

**[To be published in the Gazette of India, Extraordinary, Part-II, section 3, sub-section (ii)]**

Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs  
Directorate of Revenue Intelligence

**Notification No. 17/2021-Customs (N.T./CAA/DRI)**

New Delhi, dated the 09.02.2021

S.O. (E). - In pursuance of notification No. 60/2015-Customs (N.T.), published *vide* number G.S.R. 453(E), dated 4<sup>th</sup> June 2015 in Gazette of India, Extra-ordinary, Part-II, section 3, sub-section (i), and as amended by notification No. 133/2015-Customs (N.T.), published *vide* number G.S.R. 916(E) dated 30<sup>th</sup> November 2015 in Gazette of India, Extra-ordinary, Part-II, section 3, sub-section (i), issued by the Government of India, Ministry of Finance, Department of Revenue, under clause (a) of section 152 of the Customs Act, 1962 (52 of 1962), the Principal Director General, Revenue Intelligence, hereby appoints officers mentioned in column (5) of the Table below to act as a common adjudicating authority to exercise the powers and discharge the duties conferred or imposed on officers mentioned in column (4) of the said Table in respect of noticees mentioned in column (2) of the said Table for the purpose of adjudication of show cause notices mentioned in column (3) of the said Table, namely:-

**Table**

| <b>S. No.</b> | <b>Name of Noticee (s) and Address</b>   | <b>Show Cause Notice Number and Date</b>                                     | <b>Name of Adjudicating Authorities</b>   | <b>Common Adjudicating Authority</b>   |
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| <b>(1)</b>    | <b>(2)</b>   | <b>(3)</b>   | <b>(4)</b>  | <b>(5)</b>   |
| 1.            | M/s. Print Zone,<br>Near Ajanta Quartz,<br>Behind New Virat Hotel,<br>Morbi Rajkot Highway,<br>At-Virpar, Morbi,<br>Gujarat-363650<br>and 3 others.  | F. No. DRI/AZU/JRU-<br>17/Enq-03 (Int-<br>03/2019)/2020 dated<br>16.12.2020. | Principal Commissioner of<br>Customs,<br>Custom House,<br>Navrangpura,<br>Ahmedabad.<br><br>Principal Commissioner of<br>Customs,<br>Custom House,<br>Port User Building,<br>Mundra.            | Principal<br>Commissioner/<br>Commissioner of<br>Customs,<br>Custom House,<br>Navrangpura,<br>Ahmedabad.             |
| 2.            | M/s. Dayal Overseas & Co.,<br>47/28, Upper Ground Floor,<br>East Patel Nagar,<br>New Delhi-110005<br>and 9 others.   | F. No. DRI/AZU/CI/Enq-44<br>(Int-15/2018)/2019<br>dated 05.01.2021.          | Principal Commissioner/<br>Commissioner of Customs<br>(Chennai-II), Custom House,<br>Chennai.<br><br>Principal Commissioner/<br>Commissioner of Customs<br>(Port), Custom House,<br>Kolkata.    | Additional Director<br>General<br>(Adjudication),<br>Directorate of<br>Revenue<br>Intelligence,<br>Delhi.            |
| 3.            | M/s. JSW Steel Limited,<br>JSW Centre,<br>Bandra Kurla Complex,<br>Bandra East,<br>Mumbai-400051<br>and<br>M/s. Om Freight Forwarders<br>Pvt. Limited,<br>707/713, 7 <sup>th</sup> Floor,<br>Corporate Centre, Nirmal<br>Lifestyle, L.B.S. Marg,<br>Mulund (West),<br>Mumbai-400080. | F. No. DRI/BZU/CHN/06/<br>Enq-06/18 dated<br>29.12.2020                      | Principal Commissioner of<br>Customs,<br>Airport/Air Cargo Complex,<br>Devanahalli,<br>Bengaluru.<br><br>Joint/Additional<br>Commissioner of Customs,<br>Airport/Air Cargo Complex,<br>Chennai. | Principal<br>Commissioner of<br>Customs (III),<br>Import, Air Cargo<br>Complex, Sahar,<br>Andheri (East),<br>Mumbai. |

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| 4. | M/s. Vertiv Energy Pvt. Ltd.,<br>(Formerly known as M/s. Emerson Network Power (I) Pvt. Ltd.),<br>Plot No. C-20,<br>Road No. 19, Wagle Industrial Estate,<br>Thane,<br>Mumbai-400604. | F. No. DRI/DZU/23/Enq-28/2020 dated 30.12.2020<br><br>(SCN No. 53/2020) | Principal Commissioner/<br>Commissioner of Customs<br>(Nhava Sheva-V),<br>Jawaharlal Nehru Custom House,<br>Raigad.<br><br>Assistant/ Deputy<br>Commissioner of Customs<br>(Import), Group-V,<br>Air Cargo Complex,<br>Sahar, Andheri (East),<br>Mumbai.   | Principal Commissioner/<br>Commissioner of Customs<br>(Nhava Sheva-V),<br>Jawaharlal Nehru Custom House,<br>Raigad.                        |
| 5. | M/s. DJDC Battery Private Limited,<br>Plot No. 10A,<br>Phase-II, Sector-5,<br>IMT Bawal,<br>Rewari,<br>Haryana-123501<br>and 6 others.  | F. No. DRI/DZU/23/Enq-25/2018 dated 07.01.2021<br><br>(SCN No. 01/2021) | Joint/Additional<br>Commissioner of Customs<br>(Import),<br>Inland Container Depot-<br>Patparganj & other ICDs,<br>Delhi.<br><br>Joint/Additional<br>Commissioner of Customs<br>(Import), Group-V,<br>Nhava Sheva-V,<br>Jawaharlal Nehru Custom House,<br>Raigad.<br><br>Joint/Additional<br>Commissioner of Customs<br>(Import), Group II G,<br>Inland Container Depot-<br>Tughlakabad,<br>Delhi. | Joint/Additional<br>Commissioner of Customs<br>(Import),<br>Inland Container Depot-<br>Patparganj & other ICDs,<br>Delhi.                  |
| 6. | M/s. MM9 International,<br>Office No. 403,<br>4 <sup>th</sup> Floor,<br>Arcadia Building,<br>Opp. NCPA,<br>Nariman Point,<br>Mumbai-400021<br>and 15 others.                          | F. No. DRI/MZU/PRU/Enq-124/2019 dated 27.11.2020                        | Principal Commissioner of Customs,<br>Port User Building,<br>Mundra.<br><br>Principal Commissioner of Customs, Custom House,<br>Near Balaji Temple,<br>Kandla<br><br>Commissioner of Customs,<br>Nhava Sheva (Gen),<br>Jawaharlal Nehru Custom House,<br>Raigad.<br><br>Commissioner of Customs<br>(Nhava Sheva-II),<br>Jawaharlal Nehru Custom House,<br>Raigad.                                  | Additional Director General<br>(Adjudication),<br>Directorate of Revenue Intelligence,<br>Mumbai<br><br>(For Sl. No. 6 and 7 of the Table) |
| 7. | Mr. Manoj Gupta,<br>C-3/66, Upper Ground Floor,<br>Ashok Vihar Phase-2,<br>New Delhi-110052<br>and 16 others.   | F. No. DRI/MZU/PRU/Enq-124A/2019 dated 14.10.2020                       | Principal Commissioner of Customs,<br>Port User Building,<br>Mundra.   |  |
| 8. | M/s. Hero Electric Vehicles Pvt. Ltd.,<br>Phase-8, Focal Point<br>Mangli, Chandigarh Road,<br>Ludhiana,<br>Punjab-141010  | F. No. DRI/MZU/E/Int-25/2019 dated 28.12.2020.                          | Principal Commissioner/<br>Commissioner of Customs<br>(Nhava Sheva-V),<br>Jawaharlal Nehru Custom House,<br>Raigad.  | Additional Director General<br>(Adjudication),<br>Directorate of Revenue Intelligence,   |

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|     | and<br>Sh. Sunil Sharma,<br>General Manager,<br>M/s. Hero Electric Vehicles<br>Pvt. Ltd.,<br>50, Okhla Industrial Estate-<br>III, Okhla,<br>New Delhi-110020.  |   | Principal Commissioner/<br>Commissioner of Customs,<br>GT Road, Sahnewal,<br>Ludhiana,<br>Punjab.<br>Joint/Additional<br>Commissioner of Customs<br>(Preventive), Sarda House,<br>Bedi Bandar Road,<br>Jamnagar.<br>Principal Commissioner/<br>Commissioner of Customs,<br>Air Cargo Complex (Import),<br>New Custom House,<br>Delhi.<br>Joint/Additional<br>Commissioner of Customs,<br>Inland Container Depot-<br>Patparganj,<br>Delhi.<br>Assistant/ Deputy<br>Commissioner of Customs,<br>Group 5A,<br>Inland Container Depot-<br>Tughlakabad,<br>New Delhi. | Mumbai.  |
| 9.  | Sh. Laxmi Kanta Tolasariya,<br>S/o Late Sh. Paramanand<br>Tolasariya,<br>R/o Metrozone Tower,<br>Tower H, Flat 1504, 44,<br>Pillaiyar Koil Street, Anna<br>Nagar,<br>Chennai-600040<br>and<br>M/s. Rama Engineers,<br>No. 21/16, Parivallal Street,<br>Muruguppa Nagar, Ernavoor,<br>Chennai-600057. | F. No. DRI/HQ-CI/C-<br>Cell/50D/ Enq-26/Int-<br>16/2019(Pt.) dated<br>31.12.2020. | Principal Commissioner/<br>Commissioner of Customs<br>(Chennai-II),<br>Custom House,<br>Chennai.<br>Principal Commissioner/<br>Commissioner of Customs<br>(Nhava Sheva-V),<br>Jawaharlal Nehru Custom<br>House,<br>Raigad.   | Principal<br>Commissioner/<br>Commissioner of<br>Customs<br>(Chennai-II),<br>Custom House,<br>Chennai.   |
| 10. | M/s. Shri Jagdamba<br>Polymers Ltd.,<br>802, Narnarayan Complex,<br>Navrangpura,<br>Ahmedabad-380009.  | F. No. DRI/KZU/CF/Enq-23<br>(Int-09)/2020 dated<br>04.01.2021.                    | Principal Commissioner/<br>Commissioner of Customs<br>(Preventive), Sharda House,<br>Bedi Bandar,<br>Jamnagar.<br>Principal Commissioner/<br>Commissioner of Customs,<br>Custom House,<br>Near All India Radio,<br>Navrangpura,<br>Ahmedabad.  | Additional Director<br>General<br>(Adjudication),<br>Directorate of<br>Revenue<br>Intelligence,<br>Mumbai.<br><br>(For Sl. No. 10 to 11<br>of the Table) |
| 11. | M/s. Macro Polymers Pvt.<br>Limited,<br>165, Maha Gujarat Industrial<br>Estate,<br>Opp Nova Petrochem,<br>Sarkhej Bavla Road,<br>Post-Maraiya,<br>Taluka-Sanand,<br>Gujarat-382213.  | F. No. DRI/KZU/CF/Enq-19<br>(Int-09)/2020 dated<br>04.01.2021.                    | Principal Commissioner/<br>Commissioner of Customs<br>(Nhava Sheva-II),<br>Jawaharlal Nehru Custom<br>House,<br>Raigad.<br>Principal Commissioner/<br>Commissioner of Customs,<br>Custom House,<br>Near All India Radio,<br>Navrangpura,   |  |

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|     |   |  | Ahmedabad.  |   |
|     |   |  | Principal Commissioner/<br>Commissioner of Customs,<br>Custom House,<br>Near Balaji Temple,<br>Kandla   |   |
|     |   |  | Joint/Additional<br>Commissioner of Customs,<br>Adani Port, PUB Building,<br>Mundra   |   |
| 12. | M/s. Modern<br>Communication and<br>Broadcast Systems Pvt. Ltd.,<br>17, Vasuma Bunglows,<br>Opp. Taxshila Flats,<br>Vastrapur,<br>Ahmedabad-380015          | F. No.<br>DRI/LZU/CI/26/Int-<br>36/2020 dated<br>31.12.2020.                                       | Joint/Additional<br>Commissioner of Customs<br>(Group VA),<br>O/o Principal Commissioner/<br>Commissioner of Customs,<br>Custom House,<br>Near All India Radio,<br>Navrangpura,<br>Ahmedabad.     | Joint/Additional<br>Commissioner of<br>Customs (Group<br>VA),<br>O/o Principal<br>Commissioner/<br>Commissioner of<br>Customs,<br>Custom House,<br>Near All India<br>Radio,<br>Navrangpura,<br>Ahmedabad. |
|     |   |  | Assistant/ Deputy<br>Commissioner of Customs<br>(Group VA),<br>O/o Principal Commissioner/<br>Commissioner of Customs,<br>Air Cargo Complex (Import),<br>New Custom House,<br>New Delhi.          |   |
|     |   |  | Assistant/ Deputy<br>Commissioner of Customs<br>(Group VA),<br>O/o Principal Commissioner/<br>Commissioner of Customs<br>(III), Import Air Cargo<br>Complex,<br>Sahar, Andheri (East),<br>Mumbai. |   |
| 13. | M/s. R. K. Enterprise,<br>4, Fairlie Place,<br>Ground Floor,<br>Room No. G.9,<br>Kolkata-700001<br>and 5 others.  | F. No.<br>DRI/KZU/CF/Enq-06<br>(Int-13)/2018/PTM<br>dated 29.12.2019.                              | Principal Commissioner/<br>Commissioner of Customs<br>(Port), Custom House,<br>Kolkata.   | Additional Director<br>General<br>(Adjudication),<br>Directorate of<br>Revenue<br>Intelligence,<br>Delhi.   |
| 14. | M/s. Vikash Enterprises,<br>Room No. 2,<br>Chawl No. 1,<br>Om Sai Nagar,<br>Jadhav Pada Dhaniv Baug,<br>Nalasopara East, Thane-<br>401209<br>and 19 others. | F. No.<br>DRI/KZU/CF/Enq-06<br>(Int-13)/2018/PTM<br>dated 02.02.2020.                              | Principal Commissioner/<br>Commissioner of Customs<br>(Port), Custom House,<br>Kolkata.   | (For Sl. No. 13 to 14<br>of the Table)  |
| 15. | M/s. Barco Electronic<br>Systems Pvt. Ltd.,<br>(a 100% EOU),<br>A-38A, B & C,<br>Sector-64,<br>Noida.   | DRI F. No.<br>DRI/NRU/CI-26/Int-<br>0/Enq-41/2018 dated<br>10.01.2019<br><br>(For seizure portion) | Commissioner of Customs<br>(Preventive),<br>New Custom House,<br>New Delhi.   | Principal<br>Commissioner/<br>Commissioner of<br>Customs, Noida<br>Customs,<br>Inland Container   |

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| 16. | M/s. Barco Electronic Systems Pvt. Ltd., (a 100% EOU), A-38A, B & C, Sector-64, Noida and 4 others. | DRI F. No. DRI/NRU/CI-26/Int-0/Enq-41/2018/Pt.I dated 19.12.2020 | Principal Commissioner/ Commissioner of Customs, Noida Customs, Inland Container Depot-Dadri, Gautam Budh Nagar, Greater Noida. | Depot-Dadri, Gautam Budh Nagar, Greater Noida<br><br>(For Sl. No. 15 and 16 of the Table) |
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[F. No. DRI/HQ-CI/50D/CAA-4/2021]

(DEEPAK KUMAR)  
ADDITIONAL DIRECTOR

**Copy forwarded for information and updation of record to:**

1. **Common Adjudicating Authority as per Column (5) of the table for adjudication of the case.**
2. **Adjudicating authorities as per column (4) of the table.**
3. **Principal Additional Director General/ Additional Director General, DRI-Ahmedabad, Cochin, Delhi, Lucknow, Kolkata and Mumbai with the request to inform the noticees and co-noticees to the show cause notices regarding appointment of Common Adjudicating Authority. It is also requested to send the case files alongwith copy of SCN, RUDs and acknowledgement of the Show Cause Notice to the Common Adjudicating Authority appointed.**
4. **Deputy Director (CI), C-Cell, DRI-Hqrs., New Delhi with the request to inform the noticees and co-noticees to the show cause notices regarding appointment of Common Adjudicating Authority. It is also requested to send the case files alongwith copy of SCN, RUDs and acknowledgement of the Show Cause Notice to the Common Adjudicating Authority appointed.**