

Government of India (भारत सरकार)
Department of Commerce (वाणिज्य विभाग)
Directorate General of Foreign Trade (विदेश व्यापार महानिदेशालय)
Vanijya Bhawan, New Delhi-110011 वाणिज्य भवन, नई दिल्ली

01/89/180/44/PSIA/AM-24/PC(A)

Date of Order: 31.07.2026

Date of Issue: 31.07.2026

Name of the Agency:

M/s Wayship Technical Solutions
Worldwide Pvt. Ltd.
C-3/1 T/F Vasant Vihar,
South West Delhi,
DELHI, Delhi- 110057

Order passed by:

Shri Rakesh Kumar

Addl. Director General of Foreign Trade

ORDER-IN-ORIGINAL

Any person/party aggrieved by this order may prefer an appeal under Section 15 of the Foreign Trade (Development and Regulation) Act, 1992, before the Competent Authority. The appeal may be filed within 45 days from the date of receipt of this Adjudication Order, together with a copy of this Order and a complete set of evidence relied upon, as an Annexure to the appeal.

2. Any person/party desirous of filing an appeal against this order shall deposit the penalty amount and produce proof of payment of the penalty amount along with the appeal to the Appellate Authority, failing which the appeal is liable to be rejected for



non-compliance with the provisions of Section 15 of the Foreign Trade (Development and Regulation) Act, 1992.

3. The penalty amount is to be deposited under the Head of Account “1453 Foreign Trade and Export Promotion Minor Head 102 other receipts fines and penalties etc. Imports and Exports Control Organization”. Evidence of payment of the penalty is required to be furnished to the Adjudicating Authority within 45 days from the date of service of this Adjudication Order.

4. FACTS OF THE CASE

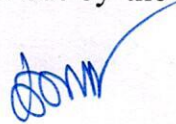
4.1 M/s Wayship Technical Solutions Worldwide Pvt. Ltd., C-3/1 T/F Vasant Vihar, South West Delhi, DELHI, Delhi-110057 (hereinafter referred to as the ‘Agency’) is a Pre-Shipment Inspection Agency (PSIA) recognized by the Directorate General of Foreign Trade (DGFT) vide Public Notice No. 11/2024-2025 dated 12.06.2024. The Agency was granted recognition as per Para 2.52 of the Handbook of Procedures (hereinafter referred to as ‘HBP’), as amended from time to time, for conducting pre-shipment inspections of metallic scrap consignments intended for import into India and issuing Pre-Shipment Inspection Certificates (hereinafter referred to as ‘PSICs’) in connection therewith.

4.2 During the review of records for the period 1st January 2024 to 31st August 2024, it was observed that the Agency had issued a significantly large number of PSICs covering a vast geographical range in a manner inconsistent with its available personnel and resources. Analysis of the inspection data revealed that the highest number of inspections reported on a single day was 54, on 08.08.2024, followed by 53 inspections on 17.07.2024, 42 inspections on 15.07.2024, 38 inspections on 02.07.2024, 36 inspections on 26.06.2024, 35 inspections on 15.08.2024, 34 inspections each on 19.08.2024 and 20.08.2024, 32 inspections on 10.07.2024, and 31 inspections on

01.07.2024. This volume of inspections reported within single-day windows, spread across a wide range of countries, far exceeded what was physically and logistically feasible for the equipment and personnel declared by the Agency.

4.3 On further examination of records, it was observed that PSICs issued against single registered instruments were reflected as having been issued on the same date, i.e. 08.08.2024, by multiple inspectors of the Agency operating from geographically distant and incompatible locations. Instrument No. 110059 was reflected against a total of 17 Pre-Shipment Inspections conducted on 08.08.2024 by three inspectors of the Agency, namely Mr. Jai, Mr. Munasar and Mr. Sivadas Ramankutty, operating respectively from Gambia, Mozambique and Somalia. Instrument No. 110060 was reflected against a total of 02 Pre-Shipment Inspections conducted on the same date by two inspectors, Mr. Julian Morales and Mr. Ricardo Lazaro, operating from Congo and Dominican Republic respectively. Instrument No. 110061 was reflected against a total of 09 Pre-Shipment Inspections conducted on the same date by two inspectors, Mr. Everette Rolle and Mr. Halim Hussein, operating from Bahamas and Congo respectively. Instrument No. 110064 was reflected against a total of 36 Pre-Shipment Inspections conducted on the same date by two inspectors, Mr. Antonio Banderas and Mr. Halim Hussain, operating from Congo and Dominican Republic respectively.

4.4 The issuance of multiple PSICs on the same day by different inspectors at geographically distant locations using the same inspection instrument raises serious concerns regarding the integrity and coordination of the inspection process. Such issuance within a single day does not appear to be practically feasible and gives rise to a reasonable apprehension that the PSICs may have been issued in a routine or “table-based” manner, without the actual conduct of the requisite physical inspections. The facts and circumstances available on record cast a reasonable doubt on the fairness and certainty of the operations carried out by the PSIA and undermine the credibility of the certifications issued thereunder.

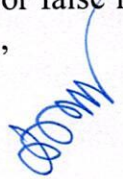


4.5 As per Para 2.51 of the HBP, the import of any form of metallic waste/scrap will be subject to the condition that it will not contain hazardous, toxic waste, radioactive contaminated waste/scrap containing radioactive material, any type of arms, ammunition, mines, shells, live or used cartridge or any other explosive material in any form either used or otherwise. Hence, the import of metallic waste or scrap is a matter of national security interest and recognition of the agencies and subsequent issuance of PSICs will be subject to strict scrutiny.

4.6 In view of the above, Para 2.53(a) of the HBP provides, 'In case of any mis-declaration in PSIC or mis-declaration in the online application form for recognition as PSIA, the PSIA would be liable for penal action under the Foreign Trade (Development & Regulation) Act, 1992, as amended, in addition to suspension/cancellation of recognition.'

4.7 Further, as per Section 11(2) of the Foreign Trade (Development & Regulation) Act, 1992 (hereinafter referred as 'FTDR' Act), '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 as prescribed thereunder.'

4.8 Additionally, as per Section 11(3) of the FTDR Act, 'Where any person signs or uses, or causes to be made, signed or used, any declaration, statement or document submitted to the Director General or any officer authorised by him under this Act, knowing or having reason to believe that such declaration, statement or document is forged or tampered with or false in any material particular, he shall be liable to a penalty as prescribed thereunder.'



4.9 In compliance with Section 14 of the FTDR Act, a Show Cause Notice bearing No. 01/89/180/44/PSIA/AM-24/PC(A) dated 24.09.2024 was issued setting out the specific discrepancies and relied-upon evidence, informing the Agency of the grounds on which it was proposed to impose a penalty, including suspension or cancellation, and calling upon it to make a representation within such reasonable time before the Adjudicating Authority. A personal hearing was accordingly provided on 31.12.2024. Subsequently, consequent upon the transfer of the adjudicatory proceedings to a new Adjudicating Authority, an Addendum to the Show Cause Notice bearing No. 01/89/180/44/PSIA/AM-24/PC(A) dated 10.04.2026 was issued and, in furtherance of and to ensure scrupulous compliance with the principles of natural justice, the Agency was afforded a fresh opportunity of personal hearing before the new Adjudicating Authority, which was fixed for 19.05.2026. Prior to the scheduled hearing, the Agency submitted that it was unable to appear as its authorised representative was unavailable due to unavoidable circumstances and requested, in the interest of the principles of natural justice, that it be permitted to place on record its detailed and final written submissions along with supporting documents. Although the Agency did not appear for the personal hearing on the scheduled date, its request was acceded to and its written submissions dated 25.05.2026 were duly taken on record and considered during the adjudication proceedings, thereby ensuring full compliance with the principles of natural justice.

5. SUBMISSIONS OF THE AGENCY

The Agency, vide its reply to the Show Cause Notice and the Addendum thereto, and through submissions made during the personal hearings held on 31.12.2024, and through its written submission dated 25.05.2026, submitted the following before the Adjudicating Authority.



5.1 The Agency submitted that the allegations raised in the Addendum are primarily based upon interpretation of portal-based issuance records without due consideration of the actual operational mechanism governing international inspection services and issuance of PSICs. It was submitted that, in ordinary commercial operations, physical inspection represents only one component of the overall certification procedure, with several additional stages following, including preparation and review of inspection observations, verification of shipping particulars, document reconciliation, internal compliance checks, and synchronization with shipment documentation prior to final issuance/uploading of the PSIC. It was further submitted that the DGFT portal merely captures the final issuance stage of the certificate and does not record the actual timing of physical inspections or internal processing stages, and that inspection activities undertaken across multiple international jurisdictions operating under different time zones may naturally result in similarity of issuance dates across geographically distinct locations.

5.2 Without prejudice to the foregoing, the Agency relied upon Public Notice No. 46 (2015-2020) dated 14.01.2022, whereby imports of metallic scrap from specified safe countries/regions including USA, UK, Canada, Australia, New Zealand and European Union member states were exempted from the mandatory requirement of PSIC through designated ports, amending Para 2.54(d)(v)(iv) of the HBP. The Agency submitted that, in practical trade transactions, importers, overseas suppliers, shipping agencies, customs facilitators, or financing institutions frequently continue to insist upon issuance of PSICs for such consignments as an additional procedural safeguard or for documentary convenience, and that issuance of PSICs in relation to such safe-country consignments cannot reasonably be construed as evidence of operational impossibility, irregularity, or non-compliance.

5.3 The Agency further submitted that the DGFT portal presently lacks functionality for cancellation, modification, or replacement of uploaded PSICs, and that whenever

amendments become necessary due to revised importer particulars, split consignments, changes in shipment details, high seas sale transactions, or other logistical modifications, fresh PSICs are required to be generated while previous entries continue to remain visible within the portal database, resulting in duplication-like appearances and inflated numerical patterns despite several entries merely corresponding to revised or superseded certificates. It was submitted that the DGFT portal does not maintain detailed operational metadata such as inspection timings, synchronization logs, internal review histories, or field movement records, and that portal-generated data in isolation cannot conclusively establish alleged non-inspection.

5.4 The Agency submitted that no direct or substantive evidence has been produced to establish that inspections were not physically conducted, that no specific shipment has been identified where actual field-level material disproves inspection activity, and that no importer complaint, customs objection, adverse stakeholder communication, or contradictory inspection record has been relied upon in support of the allegations. The Agency also submitted that despite repeated requests, the complete relied-upon records, datasets, and analytical criteria relied upon by the Authority have not been supplied, materially prejudicing the Agency's ability to provide detailed transaction-specific explanations.

5.5 The Agency submitted that it has consistently endeavoured to operate within the framework of the Foreign Trade Policy and the Handbook of Procedures, has maintained internal compliance systems intended to ensure operational reliability and procedural integrity, and has never indulged in any unethical or fraudulent practice. The Agency prayed that the Addendum to the Show Cause Notice be withdrawn/dropped in entirety and that no coercive or adverse action, including suspension, cancellation, or blacklisting, be taken against it.



6. DISCUSSIONS AND FINDINGS

6.1 At the outset, the principal issue for determination is whether the Pre-Shipment Inspection Certificates (PSICs) issued by the Agency represent inspections actually carried out in accordance with the provisions of the Foreign Trade Policy and Handbook of Procedures or whether the records maintained by the Agency disclose such operational impossibilities and inconsistencies as to render the certifications unreliable. The proceedings are founded not on assumptions but on analysis of PSIC data available on record, inspection particulars furnished by the Agency, and the deployment details of inspectors and inspection instruments.

6.2 The proceedings arise from specific discrepancies noticed in the inspection records maintained and uploaded by the Agency. Examination of the records revealed that identical DGFT-approved inspection instruments were reflected as having been utilised simultaneously by different inspectors operating from geographically distant and mutually incompatible locations on the same date. Such deployment is inherently inconsistent with the physical use of a single inspection instrument and raises serious doubts regarding the integrity, traceability and authenticity of the inspections certified by the Agency. The issue under consideration is therefore not confined to the number of PSICs generated or uploaded but concerns the veracity of the inspection process itself, which forms the very foundation of recognition granted to a Pre-Shipment Inspection Agency under the Foreign Trade Policy and the Handbook of Procedures.

6.3 One of the several illustrative instances evidencing such operational infeasibility is reproduced below:

Sr. No.	PSIC Number	Inspector Name	Inspection Country	Inspection Date	Sr No. of Instrument
1.	PSICWAYSHIP TECHNICAL SOLUTIONS WORLDWIDE PRIVATE	HALIM HUSSAIN	Congo	08/08/2024	110064

	LIMITED364418AM25				
2.	PSICWAYSHIP TECHNICAL SOLUTIONS WORLDWIDE PRIVATE LIMITED367609AM25	ANTONIO BANDERAS	Dominican Republic	08/08/2024	110064
3.	PSICWAYSHIP TECHNICAL SOLUTIONS WORLDWIDE PRIVATE LIMITED368025AM25	ANTONIO BANDERAS	Dominican Republic	08/08/2024	110064
4.	PSICWAYSHIP TECHNICAL SOLUTIONS WORLDWIDE PRIVATE LIMITED371296AM25	ANTONIO BANDERAS	Dominican Republic	08/08/2024	110064
5.	PSICWAYSHIP TECHNICAL SOLUTIONS WORLDWIDE PRIVATE LIMITED372981AM25	ANTONIO BANDERAS	Dominican Republic	08/08/2024	110064
6.	PSICWAYSHIP TECHNICAL SOLUTIONS WORLDWIDE PRIVATE LIMITED373241AM25	ANTONIO BANDERAS	Dominican Republic	08/08/2024	110064
7.	PSICWAYSHIP TECHNICAL SOLUTIONS WORLDWIDE PRIVATE LIMITED381807AM25	ANTONIO BANDERAS	Dominican Republic	08/08/2024	110064
8.	PSICWAYSHIP TECHNICAL SOLUTIONS WORLDWIDE PRIVATE LIMITED398121AM25	ANTONIO BANDERAS	Dominican Republic	08/08/2024	110064
9.	PSICWAYSHIP TECHNICAL SOLUTIONS WORLDWIDE PRIVATE LIMITED398630AM25	ANTONIO BANDERAS	Dominican Republic	08/08/2024	110064
10.	PSICWAYSHIP TECHNICAL SOLUTIONS WORLDWIDE PRIVATE LIMITED398714AM25	ANTONIO BANDERAS	Dominican Republic	08/08/2024	110064

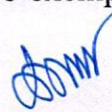
6.4 The record discloses, inter alia, that Instrument No. 110059 was reflected against 17 Pre-Shipment Inspections on 08.08.2024 undertaken by inspectors operating from Gambia, Mozambique and Somalia. Similarly, Instrument No. 110060 was reflected as having been simultaneously used by inspectors operating from Congo and Dominican



Republic, Instrument No. 110061 by inspectors operating from Bahamas and Congo, and Instrument No. 110064 by inspectors operating from Congo and Dominican Republic, all on the same date. The simultaneous deployment of the same registered inspection instrument across different countries separated by substantial geographical distances is incapable of physical execution and is fundamentally inconsistent with the mandatory requirement that inspections be conducted through approved inspection instruments actually available at the place of inspection.

6.5 The Agency has submitted that the allegations are based merely upon interpretation of DGFT portal records without appreciating the operational mechanism governing international inspections, the multi-stage process involved in issuance of PSICs, and differences arising on account of international time zones. The submission is found to be devoid of merit. The proceedings are not founded merely upon portal-generated issuance dates or numerical analysis of certificates but upon the inspection particulars declared by the Agency itself in the PSICs, including the identity of the inspection instrument, the inspector conducting the inspection, the place of inspection and the corresponding inspection records. The discrepancies identified in the Show Cause Notice and the Addendum establish repeated instances where the same DGFT-approved inspection instrument was reflected as having been simultaneously deployed by different inspectors at geographically distant and mutually incompatible locations on the same date. Such operational impossibility cannot be explained by subsequent document processing, internal review, synchronization with shipment documentation, differences in time zones, or the timing of uploading of PSICs on the DGFT portal. The Agency has also failed to produce any contemporaneous deployment records, movement registers, inspection logs or any other documentary evidence capable of reconciling these discrepancies. The submission is therefore rejected.

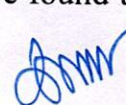
6.6 The Agency has further relied upon Public Notice No. 46 (2015-2020) dated 14.01.2022 to contend that imports from specified safe countries are exempted from the



mandatory requirement of PSIC and that issuance of PSICs for such consignments is frequently undertaken voluntarily for commercial convenience. The contention is wholly irrelevant to the issues involved in the present proceedings. The allegations do not pertain to the permissibility of issuing PSICs for consignments originating from safe countries. The issue under consideration is whether the inspections certified by the Agency were actually conducted in accordance with the prescribed procedure using DGFT-approved inspection instruments. Even where issuance of a PSIC is voluntary, the inspection, if certified, must necessarily be genuine, physically conducted and compliant with the requirements prescribed under the Foreign Trade Policy and the Handbook of Procedures. The safe-country exemption neither dispenses with the obligation to conduct an actual inspection nor explains the simultaneous deployment of the same inspection instrument at multiple geographically distant locations. Accordingly, the submission is rejected.

6.7 The Agency has further attributed the discrepancies to limitations of the DGFT portal, contending that the portal does not permit cancellation, modification or replacement of uploaded PSICs, resulting in duplicate or superseded certificates remaining visible on the system. This contention is equally untenable and is accordingly rejected. The discrepancies identified in the present proceedings are not founded upon duplicate certificates or multiple uploads of the same consignment. Rather, they arise from the inspection particulars declared by the Agency itself, wherein identical DGFT-approved inspection instruments have repeatedly been reflected as having been used simultaneously by different inspectors at different locations.

6.8 The Agency has further contended that no direct evidence has been adduced to establish that the inspections were not actually conducted and that no importer complaint, customs objection, stakeholder communication or contradictory inspection record has been relied upon in support of the allegations. It has also submitted that the complete datasets and analytical methodology were not supplied, thereby causing prejudice to its defence. The said submissions have been carefully considered but are found to be devoid



of merit. The present proceedings are founded upon contemporaneous documentary evidence comprising the Agency's own PSICs, inspection particulars uploaded on the DGFT portal, details relating to the deployment of DGFT-approved inspection instruments, and other records generated during regulatory scrutiny. The Agency was duly apprised of the precise discrepancies, including the inspection instruments involved, the relevant dates, the inspectors concerned and the corresponding PSIC data forming the basis of the Show Cause Notice and the Addendum, and was afforded adequate opportunity to file written submissions, participate in the adjudication proceedings and produce any contemporaneous records or documentary evidence in rebuttal. No procedural prejudice has, therefore, been established. Proceedings under the Foreign Trade (Development and Regulation) Act, 1992, the Foreign Trade Policy and the Handbook of Procedures are regulatory and preventive in nature and do not require proof of an actual radiation incident, importer complaint, customs objection or any other consequential event before regulatory action can be initiated. Where the Agency's own records disclose material inconsistencies affecting the integrity, reliability and traceability of the inspection process, such discrepancies constitute a sufficient basis for regulatory action, and the evidentiary burden shifts to the Agency to furnish a cogent, contemporaneous and verifiable explanation reconciling the inconsistencies. The Agency has failed to discharge this burden by producing any credible documentary evidence. Accordingly, the submissions are rejected.

6.9 The Agency has lastly submitted that it has consistently endeavoured to operate within the framework of the Foreign Trade Policy and the Handbook of Procedures, has maintained internal compliance systems, and has never indulged in unethical or fraudulent practices. This submission does not advance the Agency's case, this cannot override or negate the documentary evidence available on record. Compliance under the PSIA framework is required to be demonstrated through contemporaneous inspection records and strict adherence to the conditions governing recognition. General statements regarding bona fide conduct or internal compliance mechanisms cannot cure objective

discrepancies reflected in the Agency's own inspection records, nor can they absolve the Agency from its statutory obligation to ensure that every PSIC is supported by an inspection actually conducted using DGFT-approved inspection instruments in accordance with the Handbook of Procedures. The prayer for withdrawal of the Addendum and dropping of proceedings is therefore rejected

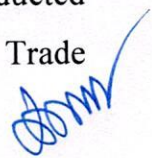
6.10 It is also pertinent to note that under the Handbook of Procedures, every recognised Pre-Shipment Inspection Agency is under a statutory obligation to conduct inspections only through DGFT-approved inspection instruments and to accurately declare the particulars of such instruments in every PSIC issued by it. The declaration of the inspection instrument number is not a mere clerical or administrative entry but constitutes a material component of the certification process, ensuring traceability, accountability and authenticity of the inspection. Any inconsistency regarding the deployment or declaration of the approved inspection instrument strikes at the root of the reliability of the certification process and constitutes a serious violation of the conditions governing recognition as a PSIA.

6.11 The issuance of PSICs unsupported by verifiable evidence demonstrating that inspections were carried out in the manner certified constitutes a grave failure in the discharge of statutory obligations. Pre-Shipment Inspection Certificates are intended to ensure that imported metallic scrap is free from radioactive contamination, arms, ammunition, explosives and other hazardous materials before its entry into India. The integrity of the inspection process is therefore fundamental to public safety, environmental protection, national security and effective customs administration. Any compromise in the authenticity or traceability of such inspections cannot be treated as a mere procedural lapse but strikes at the very purpose for which recognition is granted to a Pre-Shipment Inspection Agency.



6.12 The material available on record clearly establishes that identical DGFT-approved inspection instruments were reflected as having been simultaneously utilised by different inspectors operating from geographically distant and incompatible locations, rendering the inspection records inherently unreliable. Such conduct amounts to mis-declaration and failure to comply with the obligations prescribed under the Handbook of Procedures, 2023.

6.13 It is observed that the principles of natural justice have been scrupulously complied with throughout the course of the present adjudication proceedings. The Agency was duly apprised of the allegations through the Show Cause Notice and the Addendum thereto and was afforded a full, fair and effective opportunity to present its defence. The record demonstrates that a personal hearing was granted on 31.12.2024 and, consequent upon the transfer of the adjudicatory proceedings to the undersigned Adjudicating Authority, a fresh opportunity of personal hearing was afforded by issuance of the Addendum in furtherance of the principles of natural justice. Prior to the scheduled hearing, the Agency intimated that its authorised representative was unable to appear due to unavoidable circumstances and requested that, in the interest of the principles of natural justice, it be permitted to place on record its detailed and final written submissions together with supporting documents. Although no representative appeared on the scheduled date of hearing, the said request was duly acceded to, and the Agency's comprehensive written submissions dated 25.05.2026, along with all documents placed on record, were accepted and have been carefully examined and duly considered during the course of adjudication. Notwithstanding the ample opportunities so afforded, the Agency has failed to produce any cogent, credible or contemporaneous evidence capable of satisfactorily explaining the discrepancies identified in its inspection records or of rebutting the documentary material forming the basis of the Show Cause Notice and the Addendum. It is, therefore, concluded that the present proceedings have been conducted in complete conformity with the requirements of Section 14 of the Foreign Trade



(Development and Regulation) Act, 1992 and the settled principles of natural justice, and that no procedural prejudice whatsoever has been caused to the Agency.

6.14 As per Para 2.53(a) of Handbook of Procedure 2023, mis-declaration of inspection made by the Pre-Shipment Inspection Agency, Para 2.53(a) of HBP reads as,

"In case of any mis-declaration in PSIC or mis-declaration in the online application form for recognition as PSIA, the PSIA would be liable for penal action under Foreign Trade (Development & Regulation) Act, 1992, as amended, in addition to suspension/cancellation of recognition."

6.15 In the absence of any satisfactory explanation or supporting documentary evidence demonstrating the physical movement and deployment of the inspector and inspection instrument across such locations, the contention of the Agency cannot be accepted. The discrepancies observed clearly indicate serious lapses in compliance with the obligations governing the issuance of PSICs.

I, therefore, in exercise of the powers vested in me under Section 13 read with Section 11 of the Foreign Trade (Development & Regulation) Act, 1992, as amended, and Para 2.53(a) of the Handbook of Procedures, pass the following order,

ORDER

No. 01/89/180/44/PSIA/AM-24/PC(A)

Dated: 31.07.2026

- i. The recognition granted to M/s Wayship Technical Solutions Worldwide Pvt. Ltd. as a Pre-Shipment Inspection Agency is hereby cancelled with immediate effect.



- ii. The Bank Guarantee furnished by M/s Wayship Technical Solutions Worldwide Pvt. Ltd. at the time of recognition/renewal as a Pre-Shipment Inspection Agency is hereby forfeited in full, in view of the established violations of the conditions of recognition and the obligations prescribed under the Handbook of Procedures.
- iii. A penalty of ₹10,00,000/- (Rupees Ten Lakhs Only) is hereby imposed upon M/s Wayship Technical Solutions Worldwide Pvt. Ltd under Section 11 of the FTDR Act, 1992, for the violations established herein.

(Rakesh Kumar)

Additional Director General of Foreign Trade

To:

M/s Wayship Technical Solutions Worldwide Pvt. Ltd.,
C-3/1 T/F Vasant Vihar,
South West Delhi,
Delhi- 110057

Copy to:

1. Joint Secretary, Customs, Central Board of Indirect Taxes and Customs (CBIC)
2. Commissioners of Customs, Chennai / Cochin / Ennore / JNPT / Kandla / Mormugao / Mumbai / New Mangalore / Paradip / Tuticorin / Visakhapatnam / Pipavav / Mundra / Kolkata / Krishnapatnam / Kattupalli / Hazira / Kamarajar / Adani Gangavaram
3. DGFT Website
4. EGTF Section, DGFT Hqrs