

Detention notices -reg**cru-exportmcz1** < cru-exportmcz1@gov.in >**CCU Customs Mumbai Zone I** < ccu-cusmum1@gov.in >

Wed, 29 Apr 2026 4:28:53 PM +0530

To "Pr.cc-general Pr.cc-general"<pr.cc-general@gov.in>,"CRU, NCH"<cru-exportmcz1@gov.in>,"Commissioner Customs Export Mumbai I"<comcusexp-mum1@gov.in>,"Import Inch"<import-1nch@gov.in>,"import1nch"<import1nch@gov.in>,"Commissioner Import-II"<commr.import2@gov.in>,"Audit Commissionerate Mumbai Zone I Audit Commissionerate Mumbai Zone I"<audit-commr.cusz1mum@gov.in>,"Commissioner Customs Audit Mumbai I"<comcus-audit@gov.in>,"Commissioner Appeals Zone 1"<ccappealszone.1@gov.in>,"Cusadvruling Mumbai"<cus-advrulings.mum@gov.in>,"DRI Adjudication"<dri.adjmmum@gov.in>

Respected Sir/Madam,

Please find enclosed herewith attachment(s) on the above mentioned subject. This is for your information and necessary action at your end please

Regards,

O/o the Pr. Chief Commissioner of Customs,
Mumbai Zone-I

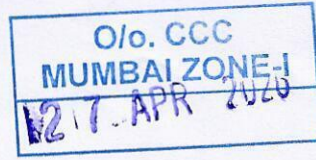
2 Attachment(s)

apex international_0001.pdf

826.6 KB

siddharth enterprises_0001.pdf

779.3 KB



भारत सरकार/GOVERNMENT OF INDIA
सीमा शुल्क प्रधान आयुक्त का कार्यालय (पत्तन)
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (PORT)
सीमा शुल्क सदन, 15/1, स्ट्रैंड रोड, कोलकाता- 700001 (प. बं.)
CUSTOM HOUSE, 15/1, STRAND ROAD, KOLKATA- 700001 (W.B.)
Tel: 033-22131553 Fax No.: 033-22131552 Email Id: prcommr-port-cuskol@gov.in

e-F. No.: CUS/APR/SCN/617/2023-GR 6-O/O PR COMMR-CUS-PORT-KOLKATA

Date: 20-04-2026

DETENTION ORDER

Whereas, M/s Apex International (IEC: ALSPS6762J) have failed to pay the confirmed differential IGST amount of Rs. 2,36,306/- (*Rupees Two Lakh Thirty-Six Thousand Three Hundred and Six only*) and a penalty of Rs. 15,000/- (*Rupees Fifteen Thousand only*) which has been confirmed by Adjudicating Authority vide Order-in-original No. KOL/CUS/PORT/AC/GR-6/709 /2023 dated 26.12.2023.

Therefore, in exercise of the powers conferred by clause (a) of Sub-section (1) of Section 142 of the Customs Act, 1962. I, the Deputy Commissioner of Customs, Appraising Group-VI, Custom House, Kolkata require and request that the aforesaid differential IGST amount of Rs. 2,36,306/- along with applicable interest and penalty of Rs. 15,000/- should be recovered from any money payable to the aforesaid party which may be under the control of the Proper officers or such other officers of Customs or officers of Central Excise/Central GST all over India.

I also further require and request in terms of clause (b) of the Section 142(1) of the Customs Act, 1962 that the said amount should also be recovered by the detaining and selling any of the goods belonging to the above mentioned party, which are under control of officers of Customs and/or officers of CGST (who have been designated officers of Customs) all over India.

An intimation regarding recovery may be sent to the undersigned as soon as the amount is realized. The amount so recovered may be sent to the undersigned by way of Demand Draft/Cheque drawn in favour of the "RBI A/c Commissioner of Customs, Kolkata". If reply in this regard is not received within 30 days, it will be presumed that no realization has been made by your jurisdictional Commissionerate.

Prince Killa Salkar Guria
Deputy Commissioner of Customs

Digitally signed by
PRINCE KILLASALKAR GURIA
Date: 20-04-2026 11:58:38

(19)

O/o. CCC
MUMBAI ZONE-I

27. APR 2026

Appraising Group-VI (Port)
Custom House, Kolkata

To,
M/s Apex International (IEC: ALS6762J),
Shop No. BC-9, 2nd Floor,
1050/2, Survey Park, Kolkata-700075

Copy to:

1. All Pr. Chief/ Chief Commissioner of Customs- Ahmedabad/Bengaluru/Chennai/Delhi/Delhi (Prev.)/Kolkata/Mumbai-I/Mumbai-II/Mumbai-III/ Patna (Prev.)/Thiruchirapalli (Prev.) - with a request to circulate among all the Commissionerate for taking necessary action please.
2. All Pr. Chief/ Chief Commissionerate of Central Excise & Customs - Ahmedabad/Bengaluru/Bhopal/Bhubaneswar/Chandigarh/Chennai/Guwahati/Delhi/Hyderabad/Jaipur/Kolkata/Lucknow/Meerut/Mumbai/Nagpur/Panchkula/Pune/Ranchi/Sillong/Thiruvnanthapuram/Vadodara/Visakhapatnam - with a request to circulate among all the Commissionerate for taking necessary action please.
3. The Pr. Commissioner (Port), Custom House, Kolkata.
4. The Commissioner (AP & ACC), Custom House, Kolkata.
5. The Assistant Commissioner (EDI) for uploading on the website.
6. The Asstt./Dy. Commissioner of Customs, STRC (Port).
7. The Chief Accounts Officer, Custom House, Kolkata

O/o. CCC
MUMBAI ZONE-I
27 APR 2026

भारत सरकार/GOVERNMENT OF INDIA
सीमा शुल्क प्रधान आयुक्त का कार्यालय (पत्तन)
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (PORT)
सीमा शुल्क सदन, 15/1, स्ट्रैंड रोड, कोलकाता- 700001 (प. बं.)
CUSTOM HOUSE, 15/1, STRAND ROAD, KOLKATA- 700001 (W.B.)
Tel: 033-22131553 Fax No.: 033-22131552 Email Id: prcommr-port-cuskol@gov.in

e-F. No.: CUS/APR/SCN/617/2023-GR 6-O/O PR COMM-R-CUS-PORT-KOLKATA

DETENTION ORDER

Date: 20-04-2026

Whereas, M/s Siddharth Enterprises (IEC: 0210024801) has failed to pay the penalty amount of Rs. 3,00,000/- (Rupees Three Lakhs only) as confirmed by the Adjudicating Authority vide Order-in-Original No. KOL/CUS/JC/PORT/GR-6/53/2023 dated 02.05.2023, and a further penalty of Rs. 1,50,000/- (Rupees One Lakh Fifty Thousand only) as confirmed by the Adjudicating Authority vide Order-in-Original No. KOL/CUS/JC/PORT/GR-6/56/2023 dated 04.05.2023.

Therefore, in exercise of the powers conferred under clause (a) of sub-section (1) of Section 142 of the Customs Act, 1962, I, the Deputy Commissioner of Customs, Appraising Group-VI, Custom House, Kolkata, hereby require and request that the aforesaid penalties amounting to Rs. 3,00,000/- (Rupees Three Lakhs only) and Rs. 1,50,000/- (Rupees One Lakh Fifty Thousand only) be recovered from any money payable to the said party, which may be under the control of the Proper Officers of Customs or any other officers of Customs or officers of Central Excise/Central GST anywhere in India.

I also further require and request in terms of clause (b) of the Section 142(1) of the Customs Act, 1962 that the said amount should also be recovered by the detaining and selling any of the goods belonging to the above mentioned party, which are under control of officers of Customs and/or officers of CGST (who have been designated officers of Customs) all over India.

An intimation regarding recovery may be sent to the undersigned as soon as the amount is realized. The amount so recovered may be sent to the undersigned by way of Demand Draft/Cheque drawn in favour of the "RBI A/c Commissioner of Customs, Kolkata". If reply in this regard is not received within 30 days, it will be presumed that no realization has been made by your jurisdictional Commissionerate.

Digitally signed by
PRINCE KILLASALKAR GURIA
Date: 20-04-2026 11:55:06

Prince Killa Salkar Guria
Deputy Commissioner of Customs
Appraising Group-VI (Port)
Custom House, Kolkata

To,
M/s Siddharth Enterprises (IEC: 0210024801),

83/1, Bentick Street,
Kolkata-700001

Copy to:

✓ All Pr. Chief/ Chief Commissioner of Customs-
Ahmedabad/Bengaluru/Chennai/Delhi/Delhi (Prev.)/Kolkata/Mumbai-I/Mumbai-
II/Mumbai-III/ Patna (Prev.)/Thiruchirapalli (Prev.) - with a request to circulate among all
the Commissionerate for taking necessary action please.

2. All Pr. Chief/ Chief Commissionerate of Central Excise & Customs -
Ahmedabad/Bengaluru/Bhopal/Bhubaneswar/Chandigarh/Chennai/Guwahati/Delhi/Hyderabad
ad/Jaipur/Kolkata/Lucknow/Meerut/Mumbai/Nagpur/Panchkula/Pune/Ranchi/Shillong/Thiru
vnanthapuram/Vadodara/Visakhapatnam - with a request to circulate among all the
Commissionerate for taking necessary action please.

3. The Pr. Commissioner (Port), Custom House, Kolkata.
4. The Commissioner (AP & ACC), Custom House, Kolkata.
5. The Assistant Commissioner (EDI) for uploading on the website.
6. The Asstt./Dy. Commissioner of Customs, STRC (Port).
7. The Chief Accounts Officer, Custom House, Kolkata