

**Withdrawal of Detention Notice issued under Section 142(1) (a) & 142(1)(b) of the Customs Act, 1962 against M/s Rajnish INC, (IEC: 0598030646)–reg.**

**cru-  
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>

**CCO Mumbai Zone-I** < cco-mumzone1@gov.in >

Thu, 09 Apr 2026 1:13:11 PM +0530

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

Madam/Sir,

Please find attachment for information and further necessary action.

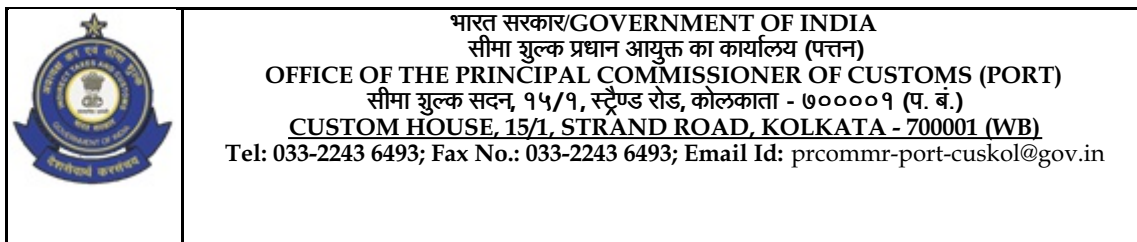


सादर/ Regards,  
प्रधान मुख्य आयुक्त कार्यालय  
Pr. Chief Commissioner's Office  
मुंबई सीमा शुल्क, अंचल-I  
Mumbai Customs Zone-I

**1 Attachment(s)**

document (74).pdf

1.8 MB



**Subject: Withdrawal of Detention Notice issued under Section 142(1) (a) & 142(1)(b) of the Customs Act, 1962 against M/s Rajnish INC, (IEC: 0598030646)–reg.**

It is informed that a Detention Notice (copy attached) under Section 142(1) (a) and 142(1)(b) of the Customs Act, 1962 was issued vide F. No. S107-3105/2014 ARS (Port) dated 01.06.2023 against M/s Rajnish INC, (IEC: 0598030646), for recovery of an amount of Rs. 4,63,389/-, being the amount erroneously refunded, along with interest and penalty of Rs. 4,63,389/- imposed under Section 114AA of the Customs Act, 1962.

2. The said Detention Notice arose out of proceedings initiated pursuant to Demand-cum-Show Cause Notice, which culminated in confirmation of demand vide Order-in-Original No. KOL/CUS/DC/1587/ARS/2018 dated 24.04.2018 passed by the Deputy Commissioner of Customs, Appraising Refund Section, Custom House, Kolkata.

3. Being aggrieved and dissatisfied with the O-in-O 24.04.2018, the claimant filed an appeal before the Commissioner of Customs (Appeals), Custom House, Kolkata. However, the appeal filed by the claimant was rejected vide Order in Appeal No. KOL/CUS(PORT)/AA/2025/2018 dated 03.12.2018. Further, the Claimant filed the appeal before the Hon'ble CESTAT, EZB, Kolkata. Hon'ble CESTAT, EZB, Kolkata vide Final Order No. 76389/2025 dated 15.05.2025, remanded the matter to Commissioner (Appeals). Ld. Commissioner (Appeals) vide Order-in-Appeal no. KOL/CUS/PORT/DC/357/2025 dated 29.08.2025 remanded the matter.

4. Denovo proceedings were thus taken up. Based on scrutiny of submitted documents and facts available in record, the demands confirmed in Order in Original No. KOL/CUS/DC/1587/ARS/2018 dated 24.04.2018 in terms of Section 28(8) of the Customs Act, 1962 along with the demand of interest and penalty were dropped vide Order-in-Original no. KOL/CUS/AC/ARS(PORT)/86/2026 dated 30.01.2026 (copy attached). This Adjudication Order dated 30.01.2026 has been accepted by Commissioner(Port) on 27.03.2026 (copy attached).

5. In view of the Order-in-Original no. KOL/CUS/AC/ARS(PORT)/86/2026 dated 30.01.2026, the basis for issuance of the aforesaid Detention Notice no longer survives. Accordingly, the Detention Notice issued under Section 142(1)(a) and 142(1)(b) of the

Customs Act, 1962, vide F. No. S107-3105/2014 ARS (Port) dated 01.06.2023, against M/s Rajnish INC, (IEC: 0598030646) stands withdrawn with immediate effect.

6. This is for kind information and necessary action at your end. It is also requested to submit a report stating if any other recovery cases against the IEC, i.e. M/s Rajnish INC, (IEC: 0598030646) is pending at your end or not.

Encl: A/a

Date:07-04-2026

LAWRENCE  
KACHHAP  
Assistant Commissioner of Customs  
Appraising Refund Section (Port)  
Custom House, Kolkata.

To,  
The DC/AC, STRC(Port),  
Custom House, Kolkata;

Copy to:

**The Chief Commissioner of Customs**, Ahmedabad Zone, Bengaluru Zone, Chennai Zone, Delhi Zone, Delhi (Prev.) Zone, Mumbai-1& II Zone, Patna Zone, Tiruchirapally(Prev.) Zone.

**Zonal Chief Commissioners/Commissionerate** of Central GST:  
Ahmedabad Zone, Bangalore Zone, Bhopal Zone, Bhubaneswar Zone, Chandigarh Zone, Chennai Zone, Cochin Zone, Coimbatore Zone, Delhi Zone, Hyderabad Zone, Jaipur Zone, Kolkata Zone, Lucknow Zone, Meerut Zone, Mumbai- I & II Zone, Mysore Zone, Nagpur Zone, Pune Zone, Ranchi Zone, Shillong Zone, Vadodora Zone, Vishakhapatnam Zone.



भारत सरकार/ Government of India

सीमा शुल्क आयुक्त का कार्यालय (पत्तन)

Office of the Pr. Commissioner of Customs (PORT)

सीमा शुल्क सदन, 15/1, स्ट्रैंड रोड, कोलकाता - 700 001

**Custom House, 15/1, Strand Road, Kolkata - 700 001.**

F. No: CUS/RFD/MISC/1098/2025-REF

DIN: 20260176NN000000ABAS

86

मूल आदेश सं. O/O No :- KOL/CUS/AC /ARS(Port)/ /2026 आदेश की तिथि/Date of Order: 30.01.2026

Denovo Adjudication Order No. 01/2026

जारी करने की तिथि/Date of Issue: 30.01.2026

द्वारा पारित/ Issued By:

उप/ सहायक आयुक्त सीमा शुल्क

Dy/Asst. Commissioner of Customs

मूल्यांकन वापसी अनुभाग(पत्तन)

Appraising Refund Section (Port)

सीमा शुल्क सदन, कोलकाता

Custom House, Kolkata

**मूल-आदेश / ORDER-IN-ORIGINAL**

1. यह प्रति, उस व्यक्ति को उपयोग करने हेतु निःशुल्क दी जाती है जिसे यह जारी की गई हो।  
This Copy granted free of charge for the use of persons to whom it is issued.
2. सीमा शुल्क अधिनियम, 1962 की धारा 128(i) के तहत इस आदेश के विरुद्ध कोई भी अपील इस पत्राचार के प्राप्त होने के साथ (60) दिनों के भीतर, आयुक्त सीमा शुल्क (अपील), सीमा शुल्क सदन, कोलकाता- 700 001 के समक्ष की जा सकती है।  
An appeal under this Order lies to the Commissioner of Customs (Appeals), Custom House, Kolkata-700001 u/s. 128(i) of Customs Act, 1962 within Sixty (60) days from the date of communication of this Order.
3. अपील प्रतिलिपि में होनी चाहिए व सीमाशुल्क (अपील) नियम, 1982 में संलग्न प्रपत्र सी ए (I)S, में दाखिल करनी होगी। अपील पर 200 पैसे मात्र का कोर्ट फी स्टैम्प होना अनिवार्य है तथा इसके साथ यह निर्णय अथवा उसकी प्रति होनी आवश्यक है।  
Any appeal should be duplicate and should be filed in form CA(I) appended to the Customs (Appeals) Rules,1982. The appeal should bear a Court fee stamp of 200 paise only and should be accompanied by this or a copy there of.
4. इस आदेश अथवा निर्णय के विरुद्ध अपील करने को इच्छुक किसी भी व्यक्ति को लंबित अपील, शुल्क मांग या लगाए गए जुर्माने के भुगतान का प्रमाण अपील के साथ देना होगा, ऐसा न करने पर अपील को सीमा शुल्क अधिनियम,1962 की धारा 129 ई में दिए गए प्रावधानों की गैर अनुपालना के कारण अस्वीकार किया जा सकता है।  
Any person desirous of appealing against this Order or decision shall, pending the appeal, deposit this duty demanded or the penalty levied therein and produces proof of such payment along with the appeal, failing which the appeal is liable to be rejected for non- compliance with the provisions of Section 129E of the Customs Act, 1962.

**Subject: De-Novo Adjudication arising out of Hon'ble CESTAT Final Order No. 76389/2025 dated 15.05.2025 in the matter of erroneous refund of Rs. 4,63,389/- (Rupees Four Lakh Sixty-three Thousand Three Hundred Eighty-nine only) against 07 (seven) Bills of Entry Nos. 3879547 dated 22.11.2013, 4271234 dated 06.01.2014, 4447604 dated 24.01.2014, 4481638 dated 28.01.2014, 4750196 dated 26.02.2014, 4800832 dated 04.03.2014 and 4905495 dated 14.03.2014 in respect of M/s. Rajnish Inc. [IEC No. 0598030646] under Section 28 of Customs Act, 1962- reg.**

### **BRIEF FACTS OF THE CASE**

M/s Rajnish Inc. [IEC No. 0598030646] [hereinafter referred as the **claimant**] having office address at Karan Singh ka Nagla, Near Police Chowki, Kotla Road, Firozabad-111111 had filed an application for refund of 4% SAD amounting to Rs. 4,63,389/- (Rupees Four Lakh Sixty-three Thousand Three Hundred Eighty-nine only) 07 (seven) Bills of Entry Nos. 3879547 dated 22.11.2013, 4271234 dated 06.01.2014, 4447604 dated 24.01.2014, 4481638 dated 28.01.2014, 4750196 dated 26.02.2014, 4800832 dated 04.03.2014 and 4905495 dated 14.03.2014 along with supporting documents in terms of Notification No. 102/2007-CUS dated 14.09.2007.

2. The concerned Deputy/Assistant Commissioner of Customs sanctioned the refund of Rs. 4,63,389/- vide Refund Order No. 3210/2014-15 dated 27.08.2014 based on the sale of goods imported vide (07) seven Bills of entry mentioned above.

3. In terms of Notification No. 102/2007 Customs dated 14.09.2007 read with para 6 of the circular no. 6/2008-Customs dated 28.04.2008 and para 2(vii) of Circular No. 16/2008-Customs dated 13.10.2008, the importer was to submit a certificate from the statutory auditor/Chartered Accountant certifying that the burden of 4% Special Additional Duty has not been passed on by the importer to the buyer in order to fulfill the condition laid down in para 2(b) of the notification in order to get the refund of 4% Special Additional Duty.

4. Later, based on the CRAD Audit Memo vide No. RA/CRA/REFUND/ARS(PORT)/15-16/2023 dated 07.09.2015, the refund matter was again scrutinized and revealed that an undated Chartered Accountants certificate in the Form of Annexure-D furnished by the importer was duly certified by the Chartered Accountant Shri RAJ KRISHNA KAR having ICAI membership no. 009930. On verification of the Chartered Accountant's certificate from the ICAI Website through the Membership Number (009930) provided in the aforementioned CA certificate, it, was revealed that the name of the said Chartered Accountant, Shri RAJ KRISHNA KAR, having ICAT membership no 009930, had already been removed from the list of the Chartered Accountant, as the said Chartered Accountant had expired.

5. Thus, it was alleged that the importer has knowingly and deliberately submitted a forged and fabricated certificate of Chartered

Accountant to fulfill the unjust enrichment condition to get refund of 4% Special Additional Duty paid at the time of importation. Accordingly, importer failed to comply necessary criteria as laid down in the notification no. 102/2007-Customs dated 14.09.2007, read with para 6 of the circular no. 6/2008-Customs dated 28.04.2008 and para 2(vii) of Circular No. 16/2008-Customs dated 13.10.2008.

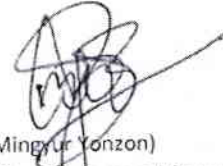
6. In view of the above, M/s Rajnish Inc. [IEC No. 0598030646] having office address at Karan Singh ka Nagla, Near Police Chowki, Kotla Road, Firozabad-111111, was issued a Demand Cum Show Cause Notice on 20.01.2016 under section 28(4) of the Customs Act, 1962 to explain the matter in writing and to show cause to Deputy Commissioner of Custom, ARS (Port), Custom House, Kolkata within 30 days as to say why:

- a. The additional duty to the tune of Rs. 4,63,389/- (Rupees Four Lakh Sixty-three Thousand Three Hundred Eighty-nine only) paid as erroneous refund should not be demanded under the provisions of Section 28(4) of the Customs Act, 1962.
- b. The interest chargeable thereon should not be demanded under the provisions of Section 28(AA) of the Customs Act, 1962.
- c. Penalty under section 114(A) of the Customs Act, 1962 should not be imposed on M/s Rajnish Inc., for not getting its records certified from his statutory auditor and for submitting a fake and forged Chartered Accountant Certificate.

7. Subsequently, the adjudicating authority confirmed demand of erroneously refunded amount of Special Additional Duty of Rs. 4,63,389/- (Rupees Four Lakh Sixty-three Thousand Three Hundred Eighty-nine only) in terms of Section 28(8) of the Customs Act, 1962 along with the interest under Section 28AA *ibid* and also imposed penalty equal to the demand confirmed along with applicable interest under section 114A of the Customs Act, 1962 vide O-in-O No. KOL/CUS/DC/1587/ARS/2018 dated 24.04.2018 passed by the Deputy Commissioner of Customs, Appraising Refund Section (Port), Custom House, Kolkata. The relevant part of the said Order in Original is reproduced below:

(i) I confirm demand of erroneously refunded amount of Special Additional Duty of Rs. 4,63,389/- (Rupees four lakh sixty three thousand three hundred eighty nine only) in terms of Section 28(8) of the Customs Act, 1962 alongwith interest thereon under Section 28AA ibid against M/s. Rajnish Inc.

(ii) I also impose mandatory penalty of Rs. 4,63,389/- (Rupees four lakh sixty three thousand three hundred eighty nine only), i.e., equal to the demand confirmed as above under Section 114A of Customs Act, 1962.



(Mingyur Yonzon)  
Deputy Commissioner of Customs  
Appraising Refund Section(Port)  
Custom House, Kolkata.

8. Being aggrieved and dis-satisfied with the Order dated 24.04.2018, the Appellant had preferred appeal before Commissioner (Appeal), where the learned Commissioner vide O-in-A No. KOL/CUS(Port)/AA/2025/2018 dated 03.12.2018 dismissed the appeal as barred by limitation.

9. Being aggrieved and dissatisfied with the said decision, the Claimant filed the instant appeal before the hon'ble CESTAT, EZB, Kolkata vide Customs Appeal No. 75577 of 2025. Hon'ble CESTAT, EZB, Kolkata in Final Order No. 76389/2025 dated 15.05.2025 has held that:

7. Considering the facts that in terms of Section 128 (1) of the Customs Act, 1962, any party aggrieved from the adjudication order is required to file an appeal before the Id.Commissioner (Appeals) within 60 days and the said period can be extended by another another 30 days with the satisfaction to the reason for causing delay has been explained satisfactorily by the appellant. Admittedly, in this case, the appellant has filed the appeal before the Id.Commissioner (Appeals) within extended period of limitation. In that circumstances, the Id.Commissioner (Appeals) In that circumstances, the Id.Commissioner (Appeals) is required to exercise his power and the delay is required to be condoned, which he failed to do so. In that circumstances, I set aside the impugned order.

8. I further take note of the facts that the Id.Commissioner (Appeals) has not adjudicated the case on merit. Accordingly, the matter is remanded to the Id.Commissioner (Appeals) to decide the appeal on merit within 60 days from the date of receipt of this order after affording an opportunity of being heard to the appellant.

9. Appeal is disposed off by way of remand.

(Dictated and pronounced in the open court)

10. Subsequently, the matter has been re-adjudicated in Commissioner (Appeals) and vide O-in-A No. KOL/CUS/PORT/DC/357/2025 dated 29.08.2025, the following is observed:

8. Having carefully considered the submissions, the findings of the lower authority, and the legal framework, I find the impugned order unsustainable in light of a binding precedent from the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) in the case of *M/s Kalkaji Glasses vs. Commissioner of Customs (Port), Kolkata* [Customs Appeal No.77033 of 2017, Final Order No. 77441/2023 dated 02.11.2023]. The facts in the *Kalkaji Glasses* case are strikingly similar to the present appeal: a refund of SAD was granted based on a CA certificate later found to be inauthentic due to the death of the chartered accountant. The operative part of the above order is as under:
9. Following this settled legal position, I hold that the core issue is not the provenance of one particular document but whether the Appellant can substantiate the fundamental condition of non-passing of the duty burden. The Appellant's willingness to submit a fresh certificate from a valid Chartered Accountant provides a pathway to comply with the substantive requirement of the law.
10. In view of above facts, I remand back the matter to the lower Adjudicating Authority to pass a fresh order following the principal of natural justice and considering the observations made above and in CESTAT's decision in *M/s Kalkaji Glasses* vide Final Order No. 77441/2023 dated 02.11.2023. Thus, the instant appeal is disposed off by way of remand in above terms.
11. Further, Review Cell (O-in-A), Custom House, Kolkata vide Office Note dated 18.11.2025 intimated that the above O-in-A dated 29.08.2025 has been accepted by the Committee of Commissioners on 17.11.2025.

### **PERSONAL HEARING**

12. De-novo Proceedings has been taken up and found that several documents along with the copy of the revised CA Certificate, which was stated to have submitted later was unavailable in the relevant file. Accordingly, the claimant/their authorized representative was given an opportunity to be heard on 12.12.2025. Shri Abhijit Bhowmich, an authorized representative of *M/s Rajnish Inc.* appeared before the adjudicating authority on 12.12.2025. During the PH, he sought for 15 days of time for submitting all the requisite documents.
13. Subsequently, *M/s Rajnish Inc.* vide letter under Sevottam receipt Sl. No. 896 dated 24.12.2025 has submitted the following:
- a. Copy of the Chartered Accountant Certificate dated 03.05.2016 issued by CA Manoj Kumar (Partner) associated with Shiv & Associates. (Membership No. 097424) certifying that the claimant has not passed on the incidence of 4% Additional Duty to the Customer or any other person and they fulfill the condition of Unjust Enrichment.
  - b. Relevant portions of the Balance Sheets for FY 2013-14 and 2014-15.
  - c. Ledger Account from 01.04.2013 to 31.03.2014 and 01.04.2014 to 31.03.2015 with the header "SAD Refundable from Customs" showing the claimed amount of Rs. 4,63,389/-

### **DISCUSSION AND FINDINGS**

14. I have carefully gone through the case record submitted by the claimant and find that:

14.1 M/s Rajnish Inc. [IEC No. 0598030646], having its office at Karan Singh ka Nagla, Near Police Chowki, Kotla Road, Firozabad-111111, filed a refund application claiming refund of 4% Special Additional Duty (SAD) amounting to Rs. 4,63,389/- (Rupees Four Lakh Sixty-Three Thousand Three Hundred Eighty-Nine only) in respect of seven (07) Bills of Entry, along with the requisite supporting documents, in terms of Notification No. 102/2007-Cus dated 14.09.2007. The concerned Deputy/Assistant Commissioner of Customs sanctioned the said refund claim vide Refund Order No. 3210/2014-15 dated 27.08.2014, based on the sale of goods imported under the aforesaid seven Bills of Entry.

14.2 Subsequently, based on CRAD Audit Memo No. RA/CRA/REFUND/ARS (PORT)/15-16/2023 dated 07.09.2015, the refund claim was re-examined. During scrutiny, it was noticed that the importer had furnished an undated Chartered Accountant's certificate in the form of Annexure-D, purportedly issued by Shri Raj Krishna Kar, Chartered Accountant, bearing ICAI Membership No. 009930. On verification of the said membership number on the ICAI website, it was revealed that Shri Raj Krishna Kar had already been removed from the list of Chartered Accountants on account of his demise. It was, therefore, alleged that the importer had knowingly and deliberately submitted a forged and fabricated Chartered Accountant's certificate by using the letterhead of the late Shri Raj Krishna Kar, with the intent to unjustly avail refund of 4% SAD paid at the time of import.

14.3 In view of the above, a Demand-cum-Show Cause Notice dated 20.01.2016 was issued to M/s Rajnish Inc. Thereafter, the adjudicating authority confirmed the demand of erroneously refunded 4% Special Additional Duty amounting to Rs. 4,63,389/- under Section 28(8) of the Customs Act, 1962, along with applicable interest under Section 28AA ibid. A penalty equal to the amount of duty so confirmed was also imposed under Section 114A of the Customs Act, 1962, vide Order-in-Original No. KOL/CUS/DC/1587/ARS/2018 dated 24.04.2018 passed by the Deputy Commissioner of Customs, Appraising Refund Section (Port), Custom House, Kolkata.

14.4 Aggrieved by the aforesaid Order-in-Original, the claimant preferred an appeal before the Commissioner of Customs (Appeals), Custom House, Kolkata. However, the said appeal was rejected vide Order-in-Appeal No. KOL/CUS (Port)/AA/2025/2018 dated 03.12.2018.

14.5 Being further aggrieved, the claimant filed an appeal before the Hon'ble CESTAT, EZB, Kolkata, vide Customs Appeal No. 75577 of 2025. The Hon'ble Tribunal, vide Final Order No. 76389/2025 dated 15.05.2025, remanded the matter to the Commissioner (Appeals) for reconsideration on

merits. Subsequently, the Commissioner (Appeals), vide Order-in-Appeal dated 29.08.2025, remanded the matter to the lower adjudicating authority for passing a fresh order, placing reliance on one of its earlier orders passed in a similar matter of M/s Kalkaji Glasses, wherein it was held that:

*"5. On perusal of records, we find that no ulterior motive of the appellant towards production of the earlier certificate has been proved. They have produced a fresh Chartered Accountant's Certificate dated 25.04.2016. Therefore, following the ratio of the cited case law, we remand the matter to the adjudicating authority.*

*6. He is directed to check the veracity of the Certificate and if all other related documents are found to be in order, pass a necessary order allowing the refund claim filed by the appellant. If the refund is held as eligible, the present confirmed demand against the appellant along with interest and penalty would get set aside. Appeal stands disposed of."*

14.6 The said Order-in-Appeal dated 29.08.2025 was accepted by the Committee of Commissioners on 17.11.2025.

14.7 Consequent to the above, *de novo* proceedings were initiated and personal hearing was granted to the claimant. In the absence of certain additional documents, the claimant was directed to furnish the same. Accordingly, the claimant submitted the requisite documents along with a revised Chartered Accountant's certificate dated 03.05.2016, vide letter dated 12.12.2025.

14.8 The claimant submitted a Chartered Accountant's certificate dated 03.05.2016 issued by CA Manoj Kumar (Partner), associated with M/s Shiv & Associates, bearing ICAI Membership No. 097424, certifying that the incidence of 4% Special Additional Duty had not been passed on to the customers or any other person and that the condition of unjust enrichment was duly satisfied. The Membership No of Shri Manoj Kumar has been verified from the ICAI website and found active.

14.9 On verification of the Balance Sheet for the financial year 2013-14 submitted by the claimant, it is observed that an amount of Rs. 19,21,455/- was reflected under the head "SAD Refundable from Customs" as a current asset. Further scrutiny of the supporting ledger for the period from 01.04.2014 to 31.03.2015 revealed that the refund amount claimed in respect of each of the seven Bills of Entry was duly accounted for under the said head.

14.10 Moreover, all the relevant documents like Sale bills pertaining to the refund, relevant VAT, CST challan have been verified and found in order.

14.11 Upon scrutiny of the relevant documents it is evident that the amount of SAD paid by the importer which had been claimed under Notification No. 102/2007 Customs dated 14.09.2007 has not been passed on to the buyer. Thus, the claimant has successfully substantiated the clause of unjust enrichment as per Section 27(1A) of the Customs Act 1962.

15. Based on the above facts and findings, the following order is passed:

**ORDER**

I drop all the demands confirmed in the Order-in-Original No. KOL/CUS/DC/1587/ARS/2018 dated 24.04.2018 in terms of Section 28(8) of the Customs Act, 1962 along with the demand of interest under Section 28AA ibid and penalty and applicable interest under section 114A of the Customs Act, 1962 in accordance with the Commissioner (Appeals) Order dated 29.08.2025 in respect of M/s Rajnish Inc. [IEC No. 0598030646] having office address at Karan Singh ka Nagla, Near Police Chowki, Kotla Road, Firozabad-111111 against Five (07) Bills of Entry mentioned above brief facts.

I also make it clear that if later on any of the information or documents submitted by the said importer is found incorrect, manipulated or fraudulent, and in any other event as considered fit, the refund amount is recoverable along with interest as well as further action that may be warranted under Customs Act 1962.

Digitally signed by  
Lawrence Kachhap  
Date: 30-01-2026  
16:52:39

LAWRENCE KACHHAP  
ASSISTANT COMMISSIONER of Customs  
Appraising Refund Section (Port),  
Custom House, Kolkata.

To,  
M/s Rajnish Inc.  
Karan Singh ka Nagla,  
Near Police Chowki, Kotla Road,  
Firozabad-111111

Copy for information and necessary action to the:

1. The Principal Commissioner of Customs (Port), Custom House, Kolkata.
2. The DC/AC, Review Cell (Port), Custom House, Kolkata.
3. The DC/AC, Central Adjudication Cell (Port), Custom House, Kolkata. →
4. The DC/AC, STRC (Port), Custom House, Kolkata.) E-14076854
5. Office Copy.


E-14076854

Aug

30-01-26

LAWRENCE KACHHAP  
ASSISTANT COMMISSIONER of Customs  
Appraising Refund Section (Port),  
Custom House, Kolkata.



	<p>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. ब.)  CUSTOM HOUSE, 15/1 STRAND ROAD, KOLKATA- 700001 (WB)  Tel: 033-2243 6493 Fax No.: 033- 2243 6493 Email Id: prcommr-port-  cuskol@gov.in</p>
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**कार्यालय नोट/OFFICE NOTE**

विषय: मूल आदेश क्रमांक की समीक्षा के संबंध में  
Subject:- Review of Order-In-Original – Reg.

It is informed that the Orders-in-Original received from Appraising Refund Section (Port) have been accepted by the Pr. Commissioner (Port), as listed below.

यह सूचित किया जाता है कि Appraising Refund Section (पोर्ट) से प्राप्त आदेश-इन-ओरिजिनल को प्रधान आयुक्त (पोर्ट) द्वारा, नीचे सूचीबद्ध अनुसार, स्वीकृत किया गया है।

Sl. No.	मूल आदेश क्रमांक Order-In-Original Number	आदेश की तारीख Order Date	पार्टी का नाम Name of the Party	Date of Acceptance
1	KOL/CUS//AC/ARS(PORT)/47/2026	14.01.2026	M/S Madhepura Electric Locomotive Pvt. Ltd	19.03.2026
2	KOL/CUS//AC/ARS(PORT)/51/2026	15.01.2026	M/S AAHANA COMMERCE PVT LTD.	26.03.2026
3	KOL/CUS//AC/ARS(PORT)/57/2026	16.01.2026	M/S ONGC TRIPURA POWER COMPANY LTD.	18.03.2026
4	KOL/CUS//AC/ARS(PORT)/58/2026	16.01.2026	M/S RAJ FINOXIDE PVT LTD.	19.03.2026
5	KOL/CUS//AC/ARS(PORT)/61/2026	19.01.2026	M/S AAHANA COMMERCE PVT LTD.	25.03.2026
6	KOL/CUS//AC/ARS(PORT)/63/2026	20.01.2026	M/S AGNI SANTI BUILDTECH PVT LTD.	26.03.2026
7	KOL/CUS//AC/ARS(PORT)/68/2026	21.01.2026	M/S MANJARI CREATIONS	26.03.2026
8	KOL/CUS//AC/ARS(PORT)/69/2026	21.01.2026	M/S R K IMPEX & CO. (INDIA) LTD.	25.03.2026
9	KOL/CUS//AC/ARS(PORT)/74/2026	28.01.2026	M/S ZAYAN INTERNATIONAL	27.03.2026
10	KOL/CUS//AC/ARS(PORT)/75/2026	28.01.2026	M/S SRIMANTA RAKSHIT	26.03.2026
11	KOL/CUS//AC/ARS(PORT)/76/2026	28.01.2026	M/S SHRI DURGA IMPEX & LOGISTICS	26.03.2026
12	KOL/CUS//AC/ARS(PORT)/77/2026	28.01.2026	M/S INDIAN OIL CORPORATION LTD.	27.03.2026
13	KOL/CUS//AC/ARS(PORT)/81/2026	29.01.2026	M/S F S INTERNATIONAL	27.03.2026
14	KOL/CUS//AC/ARS(PORT)/82/2026	29.01.2026	M/S MAHESH SILK	27.03.2026
15	KOL/CUS//AC/ARS(PORT)/84/2026	30.01.2026	M/S TANVI IMPEX	27.03.2026
16	KOL/CUS//AC/ARS(PORT)/85/2026	30.01.2026	M/S KHEMKA SHIPPING AGENCY	27.03.2026
17	KOL/CUS//AC/ARS(PORT)/86/2026	30.01.2026	M/S RAJNISH INC.	27.03.2026

18	KOL/CUS//AC/ARS(PORT)/166/2026	20.02.2026	M/S AAHANA COMMERCE PVT LTD	26.03.2026
19	KOL/CUS//AC/ARS(PORT)/169/2026	23.02.2026	M/s Sova Solar Limited	18.03.2026
20	KOL/CUS//AC/ARS(PORT)/170/2026	23.02.2026	M/S AAHANA COMMERCE PVT LTD	26.03.2026

Submitted for kind information and necessary action, please.

कृपया इसे अवलोकनार्थ एवं आवश्यक कार्यवाही हेतु प्रस्तुत किया जाता है।

02-04-2026

SUVENDU DUTTA  
APPRAISER

Review Section-O/o Pr Commissioner-Customs-Port-Kolkata

To  
The Assistant Commissioner  
Appraising Refund Section, Port  
Customs House, Kolkata



DIN-20230676NN000000CA03

भारतसरकार/GOVERNMENT OF INDIA  
सीमाशुल्कप्रधानआयुक्तकाकार्यालय (बंदरगाह)  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (PORT)  
सीमाशुल्कसदन, १५/१, स्ट्रॉडरोड, कोलकाता - ७००००१ (प. ब.)  
CUSTOM HOUSE, 15/1, STRAND ROAD, KOLKATA - 700 001 (W.B.)

**DETENTION NOTICE UNDER SECTION 142(1)(a) & 142(1)(b) OF THE  
CUSTOMS ACT, 1962.**

**Subject: Nonpayment of confirmed demand amount of  
Rs.463389.00 along with applicable interest and fine imposed of  
Rs.463389.00 to M/s. Rajnish Inc. vide Order-in-Original  
No.KOL/CUS/DC/1587/ARS/2018 dated 24.04.2018 against  
erroneously refunded-reg.**

M/s. Rajnish Inc.(IEC No.0598030646) having addressed at Karan Singh Ka Nagla, Near Police Chowki, Kotla Road, Firozabad - 111111 was failed to pay erroneously refunded amount of Rs. 463389.00 along with applicable interest and fine of Rs. 463389.00 imposed vide Order-in-Original No.KOL/CUS/DC/1587/ARS/2018 dated 24.04.2018 passed by the Deputy Commissioner of Customs, Appraising Refund Section (Port), Custom House, Kolkata.

Now, therefore, in exercise of powers conferred by clause (a) of sub section(1) of section 142 of the Customs Act, 1962, I, J. K. Singh, Deputy Commissioner of Customs, Appraising Refund Section (Port), Custom House, 15/1, Strand Road, Kolkata-700001 request that the aforesaid Government dues should be recovered from any money payable to the aforesaid parties/firms by the officers of Customs and/or Officers of Central Goods and Service Tax and Central Excise all over India. Where the amount as above is recovered, the same may be intimated as soon as the amount is realized.

I also further request in terms of Clause (b) of section 142(1) of Customs Act, 1962 that the amount mentioned above should also be recovered by detaining and selling of any goods belonging to the aforesaid parties which are under the control of the officers of Customs and Central Goods and Service Tax and Central Excise (who have been designated as officer of Customs) all over India.

An intimation regarding recovery may be sent to the undersigned as soon as the amount is realized. If the amount cannot be realized within a month, a report may kindly be sent to the undersigned for taking further action in the matter.

F.No.S107-3105/2014 ARS (Port)  
Dated, 01.06.2023



(JITENDRA KUMAR SINGH)  
Deputy Commissioner of Customs  
Appraising Refund Section (Port)  
Custom House: Kolkata

To,

**The chief Commissioner of Customs:** Ahmedabad Zone, Bengaluru Zone, Chennai Zone, Delhi Zone, Delhi (Prev.) Zone, Mumbai-1& II Zone, Patna Zone, Tiruchirapally(Prev.) Zone.

**Zonal Chief Commissioners /Commissenerate of Central GST:** Ahmedabad Zone, Bangalore Zone, Bhopal Zone, Bhubaneswar Zone, Chandigarh Zone, Chennai Zone, Cochin Zone, Coimbatore Zone, Delhi Zone, Hyderabad Zone, Jaipur Zone, Kolkata Zone, Lucknow Zone, Meerut Zone, Mumbai - I & II Zone, Mysore Zone, Nagpur Zone, Pune Zone, Ranchi Zone, Shillong Zone, Vadodora Zone, Vishakhapatnam Zone.

Copy to: M/s. Rajnish Inc.(IEC No.0598030646), Karan Singh Ka Nagla, Near Police Chowki, Kotla Road, Firozabad - 111111.

Copy to: AC/DC, Apprg.Gr.1/Gr.2/Gr.3/Gr.4/Gr.5A/Gr.5B/Gr.6,Gr.7,/DEPB (Import)/ Export /EOMC/SIB/Import Bond/D'bk/STRC(Port), IAD, Accounts Department, EDI(for uploading same on website of Kolkata Customs).