



भारत सरकार/ Government of India  
वित्त मंत्रालय/ Ministry of Finance  
आयुक्त सीमा शुल्क एनएस-II का कार्यालय,  
केंद्रीकृत अधिनिर्णयन प्रकोष्ठ, जवाहरलाल नेहरू सीमा शुल्क भवन  
न्हावा शेवा, तालुका-उरण, जिला -रायगढ़, महाराष्ट्र 707 400-  
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II  
CENTRALIZED ADJUDICATION CELL,  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA  
SHEVA,  
DIST- RAIGAD, MAHARASHTRA-400707



F.No. : S/10-1053/2023-24/ADC/NS II/CAC/JNCH

Dated 26.09.2025

DIN 20250978NT0000888DAA

**Corrigendum to Order in Original no. 381/2025-26/ADC/NS-II/CAC/JNCH dated 30.06.2025 issued in F.No S/10-1053/2023-24/ADC/NS II /CAC/JNCH**

Due to inadvertent typographical oversight that has occurred in **Order in Original No. 381/2025-26/ADC/NS-II/CAC/JNCH dated 30.06.2025** issued in F.No S/10-1053/2023-24/ADC/NS II /CAC/JNCH. the following shall be substituted in the said **Order in Original**.

**Para no. 27(i)** I reject the total declared FOB value of the goods covered under 09 no's of Shipping Bill bearing Nos. 5100738 dated 28.10.2022, 5112900 dated 29.10.2022, 5098768 dated 28.10.2022, 5113052 dated 29.10.2022, 5112558 dated 29.10.2022, 5101006 dated 28.10.2022, 5112744 dated 29.10.2022, 5114653 dated 29.10.2022 and 5099152 dated 28.10.2022 having total declared FOB value of Rs. 4,73,24,073/- (Rs. Four Crore Seventy Three Lakh Twenty Four Thousand and Seventy Three only) under the provisions of Rule 6 of the said Rules ibid as detailed in Table-IV above.

**May be read as**

**Para no. 27(i)** I reject the total declared FOB value of the goods covered under 09 no's of Shipping Bill bearing Nos. 5100738 dated 28.10.2022, 5112900 dated 29.10.2022, 5098768 dated 28.10.2022, 5113052 dated 29.10.2022, 5112558 dated 29.10.2022, 5101006 dated 28.10.2022, 5112744 dated 29.10.2022, 5114653 dated 29.10.2022 and 5099152 dated 28.10.2022 having total declared FOB value of Rs. 4,73,24,073/- (Rs. Four Crore Seventy Three Lakh Twenty Four Thousand and Seventy Three only) under the provisions of Rule 8 and redetermined under the provision of Rule 6 of the said Rules ibid as detailed in Table-IV above.

**Para no. 27(iii)** I deny and reject the RoSCTL of Rs 17,65,751.2/- in terms of CBIC Notification no 76/2021-customs (N.T.) dated 23.09.2021 and Drawback of Rs. 13,66,190.1/- under Rule 17 of the Customs, Central Excise Duties and Service Tax

Drawback Rule, 2017 in respect of goods covered under Shipping Bills No. as mentioned above in Table-I and re-determine drawback of Rs. 4,50,421/- and re-determine RoSCTL of Rs. 7,33,398/- as mentioned above in Table-IV.

May be read as

**Para no. 27(iii)** I deny and reject the RoSCTL of Rs 17,65,751.2/- in terms of CBIC Notification no 77/2021-customs (N.T.) dated 24.09.2021 and Drawback of Rs. 13,66,190.1/- under Rule 17 of the Customs, Central Excise Duties and Service Tax Drawback Rule, 2017 in respect of goods covered under Shipping Bills No. as mentioned above in Table-I and re-determine drawback of Rs. 4,50,421/- and re-determine RoSCTL of Rs. 7,33,398/- as mentioned above in Table-IV.

Digitally signed by  
Dr. Chittaranjan Prakash Wagh  
Date: 26.09.2025 16:27:34  
**Add. Commissioner of Customs,  
CAC(Drawback) /NS-II, JNCH**

1. **M/s. Mahamaya Multinational Limited,**  
1st Floor, Shop No. 1036, Jash Market,  
Ring Road, Umarwada, Surat, Gujarat-395002
2. **Mr. Sahil Kamal Agrawal,**  
Director, M/s Mahamaya Multinational Limited,  
1st Floor, Shop No. 1036, Jash Market,  
Ring Road, Umarwada, Surat, Gujarat-395002

Copy to:

1. The Commissioner of Customs, NS II, JNCH.
2. Dy. Commissioner of Customs, SIIB(X), JNCH
3. Dy. Commissioner of Customs, Drawback Section, JNCH.
4. Dy. Commissioner of Customs, CRAC(X), JNCH.
5. Dy. Commissioner of Customs, CRRC Cell, JNCH.
6. O/o Commissioner of Customs, Central Goods and Service Tax, Surat, New Central Excise Building, Chowk Bazar, Surat-395001 (Email-excisesurat1@nic.in)
7. The Assistant/Deputy Commissioner of Customs, Division-I, GST Bhavan, Nanpura, Surat-395001

8. The Assistant/Deputy Commissioner of Customs, CHS Section, JNCH(Notice Board)

