

**[To be published in the Gazette of India, Extraordinary, Part-II, section 3, sub-section (ii)]**

Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs  
Directorate of Revenue Intelligence

**Notification No. 24/2021-Customs (N.T./CAA/DRI)**

New Delhi, dated the 17.03.2021

S.O. (E). - In pursuance of notification No. 60/2015-Customs (N.T.), published *vide* number G.S.R. 453(E), dated 4<sup>th</sup> June 2015 in Gazette of India, Extra-ordinary, Part-II, section 3, sub-section (i), and as amended by notification No. 133/2015-Customs (N.T.), published *vide* number G.S.R. 916(E) dated 30<sup>th</sup> November 2015 in Gazette of India, Extra-ordinary, Part-II, section 3, sub-section (i), issued by the Government of India, Ministry of Finance, Department of Revenue, under clause (a) of section 152 of the Customs Act, 1962 (52 of 1962), the Principal Director General, Revenue Intelligence, hereby appoints officers mentioned in column (5) of the Table below to act as a common adjudicating authority to exercise the powers and discharge the duties conferred or imposed on officers mentioned in column (4) of the said Table in respect of noticees mentioned in column (2) of the said Table for the purpose of adjudication of show cause notices mentioned in column (3) of the said Table, namely:-

**Table**

<b>S. No.</b>	<b>Name of Noticee (s) and Address</b>	<b>Show Cause Notice Number and Date</b>	<b>Name of Adjudicating Authorities</b>	<b>Common Adjudicating Authority</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
1	M/s. Gala Brush Ltd., 1/8, Agarwal Nagar, Dr. B. A. Road, Nr. Kapol Niwas, Matunga, Mumbai-400019 and 11 others.	F. No. DRI/AZU/JRU- 38/Int-02/2019-20 dated 08.12.2020.	Joint/Additional Commissioner of Customs (Import-II), New Custom House, Ballard Estate, Mumbai.  Joint/Additional Commissioner of Customs (Nhava Sheva-II), Jawaharlal Nehru Custom House, Raigad.	Principal Commissioner of Customs (Nhava Sheva-II), Jawaharlal Nehru Custom House, Raigad.
2	M/s. Amit Filaments, Off.: Vinod Mill Compound, Soygaon, Malegaon, Nasik-423203 and 33 others.	F. No. DRI/AZU/JRU- 43/Int-01/2019 dated 11.01.2021.	Principal Commissioner of Customs (Nhava Sheva-II), Jawaharlal Nehru Custom House, Raigad.  Joint/Additional Commissioner of Customs (Nhava Sheva-II), Jawaharlal Nehru Custom House, Raigad.  Joint/Additional Commissioner of Customs (IV), Air Cargo Complex-Export, Sahar, Andheri (East), Mumbai.  Joint/Additional Commissioner of Customs (Import-II), New Custom House, Ballard Estate, Mumbai.  Joint/Additional Commissioner of Customs (General), New Custom House, Ballard Estate, Mumbai.	(For Sl. No. 1 to 2 of the Table)

3.	M/s. Fine Organic Industries Ltd., Fine House, Anandji Street, Off. M. G. Road, Ghatkopar East, Mumbai-400077 and 14 others.	F. No. DRI/AZU/GRU-14/(Int-17/2016)/2019 dated 11.02.2021.	Principal Commissioner/ Commissioner of Customs (Nhava Sheva-II), Jawaharlal Nehru Custom House, Raigad. Joint/Additional Commissioner of Customs (IV), Air Cargo Complex (Import), Sahar, Andheri, Mumbai.	Additional Director General (Adjudication), Directorate of Revenue Intelligence, Mumbai.
4.	Sh. Mahesh Parwal, Proprietor, M/s. Golden Granites, Godown-cum-office premises, Plot No. 282, Khasra No. 70/1/1, Mongolpuri Marble Market, Delhi-110085 and Sh. Sunil Joshi, Accountant, M/s. Golden Granites, House No. 305A, Pratap Vihar, Part-I, Nithari, North West Delhi, Delhi-110086.	F. No. DRI/AZU/GI-02/Enq-26 (Int-12)/2018 dated 03.02.2021.	Principal Commissioner of Customs, Port User Building, Mundra, Kutch. Joint/Additional Commissioner of Customs (Chennai-II), Custom House, Chennai. Joint/Additional Commissioner of Customs (Import), Inland Container Depot-Tughlakabad, New Delhi. Joint/Additional Commissioner of Customs (Nhava Sheva-III), Jawaharlal Nehru Custom House, Raigad. Joint/Additional Commissioner of Customs, NCR Building, Statue Circle, Jaipur. Joint/Additional Commissioner of Customs, Port User Building, Mundra, Kutch.	Principal Commissioner/ Commissioner of Customs, Port User Building, Mundra, Kutch.
5	M/s. Blue-Fin Frozen Foods Pvt. Ltd., Plot No. L-72, Taloja MIDC, Raigad, Maharashtra-410208 and 7 others.	F. No. DRI/AZU/JRU-37/Enq-09 (Int-04/19)/2019-20 dated 27.01.2021.	Principal Commissioner/ Commissioner of Customs-IV, Air Cargo Complex (Export), Air Cargo Complex, Sahar, Andheri (E), Mumbai. Joint/Additional Commissioner of Customs (Port), Custom House, Kolkata. Joint/Additional Commissioner of Customs (Chennai-II) (Import), Custom House, Chennai. Joint/Additional Commissioner of Customs, Custom House, Near Balaji Temple, Kandla. Joint/Additional Commissioner of Customs (Nhava Sheva-II), Jawaharlal Nehru Custom House, Raigad. Assistant/Deputy Commissioner of Customs-IV, Air Cargo Complex (Export), Mumbai Zone-III	Additional Director General (Adjudication), Directorate of Revenue Intelligence, Mumbai

6.	M/s. Hemani Industries Limited, C-301, Neelkanth Business Park, Vidhyavihar (West), Mumbai-400086 and 35 others.	SCN F. No. DRI/AZU/GI-02/Enq-09 (Int-21/18)/2019 dated 09.02.2021 read with corrigendum dated 01.03.2021.	<p>Principal Commissioner/ Commissioner of Customs-IV, Air Cargo Complex-Export, Sahar, Andheri (East), Mumbai.</p> <p>Principal Commissioner/ Commissioner of Customs, Custom House, Navrangpura, Ahmedabad.</p> <p>Principal Commissioner/ Commissioner of Customs (Nhava Sheva-II), Jawaharlal Nehru Custom House, Raigad.</p> <p>Principal Commissioner/ Commissioner of Customs (Nhava Sheva-I), Jawaharlal Nehru Custom House, Raigad.</p> <p>Principal Commissioner/ Commissioner of Customs, Custom House, Near Balaji Temple, Kandla.</p> <p>Joint/Additional Commissioner of Customs, Custom House, Navrangpura, Ahmedabad.</p> <p>Joint/Additional Commissioner of Customs (Import), Air Cargo Complex, New Custom House, New Delhi.</p> <p>Joint/Additional Commissioner of Customs (Nhava Sheva-I), Jawaharlal Nehru Custom House, Raigad.</p> <p>Joint/Additional Commissioner of Customs (Port), Custom House, Kolkata.</p> <p>Joint/Additional Commissioner of Customs, Mundra Port, Port User Building, Kutch.</p> <p>Joint/Additional Commissioner of Customs (Import-II), New Custom House, Ballard Estate, Mumbai.</p> <p>Joint/Additional Commissioner of Customs (Chennai-II), New Custom House, Chennai.</p> <p>Joint/Additional Commissioner of Customs, Custom House, Marmagoa, Goa.</p> <p>Joint/Additional Commissioner of Customs, Customs Preventive Commissionerate, Autonagar, Vijayawada</p>	Additional Director General (Adjudication), Directorate of Revenue Intelligence, Delhi
----	--	---	--	--

7.	Sh. Sourabh Banka, Proprietor, M/s. Rosemarr International, Plot No. 3A, JCK Industrial Park, Metagalli, Mysuru and 2 others.	F. No. DRI/BZU/S- IV/Enq-29 (Int- Nil)/2020 dated 01.03.2021  (SCN No. DRI/BZU/SCN/07/2 021)	Commissioner of Customs, Custom House, New Harbour Estate, Tuticorin.	Principal Commissioner/ Commissioner of Customs, Custom House, New Harbour Estate, Tuticorin.
			Commissioner of Customs, City Commissionerate, C. R. Building, Queens Road, Bengaluru.	
			Principal Commissioner/ Commissioner of Customs (Preventive), Auto Nagar, Vijayawada.	
8	M/s. P.S. Bedi & Co. Private Limited, D-14/1 & 14/2, Okhla Industrial Area, Phase-I, New Delhi-110020 and 3 others.	F. No. DRI/CZU/VIII/26/33 N/2018 dated 30.01.2021.	Principal Commissioner of Customs (Import), Air Cargo Complex, New Custom House, New Delhi.	Additional Director General (Adjudication), Directorate of Revenue Intelligence, Delhi.
9.	M/s. NKA Fruits, Pallath Road, Thammanam PO, Ernakulam, Kerala-682032 and 6 others.	F. No. DRI/CoZU/CHN/02/ Enq-02/2020 dated 25.02.2021.  (SCN No. 03/2021)	Commissioner of Customs, Custom House, Willingdon Island, Cochin.	Principal Commissioner/ Commissioner of Customs, Custom House, Willingdon Island, Cochin.
			Joint/Additional Commissioner of Customs (Chennai-II) (Import), Custom House, Chennai.	
			Assistant/ Deputy Commissioner of Customs (Chennai-III) (Preventive), Custom House, Chennai.	
10.	M/s. Renault Nissan Automotive India Pvt. Ltd., Plot No. 01, SIPCOT Indl. Park, Mathur Post, Oragadam, Kanchipuram, Tamilnadu-602105 and Sh. Shailesh Kumar Singh, Manager ACT, M/s. Renault Nissan Automotive India Pvt. Ltd., Plot No. 01, SIPCOT Indl. Park, Mathur Post, Oragadam, Kanchipuram, Tamilnadu-602105	F. No. DRI/DZU/JRU/19/In t-19/2019 dated 02.02.2021  (SCN No. 02/2021)	Principal Commissioner of Customs (Chennai-II), Sea Port, Custom House, Chennai.	Principal Commissioner/ Commissioner of Customs, Concor Complex, P.O. Container Depot, Greater Noida, Gautam Budh Nagar
			Joint/Additional Commissioner of Customs (Chennai-VII), New Custom House, Meenambakkam, Chennai.	
11	M/s. Metals and Mineral Trading Corporation Limited, 9-1-76 to 77/1/B, 3 <sup>rd</sup> Floor, S. D. Road, Secunderabad-500003 and 8 others.	F. No. DRI/HZU/26B/Enq- 2A (Int-2A)/2017 dated 22.01.2021.	Principal Commissioner of Customs, Basheerbagh, Hyderabad.	Additional Director General (Adjudication), Directorate of Revenue Intelligence, Delhi.
			Commissioner of Customs (Import), Air Cargo Complex, Sahar, Andheri (E), Mumbai.	
			Principal Commissioner of Customs, Custom House, Near All India Radio, Navrangpura, Ahmedabad.	

			Principal Commissioner of Customs, Air Cargo Complex, Custom House, Kolkata.	
12.	M/s. Rising Welworth Enterprises LLP, 3 <sup>rd</sup> Floor, VTP House, SNo. 34, Near Inorbit Mall Wadgaon Sheri, Pune-411014.	F. No. DRI/HZU/26D/Enq-110 (Int-68)/ 2020 dated 27.01.2021 read with corrigendum dated 20.02.2021.	Joint/Additional Commissioner of Customs (Group-4), O/o Commissioner of Customs (Import), Nhava Sheva-III, Jawaharlal Nehru Custom House, Raigad. Joint/Additional Commissioner of Customs, O/o Commissioner of Customs-III (Import), Air Cargo Complex, Sahar, Anderi (E), Mumbai.	Joint/Additional Commissioner of Customs (Group-4), O/o Commissioner of Customs (Import), Nhava Sheva-III, Jawaharlal Nehru Custom House, Raigad.
13	M/s. Siemens Limited, Birla Aurora, Level-21, Plot No. 1080, Dr. Annie Besant Road, Worli, Mumbai-400030.	DRI F. No. DRI/NRU/CI-26/Int-0/28/2019 dated 08.02.2021.	Principal Commissioner/ Commissioner of Customs (Import), Air Cargo Complex, Sahar, Andheri (East), Mumbai. Joint/Additional Commissioner of Customs (Nhava Sheva-V), Jawaharlal Nehru Custom House, Raigad.	Principal Commissioner/ Commissioner of Customs (Import), Air Cargo Complex, Sahar, Andheri (East), Mumbai.
14.	M/s. GP Petroleums Limited, 804, Ackruti Star, 8 <sup>th</sup> Floor, MIDC Central Road, MIDC, Andheri East, Mumbai-400093.	F. No. DRI/MZU/CI/Int-164/2019 dated 23.02.2021.	Principal Commissioner/ Commissioner of Customs (Nhava Sheva-I), Jawaharlal Nehru Custom House, Raigad. Principal Commissioner/ Commissioner of Customs, Pipavav Port, Jamnagar, Gujarat. Assistant/Deputy Commissioner of Customs (Group 1A), Mundra Port, Mundra.	Principal Commissioner/ Commissioner of Customs (Nhava Sheva-I), Jawaharlal Nehru Custom House, Raigad.
15.	M/s. Optilink Network Pvt. Ltd. India, 501/502, 5 <sup>th</sup> Floor, Sanjona Complex Plot No. 11A, HemuKalani Road Chembur (E), Mumbai-400071.	F. No. DRI/MZU/B/Int/103/2018 dated 31.12.2020 read with corrigendum dated 27.01.2021.	Commissioner of Customs (Import), Air Cargo Complex, Sahar, Andheri (East), Mumbai. Commissioner of Customs (Nhava Sheva-V), Jawaharlal Nehru Custom House, Raigad.	Additional Director General (Adjudication), Directorate of Revenue Intelligence, Mumbai.
16	M/s. Piramal Enterprises, Piramal Tower, Peninsula Corporate Park, Ganpatrao Kadam Marg, Lower Parel, Mumbai-400013	F. No. S/12-Gen-Misc-654/18-19 DBK dated 23.05.2018. SCN No. 260/2018-19/DBK	Joint/Additional Commissioner of Customs (Drawback), Nhava Sheva, Jawaharlal Nehru Custom House, Raigad.	Joint/Additional Commissioner of Customs (Drawback), Nhava Sheva-II, Jawaharlal Nehru Custom House, Raigad.
17	and Sh. Subhash Naik, Chief Manager,	C. No. VIII (10)15/ADC/ADJ/C US/WB/18-19 dated 19.06.2018.	Additional Commissioner of Customs (Preventive), CCP, West Bengal, Kolkata.	(For Sl. No. 16 to 18 of the Table)

18	Logistics, M/s. Piramal Enterprises, Piramal Tower, Peninsula Corporate Park, Ganpatrao Kadam Marg, Lower Parel, Mumbai-400013	F. No. SIIB/Gen- 44/2018-19 ACC(X) dated 11.07.2018.	Joint/Additional Commissioner of Customs (Drawback), Mumbai Air Cargo, Andheri East, Mumbai.	
----	--	--	---	--

[F. No. DRI/HQ-CI/50D/CAA-10/2021]

(DEEPAK KUMAR)  
ADDITIONAL DIRECTOR

Copy forwarded for information and updation of record to:

1. Common Adjudicating Authority as per Column (5) of the table for adjudication of the case.
2. Adjudicating authorities as per column (4) of the table.
3. Principal Additional Director General/ Additional Director General, DRI-Ahmedabad, Bangalore, Chennai, Cochin, Delhi, Hyderabad, Lucknow and Mumbai with the request to inform the noticees and co-noticees to the show cause notices regarding appointment of Common Adjudicating Authority. It is also requested to send the case files alongwith copy of SCN, RUDs and acknowledgement of the Show Cause Notice to the Common Adjudicating Authority appointed.