



आयुक्त सीमाशुल्क का कार्यालय (निर्यात)

OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT),

नवीन सीमाशुल्क भवन, बॉलर्ड एस्टेट मुंबई-४००००१

NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI 400 001.

फ़ोन नंबर : (022) 22757513/7556 Email: deec.mcell-nch@gov.in

Date: 16 .04.2026

F. No.: CUS/DEEC/MISC/1237/2022-DEEC

SCN No.: 02/2026-27

DIN: 20260427NQ0000505775

SHOW CAUSE NOTICE ISSUED UNDER SECTION 124 read with SECTION 143 OF THE CUSTOMS ACT, 1962

Whereas **M/s. United India Corporation (IEC No. 0397008627)**, having declared registered office address at 375, Narshi Natha Street, Mumbai, Maharashtra - 400 009, & branch address at Plot No. 1, Sr. No. 47, Village Arav, Raigad, Maharashtra - 410 206 (hereinafter referred to as "the Licensee"), was issued Advance Authorizations/DEEC Licenses bearing no. 0310112000 dated 28-11-2001 & 0310121385 dated 25.01.2002 by the Office of the Director General of Foreign Trade (DGFT), which provided exemption from payment of duty on imported goods. The both licenses were issued in accordance with Customs Notification No. 51/2000 dated 27.04.2000, of the Central Board of Indirect Taxes and Customs (CBIC), New Delhi. In accordance with the said notification, the Licensee had executed the LUT Bonds bearing No., (i) S/5-LUT-68/02VII dated 08.12.2001 of ₹6,88,41,806/- for duty amount of ₹3,99,70,856/- for import of goods w.r.t. license No. 0310112000 dated 28-11-2001, & (ii) S/5-LUT-296/02VII dated 30.01.2002 of ₹6,87,29,068/- for duty amount of ₹3,99,05,399/- for import of goods w.r.t. license No. 0310121385 dated 25.01.2002 (**RUD - 1**). The detail of the Licenses and the Bonds executed by the Licensee is as follows:

TABLE-A

Sr. No.	License No. & Date	Assessable Value (in ₹)	Duty Amount (in ₹)	Bond No.	Bond Amount (in ₹)
1.	0310112000 dated 28-11-2001	5,04,99,879/-	3,99,70,856/-	S/5-LUT- 68/02VII dated 08.12.2001	6,88,41,806/-

2.	0310121385 dated 25.01.2002	5,04,17,180/-	3,99,05,399/-	S/5-LUT- 296/02VII dated 30.01.2002	6,87,29,068/-
Total Value		10,09,17,059/-	7,98,76,255/-		13,75,70,874/-

2. In accordance with the aforesaid Notification, the Licensee executed Bonds against the Advance Authorizations/DEEC Licenses. By executing the Bonds, the Licensee undertook to meet the export obligation under the conditions outlined in the said Notification and Licenses, and to submit evidence of fulfilling the obligation within 30 days from the expiration of the Export Obligation period. Failure to meet this obligation would make the Licensee liable to repay the duty foregone along with applicable interest, as stipulated by the relevant Customs Notification.

3. Whereas, Customs Notification No. 51/2000-Customs, dated 27.04.2000, provides duty exemptions for the import of inputs under the Advance Authorization Scheme, as per the Foreign Trade Policy (FTP). The notification allows exemption from Basic Customs Duty (BCD), Additional Customs Duty (ACD), Anti-dumping Duty, and other applicable duties on the condition that the imported goods are used in the manufacture of export products. To avail of these exemptions, the importer must hold a valid Advance Authorization issued by the Director General of Foreign Trade (DGFT), which specifies the eligible inputs and corresponding export obligations.

3.1 The notification mandates that the importer at the time of clearance of the imported materials executes a bond with such surety be specified by the Assistant Commissioner of customs or Deputy Commissioner of Customs binding himself to pay on demand an amount equal to the duty leviable, but for the exemption, on the imported materials in respect of which the conditions specified in this notification have not been complied with, together with interest at the rate of twenty four percent per annum from the date of clearance of the said materials.

3.2 The notification requires that the export obligation is discharged within the period specified in the said certificate or within such extended period as may be granted by the Licensing Authority by exporting resultant products manufactured in India which are specified in Part "E" of the said certificate (hereinafter referred to as resultant products) and in respect of which facility

Under rule 12 (1) (b) or rule 13 (1) (b) of the Central Excise Rules, 1944 has not been availed in respect of materials permitted under the said license.

3.3 The notification also requires that the importer produces evidence of discharge of export obligation to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of customs within a period of 30 days of the expiry of period allowed for fulfilment of export obligation, or within such extended period as the said Assistant Commissioner of Customs or Deputy commissioner of Customs may allow.

4. It has been observed that the Licensee cleared imported goods with a total assessable value of ₹10,09,17,059/- under the aforementioned licenses. Consequently, the Licensee availed an exemption from the payment of Customs duty amounting to ₹7,98,76,255/- and executed bonds under Section 143 of the Customs Act, 1962, for the clearance of goods against the conditions they had undertaken.

5. Whereas, Section 143 mandates that the Licensee furnish a bond to ensure compliance with specific conditions tied to the clearance of goods, particularly under schemes like the Duty Exemption Entitlement Certificate (DEEC) or Advance Authorization. This bond acts as a legal guarantee to fulfil obligations such as meeting export performance or using imported goods for designated purposes. In the event of a breach of conditions, such as failing to meet export obligations, authorities are empowered to invoke the bond to recover customs duties, interest, or penalties.

6. According to the above mandates imposed on goods imported under duty exemption, the Licensee was required to submit proof of export obligation discharge to the satisfaction of the Assistant/Deputy Commissioner of Customs within 30 days after the expiry of the obligation period or any approved extension. However, the Licensee has failed to submit the necessary documents to date. Demand Notices dated 24.10.2024 & 24.11.2025 (**RUD-2**) were issued to the Licensee, reminding them of their bond conditions and requesting the Export Obligation Discharge Certificate (EODC)/Redemption Certificate, but no response has been received.

6.1 Further, in the submitted Bonds, the Licensee has undertaken unconditionally and irrevocably to pay to the Customs the duty leviable on the goods imported in the event of failure to comply with the terms of the said licenses No. 0310112000 dated 28-11-2001 & 0310121385 dated 25.01.2002, and in the event of the failure to comply with the condition of the said notification and License in respect of the imported goods.

7. Therefore, the Licensee is alleged to have committed multiple violations under applicable laws and regulations. Specifically, the Licensee has failed to submit the requisite Export Obligation Discharge Certificate (EODC)/Redemption Certificate within the prescribed timeline, thereby contravening the procedural requirements mandated under the Advance Authorization Scheme. Furthermore, the Licensee has failed to fulfil the stipulated export obligations as per the terms and conditions of the said scheme. Additionally, the Licensee appears to have violated the conditions of the bond executed under Section 143 of the Customs Act, 1962, by failing to furnish the EODC/Redemption Certificate as required. These omissions and failures constitute breaches of the legal and statutory obligations imposed on the Licensee, rendering them liable for confiscation and therefore rendered themselves for appropriate action under the relevant provisions of law.

8. Relevant provisions of law applicable:

I. Section 111. Confiscation of improperly imported goods, etc.-

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

.....

(o) *any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;*

II. SECTION 112 of the Customs Act, 1962 reads as under: Penalty for improper importation of goods, etc.- Any person, -

(a) *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, or*

(b) *who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111, shall be liable, -*

(i) *in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;*

(ii) *in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent of the duty sought to be evaded or five thousand rupees, whichever is higher: Provided that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of*

penalty liable to be paid by such person under this section shall be twenty-five per cent of the penalty so determined;]

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest.

III. SECTION 114AA of the Customs Act, 1962 reads as under: *Penalty for use of false and incorrect material – If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.*

IV. SECTION 117 of the Customs Act, 1962 reads as under: *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.*

V. SECTION 143 of the Customs Act, 1962 reads as under: *Power to allow import or export on execution of bonds in certain cases.- (1) Where this Act or any other law requires anything to be done before a person can import or export any goods or clear any goods from the control of officers of customs and the [Assistant Commissioner of Customs or Deputy Commissioner of Customs] is satisfied that having regard to the circumstances of the case, such thing cannot be done before such import, export or clearance without detriment to that person, the [Assistant Commissioner of Customs or Deputy Commissioner of Customs] may, notwithstanding anything contained in this Act or such other law, grant leave for such import, export or clearance on the person executing a bond in such amount, with such surety or security and subject to such conditions as the [Assistant Commissioner of Customs or Deputy Commissioner of Customs] approves, for the doing of that thing within such time after the import, export or clearance as may be specified in the bond.*

A. *If the thing is done within the time specified in the bond, the [Assistant Commissioner of Customs or Deputy Commissioner of Customs] shall cancel the bond as discharged in full*

and shall, on demand, deliver it, so cancelled, to the person who has executed or who is entitled to receive it; and in such a case that person shall not be liable to any penalty provided in this Act or, as the case may be, in such other law for the contravention of the provisions thereof relating to the doing of that thing.

- B. *If the thing is not done within the time specified in the bond, the [Assistant Commissioner of Customs or Deputy Commissioner of Customs] shall, without prejudice to any other action that may be taken under this Act or any other law for the time being in force, be entitled to proceed upon the bond in accordance with law.*

9. As a consequence of the aforementioned violations, the Licensee is prima facie liable for the following legal actions under the Customs Act, 1962:

a. The above acts of omission and commission by the Licensee have resulted in the denial of the duty benefit claimed under exemption notification 51/2000 dated 27.04.2000.

b. The Licensee is liable to pay the customs duty amounting to ₹7,98,76,255/- (Rupees Seven Crore Ninety-Eight Lakhs Seventy-Six Thousand Two Hundred and Fifty-five only), along with applicable interest.

c. Since the Licensee has not submitted the EODC/Redemption Certificate within the prescribed timeline mentioned in the exemption notification 51/2000 dated 27.04.2000 and the imported goods are not utilized for the purposes specified in the said notification, therefore the imported goods are liable for confiscation under Section 111(o) of the Customs Act, 1962.

d. For the acts of omission and commission discussed above, the Licensee has rendered the goods liable for Confiscation under section 111(o), therefore the Licensee is subject to penal action under Section 112(a) of the Customs Act, 1962.

e. Further the Licensee has sought to evade the applicable Customs duty by false declaration regarding EODC/Redemption Certificate in the submitted bond, thereby warranting the imposition of a penalty commensurate with the gravity of the offense under section 114AA.

f. Further, for non-compliance of the timelines prescribed in the said notification for submission of export obligation discharge certificate (EODC)/Redemption Certificate, the Licensee is liable to a penalty under section 117 of the Customs Act, 1962.

g. The bond executed by the Licensee shall be invoked to recover the foregone customs duty, along with applicable interest and any penalties deemed appropriate under the law.

10. Now, therefore, the Licensee is required to show cause to the Commissioner of Customs, Export Commissionerate, New Custom House, Ballard Estate, Mumbai - 400001, as to why:

- i. The duty benefit claimed under exemption notification 51/2000 dated 27.04.2000 should not be denied.
- ii. The imported goods having assessable value of ₹10,09,17,059/- (Rupees Ten Crore Nine Lakhs Seventeen Thousand and Fifty-Nine only) should not be confiscated under Section 111(o) of the Customs Act, 1962 read with conditions of Bonds executed in terms of Section 143 of the Customs Act, 1962 read with Notification No. 51/2000 dated 27.04.2000 as amended from time to time.
- iii. The customs duty amounting to ₹7,98,76,255/- (Rupees Seven Crore Ninety-Eight Lakhs Seventy-Six Thousand Two Hundred and Fifty-five only) along with applicable interest should not be recovered under the bond executed as per Section 143 of the Customs Act, 1962 read with conditions of Bonds executed in terms of Section 143 of the Customs Act, 1962 read with Notification No. 51/2000 dated 27.04.2000 as amended from time to time.
- iv. A penalty should not be imposed under Section 112(a) of the Customs Act, 1962, for the stated violations.
- v. A penalty should not be imposed under Section 114AA of the Customs Act, 1962, for the stated violations.
- vi. The penalty under Section 117 of the Customs Act, 1962 should not be imposed.
- vii. The bond should not be enforced to recover the duty foregone along with applicable interest.

11. The Licensee is hereby required to produce all references upon which they intend to rely in support of their defence.

12. The Licensee is further required to indicate in their written reply as to whether they intend to be heard in person before the case is adjudicated failing which it will be presumed that they do not desire a personal hearing.

13. If no reply is received within 30 days of receipt of this Notice and the Licensee do not appear before the adjudicating authority when the case is scheduled for hearing, the case will be decided ex-parte on the basis of material available on record.

14. This Notice is being issued without prejudice to any other action that may be taken against the Importer/Licensee and/or any other person, under the

Customs Act, 1962 and/or any other law for the time being in force in the Republic of India. The Department reserves its rights to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material facts related to import and/or export of goods by them, which may come to the notice of the Department after issuance of this notice and prior to the adjudication of the case.

Aslam Hassan
16/04/2026
(Aslam Hassan)
Commissioner of Customs,
Export Commissionerate, NCH, Mumbai

Relied Upon Documents:

1. Copies of Original Bonds (RUD -1)
2. Demand Notices (RUD-2).

To,

1. **M/s. United India Corporation,
375, Narshi Natha Street,
Mumbai, Maharashtra - 400 009.**
2. **M/s. United India Corporation,
Plot No. 1, Sr. No. 47,
Village Arav, Raigad,
Maharashtra - 410 206**

Copy to:

1. Dy./Asst. Commissioner, CHS (I/c Notice Board) for display of the notice.
2. Dy./Asst. Commissioner, Adjudication Cell, Export, NCH
3. The EDI section, for uploading on the official website of Mumbai Customs Zone-I.
4. Guard file

the said notification) against the ADV. Licence No. 0310121385 dtd. 25.01.2002 (hereinafter referred to as the licence) for the import of the goods mentioned therein on the terms and conditions specified in the said notification and license.

WHEREAS we the obliger in manufacturer exporter holding Registration No.111202009 with the Superintendent Central Excise, Range

WHEREAS we the obliger has undertaken to fulfil the export obligation as specified in the said notification and the licence and to produce evidence of having so fulfilled the export obligation period to the satisfaction of the Government.

NOW THE CONDITIONS OF THE ABOVE BOND ARE THAT:

1. We the obliger shall observe all the term and conditions specified in the notification.
2. We the obliger shall observe all the terms and conditions specified in the licence.
3. We the obliger shall fulfill the export obligation as specified in the said notification and the licence and shall produce evidence of having so fulfilled the export obligation within 30 days from the expiry of the specified export obligation period to the satisfaction of the Government.
4. In the event of failure to fulfil full or part of the export obligations as specified in the said notification and the licence, we the obliger, herein undertake to pay the custom duty but for the exemption and also interest @ 24% per annum thereon forthwith and without any demur, to the Government.
5. We, the obliger shall comply with the conditions and limitation stipulated in the said Import Export Policy as amended from time to time.
6. We the obliger shall not change the name and style under which we, the obliger, are doing business or change the location of the manufacturing premises except with the written Permission of the Government.

If each and every of the above condition is duly complied with by us, the obliger the above written bond shall be void and of the effect otherwise the same shall remain in full force and effect and virtue.

It is hereby declared by us, the obliger and the Government as follows:

1. The above written bond is given for the performance of an act in which the public are interested.

For UNITED INDIA CORPORATION

A. B. B. B. B.
Proprietor

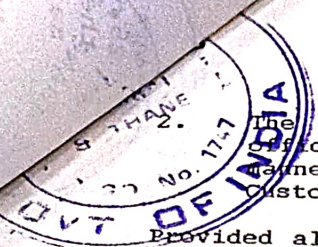
For UNITED INDIA CORPORATION

Proprietor



FOR UNITED INDIA CORPORATION

L. B. Bhoslekar
Proprietor



The Government through the Commissioner of Customs or any other officer of Customs recover the sum due from the obliger in the manner laid down in sub-section (1) of the section 142 of the Customs Act, 1962.

Provided always that the liability of the surety hereunder shall not be impaired or discharged by reason of any time being granted or any time being granted, or any forbearance, act or omission of the Government (whether with or without the knowledge or the consent of the surety) in respect of or in relation to the obligation and condition to be performed or discharged by the obliger not shall it be necessary to sue the obliger before suing the surety for amount hereunder.

AND the President of India shall at his option to make good all the loss damages by endorsing his rights under the above written bond.

We further declare that this is given under the orders of the Central Government in the performance of an act in which the public are interested.

In the presents the words imposing singular shall also include the plural and vice-versa where the context so requires.

IN WITNESS HEREOF these presents have been signed this day 08.12.2001 hereinbefore written by the obliger and the surety.

Signature of the obliger
FOR UNITED INDIA CORPORATION
L. B. Bhoslekar
LALIT RAVANI
PROPRIETOR

Witness :

1. M. B. Bhoslekar
28. Kedan Coop. Society
Chinchpada Road
Kalyan (E) Dist. Thane.
2. RINKU. VORA,
8 Chetan Building
Hingwalla Lane, Extn,
Ghatkopar (E)
MUMBAI - 44

[Signature]

(Signature)

R. V. VORA

(Signature)

Place : MUMBAI
Date : 30/01/2002

ARAV ENTERPRISES

Signature of the Surety / Manager

ARAV ENTERPRISES
375, Narsi Natha Street,
Mumbai - 400 009.

Witness :

1. Mr. B. Bhoslekar
28, Kedar Co-op. Hsg.
Solidi
Chinchpade Road,
Kalyan (E) Dist. Thane.
2. RINKU. VOZGA,
S, chetam Building,
Hingwala lane EXTD,
Ghatkopar (E), Mumbai. 400 072.

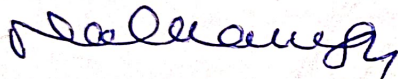
Place : MUMBAI
Date : 30/01/2002



(Signature)

R. V. VOZGA,

(Signature)



Accepted for and on behalf of the President of India
On _____

Jaggiwandas K. Mathani

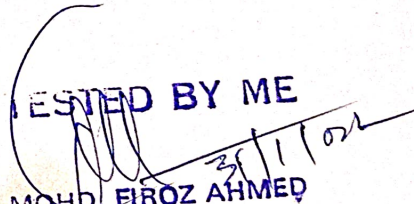
B.A., LL.B

Advocate, High Court, Mumbai,
D/204, Rajendra Kunj Shivneri,
2nd Floor, Rajendra Nagar,
Datta Pada, Borivali (East),
Mumbai - 400 066, Tele: 8063600

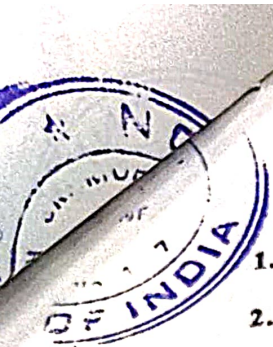
Name :

Designation :

ATTESTED BY ME


SK. MOHD. FIROZ AHMED
B.Sc. (Hons.) M.A., LL.M.
NOTARY

31 JAN 2002

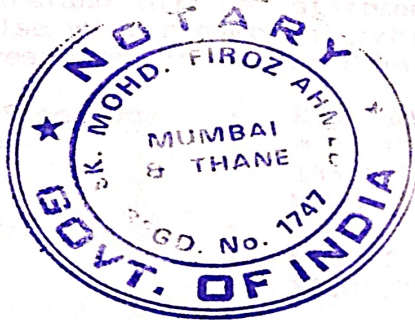


SCHEDULE

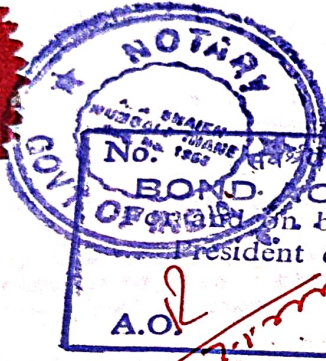
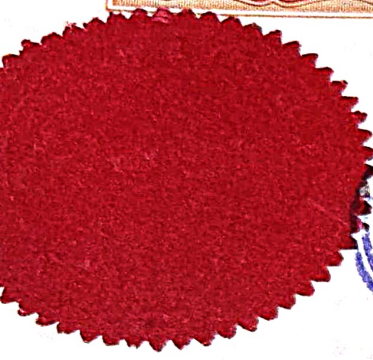
1.	LICENCE NO.	:	0310121385 DT.25/01/2002
2.	DEEC BOOK NO.	:	A087146 DT.25/01/2002
3.	Description of goods allowed to Be imported against the licence	:	SYNTHETICS FABRIC GSM 250 10% +/-
4.	CIF VALUE	:	Rs.4,99,18,000/-
5.	Assessable value of goods	:	Rs.5,04,17,180/-
6.	Duty leviable	:	35%+16%+8%+15% of CVD + 4%
7.	DUTY AMOUNT	:	Rs.3,99,05,399/-
8.	2 ½ year interest 72.23%	:	Rs.2,88,23,669/-
9.	TOTAL BOND	:	Rs.6,87,29,068/-

For UNITED INDIA CORPORATION

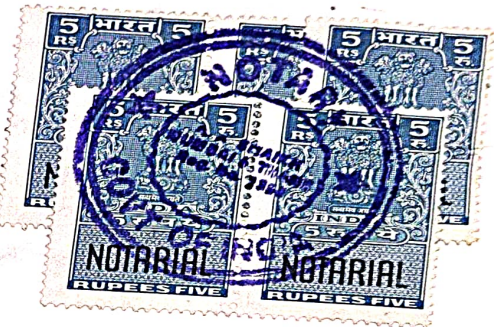
[Signature]
Proprietor



100Rs.



खिडकी नं. 13
क्रमांक 59 07/01/01
प्रधान मुद्रांक कार्यालय, मुंबई
दिनांक 07.12.2001
W.E.I. Shipping Ltd
3/5-LUT 68/02W
TH.20/02W11 NEW
7
DEC 2001



The President of India
Acting through the Commissioner of Customs
New Customs House
MUMBAI

We, M/S. UNITED INDIA CORPORATION having our registered Office at 375, Narsi Natha Street, Mumbai - 400 009 hereinafter referred to as the obligor(s) and ARAV ENTERPRISES, 375, Narsi Natha Street, Mumbai - 400 009 called the surety(ies) (which expression shall, unless repugnant to the context or meaning thereof include or heirs, successors, executors, administrators, liquidators, legal representatives and assigns) hereby hold and firmly bind ourselves jointly and severally unto the President of India, acting through the (jurisdictional Commissioner of Customs) Department of Revenue, Ministry of Finance, Government of India, Hereinafter referred to as "The Government" in the sum of Rs.68841806/- for which payment to be well and truly made. We the obliger bind ourselves by these presents.

WHEREAS we, the obligeris importing goods listed in Annexure I availing customs duty exemption in terms of the notification of the Government of India in the Ministry of Finance (Department of Revenue) Noti. No. 51/2000 (hereinafter referred to as

For UNITED INDIA CORPORATION

the said notification) against the EPCG Licence No. 0310112000 dtd. 28.11.2001 (hereinafter referred to as the licence) for the import of the goods mentioned therein on the terms and conditions specified in the said notification and licence.

WHEREAS we the obliger in manufacturer exporter holding Registration No. 111202009 with the Superintendent Central Excise, Range

WHEREAS we the obliger has undertaken to fulfil the export obligation as specified in the said notification and the licence and to produce evidence of having so fulfilled the export obligation period to the satisfaction of the Government.

NOW THE CONDITIONS OF THE ABOVE BOND ARE THAT:

1. We the obliger shall observe all the term and conditions specified in the notification.
2. We the obliger shall observe all the terms and conditions specified in the licence.
3. We the obliger shall fulfill the export obligation as specified in the said notification and the licence and shall produce evidence of having so fulfilled the export obligation within 30 days from the expiry of the specified export obligation period to the satisfaction of the Government.
4. In the event of failure to fulfil full or part of the export obligations as specified in the said notification and the licence, we the obliger, herein undertake to pay the custom duty but for the exemption and also interest @ 24% per annum thereon forthwith and without any demur, to the Government.
5. We, the obliger shall comply with the conditions and limitation stipulated in the said Import Export Policy as amended from time to time.
6. We the obliger shall not change the name and style under which we, the obliger, are doing business or change the location of the manufacturing premises except with the written permission of the Government.

If each and every of the above condition is duly complied with by us, the obliger the above written bond shall be void and of the effect otherwise the same shall remain in full force and effect and virtue.

It is hereby declared by us, the obliger and the Government as follows:

1. The above written bond is given for the performance of an act in which the public are interested.

FOR UNITED INDIA CORPORATION

Proprietor



2. The Government through the Commissioner of Customs or any other officer of Customs recover the sum due from the obliger in the manner laid down in sub-section (1) of the section 142 of the Customs Act, 1962.

Provided always that the liability of the surety hereunder shall not be impaired or discharged by reason of any time being granted or any time being granted, or any forbearance, act or omission of the Government (whether with or without the knowledge or the consent of the surety) in respect of or in relation to the obligation and condition to be performed or discharged by the obliger not shall it be necessary to sue the obliger before suing the surety for amount hereunder.

AND the President of India shall at his option to make good all the loss damages by endorsing his rights under the above written bond.

We further declare that this is given under the orders of the Central Government in the performance of an act in which the public are interested.

In the presents the words imposing singular shall also include the plural and vice-versa where the context so requires.

IN WITNESS HEREOF these presents have been signed this day 08.12.2001 hereinbefore written by the obliger and the surety.

Signature of the obliger
FOR UNITED INDIA CORPORATION

L. B. Ravani
LALIT RAVANI
PROPRIETOR
Identified by me
for
Adv

Witness :

- M. B. Bhosalekar
28. Kedar Co-op Hsg. Society
Chinchpada Road
Kalyan (N)
Dist Thane -
- RINKU VOORA,
E, Chetan Building,
Hingwala Lane, Extn,
Ghatkopar CEJ
MUMBAI - 72

[Signature]

(Signature)

R. V. VOORA

(Signature)

ATTESTED -
[Signature]
A. A. SHAIKH
NOTARY -
7 0 DEC 2001

Place : MUMBAI
Date : 08/12/2001



for UNITED INDIA CORPORATION
L. B. Ravani
Proprietor

Signature of the Surety
For ARAV ENTERPRISES

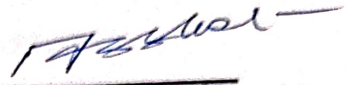


~~Proprietor/Manager~~
ARAV ENTERPRISES
375, Narsi Natha Street,
Mumbai - 400 009.

Witness :

1. M. B. Bhosikar
28, Kadam Co-op Hsg. Society
Chinchpada Road
Kalpat (S) Dist. Thane.
2. Rinku Vasa,
S. Chetan Building,
Hingwalle Lane East,
Ghatkoper (E)
Mumbai-72.

Place : MUMBAI
Date : 08/12/2001



(Signature)

R. V. Vasa

(Signature)

Accepted for and on behalf of the President of India
On _____

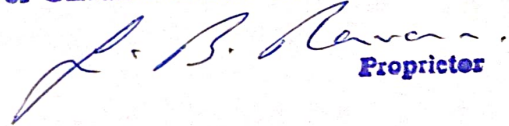
Name :

Designation :

SCHEDULE

1.	LICENCE NO.	:	0310112000 DT.28/11/2001
2.	DEEC BOOK NO.	:	A082149 DT.28/11/2001
3.	Description of goods allowed to Be imported against the licence	:	MAN MADE FABRIC SYNTHETICS FABRIC 300 GSM
4.	CIF VALUE	:	Rs.4,99,99,880/-
5.	Assessable value of goods	:	Rs.5,04,99,879/-
6.	Duty leviable	:	35%+16%+8%+15% of CVD + 4%
7.	DUTY AMOUNT	:	Rs.3,99,70,856/-
8.	2 ½ year interest 72.23%	:	Rs.2,88,70,950/-
9.	TOTAL BOND	:	Rs.6,88,41,806/-

For UNITED INDIA CORPORATION


Proprietor



भारत सरकार,
वित्त मंत्रालय, राजस्व विभाग,
कार्यालय आयुक्त सीमा शुल्क (निर्यात), मुंबई अंचल - 1,
डी.ई.ई.सी. (एम.सी.) (DEEC M.C.) अनुभाग,
चतुर्थ तल, नवीन भवन, नवीन सीमा शुल्क भवन,
बापू जमादार चौक, बॅलार्ड एस्टेट, मुंबई - 400 001.
Phone no.: (022) 22757560; Email: deec.mcell-nch@gov.in

F. No: CUS/DEEC/MISC/1237/2022

Date:

.10.2024

DIN:

BOND ENFORCEMENT-CUM-DEMAND NOTICE

To,

1. M/s UNITED INDIA CORPORATION (IEC-0397008627)
375, NARSI NATHA, STREET, Contact No: 3429882,
MUMBAI -400009.
2. M/s UNITED INDIA CORPORATION (IEC-0397008627)
PLOT NO.1, SR.NO.47, VILLAGE ARAV,
RAIGAD, MAHARASHTRA -410206

Gentlemen/Madam,

**Sub: Enforcement of Bond under Section 143 of Customs Act 1962 w.r.t.
Advance License details of which mentioned in TABLE -Reg.**

SN	Advance License No	Date
1	0310112000	28-11-2001
2	0310121385	25-01-2002

WHEREAS, the subject Advance license(s) was/were issued to M/s UNITED INDIA CORPORATION (IEC-0397008627) (hereafter referred to as "Importer") by DGFT and in accordance with the relevant notification thereto, Bond and Bank Guarantees (Wherever applicable) have been executed against the said licenses by the importer and had undertaken to pay on demand, the duty foregone along with interest, in case of failure to comply with the condition of the licenses as per the said notification. It has been undertaken by the importer to fulfil the Export Obligation within the period allowed in Advance License and to submit the Export Obligation Discharge Certificate (EODC) **within the period of 30 days** from the expiry of the period allowed for fulfilment of Export Obligation.

2. WHEREAS, as per records maintained at this office, Export Obligation Discharge Certificate /Redemption Certificate against aforesaid advance licenses has (have) not been submitted by the importer so far.

3. Therefore, M/s UNITED INDIA CORPORATION (IEC-0397008627) is hereby directed, to submit the Export Obligation Discharge Certificate (EODC)/ Redemption letter, if any, issued by DGFT authorities in respect of subject licenses or inform whether the said licenses is before any judicial forum or part of any dissolution proceedings pending before NCLT, if any or deposit the duty foregone under subject licenses along with the admissible interest thereon, within 10 days of receipt of this demand notice (in person or by post or through e-mail) by them.

4. In case of failure to comply with the directions given, appropriate action to enforce the Bond and encashment of Bank Guarantee (Wherever applicable) executed by M/s UNITED INDIA CORPORATION (IEC-0397008627) for the recovery of duty foregone with admissible interest thereon and penalty (if any payable), against the subject licence(s), shall be initiated in terms of provision of Section 143 of Customs Act,1962.

(Santosh M. Sonawane)
Dy. COMMISSIONER OF CUSTOMS
DEEC (M. CELL), NCH, MUMBAI

**Signed by Santosh Madhav
Sonawane
Date: 24-10-2024 21:57:33**

	<p>आयुक्त सीमाशुल्क का कायालय (निर्यात)</p> <p>OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT),</p> <p>नवीन सीमाशुल्क भवन, बॉलर्ड एस्टेट मुंबई-४००००१</p> <p>NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI 400 001.</p> <p>फ़ोन नंबर : (022) 22757513/7556 Email: deec.mcell-nch@gov.in</p>
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F. No: CUS/DEEC/MISC/1237/2022-DEEC

Date:24-11-2025

BOND ENFORCEMENT-CUM-DEMAND NOTICE

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PLOT NO.1, SR.NO.47, VILLAGE ARAV,
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Sir,

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2. WHEREAS, as per records maintained at this office, Export Obligation Discharge Certificate /Redemption Certificate against aforesaid advance licenses has (have) not been submitted by the importer so far.

3. Therefore, M/s UNITED INDIA CORPORATION (IEC-0397008627) is hereby directed, to submit the Export Obligation Discharge Certificate (EODC)/ Redemption letter, if any, issued by DGFT authorities in respect of subject licenses or inform whether the said licenses is before any judicial forum or part of any dissolution proceedings pending before NCLT, if any or deposit the duty foregone under subject licenses along with the admissible interest thereon, within 21 days of receipt of this demand notice (in person or by post or through e-mail) by them.

4. In case of failure to comply with the directions given, appropriate action to enforce the Bond and encashment of Bank Guarantee (Wherever applicable) executed by M/s UNITED INDIA CORPORATION (IEC-0397008627) for the recovery of duty foregone with admissible interest thereon and penalty (if any payable), against the subject licenses, shall be initiated in terms of provision of Section 143 of Customs Act,1962.

Digitally signed by
ABHISHEK JAIN
Date: 24-11-2025
16:05:14

(ABHISHEK JAIN)
Deputy Commissioner of Customs,
DEEC (M. Cell), NCH, Mumbai