

F.No.450/67/2018-Cus-IV  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs

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227B, North Block, New Delhi

Dated 13<sup>th</sup> March, 2023

To,

The Principal Commissioner of Customs (Adjudication),  
Mumbai Customs, Zone-I.

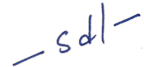
Sir,

**Subject : Show cause notice issued under section 28 of the Customs Act, 1962 in the case of M/s Blue-Fin Frozen Foods Pvt. Ltd. - Section 28(9A)(c) -Reg.**

Reference is invited to your letter vide F. No. S/26-211/ADJ.DRI/Torrent/2019-20 dated 01.02.2023 (read with letters dated 09.01.2023 and 06.03.2023) regarding show cause notice dated 27.01.2021 issued inter-alia under section 28(4) in the case of M/s Blue-Fin frozen foods Pvt. Ltd proposing recovery of duty wherein this entity have used MEIS scrip issued to it by DGFT, in which it has been inter-alia alleged that MEIS scrip was wrongfully availed/obtained and is liable for cancellation by license issuing authority, for which DGFT office has also issued show cause notice dated 14.10.2020 under FT(DR) Act.

2. The matter has been examined and keeping in view that since the matter is to be first decided by DGFT office under FTDR Act, the Board directs that adjudicating authority decide the show cause notice dated 27.01.2021 under section 28 of the Customs Act 1962 after the decision on the MEIS instrument by DGFT office. i.e the show cause notice under section 28 be kept pending till decision on the MEIS instrument by DGFT.

Yours faithfully,



(R. Ananth)

Director (Customs)

Copy for information and suitable necessary action in identical cases:

To

All Principal Chief Commissioners/ Chief Commissioners (Customs/ Customs (Preventive) / Customs & Central Tax)

All Principal Commissioners/ Commissioners (Customs / Customs (Preventive))

All Principal Director Generals/ Director Generals under CBIC.



(R. Ananth)

Director (Customs)