

**Fwd: Detention Notice under Section 142 (1) (a) & (b)  
of Customs Act, 1962 issued against the defaulter for  
information and necessary action-reg**

**cru-  
exportmcz1** < cru-exportmcz1@gov.in >

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

Thu, 21 May 2026 4:02:31 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.adjum@gov.in>

Madam/Sir,

Please refer to trail mail 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**

==== Forwarded message =====

From: Arrear Section <[cochincustomsrr@gmail.com](mailto:cochincustomsrr@gmail.com)>

To: <[cus-divvns@gov.in](mailto:cus-divvns@gov.in)>, "Ahmedabad North"<[commr-cexamd2@gov.in](mailto:commr-cexamd2@gov.in)>, "PCCO  
Bangalore Zone"<[ccbz-excise@nic.in](mailto:ccbz-excise@nic.in)>, "Bengaluru Central Tax and C Excise"<[commr-  
cexblr5@gov.in](mailto:commr-<br/>cexblr5@gov.in)>, "Commissioner Bengaluru CGST North"<[commr-cexblr4@gov.in](mailto:commr-cexblr4@gov.in)>,  
"CRU Section South Commissionerate"<[commr-cexblr1@gov.in](mailto:commr-cexblr1@gov.in)>, "CCU CGST Bhopal  
Zone"<[ccu-cexbpl@nic.in](mailto:ccu-cexbpl@nic.in)>, "CRU PCCO"<[ccu-cexdel@gov.in](mailto:ccu-cexdel@gov.in)>, "CCU Guwahati"<[cco-  
cgstguwahati@gov.in](mailto:cco-<br/>cgstguwahati@gov.in)>, "Patna"<[ccu-cuspatna@gov.in](mailto:ccu-cuspatna@gov.in)>, "Chief Commissioners Office  
Hyderabad"<[ccu-cexhyd@gov.in](mailto:ccu-cexhyd@gov.in)>, "CCU CGST Jaipur Zone"<[ccu-cexjpr@gov.in](mailto:ccu-cexjpr@gov.in)>,  
"CCU CGST Kolkata Zone"<[ccu-cexkoa@nic.in](mailto:ccu-cexkoa@nic.in)>, "CCU CGST Lucknow Zone"<[ccu-  
cexlko@nic.in](mailto:ccu-<br/>cexlko@nic.in)>, "CCU CGST Meerut Zone"<[ccu-cexmeerut@nic.in](mailto:ccu-cexmeerut@nic.in)>, "CCU CGST  
Mumbai Zone"<[ccu-cexmum1@nic.in](mailto:ccu-cexmum1@nic.in)>, "CCU CGST Panchkula Zone"<[ccu-  
gstpl@gov.in](mailto:ccu-<br/>gstpl@gov.in)>, "CCO Pune Zone"<[ccu-cexpune@nic.in](mailto:ccu-cexpune@nic.in)>, "CCO CGST Ranchi Zone"  
<[ccu-cexranchi@nic.in](mailto:ccu-cexranchi@nic.in)>, "Cochin"<[cccocchin@excise.nic.in](mailto:cccocchin@excise.nic.in)>, "CCU CGST Vadodara  
Zone"<[ccu-cexvdr@nic.in](mailto:ccu-cexvdr@nic.in)>, "CCU CGST Visakhapatnam Zone"<[ccu-cexvzg@nic.in](mailto:ccu-cexvzg@nic.in)>,  
"Ahmedabad"<[ccoahm-guj@nic.in](mailto:ccoahm-guj@nic.in)>, "Ahmedabad"<[ccoahm-guj@gov.in](mailto:ccoahm-guj@gov.in)>,  
"Customhouse Customhouse"<[cus-ahmd-guj@nic.in](mailto:cus-ahmd-guj@nic.in)>, "CCU Customs Bengaluru  
Zone"<[ccu-cusblr@nic.in](mailto:ccu-cusblr@nic.in)>, "CC CHENNAI CUSTOMS"<[ccchennaizone.tn@nic.in](mailto:ccchennaizone.tn@nic.in)>,  
"Megha Goyal"<[ccu-cusdel@nic.in](mailto:ccu-cusdel@nic.in)>, "CCPU DELHI ZONE"<[cccpdz-cbec@nic.in](mailto:cccpdz-cbec@nic.in)>,"

"CCU Customs Kolkata Zone"<[ccu-cuskoa@nic.in](mailto:ccu-cuskoa@nic.in)>, "Chief Commissioner JNCH" <[chiefcom@jawaharcustoms.gov.in](mailto:chiefcom@jawaharcustoms.gov.in)>, "Patna"<[ccu-cuspatna@nic.in](mailto:ccu-cuspatna@nic.in)>, "CCU Customs Prev. Trichy Zone"<[ccuprev-custrichy@nic.in](mailto:ccuprev-custrichy@nic.in)>, "CCU Customs Mumbai Zone I"<[ccu-cusmum1@nic.in](mailto:ccu-cusmum1@nic.in)>, "Commissioner Preventive Kochi"<[cru-cpc.ker@gov.in](mailto:cru-cpc.ker@gov.in)>, "CCP Cochin"<[pscommissionerprev19@gmail.com](mailto:pscommissionerprev19@gmail.com)>, "Prev Lic Sec" <[licsecchncus@gmail.com](mailto:licsecchncus@gmail.com)>, "PS to Commissioner ACC Cus Cochin" <[aircargocus@gmail.com](mailto:aircargocus@gmail.com)>, "BRC SECTION"<[brc.cokcus@gmail.com](mailto:brc.cokcus@gmail.com)>, "SIIB Cochin Custom House"<[siibkochicustoms@gmail.com](mailto:siibkochicustoms@gmail.com)>

Date: Wed, 20 May 2026 12:36:21 +0530

Subject: Detention Notice under Section 142 (1) (a) & (b) of Customs Act, 1962 issued against the defaulter for information and necessary action-reg

===== Forwarded message =====

Sir/Ma'am,

Please find enclosed herewith Detention Notice for your necessary action.

Revenue Recovery Cell  
Custom House Cochin-9

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### 1 Attachment(s)

document (3).pdf  
207.1 KB



भारतसरकार GOVERNMENT OF INDIA  
 वित्तमंत्रालय MINISTRY OF FINANCE  
 राजस्वविभाग DEPARTMENT OF REVENUE  
 केन्द्रीय अप्रत्यक्षकर एवं सीमाशुल्क बोर्ड  
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
 सीमाशुल्क आयुक्त कार्यालय  
 OFFICE OF THE COMMISSIONER OF CUSTOMS  
 सीमाशुल्क गृह, विलिंगडन आईलैंड, कोचीन  
 CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN-682009



Website: [www.cochincustoms.gov.in](http://www.cochincustoms.gov.in)

Control Room: 0484-2666422

E-mail: [cochincustoms@nic.in](mailto:cochincustoms@nic.in)

Fax: 0484-2668468

**F.No. GEN/TAR/RA/1208/2026-RRCELL**

**Date: 18.05.2026**

## DETENTION NOTICE

(ISSUED UNDER SECTION 142(1) (a) & (b) OF THE CUSTOMS ACT, 1962)

Whereas, the person having name and addresses as detailed in Column (2) of the table below, has failed to pay the Government dues as mentioned against his name after his case has been adjudicated by the proper authority vide Order-In-Original No. as shown in column 3 of the table below.

(1) Sl. No	(2) Name of the Party	(3) OIO Details	(4) Duty to be recovered (in Rs)	(5) Penalty to be recovered (in Rs.)	(6) Redemption Fine (In Rs.)
1	<b>M/s New Tea Company 43, Shyam Krupa, Ashirwadam Compound, Main Alwarpet, COONOOR, The Nilgiris, Tamil Nadu, 643101 Email: cbe@newteaco.com (IEC 0200006487)</b>	Order in Original No 07/2024 (DBK-BRC) dated 08.01.2024 issued by the Deputy Commissioner of Customs (Drawback), Custom House, Cochin - 09	<b>1,26,981/- plus applicable interest of duty</b>	<b>1,30,000/-</b>	<b>50,000/-</b>

- 2) Therefore, in exercise of the powers conferred by clause (a) of the sub Section 1 of Section 142 of Customs Act, 1962, **I, Roy K. Mani, Assistant Commissioner of Customs, Revenue Recovery Cell, Custom House, Cochin-9** require and request that the aforementioned amounts should be recovered from any amount so payable from any money owing to such person which may be under the control of the proper officer or such other officer of Customs or officers of the Central Excise/Central GST all over India.

**E-MAIL/SPEED POST**

- 3) I, also further require and request in terms of clause (b) of Section 142 (1) of Customs Act, 1962 that the aforementioned amounts should be recovered by detaining/attaching and selling of any goods belonging to the aforementioned person, which are under the control of the Officers of Customs and/or Central excise/GST who have been designated as proper officers of Customs all over India.
- 4) An intimation regarding recovery may please be sent to the undersigned on the email id: [cochincustoms@nic.in](mailto:cochincustoms@nic.in) as soon as the aforementioned amount is realized. Further, the amount so recovered may please be sent to the undersigned in the form of **Demand Draft** drawn in favour of **“Commissioner of Customs, Custom House, Cochin-9”**. If the amount cannot be realized within two weeks, a report may kindly be sent to the undersigned for taking further necessary action in this matter.

Digitally signed by  
ROY K MANI  
Date: 18-05-2026  
17:23:38

**[ROY K MANI]**  
**ASSISTANT COMMISSIONER OF CUSTOMS**  
**REVENUE RECOVERY CELL, CUSTOM HOUSE, COCHIN-9**

**Copy submitted to,**

1. All the Pr. Chief Commissioner/Chief Commissioner of Customs - Ahmedabad/Bengaluru/Chennai/Delhi/Delhi(Prev.)/Mumbai-I/Mumbai-II/Mumbai-III/Patna(Prev.)/Tiruchirappalli(Prev.)/Kolkata/Noida - with a request to circulate among all the Commissionerates for taking necessary action to safeguard the Govt. revenue, please.
2. All the Pr. Chief Commissioner / Chief Commissioner of the Central GST & Central Excise Ahmedabad /Bengaluru/ Bhopal/ Bhubaneswar/ Chennai/ Chennai/Coimbatore/ Delhi/ Mumbai/ Patna/ Tiruchirappalli/ Kolkata/ Hyderabad/Jaipur/Lucknow/ Meerut/ Nagpur/ Pune/ Ranchi/ Shillong/ Vadodara/ Visakhapatnam/ Panchkula- with a request to circulate among all the Commissionerates for taking necessary action to safeguard the Govt. Revenue, please.
3. The Commissioner of Customs, Cochin (Custom House, CCP & Central GST) with a request to circulate among the concerned Sections under their Commissionerate.

**Copy to,**

4. The Deputy/Assistant Commissioner of Customs, (Imports, Drawback, Refunds, SIIB, Air Cargo Complex (ACC), Docks, PAD)
5. **Dy./ Asst Commissioner of Customs (EDI)- with request to put alert in the System**