



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

F.No: CUS/DEEC/MISC/1199/2022-DEEC

Date: 17.04.2026

SCN No.: 04/2026-27

DIN: 20260477N0000008472

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

Whereas M/s. Unibios Laboratories Ltd. (IEC: 0393054624), having declared address at **265, F-WING, SOLARIES-1, SAKI VIHAR ROAD, ANDHERI (EAST), MUMBAI, MAHARASHTRA - 400 072** (hereinafter referred to as "the Licensee"), was issued Advance Authorizations/DEEC Licenses bearing no. (I) 0310160817 dated 27-09-2002 & (II) 0310232764 dated 23-10-2003, by the Office of the Director General of Foreign Trade (DGFT), which provided exemption from payment of duty on imported goods. The licenses were issued in accordance with Customs Notification No. 43/2002 dated 19.04.2002, of the Central Board of Indirect Taxes and Customs (CBIC), New Delhi. In accordance with the said notification, the Licensee had executed the Bonds, bearing No. S/5-LUT-196/03VII dated 20.01.2003 of ₹11,01,355/- & S/5-LUT-911/04-VII dated 01.07.2004 of ₹18,40,000/- (**RUD-1**) for duty amount of ₹7,74,675/- & ₹12,02,264/- for import of goods w.r.t. license No. 0310160817 dated 27-09-2002 & 0310232764 dated 23-10-2003 respectively. The details of Licenses and Bonds executed by the Licensee are as follows:

**TABLE-A**

Sr. No.	License No. & Date	Assessable Value (in ₹)	Duty Amount (in ₹)	Bond No.	Bond Amount (in ₹)
1.	0310160817 dated 27-09-2002	13,63,096/-	7,74,675/-	S/5-LUT-196/03VII dated 20.01.2003	11,01,355/-
2.	0310232764 dated 23-10-2003	18,02,648/-	12,02,264/-	S/5-LUT-911/04-VII dated 01.07.2004	18,40,000/-
<b>Total</b>		<b>31,65,744/-</b>	<b>19,76,939/-</b>		<b>29,41,355/-</b>

**2.** In accordance with the aforesaid Notification, the Licensee executed the Bonds against the Advance Authorizations/DEEC License(s). By executing the Bonds, the Licensee undertook to meet the export obligation under the conditions outlined in the said Notification and License, 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, the Customs Notification No. 43/2002-Customs dated 19.04.2002, provides duty exemptions for the materials imported into India, against an Advance Licence issued in terms of sub-paras (a) and (b) of paragraph 4.1.1 of the Export and Import Policy. The notification allows exemption from Basic Customs Duty (BCD), Additional Customs Duty (ACD), Safeguard Duty and Anti-Dumping Duty 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 or security and in such form and for such sum as may 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 as specified in the said licence (both in value and quantity terms) is discharged within the period specified in the said licence or within such extended period as may be granted by the Licensing Authority by exporting resultant products, manufactured in India which are specified in the said licence and in respect of which facility under rule 18 or rule 19 of the Central Excise Rules, 2002 has not been availed.

**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 ₹31,65,744/- under the aforementioned license. Consequently, the Licensee availed an exemption from the payment of Customs duty amounting to ₹19,76,939/- 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 02.05.2019, 02.08.2021 & 04.04.2022 (**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 license No. 0310160817 dated 27-09-2002 & 0310232764 dated 23-10-2003, 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 bonds 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 43/2002 dated 19.04.2002.

b. The Licensee is liable to pay the customs duty amounting to ₹19,76,939/- (Rupees Nineteen Lakhs Seventy-Six Thousand Nine Hundred and Thirty-Nine 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 43/2002 dated 19.04.2002 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 bonds 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 Additional/Joint Commissioner of Customs, Office of the Commissioner of

Customs (Export), DEEC (Monitoring Cell), New Custom House, Ballard Estate, Mumbai – 400 001, as to why:

- i. The duty benefit claimed under exemption notification 43/2002 dated 19.04.2002 should not be denied.
- ii. The imported goods having assessable value of ₹31,65,744/- (Rupees Thirty-One Lakhs Sixty-Five Thousand Seven Hundred and Forty-Four 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. 43/2002 dated 19.04.2002 as amended from time to time.
- iii. The customs duty amounting to ₹19,76,939/- (Rupees Nineteen Lakhs Seventy-Six Thousand Nine Hundred and Thirty-Nine 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. 43/2002 dated 19.04.2002 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.

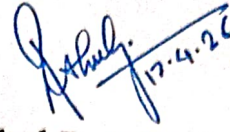
**11.** The Licensee is hereby required to produce all references upon which they intend to rely in support of their defence.

**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.

  
17.4.26

(Rahul D. Joldapke)  
Joint Commissioner of Customs  
DEEC (M. CELL), Export Commissionerate  
NCH, Zone - I, Mumbai - 400 001

**Relied Upon Documents:**

1. Copy of Original Bond (RUD -1)
2. Demand Notices (RUD-2).

To,

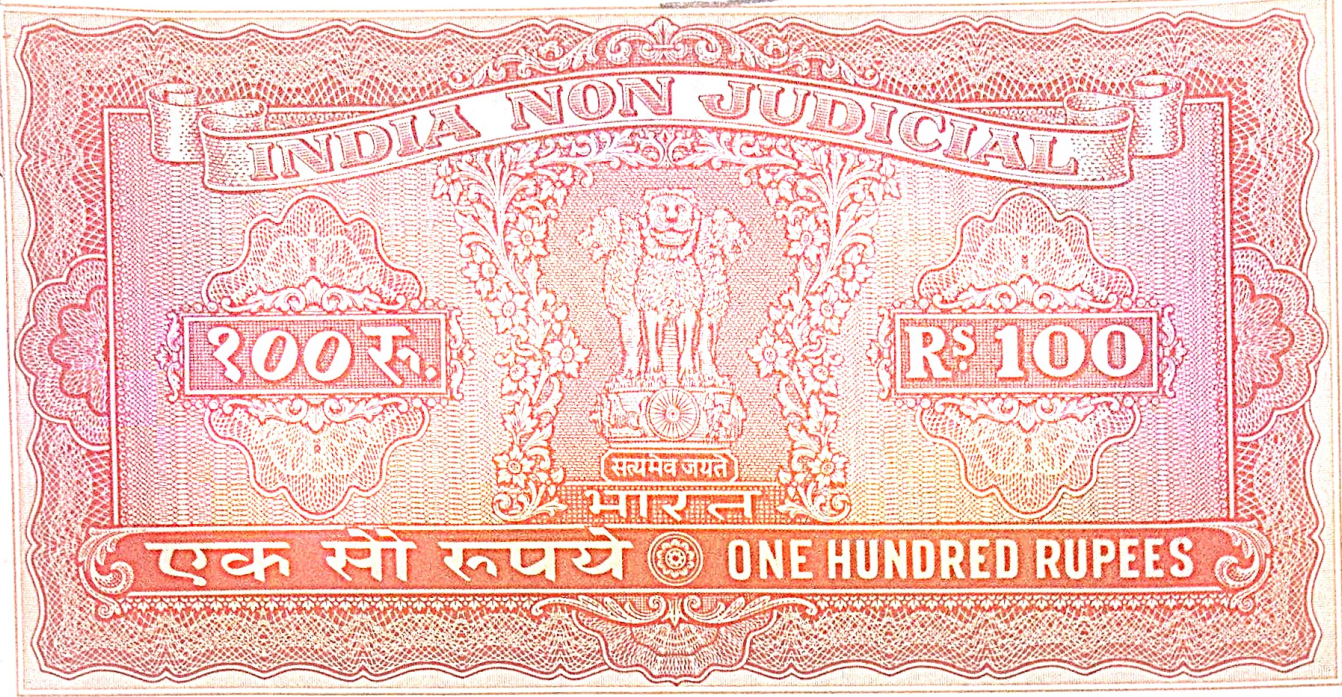
1. **M/s. Unibios Laboratories Ltd.,**  
265, F-WING, SOLARIES-1,  
SAKI VIHAR ROAD, ANDHERI (EAST),  
Contact No. 837 6520/821 8833 (DGFT Site)  
MUMBAI, MAHARASHTRA - 400 072
2. **M/s. Unibios Laboratories Ltd.,**  
Plot No. C-2/3/4 & 14, S. No. 47/2,  
Dewan & Sons Estate, Manor Road,  
Village Veoor, Tal- Palghar,  
Dist. Thane - 421 302
3. **M/s. Unibios Laboratories Ltd.,**  
5, C-6, POONAM DARSHAN,  
POONAM NAGAR, OFF MAHAKALI CAVES ROAD,  
ANDHERI (EAST), MUMBAI - 400 093

**Copy to:**

1. Dy./Asst. Commissioner, CHS (I/c Notice Board) for display of the notice.
2. Guard File.
3. The EDI Section, for uploading the notice on official site of Mumbai Customs Zone - I.

VII 29003-359

100Rs.



General Stamp Office, Mumbai  
Date.....  
1-5 JAN 2003

ROUND / B G ACCEPTED  
AO/Group-7  
O. P. N. SINGH  
A.O.  
Custom House

श्री. नरेंद्र हरीशचंद्र दळवी

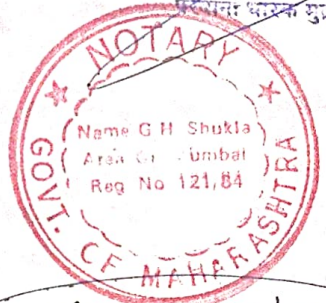
पुस्तक धारक मुद्रांक विवेका,  
श्रीम. शाई गेवयानर, विजय पंजाब होटल समोर,  
अंधेरी पोलीस चौकीच्या बाजूला,  
अंधेरी वुर्ला रोड, अंधेरी (पूर्व), मुंबई - ४०००९३.

20 JAN 2003  
20 JAN 2003

Shri M. D. ...  
Paper Officer



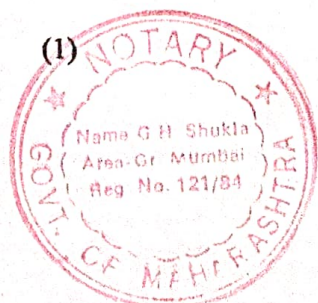
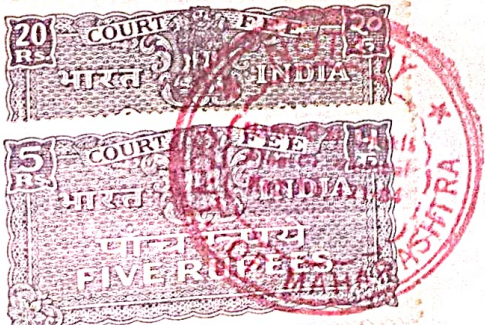
समांक..... 10056  
वर्षी श्री./श्रीमती..... UN23705 19603  
जोडा क.....  
पुस्तक धारक मुद्रांक विक्रता

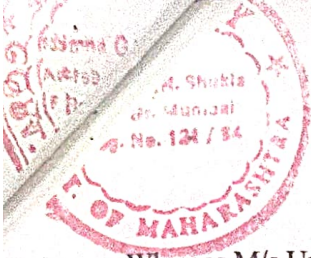


815-44-196/03 VII/A  
TH 196/03 re

To,  
The President of India acting through  
The Assistant Commissioner of Customs  
Group-VII (DEEC Section) New Custom House  
Ballard Estate, Mumbai 4000 038

Whereas the president of India, acting through the Assistant Commissioner of Customs , Mumbai, Ministry of Finance Government of India ( herein after referred to as the Government) has agreed to grant to M/s. UNIBIOS LABORATORIES LIMITED. 5, C-6, Poonam Darshan, Poonam Nagar, Off. Mahakali Caves Road, Andheri (East), Mumbai 400 093 (hereinafter referred to as importer/exporter) exemption in terms of Notification No. 43/2002 dated 19<sup>th</sup> April 2002, against import Licence No.0310160817/2/03/00 dated 27.09.2002( hereinafter referred to as Licence for the import of the goods mentioned therein) on the terms and conditions specified in the said notification and Licence.





Whereas M/s Unibios Laboratories Ltd. have undertaken to produce evidence in respect of export obligation to be discharged against the said Licence No. 0310160817/2/03/00 dated 27.09.2002 and Notification No.43/2002 dated 19<sup>th</sup> April 2002 within thirty days from the expiry of the export obligation period. Whereas, M/s Unibios Laboratories Ltd., have further unconditionally and irrevocably undertaken to pay an amount equal to the duty leviable on the goods cleared/to be cleared in term of said Notification No. 43/2002 dated 19<sup>th</sup> April 2002 in the event of their failure to comply with the conditions of the said notification and licence in respect of the following consignments.:

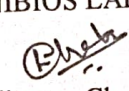
**SCHEDULE**

1. Licence No. 0310160817/2/03/00 dated 27.09.2002	
2. DEEC Book No. Nil dated Nil	
3. Description of goods allowed to be imported against the Licence	Quantity
4. CIMETIDINE POWDER USP	3500.00kgs
5. Approximate Assessable Value of goods	Rs.13,63,096.00
6. Duty Leviable (inclusive of SAD)	Rs.7,74,675.00
7. Bond Amount (inclusive of Interest for 2-1/2 Yrs 42.17%)	Rs.11,01,355.00

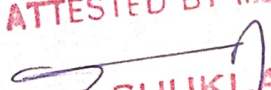
Whereas M/s Unibios Laboratories Ltd. have also undertaken to calculate the duty amount with reference to the assessable value taken in the respective Bills of Entry pertaining to the Licence and not with reference to value shown in Serial No.4 above in the event of their liability to pay duty on the goods cleared under exemption in terms of Notification No.43/2002 dated 19<sup>th</sup> April 2002 and Licence No.0310160817/2/03/00 dated 27.09.2002.

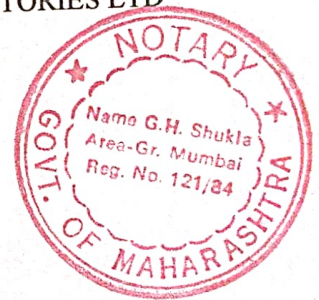
The Common Seal of the company has been affixed pursuant to the Board Resolution passed at the meeting held on \_\_\_\_\_ in the presence of authorised signatories who have been signed in token thereof.

For UNIBIOS LABORATORIES LTD

  
Mr. Rajkumar Chawla  
Managing Director

ATTESTED BY ME

  
G. H. SHUKLA  
NOTARY GR. MUMBAI

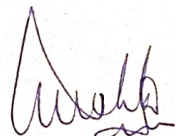


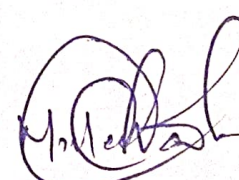
Witness :

1. Mr. Doris Mehta  
Director  
C/o M/s. UNIBIOS LABORATORIES LIMITED.  
5, C-6, Poonam Darshan, Poonam Nagar,  
Off. Mahakali Caves Road, Andheri (East),  
Mumbai 400 093

12.0 JAN 2003

2. Mr. Mukesh Chawla  
Director  
C/o M/s. UNIBIOS LABORATORIES LIMITED.  
5, C-6, Poonam Darshan, Poonam Nagar,  
Off. Mahakali Caves Road, Andheri (East),  
Mumbai 400 093





Whereas one of the conditions of the said notification being furnishing of surety or security by the Importer/ Exporter for such sum as may be prescribed by the Assistant Commissioner of Customs binding himself to pay on demand an amount equal to the duty leviable on the imported material but for the exemption.

TH-729

CONSIGNEE UNIBIOS LABORATORIES LTD.  
Lic No- 0310232764/2/03/00 09.23-10-2003  
I/E CODE-0393054624

S/S-Lut-911/04-VII  
TH-729/04

Nov 5/5-704

THE BOND OF ... LICENCE NO.

PUT UP FOR SIGNATURE.

1. THE BOND GIVEN IS IN PROPER FORMAT AS PER 21/02/2005
2. THE BOND VALUE HAS BEEN CORRECTLY CALCULATED.
3. THE REQUIRED CENTRAL EXCISE CERTIFICATE PRODUCED IS AS PER THE REQUIREMENTS OF CIRCULAR 48/03
4. THE PARTY IS HAVING VALID EXPORT/ TRADING HOUSE CERTIFICATE NO.
5. THE <sup>BOND</sup> AMOUNT IS RS. ~~18,60,000~~ <sup>18,40,000</sup> AND IS AS PER THE REQUIREMENT OF THE P.M. 52/2003
6. THE PARTY HAS NOT DEFAULTED IN EXPORT OBLIGATION IN ANY OF THE EXCISE LICENCE ISSUED TO IT PREVIOUSLY.

Monitoring cell  
Pls vfy if the party is under alert.

Kindly verify is this party in alert list from mlcell or DGFT?

The party is not in Alert List so far.

5.7.04 Kindly see as per our available record there is no alert from mlcell or DGFT vide our lan systems submitted A.

Arvind  
5/7/04  
205/mlcell

Bond may be accepted  
12/6

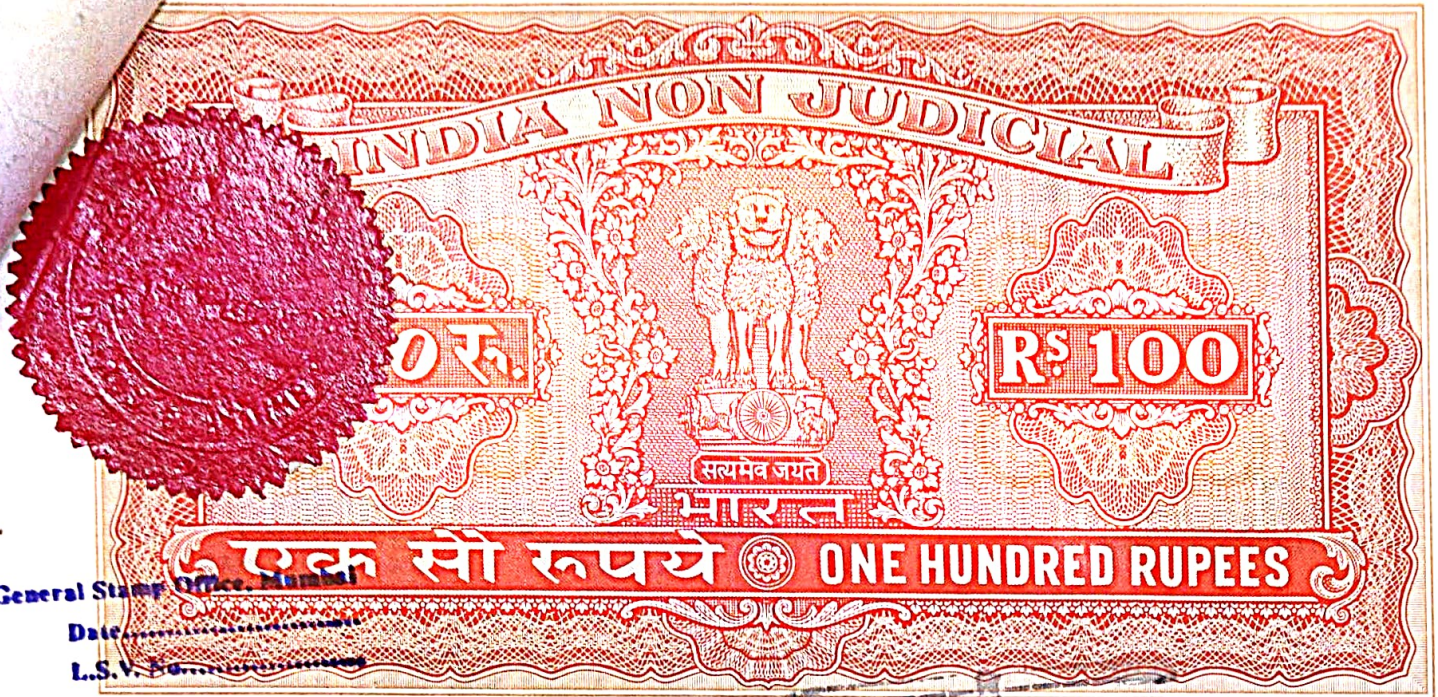
AG/Gr vid

16/07/2004

AO Sardas.



229/02



General Stamp Office, Mumbai  
Date: .....  
L.S.V. No: .....

Proper Officer

25 JUN 2004



जी. प्रविण पट. प्रधान  
स्वामाचार्य एडवोकेट  
पुणम प्रोडिशन व जनक रोड,  
महाप्रतिभा नगर, मुंबई-400 093  
वकील कार्यालय, एडवोकेट हे  
पॉली वॉशिंग मशीन  
वॉशिंग मशीन  
दंडा निवृत्त.

000218

JUL 2004

Unibios Laboratories Ltd

BOND / RECEIPT ACCEPTED  
16/02/004  
AC/Group-7

FORM OF BOND

(FOR AVAILING DUTY EXEMPTION UNDER DEEC/EPCG SCHEME)

I/we, M/S. UNIBIOS LABORATORIES LTD., 5C-6 POONAM DARSHAN POONAM NAGAR, OFF. MAHAKALI CAVES RD, ANDHERI (E), MUMBAI-400 093, INDIA. hereinafter referred to as the obligor(s) which expression shall unless repugnant to the context or meaning thereof include heirs successors, executors, administrators, liquidators, legal representatives and (assignees) hereby hold and firmly bind ourselves jointly and severally unto the president of India, acting through the (jurisdictional Assistant Commissioner Of Customs) Department of Revenue, Ministry of Finance, Government Of India, hereinafter referred to as the Government in the sum of Rupees 18,40,000/ (RUPEES EIGHTEEN LAKHS FORTY THOUSAND ONLY.) for which payment to be well and truly made, we the obligors bind myself/ourselves by these presents.

Whereas I/We the obligors, have imported 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) No;43/02 DT.19/4/02 (hereinafter referred to as the said notification) against the Import Licence No:0310232764/2/03/00 DT.23.10.03, hereinafter referred to as the Licence and duty Exemption Entitlement Certificate No.: \_\_\_\_\_ DATED \_\_\_\_\_ (hereinafter referred to as the DEEC) for the Import of the goods mentioned therein on the terms and Conditions specified in the said Notification and Licence.

CONT-----2



WHEREAS I/We the obligor(s) is/are manufacturer exporter(s) holding  
Registration No. MF3113050018/93 DATED 24/02/1993 With the (name and  
address of the registering Central Excise authority to be mentioned)

WHEREAS I/WE the obligor(s) has/have undertaken to fulfill the export  
obligation as specified in the said Notification and the Licence and  
to produce evidence of having so fulfilled the export ~~and~~ obligation  
within 30 days from the expiry of the specified Export Obligation to  
the satisfaction of the Government.

NOW THE CONDITIONS OF THE ABOVE BOND ARE THAT:

1. I/we, the obligor(s) shall observe all the terms and conditions of the said notification.
2. I/we, the obligor(s) shall observe all the terms and conditions specified in the licence.
3. I/we, the obligor(s) 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 fulfill or part of the export obligations as specified in said notification and the licence, I/we the obligor(s) herein undertake to pay the customs duty but for the exemption and also interest @ 15% per annum, thereof forthwith from the date of clearance of the imported goods till the date of payment of duty and without any demur, to the government.
5. I/we, the obligor(s) shall comply with the conditions and limitations stipulated in the said Import and Export Policy as amended from time to time.  
I/we, the obligor(s) shall not change the name and style under which we, the obligor(s) are doing business or change the location of the manufacturing premises except with the written permission of the Government.

If each and everyone of the above condition is duly complied with by us, the obligor(s), the above written bond shall be void and of no effect; other wise the same shall remain in full force and effect and virtue.

it is hereby declared by us, the obligor(s) and Government as follow :

1. The above written bond is given for the performance of an act in which the public are interested.
2. The government through the Commissioner of Customs or any other officer of customs recover the sums due from the obligor(s) in the manner laid down in sub-section (i) 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 forbearance, act or omission of the government

CONT-----3

(10)



(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 obligor(s) nor shall it be necessary to advise the obligor(s) before suring the surety for amounts hereunder. and the president of India shall, at his option, be competent to make good all the loss and damages by endorsing his rights under the above written bond.

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

Description and quantity of goods allowed to be imported against the licence:

SR.NC.	IMPORT ITEM NAME	QTY.	CIF USD.	CIF RS.
1.	PARACETAMOL POWDER BP	16000.00 KGS.	36800.00	1784800.00

CIF VALUE	RS. 1784800.00
ASSESSABLE VALUE	RS. 1802648.00
DUTY (20%+16%+2%)	RS. 756751.00
ANTY DUMPING DUTY	RS. 445512.00
TOTAL DUTY	RS. 1202264.00
INTREST 53.00% on duty (@15%p.a. compounded for 3 years)	RS. 637200.00
BOND AMOUNT	RS. 1839464.00
ROUND UP BOND AMOUNT	RS. <u>1840000.00</u>



In these 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 01ST JUNE 2004, herelibefore written by the obligor(s) and the surety (ies).

PLACE: MUMBAI  
DATE: 1/07/04

(1) Name and address (1) Occupation(1)  
Mr DOREE MEHTA, DIRECTOR - BUSINESS  
9. Savita Sadan, Sushash Lane.  
Nahid (EAST) Mumbai - 400 093

(2) Name and address (2) Occupation(2)  
Mr Jagdish Singh, Asst Manager. EXPORTS SERVICE  
A-401. PANCHAMRUT Bldg. N.L. Complex  
Dahisar (EAST) Mumbai - 400 068

*[Handwritten signatures]*

Signature of the surety

For Unibios Laboratories Ltd.

*[Handwritten signature]*

Managing Director.

WITNESS:

(1) Name and Address (1) occupation(1)  
Mis. DWATI VINAY PATIL - SERVICE  
234/2170, SANDESH CHANDRA CO-OP SOC.  
KANNAMWAR NAGAR-1  
VIKROLI (E), MUMBAI-83

(2) Name and Address (2) occupation(2)

Ms. DEEPA PARAB SERVICE  
c-16, Plot CD-251, Sahana's CHS,  
Gorai (2), Borivali (W),  
Mumbai - 400 092

*[Handwritten signature]*

*[Handwritten signature]*

ATTESTED  
ATTESTED AND CORRECTED

A. A. SHAIKH NOTARY  
(GOVT OF INDIA)

3 JUL 2004

MUTAVALLI G. M.  
ADVOCATE HIGH COURT  
C.M.M. (ESPLANADE) COURT  
MAHAPALIK, MUMBAI

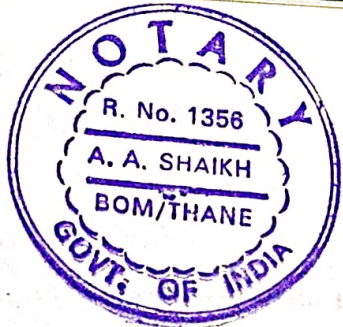
NOTARY  
R No. 1356  
A. A. SHAIKH  
BOM/THANE  
GOVT. OF INDIA

GOVT. OF INDIA

20 Rs.



General Stamp Office, Mumbai  
Date: \_\_\_\_\_  
L.S.V. No. \_\_\_\_\_



श्री. प्रविण मल. चव्हाण  
परवानाधारा एक एकांक किराता  
पुण्या मंडळीत व जागतिक स्तरावर,  
महापालिका जमी, कुमितीत हे  
बांधकाम कार्य ०१३, मुंबई-४०००९३.  
दोन्ही बाजूंनी वरिष्ठ प्रमाण देत  
जातो/जाताना  
बांधकाम.

000217  
JUL 2004  
Unibios Laboratories Ltd

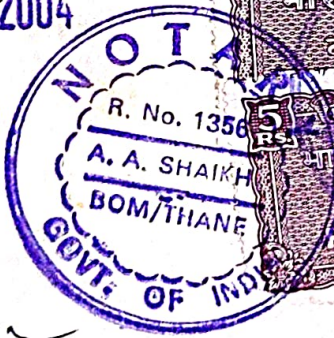
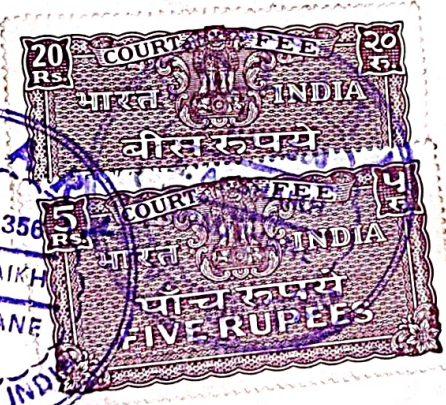
Proper Officer

25 JUN 2004  
140

**AFFIDAVIT**

M/S. UNIBIOS LABORATORIES LTD. having Registered Office at ,  
5C, 6-POONAM DARSHAN, POONAM NAGAR, OFF. MAHAKALI CAVES ROAD, ANDHERI (E),  
MUMBAI-400 093. INDIA. Hereby declare and confirm that the Company has not  
been penalized under the provisions of CUSTOMS ACT 1962, Central Excise  
Act 1944, FOREIGN EXCHANGE REGULATIONS ACT and FOREIGN TRADE ACT and Or  
any other related Acts for any violation of Trade Conditions in respect  
of Import Of Raw material and Export of finished goods under DEEC  
scheme during previous two financial years.

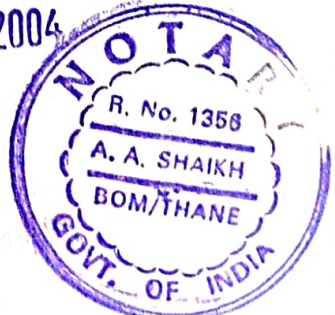
PLACE: MUMBAI.  
DATE: 01/07/04  
3 JUL 2004



Unibios Laboratories Ltd  
Managing Director.

ATTESTED  
ATTESTED AND ACCEPTED  
A. A. SHAIKH-NOTARY  
(GOVT. OF INDIA)

3 JUL 2004



MUTAVALLI G. M.  
ADVOCATE HIGH COURT  
C.M.M. (ESPLANADE) COURT  
MAHAPALIKA MARG MUMBAI

OFFICE OF THE SUPERINTENDENT OF CENTRAL EXCISE  
RANGE - II , DIVISION - PALGHAR, THANE II.  
1<sup>ST</sup> FLOOR, SHIVKALYAN BUILDING , MAHIM ROAD , PALGHAR, DIST- THANE.

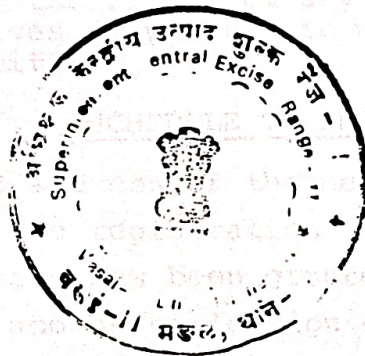
The Dy. Commissioner of Customs  
New Customs House  
Mumbai - 400 038.

This is to certify that we have verified the records M/s. UNIBIOS LABORATORIES LTD., Plot NO. C-2, C-3, C-4, Dewan & sons Industry , Manor Road, Tal.Palghar, Dist- Thane who are registered with Central Excise bearing Registration No. AAACU0992JXM001 and are exporting regularly the Pharmaceutical products manufactured by them in their own name. The Exports during the previous two financial years as per this office records are as under -

Financial Year	Assessable value of Exports (in Rs)
2002 - 2003	Rs. 77154301.8
2003 - 2004	Rs. 93572012.5

Place : Palghar

Date : - 15. 7. 2004 -



*S. P. Kashikar*  
15/7/04  
एस. पी. काशिकर / S. P. Kashikar  
Superintendent of Central Excise  
Range - II, Div. Palghar, Thane - II.  
पालघर-मण्डल, थाने-II  
Palghar-Dn, Thane-II.

For Unibios Laboratories Ltd.

*S. P. Kashikar*  
Auth. Sign.

E.C.C. No. 21100/2400



ANNEXURE -II

Original (for applicant)  
Duplicate (for division)  
Triplicate (for Range)

REGISTRATION CERTIFICATE

Regd. No. MF/291105071

Regn. No. MF/3113050018/93  
Regn. No. MF/29; 0018/05

Range: 0005

Division: XI

Collectorate: Bombay II

Signature  
1.6.95  
Superintendent

Registration Certificate to cure, produce, manufacture, carry on wholesale trade, business, broker or commission agent or otherwise deal in excisable goods, act as a user excisable goods for special industrial purposes (see Rules 174 and 192). (Delete the letters words not applicable).

1. Unibios Laboratories Ltd. of Manor Road, Veoor Village, Palghar having taken to comply with the conditions prescribed in the Central Excise Rules, 1944 and any orders issued thereunder is hereby certified to have been registered with the Central Excise Department to undertake activities as detailed in the Schedule.

2. Certificate is valid only for the premises and purposes specified in the schedule and for no other purposes and premises.

3. Registration Certificate is not transferable.

4. No corrections in the Certificate will be valid unless ordered and attested by a Superintendent of Central Excise.

5. This Certificate shall remain valid till the holder carried on the activity for which a certificate has been issued or surrenders the certificate whichever is earlier.

6. Grant of this certificate shall be without prejudice to the rights of any other person over the registered premises or purpose to which such person may be lawfully entitled.

SCHEDULE TO REG. CERTIFICATE

Name and address of the person to whom the registration certificate has been granted.	M/s Unibios Laboratories Ltd S. Paupuri, Khetwadi, 4th Lane Bombay-400 004
Address and specification of the premises.	Plot No C-2, S.No. 47/2, Dewani & Sons Indl. Estate, Manor Road, Veoor Village, Palghar
Description of excisable goods.	
Purpose for which registered.	Remarks.

Attested

1	P. & P. Medicament [3003-10]	Manufacture
2	Generic Medicine [3003-20]	Manufacture

**CERTIFIED TRUE COPY**  
For UNIBIOS LABORATORIES LTD.

**S. P. KASHIKAR**  
Superintendent of Central Excise  
Range-II, Vasai-11, 1600-11

Date - 21<sup>st</sup> Feb. 1973

Authorized Signatory

Signature: 21/2/73

OFFICE: SUPD. CEN. EXCISE RANGE I  
Bldg. Kalyan Bldg. 1st Floor Palghar

F.NO.VT/Vasai/ECC/309/99/  
Vasai Rd., the 15.12.99;

To,  
M/s. Unibios Laboratories  
C-2, Survey no 47/2,  
Dewan & Sons Indl. Estate  
Manor Road, veer, Paqhar

Sub:- Allotment of New Excise Control/Code  
Application Receipt No. Number-  
dated

Sir/Madam

1. In place of your existing ECC Number 3113050018  
the New ECC Number is AAACU 0992 JXM001

OR

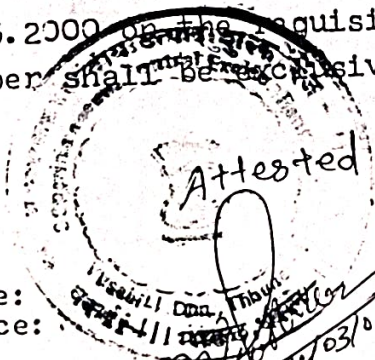
Your New ECC Number is \_\_\_\_\_  
(for new applicants)

2. The Location Code concerning your factory/warehouse/  
registered dealer's premise is 311305

3. You are advised to deposit Central Excise duties and  
other related Government dues in any of the authorised branches  
of the nominated banks, i.e.

4. You are requested to use the New ECC Number along with  
the existing ECC Number (if any) with effect from 1.1.2000 till  
31.3.2000 on the requisite documents/records. The New ECC  
Number shall be exclusively used with effect from 1.4.2000.

Date:  
Place:



S. P. KASHIKAR  
Superintendent of Central Excise  
Range-II, Vasai-II, Thane-II.

(P.M. PARAB)  
ASSISTANT COMMISSIONER  
CENTRAL EXCISE:VASAI DN.:MUMBAI-III.

CERTIFIED TRUE COPY  
For UNIBIOS LABORATORIES LTD.

Authorised Signatory



OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT),  
DEEC MONITORING CELL,  
NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI – 400 001.  
Phone No. : (022) 22757887/7560 Email: deecmcell143@gmail.com

S/16-MISC-320/2018-19 DEEC (MC)

Date-02-05-2019

To,

M/s Unibios Laboratories Ltd.  
5, C-6, Poonam Darshan, Poonam Nagar,  
Andheri (E), Mumbai – 400 093

**Sub: Non-Submission of Export Obligation Discharge Certificate  
against Advance License issued to M/s Unibios Laboratories  
Ltd.– reg.**

The Advance Licenses no. 310082510 dated 25.10.2000, 310160817 dated 27.09.2002 and 310232764 dated 23.10.2003 were issued to you by the DGFT and in accordance with the relevant notification you had executed bonds and had undertaken to pay on demand, the duty foregone along with interest, in case of failure to comply with the conditions as per the said notification. You had undertaken to fulfil the export obligation within the license period 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. As per the records of this office no Export Obligation Discharge Certificate (EODC) has been submitted by you till date.

You are therefore, requested to submit the EODC/Redemption Certificate issued by the DGFT or any proof of submission of the relevant documents for redemption to the DGFT. If the EODC is not received and no documents are submitted to the DGFT, and no reply has been received within 15 days of receipt of this letter, you are directed to make the payment of **DUTY FOREGONE AMOUNT** along with applicable **INTEREST**, failing which recovery proceedings shall be initiated against you under Section 142 of the Customs Act, 1962 and the Bond/Bank Guarantee furnished by you shall be enforced for recovery of dues.

In case EODC in respect of the captioned license has been issued by DGFT, you are requested to submit the same in **ORIGINAL** along with copy of the Licence to enable this office to cancel the bond executed by you.

*Issued by speed post  
EM813833 77 81W  
Amr  
03.05.19*

*S. M. Borkar*  
02/05/19  
(S. M. BORKAR)

Asstt. Commissioner of Custom  
DEEC (M.CELL)



आयुक्तसीमाशुल्ककायालय (निर्यात)  
OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT),  
नवीनसीमाशुल्कभवन, बॉलार्डएस्टेटमुंबई-४००००१  
NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI 400 001.  
फोननंबर : (022) 22757550/7560 Email: deec.mcell-nch@gov.in

DSN - 202108770000022FL0

F. No. S/16-Misc-310/18-19/ DEEC M. Cell

Date: 02.08.2021

To  
M/s. UNIBIOS LABORATORIES LTD  
265, F-Wing, Solaries-1, Saki Vihar Road,  
Andheri East, Mumbai,  
Maharashtra-400072

**Sub: Non-Submission of Export Obligation Discharge Certificate against Advance Authorisation Licence(s) issued to M/s. UNIBIOS LABORATORIES LTD (IEC-393054624)-Reg.**

Ref: Advance License(s) No. 310082510 dtd 24.10.2000  
310160817 dtd 27.09.2002,  
310232764 dtd 28.10.2002.

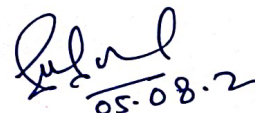
The Advance License(s) No. was/were issued to M/s. UNIBIOS LABORATORIES LTD. It has been undertaken by importer during the registration of the referred licence(s) in this section that in case of failure to comply with the conditions of duty exemption notification thereto and to submit the Export Obligation Discharge Certificate (EODC) within the period of 30 days from the expiry of the period, allowed for fulfillment of export obligation, the duty foregone is recoverable from the importer under Section 143 of Customs Act, 1962.

2. M/s. UNIBIOS LABORATORIES LTD has not submitted Export Obligation Discharge Certificate (EODC)/Redemption Letter against the said licence(s) so far even after expiry of the validity period. It therefore appears that importer has not fulfilled the export obligation against the said Advance Licence(s).

3. M/s. UNIBIOS LABORATORIES LTD are hereby directed to submit the Export Obligation Discharge Certificate (EODC)/Redemption letter or any correspondence about submission of documents to DGFT for favor of EODC/Redemption Letter relevant to the referred Advance licence(s), within 15 days of receipt of this letter.

4. In case M/s. UNIBIOS LABORATORIES LTD has not fulfilled the export obligation against the referred licence(s) then they are advised hereby to deposit the duty foregone against referred licence(s) along with the applicable interest thereon within 15 days of receipt of this letter. In case of failure to comply with the instruction given then recovery proceedings would be initiated by enforcement of bond and encashment of bank guarantee submitted at the time of registration of referred licence(s) as per the provision of Customs Act, 1962.

Issued by SP  
EM 719 7988 SSIN

  
05-08-21  
(SANTOSH M. SONAWANE)  
Assistant Commissioner of Customs,  
DEEC (M. CELL), NCH, MUMBAI-I.

आयुक्त सीमाशुल्क का कार्यालय, (निर्यात)  
OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT),  
नवीन सीमाशुल्क भवन, बेलाई एस्टेट, मुंबई-४००००१  
NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI 400 001.  
फोन नंबर : (022) 22757560 Email: deec.mcell-nch@gov.in

F. No. S/16-Misc-310/2018-19 DEEC (MC)

Date:-04.04.2022

DIN.:- 2022047700000000E772

BOND - ENFORCEMENT-CUM-DEMAND NOTICE

To,

M/s. UNIBIOS Laboratories Ltd  
265, F-Wing, Solaries-1, Saki Vihar Road,  
Andheri (E), Mumbai,  
Maharashtra

Sub: - Non Fulfilment of Export Obligation against Advance License No. (as per list enclosed). - reg.

Whereas the subject Advance License Nos. (as per list attached) were issued to you by DGFT and whereas, as in accordance with the relevant notification, you had executed a bond as per list attached and had undertaken to pay on demand, the duty foregone along with interest, in case of failure to comply with the condition as per the said notification. You had undertaken 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.

And whereas, as per records of this office, no Export Obligation Discharge Certificate /Redemption Certificate has been submitted by you till date.

You are therefore called upon to show cause within 15 days from the date of receipt of this notice: -

As to why the bond executed at the time of the clearance of the goods should not be enforced under section 143(3) of the Customs Act, 1962 and accordingly, the duty foregone along with applicable interest should not be realized from you.

In case no reply is received within 15 days, or you do not appear for a Personal Hearing when fixed, the case shall be decided ex parte on the basis of available evidence on records.

Issued  
Em 8829/2021 IN

Hg

(AJAY GAUTAM)  
DY. COMMISSIONER OF CUSTOMS  
DEEC (M. CELL), NCH, MUMBAI

Encl.:- As above.

Unibuss

Sr. No.	Lic No.	Lic Date
1.	310082510	24.10.2000
2.	310160817	27.09.2002
3.	310232764	23.10.2003