सीमाशुल्क आयुक्त (आयात) का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT)
हवाई माल परिसर, सहार, अँधेरी (पूर्व), मुंबई -४०००९९
AIR CARGO COMPLEX, SAHAR ANDHERI (EAST) MUMBAI -99
फोन न .२६८२८९४७, फैक्स न .२६८२८१८७
PHONE NO. 2682 8947/8149, FAX NO. 26828187

F.No. GEN/ADJ/COMM/121/2026-Adjn **Date of Order: 20.04.2026**
Date of Issue: 20.04.2026

DIN NO. 20260479OA000000A697
Party's Name: M/s. Skoda Auto Volkswagen India Pvt. Limited
(SCN No: 523/2025-26 dated 23.12.2025)

PASSED BY: Shri Manish Chandra,
Principal Commissioner of Customs (Import), Air Cargo Complex, Mumbai-III

CAO NO: CC-MC/07/2026-27 Adj (I) ACC

मूल आदेश /ORDER-IN-ORIGINAL

1. यह प्रति उस व्यक्ति के प्रयोग में लाये जाने के लिए निशुल्क दी जाएगी, जिसके लिए इसे जारी किया गया है।
This copy is granted free of charge for the use of the persons to whom it is issued.
2. यदि कोई व्यक्ति इस आदेश से असन्तुष्ट हो तो वह मांगे गये शुल्क, जहां शुल्क या शुल्क और जुर्माना विवादित हों अथवा जुर्माना जहां सिर्फ जुर्माना विवादित हो, के 7.5 प्रतिशत भुगतान के बाद सीमाशुल्क अधिनियम 1962 की धारा 129A के तहत उक्त न्यायाधिकरण के सहायक रजिस्ट्रार को संबोधित करते हुए, सीमाशुल्क,उत्पादशुल्क,सेवा कर न्यायाधिकरण,मुंबई (सी ई एस टी ए टी),पश्चिम क्षेत्रीय शाखा, 34 पी डिमेलो मार्ग, मस्जिद (पूर्व), मुंबई ४००००९, के समक्ष अपील दाखिल कर सकता है।
Any person aggrieved by this order can file an appeal against this order to Customs, Excise, Service Tax Tribunal, Mumbai (CESTAT), Western Zonal Bench, 34, P.D'Mello Road, Masjid Bunder (East), Mumbai 400009, addressed to the Assistant Registrar of the said Tribunal under Section 129A of the Customs Act, 1962 on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.
3. अपील जैसा कि सीमाशुल्क (अपील) नियम, 1982 के नियम 6 में बताया गया है, इन नियमों से संलग्न फॉर्म सी. ए. 3 में की जानी चाहिए। अपील चार प्रतियों में निम्नलिखित के साथ होनी चाहिए:-
The appeal is required to be filed as provided in Rule 6 of the Customs (Appeal) Rules, 1982 in form C.A. 3 appended to these rules. The Appeal should be in quadruplicate and shall be in quadruplicate and shall be accompanied by:-

(i) विरुद्ध अपील आदेशों की चार प्रतियां (कम से कम एक प्रति प्रमाणित होनी चाहिए)
Four copies of the order appealed against (at least one of which should be a certified copy)

(ii) न्यायाधिकरण शाखा के सहायक रजिस्ट्रार अथवा शाखा से नजदीक स्थित किसी राष्ट्रीय कृत बैक के पक्ष में उपयुक्त राशि का एक रेखांकित बैंक ड्राफ्ट
A crossed Bank Draft of an applicable amount as mentioned below in favour of the Assistant Registrar, CESTAT, Mumbai.

अ) रु. १,०००/-जहां शुल्क राशि एवं मांगा गया ब्याज और उगाहा गया जुर्माना रु. ५ लाख या कम हो
Where the amount of duty and interest demanded and penalty imposed is five lakh rupees or less, one thousand rupees.

आ) रु. ५,०००/-जहां शुल्क राशि एवं मांगा गया ब्याज और उगाहाग या जुर्माना रु ५ लाख से अधिक पर रु५० लाख से ज्यादा न हो
Where the amount of duty and interest demanded and penalty imposed is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees.

इ) रु १०,०००/- जहां शुल्क राशि एवं मांगा गया ब्याज और उगाहाग या जुर्माना रु.५० लाख से अधिक हो
Where the amount of duty and interest demanded and penalty imposed is more than fifty lakh rupees, ten thousand rupees.

4. अपील, इस आदेश की संसूचना की तिथि से 3 माह के भीतर दाखिल की जा सकती है.
Appeal can be filed within 3 months from date of communication of this order.
5. विधि के उपबंधों के लिए तथा ऊपर यथा संदर्भित एवं अन्य संबंधित मामलों के लिए, सीमाशुल्क(अपील) नियम 1982, सीमाशुल्क, उत्पादशुल्क एवं सेवा करअपील अधिकरण(प्रक्रिया) नियम 1982 का संदर्भ लिया जाए।
For the provisions of Law and Form as referred above and other related matters. Customs Act, Customs (Appeals) Rules, 1982, Customs, Excise, Service Tax Tribunal (Procedure) Rules, 1982 may be referred.

BRIEF FACTS OF THE CASE

M/s. Skoda Auto Volkswagen India Private Limited (IEC No. 0307019390) (hereinafter referred to as "Importer"), having its address at E1, MIDC Industrial Area (Phase III), Village Nigoje, Mhalune, Kharabwadi, Tal. Khed, Chakan, Pune, Maharashtra – 410501, had filed Bills of Entry, as mentioned in Annexure 'A' to the Show Cause Notice, at Air Cargo Complex, Sahar, Andheri (E), Mumbai, for the clearance of goods, i.e. "Pulley, Flywheel, Tensioner, etc.", declared under CTH 8483.

1.2 It has been noticed that the Importer had imported and declared goods, namely "Pulley, Flywheel, Tensioner, etc.", under CTH 8483. The details of such imports, as tabulated in Annexure 'A' to the Show Cause Notice, pertain to the period from 01.01.2021 to 10.06.2023. The said goods were cleared on payment of Basic Customs Duty at 7.5%, and IGST at 18% was paid under Sr. No. 369A of Schedule III of Notification No. 01/2017–Integrated Tax (Rate) dated 28.06.2017 (shown below for reference).

S. NO.	CHAPTER/HEADING/ SUB-HEADING/TARIFF ITEM	DESCRIPTION OF GOODS
369A	8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)

1.2.1 It was observed that, as per the Explanatory Notes to CTH 8483, transmission equipment such as gear boxes, transmission shafts, clutches, differentials, etc., which are designed for use solely or principally with vehicles or aircraft of Section XVII, are excluded from classification under CTH 8483. However, this exclusion does not apply to internal parts of vehicle or aircraft engines, which continue to remain classifiable under CTH 8483. The relevant portion of the exclusion, as derived from the Explanatory Notes to CTH 8483 read with the Section Notes, is discussed below:

"The heading also excludes:

a. *Pieces roughly shaped by forging, of heading 72.07.*

b. *Transmission equipment of the kinds described above (gear boxes, transmission shafts, clutches, differentials, etc.), but which are designed for use solely or principally with vehicles or aircraft (Section XVII); it should, however, be noted that this exclusion does not apply to internal parts of vehicles or aircraft; these parts remain classified in this heading.*

Thus, a crank shaft or a cam shaft remains in this heading even if it is specialized for a motor car engine; but motor car transmission (propeller shafts, gear boxes and differentials) falls in heading 87.08.

It should further be noted that transmission equipment of the type described in this heading remains classified here even if it is specially designed for ships.

c. *Parts of clocks or watches (heading 91.14)."*

1.3 CTH 8708 covers parts and accessories of the motor vehicles of Headings 8701 to 8705, whereas CTH 8483 covers transmission shafts and other power transmission elements. Although both Headings may, prima facie, appear to cover the subject goods (such as Pulley, Flywheel, Tensioner, etc.), classification is required to be determined strictly in accordance with the Section Notes and Chapter Notes to the Customs Tariff Act, 1975. CTH 8708 falls under Section XVII (Chapter 87), while CTH 8483 falls under Section XVI (Chapter 84). In this regard, the following Section Notes are relevant:

i. Note 1(l) to Section XVI excludes articles of Section XVII from classification under Section XVI.

ii. Note 2(e) to Section XVII provides that articles of Heading 8483, when constituting integral parts of engines or motors, are excluded from the scope of "parts" and "parts and accessories" of Section XVII.

iii. Note 3 to Section XVII restricts the expression "parts" in Chapter 87 to those parts which are suitable for use solely or principally with the vehicles of that Chapter.

1.3.2 The goods under consideration are used as automotive parts and are suitable for use solely or principally with motor vehicles of Chapter 87. Accordingly, they qualify as "parts" within the meaning of Note 3 to Section XVII. Therefore, where such goods, though answering

to the description of articles of CTH 8483, do not constitute integral parts of engines or motors, they are classifiable as articles of Section XVII and are excluded from Section XVI by virtue of Note 1(l) to Section XVI.

1.3.3 For Tariff purposes, an integral part is a constituent component which is essential to the completion of the article with which it is used and enables that article to perform its intended function. An internal combustion engine converts fuel energy into mechanical energy, which is generated in the form of rotary motion of the crankshaft. The function of the transmission system, which is separate and distinct from that of the engine, is to transmit this power from the engine to other drivetrain components. The goods under consideration facilitate the transmission of power and form integral parts of the transmission system, and not integral parts of the engine itself.

1.3.4 Accordingly, transmission shafts, gear boxes, clutches, torque converters, and other power transmission equipment, when used solely or principally with vehicles or aircraft of Section XVII and not constituting integral parts of engines or motors, are classifiable under Heading 8708, in terms of Note 3 and Note 2(e) to Section XVII read with the Explanatory Notes to CTH 8483.

1.4 For the sake of clarity and proper appreciation of the issue, it is noted that an internal combustion engine generates power by converting the chemical energy of fuel into mechanical energy required for propulsion. This process takes place within the cylinder, which provides a sealed chamber for combustion of the fuel-air mixture. Upon ignition by the spark plug, the expanding gases drive the piston in a reciprocating motion. The intake valve allows entry of the fuel-air mixture into the cylinder, while the exhaust valve facilitates expulsion of burnt gases. The piston, connected to the crankshaft through a connecting rod, transmits this reciprocating motion, which is converted by the crankshaft into rotational motion, while the camshaft regulates the timed opening and closing of the valves to ensure proper engine functioning. The rotational energy so generated is transmitted through the vehicle's power transmission system. A flywheel mounted on the crankshaft stores and stabilizes such energy and provides a mounting surface for further transmission. In manual transmission systems, the power is transmitted through a clutch assembly comprising a pressure plate, clutch disc and release bearing, enabling engagement and disengagement of engine power, whereas in automatic transmission systems, a torque converter performs this function as a fluid coupling. The power is thereafter transmitted to the input shaft

of the gearbox, where various gears regulate speed and torque through different gear ratios. Subsequently, the power is transmitted to the output shaft and further to the differential, which distributes power to the drive axles while allowing the wheels to rotate at different speeds. Finally, the drive axles transmit the power to the wheels, thereby enabling movement of the vehicle.

1.5 The Explanatory Notes to CTH 8483 clarify that certain components, namely crankshafts and camshafts, remain classifiable under CTH 8483 even when specifically designed for use in motor vehicle engines, as they constitute integral parts of the engine mechanism. At the same time, the said Notes also provide that transmission elements which transmit power from the engine to the wheels—such as propeller (drive) shafts, gear boxes and differentials—stand excluded from the scope of Heading 8483 when they are identifiable as parts of motor vehicles, and are instead classifiable under Heading 8708.

1.5.2 Accordingly, the classification principle that emerges is that crankshafts and camshafts, being integral components of the engine, continue to fall under CTH 8483 even when designed for use in motor vehicles of Chapter 87. In contrast, components involved in the transmission of power from the engine to the drivetrain—such as propeller shafts, gear boxes, differentials and similar equipment—when used solely or principally with motor vehicles, are appropriately classifiable under CTH 8708.

1.6 In view of the above and considering the functional role of the components discussed in Para 1.5, all parts involved in transmitting power from the engine to the wheels, other than those forming integral parts of the engine itself, merit classification under CTH 8708 in terms of the Explanatory Notes to CTH 8483 read with the relevant Section Notes. It is also pertinent to note that, as per Schedule I (Import Tariff) to the Customs Tariff Act, 1975, CTH 8483 covers "Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)".

1.7 A Consultative Letter No. 1067 dated 23.08.2023 vide File No. CADT/CIR/ADT/TBA/1860/2023-PBA-CIR-B3 was issued by the Audit Commissionerate, Mumbai Zone-I to the Importer, pointing out that the goods namely "Pulley, Flywheel, Tensioner, etc.", appeared to be classifiable under CTI 87089900 of the First Schedule to the

Customs Tariff Act, 1975, attracting Basic Customs Duty at 15% and IGST at 28%, and that their classification under Heading attracting lower duty, had resulted in short levy of duty. The Importer sent its reply dated 26.10.2023 which was submitted by Shri Mukul Suri on behalf of M/s. Skoda Auto Volkswagen India Private Limited. In their submissions, the Importer contended that the goods were correctly classifiable under CTH 8483 and argued that classification under CTH 8708 is subject to the cumulative fulfilment of the conditions prescribed under the Explanatory Notes to Section XVII, namely that the goods should not be excluded by Note 2, should be suitable for use solely or principally with vehicles of Chapters 86 to 88, and should not be more specifically covered elsewhere in the Tariff. It was further contended that the impugned goods such as pulleys, flywheels, tensioners, rollers, bearings, shafts and gears are more specifically covered under Heading 8483 and therefore excluded from classification under Section XVII. The Importer also relied upon departmental clarification dated 21.05.2019 to submit that classification cannot be determined solely on the basis of end-use or marketability.

1.8 The Importer, in their reply, has furnished detailed technical specifications along with pictorial representations of the goods, indicating the part numbers, location within the assembly, constituent materials and functional aspects of each item, namely Roller, Main Bearing, Belt Damper, Shaft, Flywheel, Tensioner, Pulley and Gear. It has been contended that these products are fitted or mounted on engine assemblies and, on that basis, the Importer has sought to classify them as internal parts of vehicle engines. This contention was found to be inconsistent. While it is stated that the goods are mounted on engine assemblies, it is simultaneously claimed that they constitute integral parts of the engine. It is pertinent to note that a component can be regarded as an integral or constituent part only when it is essential to the completion of the article and enables it to perform its primary function. An internal combustion engine is designed to convert chemical energy into mechanical motion. The impugned goods, although mounted on or associated with the engine assembly, do not themselves perform this essential function and, therefore, cannot be considered as integral parts of the engine.

1.9 It was observed that, as per the Explanatory Notes to Section XVII, classification under Chapter 87 is subject to fulfilment of three cumulative conditions namely:

(i) They must not be excluded by the terms of Note 2 to this Section,

(ii) They must be suitable for use solely or principally with the articles of Chapters 86 to 88,

(iii) They must not be more specifically included elsewhere in the Nomenclature.

With regard to the first condition, only those parts which constitute integral parts of engines or motors are excluded from Section XVII and classifiable under Heading 8483; however, the goods under consideration do not form integral parts of the engine. As regards to the second condition, it is evident that the impugned goods are specifically designed and used solely or principally in motor vehicles, as demonstrated by the unique part numbers declared by the Importer and their exclusive use in vehicles of brands such as Skoda, Volkswagen, Audi, Porsche and Lamborghini. Such goods are not interchangeable and are traded as automobile-specific parts, thereby satisfying the criterion of principal use. As regards the third condition, although the Importer has claimed that the goods are more specifically covered under Heading 8483, it is noted that Heading 8483 applies primarily to general-purpose transmission components or those forming integral parts of engines or motors. Since the impugned goods do not constitute integral engine parts and are identifiable as automobile-specific transmission components, they are excluded from Section XVI and merit classification under CTH 8708. This view is further supported by judicial pronouncements of the Supreme Court, wherein it has been consistently held that classification must be based on commercial identity and common parlance. In cases such as Asian Paints India Ltd., G.S. Auto International Ltd., and Cast Metal Industries Pvt. Ltd., it has been held that parts specifically designed for and principally used in motor vehicles, and not being parts of general use, are appropriately classifiable under Heading 87.08. Accordingly, the impugned goods, being specifically designed automobile parts with distinct part numbers and not forming integral parts of engines, are rightly classifiable under Chapter 87.

1.10 The data pertaining to short levy of Customs duty on account of misclassification of goods imported during the period from 01.01.2021 to 10.06.2023 was retrieved from the ICES system, and accordingly, Consultative Letter No. 1067 dated 23.08.2023 was issued to the Importer, intimating them to deposit the differential duty amounting to ₹96,72,265/- (Rupees Ninety-Six Lakh Seventy-Two Thousand Two Hundred Sixty-Five), as detailed in Annexure 'A' to the Show Cause Notice.

1.11 It appeared that the impugned goods were incorrectly classified under CTH 8483 in the relevant Bills of Entry, whereby Basic Customs Duty at 7.5% and IGST at 18% were discharged, as against their correct classification under CTI 87089900 of the First Schedule to the Customs Tariff Act, 1975, attracting BCD at 15% and IGST at 28%. Consequently, differential duty amounting to ₹96,72,265/- (Rupees Ninety-Six Lakh Seventy-Two Thousand Two Hundred

Sixty-Five), as detailed in Annexure "A" to the Show Cause Notice, appeared to have been short paid and is recoverable under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA. The facts relating to such misclassification came to light during Post Clearance Audit (PCA) upon detailed scrutiny of the Bills of Entry. It therefore appeared that the Importer, despite being aware of the correct classification, wilfully mis-declared the classification and suppressed material facts with intent to evade payment of duty, thereby justifying invocation of the extended period of limitation under Section 28(4). Such misdeclaration in contravention of Sections 46(4) and 46(4A) has rendered the goods liable to confiscation under Section 111(m) of the Act, and has also attracted penal provisions under Sections 112(a) and/or 114A of the Customs Act, 1962.

1.12 From the foregoing facts and applicable legal provisions, it appeared that the Importer has failed to discharge the obligation of correct self-assessment under Section 17(1) of the Customs Act, 1962 and has instead availed undue benefit by deliberately classifying the goods under an incorrect Tariff Heading. Under the self-assessment regime, the responsibility to declare and assess duty correctly lies upon the Importer, and any facilitation extended by the Department is premised upon such truthful declaration. In the subject case, the Importer appeared to have misused this trust, resulting in short levy of duty amounting to ₹96,72,265/-, which is recoverable under Section 28(4) along with interest under Section 28AA of the Customs Act, 1962. Further, by reason of such wilful misdeclaration and evasion, the goods covered under Annexure "A" to the Show Cause Notice appeared to be liable for confiscation under Section 111(m), and the Importer appeared to be liable for penal action under Sections 112(a) and/or 114A of the Customs Act, 1962.

2. A Show Cause Notice No. 523/2025-26 dated 23.12.2025 was accordingly issued to M/s. Skoda Auto Volkswagen India Private Limited (IEC No. 0307019390) asking them to show cause as to why:

i. The declared classification of the goods as detailed in Annexure-A to the Show Cause Notice should not be rejected and the said goods should not be re-classified under CTI 87089900 of the First Schedule to the Customs Tariff Act, 1975;

ii. The levy of Basic Customs Duty at 7.5% and IGST at 18% (availed under Sr. No. 369A of Schedule-III of Notification No. 01/2017-Integrated Tax (Rate) dated

28.06.2017), on the impugned goods imported by them as detailed in Annexure-A to the Show Cause Notice, should not be held as incorrect, and the impugned goods should not be assessed to Basic Customs Duty at 15% and IGST at 28% under CTI 87089900 of the First Schedule to the Customs Tariff Act, 1975;

iii. Differential Customs duty amounting to ₹96,72,265/- (Rupees Ninety-Six Lakh Seventy-Two Thousand Two Hundred Sixty-Five only), as detailed in Annexure-A to the Show Cause Notice, should not be demanded and recovered from them under Section 28(4) of the Customs Act, 1962, along with applicable interest under Section 28AA of the said Act;

iv. The impugned goods, covered under the Bills of Entry referred to the Notice and valued at ₹4,52,29,205/- (Rupees Four Crore Fifty-Two Lakh Twenty-Nine Thousand Two Hundred Five only), should not be held liable to confiscation under Section 111(m) read with Sections 46(4) and 46(4A) of the Customs Act, 1962; and

v. Penalty should not be imposed on the Importer under Section 112(a) and/or 114A of the Customs Act, 1962.

3. WRITTEN SUBMISSION

3.1 The Importer submitted that the Show Cause Notice pertains solely to a classification dispute in respect of goods such as flywheels, pulleys, shafts, tensioners, etc., which have been correctly classified under CTH 8483 as integral parts of the engine. It was contended that there is no allegation of mis-declaration of description, value, or quantity, and therefore the issue is purely interpretational in nature.

3.2 The Importer submitted that the extended period of limitation under Section 28 of the Customs Act, 1962 is not invokable as the Show Cause Notice does not establish any wilful misstatement or suppression of facts with intent to evade duty. Reliance was placed on *Sirthai Superware India Ltd. v. CC* (2019) and *Challenger Cargo Carriers Pvt. Ltd. v. CC* (2022), wherein it has been held that classification disputes cannot be equated with suppression for invoking extended limitation.

3.**3** It was further submitted that all relevant particulars were correctly declared in the Bills of Entry and were available with the department at the time of assessment. In the self-assessment regime, disclosure of correct facts satisfies the statutory requirement. Accordingly, the demand beyond the normal period is time-barred.

3.4 Importer submitted that as per the Explanatory Notes to Section XVII, classification under Chapter 87 is subject to fulfilment of three cumulative conditions namely:

(i) They must not be excluded by the terms of Note 2 to this Section,

(ii) They must be suitable for use solely or principally with the articles of Chapters 86 to 88,

(iii) They must not be more specifically included elsewhere in the Nomenclature

3.5 Without prejudice, the Importer submitted that the demand is revenue neutral as the alleged differential duty pertains to IGST, which would have been available as input tax credit. Reliance was placed on *Mahindra & Mahindra Ltd.*, to contend that in revenue neutral situations, intent to evade duty cannot be alleged.

3.6 The Importer submitted that the goods are specifically classifiable under CTH 8483, which expressly covers transmission shafts, pulleys, flywheels, etc. The classification proposed under CTH 8708 is incorrect as it is a general entry for parts of motor vehicles.

3.7 On the issue of confiscation, the Importer submitted that the provisions of Section 111(m) of the Customs Act, 1962 are not attracted in the present case as there is no mis-declaration of value or any material particulars. It was contended that a mere classification dispute cannot be equated with mis-declaration so as to render the goods liable for confiscation. The importer also submitted that the goods in question have already been cleared for home consumption and are no longer “imported goods” within the meaning of the Customs Act, and therefore confiscation is not legally sustainable.

3.8 On penalty, the Importer submitted that the same is not imposable under Section 114A in absence of suppression or wilful misstatement. It was further submitted that the issue being interpretational, penalty is not warranted in view of *Hindustan Steel Ltd. v. State of Orissa*.

3.9 The Importer submitted that interest being consequential is also not payable in absence of a sustainable demand. It was further contended that the Show Cause Notice has been issued without proper appreciation of HSN Explanatory Notes and binding circulars. Accordingly, it was submitted that the Show Cause Notice be dropped in entirety.

4. PERSONAL HEARING

4.1 The hearing was held in the office on 24.03.2026 as requested by the Importer and was attended by Shri Pradip Dixit, Chief Manager and Mr. Bhushan Kulkarni, Head (Customs), both from M/s. Skoda Auto Volkswagen India Private Limited. Mr. Bhushan said that there is specific Tariff Entry- 848350 for pulley and flywheel, which are two of the items imported. As per General Rules for the Interpretation of the Tariff (GRI), the items are properly classified under CTH 8483, there being a specific Tariff Entry for the imported items as opposed to the residuary entry of CTI 87089900 held by the department.

Mr. Bhushan said that there being no mis-declaration and since the case involves dis-agreement over classification, the extended period of limitation under Section 28(4) cannot be invoked. The SCN is therefore, said to be time barred. Also, the three condition of the Section XVII of the Tariff which are required to be fulfilled for classification under CTH 8708 do not apply.

Mr. Bhushan Kulkarni and Mr. Pradip Dixit requested for ten days' time to submit their reply to the SCN which was allowed.

5. DISCUSSION AND FINDINGS

5.1 I have gone through the Show Cause Notice (SCN) No. 523/2025-26 dated 23.12.2025, submissions made by the Importer in writing as well as during personal hearing and material on record and accordingly, I proceed to decide the case. The main issue to be decided is to whether the imported goods i.e. 'Pulley, Flywheel, Tensioner, etc' are classifiable under Heading 8708 as proposed in the SCN or under Heading 8483 as classified by the Importer.

5.2 I find that Heading 8483 covers transmission elements such as transmission shafts (including cam shafts and crank shafts), gears, gear boxes, flywheels, pulleys, clutches and shaft couplings. However, a careful reading of the Heading along with the Explanatory Notes indicates

that the scope of this Heading is limited to (i) general-purpose transmission components and (ii) such components which constitute integral parts of engines or machinery**,** such as crankshafts and camshafts, which are essential to the functioning of the engine itself. The scope of Heading 8483 is further restricted by the exclusion contained in the HSN Explanatory Notes. The HSN Heading 8483 is as follows:

84.83 - Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).

8483.10 - Transmission shafts (including cam shafts and crank shafts) and cranks

8483.20 - Bearing housings, incorporating ball or roller bearings

8483.30 - Bearing housings, not incorporating ball or roller bearings; plain shaft bearings

8483.40 - Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters

8483.50 - Flywheels and pulleys, including pulley blocks

8483.60 - Clutches and shaft couplings (including universal joints)

8483.90 - Toothed wheels, chain sprockets and other transmission elements presented separately; parts.

5.2.2 I find that the Explanatory Notes to Heading 8483 specifically provide an exclusion to the effect that transmission equipment of the kinds described in the Heading—such as gear boxes, transmission shafts, clutches and differentials—when designed for use solely or principally with vehicles, are excluded from Heading 8483 and are classifiable under Section XVII. The only exception carved out to this exclusion is in respect of internal parts of engines**,** such as crankshafts and camshafts, which continue to remain classifiable under Heading 8483 even if specially designed for motor vehicles. The HSN exclusion to the Heading 8483 is as follows:

"

84.83

The heading also **excludes** :

(a) Pieces roughly shaped by forging, of **heading 72.07**.

(b) Transmission equipment of the kinds described above (gear boxes, transmission shafts, clutches, differentials, etc.), but which are designed for use solely or principally with vehicles or aircraft (**Section XVII**); it should, however, be noted that this exclusion does not apply to internal parts of vehicle or aircraft engines - these parts remain classified in this heading.

Thus a crank shaft or a cam shaft remains in this heading even if it is specialised for a motor car engine; but motor car transmission (propeller) shafts, gear boxes and differentials fall in **heading 87.08**.

It should further be noted that transmission equipment of the type described in this heading remains classified here even if it is specially designed for ships.

(c) Parts of clocks or watches (**heading 91.14**).

"

Heading 8483 includes certain internal part of machine, used to transmit power to various parts of the same machine. However, the decisive criterion is not merely whether the goods transmit power, but whether they constitute integral internal components of the engine essential to its core function of energy conversion. While Heading 8483 does cover certain transmission elements operating within a machine, the Explanatory Notes clearly distinguish such internal engine parts (e.g., crankshafts, camshafts) from transmission equipment designed for use solely or principally with vehicles. In the present case, the impugned goods do not form part of the internal mechanism of the engine responsible for combustion or energy conversion, but are components facilitating transmission, regulation or stabilization of power in the vehicle system. Hence, they fall within the category of vehicle-specific transmission equipment excluded from Heading 8483.

5.2.3 Applying the above test, I find that the impugned goods, namely pulley, flywheel, tensioner, roller, shaft, gear, etc., cannot be regarded as integral parts of the engine. An internal combustion engine fundamentally performs the function of converting chemical energy into mechanical (rotational) energy through combustion within the cylinder. These components perform a crucial role in the transfer, modulation and continuity of mechanical power from the engine to downstream systems, and are not integral to the process of combustion or energy generation within the engine. Their functional characteristics align them more closely with the transmission mechanism of the vehicle rather than with core engine components such as crankshafts and camshafts, which are expressly retained within Heading 8483. Components such as crankshafts and camshafts are indispensable to this process, as they directly participate in the conversion mechanism and valve timing, without which the engine cannot function. In contrast, the impugned goods do not participate in the combustion process or in the essential energy conversion mechanism of the engine. Their role arises only after the generation of rotational energy, i.e., in facilitating, regulating, stabilizing or transmitting such energy to other parts of the vehicle.

5.2.4 The contention of the Importer that the impugned goods merit classification under Heading 8483 merely on the ground that they are mounted on the engine is not acceptable. It is a settled position that the location or mounting of a component on an assembly does not, by itself, determine its classification. For a component to qualify as an integral part of an engine, it must be essential to and directly involved in the core function of the engine, i.e., the conversion of chemical energy into mechanical energy through combustion. In the present case, although

the impugned goods such as pulley, flywheel, tensioner, etc., may be mounted on or associated with the engine assembly, they do not participate in the combustion process or the fundamental energy conversion mechanism of the engine. Their functions are limited to facilitating, regulating or transmitting the rotational motion generated by the engine. Therefore, such goods cannot be regarded as internal or integral parts of the engine merely by virtue of their mounting, and are more appropriately considered as transmission components falling outside the scope of Heading 8483 in terms of the exclusion provided therein.

5.2.5 In view of the above, I find that the impugned goods fall squarely within the category of transmission equipment designed for use solely or principally with motor vehicles, as envisaged in the exclusion clause to Heading 8483. Since they are not internal parts of the engine but are components involved in the transmission and regulation of power beyond the engine, they are expressly excluded from the scope of Heading 8483.

5.3 <u>CLASSIFICATION UNDER 8708:</u>

5.3.1 I find that the issue for determination is whether the impugned goods, namely pulleys, flywheels, tensioners and similar components, are classifiable under Heading 8483 as transmission elements or under Heading 8708 as parts of motor vehicles. Heading 8708 covers parts and accessories of motor vehicles of Headings 8701 to 8705, whereas Heading 8483 covers transmission shafts and other power transmission elements. Though both Headings may, prima facie, appear to cover the subject goods, classification is required to be determined strictly in accordance with the terms of the Headings read with the relevant Section and Chapter Notes, in terms of Rule 1 of the General Rules for Interpretation of the Customs Tariff.

5.3.2 I find that Heading 8483 falls under Section XVI, whereas Heading 8708 falls under Section XVII. In this regard, I find that following Notes are required for classification under these Sections:

i) Note 1(l) to Section XVI which excludes articles of Section XVII from classification under Section XVI.

ii) Note 2(e) to Section XVII which provides that articles of Heading 8483, when constituting integral parts of engines or motors, are excluded from the scope of “parts” of Section XVII.

iii) Note 3 to Section XVII which restricts the expression "parts" to those goods which are suitable for use solely or principally with the vehicles of Chapter 87.

Thus, a conjoint reading of these Notes establishes that goods which are identifiable as parts suitable for use solely or principally with motor vehicles, and which do not constitute integral parts of engines or motors, are to be classified under Section XVII and consequently excluded from Section XVI.

5.3.3 I find that the impugned goods are used as automotive parts and are suitable for use solely or principally with motor vehicles of Chapter 87. The evidence on record establishes that these goods are specifically designed for particular vehicle models, identified through part numbers, and are not general-purpose items capable of use across machinery. Accordingly, they satisfy the requirement of Note 3 to Section XVII. Further, these goods do not constitute integral parts of engines or motors, as they are not involved in the process of combustion or energy generation. An internal combustion engine generates power through fuel combustion and converts it into rotational motion of the crankshaft. The impugned goods, on the other hand, function in the transfer, regulation and continuity of this power beyond the stage of energy generation, forming part of the drivetrain and transmission mechanism of the vehicle. Therefore, they cannot be treated as integral engine parts so as to attract the exclusion under Note 2(e) to Section XVII. A plain reading of Note 2(e) to Section XVII shows that articles of Heading 8483 are excluded from classification under Section XVII only when they constitute integral parts of engines or motors. In the present case, the impugned goods do not form integral parts of the engine but function in the transmission and regulation of power beyond the stage of energy generation. Therefore, the exclusion under Note 2(e) is not attracted, and the goods are appropriately classifiable under Heading 8708 specifically under CTI 87089900 as parts suitable for use solely or principally with motor vehicles.

5.3.4 I further find that the Harmonized System of Nomenclature (HSN) Explanatory Notes to Heading 8483 provide that the Heading excludes "transmission equipment of the kinds described above (gear boxes, transmission shafts, clutches, differentials, etc.), but which are designed for use solely or principally with vehicles or aircraft (Section XVII)." The said Note further clarifies that only internal engine parts such as crankshafts and camshafts remain within Heading 8483 even when designed for vehicles. From the above, it is evident that transmission-related components which are specifically designed for motor vehicles are excluded from Heading 8483 and are to be classified under Section XVII. The impugned goods, though described as

mechanical transmission elements, are not general-purpose components but are specifically designed for motor vehicles and function in the transfer and regulation of power rather than its generation, thereby attracting the exclusion to Heading 8483.

5.3.5 I also find that classification under Section XVII is governed by Note 2 to, which lays down that parts are classifiable under Heading 8708 provided that:

(i) They must not be excluded by the terms of Note 2 to the Section,

(ii) They must be suitable for use solely or principally with the articles of Chapters 86 to 88,

(iii) They must not be more specifically included elsewhere in the Nomenclature.

In the subject case, the impugned goods satisfy all three requisite conditions. They are not excluded by Note 2, including Note 2(e), as they do not fall within the scope of “parts of general use” as defined therein. Further, in light of the specific exclusion under Heading 8483, the goods are not classifiable under the said Heading. The goods are designed for and are suitable for use solely or principally with motor vehicles, a position which stands substantiated by their nature, design, and the acceptance of the Importer. Moreover, as per the exclusion contained in the HSN Explanatory Notes to Heading 8483, the impugned goods are not more specifically classifiable under Heading 8483. Accordingly, the goods are rightly classifiable under Heading 8708.

5.3.6 Classification under the Customs Tariff is governed by the General Rules for the Interpretation (GIR) of the Schedule. There are six GIRs as stated below, which are to be applied sequentially. This sequential reading is crucial because the Rules build upon one another, ensuring that classification is systematic and consistent.

GRI 1 – Heading and Legal Notes

Classification is determined according to the terms of the Headings and the relevant Section and Chapter Notes. If a product is clearly described by a Heading and not excluded by the Notes, classification is finalized at this stage.

GRI 2 – Incomplete, Unassembled & Mixtures

GRI 2(a) extends a Heading to include incomplete or unfinished articles, provided they have the essential character of the finished article, as well as unassembled or disassembled goods.

GRI 2(b) covers mixtures and combinations of materials, directing classification according to GRI 3 when multiple Headings apply.

GRI 3 – Goods Classifiable Under Multiple Headings

When goods are prima facie classifiable under two or more Headings:

• GRI 3(a): The most specific description prevails.

• GRI 3(b): If Headings are equally specific, classification is based on the material or component giving essential character.

• GRI 3(c): If neither applies, classification is under the Heading which appears last in numerical order.

GRI 4 – Most Akin Goods

Goods that cannot be classified under the preceding rules are classified under the Heading to which they are most similar in nature or function.

GRI 5 – Containers and Packaging

GRI 5(a) covers cases and containers specially shaped or fitted for a specific article and normally sold with it.

GRI 5(b) provides that packing materials and packing containers are classified with the goods unless clearly suitable for repetitive use.

GRI 6 – Sub-Heading Classification

Classification at the Sub-Heading level is determined according to the terms of the Sub-Headings and related Notes, applying GRIs 1–5 mutatis mutandis, and comparing only Sub-Headings at the same level.

In terms of Rule 1 of the General Rules for Interpretation, classification is to be determined according to the terms of the Headings and the relevant Section and Chapter Notes. Heading 8708 covers parts and accessories of motor vehicles, and the impugned goods, being identifiable as parts suitable for use solely or principally with such vehicles, satisfy the description of the said Heading. Further, in view of the specific exclusion provided under the HSN Explanatory Notes to Heading 8483 and the operation of Section Notes discussed above, classification under Heading 8483 is not appropriate. Accordingly, the impugned goods are classifiable under Heading 8708 in terms of Rule 1 itself, without recourse to subsequent interpretative rules.

5.3.7 I further find that the above classification is supported by settled judicial principles laid down by the Supreme Court. In *M/s Asian Paints India Ltd.* (1988 (35) E.L.T. 31 (S.C.)), it was held that Tariff entries must be interpreted in their popular or commercial sense. In *M/s G.S. Auto International Ltd.* (2003 (152) E.L.T. 3 (S.C.)), the Apex Court held that the decisive test for classification of parts is their commercial identity and their suitability for use solely or principally with motor vehicles, and that such parts cannot be treated as parts of general use. Further, in *M/s Cast Metal Industries Pvt. Ltd.* (2015 (325) E.L.T. 471 (S.C.)), it was held that components specifically designed for motor vehicles are classifiable under Heading 8708. In the present case, the impugned goods are identified by specific part numbers, designed for particular vehicle models, and are traded as automobile parts through specialized channels, thereby satisfying the test of commercial identity as motor vehicle parts.

5.3.8 Accordingly, it is held that the impugned goods are correctly classifiable under Heading 8708/ CTI 87089900 as parts suitable for use solely or principally with motor vehicles. The combined application of Section Notes, HSN Explanatory Notes, judicial precedents and the General Rules for Interpretation clearly establishes that the goods are vehicle-specific transmission-related components and not general-purpose mechanical elements or integral engine parts falling under Heading 8483.

6. <u>INVOKING EXTENDED PERIOD OF TIME TO RAISE DUTY DEMAND</u>:

6.1 I find that the Importer has consistently classified the impugned goods, namely pulley, flywheel, tensioner, shaft, gear, etc., under Heading 8483, thereby availing a lower rate of duty as against the applicable rate under Heading 8708. As discussed in the foregoing paragraphs, the impugned goods are correctly classifiable under Heading 8708 as parts suitable for use solely or principally with motor vehicles, being vehicle-specific transmission-related components and not integral engine parts or general-purpose transmission elements. The misclassification adopted by the Importer has resulted in short payment of duty.

6.1.1 I find that the classification adopted by the Importer is not a mere interpretational error but reflects a conscious disregard of the statutory provisions governing classification. The Importer has declared goods such as flywheels, pulleys and tensioners under Heading 8483 despite the clear exclusion provided in the HSN Explanatory Notes, which specifically exclude transmission equipment designed for use solely or principally with vehicles from the scope of

Heading 8483, if not being integral part of Engine. The Importer, being engaged in the import, manufacturing and trade of automobile parts, is expected to possess adequate knowledge of Tariff provisions, including Section Notes and HSN Explanatory Notes. I further find that the Importer has failed to specifically disclose that the impugned goods do not constitute integral parts of the engine, which is a decisive criterion for classification under Heading 8483 or Heading 8708. On the contrary, in their reply to the Audit, the Importer has sought to justify classification under Heading 8483 on the ground that the goods are mounted on the engine, despite being aware that the test of "integral part" is distinct from mere mounting or physical placement on an assembly. A part can be considered integral only when it is essential to the completion of the article and enables it to perform the function for which it is designed. This selective and misleading presentation of facts further indicates suppression of material particulars with intent to evade payment of duty.

6.2 I find that the impugned goods are identifiable as automobile parts by virtue of their specific design, part numbers, and application in particular vehicle models. These goods are not general-purpose mechanical components but are traded and recognized in the market as automotive parts. The Importer has declared these goods under a Heading meant for general transmission elements without disclosing their specific end-use and design characteristics. This non-disclosure of the true nature and use of the goods amounts to misdeclaration of material particulars necessary for correct classification and assessment.

6.3 It is observed that the Importer, being a regular Importer of such goods, cannot plead ignorance regarding the correct classification. The nature of the goods, their application in motor vehicles, and their identification through specific part numbers clearly establish that they are parts suitable for use solely or principally with motor vehicles. Despite this, the Importer has continued to classify them under Heading 8483, ignoring the explicit statutory provisions under Section XVII and the exclusion provided in the HSN Explanatory Notes to Heading 8483. Such conduct demonstrates a deliberate intent to classify the goods under a Heading attracting lower duty, rather than a bona fide interpretational dispute.

6.4 In view of the above, I hold that the conditions stipulated under Section 28(4) of the Customs Act, 1962, namely suppression of facts and wilful misstatement with intent to evade payment of duty, are clearly satisfied in the present case. Accordingly, the demand of duty is

rightly sustainable for the extended period of five years under Section 28(4) of the Customs Act, 1962.

7. CONFISCATION:

7.1 The SCN proposes confiscation of goods under the provisions of Section 111(m) of the Customs Act, 1962. Section 111(m) of the Customs Act, 1962 provides for confiscation in cases where goods do not correspond in respect of any other particulars in respect of which the entry made under this Act. As there is mis-classification of goods as covered under Annexure-A to the SCN, resulting in short levy and short payment of duty, I find that the confiscation of the imported goods invoking Section 111(m) is legally justified for which penalty under Section 112(a) is to be imposed.

7.2 As regards applicability of actual confiscation and redemption fine in terms of Section 125 of the Customs Act, 1962, I find that it is a settled position in law that redemption fine under Section 125 of the Customs Act, 1962 can only be imposed where goods are physically available for confiscation and subsequent redemption. This principle has been categorically affirmed by the Bombay High Court in *Commissioner of Customs (Import), Mumbai v. Finesse Creation Inc.*, 2009 (248) E.L.T. 122 (Bom.), wherein the Court held that the concept of redemption fine arises only if the goods are available and can be redeemed. In the absence of the goods, no redemption fine can be imposed. The Bombay High Court distinguished the Supreme Court judgment in *Weston Components Ltd. v. Commissioner of Customs*, 2000 (115) E.L.T. 278 (S.C.), noting that in *Weston*, the goods had been released on bond and were therefore constructively within the control of the Customs authorities. However, in *Finesse Creation Inc.*, the goods had already been cleared and were not available for seizure, nor had they been released on any bond or undertaking. The Bombay High Court further endorsed the reasoning of the Punjab and Haryana High Court in *Commissioner of Customs, Amritsar v. Raja Impex (P) Ltd.*, 2008 (229) E.L.T. 185 (P&H), which held that where goods are neither available nor covered by any bond, no redemption fine can be levied. This order of the High Court in *Finesse Creation Inc.,* stands accepted by the department, as Special Leave Petition (SLP) filed in the Supreme Court (C.A. No. 66/2009) was dismissed by order dated 12.05.2010. [2010 (255) E.L.T. A120 (S.C.)]

Accordingly, I am of the considered view that, since the goods in the present case have already been cleared and are no longer available for confiscation, the invocation of Section 125 of the Customs Act, 1962, lacks jurisdictional basis and is legally unsustainable.

8. PENALTY:

8.1 I find that, in terms of Section 114A of the Customs Act, 1962, once the necessary ingredients for invocation of the extended period under Section 28(4) are established, imposition of penalty becomes consequential and justified. In the present case, the Importer has consistently classified the impugned goods, namely pulley, flywheel, tensioner, shaft, gear, etc., under Heading 8483 with the apparent intent of availing a lower rate of duty, whereas, as discussed above, the impugned goods are correctly classifiable under Heading 8708 as vehicle-specific transmission components and not as integral parts of the engine. The incorrect classification has resulted in short payment of duty. The misclassification adopted by the Importer, despite the clear statutory provisions, Section Notes, and HSN Explanatory Notes excluding vehicle-specific transmission components from the scope of Heading 8483, has resulted in short payment of applicable Customs duty.

8.2 I further find that the Importer has adopted a selective approach by classifying goods under Heading 8483 on the ground that they are mounted on the engine, while failing to disclose that such goods do not constitute integral parts of the engine, which is the decisive criterion for classification under the said Heading. The distinction between “integral part” and “mere mounting” is well established, and the Importer, being engaged in the trade of automobile components, cannot plead ignorance of the same. The continued adoption of such classification, despite the goods being identifiable as vehicle-specific parts designed for particular models and used in the transmission and regulation of power, demonstrates conscious disregard of the correct legal position.

8.3 I also find that the impugned goods are identified through specific part numbers, are designed for use solely or principally with motor vehicles, and are traded in the market as automobile parts. The Importer, however, declared them under a Heading meant for general transmission elements without fully disclosing their specific end-use and design characteristics. This amounts to wilful misstatement and suppression of material facts necessary for proper

assessment. The conduct of the Importer, viewed in totality, indicates an intent to avail undue benefit of lower duty rather than a bona fide interpretational dispute.

8.4 Further, as per the proviso to Section 114A, no separate penalty can be imposed under Section 112 or Section 114 if a penalty has already been levied under Section 114A. In compliance with this statutory mandate, and to avoid duplication of penal consequences for the same contravention, I refrain from imposing any separate penalty under Section 112(a) of the Act in the present matter.

9. I find that the Importer placed reliance on the decision in *Mahindra & Mahindra Ltd.* (WP No. 1848 of 2009). The said case is clearly distinguishable on facts and law. In the said case, the High Court was concerned with levy of interest on Additional Duty of Customs (CVD) and held that such duty is a levy distinct from Basic Customs Duty and not intrinsically linked to it, and therefore, in the absence of a specific statutory provision, interest liability could not be fastened in the facts of that case. However, the present case stands on a materially different footing, as the very classification of the impugned goods and the consequent duty liability are under dispute and are being determined in these proceedings. Further, the IGST liability in this case is not an independent levy in the manner of the duty considered in the said judgment, but arises as a consequence of the re-determination of classification and subsequently enhancement of Basic Customs Duty, which forms part of the value for the purpose of levy of IGST under the Customs Tariff. Therefore, the ratio of the said decision cannot be applied to the facts of the present case. I also find that interest under Section 28AA of the Customs Act, 1962 is compensatory in nature and becomes payable once duty is determined to be short-paid, irrespective of the availability of input tax credit or the plea of revenue neutrality.

10. The Noticee has cited various case laws in their submission against the said SCN. I have gone through the same and I find that facts and circumstances of this case are not squarely covered by the case laws and judgements as referred by the Noticee in their written submissions, and they are not applicable in the subject case. I also place reliance of this finding on the

following decision of Supreme Court in the matter of M/s Ispat Industries Ltd vs Commissioner of Customs, Mumbai [2006 (202) ELT 561 (SC)], wherein it was held that:

"Each case depends on its own facts and a close similarity between one case and another is not enough because even a single significant detail may alter the entire aspect.

11. In view of the foregoing, I pass the following order: -

ORDER

i. I reject the self-assessment, with respect to the goods imported vide Bills of Entry detailed in Annexure-A to the Show Cause Notice, under CTH 8483 and order to re-classify the same under CTI 87089900. The Bills of Entry shall be re-assessed accordingly.

ii. I order impugned goods, as detailed in Annexure-A to the Show Cause Notice, shall be re-assessed to Basic Customs Duty at 15% and IGST at 28% under CTI 87089900 of the First Schedule to the Customs Tariff Act, 1975.

iii. I confirm the demand of differential duty amounting to ₹96,72,265/- (Rupees Ninety-Six Lakh Seventy-Two Thousand Two Hundred Sixty-Five) under Section 28(4) of the Customs Act, 1962 along-with applicable interest thereon in terms of provisions of Section 28AA of the Customs Act, 1962, and order to recover the same from the Importer M/s. Skoda Auto Volkswagen India Private Limited.

iv. I impose penalty equal to differential duty of ₹96,72,265/- (Rupees Ninety-Six Lakh Seventy-Two Thousand Two Hundred Sixty-Five) and amount equal to interest leviable thereon on the Importer M/s. Skoda Auto Volkswagen India Private Limited under Section 114A of Customs Act, 1962. However, if such duty and the interest is paid within thirty days from the date of communication of this order, the amount of penalty liable to be paid shall be twenty-five per cent of the duty and interest, subject to the condition that the amount of penalty is also paid within the period of thirty days of communication of this order.

12. This adjudication order is issued without prejudice to any other action that may be taken in respect of goods in question and/or the persons/firms concerned, under the provision of the Customs Act, 1962 and/or any other law for time being in force.

(मनीष चन्द्रा)
(MANISH CHANDRA)
प्रधान आयुक्त, सीमा शुल्क
Pr. Commissioner of Customs
आयात, एसीसी, मुंबई
Import, ACC, Mumbai

To,

M/s. Skoda Auto Volkswagen India Private Limited.
E1, MIDC Industrial Area (Phase III), Village Nigoje,
Mhalune, Kharabwadi, Tal. Khed, Chakan, Pune,
Maharashtra – 410501

Copy:

1. The Pr. Chief Commissioner of Customs, Mumbai Customs Zone III.
2. The Commissioner of Customs, Audit Commissionerate, NCH, Mumbai-I
3. The Dy. Commissioner of Customs, Group 5, ACC, Mumbai.
4. The Dy. Commissioner of Customs, TRC, ACC, Mumbai.
5. Notice Board through Superintendent, CHS
6. Master file.