

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

Government of India

Ministry of Finance

(Department of Revenue)

(Central Board of Indirect Taxes and Customs)

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**Notification No.52/2026-Customs (N.T.)**

New Delhi, 09<sup>th</sup> June, 2026

S.O.\_\_\_\_(E). – In exercise of the powers conferred by sub-section (1) of section 4, read with section 3 and sub sections (1) and (1A) of section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby appoints officer mentioned in column (4) of the Table below to exercise the powers and discharge duties conferred or imposed on officers mentioned in column (3) of the said Table in respect of Noticee mentioned in column (1) of the Table, for purpose of adjudication of Show Cause Notices mentioned in column (2) therein, namely:-

**Table**

| Name of the Noticee(s) and Address (M/s.)  | Show Cause Notice Number and Date   | Name of Adjudicating Authorities  | Common Adjudicating Authority appointed   |
|--|---|---|---|
| (1)  | (2)   | (3)   | (4)   |
| Koinone Polytech India Pvt. Ltd., Plot No.-50, Ecotech-VI, Greater Noida, GB Nagar, Uttar Pradesh - 201306 | 84/2023 dated 24.04.2023 vide F. No. I/1144723/2023   | Deputy Commissioner of Customs, Group- 1-4, Air Cargo Complex, Chennai-VII, New Custom House, Chennai | Principal Commissioner/ Commissioner of Customs, Chennai-II (Import), Custom House, No. 60, Rajaji Salai, Chennai – 600 001 |
|  | 18/AC/2023-24 dated 01.09.2023 vide F. No. VIII(30)CUS/ICD-DD/SVB/Koinone/03/2022/3772                      | Assistant Commissioner of Customs, Group 2G, Noida Customs Commissionerate                            |   |
|  | 54/2024- 25/AC/Gr.2G/ICD-Import/TKD dated 13.05.2024 vide F. No. VIII/ICD/TKD/6AG/Gr.5A/SCN-SVB IRs/63/2024 | Assistant Commissioner of Customs, (Gr.2G), ICD-Import, Tughlakabad, Delhi                            |   |
|  | 139/2025-26 dated 20.11.2025 vide F. No. CUS/APR/3942/2025-GR I/2-  | Assistant Commissioner of Customs, Group-I & II,  |   |

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|  | O/o Pr COMMR-CUS-ACC(I)-DELHI                                     | (Air Cargo Complex-Import), New Custom House, New Delhi        |  |
|  | 160/2025 dated 01.12.2025 vide F. No. CUS/APR/MISC/8501/2025-GR 2 | Assistant Commissioner DC/AC-XIV, Chennai-II (Import), Chennai |  |

[F.No. 466/01/2026-Cus.V]

  
(INDRAJIT PANDA) 09/06/26

Under Secretary to the Govt. of India