



KOVAI MEDICAL CENTER AND HOSPITAL LIMITED

NABH Accredited Hospital

Excellence in Healthcare

99, Avanashi Road, Coimbatore - 641 014, INDIA | Phone : (0422) 4323800, 4324000, 6803000
Email : kmch@kmchhospitals.com | Web : www.kmchhospitals.com | CIN No : L85110TZ1985PLC001659



Ref: KMCH/SEC/SE/2026-27/2792

29.10.2026

To
Corporate Relationship Department
BSE Limited
1st Floor, New Trading Ring
Rotunda Building, P.J.Towers
Dalal Street, Fort
Mumbai - 400 001

Dear Sirs,

Sub: Disclosure under Regulation 30(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Security ID: KOVAI, Security Code: 523323

Pursuant to regulation 30(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR Regulations) read with clause 20 of Para A of Part A of Schedule III of the LODR Regulations, we enclose herewith the details of Adjudication order received by the Company from the Joint Commissioner of Customs, Office of the Principal Commissioner of Customs (Air Cargo), Chennai.

The disclosure as required under Regulation 30 of SEBI(LODR) Regulations, 2015 is enclosed as Annexure-A.

We request you to kindly take the above intimation on record.

Thanking you,

Yours truly
For Kovai Medical Center and Hospital Limited

R.Ponmanikandan
Company Secretary and Compliance Officer



**KOVAI MEDICAL CENTER AND HOSPITAL LIMITED**

Excellence in Healthcare

Coimbatore - 641 014. | CIN No : L85110TZ1985PLC001659

Continuation Sheet No.

Annexure-A

Name of the authority	Joint Commissioner of Customs, Office of the Principal Commissioner of Customs (Air Cargo), Chennai
Nature and details of the action(s) taken, initiated or order(s) passed	Adjudication order
Date of receipt of direction or order, including any ad-interim or interim orders or any other communication from the authority.	28.10.2026
Details of the Violation(s)/ contravention(s) committed or alleged to be Committed	Non-fulfilment of post-importation conditions under Customs Act , 1962
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	Customs duty of Rs.1,89,45,984/- along with applicable interest under Section 125(2) of the Customs Act, 1962. Redemption Fine of Rs. 3,00,000/- under Section 125 of the Customs Act, 1962. Penalty of Rs.18,94,598/- under Section 112(a) of the Customs Act, 1962



  भारतसरकार / Government of India वित्तमंत्रालय / Ministry of Finance राजस्वविभाग / Department of Revenue		 कर्मयोगी भारत — लोकहितं मम करणीयम् — दूरभाष / Telephone: 22560406 ईमेल/Email:pcommmr7acc-cuschn@gov.in
प्रधान आयुक्त सीमा शुल्क का कार्यालय (विमानमाल) OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (AIR CARGO) नवीन सीमाशुल्क भवन, विमान माल परिसर, मीनम्बाक्कम, चेन्नई, 600 016 NEW CUSTOM HOUSE, CHENNAI-VII COMMISSIONERATE, AIR CARGO COMPLEX, MEENAMBAKKAM, CHENNAI 600 016		

F.No. GEN/ADJ/CLBK/28/2026-GR 5B

Dated: 27-10-2026

F.No.S30/469/96/99-ACC(Med.Cell)

DIN: 20261073MU000061EF62

मूलआदेशस./ORDER IN ORIGINAL NO.: 3260/2026

PASSED BY DR. SHUBHDEEP KAUR, IRS
JOINT COMMISSIONER OF CUSTOMS

1. यह प्रति उस व्यक्ति के निजी प्रयोग हेतु निःशुल्क प्रदान की जाती है, जिसे यह निर्गत किया गया है।

This copy is granted free of charge for the private use of the person(s) to whom it is issued.

2. इस आदेश के विरुद्ध अपील, इस आदेश की प्राप्ति के 60 दिनों के अंदर, सीमा शुल्क अधिनियम, 1962 की धारा 128(1) के अंतर्गत आयुक्त सीमा शुल्क(अपील), नया कस्टम हाउस, 3रा तल, मीनम्बाक्कम, चेन्नई-600 016 के साथ निहित है।

An appeal against this order lies with the Commissioner of Customs (Appeals), New Custom House, 3rd Floor, Meenambakkam, Chennai-600 016, u/s 128(1) of the Customs Act, 1962, within 60 days of communication of this order.

3. इस आदेश के विरुद्ध, धारा 129ई(1) के अंतर्गत माँगे गए शुल्क के 7.5% के भुगतान पर आयुक्त सीमा शुल्क(अपील) के समक्ष अपील कर सकते हैं, जहाँ कि शुल्क या शुल्क एवं दंड विवादास्पद है या दंड जहाँ कि केवल दंड विवादास्पद है।

An appeal against this order shall lie before the Commissioner of Customs(Appeals) on payment of 7.5% of the duty demanded where the duty or duty & penalty are in dispute, or penalty, where penalty alone is in dispute under section 129E(1).

4. अपील दो प्रतियों में होनी चाहिए और सीमा शुल्क (अपील्स) नियम, 1982 के साथ संलग्न सी.ए.-1 प्रपत्र में अपील दायर किया जाना चाहिए।

The appeal should be in duplicate and should be filed in form CA-1 appended by the Customs (Appeals) Rules, 1982.

5. अपील पर मात्र रु.2.00 की अदालती फीस की मुहर लगी होनी चाहिए तथा यह निर्णय या इसकी प्रति संलग्न की जानी चाहिए।

The appeal should bear a Court Fee Stamp of Rs.2.00 only and should be accompanied by this decision or copy thereof.

6. यदि इस नियम की प्रति को संलग्न किया गया है, तो उस पर कोर्ट की अधिनियम, 1970 के मद 6 की अनुसूची (i) के अंतर्गत मात्र रु.2.00 की अदालती शुल्क की मुहर लगी होनी चाहिए।

If a copy of this decision is enclosed, it should bear a Court Fee Stamp of Rs.2.00 only prescribed under schedule (i) item 6 of the Court Fee Act of 1970.

Sub: Import of medical equipment free of duty under Customs Notification No.64/88-Cus. dated 01.03.1988 by M/s. Kovai Medical Centre & Hospital Ltd., P.B.No.3209, Avanashi Road, Coimbatore-641 014 – Non-fulfilment of post-importation conditions – Adjudication of Show Cause Notice F.No.S30/469/96/99-ACC(Med.Cell) dated 24.07.2000 – Reg.

BRIEF FACTS

This order emanates from Show Cause Notice F.No.S30/469/96/99-ACC(Med.Cell) dated 24.07.2000 (hereinafter "the SCN"), issued under Section 124 of the Customs Act, 1962 by the then Commissioner of Customs (Airport), Air Cargo Complex, Meenambakkam, Chennai-27 read with Corrigendum dated 18.09.2026 issued to M/s. Kovai Medical Centre & Hospital Ltd., P.B.No.3209, Avanashi Road, Coimbatore-641 014 (hereinafter "the hospital"/"the noticee").

2. The hospital had imported medical equipment through Air Cargo Complex, Chennai during the period 1990 to 1993 under 20 Bills of Entry listed in Annexure-I to the SCN, having a total assessable value of Rs.4,52,89,841/-, by availing the benefit of Customs Notification No.64/88-Cus. dated 01.03.1988 ("Notification No.64/88"). The goods were provisionally assessed to Nil rate of duty pending production of Customs Duty Exemption Certificates ("CDEC") issued by the Directorate General of Health Services ("DGHS") and installation certificates; the importer subsequently produced the CDECs, the bonds were cancelled (in 1992, as recorded in the SCN) and the goods stood cleared at Nil rate of duty under Notification No.64/88.

3. As per conditions of Notification No. 64/1988 dated 01.03.1988: As per Table-2 read with para 2 of Notification No.64/88 (the SCN refers to the hospital as categorised under Sl.No.4(b) in the CDEC; DGHS treats it as a category (2) institution – the conditions applicable are the same), hospitals certified by the Ministry of Health & Family Welfare and issued CDEC by DGHS are required, inter alia, to:

(a) give free treatment, on an average, to at least 40% of all their outdoor patients;

(b) give free treatment to all indoor patients belonging to families with an income of less than Rs.500/- per month, and to keep for this purpose at least 10% of the hospital beds reserved for such patients; and

(c) give treatment at reasonable charges, either on the basis of the income of the patients concerned or otherwise, to patients other than those specified in (a) & (b) above.

4. The Hon'ble Supreme Court has observed in the judgement in the Mediwell Hospital Vs Union of India reported as ELT 1997(89), ELT 27425(SC) case that " the very notification granting exemption must be construed to cast continuing obligation on the part of all those who have obtained the certificate from the appropriate authority and on that basis to have imported equipment's without payment of Customs duty to give free treatment at least to 40% of the outdoor patients as well as to give free treatment to all the indoor patients belonging to the families with an income of less than Rs.500/- p.m. The competent authority, therefore, should continue to be vigilant and check whether the undertakings given by the applicants are being duly complied with after getting the benefit of the exemption notification and importing the equipment without payment of Customs duty and if on such enquiry the authorities are satisfied that the continuing obligation are not being carried out then it would be fully open to the authority .to ask the duty payable in respect of the equipment's which have been imported without payment of Customs duty"

5. In order to verify whether the hospital has fulfilled the conditions under the table annexed to Cus. Notfn.64/88 dt 01.03.88, subject to which exemption of duty was granted to the importer earlier, a field enquiry was conducted through the office of the Commissioner of Customs and Central Excise, Coimbatore. On inspection of the hospital, it was reported that M/s. Kovai Medical Centre & Hospital is a public limited institution which started functioning during the middle of 1990, that they had imported the medical equipment listed in the Annexure for use in the hospital during the period 1989-1994 by availing the exemption under notification no.64/88 dated 1.3.88; that M/s. Kovai Medical Centre & Hospital have not fulfilled the conditions of the notification 64/88 dated

1.3.88 in as much as they were not giving free treatment of 40% of total outpatients whose monthly income is less than Rs.500/- per month : that they have not earmarked 10% of the total beds for the purpose of free treatment; that they have provided free treatment only to the Directors, Presidents and Vice-Presidents of Kovai Medical Centre & Hospital and their kith and kin, Doctors of Kovai Medical Centre & Hospital and their kith and kin, Employees of Kovai Medical Centre & Hospital and others including those who are very close to the management of the Hospital.

6. The statistics had been furnished by the importer hospital for the outpatients treated free for a period from 4/98 to 10/98. It appears that they have not given free treatment for the 40% of the total outpatients except for the months of June 1998 and Sept. 1998, fee waiver was given only for registration, consultation and testing. It also appears that they have not reserved 10% of the total beds out of its total capacity of 200 beds for free treatment. They have not maintained any records other than that mentioned above for fulfilling the condition of free treatment as per C.N.64/88. The imported medical equipments were found to be installed in the premises of the institution to whom the CDEC's have been issued and it is also ascertained that the institution claimed depreciation on the imported medical equipment. It appears from the enquiry conducted that the hospital has failed to fulfil the conditions specified in the Customs notification 64/88 dated 1.3.88 in as much as they had failed to give required free treatment to the economically weaker section.

7. Sri U.K. Ananthapadmanathan, Vice-President, Kovai Medical Centre in his statement dated 2.9.99 recorded under sec.108 of CA '62 has stated that they had imported 14 nos. of medical equipment during 1990-1991 as per list annexed to the statement and had utilised the said CDEC's issued by DGHS for duty free clearances of the medical equipment imported in terms of CN 64/88. Though the importer in his statement claimed to have imported only 14 consignments of medical equipment he had actually imported 24 medical equipment through Chennai Air Cargo Complex. Hence, the importer was again summoned to appear in this office to clarify discrepancy. The importer appeared on 12.4.2000 and a statement was recorded. In his statement the importer clarified that they had imported 17 equipment under 24 Bills of Entry. 14 equipment were received under single Bill of Entry while 3 of them were imported under multiple Bills of Entry as per the statement endorsed vide Annexure A and B.

8. As per the CDEC certificate their hospital was categorised under sl.4(b) of Customs Notification 64/88 and that they were aware of the provision that free treatment had to be provided to 40% of outpatients and 10% beds had to be reserved for inpatients with an income of less than Rs.500/- per month and treatment at reasonable charges either on the basis of the income of patients or otherwise had to be provided to patients other than those specified in the above category. As regards conditions specified above, Shri U.K. Ananthapadmanabhan, Administrator-in-charge deposed that they did make provisions to comply with 10% beds for inpatients treatment and provided 40% outpatient treatment at their hospital and at their Satellite Centres and the camps conducted in and around Coimbatore district, that 10% beds reserved for inpatients were not fully utilised in any particular year and as regards material evidence for 40% outpatients free treatment, they had maintained statistics for the year 1998 for the month of April 98 to October 98 only, and the figures indicated under OP free treatment include patients treated free at the hospital premises, satellite centres, camps and the patients referred by Dean, Govt. Medical Hospitals for free treatment. They had maintained records for free treatment for earlier years and at present they do not have those records to produce. He further stated that they had obtained CDEC certificates for all the equipment under this scheme and that they cleared a few equipment under PD bond and subsequently got those cancelled by submitting CDEC.

9. Though the importer in his statement claimed to have imported only 14 consignments of medical equipment, as per the records of the Department, the hospital has actually imported 20 consignments of medical equipment through Air Cargo Complex, Chennai as per the Annexure to the SCN. In view of the above, it appeared that the hospital failed to fulfill the conditions specified in the Cus. Notfn.64/88 dt 01.03.88 in as much as they failed to give required free medical treatment to the poor patients as specified in the said Notfn. Hence, it appeared that they were not eligible for duty free import under the Notfn. claimed as conditions of exemption notfn.64/88 dt 01.03.88 were not complied with by the management for in-patients as well as out-patients in the hospital. The hospital was also not able to provide any documentary evidence to prove that they were extending any free treatment.

10. One of the substantive conditions of the Notfn. 64/88 was that the

hospital shall provide free treatment to at least 40% of all their out-patients and keep 10% of hospital beds for poor patients with income below Rs.500/- per month and this condition has cast a continuing obligation on the hospital as per Hon'ble Supreme Court's observation in its Civil Appeal 16735/95 in the case of M/s.Mediwell Hospital Health Care Pvt.Ltd., Vs Union of India (1997)(89) ELT 27-425 (SC). Inspection of the hospital had revealed that hospital has not complied with the conditions stipulated in the said Notfn.

11. In view of the above it appeared that the hospital failed to fulfill the conditions stipulated in Cus. Notfn.64/88 and they were not entitled for the CDEC under the above Notfn. and the hospital appeared to have fraudulently obtained CDEC from DGHS to avail customs duty exemption. As they had not fulfilled the conditions of the Notfn. the imported goods totally valued **Rs.4,52,89,841/-** appeared to be assessable to duty on merit and the duty amount worked out to **Rs.1,89,45,984/-** as detailed in Annexure. Since the conditions of **Notfn. 64/88 dt 01.03.88** has not been fulfilled, it appeared the goods were liable for confiscation under **Sec.111(o) of the Customs Act, 1962** and the importer was liable to penal action under **Sec.112(a) of the Customs Act, 1962.**

12. Accordingly, show cause notice was issued to hospital on 24.07.2000 vide F.No.S30/469/96/99-ACC(Med.Cell) as to why:

(a) the benefit of Notification No.64/88 dated 01.03.1988 should not be denied for all the medical equipment and customs duty of Rs.1,89,45,984/- should not be held as payable;

(b) the impugned goods valued at Rs.4,52,89,841/- should not be held liable to confiscation under Section 111(o) of the Customs Act, 1962; and

(c) a penalty should not be imposed on the hospital under Section 112(a) of the Customs Act, 1962.

13. ACTION BY DGHS: Vide letter dated 30.01.2001 issued by the Directorate General of Health Services (DGHS), Ministry of Health and Family Welfare, withdrew the Customs Duty Exemption Certificates (CDECs) issued to M/s. Kovai Medical Centre and Hospital Ltd., Coimbatore, under Notification No. 64/88-Cus. dated 01.03.1988. The withdrawal was based on the findings of an inspection conducted by the

Government of Tamil Nadu on 20.09.2000, which reportedly revealed that the hospital had failed to fulfil the post-import conditions of the notification. The inspection team observed that the 25 beds earmarked for poor patients were occupied by paying patients, no patient was found availing free treatment on the date of inspection, proper records of free OPD/IPD treatment were not maintained, and the hospital did not appear to offer concessions to patients as mandated by the Notification conditions. Consequently, the DGHS concluded that the hospital was ineligible to retain the CDECs and withdrew the certificates already issued. The hospital's pending requests for CDECs for additional medical equipment were also rejected for want of the required information and for the reasons stated above.

DETAILS OF EARLIER PERSONAL HEARING OPPORTUNITIES GRANTED TO THE NOTICEE/ HOSPITAL:

14. PERSONAL HEARINGS GRANTED IN 2001: (i) The Personal Hearing was initially fixed on 17.01.2001. By letter dated 13.01.2001 the hospital's Materials Manager sought adjournment to a date after 01.02.2001 on the ground that its Administrative In-charge, who had been entrusted to represent the hospital, was unavailable until the end of that month. Personal Hearing before the Commissioner of Customs was then fixed on 12.02.2001 at 11.00 a.m.

(ii). On 12.02.2001, Shri T.T. Ravichandran, Advocate, appeared on behalf of the hospital and submitted that a Writ Petition had been filed before the Hon'ble High Court at Madras seeking stay of proceedings under the SCN, that it was likely to be heard within a week, and requested that the case be kept pending. The Adjudicating Authority agreed to wait for 10 days and posted the matter to 26.02.2001. By letter dated 26.02.2001, Shri Mohan Parasaran, Advocate, informed this office that W.P.No.13874 of 2000, which according to him was directly connected with these proceedings, had been heard on 22nd and 23rd February 2001 and judgment reserved, and asked for adjournment by another three weeks. On 26.02.2001 the Commissioner recorded the advocate's request that the matter be kept pending until the High Court's order and adjourned the case, the next date to be intimated.

15. PROCEEDINGS BEFORE THE DGHS AND THE HON'BLE HIGH

COURT OF MADRAS:

The hospital challenged the CDEC withdrawal letter dated 30.01.2001 issued by DGHS in W.P.No.3898 of 2001. By order dated 22.08.2008, the Hon'ble High Court (Hon'ble Mr. Justice M. Jaichandren) set it aside and remitted the matter to DGHS for fresh disposal in the light of the directions in W.P.Nos.2110 of 1998 and 3652 and 3654 of 1999 (Apollo Hospital Enterprises Ltd. Vs. Union of India, order dated 08.06.2001).

16. The Commissioner of Customs preferred W.A.No.1754 of 2009 against that order. By judgment dated 23.07.2010, the Division Bench (Hon'ble Mr. Justice D. Murugesan and Hon'ble Mr. Justice M. Sathyanarayanan) disposed of the appeal with the same directions as in paras 5 and 6 of the judgment dated 22.12.2008 in W.A.Nos.2179 to 2181 of 2002 etc.: an opportunity of personal hearing was to be afforded to the hospitals before any final order was passed on the withdrawal of the CDECs; no personal hearing was required for fresh consideration of the pending applications, which were to be considered in the light of the notification in vogue on the date of the applications; six weeks' time was granted to DGHS; and the Court expressly expressed no opinion on the merits, liberty being given to the parties for adjudication on merits at the appropriate time.

16.1 DGHS, in compliance, issued notice dated 25.10.2010 to the hospital to appear in person on 18.11.2010; no representative of the hospital attended. A further hearing fixed for 18.01.2011 was postponed at the hospital's request to 18.02.2011 (letter dated 28.01.2011). On 18.02.2011 Shri T. Ramesh, Advocate, attended and furnished brief written submissions contending, inter alia, that free treatment at medical camps should be counted towards the 40% OPD condition and that there was no need to keep 10% of beds reserved, relying on the Apollo order dated 08.06.2001. The CDEC Committee met on 18.02.2011 under the Chairmanship of the DDG (Medical) and, by a speaking order F.No.C-18018/12/2001-MG-I dated 04.04.2011 (Prof. G.K. Sharma, DDG(M)), again held that the hospital had failed to fulfil the post-import conditions of Notification No.64/88, withdrew and cancelled the CDECs and treated the pending applications as rejected. DGHS held, inter alia, that **persons attending medical camps cannot be counted as outpatients** of the hospital where the imported equipment is installed, that reservation of 10% of beds is an essential requirement of the notification, and that the obligation is a continuing one which survives the rescission of the

notification.

16.2 The hospital challenged the order dated 04.04.2011 in W.P.No.16487 of 2011 (filed on 08.07.2011), which was disposed of on 29.09.2011 by the Hon'ble Mr. Justice N. Paul Vasanthakumar. The Hon'ble High Court **set aside the order dated 04.04.2011 on the ground that the report relied upon by the authority had not been furnished to the petitioner.** The matter was remitted for furnishing the report, granting a fresh personal hearing and passing fresh orders within three months. The merits of the case were not decided.

16.3 Thereafter, the DGHS passed a fresh order No.C-18018/05/2001-MG-PH(CDL) dated 27.12.2011 (Additional Deputy Director General (BRS)), by which the CDECs stood withdrawn.

16.4 The hospital challenged the order dated 27.12.2011 in W.P.No.3603 of 2012 on the sole ground that it had been denied cross-examination of Dr. J. Balasubramaniam, the State Health Authority officer who gave the inspection report dated 20.09.2000. By order dated 18.11.2021, the Hon'ble High Court (Hon'ble Mr. Justice S.M. Subramaniam) held that an inspection report is only an administrative step for initiation of action, that no right of cross-examination of the inspecting authority arises, and that if the hospital considered any finding in the report incorrect, it was for the hospital to submit documents and evidence to rebut it. However, since the hospital pleaded that it possessed documents to disprove the report, it was given liberty to submit documents / objections / explanations, including legal submissions, within four weeks of receipt of the order, whereupon the respondents were to take a decision on merits, in accordance with law, preferably within three months of receipt. The writ petition was disposed of with that liberty and no order as to costs. The Court did not set aside or stay the order dated 27.12.2011 of the DGHS (referred in para 16.3).

17. LATEST COMMUNICATION FROM DGHS: Further to above, as per the DGHS communication dated 16.12.2024 regarding the proposed meeting to review court cases arising out of Notification No. 64/1988-Cus., dated 01.03.1988, the status of the case relating to M/s. Kovai Medical Centre and Hospital Ltd., Coimbatore, was furnished. It was clarified that no subsequent record regarding submission of documents by the hospital, as directed by the Hon'ble Court, was available. Since the CDEC stands withdrawn, the Customs Department was requested to intimate the

progress of recovery of customs duty from the hospital.

17.1 REVIVAL OF THE CASE: The SCN was kept pending in the Call Book in view of the above proceedings, mainly the filing of WPs by the hospital itself, their challenge to the DGHS proceedings and want of DGHS decision. As per the Board instructions, the case was reviewed from time to time.

In the agenda / status note of court cases relating to Notification No.64/88-Cus. circulated by DGHS, the case is shown at Sl.No.29 (W.P.No.3898/2001 – Kovai Medical Centre & Hospital Ltd.). DGHS has recorded therein that, after the order dated 18.11.2021 in W.P.No.3603/2012, there is no record of receipt of any documents from the hospital as directed by the Hon'ble Court; that as on date the CDEC has been withdrawn; and that the representative of the Customs Department is requested to intimate the progress of recovery of customs duty from the hospital.

17.2 The matter was subsequently revived for adjudication pursuant to the following developments. A high-level meeting was held at Nirman Bhawan on 21.07.2023 under the chairmanship of Shri S. Gopalakrishnan, Special Secretary, Ministry of Health & Family Welfare, to monitor all cases arising out of Notification No. 64/88-Cus. Pursuant to the decisions taken therein, DGHS vide letter F.No. C 18018/2/2023-MG/SAS-II dated 21.06.2024 addressed to CBIC forwarded a compiled State-wise list of 25 court cases and sought the latest status thereof. This communication was in turn forwarded by CBIC vide D.O. letter F.No. 466/35/2024-Cus-V dated 04.10.2024. Pursuant to the said D.O. letter, all cases lying in the Call Book, including the present one, were reviewed, and the present proceeding was accordingly taken up for adjudication on 20th January, 2025 with approval of the competent authority.

CORRIGENDUM (CHANGE OF ADJUDICATING AUTHORITY)

18. A corrigendum to the SCN dated 24.07.2000 was issued on 18.09.2026, making the noticee answerable to the Joint/Additional Commissioner of Customs, Group 5B, Chennai-VII, in terms of Section 122(a) of the Customs Act, 1962.

LATEST PERSONAL HEARING

19. Following the Principles of Natural Justice, personal hearing was

fixed on 26.09.2026. Personal Hearing was conducted through virtual mode. Shri Mayavan Gopinath, Counsel appeared on behalf of the Hospital and submitted that the noticee hospital had complied with the conditions of Notification no. 64/1988. However, DGHS had cancelled CDEC vide an ex parte order. He added that the Hospital had conducted free medical camps during April and May 1996 as is evident from newspaper advertisements published during the said period and had provided free treatment to 40% of the patients. He submitted that DGHS had not collected proper information from the hospital before cancelling the CDEC and issued an ex parte order whereas the hospital had fulfilled the notification conditions. He further added that the hospital had submitted documents to DGHS but there has been no communication from DGHS and no subsequent hearing has been held by DGHS pursuant to the Hon'ble High Court order dated 18.11.2021 in WP no 3603/2011. He added that an interim reply dated 07.12.2021 had been submitted by the hospital to Customs. He requested for three weeks time to submit documentary evidences in relation to the present SCN.

19.1 Further, vide email dated 26.09.2026, noticee has requested that one more personal hearing be granted after four weeks to enable submission of written submissions along with the available supporting documents. The noticee has also stated that, as many of the documents are old, they would appear in person to identify and explain the relevant documents in support of their claim that adequate measures had been taken to fulfil the requirements of Customs Notification No. 64/88 dated 01.03.1988.

20. Considering the request of the noticee, the competent authority granted a further opportunity of personal hearing on 24.10.2026. However, no one appeared on behalf of the noticee on the scheduled date or requested for any adjournment. Thus, despite being granted an additional opportunity at its own request and sufficient time to submit its defence and supporting documents, the noticee did not avail the opportunity of personal hearing, nor any documents were submitted by them. Therefore I proceeding to decide this matter on the basis of facts and material available in record including the noticee's written as well as oral submission on record.

DISCUSSIONS AND FINDINGS:

21. I have carefully perused the SCN dated 24.07.2000 with its Annexures, the records of the Personal Hearings in 2001, the DGHS letter dated 02.02.2001 and order dated 04.04.2011, the orders of the Hon'ble High Court of Madras in W.P.No.3898/2001, W.A.No.1754/2009, W.P.No.16487/2011 and W.P.No.3603/2012, the DGHS agenda note, and the submissions made at the Personal Hearing. The issues to be decided are:

(a) Whether the benefit of Notification No.64/88-Cus. dated 01.03.1988 is to be denied in respect of the medical equipment imported under the 20 Bills of Entry in Annexure-I (value Rs.4,52,89,841/-) and duty (Rs.1,89,45,984/- as per the SCN) demanded;

(b) Whether the goods are liable for confiscation under Section 111(o) of the Customs Act, 1962;

(c) Whether penalty is imposable on the hospital under Section 112(a) of the Customs Act, 1962.

22. At the outset, I find it appropriate to discuss whether adjudication should await the DGHS decision. I find that the hospital has urged that this adjudication should be kept pending, on the footing that the CDECs were cancelled by DGHS by an ex parte order and that DGHS has not decided the matter after the order dated 18.11.2021. I have considered the request. For the reasons below, I find no ground to defer the adjudication.

22.1 The DGHS orders were not ex parte. The record shows the following.

(i) DGHS sought information from the hospital by letter dated 28.04.2000, and the hospital replied on 08.05.2000. The State inspection of September 2000 was taken into account by DGHS. The hospital itself pleaded in W.P.No.3898/2001 that the inspection committee was furnished the particulars it asked for.

(ii) The first withdrawal (02.02.2001) was set aside by the Hon'ble High Court only for want of personal hearing, and DGHS was directed to afford one.

(iii) DGHS then fixed hearings on 18.11.2010, when no one appeared for the hospital; on 18.01.2011, which was postponed at the hospital's own request; and on 18.02.2011, when Shri T. Ramesh, Advocate, appeared

and filed written submissions. DGHS considered those submissions in its speaking order dated 04.04.2011.

(iv) That order was set aside on 29.09.2011 only because the report relied upon had not been furnished. The Court directed furnishing of the report, a fresh hearing and fresh orders, without deciding the merits.

(v) The order dated 27.12.2011 was challenged in W.P.No.3603/2012 solely on the ground of denial of cross-examination. The Court recorded no complaint of non-hearing. It rejected the cross-examination plea and gave the hospital a further four weeks to file documents.

The hospital thus had repeated opportunities over the decade 2000 to 2011 and again in 2021 however, they did not avail those opportunities available with them. The plea that the CDECs were withdrawn ex parte or without obtaining the hospital's information, cannot be accepted.

22.2 The position after 18.11.2021. The hospital states that it sent documents to DGHS, that DGHS has neither replied nor held a hearing since, and that it sent an interim reply dated 07.12.2021 to this office. I observe the following.

(i) The Court did not direct DGHS to hold a further hearing. It gave the hospital liberty to submit documents, objections and explanations within four weeks of receipt of the order, and directed DGHS to decide, preferably within three months of receipt of such documents. The first step was therefore mandated to the hospital and thus, action lied with the hospital first and then, the DGHS to decide thereon, begins only on receipt of requisite documents/information from the hospital.

(ii) DGHS has recorded, in its communication dated 16.12.2024 and in the agenda note, that no document has been received from the hospital since the order. The hospital has produced no dispatch record, acknowledgement or covering letter showing that any document was sent to DGHS, whether within the four weeks or later.

(iii) The interim reply dated 07.12.2021 submitted to Customs- as stated by the hospital's representative during PH, was by its own description "interim" and promised submission of documents. The hospital has produced no proof that any document was submitted to this office. In the four years and ten months since, no documents have followed. The request made on 26.09.2026 for three or four more weeks is the latest in a series of

requests for time.

(iv) Documents said to have been given to DGHS were not placed before this office either, although the hospital has known of this SCN throughout.

I, therefore, hold that the absence of a fresh DGHS decision since 2021 is not attributable to DGHS, and the hospital cannot rely on its own default.

22.3 The adjudication does not depend on a fresh DGHS decision. The Hon'ble High Court did not set aside or stay the order dated 27.12.2011, so the withdrawal of the CDECs subsists. No Court has stayed the SCN or this adjudication at any stage. **DGHS's agenda note records that the CDEC "has been withdrawn"** and asks Customs to report the progress of recovery of duty. Independently of DGHS, the finding of non-fulfilment recorded below rests on three things: the Customs field enquiry, the hospital's own statements and statistics, and the State inspection. The Hon'ble Supreme Court in Mediwell Hospital held that the authority which granted the certificate should ensure compliance and, on default, can enforce realisation of the duty. Recovery of duty, confiscation and penalty can only be done by Customs under the Customs Act, 1962. DGHS's role is to certify eligibility and to withdraw the certificate on default.

22.4 Production of a valid CDEC is itself a condition of the exemption. Notification No.64/88-Cus. extended the exemption only to equipment imported by an institution in respect of which a Customs Duty Exemption Certificate had been issued by the competent authority (DGHS / Ministry of Health & Family Welfare) on the strength of the institution's undertaking to give the prescribed free treatment. The hospital obtained the exemption at the time of import only by producing these CDECs, and the bonds were cancelled on that basis. The CDECs have since been withdrawn as cancelled by DGHS, the competent authority, on the finding that the hospital failed to fulfil the conditions on which they were issued. The withdrawal was ordered on 02.02.2001, 04.04.2011 and 27.12.2011. The Hon'ble High Court did not set aside or stay the order of 27.12.2011, and the hospital has not produced any CDEC or order of DGHS or of a Court restoring them. The hospital is therefore not in a position to show, today, a subsisting CDEC in support of the exemption it availed.

The hospital may argue that the CDECs were valid at the time of import and that cancellation cannot operate retrospectively. I do not accept

this. The CDEC was issued, and the clearance at Nil duty allowed, on the hospital's undertaking and on the footing that the conditions would be continuously observed. The Hon'ble Supreme Court in Mediwell Hospital held that when the authority is satisfied that the obligation has not been discharged, the duty on the equipment imported without payment of duty can be enforced. A certificate withdrawn for breach of the very conditions on which it was issued cannot support the exemption it was obtained for. Section 159A of the Customs Act, 1962 also preserves the obligations and liabilities acquired under the rescinded Notification, along with the remedies in respect of them. The hospital is thus unable to produce a valid CDEC to sustain its claim. The Customs authorities are entitled to treat the exemption as having been wrongly availed and to demand the duty foregone.

22.5 Evidence of non-fulfilment. The finding that the hospital did not fulfil the conditions of Notification No.64/88 does not depend on the DGHS order alone. There are independent and mutually corroborating materials:

(i) the Customs field enquiry at Coimbatore (para 4 of the SCN), which found free treatment confined to Directors, doctors, employees and persons close to the management;

(ii) the hospital's own statistics for April–October 1998, which show that the 40% outpatient level was reached in only two of seven months and that only registration, consultation and testing fees were waived;

(iii) the statement of the hospital's Administrative In-charge that the 10% beds reserved were never fully utilised and that no records were available for the earlier years; and

(iv) the inspection by the Government of Tamil Nadu team on 20.09.2000, which found all 25 'reserved' beds occupied by paying patients, no patient availing free treatment, and no proper records.

The hospital has not controverted these findings with any contemporaneous record. I note that the Hon'ble High Court in W.P.No.3603/2012 has held that such a report does not carry a right of cross-examination and that it is for the hospital to rebut it with documents; the hospital has not done so in the five years since.

23. The demand therefore rests on two independent grounds: the hospital's non-fulfilment of the conditions of Notification No.64/88-Cus.,

and their inability to produce a valid, subsisting CDEC to support the exemption availed. The matter has been pending for over twenty-six years since the SCN. The hospital has had ample time and opportunity before the Customs, DGHS and the Hon'ble High Court. It is noted that despite this ample time and opportunities, as also allowed vide the Hon'ble High Court orders were not availed of by the noticee/ hospital in the right earnest and they couldn't produce any documentary evidence or proof of submission of any documents/records relevant to the matter or in support of their defence. Therefore, I find that no purpose would be served by delaying the adjudication of this case any further. Accordingly, I decline to defer the adjudication further, without prejudice to the hospital's right to place any material it may yet have before DGHS or the Appellate Authority.

24. Burden of proof. A person claiming the benefit of a conditional exemption notification must establish that every condition has been fulfilled, and exemption provisions are construed strictly (Commissioner of Customs Vs. Dilip Kumar & Co., 2018 (361) E.L.T. 577 (S.C.)). The conditions at Table-2 of the Notification are conditions subsequent to import: the hospital was therefore obliged to maintain, and to produce on demand, records of free outpatient and indoor treatment. The hospital's inability to produce any record for the years other than April–October 1998 is itself a failure to discharge that burden. The reliance placed by the hospital before DGHS on treatment of persons at medical camps and satellite centres does not assist it: the free treatment contemplated by the Notification is treatment of the outpatients and indoor patients of the hospital where the exempted equipment is installed and I agree with DGHS that persons attending camps cannot be counted for the purpose. Likewise, reservation of 10% of the beds is an express condition; where beds were not reserved, or the beds said to be reserved were occupied by paying patients, the condition is not satisfied. The ground taken by the hospital that they had organized medical camps, outreach programmes, etc. has neither any relevance to the present proceedings nor it justifies their compliance with Notification conditions.

25. Continuing obligation and rescission of the Notification. Notification No.64/88 was rescinded by Notification No.99/94-Cus. dated 01.03.1994. The rescission does not extinguish liability accrued under it. The obligation is a continuing one (Mediwell Hospital; Jagdish Cancer &

Research Centre – supra), and Section 159A of the Customs Act, 1962, inserted with retrospective effect from 01.02.1963 by the Finance Act, 2001, saves any obligation or liability acquired and any investigation, legal proceeding or remedy in respect of a rescinded notification. I have noted the observation of the learned Single Judge in the Apollo Hospital case (order dated 08.06.2001, as reproduced in W.P.No.3898/2001) that liabilities under the rescinded notification can be enforced only for the period during which it was in existence, and that it is for the authorities to establish violation during that period. That order was in the nature of directions on writ petitions of other hospitals; the Division Bench, in the connected writ appeals, expressly left the merits open. Even on that view, the hospital imported the goods in 1990–1993, when the Notification was in force, and its operation to 28.02.1994 is not in dispute. The hospital, which alone had the records of free treatment for that period, stated that it did not have them; it did not substantiate compliance for any year of the currency of the Notification; and the 25 beds it claimed to have reserved were, on inspection, all occupied by paying patients. I am therefore satisfied that non-fulfilment is established on the material available.

26. Discussion on limitation aspect: Section 124, Section 28 of the Customs Act, 1962. The SCN has been issued under Section 124 of the Customs Act, 1962, proposing confiscation under Section 111(o) and penalty under Section 112(a), and not under Section 28. Provisions of Section 28 and the time limits there under are not attracted. Once the goods are held liable to confiscation under Section 111(o) and an option to redeem them is granted under Section 125(1), the duty leviable on the goods, in the absence of the exemption, becomes payable in terms of Section 125(2) in addition to the redemption fine. The delay in adjudication is, moreover, attributable to the proceedings before DGHS and the Hon'ble High Court, and the hospital itself sought adjournments of the hearings in 2001 pending its writ petitions.

27. Clearance under Section 47. The goods were cleared on provisional assessment / against bonds pending production of CDECs, and at Nil duty thereafter on the strength of the CDECs. An assessing officer under Section 47 examines only whether the formalities are complete; fulfilment of post-importation conditions is beyond his purview, and the clearance cannot bar action under Section 111(o) if the conditions are later found to have been violated. For the same reason, it is the Customs authorities who

are competent to demand the duty foregone and to adjudicate confiscation and penalty under the Customs Act; DGHS's role as the certifying authority is to certify eligibility and to withdraw the CDEC on default, as it has done.

28. Based on the foregoing, I hold that the hospital has not fulfilled the conditions at Table-2 [Sl.No.2(a), (b) and (c)] of Notification No.64/88-Cus. dated 01.03.1988 and consequently, is not entitled to the benefit of exemption in respect of the goods imported under the 20 Bills of Entry listed in Annexure-I to the SCN.

29. I now proceed to consider the question of confiscation of the impugned goods under Section 111(o) of the Customs Act, 1962. As per the said provision, goods which are exempted from payment of duty subject to any condition are liable to confiscation if the conditions subject to which the same were exempted from duty are not satisfied, unless the non-observance thereof is sanctioned by the proper officer. In the instant case, hospital has imported the impugned goods subject to the continuing conditions that the Hospital would discharge the obligation of providing free treatment to at least 40% of OPD patients and to all IPD patients belonging to families with monthly income of less than Rs. 500/-, as stipulated in Notification No. 64/1988-Cus. Since the Hospital has failed to discharge the said continuing obligations and the DGHS has, after due process, cancelled the CDEC issued to the Hospital, the provisions of Section 111(o) of the Customs Act, 1962 are clearly attracted and the imported equipment is liable to confiscation thereunder. In this regard, I place reliance on the order of the Hon'ble High Court of Karnataka in Medical Relief Society of South Kanara Vs. UOI [1999 (111) ELT 327 (Kar.)]. In view of the above, I hold that the impugned goods, valued at Rs.4,52,89,841/-are liable to confiscation under Section 111(o) of the Customs Act, 1962.

30. As regards redemption in terms of Section 125 of the Customs Act, 1962, it is seen that in the case of M/s. Visteon Automotives the Hon'ble High Court has held that notwithstanding the non-availability of the goods once confiscation is made there has to be redemption with fine. However, in the case of Commissioner vs. Finesse Creation Inc. - 2010 (255) E.L.T.A120 (S.C.)] the Hon'ble Supreme Court has held as under:

“The High Court vide its impugned order had distinguished the Apex Court decision in case of Weston Components Ltd. (2000 (115) E.L.T. 278 (S.C.)). While holding that concept of redemption fine arises in the event the goods

are available and are to be redeemed, and if goods are not available, there is no question of redemption of goods. The High Court held that since goods were cleared earlier, not available for confiscation nor consequently redemption, therefore, Tribunal was right in holding that fine in lieu of confiscation was not imposable. However, the Hon'ble Supreme Court in Civil Appeal No (S) 9533- 9537 of 2019 between Shri P. Singaravelan versus the District Collector, Tirupur has observed as under:

It is evident that all the above orders were non- speaking orders, inasmuch as they were confined to a mere refusal to grant special leave to appeal to the petitioners therein. At this juncture, it is useful to recall that it is well- settled that the dismissal of an SLP against an order or judgment of a lower forum is not an affirmation of the same. If such an order of this Court is non speaking, it does not constitute a declaration of law under Article 141 of the Constitution, or attract the doctrine of merger above the extract of the decision of the Hon'ble Supreme Court in the case of M/s. Finesse Creation Inc. Therefore, in the, context of the decision of the Hon'ble Apex Court in the case of Singaravelan (also extracted the relevant portion above) it could be known that the decision in the case of Finesse cannot be considered as a declaration of law. Whereas in the case of Synergy Fertichem P Limited vs State of Gujarat 2020/33) GSTL 513 (Guj) it was held that order of confiscation and redemption fine can be passed in the absence of goods. Also, the Gujarat High Court has stated that it is following the decision of the Hon'ble Madras High court.”

Therefore, following the decisions of the Hon'ble High Courts of Madras and Gujarat, I hold that a redemption fine is imposable in the present case notwithstanding the non-availability of the impugned goods for physical confiscation. However, having regard to the fact that the present matter is more than 35 years old and that the equipment, being of medical nature, may no longer be available in its original condition or may have become obsolete or unserviceable, I am inclined to take a lenient view and impose a redemption fine in lieu of confiscation at a reasonable level, as provided under Section 125 of the Customs Act, 1962.

31. Since the goods are held liable to confiscation under Section 111(o) for the reasons recorded above, and since the hospital has, despite repeated opportunity over 25 years, failed to establish fulfilment of the conditions of Notification No.64/88, I hold the hospital liable to penalty under Section 112(a) of the Customs Act, 1962. Having regard to the mitigating circumstances noted at paras above, and the very long lapse of time, I propose to impose penalty at a moderate level.

32. Discussions regarding Penalty: As held in foregoing paras, since the imported goods are held liable to confiscation under Section

111(o), the hospital is accordingly, also liable to penalty under Section 112(a) of the Customs Act, 1962. The hospital did not furnish the records required to establish compliance when asked in 1999–2000, and has not done so during the over twenty-six years since, including the four weeks granted by the Hon'ble High Court on 18.11.2021. At the same time, I take note of the age of the case, the fact that the hospital did avail CDECs lawfully issued to it and cleared the goods thereunder, that no fraud has been established, and that the exercise of the power to impose penalty is a matter of quasi-judicial discretion and not an automatic consequence. I propose to impose penalty at a moderate level.

33. Reasons for prolonged pendency. The adjudication of the SCN dated 24.07.2000 remained pending for over twenty-six years. On the record, this delay is attributable to the hospital's own conduct and to the court proceedings it initiated, and not to any lapse or inaction on the part of this Department. The sequence is as follows.

(i) The hospital stalled the adjudication in 2001. The Personal Hearing fixed for 17.01.2001 was adjourned at the hospital's request (letter dated 13.01.2001), on the ground that its representative was unavailable. On 12.02.2001 the hospital's advocate stated that a writ petition seeking stay of the SCN proceedings had been filed and asked that the case be kept pending, and the then Commissioner waited a further ten days. On 26.02.2001 the hospital's advocate stated that W.P.No.13874/2000 was connected with these proceedings, that judgment was reserved, and asked that the proceedings be adjourned. The Commissioner accepted that request and adjourned the case until the High Court's order. The adjudication was thus put on hold at the hospital's own instance.

(ii) The hospital carried the DGHS dispute to the High Court three times. The question whether the CDECs stood validly withdrawn was central to the SCN, since the exemption depended on them. The hospital challenged the DGHS withdrawal in W.P.No.3898/2001, which was decided only on 22.08.2008. It challenged the order dated 04.04.2011 in W.P.No.16487/2011, decided on 29.09.2011. It challenged the order dated 27.12.2011 in W.P.No.3603/2012, decided on 18.11.2021. It was open to the hospital to produce its records of free treatment at any of these stages. It did not do so.

(iii) This Department acted timely at every stage. The Commissioner of

Customs challenged the order dated 22.08.2008 by filing W.A.No.1754/2009, which was disposed of on 23.07.2010 with directions that the hospital be given a personal hearing. The Medical Cell of this office thereafter wrote to DGHS on 27.05.2011, forwarding the High Court's judgment and asking to be informed of any order passed. The Department was also a respondent in W.P.No.3898/2001 and was kept informed of the later proceedings. Since the validity of the CDECs was being tested before DGHS and the High Court, it was prudent and proper that this Department did not pre-empt those proceedings by a final adjudication, which could have led to conflicting findings. The SCN was kept alive in the Call Book and reviewed periodically.

(iv) The hospital did not use the opportunity given in 2021. By order dated 18.11.2021 the High Court gave the hospital four weeks to file its documents before DGHS. The hospital has produced no proof that it did so. DGHS records that nothing was received. The hospital's interim reply dated 07.12.2021 to this office promised documents, but none followed in the four years and ten months thereafter. This Department was entitled to await the outcome of the process that the Court had directed.

(v) The case was revived promptly after DGHS's review. After the DGHS review meeting of 21.07.2023, DGHS's communication dated 21.06.2024 and the CBIC D.O. letter dated 04.10.2024, the pending cases in the Call Book, including this one, were reviewed. The present proceeding was taken up for adjudication on 20.01.2025 with the approval of the competent authority. The corrigendum dated 18.09.2026 was issued to regularise the adjudicating authority.

(vi) Even in 2026, the hospital has been given time. A Personal Hearing was fixed on 26.09.2026 and held through virtual mode. At that hearing, and by e-mail the same day, the hospital asked for three weeks and then four weeks to file documents and for a further hearing in person. In the interest of natural justice, a further hearing was granted on 24.10.2026, as requested. But they failed to use the opportunity and no communication regarding adjournment has been received by this office.

In view of the above, and also in view of the discussions made in para 13 to 23 above, I hold that the delay in adjudication of the subject SCN is attributable to the hospital's own inaction, repeated requests for adjournment, to their successive writ proceedings and mostly, to their

failure to produce the records, which they were repeatedly asked for, and not to any lapse by this Department, which has acted in line with the Court's directions at each stage. The hospital has not shown, and cannot show, any prejudice from the delay. They have had repeated opportunities before Customs, DGHS and the Hon'ble High Court, and have again been given time by this authority, to establish compliance. However, despite all such opportunities, they have failed to do so, and a party which has itself contributed to the delay cannot take advantage of it.

34. Based on the above discussions and findings, I pass the following order.

ORDER:

i. I deny the benefit of Customs Notification No.64/88-Cus. dated 01.03.1988 in respect of the medical equipment imported under the 20 Bills of Entry listed in Annexure-I to the SCN, having a total assessable value of Rs.4,52,89,841/-, for non-fulfilment of the post-importation conditions of the said Notification. Further, I confirm the recovery of Customs duty of **Rs.1,89,45,984/- (Rupees One-Crore Eighty Nine Lakhs Forty Five Thousand Nine Hundred Eighty Four only)** along with applicable interest under **Section 125(2) of the Customs Act, 1962.**

ii. I order confiscation of the goods imported under the said 20 Bills of Entry, valued at **Rs. 4,52,89,841/-** under **Section 111(o) of the Customs Act, 1962.** In lieu of confiscation, I allow redemption of the goods on payment of a Redemption Fine of **Rs. 3,00,000/- (Rupees Three Lakh only)** under **Section 125 of the Customs Act, 1962**

iv. I impose a penalty of **Rs. 18,94,598/- (Rupees Eighteen Lakh Ninety Four Thousand Five Hundred Ninety Eight only)** on M/s. Kovai Medical Centre & Hospital Ltd., Coimbatore, under **Section 112(a) of the Customs Act, 1962.**

35. This order is issued without prejudice to any other action that may be initiated or is pending under the Customs Act, 1962, or any other law for the time being in force.

Digitally signed by

Shubhdeep Kaur

Date: 27-10-2026

19:25:32

SHUBHDEEP KAUR

JOINT COMMISSIONER
Air Cargo Commissionerate, Chennai-VII

To

M/s. Kovai Medical Centre & Hospital Ltd.,
P.B.No.3209, Avanashi Road,
Coimbatore – 641 014, Tamil Nadu.

Copy to:

1. The Commissioner of Customs, Air Cargo Commissionerate, Chennai-VII, New Custom House, Meenambakkam, Chennai-600 016.
2. The Deputy/Assistant Commissioner of Customs, Review Cell, ACC, Meenambakkam, Chennai-27.
3. The Deputy Director General (M), Directorate General of Health Services, Nirman Bhawan, New Delhi – with reference to Sl.No.29 of the DGHS agenda note, for information on the progress of recovery of customs duty.
4. Notice Board.
5. Master File.