहिए)।
- **समय सीमा** – इस आदेश की सूचना की तारीख से 3 महीने के भीतर।
- **फीस** –
 - (क) एक हजार रुपये – जहाँ माँगे गए शुल्क एवं ब्याज तथा लगाई गई शास्ति की रकम 5 लाख रुपये या उससे कम है।
 - (ख) पाँच हजार रुपये – जहाँ माँगे गए शुल्क एवं ब्याज तथा लगाई गई शास्ति की रकम 5 लाख रुपये से अधिक परंतु 50 लाख रुपये से कम है।
 - (ग) दस हजार रुपये – जहाँ माँगे गए शुल्क एवं ब्याज तथा लगाई गई शास्ति की रकम 50 लाख रुपये से अधिक है।

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

- **भुगतान की रीति** – क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीयकृत बैंक द्वारा सहायक रजिस्ट्रार, सीईएसटीएटी, मुंबई के पक्ष में जारी किया गया हो तथा मुंबई में देय हो।
- **General:** For the provisions 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 यथासंदर्भित एवं अन्य संबंधित मामलों के लिए सीमा शुल्क अधिनियम, 1962, सीमा शुल्क (अपील) नियम, 1982, सीमा शुल्क, उत्पाद शुल्क एवं सेवा कर अपीलीय 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 गए शुल्क अथवा उद्गृहीत शास्ति का 7.5% जमा करेगा और ऐसे भुगतान का प्रमाण प्रस्तुत करेगा। ऐसा न किए जाने पर अपील सीमा शुल्क अधिनियम, 1962 की धारा 129E के उपबंधों की अनुपालना न किए जाने के लिए नामंजूर किए जाने की दायी होगी।

Brief Facts of the Case

M/s. Vaishno Logistics Yard (a Division of Kestrel Aviation Pvt. Ltd.) (hereinafter referred as CCSP), having their registered office located at Survey No. 205/5, NH-46, Near Chirle Village, At Post Jasai, Tal Uran, District: Raigad, Maharashtra - 410206 have been appointed as Custodian under Section 45(1) and 141(2) of the Customs Act, 1962 and approved as a Customs Cargo Services Provider (CCSP) under regulation 10 of the Handling of Cargo in Customs Areas Regulations, 2009, vide JNCH Notification No. 32/2010 dated 06.10.2010, and the same was renewed vide Notification No. 16/2012 dated 07.11.2012, Notification No. 12/2015 dated 19.03.2015, Notification No. 13/2015 dated 19.03.2015, Notification No. 06/2018 dated 4.04.2018 and vide Public Notice No.65/2022 dated 10.11.2022 which is valid for a period of 5 years from 05.10.2022. Further, authorization for handling, storing, receipt or dispatch of import and export hazardous cargo at CCSP was granted to the CCSP vide letter F.No. S/5-Gen-112/2014 CFS M Cell dated 14.07.2023 for a period of two years subject to the validity of MPCB consent. Said MPCB consent for handling of hazardous cargo is valid upto 30.09.2032.

1.2. On 15.01.2024, at around 11:15 hrs, the CCSP Cell, JNCH received a call from Manager (Operations) of the CCSP, M/s. Vaishno Logistics Yard that a major fire had broken out in the premises of M/s. Vaishno Logistics Yard. Accordingly, the CCSP was directed for evacuation of the CCSP and to inform all the staff working there to move outside of the CCSP at some safe place. Subsequently, a team of CCSP Cell, JNCH reached M/s.Vaishno Logistics Yard. The State Police officials from Uran Police Station and the State Fire Department officials along with fire tenders were already present at the CCSP and were about to start the process of extinguishing the fire.

1.3. An eyewitness reported that a fire broke out at the CCSP in the designated area where hazardous cargo containers and chemical tankers were stored. When officers from the CCSP Cell arrived at the scene, it was found that the CCSP was unable to handle the fire-fighting operations. The CCSP authorities were asked to identify the chemicals that had caught fire, but none of the staff knew. The fire-fighting equipment at the CCSP was insufficient, so fire tenders from nearby state fire departments were called in to help extinguish the fire. The disaster management plan of the CCSP was found in complete shambles.

1.4. Further, the CCSP team went to the administrative building to obtain CCTV footage of the affected area to ascertain the cause of the fire. The Manager (Operations) informed that two NVRs (Network Video Recorder) were covering the CCTV footage of the hazardous area. However, due to the fire incident, the electricity of the CCSP premises was shut down causing the NVRs to shut down as well. On 19.01.2024, CCTV footage of the incident was provided by the CCSP; however, the area where the fire started was not covered under the CCTV footage. From the available CCTV footage, it has been found that the disaster management plan executed by the CCSP during the fire outbreak was ineffective. The footage shows that their fire fighting installations and staff were inadequate to contain or extinguish the fire.

1.5. Further, in this fire incident, details of the cargo were burnt/ damaged is as under:

Sr No	Shipping Bill No. / Date	Goods Description	Cargo Gate In Date	Exporter Name	Gross Weight	Qty.	Remark
1	6715404/ 12.01.24	Organic Peroxide Methyl Ethyl Ketone Peroxide (Haz Class 5.2)	11.01.24	Arihant Metallica	28000Kgs	35 pallets	Initially, the fire started with this cargo
2	5424907/ 18.01.23	New Hydraulic Excavator	20.11.23	Snexa Shipping Pvt. Ltd	22000Kgs	1 pkg	Caught fire
3	6609654/ 08.01.24	Extra Neutral Alcohol (ENA) 96% (HAZ Class 3)	09.01.24	Purandar e Industries Pvt. Ltd	19000 Kgs	80 Drums	Contained in the container No. RFCU2215525 caught in fire in HAZ Area
4	Empty container	Container No. GATU0290887					Caught fire

1.6. Statement of Shri Narendra Bhagat, Manager of CCSP Vaishno Logistics Yard, was recorded under section 108 of the Customs Act, 1962 on 13.02.2024. In his statement, he mentioned that he is responsible for customs operations, auctioning of long-standing cargo and coordinating bonded goods-related work with the customs authority. When asked about the safety measures in place for handling Hazardous Cargo, he stated that the safety officer, Sh. Prashant N Mhatre is responsible for all safety-related matters. He also clarified that since he is not directly involved with the handling of Hazardous EXIM goods, he is unable to provide detail explanation of the safety measures undertaken during their handling. Further, when asked about the cause of the said fire, he stated that they have given their submission dated 19.01.2024 wherein it is mentioned that the fire was caused by the cargo - Methyl Ethyl Ketone Peroxide,

IMDG Haz Class 5.2, UN No 3105. The details about the chemical reaction of the said chemical can only be explained by the Safety officer. The Manager of CCSP has submitted a copy of Panchnama drawn by the Police Department, the report of the CIDCO Fire Department, and copies of Shipping bills.

1.7. However, the reason for the fire could not be ascertained from the CCTV footage that CCSP provided. The manager of CCSP was asked about the measures taken to control the on-site fire, he responded that they lacked the necessary equipment. In addition, the manager acknowledged that their export team was negligent in temporarily carting export cargo near the hazardous area due to a shortage of space.

1.8. Statement of Shri Prashant Mhatre, Senior Safety Officer at CCSP Vaishno Logistics Yard was recorded on 22.02.2024 under section 108 of the Customs Act, 1962. In his statement, he stated that he is responsible for ensuring the safety and security of the CCSP. When asked about the handling of hazardous cargo, he explained that he verified the class of hazardous cargo and norms as per MSDS. CCSP received a checklist from the exporter regarding hazardous cargo. If any hazardous export cargo is present, it is only handled in the hazardous yard. If space is available in the hazardous area, then cargo can be carted from there. Further, on being asked about the cause of the fire and the measures taken to control it, Safety Officer Shri Prashant Mhatre explained that they had submitted a report on January 19, 2024. The report stated that the fire was most likely caused by a chemical called Methyl Ethyl Ketone Peroxide, which is classified as IMDG Haz Class 5.2 and UN No3105. This chemical is organic peroxide that can react with wood and metal-like materials upon contact. In this case, the fire was likely caused by a leakage of the said chemical, which then reacted with the wooden pallets.

1.9. In the instant case, the CCSP has not adhered to the guidelines for safety and security of premises in storing and handling of hazardous goods which is mandated as per Circular No. 04/2011-Cus dated 10.01.2021& JNCH Public Notice No.129/2020 dated 07.10.2020 and have to be necessarily complied with by every CCSPs storing and handling hazardous chemicals. Relevant paras of Annexure-A to Public Notice No 129/2020 dated 07.10.2020 violated by the CCSP are given as below:-

As per Para 4 of Annexure-A to Public Notice No 129/2020 dated 07.10.2020, the premises should be equipped with adequate fire fighting apparatus, such as Fire extinguishers, Fire Hydrants, Fire Pumps, Fire hoses, Fireman outfits, Co2 fix systems. Further, in order to protect the premises against fire hazard, it would be necessary that fire preventive equipments such as automatic Fire detection and alarm system, Fire control plan, Nozzles, Smoke detectors, Temperature detectors, automatic sprinkler systems, sand boxes, emergency lighting system, water supply outlet, fire exit etc are also provided. General facilities such as ventilation, electricity system, emergency exit etc. shall also be provided. In addition to these, the premises and surrounding area shall be well illuminated, duly protected with spark arresters. 'No smoking' signals should be properly displayed in the premises and the provisions banning smoking in public places as per Section 4 of Cigarettes and Other Tobacco

Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003, shall be enforced.

1.10. However, the CCSP was not equipped with adequate fire fighting apparatus such as Fire extinguishers, Fire Hydrants, Fire Pumps, Fire hoses, Fireman outfits, CO2 fix systems in order to protect the premises against fire hazard. The State Fire Department officials along with fire tenders were called for extinguishing the fire.

1.11. As per Para 11 of Annexure-A to Public Notice No 129/2020 dated 07.10.2020, the provisions of the Hazardous Waste (Management, Handling, Trans boundary) Rules, 2009 and the Manufacture, Storage and import of Hazardous Chemical Rules, 1989 and other relevant rules and regulations prescribed by the Government shall be adhered to in respect of storage and handling of such goods.

However, in respect of the chemical falling at Sr. No 145 under Schedule 3 of the MSIHC Rules, 1989 i.e. Methyl Ethyl Ketone Peroxide (covered under the Shipping Bill No. 6715404 dated 12.01.2024), the CCSP has stored 28 MT during the period 11.01.2024 to 15.01.2024 at the CFS. The threshold limit for storage of the chemical, Methyl Ethyl Ketone Peroxide as per MSIHC Rules, 1989 is 5 MT. The CFS has exceeded the threshold limit of 5 MT in storing the chemical, Methyl Ethyl Ketone Peroxide prescribed under Schedule 3 Rules 5, 7 to 9 and Rules 13 to 15 of MSIHC Rules, 1989.

1.12. As per Para 12 of Annexure-A to Public Notice No 129/2020 dated 07.10.2020, the Custodian shall provide appropriate procedure for receipt, handling, delivery of hazardous cargo in such a manner that the same does not hinder the movement of general cargo or endanger the safety and security of the premises.

However, the CCSP violated the norms of handling hazardous cargo by storing general goods (New Hydraulic Excavator) in hazardous areas.

1.13. In the instant case, the CCSP M/s Vaishno Logistics Yard has failed to provide adequate fire-fighting mechanism for the safety of the EXIM goods handled & stored by the CCSP. The negligence of the CCSP M/s Vaishno Logistics Yard can be confirmed based on the statements of the manager and safety officer of CCSP as below:-

- i. The CCTV camera did not cover the entire hazardous area, therefore, the initial pattern & possible cause of the fire could not be determined from the footage provided by the CCSP.
- ii. CCSP violated the norms of handling hazardous cargo by storing general goods in hazardous areas.
- iii. Additionally, proper precautions were not taken during the carting of the hazardous cargo Methyl Ethyl Ketone Peroxide, IMDG Haz Class 5.2, which ultimately caught fire.

1.14. Further, it is also pertinent to mention that on 03.12.2018 a major fire had broken out in the CCSP Vaishno Logistics Yard. Show Cause Notice was issued for the same and vide Order in Original No. 88/2020-21/Commr/NS-Gen/CAC/JNCH, the permission granted to the CCSP to

receive, store, and/or handle hazardous cargo was suspended for a period of one year from 17.02.2021 to 16.02.2022.

2. Relevant provisions of Laws and Regulations:

(A) Section 117 of the Customs Act, 1962,

Penalties for contravention, etc., not expressly mentioned: “Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding four lakh rupees.”

(B) Section 141(2) of the Customs Act, 1962

The imported or exported goods may be received, stored, delivered, dispatched or otherwise handled in customs area in such manner as maybe prescribed and the responsibilities of person engaged in the aforesaid activities shall be such as may be prescribed.

(C) Regulation 11 of the Handling of Cargo in Customs Area Regulations, 2009;

Suspension or revocation of approval for appointment of a Customs Cargo Service provider:

(1) The Commissioner of Customs may, subject to the provisions of these regulations, suspend or revoke the approval granted to the Customs Cargo Service provider subject to the observance of procedure prescribed under regulation 12 and also order for forfeiture of security, if any, for failure to comply with any of the provisions of the Act and the rules, regulations, notifications and orders made there under;

(2) Notwithstanding anything contained in sub-regulation (1), the Commissioner of Customs may, in appropriate cases where immediate action is necessary, suspend the approval granted to a Customs Cargo Service provider where an enquiry against such Customs Cargo Service provider is pending or contemplated.

(D) Regulation 12(8) of the Handling of Cargo in Customs Area Regulations, 2009;

If any Customs Cargo Service provider contravenes any of the provisions of these regulations, or abets such contravention or who fails to comply with any provision of the regulation with which it was his duty to comply, then, he shall be liable to a penalty which may extend to fifty thousand rupees.

(E) Regulation 5 (1) (ii) of the Handling of Cargo in Customs Area Regulations, 2009;

The Customs Cargo Service provider for custody of imported goods or export goods and for handling of such goods in a customs area shall fulfill the following conditions, namely:

(1) Provide the following to the satisfaction of the Commissioner of Customs, namely:

- (ii) safe, secure and spacious premises for loading, unloading, handling and storing of the cargo for the projected capacity and for the examination and other operations as may be required in compliance with any law for the time being in force;

(F) Regulation 6(1)(i) of the Handling of Cargo in Customs Area Regulations, 2009;

(1) The Customs Cargo Service provider shall –

- (i) be responsible for the safety and security of imported and export goods under its custody;

(G) Regulation 6(1)(q) of the Handling of Cargo in Customs Area Regulations, 2009;

(1) The Customs Cargo Service provider shall –

(q) abide by all the provisions of the Act and the rules, regulations, notifications and orders issued there under.

3.1. It appeared that CCSP M/s. Vaishno Logistics Yard was responsible for the commission of wrongful act committed and had failed to fulfill their responsibilities of being the Custodian and also appeared to have contravened Regulations 5 (1) (ii), 6 (1)(i) and 6 (1)(q) of the Handling of Cargo in Customs Areas Regulations, 2009 and had, therefore, appeared to have made themselves liable for penal action under the provisions of Customs Act, 1962 and Regulation 12 of the Handling of Cargo in Customs Area Regulations, 2009.

3.2. It appeared that CCSP M/s. Vaishno Logistics Yard had not adhered to the guidelines for safety and security of premises storing and handling hazardous goods, which was mandated as per Circular No. 04/2011-Cus dated 10.01.2021 & JNCH Public Notice No.129/2020 dated 07.10.2020, which have to be necessarily complied with by every CCSPs storing and handling hazardous chemicals. It was confirmed from the statements of the CCSP Manager and Safety Officer that the CCSP has not handled a hazardous cargo in proper manner. Therefore, it appeared that CCSP has failed to properly handle and maintain the storage of Hazardous Cargo and the provisions under section 141(2) of the Customs Act, 1962 had been violated by the CCSP. Hence, by violating section 141(2) of the Customs Act, 1962, the CCSP have made themselves liable for penal action under Section 117 of the Customs Act, 1962.

3.3. Accordingly, CCSP M/s. Vaishno Logistics Yard was issued a Show Cause Notice No 335(L)/2024-25/CC/CCSP/NS-Gen/CAC/JNCH dated 22.05.2024 to show cause to the Commissioner of Customs (NS-General) through the Deputy/ Assistant Commissioner of Customs, CCSP Cell, Jawaharlal Nehru Custom House, Nhava Sheva, Maharashtra as to why:

- i. The approval granted to M/s. Vaishno Logistics Yard for Customs Cargo Service Provider should not be suspended under the provisions of sub-regulation 11 of the Handling of Cargo in Customs Area Regulations, 2009;
- ii. The permission granted for handling, storing, receipt or dispatch of Import & Export of hazardous cargo should not be suspended.
- iii. Penalty under Regulation 12(8) of the Handling of Cargo in Customs Area Regulations, 2009, should not be imposed upon them.
- iv. Penalty under Section 117 of the Customs Act, 1962 should not be imposed.

Also, the Assistant Commissioner of Customs, CCSP Cell JNCH was nominated to hold inquiry in accordance with the HCCAR,2009.

4. The noticee appeared for a personal hearing before the Inquiry Officer on 01.10.2024 wherein they reiterated their written submissions and stated that they had nothing further to add. In their written submissions to the Inquiry Officer, the Noticee have denied all the allegations levelled against them. They submitted that the unfortunate incident of fire occurred on 15.01.2024 within their CFS premises in spite of all the necessary required compliances in place. That as an abundant precaution, fire brigade of CIDCO State of Maharashtra was also called for controlling the fire as quickly as possible to avoid loss of life as well as goods. They further pointed out that they were successful in containing the impact with timely help from the fire brigade. That they had investigated at their level and found that the cause of fire was most likely (exact cause still remains unknown) accidental leakage from the container said to contain 28 M Tons of export cargo described as Methyl Ethyl Ketone Peroxide which is classified as IMDG Class 6.2 and UN No. 3105. That due to the fire, two other export consignments, as mentioned in para 5 of the SCN, lying in close proximity to the fire spot, also caught fire. That nobody has filed any claim for compensation and there was no loss of Govt revenue due to the incident. That storage of more quantity than permitted of Methyl Ethyl Ketone Peroxide under the MSIHC Rules 1989 is a technical violation and there is no correlation between the quantity of Methyl Ethyl Ketone Peroxide stored and the fire incident. That storage of general goods New Hydraulic Excavator in the area meant for storing and handling of hazardous cargo happened due to operational constraint and the have taken necessary precaution to isolate the hazardous area. That the fire incident was a minor accident which can happen even with all the precautions in place and no violations were pointed out since their inception in 2010. And that in view of the inconclusive investigation they may be given benefit of doubt and the allegations in the SCN may be dropped.

5. The Inquiry was conducted by the Asstt. Commissioner of Customs, CCSP accordance with the Regulation 12 of HCCAR, 2009 and the Inquiry proceedings were attended by the authorized person of the CCSP. The salient points of the Inquiry Report dated 06.05.2025 of the Inquiry officer are as follows: -

5.1 The fire broke out in the CFS facility around 11:00 am on 15.01.2024 and their own fire fighting system started extinguishing the fire with the help of hydrant and foam. Since it appeared that the fire may spread, as an abundant precaution, they called the fire brigade of CIDCO State of Maharashtra for controlling the fire as quickly as possible to avoid loss of life as well as goods. However, by timely and suitable action by their team as per the Emergency Response & Disaster Management Plan, intensity of the fire was considerably reduced by the time fire brigade team reached at site. Their fire hydrant system, being periodically duly audited with certification from concerned authorities, was fully functional at the time of the fire incident. This establishes that they had efficiently handled the fire in the initial stage itself and were successful in containing the impact with timely help from the fire brigade.

5.2 The IO found that as soon as the incident came to their notice, they also immediately informed the CCSP Cell about it as fairly admitted in Para 2 of the said SCN and a team of officers from the CCSP Cell had immediately visited the premises for an on the spot assessment.

5.3. The IO found that the jurisdictional Police officers also conducted Panchanama proceedings as per their protocol in this regard. The IO found that three separate Govt bodies/institutions did not point out any lapses on their (CCSP's) part in relation to the fire incident except the present SCN issued after more than four months of the fire incident. The SCN has also not cited any such adverse remarks from any of the said agencies.

5.4. The CCSP Cell officers thereafter summoned Shri Narendra Bhagat and Shri Prashant Mhatre, Manager & Senior Security Officer of the CCSP and recorded their statements under Section 108 of the Customs Act, 1962 on 13.02.2024 and 27.02.2024, respectively. Perusal of the statements, as mentioned in Paras 6 and 7 of the SCN, does not reveal anything incriminating against the CCSP in relation to the fire incident.

5.5. The IO found that the cause of the fire was most likely (exact cause still remains unknown) accidental leakage from the container said to contain 28 M Tons of export cargo described as Methyl Ethyl Ketone Peroxide which is classified as IMDG Haz Class 5.2 and UN No 3105. This consignment was carted by the exporter M/s Arihant Metallica on 13/14.01.2024 for which Shipping Bill No 6715404 dated 12.01.2024 was filed. This cargo was secure in the container but was kept open for examination on 15th January 2024 when the fire incident took place. Due to the fire, two other export consignments, as mentioned in Para 5 of the SCN, lying in close proximity to the fire spot, also caught fire. Nobody has filed any claim for compensation in respect of the said export consignments. There was no loss of Govt revenue due to the fire incident.

5.6. The IO found that the fire was controlled timely and was prevented from spreading by utilizing the firefighting & control equipment available in their facility and also with the timely & expert help from the CIDCO fire brigade. There was no loss of life. Further there was no damage to any imported consignment and hence there was no revenue impact due to the fire incident.

5.7. The IO found that the SCN specifically quotes Paras 4, 11 and 12 of Annexure 'A' to the JNCH Public Notice No 129/2020 dated 07.10.2020 to make certain specific allegations against the CCSP as under:

(a) Para 4 of the Public Notice reads as under:

"(4) The premises should be equipped with adequate firefighting apparatus, such as Fire extinguishers, Fire Hydrants, Fire Pumps, Fire hoses, Fireman outfits, Co2 fix systems. Further, in order to protect the premises against fire hazard, it would be necessary that fire preventive equipment such as automatic Fire detection and alarm system, Fire control plan, Nozzles, Smoke detectors, Temperature detectors, automatic sprinkler systems, sand boxes, emergency lighting

system, water supply outlet, fire exit etc are also provided. General facilities such as ventilation, electricity system, emergency exit etc. shall also be provided. In addition to these, the premises and surrounding area shall be well illuminated, duly protected with spark arresters. 'No smoking' signals should be properly displayed in the premises and the provisions banning smoking in public places as per Section 4 of Cigarettes and Other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003, shall be enforced."

5.8. In this regard, the IO found that the Competent Customs Authority had granted them permission for handling, storing, receipt or dispatch of import and export hazardous cargo vide Letter File No S/3 – Gen – 112/2014 CCSP M Cell dated 14.07.2023 valid till 13.07.2025 subject to validity of MPCB consent which is otherwise valid till 30.09.2032. This permission was granted barely six months before the fire incident after the required due diligence regarding their compliance with the CBIC Circular No 04/2011-Cus dated 10.01.2011 & JNCH Public Notice No.129/2020 dated 07.10.2020. It goes without saying that before the said permission for handling, storing, receipt or despatch of import and export hazardous cargo was granted, the department had duly verified that the CCSP had all the paraphernalia mentioned in Para 4 of Annexure 'A' to the JNCH Public Notice No 129/2020 dated 07.10.2020. Therefore, this charge and assertion has been made without any evidence basis hearsay and assumptions & presumptions.

5.9. The IO found that although the chemical Methyl Ethyl Ketone Peroxide has exceeded the threshold limit of 5 MT as per Schedule 3 of the MSIHC rules, 1989 it has not been called to show cause as to why threshold limit was crossed. As per Public Notice 129/2020, the safety audit report should include whether threshold quantities as prescribed under Column 3 and Column 4 of Schedule 2 to the Rules have been exceeded in respect of any chemicals listed in Schedule 2 to the rules whereas the chemical methyl ethyl ketone peroxide is falling at Sr No 145 under Schedule 3 of the MSIHC rules, 1989.

5.10. The IO found that the CCSP has stored general cargo near hazardous cargo.

5.11. The IO found that the SCN alleges that the CCSP have failed to provide adequate fire-fighting mechanism for the safety of the cargo handled & stored by them in the CFS. It is further alleged that their negligence can be confirmed based on the statements of their Manager and their Safety Officer (Paras 6 and 7 of the SCN refer) as below:

(a) The CCTV camera did not cover the entire hazardous area, therefore, the initial pattern & possible cause of the fire could not be determined from the footage provided by us:

In this regard, the IO found that at the time of the fire incident, there had been damage to the live wires and the equipment because of which the live footage could not be retrieved.

(b) The CCSP have violated the norms of handling hazardous cargo by storing general goods New Hydraulic Excavator in the area meant for hazardous cargo:

(c) Additionally, proper precautions were not taken during the carting of the hazardous cargo Methyl Ethyl Ketone Peroxide, IMDG Haz Class 5.2, which ultimately caught fire:

In this regard, the IO found that the cause of the fire is still unknown and it is not certain that the fire started with the export consignment containing Methyl Ethyl Ketone Peroxide.

5.12. The SCN alleges violation of Regulations 5(1)(ii), 6(1)(i) and 6(1)(q) of the HCCAR, 2009, as amended, by the CCSP.

(a) Violation of Clause (ii) of Regulation 5(1)

In this regard, the IO found that the CCSP were granted permission in the year 2010 to operate this facility as CFS only after due verification that they were having safe, secure and spacious premises for loading, unloading, handling and storing of the cargo for the projected capacity and for the examination and other operations in the CFS. This is their basic function as a CFS which is not related to the fire incident. The IO found that in many inspections and audits of the facility by the department as per the protocol in this regard since inception of the facility in the year 2010, no such thing has ever been pointed out. Therefore, this assertion and allegation, which goes to their basic existence, is factually incorrect. The trigger for this SCN is the fire incident and is regarding handling of hazardous cargo as per the provisions of CBIC Circular No. 04/2011-Cus dated 10.01.2011 & JNCH Public Notice No.129/2020 dated 07.10.2020.

(b) Violation of Clauses (i) and (q) of Regulation 6(1)

In this regard, the IO found that the said fire incident was a minor accident which can happen even with all the precautions in place and without any negligence on the CCSP's part. What is important is that the fire was contained in a professional manner in minimum possible time without any loss of life and property. The IO found that in numerous inspections and audits of the facility by the department since inception in the year 2010, no such violations were ever pointed out. However, the IO found that CCSP has stored general cargo near hazardous cargo. Thus, they violated Clauses (i) and (q) of Regulation 6(1) of HCCAR, 2009.

(a) Sub-Section (2) of Section 141 of the Customs Act, 1962 reads as “(2) The imported or export goods may be received, stored, delivered, despatched or otherwise handled in a customs area in such manner as may be prescribed and the responsibilities of persons engaged in the aforesaid activities shall be such as may be prescribed.”

(b) In this regard, the IO found that Sub-section (2) was inserted in Section 141 vide the Finance Act, 2008 with effect from 10.05.2008 pursuant to which the HCCAR, 2009 were enacted. The IO found that Circular No.13/2009-Customs dated 23.03.2009 was issued by the CBIC for explaining the salient features of the HCCAR, 2009.

(c) The IO found that CCSP has violated Clauses (i) and (q) of Regulation 6(1) of HCCAR, 2009. Thus, violation of Section 141(2) of Customs Act, 1962 is also confirmed.

5.13. In view of the above, the IO found that charges against CCSP under clauses (i) and (q) of Regulation 6(1) of HCCAR, 2009, read with Section 141(2) of Customs Act, 1962 is conclusively proved against CCSP M/s Vaishno Logistics Yard (a Division of M/s Kestrel Aviation Pvt Ltd).

6. The CCSP had demanded examination and cross examination of Shri Narendra Bhagat, their Ex-Manager and Shri Prashant Mhatre, their Ex-Senior Security Officer whose statements were recorded by the CCSP Cell during the investigation which have been relied upon in the said SCN. However, vide email dated 04.03.2025 Shri Hans Raj Garg, consultant and authorized representative of M/s Vaishno Logistics Yard has withdrawn their request for cross examination.
7. The CCSP Vaishno Logistics Yard submitted a representation dated 15.07.2025 in reply to the Inquiry report submitted by the AC/CCSP. The CCSP has submitted that:
 - I. *they deeply regret the deficiencies observed at their facility and offer unconditional apology for any lapses that may have compromised compliance with the Handling of Cargo in Customs Area Regulations (HCCAR), 2009, and other applicable statutory provisions.*
 - II. *they affirm that their organization is committed to full compliance with the regulatory framework set by the Customs authorities. In line with this commitment, they have already initiated a series of corrective and preventive actions as outlined below:*
 - a) *Fire Safety and Emergency Preparedness*
 - *An internal safety audit has been conducted by a third-party expert to assess and strengthen our fire preparedness.*
 - *They had already upgraded all fire safety installations in accordance with the CIDCO and as per the recommendations of the Customs CCSP Cell.*
 - *Fire drills and safety training for their personnel have been scheduled quarterly with monitoring logs maintained for inspection.*
 - b) *Security Arrangements*
 - *Deployment of additional security personnel, along with installation of high-definition surveillance cameras at strategic points,*
 - *Access control protocols are being revisited and will be aligned strictly with CCSP Guidelines; ensuring only authorized personnel enter restricted areas.*
 - c) *Infrastructure and Housekeeping*
 - *Housekeeping measures have been reinforced and vendors have been strictly instructed to maintain high cleanliness standards.*
 - *Repairs and maintenance of internal Yard and loading/unloading bays are being prioritized with defined completion timelines.*
 - d) *Documentation and Record-Keeping*
 - *They are adopting a digital log and monitoring system for daily operations, inventory tracking, and incident reporting to ensure transparency and traceability.*

e) Training and Awareness

they recognize that compliance is not merely about infrastructure but also about people. Therefore, mandatory training sessions for our entire staff – covering CCSP responsibilities, fire and safety norms, and emergency response protocols – have already been initiated.

III. Assurance of Future Conduct

They give their firm assurance that every observation made in the Inquiry Report is being treated with the highest degree of priority. Going forward, a dedicated internal compliance officer shall be appointed to ensure all operations are in sync with Customs and CCSP requirements.

IV. They requested to consider their representation in good faith, keeping in view our cooperative approach and our intent to rectify all shortcomings expeditiously. They remain committed to supporting the Customs Department ensuring a secure, safe, and complaint logistics environment.

V. Request for Consideration

Given the proactive steps already taken they humbly request that this matter may be considered sympathetically, and any adverse action or penalty under the HCCAR, 2009 be waived or moderated in the interest of promoting voluntary compliance and continuous improvement.

VI. Clarification and Current status

They clarified that our CFS is presently not handling any hazardous cargo, and there is no hazardous cargo stored within the facility as on date. The incident in question appears to have occurred during a past operation when hazardous cargo was being handled on a limited basis.

Lastly, they requested to take a lenient view in the matter & also not to take any penal action against us.

RECORD OF PERSONAL HEARING

8. Personal Hearing in this matter was fixed on 18.08.2025 at 04:00 pm, on request of the noticee before me. Shri Manoj Nair, CFS head, Vaishno Logistics Yard attended the personal hearing on 18.08.2025. Shri Manoj Nair stated that they had filed written submissions which may be taken on record. The fire was contained in a brief period of time and there is no loss of revenue. That they had been audited six months earlier to the incident and no shortcomings were noticed. He requested to take a lenient view as subsequent to the fire accident they had taken several steps to ensure that such incident do not recur.

DISCUSSION AND FINDINGS

9.1. I have gone through the brief facts of the case, show cause notice served to M/s Vaishno Logistics Yard (hereinafter referred to as the noticee/CCSP), reply to the SCN, oral and written submissions of the Noticee in the personal hearings granted to them and the Inquiry report.

9.2. The facts of the case which are undisputed are that a fire had broken out in the premises of the CCSP, M/s Vaishno Logistics Yard on 15.01.2024 which was contained with help from fire brigade of CIDCO but not before an empty container, a New Hydraulic Excavator and 19000 kgs of ENA (Haz Class 3) cargo along with 28 MT of Methyl Ethyl Ketone Peroxide were damaged/burnt. Therefore, the issue before me is to decide whether the noticee had violated the Handling of Cargo in Customs Areas Regulations (HCCAR), 2009 while handling hazardous cargo in view of the Circulars, Public Notices and Instructions issued in this respect, and if so, whether the approval granted to them should be suspended under Regulation 11 of the HCCAR, 2009 and permission granted to them for handling, storing, receipt and despatch of imported and export hazardous cargo should be suspended. Also, whether the noticee is liable to any penalties as proposed in the SCN dated 22.5.2024 from F.No. GEN/152/2024-CCSP-O/o COMMR-CUS-GEN-NHAVA SHEVA.

9.3. I find that on 15.01.2024, a major fire had broken out in the hazardous area of the CFS M/s Vaishno Logistics Yard and the chemical Methyl Ethyl Ketone Peroxide (Haz class 5.2) was most likely to be the reason of the start of the fire, as admitted by the noticee in their written submissions dated 1.10.2024 (Page 6, para 13). I find that the noticee admits in the para 17.6(b) of their written submissions that the chemical Methyl Ethyl Ketone Peroxide which is classified as IMDG Haz Class 5.2 and UN No 3105 was stored in quantity more than permitted without following the prescribed protocol in this regard. Therefore, I find that the noticee has exceeded the threshold limit in storing the chemical Methyl Ethyl Ketone Peroxide prescribed under MSIHC Rules, 1989 and therefore, is in violation of Para 11 of Annexure-A to Public Notice No. 129/2020 dated 7.10.2020 which states that the provisions of the Hazardous Waste(Management, Handling, Transboundary), 2009 and the Manufacture, Storage and import of Hazardous Chemical Rules, 1989 and other relevant rules and regulations prescribed by the Government shall be adhered to in respect of storage and handling of such goods by the CCSP.

9.4. Further, vide their written submissions dated 01.10.2024 and 15.07.2025, the CFS M/s Vaishno Logistics Yard have contended that the exact cause of fire is still unknown. The IR submitted by AC, CCSP also states that the cause of the fire is still unknown and it is not certain that the fire started with the export consignment Methyl Ethyl Ketone Peroxide. Their Safety Officer states that they had submitted a report on 19.1.2024 which stated that *“the fire was most likely caused by chemical called Methyl Ethyl Ketone Peroxide, which is classified as IMDG Hazard Class 5.2 and UN No. 3105. This chemical is organic peroxide that can react with wood and metal-like materials upon contact. In this case, the fire was likely caused by a leakage of the said chemical, which then reacted with the wooden pallets.”* This contradiction in submissions not only reflects a lack of due diligence and transparency on the part of M/s Vaishno Logistics Yard but also establishes grave lapses in ensuring the safe storage, handling, and segregation of hazardous cargo. Such lapses amount to contravention of prescribed safety norms and regulatory

provisions, thereby endangering the safety of the premises and undermining the obligations cast upon the CFS operator under the HCCAR, 2009 and the Customs Act, 1962. Further, this also reflects the lackadaisical attitude on the part of the noticee in not trying to establish a reason for the fire. Their assertions that a series of corrective and preventive actions have been undertaken falls flat, because if the cause remains unknown, it would not be possible to take steps to mitigate the effects of the same.

9.5. The IO in his report states that the fire was controlled in time with the help of the CFS equipment and timely support from the CIDCO fire brigade, and that there was no loss of life, damage to cargo, or revenue impact. However, this appears more to be a matter of coincidence and quick external help rather than proof that the CFS had adequate safety measures in place. The fact that such damage did not occur on this occasion cannot be treated as a ground for leniency, as the risks to revenue, and human life were real and only narrowly avoided. That there has been a loss of export and general cargo is undisputed. Moreover, I find that the obligation cast upon a Customs Cargo Service Provider (CCSP) in terms of Regulation 5(1)(ii) of the HCCAR, 2009 is to provide a safe, secure and spacious premises for loading, unloading, handling storing of the cargo for the projected capacity and for the examination and other operations as may be required in compliance with any law for the time being in force. The fact that there has been no loss to government revenue does not in any way lessen the responsibility of the custodian in this case, which what both the noticee and the IO have been emphasizing, as Regulation 5(1)(ii) of HCCAR, 2009 read with Section 141(2) of the Customs Act, 1962 casts responsibility for the safety of export and import cargo on the custodian. The same are reproduced below:

Section 141(2) of the Customs Act, 1962

The imported or exported goods may be received, stored, delivered, dispatched or otherwise handled in customs area in such manner as maybe prescribed and the responsibilities of person engaged in the aforesaid activities shall be such as may be prescribed.

Regulation 5 (1) (ii) of the Handling of Cargo in Customs Area Regulations, 2009;

The Customs Cargo Service provider for custody of imported goods or export goods and for handling of such goods in a customs area shall fulfill the following conditions, namely:

(1) Provide the following to the satisfaction of the Commissioner of Customs, namely:

- (iii) safe, secure and spacious premises for loading, unloading, handling and storing of the cargo for the projected capacity and for the examination and other operations as may be required in compliance with any law for the time being in force;

9.6. It is pertinent to note, as already recorded in the SCN, that a major fire incident had earlier occurred on 03.12.2018 within the premises of M/s Vaishno Logistics Yard. Pursuant to that incident, a Show Cause Notice dated 06.03.2020 was issued to M/s Vaishno Logistics Yard, and after due adjudication, vide Order-in-Original No. 88/2020-21/Commr/NS-Gen/CAC/JNCH dated 17.02.2021, the permission granted to the CFS M/s Vaishno Logistics Yard for handling

hazardous cargo was suspended for a period of one year, i.e., from 17.02.2021 to 16.02.2022 and duty of Rs 76,90,802/- demanded along with applicable interest to fulfil their obligations under Regulation 5(6) of HCCAR 2009 towards duty and interest thereon on goods that were burnt during the fire along with a penalty of Rs. 50,000/- under Regulation 12(8) of HCCAR 2009 and a penalty of Rs 50,000/- under Section 158(ii) of the Customs Act, 1962. This earlier action was taken with the clear intent of impressing upon the noticee the seriousness of their lapses and to ensure that they undertake systemic corrective measures in their fire safety infrastructure and hazardous cargo management practices.

9.7. However, the recurrence of a similar fire incident in January 2024, within a short period after the earlier suspension, establishes beyond doubt that the CCSP has failed to internalize the lessons of the past and has not instituted effective remedial measures. Despite having had the opportunity and sufficient time to overhaul their safety protocols, improve fire-fighting preparedness, and strengthen compliance with statutory guidelines, the CCSP has exhibited a pattern of negligence and repeated non-compliance. This repeated occurrence indicates that the deficiencies in their safety management system are not incidental or isolated, but rather systemic and deep-rooted. I find that the noticee states that they are committed to pursue the zero tolerance policy in safety, security and environment matters but find them to be in repeated violations of the same and in violation of Regulation 5(1)(ii) of HCCAR, 2009 for putting export cargo under their custody to jeopardy.

9.8. Also, vide their written submissions the noticee claims that there has never been any serious observation relating to violation of the provisions of the HCCAR, 2009 and/or the Customs Act, 1962 by them, which is factually incorrect and demonstrates lack of honesty and transparency. For these repeated violations of the provisions of the Customs Act, 1962 and Handling of Cargo in Customs Areas Regulations, 2009, I hold that the noticee is liable to the maximum penalty imposable under Section 117 of the Customs Act, 1962 and Regulation 12(8) of the HCCAR, 2009 which are reproduced below:

Section 117 of the Customs Act, 1962: Penalties for contravention, etc., not expressly mentioned

Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding four lakh rupees.

Regulation 12(8) of the Handling of Cargo in Customs Area Regulations, 2009;

If any Customs Cargo Service provider contravenes any of the provisions of these regulations, or abets such contravention or who fails to comply with any provision of the regulation with which it was his duty to comply, then, he shall be liable to a penalty which may extend to fifty thousand rupees.

9.9. It is also a matter of serious concern that the CCSP stored general cargo with hazardous cargo in the hazardous yard. As per Para 12 of Annexure-A to Public Notice No. 129/2020 dated 07.10.2020, hazardous cargo must be received, handled and stored in such a manner that it does not hinder the movement of general cargo or endanger the safety of the premises. Also, the permission granted to handle hazardous cargo demarcates an area within which such hazardous cargo should be stored and condition (3) of the permission granted to the noticee on 14.7.2023 explicitly states that the demarcated area meant for storing hazardous cargo shall not be used to store any general cargo. By storing general cargo (such as a hydraulic excavator) with hazardous consignments like Methyl Ethyl Ketone Peroxide and Extra Neutral Alcohol not only violates the prescribed norms but also multiplies the risks of fire, explosion, and collateral damage. Such conduct shows disregard for established safety protocols and endangers lives, property, and public safety. The only defense of the noticee is that they violated the norms of handling hazardous cargo due to operational constraints. I find this to be a flimsy excuse and therefore find the noticee to be in violation of Regulation 6(1)(q) of the HCCAR, 2009 which states the responsibility of CCSP is to abide by all the provisions of the Act, and the rules, regulations, notifications and orders issued thereunder.

9.10. The noticee as well as the IO also states that the permission for handling, storing, receipt or dispatch of import and export hazardous cargo was granted by the Department just 6 months prior to the fire incident after required due diligence by the Customs authorities. However, I find that the storage of Hazardous chemical beyond permissible limits occurred just before the fire incident and which is admitted to be the most likely cause of fire. I therefore, find that the noticee to be in violation of clause (i) of Regulation 6(1) of HCCAR, 2009 which states that the CCSP shall be responsible for the safety and security of imported and export goods under its custody read with Section 141(2) of the Customs Act, 1962 which states that the imported and export goods are to be received, stored, delivered, dispatched or otherwise handled in a customs area in such manner as may be prescribed and the responsibilities of persons engaged in the aforesaid activities shall be such as may be prescribed.

9.11. I find that the procedure as set out in Regulation 12 of HCCAR, 2009 has been followed and there is no proposal in the SCN for revocation of approval granted to the CCSP, neither is there a proposal for forfeiture of any security for failure to comply with the provisions of the Act, and rules, regulations, notifications and orders made thereunder. I find that the proposal is for suspension of the approval granted to the noticee as CCSP. For all the aforesaid violations, I find that the suspension of approval as CCSP for a period of 15 days to be in order and find that the noticee is liable to penalties as set out in the SCN. Since this is a repeated violation, I find that imposition of maximum penalties would be in order.

9.12. M/s Vaishno Logistics Yard in its written submission dated 25.07.2025 has stated that the CFS is presently not handling any hazardous cargo, and there is no hazardous cargo stored within the facility as on date. I find that the permission for storage of hazardous cargo at the CFS Vaishno Logistics Yard has already expired on 13.07.2025. I therefore, find that no order is

required to be passed for suspension of their permission to handle hazardous cargo as proposed in the Show Cause Notice.

9.13. Therefore, I find that the CCSP has contravened the provisions of Regulations 5(1)(ii), 6(1)(i) and 6(1)(q) of the HCCAR, 2009 read with Section 141(2) of the Customs Act, 1962. Accordingly, they are liable to penal action under Section 117 of the Customs Act, 1962 and Regulation 12(8) of HCCAR, 2009.

ORDER

10. In view of the foregoing discussion and findings, I hereby pass the following order:

i. I order that the approval granted to M/s Vaishno Logistics Yard (a Division of Kestrel Aviation Pvt. Ltd.) as Customs Cargo Service Provider (CCSP) vide Public Notice No.65/2022 dated 10.11.2022 be suspended with effect from **01.09.2025 to 15.09.2025** under Regulation 11(1) of the Handling of Cargo in Customs Area Regulations 2009 subject to the following conditions:

a) Existing consignments in the CFS meant for export may be allowed.

b) Import Cargo-live consignments pending for clearance in the CFS may be allowed to be cleared.

c) Import Cargo for which action under Section 48 initiated and Auction Notice has been issued may be allowed.

ii. No order with respect to suspension of the permission to store hazardous goods is being passed, as the same had already expired on 13.07.2025.

iii. I impose a penalty of **Rs. 50,000/- (Rs. Fifty Thousand only)** under Regulation 12(8) of the HCCAR, 2009 on M/s Vaishno Logistics Yard.

iv. I impose a penalty of **Rs. 4,00,000/- (Rs. Four Lakhs only)** under Section 117 of the Customs Act, 1962 on M/s Vaishno Logistics Yard.

v. This order is issued without prejudice to any other action that may be initiated against the notice or any other person under the provisions of the Customs Act, 1962 or any other law for the time being in force in the Republic of India.

(B. Sumidaa Devi)
Commissioner of Customs,
NS (General), JNCH.

To,

M/s. Vaishno Logistics Yard,
Survey No 205/5, NH 48,
Near Chirle village, At Post-Jasai, Tal Uran,
Dist Raigarh- 410 206.

Copy to:

1. The Chief Commissioner of Customs, Mumbai Customs, Zone-II, JNCH.
2. The DC/AC, M/s. Vaishno Logistics Yard Pvt Ltd.
3. The DC/AC, CRAC, Mumbai-II, JNCH.
4. The DC/AC, CRRC, JNCH.
5. Superintendent (P), CHS Section, JNCH – For display on JNCH Notice Board.
6. Office Copy