



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: decc.mcell-
nch@gov.in

F. No.: CUS/DEEC/MISC/89/2023-DEEC

DATE: १५/०२/२०२६

SCN No.: 08/2025-26

DIN: 20260277NQ0000164008

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

Whereas M/s. Om Corporation (IEC No. 0300036078), having declared address at 37, Adarsh Nagar No. 1, New Link Road, Jogeshwari (W), Mumbai, Maharashtra - 400 102 (hereinafter referred to as "the Licensee"), was issued an Advance Authorization/DEEC License bearing no. 0310149139 dated 23-07-2002 by the Office of the Director General of Foreign Trade (DGFT), which provided exemption from payment of duty on imported goods. The license was 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 Bond, having No. S/5-LUT/559/02VIII dated 29.07.2002 of ₹61,84,000/- for duty amount of ₹38,64,996/- for import of goods w.r.t. license No. 0310149139 dated 23-07-2002 (**RUD - 1**). The detail of the License and the Bond 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.	0310149139 dated 23-07-2002	50,14,650/-	38,64,996/-	S/5- LUT/559/02VIII dated 29.07.2002	₹61,84,000/-
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2. In accordance with the aforesaid Notification, the Licensee executed Bond against the Advance Authorization/DEEC License. By executing the Bond, 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, 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 ₹50,14,650/- under the aforementioned license. Consequently, the Licensee availed an exemption from the payment of Customs duty amounting to ₹38,64,996/- and executed bond 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 fine/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 05-01-2023 & 13-11-2025 (**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 Bond, 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. 0310149139 dated 23-07-2002, 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 ₹38,64,996/- (Rupees Thirty-Eight Lakhs Sixty-Four Thousand Nine Hundred and Ninety-Six 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 ₹50,14,650/- (Rupees Fifty Lakhs Fourteen Thousand and Six Hundred Fifty 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 ₹38,64,996/- (Rupees Thirty-Eight Lakhs Sixty-Four Thousand Nine Hundred and Ninety-Six 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. It is also to inform that the Licensee also has the option for settlement of the case in terms of the provisions of Chapter-XIV-A of the Customs Act, 1962 subject to fulfilment of the conditions as provided in the concerned section of the chapter.
15. 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

24/02/2024

(Aslam Hassan),

Commissioner of Customs,
Export Commissionerate, NCH, Mumbai

Relied Upon Documents:

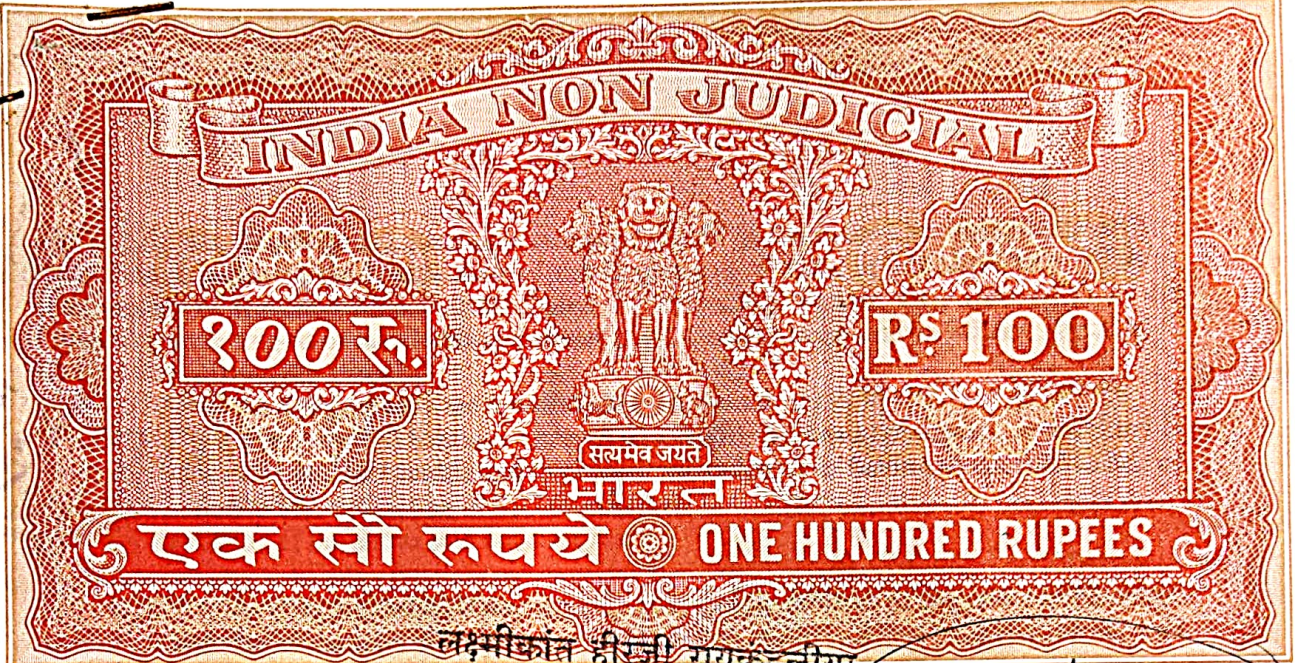
1. Copy of Original Bond (RUD -1)
2. Demand Notices (RUD-2).

To,

1. **M/s. Om Corporation,**
37, Adarsh Nagar No. 1, New Link Road,
Jogeshwari (W), Mumbai,
Maharashtra - 400 102

Copy to:

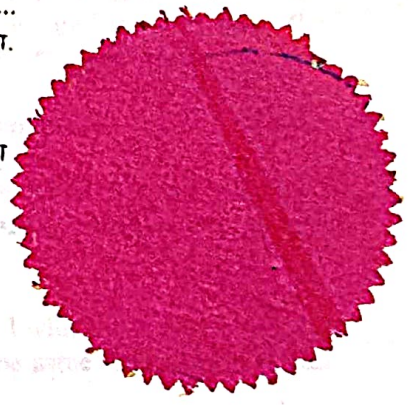
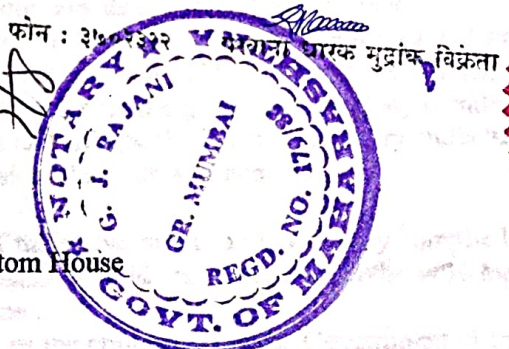
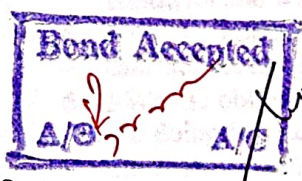
1. Dy./Asst. Commissioner, CHS (I/c Notice Board) for display of the notice.
2. Guard File.



General Stamp Office Mumbai
Date... 25 JUL 2002
L. S. V. No. 135
Sbri P. V. Shinde
Proper Officer

लक्ष्मीकांत हीरजी रायकुडलीया
★ परवाना धारक मुद्रांक विक्रेता ★
२५, अनंत दीप चेंबरस, पॉन्ट माळा,
२७३/२७७ नरसी नाथा रोड, मुंबई-४०० ००६.
क्रमांक : 6170 दिनांक
संवन्धी/श्री/श्रीमती Om Corporation
यांना रु. १०० चा न्यायकेतर मुद्रांक पेपर विकला.
सही

6/5-67/539/02W/1
TH 798/02W/1
29 JUL 2002



To
The President of India
New/ Jawahar / Mulund Custom House
Bombay /JNPT/Mulund

We M/s OM CORPORATION., 37, ADARSHNAGAR NO.1, NEW LINK ROAD, JOGESHWARI WEST, MUMBAI PIN 400102. at herein after referred as to the obligor(s) and M/s Kajal Impex India called the Surety (which expression shall unless repugnant to the context or meaning thereof to include our hiers, successors, executors, administrators, liquidators legal representatives and assigness) hereby hold and firmly bind ourselves jointly and severally AND WE up to the president of India acting through the (jurisdictional Assistant Commissioner of Customs) Department of Revenue ministry of Finance, Government of India herein after referred to as the Government in the sum of Rupees 61,84,000 (Sixty One Lac Eighty Four Thousand Nine Only) Only for Which payment to be made, we the obligor(s) bind myself / ourselves by these presents

Cont..... 2

Rohit N. Modi

Rohit N. Modi

For OM CORPORATION
Ramesh
Proprieto.

WHEREAS we, the obligor(s), have imported goods listed in Annexure I availing Customs Duty exemption in terms of the Notification of the Government of India in the Minsirty of Finance (Department of Revenue) No.51/2000 Dated the 27/04/2000 (herein after referred to as the Licence) for the Import of tax Goods mentioned therein on the terms and conditions specified in the said Notification & b Licence

WHEREAS We the obligor(s) is / are manufacturer - Exporter c. ex/R-V/KYN/I/MUMB-111/02/2001-D

WHEREAS We, the obligor(s) has/have undertaken to fulfill the export obligation as specified in the said Notification and the Licence and to produce the evidence of having so fulfilled to export obligation period to the satisfaction of the Government.

Now the conditions of the above said 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 said Licence
- 3 I/We the obligor(s) shall fulfill the export obligation as specified in the said Notification and the Licence shall produce evidence of having so fulfilled the export obligation within 30 Days from the Expiry of the said export obligation period to the satisfaction of the Government
- 4 In the event of failure to fulfill Full or part of the export obligation as specified in the said Notification and the Licence. I/We the obligor(s) herein undertake to pay the Customs Duty but for the exemption and also intrest @ 15% per annum thereon forthwith 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
- 6 I/We the obligor(s) shall not change the name and style under which we, the obligor (s) are doing business nor change the location of the manufacturing premises except with the written permission of the Government.

If each and every one of the above said condition is duly complied with by us the obligor (s) the above written bond shall be void and of no effect otherwise the same shall remain in full force and effect and virtue .

It is thereby declared by us the obligor(s) and the Government as follows:

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

Rohit H. Madi

For OM CORPORATION
Ramesh
Proprieto.



2. The Government through the Commissioner of Customs or any other officer of Customs recover the sums due to from the obligor (s) in the manner laid down in subsection (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 forbearance act or omission of the Government (whether with or without the knowledge of 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) before suing 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 which the Public are interested. In these presence the words imposing singular shall also include the plural and vice versa where the context so requires
 IN WITNESS HEREOF these presence of have been signed this 29TH day of July 2002 herein before written by the obligor(s) and the surety(s)

Place

Date : 29/07/2002

Witness

1. *[Signature]*

2. *[Signature]*

Witness

1.

2.

For **Signature of the Obligor**

[Signature] Ramesh

Proprietor

[Signature] Rohit K. Modi

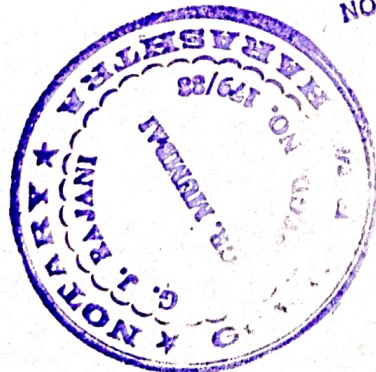
ATTESTED

EXPLAINED & IDENTIFIED BY ME

[Signature]
M. P. Phanse
 B.A. (Spl) LL.M.
 Advocate High Court

[Signature] 29/7/2002

G. J. RAJANI
 NOTARY, GREATER BOMBAY



For **OM CORPORATION**
[Signature] Ramesh
 Proprietor



SR NO.2
ANNEXURE

Licence No. 0310149139

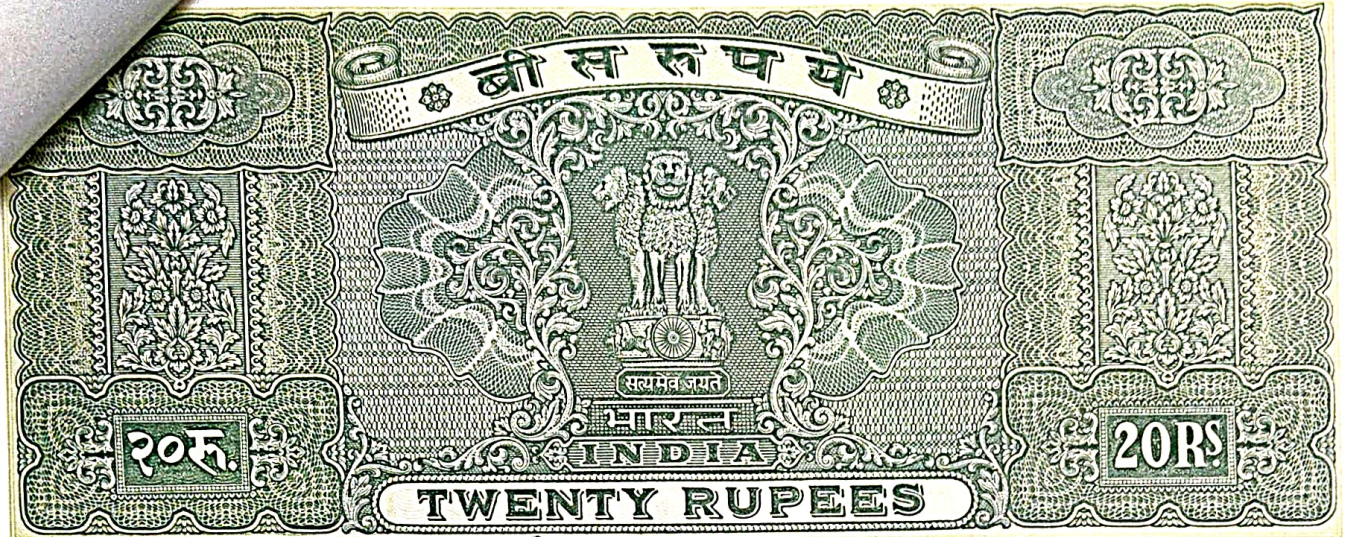
Date 23/07/2002

- 1 Desc. Of Item allowed for Import : Acrylic Fibre
- 2 Quantity : 73,500.00 Kgs
- 3 Assessable Value of Goods : 50,14,650/-
- 4 Duty Involved : 38,64,996/-
- 5 Amount of Intrest @24% P.A : 23,18,998/-
- 6 Total Bond Amount : 61,83,994 Rounded to Rs 61,84,000/-
- 7 Rate of Duty : 20%+16%+15%+4%+0.05
Anti Dumping Duty Rs 20/Kgs

Place

Date : 29/07/2002





General Stamp Office

Date..... 29 JUL 2002

L. S. V. No... 135.....

Shri P. V. Shinde
Proper Officer

लक्ष्मीकांत हीरजी रायकुंडलीया

★ परवाना धारक मुद्रांक विक्रेता ★
 रा. अनंत दीप चंभरसं, पोड माळा,
 २७३/२७७ नरसी नाथा रोड, मुंबई-४०० ००९.
 क्रमांक ६१६७ दिनांक
 सर्वश्री/श्री/श्रीमती OM Corporation
 यांना रु. २० चा न्यायकेतर मुद्रांक पेपर विकला.

सही

फोन : ३७०२३२२

परवाना धारक मुद्रांक विक्रेता

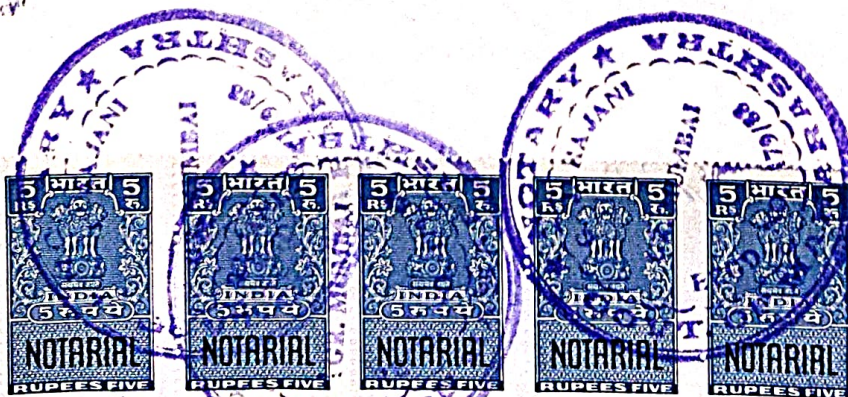
29 JUL 2002



We hereby solely affirm and sincerely state as follows

- 1- We M/s OM CORPORATION., 37, ADARSHNAGAR NO.1, NEW LINK ROAD, JOGESHWARI WEST, MUMBAI PIN 400102. are engaged in the work of manufacture of Yarn & Fabrics
- 2 Whereas we proposed to Import goods under DEEC Scheme to avail concessions from payment of Duties
- 3 We applied for the Advance Licence and the same has been issued by the Jt. Director General of Foreign Trade, Mumbai
- 4 We are not defaulted for any Export obligation for the earlier Advance Licences

Cont ... 2

For OM CORPORATION
Ramesh
Proprietor

- 5 The List of Advance Licence already obtained from the office of the DGFT, Mumbai is enclosed to this Affidavit
- 6 Whereas the Commissioner of Customs issued a public Notice No. 142/98 from file No.8/16 MISC-13/96 VIII wherein it was instructed that the importer should not have been penalized under the Provision of the Customs Act, and Foreign trade (Development & Regulations) Act during the Last two financial Year
- 7 It is hereby stated that we are not been penalized under any provision of the aforesaid Act During the last Two financial years.

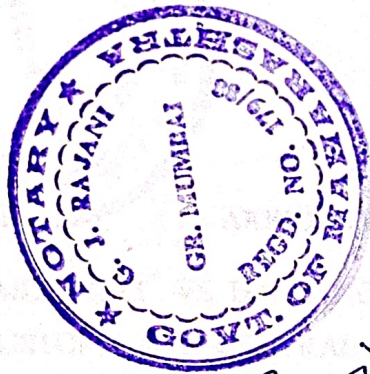
The aforesaid paras are true & correct as per our records

Place

Date : 29/07/2002

EXPLAINED & IDENTIFIED BY ME

M.P.
M. P. Phanse
B.A. (Spl.) LL.M.
Advocate High Court



ATTESTED

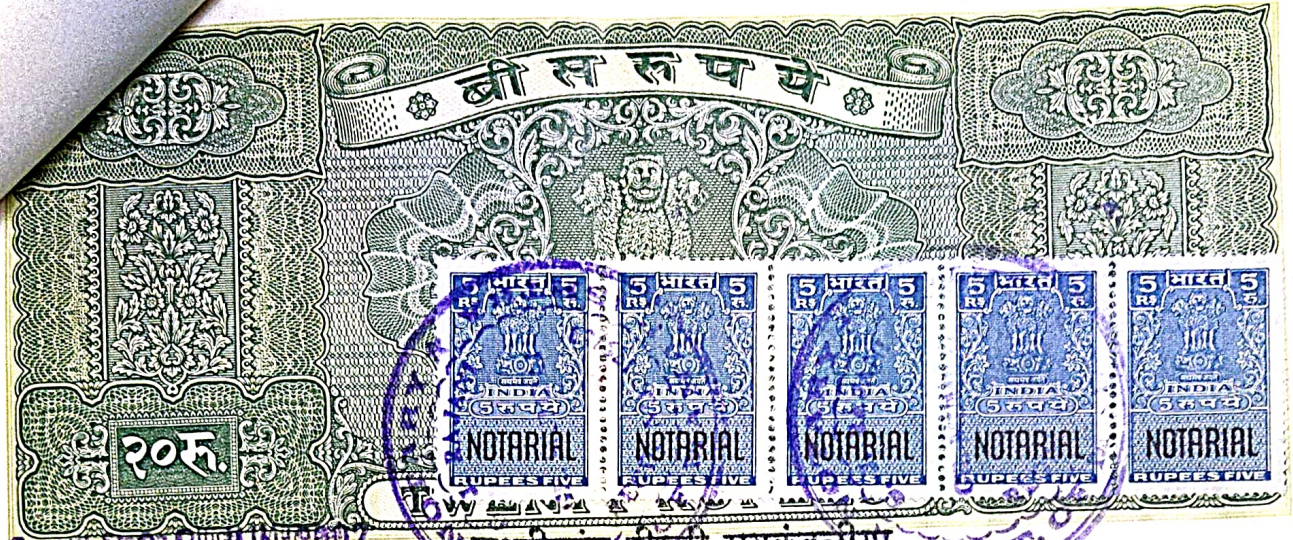
G. J. Rajani
29/7/2002

G. J. RAJANI
NOTARY, GREATER BOMBAY

For OM CORPORATION

Ramesh

Proprietor

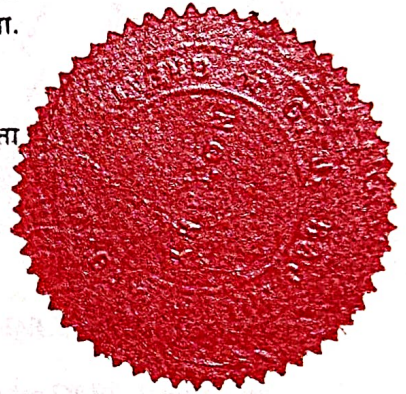
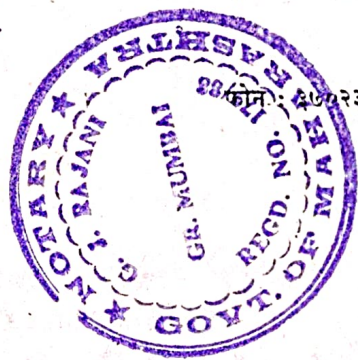


Date **29 JUL 2002**
L. S. V. No. **135**

Shri P. V. Shinde
Proper Officer

लक्ष्मीकांत हीरजी रायकुंडलीया
★ परवाना धारक मुद्रांक विक्रेता ★
रग, अनंत दीप चंम्वर्स, पोट माळा,
२७३/२७७, नरसी नाथा रोड, मुंबई-४०० ००९.
क्रमांक **6169** दिनांक **29 JUL 2002**
संवन्धी/श्री/श्रीमती **Om Corporation**
यांना रु. **२०** चा न्यायकंतर मुद्रांक पेपर विकला.
सही

Alkama
परवाना धारक मुद्रांक विक्रेता



AFFIDAVIT

WE HEREBY SUBMIT THAT WE HAVE NOT BEEN PENALISED UNDER ANY PROVISIONS OF CUSTOMS ACT. CENTRAL EXCISE ACT, FOREIGN EXCHANGE REGULATION ACT OR FOREIGN TRADE (DEVELOPMENT AND REGULATIONS ACT) DURING THE LAST TO FINANCIAL YEARS

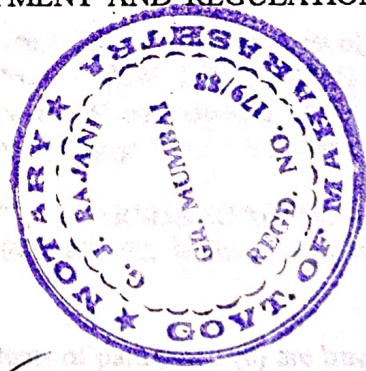
PLACE
DATE : 29.07.2002
EXPLAINED & IDENTIFIED BY ME

M. P. Phansga
B.A. (Spl) LL.M.
Advocate High Court

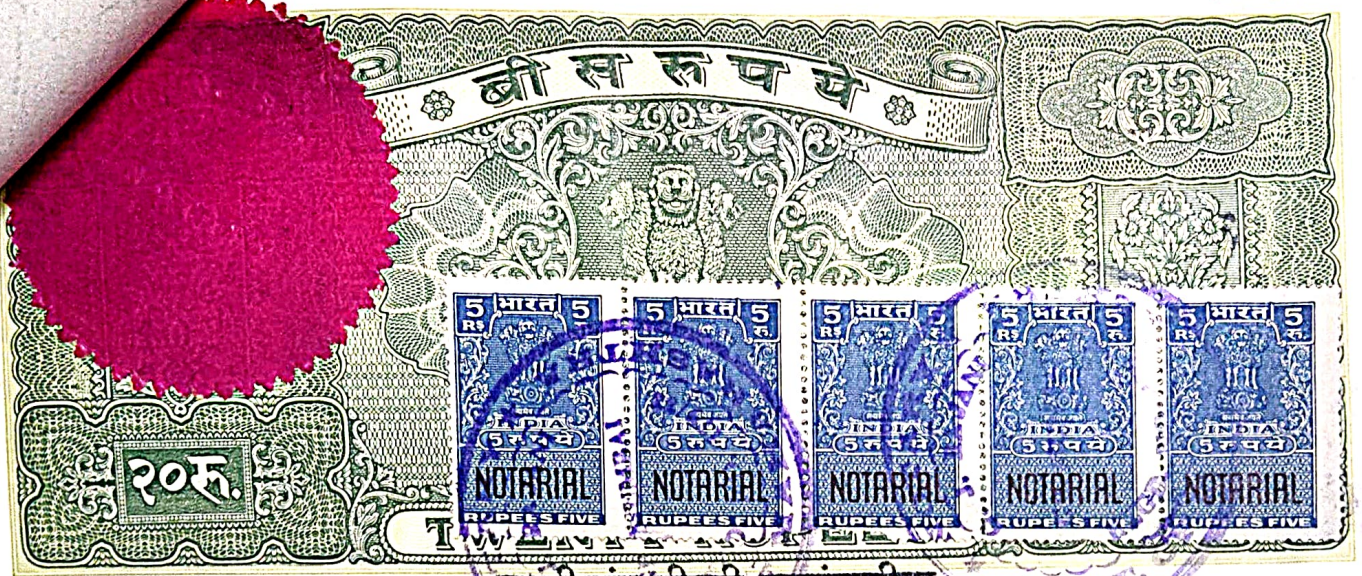
ATTESTED

G. J. Rajani

G. J. RAJANI
NOTARY, GREATER BOMBAY



For OM CORPORATION
Ramesh
Proprietor



General Stamp Office Mumbai
 Date: 25 JUL 2002
 L. S. V. No. 135

Shri P. V. Shinde
 Proper Officer

लक्ष्मीकांत हीरजी रायकुंडलीया

★ परवाना धारक मुद्रांक विक्रेता ★
 रा. अनिल दीप चंम्यम, पोट माळा,
 २७३/२७७ नरसी नाथा रोड, मुंबई-४०० ००९.
 क्रमांक 6168 दिनांक
 सर्वश्री/श्री/श्रीमती Om Corporation
 यांना रु. चा न्यायकेतर मुद्रांक पेपर विकला
 सही

फोन : ३७०२३२२ परवाना धारक मुद्रांक विक्रेता



AFFIDAVIT

WE M/S Kajal Impex India
 STATE THAT AS FOLLOWS

DO HEREBY SOLEMNLY AFFIRM AND

- A) That we shall stand surety to the bond availing Duty Exemption under DEEC Scheme by M/s OM CORPORATION., 37, ADARSHNAGAR NO.1, NEW LINK ROAD, JOGESHWARI WEST, MUMBAI PIN 400102. in terms of Circular No.71/98 Customs Dt.15/9/98 Public Notice No.142/98 Dtd. 8/10/98 and Public Notice No. 175 Dtd 17/12/98
- B) That we are solvent as on this date and is able to meet the Liabilities and commitments of M/s OM CORPORATION., 37, ADARSHNAGAR NO.1, NEW LINK ROAD, JOGESHWARI WEST, MUMBAI PIN 400102. to the extent of and amount of Rs. 61,84,000 (Sixty One Lac Eighty Four Thousand Nine Only) only
- C) That is surity as given to M/s OM CORPORATION., 37, ADARSHNAGAR NO.1, NEW LINK ROAD, JOGESHWARI WEST, MUMBAI PIN 400102. Is first Original surety and that no other surety has been signed by us

We the above named dependant do hereby verify that the contents of para (a) to (c) are true to our Knowledge and Nothing has be cancelled and no part of it is False

EXPLAINED & IDENTIFIED BY MS

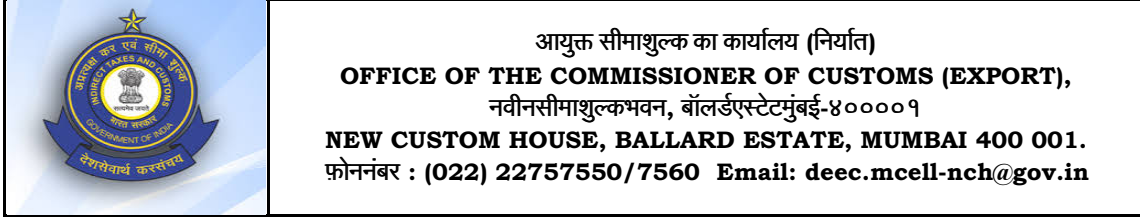
M. P. Phanse
 B.A. (Spl.) LL.M.
 Advocate High Court

Rohit v. Modi
 Sd/-

ATTESTED
 7/6/8/2002

For OM CORPORATION
 Ramesh
 Proprietor

I/940306/2023



F. No. CUS/DEEC/REGN/89/2023 –DEEC (MC) Dated:05-01-2023

DIN-2023017700000000B024

To,
M/s OM CORPORATION
37, Adarsh Nagar No. 1, New Link Road,
Jogeshwari (W), Mumbai 400102

Sub: - Non-Submission of Export Obligation Discharge Certificate against Adv. Authorization Licenses issued to M/s OM CORPORATION - reg.

The Advance Licenses (list enclosed) were issued to M/s. OM CORPORATION. It has been undertaken by importer during the registration of the referred licenses 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. OM CORPORATION has not submitted Export Obligation Discharge Certificate (EODC)/Redemption Letter against the said licenses so far even after expiry of the validity period. Therefore appears that importer has not fulfilled the export obligation against the said Advance Licenses.

3. M/s. OM CORPORATION is 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 licenses, within 15 days of receipt of this letter.

4. In case M/s. OM CORPORATION has not fulfilled the export obligation against the referred licenses then they are advised hereby to deposit the duty foregone against referred licenses 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 submitted at the time of registration of referred licenses as per the provision of Customs Act, 1962.

I/940306/2023

AKSHAY PADMAKAR PATIL
DEPUTY COMMISSIONER

(AKSHAY PATIL)
Dy. Commissioner of Customs,
DEEC (M. CELL)

Encl.: As above

Sr. No.	Licence Number	Licence Date
01	310149137	23.07.2002
02	310149139	24.07.2002

	<p style="text-align: center;">आयुक्त सीमाशुल्क का कार्यालय (निर्यात) OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT),</p> <p style="text-align: center;">नवीन सीमाशुल्क भवन, बॉलर्ड एस्टेट मुंबई-४००००१ NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI 400 001.</p> <p style="text-align: center;">फ़ोन नंबर : (022) 22757513/7556 Email: deec.mcell- nch@gov.in</p>
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F. No: CUS/DEEC/MISC/89/2023-DEEC

Date: 13-11-2025

To,

M/s. OM CORPORATION
37, Adarsh Nagar No. 1, New Link Road,
Jogeshwari (W), Mumbai 400102

Gentlemen,

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

S.No.	Advance License No	Date
1	0310149137	23-07-2002
2	0310149139	24-07-2002

WHEREAS, the subject Advance license(s) was/were issued to **M/s. OM CORPORATION (IEC – 0300036078)** (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 fulfill 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. OM CORPORATION (IEC – 0300036078)** 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. OM CORPORATION (IEC – 0300036078)** 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: 13-11-2025
18:05:20

(**Abhishek Jain**)
Deputy Commissioner of Customs
DEEC (M.Cell), NCH, Mumbai

Copy to:

Supdt. (CHS) for displaying on notice board