
 सत्यमेव जयते	सीमाशुल्कआयुक्तकाकार्यालय(एनएस-V) OFFICE OF COMMISSIONER OF CUSTOMS (NS-V) जवाहरलालनेहरूकस्टमहाउस, न्हावा-शेवा JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA ताल-उरण, जिला- रायगढ़, महाराष्ट्र-400 707 TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA-400707	
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F. No. CUS/SHED/OBJ/78/2026-IMP (Docks B)-O/o Commr-CUS-Nhava Sheva-I

DIN No - 20260578NX 000051515C.

Date of Order: 18-05-2026

S/10-Adj-⁰⁶/2026-27/ADC/Gr. VA/ JNCH

Date of issue: .05.2026

DIN No.:

Passed by: MAZID KHAN

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

Order No: 156/2026-27/ADC/Gr.VA/NS-V/CAC/JNCH

Name of Party/Noticee: M/s. DESIGNER AUDIO INDIA PRIVATE LIMITED
(IEC No.- 0305003127)

मूलआदेश

1. यह प्रति जिस व्यक्तिको 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 सीमा शुल्क भवन, शेवा, ता. उरण, जिला - रायगढ़, महाराष्ट्र -400707 को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमा शुल्क (अपील) नियमावली, 1982 के अनुसार फॉर्म सी.ए.1 संलग्नक में की जानी चाहिए। अपील पर न्यायालय फीस के रूपमें 1.50 रुपये मात्र का स्टॉप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रति लगायी जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है तो इसपर न्यायालय फीस के रूपमें 1.50 रुपये का स्टॉप भी लगाया जायेगा जैसाकि न्यायालय फीस अधिनियम 1970 की अनुसूची 1, मदके 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 शास्तिके संबंध में विवाद होने पर शास्तिका 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 Designer Audio India Pvt Ltd. (IEC No.- 0305003127), having registered address at PUNIT INDUSTRIAL CSL, GALA B-12, PLOT D11/11A MIDC, TURBHE, NAVI MUMBAI, MAHARASHTRA-400705 filed Bill of Entry No. 7188924 dated 29.01.2026 through their Customs Broker Sylvester & Co. for import of goods described as "Amplifier, Turntable, Dust Cover, Phono Cartridge for Turntable Model, Audio Cable etc." as per Packing List and Invoice List. The importer declared the assessable value of the imported goods as Rs. 11,59,463.22/- and the total customs duty involved as Rs. 3,59,202/-. The details of the Bill of Entry are given below: -

Table-I

S. No.	CTH	Description	Quantity (Nos./Mtr.)	Assessable Value (Rs.)
1.	85185000	AMPLIFIER: 120W X 2 @8, COLOR: ALUMINIUM SILVER MODEL: L-509Z (230V)	1 Nos.	3,68,856.48/-
2.	85185000	AMPLIFIER: 110W X 2 @8, COLOR: ALUMINIUM SILVER MODEL: L-507Z (230V)	2 Nos.	5,23,459.69/-
3.	85193000	TURNTABLE COLOR: ALUMINIUM SILVER MODEL: PD-151 MKII (230V)	1 Nos.	1,64,342/-
4.	85193000	DUST COVER FOR TURNTABLE MODEL: PD-151 DUST COVER	1 Nos.	27,938.14/-
5.	85193000	PHONO CARTRIDGE FOR TURNTABLE MODEL LMC-5	1 Nos.	60867.41/-
6.	85444999	XLR AUDIO CABLE, 1.5M BLACK MODEL JPC-150	1.5 Mtr.	13999.50/-
TOTAL ASSESSABLE VALUE (Rs.)				11,59,463.22/-

2. During examination of the imported consignment, the examining officer observed that the goods mentioned at **Serial No. 1 & 2**, i.e., **Amplifier** is covered under the provisions of the E-Waste (Management) Rules, 2022 and falls under Item Code "CEEW12" specified under Schedule I of the said Rules, thereby requiring valid E-Waste (EPR) Registration at the time of import.

3. During examination and verification of import documents, the importer and Customs Broker failed to produce a valid E-Waste Registration Certificate or documentary evidence regarding exemption under MSME (Micro category). It was further informed by the importer that the application for EPR Registration had been filed subsequently on the CPCB portal after examination of the goods. Accordingly, objection was raised in the Bill of Entry for non-production of mandatory E-Waste Registration as required under the provisions of the E-Waste (Management) Rules, 2022.

4. The importer relied upon Public Notice No. 46/2023 in support of their claim for clearance of the goods. However, upon examination, it was observed that the said Public Notice pertains to the Plastic Waste Management Rules, 2016 and not to the E-Waste (Management) Rules, 2022. Therefore, the contention of the importer was found not applicable to the present import consignment involving amplifiers covered under Item Code CEEW12.
5. Subsequently, M/s Designer Audio India Pvt Ltd. vide letter dated 18.02.2026 submitted an undertaking before Customs authorities stating that the imported audio/video systems and electronic goods would be stored securely at their premises after clearance from the Container Freight Station and that the goods would neither be used, sold, nor disposed of until submission of the EPR E-Waste Registration Certificate and without prior approval of Customs authorities. The importer further requested provisional release of the goods on the basis of the said undertaking and execution of an End Use Bond.
6. Thereafter, vide letter dated 23.02.2026, the importer again requested reassessment of the Bill of Entry and reiterated that the imported cargo covered under Bill of Entry No. 7188924 dated 29.01.2026 would remain stored in their warehouse until completion of compliance under the E-Waste (Management) Rules, 2022. The importer also undertook to submit a copy of the online EPR Registration Certificate for applicable EEE Item Code CEEW12 to the Customs authorities prior to release of the imported consignment and further declared that the goods would not be put to use until the EPR Registration Certificate was obtained from the competent authority and furnished before Customs.
7. Considering the undertaking furnished by the importer and the proposal for execution of an End Use Bond, the goods were considered for provisional release subject to fulfillment of the prescribed conditions. Accordingly, the Bill of Entry was recalled for further necessary action in connection with reassessment and provisional clearance formalities.
8. Subsequently, vide letter dated 26.02.2026, the importer informed that they were unable to upload the End Use Bond electronically through the ICEGATE E-Bond module due to technical issues persisting for several days. The importer therefore requested permission for manual submission and acceptance of the bond to facilitate reassessment and clearance of the consignment.
9. In this regard, reference was made to Public Notice No. 01/2026, particularly Para 8 thereof, which provides that in cases where technical issues relating to electronic filing of bond or bank guarantee persist, manual submission of Bond/Bank Guarantee may be permitted only with prior approval of the Additional/Joint Commissioner of Customs, TSK, NS-III, JNCH. Accordingly, it was observed that the matter regarding acceptance of manual bond required approval from the competent authority, i.e., Additional/Joint Commissioner of Customs (TSK), NS-III, JNCH.
10. Thereafter, vide letter dated 24.03.2026 submitted by Customs Broker Sylvester & Co. on behalf of the importer, a copy of the EPR Registration Certificate bearing No. B-29016(13472)(EPR-Registration)/25/WM-III dated 24.03.2026 issued by the Central Pollution Control Board was produced before Customs authorities. The said certificate was obtained after filing of the subject Bill of Entry dated 29.01.2026.
11. Upon examination of the documents and chronology of events, it was observed that the requisite EPR Registration Certificate under the E-Waste (Management) Rules, 2022 was not available with the importer at the time of filing of the Bill of Entry and examination of the goods, and the same was obtained subsequently on 24.03.2026. Accordingly, it appeared that the importer had imported the goods without possessing the mandatory EPR Registration required under the E-Waste (Management) Rules, 2022 at the material time, thereby rendering the goods liable for action under the applicable legal provisions.
12. Further, vide letter dated 20.04.2026 addressed to the Joint Commissioner of

Customs, NS-V, JNCH, Nhava Sheva, the importer referred to the ongoing adjudication proceedings in the matter and stated that they had received an email dated 16.04.2026 from the department calling them for Personal Hearing in the case.

13. In view of the above submissions, the importer requested waiver of issuance of Show Cause Notice as well as waiver of Personal Hearing. The importer also enclosed a copy of their EPR E-Waste Registration Certificate bearing No. B-29016(13472)(EPR-Registration)/25/WM-III dated 24.03.2026 issued by the Central Pollution Control Board in support of their submissions.

14. Legal Provisions under Customs Act, 1962: The relevant provisions of law relating to import of goods in general, the policy and rules relating to imports, the liability of the goods to confiscation and the persons concerned are liable to penalty for illegal importation under the provisions of the customs act, 1962 and the other laws for the time being in force are summarized as below: -

14.1 *Section 2(33) in The Customs Act, 1962:* "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;

14.2 *As per the provisions of Section of the customs act, 1962:*

46(4) The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, 12[and such other documents relating to the imported goods as may be prescribed].

46(4A) The importer who presents a bill of entry shall ensure the following, namely:

the accuracy and completeness of the information given therein;

the authenticity and validity of any document supporting it; and

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.]

14.3 *Section 17(1) of the Customs Act, 1962,* provides for self-assessment of duty on imported goods by the importer himself by filing a bill of entry. Under this mode of self-assessment, the bill of entry was self-assessed by importer; with regard to correctness of classification, value, rate of duty, exemption notification or any other relevant particulars having bearing on correct assessment of duty on import.

14.4 *SECTION 111 of Customs Act, 1962. Confiscation of improperly imported goods, etc. –*

The following goods brought from a place outside India shall be liable to confiscation: -

(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

14.5 *Section 112(a) Penalty for improper importation of goods, etc.'*

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 111, or abets the doing or omission of such an act.

14.6 **Section 125 Option to pay fine in lieu of confiscation-**

(1) Whenever confiscation of any goods is authorized by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods (or, where such owner is not known, the person from whose possession or custody such goods have been seized), an option to pay in lieu of confiscation such fine as the said officer thinks fit.

(2) Where any fine in lieu of confiscation of goods is imposed under subsection (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges, payable in respect of such goods.

14.7 **Section (11) of the Foreign Trade (Development and Regulation) Act, 1992**

(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 thereunder and the foreign trade policy for the time being in force.

(2) Where any person makes or abets or attempts to make any export or import in contravention of any provision of this Act or any rules or orders made thereunder or the foreign trade policy, he shall be liable to a penalty of not less than ten thousand rupees and not more than five times the value of the goods or services or technology in respect of which any contravention is made or attempted to be made, whichever is more.

14.8 **Foreign Trade (Regulations) Rules, 1993**

As per Rule 11 of the Foreign Trade (Regulation) Rules, 1993, On the importation into any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or any other documents prescribed under the Customs Act, 1962, state the value, quantity, quality and description of such goods to the best of his knowledge and belief and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or any other documents.

14.9 **E-Waste (Management) Rules, 2022-**

The requirement for mandatory EPR Registration prior to import of notified Electrical and Electronic Equipment (EEE) under the E-Waste (Management) Rules, 2022 flows from the combined reading of the following provisions: -

1. Rule 2 – Application: -

The Rules apply to every manufacturer, producer, refurbisher, dismantler and recycler involved in manufacture, sale, transfer, purchase, refurbishing, dismantling, recycling and processing of e-waste or electrical and electronic equipment listed in Schedule I.

2. Rule 3(1)(t) – Definition of “Producer”-

A “producer” includes any person or entity who: -

- a. manufactures and sells EEE under its own brand; or
- b. offers to sell imported EEE and their components/parts/spares; or
- c. imports used EEE.

Thus, an importer of notified EEE becomes a “producer” under the Rules.

3. Rule 6(1) – Responsibilities of the Producer

This is the key provision mandating registration. It states that: -

“The producer of electrical and electronic equipment listed in Schedule I shall be responsible for –

(1) registration on the portal ...”

The “portal” refers to the CPCB E-Waste EPR Portal.

4. Schedule I -

Contains the notified categories of Electrical and Electronic Equipment (EEE). Goods falling under these categories attract the EPR obligations under Rule 6.

15. Personal Hearing

15.1 A Personal Hearing was scheduled on 16.04.2026 in respect of Bill of Entry No. 7188924 dated 29.01.2026 filed by M/s Designer Audio India Pvt Ltd. through Customs Broker Sylvester & Co. for import of amplifier and related electronic goods. In response, the importer submitted vide letter dated 20.04.2026 that no formal Show Cause Notice (SCN) had been issued and only verbal communication regarding the allegations had been made.

15.2 The importer contended that in absence of a Show Cause Notice, they were unable to prepare an effective defence or make meaningful submissions in the adjudication proceedings. The importer further submitted that they had already applied for EPR Registration after examination of the goods, had undertaken not to use or dispose of the imported goods pending compliance, and had stored the goods securely in their warehouse.

15.3 The importer also produced EPR Registration Certificate No. B-29016(13472)(EPR-Registration)/25/WM-III dated 24.03.2026 issued by the Central Pollution Control Board and requested waiver of both Show Cause Notice and Personal Hearing. The submissions, undertakings, and documentary evidence furnished by the importer were taken on record for adjudication purposes.

16. Discussion and Findings

16.1 I find that M/s Designer Audio India Pvt Ltd. filed Bill of Entry No. 7188924 dated 29.01.2026 through their Customs Broker Sylvester & Co. for import of goods described as amplifier, turntable, dust cover, phono cartridge and audio cables as per Packing List and Invoice. During examination of the imported goods, the examining officer observed that the goods mentioned at **Serial No. 1 & 2**, i.e., **Amplifier** comes under the provisions of the E-Waste (Management) Rules, 2022 and falls under Item Code “CEEW12” specified under Schedule I of the said Rules. The details of the impugned goods are as follows: -

Table-II

S. No.	CTH	Description	Quantity (Nos./Mtr.)	Assessable Value (Rs.)
1.	85185000	AMPLIFIER: 120W X 2 @8, COLOR: ALUMINIUM SILVER MODEL: L-509Z	1 Nos.	3,68,856.48/-

		(230V)		
2.	85185000	AMPLIFIER: 110W X 2 @8, COLOR: ALUMINIUM SILVER MODEL: L-507Z (230V)	2 Nos.	5,23,459.69/-
TOTAL ASSESSABLE VALUE (Rs.)				8,92,316.17/-

16.2 Under the provisions of the E-Waste (Management) Rules, 2022, import of goods covered under Schedule I requires the importer to possess a valid EPR (Extended Producer Responsibility) Registration Certificate issued by the competent authority at the time of importation. In the present case, during examination and document verification, the importer as well as the Customs Broker failed to produce any valid EPR Registration Certificate or documentary evidence regarding exemption under MSME (Micro category).

16.3 The importer admitted during the course of examination that they had subsequently applied for EPR Registration on the CPCB portal after examination of the goods. This itself establishes that the importer was not in possession of the mandatory registration at the time of filing of the Bill of Entry and importation of the goods. Therefore, the goods were rightly objected to for non-compliance with the provisions of the E-Waste (Management) Rules, 2022.

16.4 I find that the importer attempted to rely upon Public Notice No. 46/2023 in support of their request for clearance of the imported goods. However, upon examination of the said Public Notice, it is evident that the same pertains to the Plastic Waste Management Rules, 2016 and has no applicability to imports governed under the E-Waste (Management) Rules, 2022. Hence, the reliance placed by the importer on the said Public Notice is misplaced and not tenable in law.

16.5 Subsequently the importer vide letter dated 18.02.2026 furnished an undertaking stating that the imported audio/video systems and electronic items would be securely stored at their premises after clearance and would neither be used, sold nor disposed of until submission of the EPR Registration Certificate and without prior approval of Customs authorities. The importer further requested provisional release of the goods on the basis of such undertaking and execution of an End Use Bond.

16.6 I find that vide further communication dated 23.02.2026, the importer reiterated their undertaking and confirmed that the imported goods covered under Bill of Entry No. 7188924 dated 29.01.2026 would remain stored in their warehouse until completion of compliance under the E-Waste (Management) Rules, 2022. The importer also undertook to submit a copy of the EPR Registration Certificate prior to release of the goods and declared that the goods would not be put to use until compliance was completed.

16.7 Considering the undertaking submitted by the importer and the proposal for execution of End Use Bond, the goods were considered for provisional release subject to fulfillment of prescribed conditions. Accordingly, the Bill of Entry was recalled for necessary reassessment and provisional release formalities.

16.8 Thereafter, vide letter dated 26.02.2026, the importer submitted that due to technical issues in the ICEGATE E-Bond module, they were unable to upload the End Use Bond electronically and therefore requested permission for manual submission and acceptance of the bond.

16.9 Public Notice No. 01/2026 governing filing of electronic bonds clearly provides under Para 8 that where technical issues persist, manual filing of Bond or Bank Guarantee may be permitted only with prior approval of the Additional/Joint Commissioner of Customs, TSK, NS-III, JNCH. Accordingly, the competent authority for permitting manual submission of bond in the present case was the Additional/Joint Commissioner of Customs, TSK, NS-III, JNCH.

16.10 I find that subsequently, vide letter dated 24.03.2026 submitted through Customs Broker Sylvester & Co., the importer produced a copy of EPR Registration Certificate bearing No. B-29016(13472)(EPR-Registration)/25/WM-III dated 24.03.2026 issued by the Central Pollution Control Board. Thus, it is an admitted fact on record that the EPR Registration Certificate was obtained only on 24.03.2026, much after filing of the Bill of Entry dated 29.01.2026.

16.11 I find that the subsequent production of the EPR Registration Certificate does not regularize the initial non-compliance committed at the time of importation, as the requirement under the E-Waste (Management) Rules, 2022 is to possess valid registration at the time of import itself. Therefore, the importer imported the goods in contravention of the provisions of the E-Waste (Management) Rules, 2022 by filing the Bill of Entry without possessing the requisite EPR authorization.

16.12 I find that the importer vide letter dated 20.04.2026 addressed to the Joint Commissioner of Customs, NS-V, JNCH referred to the adjudication proceedings initiated in the matter and stated that they had received an email dated 16.04.2026 calling them for Personal Hearing. Accordingly, the importer requested waiver of issuance of Show Cause Notice as well as waiver of Personal Hearing.

16.13 I find that the importer had enclosed a copy of the EPR Registration Certificate bearing No. B-29016(13472)(EPR-Registration)/25/WM-III dated 24.03.2026 issued by the Central Pollution Control Board along with their submissions. However, the fact remains that the said registration was admittedly obtained subsequent to filing of the Bill of Entry and after examination of the imported goods.

16.14 I find that the conduct of the importer in subsequently obtaining the EPR Registration Certificate and furnishing undertakings for non-use and secure storage indicates that the importer has ultimately complied with the substantive requirement of obtaining EPR Registration, though such compliance was delayed and not available at the time of importation. The violation in the present case therefore pertains to procedural and regulatory non-compliance existing at the time of import.

16.15 I find that the imported goods, namely amplifier and related electronic items, are not prohibited goods per se but are restricted for import subject to fulfillment of conditions prescribed under the E-Waste (Management) Rules, 2022. Since the importer failed to fulfill the mandatory condition of possessing valid EPR Registration at the time of importation, the goods became liable for action under the relevant provisions of the Customs Act, 1962.

16.16 I find that the subsequent production of the EPR Registration Certificate dated 24.03.2026 issued by the Central Pollution Control Board mitigates the gravity of the violation to some extent, as the importer has eventually obtained registration from the

competent authority and undertaken not to use or dispose of the imported goods without Customs permission. However, such subsequent compliance cannot obliterate the original contravention committed at the time of filing of the Bill of Entry.

16.17 I therefore find that the importer contravened the provisions of the E-Waste (Management) Rules, 2022 by importing goods falling under Item Code CEEW12 without possessing a valid EPR Registration Certificate at the time of importation, thereby rendering the goods liable for action under the provisions of the Customs Act, 1962 under Section 111(m) of the Customs Act, 1962. For said contravention, I hold that the importer is also liable for penal action under Section 112(a) of the Act.

ORDER

17. In view of the foregoing facts and findings, I pass the following order: -

17.1 I order for confiscation of the goods mentioned at **Serial No. 01 & 02** covered under the Bill of Entry No. 7188924 dated 29.01.2026, having assessable value of **Rs. 8,92,316.17/-** under Section 111(d) of the Customs Act, 1962 read with the E-Waste (Management) Rules, 2022.

17.2 However, I give the importer an option to redeem the confiscated goods upon payment of redemption fine of Rs. 50,000/- (Rupees Fifty Thousand Only) under Section 125(1) of the Customs Act, 1962, in addition to payment of applicable duty and charges under Section 125(2) of the Act.

17.3 I impose a penalty of Rs. 5,000/- (Rupees Five Thousand Only) on M/s. DESIGNER AUDIO INDIA PRIVATE LIMITED under Section 112(a)(i) of the Customs Act, 1962 for their act of omission and commission which rendered the goods liable to confiscation.

18. This order is issued without prejudice to any other action that may be taken in respect of the goods in question and/or against the persons concerned or any other person, if found involved under the provisions of the Customs Act, 1962 and/ or any other law for the time being in force in the Republic of India.

Digitally signed by
Mazid Khan
Date: 18-05-2026
15:53:47

(Mazid Khan)

Additional Commissioner of Customs
Gr VA, NS-V, JNCH, Nhava Sheva

To,
M/s. DESIGNER AUDIO INDIA PRIVATE LIMITED (IEC No.- 0305003127)
PUNIT INDUSTRIAL CSL, GALA B-12,
PLOT D11/11A MIDC, TURBHE,
NAVI MUMBAI, MAHARASHTRA-400705

Copy to: -

- 1) The Dy. Commissioner of Customs, Review Cell, JNCH Nhava Sheva.
- 2) The Dy. Commissioner of Customs, CAC, NS-V, JNCH Nhava Sheva.
- 3) The Dy. Commissioner of Customs, EDI, NS-V, JNCH Nhava Sheva.