



सीमाशुल्क आयुक्त (सामान्य) का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)
कस्टम ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई- 400 001
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE, BALLARD ESTATE,
MUMBAI – 400001
Email-Id: cbsec.nch@gov.in

F. No. GEN/CB/137/2026-CBS

Order Date: 27-04-2026

ORDER No. 01/2026-27

M/s L. S. Achrekar & Sons (PAN No. ADGPA0215Q) (CB No. 11/419), having registered address: Room No. 19, First Floor, JD Lane, Hasanali House, Fort, Mumbai-400001 (hereinafter referred to as 'the Custom Broker' or 'the CB') is holder of Customs Broker License No. 11/419, issued by the Commissioner of Customs, Mumbai under, Regulation 8 of CHALR, 1984 (now Regulation 7(2) of CBLR, 2018) and as such they are bound by the regulations and conditions stipulated therein.

2. An offence report regarding the offence made by the CB, issued by the Commissioner of Customs (In-Situ), CEAC, NS-II, JNCH vide Show Cause Notice No. 2008/2025-26/ADC/CEAC/NS-II/CAC/JNCH dated 11.02.2026 was received in the Customs Broker Section, NCH, Zone-I, Mumbai.

BRIEF FACTS OF THE CASE:

3. The exporter, M/s Chem Pharma Impex (IEC 0313052239), filed Shipping Bill No. 6194191 dated 21.12.2023 through their authorized Customs Broker, M/s L. S. Achrekar & Sons attempted to export a consignment of goods declared as "Cellulose Nitrate (Including Colloidon) EXP-2682 & EXP-2685" to Ethiopia. The exported goods were declared to have an FOB value of Rs 42,83,751/-, with a Drawback claim of Rs 51,406/- and RoDTEP of Rs 34,271/-, with IGST under LUT.

4. During examination at the docks, it was observed by the Customs Officer that the goods contained 7% to 15% Methyl Ethyl Ketone (MEK), which is a controlled substance mentioned in Schedule B & C of the NDPS (Regulation) Order, 2013. The Exporter/Customs Broker failed to produce the mandatory No Objection Certificate (NOC) from the Central Bureau of Narcotics (CBN), Gwalior.

5. During the investigation, the exporter submitted the Material Safety Data Sheet (MSDS), which classified the goods as Class-3 Hazardous goods. As per JNCH Public Notice No. 46/2017 dated 31.03.2017, such goods are not mandated for examination and are generally cleared based on scanning. However, considering the presence of MEK, the

issue of its extractability or substitutability was referred to DYCC, JNCH. The Chemical Examiner Grade-I, her report dated 30.01.2024, opined that although MEK may not be easily extracted from the colloidal solution, the product also contained Nitrocellulose, which is explosive in nature, and advised a second opinion from DRDO.

6. Upon re-scrutinizing of the documents and DYCC's observations, it was noted that Nitrocellulose (CAS 9004-70-0) containing more than 12.5% nitrogen content is classified as an explosive and is listed under Appendix-3 of Schedule-2 of the ITC(HS) Classification as a SCOMET (Special Chemicals, Organisms, Material, Equipment and Technologies) item, thus requiring prior export authorization from DGFT.

7. Subsequently, clarification was sought from SCOMET Cell and DRDO through an email dated 02.04.2024. SCOMET cell replied on 15.04.2024 and requested nitrogen content details. The exporter submitted a Certificate of Analysis, stating that their product contains 35% Nitrocellulose, but the nitrogen content was 12.10-12.15% as per their self-declaration, and no specific testing was done since examination is not prescribed under JNCH PN-46/2017. Despite reminder emails dated 15.04.2024 and 29.04.2024 regarding the above-mentioned issue, no response has been received from the SCOMET Cell.

8. Meanwhile, the exporter procured the CBN NOC No. PC-EXP-688/2024 dated 19.04.2024 (valid till 19.05.2024) for the MEK content. However, as per Appendix-3 of the SCOMET List, Nitrocellulose containing more than 12.5% nitrogen (Serial No. 35 under 8A108) is listed as a controlled explosive and requires DGFT authorization. The exporter failed to obtain such mandatory SCOMET authorization. The exporter submitted a certificate of analysis stating that their product contains 35% Nitrocellulose, but the nitrogen content was 12.10-12.15% as per their self-declaration. As the exporter failed to submit the clarification from SCOMET Cell/DRDO, the goods were seized by the Special Investigation and Intelligence Branch(X) vide seizure memo dated 15.05.2024, as the export was attempted in violation of export control regulations.

9. A further e-mail dated 15.01.2025 was sent to SCOMET Cell and DRDO seeking clarification on the nature of the product. In response, an e-mail dated 05.02.2025 received from HEMRL, DRDO confirmed that nitrocellulose with even 12% nitrogen, in any form (including colloidal solution or wet form), may be used in the manufacture of rocket propellant, specifically extruded double base propellant. This indicates the dual-use nature of the product, confirming the potential military application and triggering SCOMET-related controls.

10. Statement of Shri Atish Praful Kumar Mehta, authorized representative of M/s Chem Pharma Impex (IEC 0313052239) was recorded under section 108 of the Customs Act, 1962 on 10.07.2025 wherein he interalia stated that :-

- He is the partner in M/s Chem Pharma Impex (IEC 0313052239) and responsible for complete finance and corporate affairs of the firm and he was authorized for the statement. He stated that he is merchant exporter engaged primarily in pigments, resins and other chemicals.
- On being asked whether he was aware of the purpose for which he had been summoned today, he replied that he acknowledges the receipt of the summon and has appeared today to depose his statement and extend full cooperation in the ongoing investigation pertaining to shipping Bill no 6194191 dated 21.12.2023, which was filed by CB, M/s L.S. Achrekar & Sons on behalf of their company, M/s Chem Pharma Impex (IEC: 0313052239).
- On being asked how he received the purchase order related to the aforementioned shipping bill, he replied that the purchase order was received through e-mail communication from M/s Kadisco Paint and adhesive Industry (Ethiopia), and he is submitting the copy of the same along with the Bank Import Permit to SIIB(X).
- On being asked from where the goods were procured for the consignment covered under the said shipping bill, he replied that the goods were procured from M/s Asha Penn Color Pvt Ltd, and he is submitting the tax invoice duly signed and dated by him for verification.
- On being asked whether his firm had made payment to the said supplier, he replied that payment had been made to the respective supplier and after BTT of the consignment, the goods pertaining to the said shipping bill were handed over to the supplier M/s Asha Penn Color Pvt Ltd., and he will submit the bank statement reflecting the debit and credit of the amount.
- On being asked what the payment terms and conditions were between his firm and the foreign consignee, he replied that the terms of delivery and payment are based on cash against documents through authorized banks.
- On being asked whether his firm files GSTR returns regularly in relation to IGST refund claims on export goods, he replied that their firm regularly files GSTR returns and he has submitted the copy of GSTR-2B with respect to payment for the aforementioned consignment.
- On being asked whether he agrees with the DYCC report with respect to the MEK and nitrocellulose material found in the commodity pertaining to Shipping bill No. 6194191 dated 21.12.2023, he replied that he agree with the DYCC letter/report regarding MEK and is submitting the CBN NOC received from CBN Gwalior vide NOC No. PC-EXP-688/2024 dated 19.04.2024. He further stated that while nitrocellulose is present in the consignment, he does not agree with the part of the report that described nitrocellulose as explosive in nature, as per the COA submitted, the nitrogen content in dry NC is 12.10%, whereas as per Appendix-3 of the SCOMET list of “explosives”, nitrocellulose is considered explosive when nitrogen

content is more than 12.5%.

- On being asked why MEK (a controlled substance under the NDPS Act) was not declared in the shipping bill, he replied that MEK is not the complete product but is part of the consignment, namely Cellulose Nitrate, and it has been declared as an ingredient in the MSD.
- On being asked why the CBN NOC was not produced at the time of filing of the shipping bill, he replied that they did not produce the CBN NOC as they were unaware of the requirement of NOC from CBN for export of consignments containing MEK under the NDPS Order, 2013. After objection from Customs Officials, they came to know about the requirement, after which they applied for and obtained the CBN NOC from CBN Gwalior vide NOC No. PC-EXP-688/2024 dated 19.04.2024, and the same has been submitted earlier in this section.
- On being asked whether he is aware of the Directorate General of Foreign Trade (DGFT)'s guidelines relating to SCOMET items including the requirement to obtain a valid SCOMET export authorization prior to export, he replied that he aware of the SCOMET guidelines issued by DGFT including the requirement to obtain prior export authorization for items classified under the SCOMET list. However, since the nitrogen content in dry nitrocellulose is considered explosive when nitrogen content is more than 12.5%, they did not apply for SCOMET authorization, as their product does not fall under SCOMET list of explosives as per their understanding.
- On being asked whether he acknowledges the email response of HEMRL/DRDO and agree with their view that nitrocellulose containing 12% nitrogen in any form may be used for manufacture of rocket propellant, he replied that the email is acknowledged by him but he does not agree with the view of DRDO. He reiterated that as per SCOMET guidelines, nitrocellulose with nitrogen content exceeding 12.4% is categorized as a SCOMET item for explosive use, while their product contains only 12.10% nitrogen. He also mentioned that they are in regular contact with the SCOMET Cell regarding clarification but have not received any response till date.
- On being asked whether the goods exported under Shipping Bill No. 6194191 dated 21.12.2023 were similar to the goods exported in the past by his firm, he replied that the same goods i.e. Cellulose Nitrate, had previously been exported through their firm M/s Chem Pharma Impex (IEC 0313052239) worth Rs 40.07 Lakhs vide Shipping Bill No. 4578614 dated 12.10.2023.
- On being asked whether he has received BRCs for all past exports, he replied that BRCs have been received for all past export transactions and the relevant documents will be share via email within the next 07 days.
- On being asked about the yearly turnover of his company, he replied that the yearly turnover of their company is approximately Rs 10 Crores.
- On being asked to provide the end use certificate of the commodity from the buyer

M/s Kadisco Paint and Adhesive Industry (Ethiopia), he replied that he is already in contact with the buyer and will share the end use certificate via email within the next 07 days.

- On being asked whether he has anything further to submit, he replied that they respectfully acknowledge that an unintentional procedural lapse may have occurred, and they are prepared to accept any penalty or fine imposed and request lenient and sympathetic consideration in the matter.

11. Statement of Shri Ankush Yashwantrao More, G-card holder of CB, M/s LS Achrekar & Sons was recorded on 17.07.2025 under section 108 of the Customs Act, 1962 wherein he interalia stated that:-

- On being asked to introduce himself, he replied that the Ankush Yashwantrao More, G-card holder of M/s L.S. Achrekar & Sons, CB No. 11/419 and has been working in the firm for the past 27 years.
- On being asked about his job profile and whether he is authorized to give a statement on behalf of the CB, he replied that he supervises export related work and as G-card holder, he is fully authorized to give the statement.
- On being asked who handles the documentation work in the CB firm, he replied that the documentation work is handled by the manager and other staff members of the firm.
- On being asked how much agency charges they received from the exporter, M/s Chem Pharma Impex, he replied that they used to get Rs 1000-1500/- per document from all exporters, including M/s Chem Pharma Impex
- On being asked whether they filed shipping bill no 6194191 dated 21.12.2023 on behalf M/s Chem Pharma Impex, he replied that their staff filed the said shipping bill on behalf of M/s Chem Pharma Impex.
- On being asked whether their firm verified KYC and other documents before filing shipping bills for M/s Chem Pharma Impex, and whether physical verification was done, he replied that they conducted physical verification of the exporter and obtained KYC documents as per CBLR Rules 2018, including PAN card, Aadhar Card, IEC copy, GSTR copies, invoices etc. He further stated that they verified IEC and GST registrations through the DGFT and GST online portals.
- On being asked whether he agrees with the DYCC report with respect to the presence of MEK and nitrocellulose in the goods under shipping bill no 6194191 dated 21.12.2023, he replied that they agree with the DYCC report confirming the presence of MEK and nitrocellulose in the consignment. However, they do not agree with the classification of nitrocellulose as an explosive, since the COA shows nitrogen content as 12.10%, and as per Appendix-3 of the SCOMET list, nitrocellulose is considered explosive only if nitrogen content exceeds 12.5%.

- On being asked whether they advised the exporter about the requirement of CBN NOC for exporting MEK and if they informed Customs about the restricted nature of MEK, and why this should not be seen as a violation of CBLR Rules, 2018, he stated that they are aware of NDPS order 2013 dated 16.03.2013 and CBLR Rules, 2018. Cellulose Nitrate (Incl. Colloidon) is not the controlled substance as per NDPS Order 2013 dated 16.03.2013, whereas MEK is the controlled substance which we come to know during objection by Customs Officer. We did not advise the exporter that export of MEK required CBN NOC, as MEK is not the only product. After objection from Customs Officials, we came to know requirement of CBN NOC and immediately inform the exporter regarding CBN NOC. Further, exporter applied for CBN NOC and received the same from CBN Gwalior ide NOC No. PC-EXP-688/2024 dated 19.04.2024 for the same consignment and submitted earlier in this section.
- On being asked whether the goods exported under shipping bill no 6194191 dated 21.12.2023 were similar to goods exported earlier by M/s Chem Pharma Impex, he replied that the same goods, i.e. Cellulose Nitrate, were earlier exported through their firm under shipping bill no 4578614 dated 12.10.2023 valued at Rs 40.07 Lakhs. This shipping bill also processed by us.
- On being asked why the CBN NOC did not procured in the past shipping bill no 4578614 dated 12.10.2023, he replied that, as he stated earlier, they did not know that CBN NOC needed where MEK is part of component. MEK in this consignment is part of cellulose nitrate and we checked as per NDPS order, 2013, cellulose nitrate is not a controlled substance as per NDPS order, 2013.
- On being asked whether they exporter had received remittances for past exports, he replied that the exporter had received foreign remittances for previous shipping bills.
- On being asked if he had anything further to submit, he replied that they would fully co-operate with the department in the on-going case and submit all necessary documents as required. He requested a lenient view in the matter, asserting that they are a genuine Customs broker firm.

12. As per Material Safety Data Sheet (MSDS), the goods in question were classified as Class 3 hazardous materials. In accordance with JNCH Public Notice No. 46/2017 dated 31.03.2017, goods falling under this category are not mandatorily subjected to examination and are generally cleared on the basis of scanning. Accordingly, no sample was drawn at the time of clearance. Subsequently, DRDO opined that even 12% nitrogen content, whether in colloidal or wet form, may be used in the manufacture of rocket propellants- specifically extruded double base propellants- thus indicating the dual use nature of the substance and underscoring the requirement for SCOMET control. However, the Certificate of Analysis (COA) submitted by the exporter indicated that the nitrogen content in the nitrocellulose was 12.10%, which is below the threshold limit of 12.5% prescribed for

control under Serial No. 35 of Category 8A108, Appendix-3 of the SCOMET list. In absence of chemical testing and solely relying on the COA and end use certificate furnished by the exporter, the consignment did not meet the criteria for classification under Appendix-3 SCOMET list.

13. The item Methyl Ethyl Ketone (MEK) is a controlled substance under the CBN Gwalior Order (file No. XI/6/1/PC/MEK/2017-292 dated 03.11.2017). As MEK can be extracted or used in narcotic drug manufacture, a CBN NOC is mandatory. The MEK is a controlled substance, which is governed by the NDPS Act, 1985. However, in course of investigation, the exporter procured the CBN NOC vide PC-EXP-688/2024 dated 19.04.2024, valid till 19.05.2024, for the MEK content present in consignment id Shipping bill No. 6194191 dated 21.12.2023.

14. Further, as per ICES data and the statement of the exporter, it is submitted that the exporter had exported the same item earlier, in Shipping bill No. 4578614 dated 12.10.2023. In respect of that export, the exporter failed to submit the mandatory No Objection Certificate (NOC) from the Central Bureau of Narcotics (CBN) for the content present in the consignment. He established a recurring pattern of non-compliance with the statutory requirement of obtaining prior permission for the export of controlled substances. MEK is a controlled substance under Schedule-B of the NDPS (Regulation of Controlled Substances) Order, 2013, issued under section 9A of the Narcotic Drugs and Psychotropic Substances (NDPS) Act, 1985. Export of such substances is permitted only upon issuance of an NOC by the Narcotics Commissioner, CBN, Gwalior.

15. As per the offence report, it is prima facie evident that the exporter has not attempted to export vide Shipping Bill No. 6194191 dated 21.12.2023, but also earlier exported the same commodity w.r.t. a past shipping bill no 4578614 dated 12.10.2023 without obtaining the necessary NOC from CBN, Gwalior. Restriction is one type of prohibition if the policy condition is not fulfilled or complied with. In the instant case, the goods do not fulfil the condition for their export as they violate provisions specified in the NDPS Act, 1985, and provisions of the Customs Act, 1962, as discussed above; they are to be deemed prohibited. The subject goods containing MEK are prohibited items as defined under section 2(33) of the Customs Act, 1962. This attempt constitutes a serious lapse in compliance and renders both the goods and the exporter liable to appropriate action under the Customs Act, 1962, NDPS Act, 1985 and Foreign Trade Policy and the Foreign Trade (Development and Regulation) Act, 1992. This act of omission and commission has rendered the goods liable for confiscation under section 113(d), 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

16. Therefore, in view of the above said offence report, it is observed that violations of following provisions of CBLR, 2018 have been committed by the Customs Broker.

16.1 Regulation 10(d) of the CBLR, 2018 which reads as “advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be”;

From the offence report, it appears that the Customs Broker failed to properly advise their client, M/s Chem Pharma Impex, to comply with the provisions of the Customs Act, Foreign Trade Policy, Narcotic Drugs and Psychotropic Substances (Regulation of Controlled Substances) Order, 2013 and Foreign Trade (Development and Regulation) Act, 1992 while filing the aforementioned Shipping Bills for export of goods declared as Cellulose Nitrate (Including Colloidon). The Customs Broker had Material Safety Data Sheet (MSDS) and Certificate of Analysis enclosed with the export documents which clearly disclosed the presence of MEK (Methyl Ethyl Ketone), which is a controlled substance requiring mandatory NOC from Central Bureau of Narcotics, Gwalior. However, the Customs Broker neither advised the exporter to obtain the required NOC/authorization nor informed the jurisdictional Customs officer about the restricted nature of the goods before filing the Shipping Bill. Further, the same goods had been exported earlier without obtaining a mandatory NOC, which shows that the Customs Broker did not ensure compliance even in past transactions.

The CB admitted in his statement that they did not advise the exporter that the export of MEK required a CBN NOC, and after objections were raised by the Customs Officials, they informed the exporter about the requirement of a CBN NOC. Further, the CB admitted in his statement that they did not know that CBN NOC needed where MEK is part of component. By his act of omission, the Customs Broker failed to advise his client to comply with the provisions of the Customs Act and allied laws, thereby violating Regulation 10(d) of the Customs Brokers Licensing Regulations, 2018.

16.2 Regulation 10(e) of the CBLR, 2018 which reads as “exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage”;

From the offence report, it appears that the Customs Broker failed to exercise due diligence to ascertain the export compliance of the goods. The Customs Broker had Material Safety Data Sheet (MSDS) and Certificate of Analysis enclosed with the export documents which clearly disclosed the presence of MEK (Methyl Ethyl Ketone), which is a controlled substance requiring mandatory NOC from Central Bureau of Narcotics, Gwalior. The Customs Broker filed the Shipping Bills without proper scrutiny of export compliance and regulatory requirements and failed to

identify that the goods were restricted for export. The requirement of NOC came to notice only after objection by Customs, which indicates lack of due diligence expected from the Customs Broker. Therefore, by filing the Shipping Bill without verifying the export compliance of the goods, the Customs Broker failed to exercise due diligence, thereby contravening Regulation 10(e) of CBLR, 2018.

17. As per offence report, the CB neither exercised due diligence while scrutinizing the MSDS and Certificate of analysis nor advised the exporter to comply with the mandatory restrictions prescribed under Narcotic Drugs and Psychotropic Substances (Regulation of Controlled Substances) Order, 2013. Further, the CB failed to bring this non-compliance to the notice of the Customs authorities at the time of filing of the Shipping Bill. These omissions constitute serious violations of Regulations 10(d) and 10(e) of the CBLR, 2018 by CB M/s L. S. Achrekar & Sons (PAN No. ADGPA0215Q) (CB No. 11/419) and its employee, which has made them unfit to transact any business at Mumbai Customs and also in other Customs Stations and also the CB M/s L. S. Achrekar & Sons has committed a gross offence and their negligence may not be ignored.

18. Under CBLR, 2018, it is evident that there are certain obligations cast on the Customs Broker under Regulation 10 which a Customs Broker shall comply with. These decide the very nature of Customs Broker's interaction with their clients and Customs and form the bedrock of the work of a Customs Broker. If these are overlooked as mere procedural requirements and minor contraventions, then the whole substance of CB's work stands nullified. Therefore, these may be termed as substantive requirements which a Customs Broker is bound to comply with. It is the responsibility of the CB to advise the importer to comply with provisions of the Act, other allied Acts and the rules and regulations thereof as laid down under CBLR, 2018. It is not difficult to foresee the adverse consequences that may arise if CB acts in a negligent manner.

19. Customs Brokers has a very important role in customs clearances, and a lot of trust has been placed by the Department in the CB. In the regime of trade facilitation and with more and more of the goods being facilitated by the Risk Management Systems without examination by the Customs, the role of CB has further increased so that the economic frontiers of the country are well guarded.

20. The acts of omission and commission on the part of the Customs Broker directly contributed to the attempted export of a restricted/controlled substance in violation of Section 50(3) of the Customs Act, 1962, NDPS(Regulation of Controlled Substances) Order, 2013 issued under section 9A of the NDPS Act, 1985 and section 11 of Foreign Trade (Development and Regulation) Act, 1992. Such conduct undermines the statutory framework regulating precursor chemicals and compromises national interest. The role of the Customs Broker, therefore, assumes grave significance, as the attempted export of

restricted goods without lawful authorization renders the goods liable for confiscation under Section 113(d), 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.

21. Further, it is apprehended that the Customs Broker may commit a similar offence in future consignments, and the department cannot remain oblivious to the danger posed by such an eventuality. Hence, I observe that this case is a fit case where immediate action is needed for invoking Regulation 16 of the CBLR, 2018.

22. Accordingly, I pass the following order: -

ORDER

22.1 I, Commissioner of Customs (General), in exercise of powers conferred upon me under the provisions of Regulation 16 (1) of CBLR, 2018 hereby suspend the CB licence of Custom Broker, M/s L. S. Achrekar & Sons (PAN No. ADGPA0215Q) (CB No. 11/419) with immediate effect, being fully satisfied that the Customs Broker has prima-facie did not fulfil their obligations as laid down under Regulation 10(d) and 10(e) of Customs Brokers Licensing Regulations, 2018.

22.2 However, I offer the Custom Broker, M/s L. S. Achrekar & Sons (PAN No. ADGPA0215Q) (CB No. 11/419) an opportunity of personal hearing on 11 May at 11:30 am. Any written representation against this order should reach the undersigned before the date of the hearing.

22.3 The Customs Broker, M/s L. S. Achrekar & Sons (PAN No. ADGPA0215Q) (CB No. 11/419) is directed to surrender all the original Custom Passes issued to their employee/partner/director/Proprietor immediately.

23. This order is being issued without prejudice to any other action that may be taken against the CB or any other person(s)/firm(s) etc under the provisions of the Customs Act, 1962 and Rules/Regulations framed thereunder or under any other law for the time being in force.

(Shraddha Joshi Sharma)
Commissioner of Customs (General)
New Custom House, Mumbai

To,

M/s L. S. Achrekar & Sons (PAN No. ADGPA0215Q) (CB No. 11/419)
Room No. 19, First Floor, JD Lane, Hasanali House, Fort, Mumbai-400001
[email: edi0419@gmail.com]

Copy to:

1. The Pr./Chief Commissioner of Customs, Mumbai Zone I, II, III.
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