



केन्द्रीय सीमा शुल्क, प्रधान आयुक्त के कार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS

हैदराबाद- सीमा शुल्क आयुक्तालय, लाल बहादुर स्टेडियम मार्ग, बशीरबाघ, हैदराबाद – ४.

HYDERABAD CUSTOMS COMMISSIONERATE, L.B.STADIUM ROAD: BASHEERBAGH:
HYDERABAD-500 004.

C.No. GEN/TECH/PN/10/2024-TECH

Date: 05/04/2024

PUBLIC NOTICE No. 07/2024

Subject: Appointment of approved Valuers for valuing Gold, Silver, Jewellery, Precious Stones and Valuable Articles etc., - Calling for nomination - Reg.

This office proposes to appoint a panel of Valuers for the purpose of assaying / valuing Gold, Silver, Jewellery studded with precious/synthetic stones or otherwise - made up of Gold/ Silver or other precious metals, Precious / Synthetic Stones, Valuable Articles studded with precious / synthetic stones or otherwise- made up of Gold/Silver or other precious metals, etc., which are meant for export / import or seized or confiscated.

Scope of work:

2. The required services include making the arrangement of smelter/furnace for extraction of gold/other precious metals from their compound form and the presence of appointed assayer/valuer shall be mandatory during the whole process of extraction.
3. The assayer / valuer so appointed is required to make himself available at any time during the day or night or as and when her/his services are required in the jurisdiction of Hyderabad Customs Commissionerate.
4. The assayer / valuer will be required to furnish the requisite certificates as Government approved Valuer and Assayer on requisition by foreign bound passengers for the purpose of Export Certificate of their jeweller/valuables.
5. The assayer / valuer is required to present himself / itself before any Adjudicating authority / Appellate Authority / Courts to give the evidence / produce the relevant records, as and when required.

Service Fees payable:

6. The service fees to be charged by appointed assayer / valuer for valuation of any asset shall not exceed the amount calculated at the following rates:

PART-A – Rates fixed for Assaying / Valuation		
Sr. No	Assayed Value	Rate
1	On the first Rs. 5,00,000 of the asset as valued	1/2 percent of the value
2	On the next Rs. 10 lakhs of the asset as valued	1/5 percent of the value
3	On the next Rs. 40 lakhs of the asset as valued	1/10 percent of the value
4	On the balance of the asset as valued	1/20 percent of the value

*GST at the applicable rate is chargeable on the above Service Fee charged

7. Where the amount of fees calculated is less than Rs.1000/-, the appointed valuer may charge Rs.1000/-. Further, the maximum amount to be paid in each case/each instance of inventorisation is fixed as Rs.15,000/-.

8. The assayer / valuer shall charge for the service rendered as specified in this Public Notice. The Fees/Service charges as claimed by the assayer/valuer shall be borne by the Exporter/Importer/International passenger/ Customs Broker or any other stake holder as applicable. Department shall not be responsible for non-payment/short payment of fees for services availed in this regard by the Exporter/Importer/International passenger/ Customs Broker or any other stake holder. In respect of seized goods / confiscated consignments which are taken up for disposal by the Department, the charges shall be borne by the Department.

Application and selection:

9. Accordingly, applications are invited in the proforma Form- 1 (Annexure-I) enclosed to this Public Notice, from the Assayers/Valuers/Jewellers duly affiliated to or recognized by the reputed Jewellery Associations, for providing services related to assaying/valuation of the items stated above, in the jurisdiction of Hyderabad Customs Commissionerate.

10. The applicant shall submit the application in the prescribed proforma along with prescribed undertaking and supporting documents, self-certified copies of the relevant certificates issued by the Jewellery Association, Institute of the Valuers, Registration Certificate of GST (if Applicable). All the certificates of experience shall be enclosed (as per enclosure). Eligibility Criteria for appointment as Assayers/Valuers and other conditions are as per Annexure-II attached to this Public Notice. Incomplete applications shall be summarily rejected.

11. The Department reserves the right to call for any additional documents / information from the applicants, if found necessary. The applicant shall submit the required documents within the prescribed time limit. On receipt of applications, they would be short listed and will be subjected to verification to check as to whether they

have come to adverse notice of the Customs, GST, DRI etc., before they are approved for appointment.

12. The appointment will be done through the process of a formal interview by a panel of officers nominated by the Principal Commissioner of Customs, Hyderabad Customs Commissionerate. The dates of interview and names of applicants/persons shortlisted for interview will be published on the website of Hyderabad Customs / Hyderabad CGST & Customs Zone (<https://cgsthyderabadzone.gov.in/customs/trade-notices-and-public-notices>) and intimated to the individuals by e-mail.

13. The applicant, in case of a firm / Company shall sponsor such employees/partners/directors who have the requisite qualification and experience for interview. Only such persons who are employees/partners/ directors who have appeared and qualified in the interview will be allowed to carry out the assaying/valuation of the specified goods. At the time of appointment, the Public Notice will Notify the Firms/Directors with the names of such employees / partners / directors who can carry out the assaying/valuation.

14. On appointment of assayer/valuer, this office will issue a Public Notice giving the names, address, contact number and e-mail id, of assayer/valuer, who can be contacted by the Exporter/Importer/International passenger/Customs Officer/ Customs Broker / Investigating Officer or any other stake holder. The appointment shall be initially for a period of three years and can be extended by 2 years by the Department after evaluating the performance. The selection is non-transferable. Hence, no case of lease / transfer / sublet or appoint agent for the services, shall be allowed.

15. The charges for valuation are to be claimed from the Department, wherever applicable, within three months of the issue of Assaying/valuation certificate. No claim submitted after three months would be considered by the department for payment.

16. On selection, such assayer/valuer is required to submit a yearly self-appraisal, report to this office to assess their performance to decide whether they are fit to continue or not.

17. Submission of any wrong information / valuation would result in immediate suspension / cancellation of the Candidature/withdrawal of appointment and also attract Penal Provisions under the Customs Act, 1962.

18. The submission of application does not confer any right for selection. The Department reserves the right to accept or reject any of the applications received for which no claim of the applicant shall be entertained.

19. The contents of this Public Notice may be publicized and brought to the knowledge of the member constituents of the Trade. The Public Notice and proforma may be downloaded from the given link: <https://cgsthyderabadzone.gov.in/customs/trade-notices-and-public-notices>.

20. The duly filled in and signed application along with required documents shall be submitted by email (commr-cushyd@nic.in) to the Principal Commissioner of Customs, Hyderabad Customs Commissionerate, GST Bhavan, L.B.Stadium Road, Basheerbagh, Hyderabad -500 004, Last date of submission of application is 30.04.2024.

21. The above is brought to the notice of all the concerned. Further information, if any required, may be sought from the Assistant Commissioner of Customs, Technical Section, Hyderabad Customs Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500004, E-mail:- commr-cushyd@nic.in and Landline No.040-29560368.

22. This issues with the approval of the Principal Commissioner of Customs.

 05/04/24

(B RAGHU KIRAN)
ADDITIONAL COMMISSIONER

Copy submitted to:
The Chief Commissioner of Central Tax and Customs, Hyderabad Zone, GST Bhavan, Basheerbagh, Hyderabad.

- Copy to:
- 1) The Joint Commissioner of Customs, Hyderabad.
 - 2) The Deputy/Assistant Commissioner of Customs, ICD Sanathnagar / ICD Thimmapur / Air Cargo Complex, Shamshabad / EPD, Secunderabad / FPO, Humayun Nagar / RGI Airport.
 - 3) Hyderabad Jewellery Manufacturer Association / Twin Cities Jewellers Association.
 - 4) The Superintendent of Systems for uploading the public notice on the website
 - 5) Notice Board.

ANNEXURE I

Form - 1

Proforma for application

(For Eligibility and Other Conditions please see Annexure II)

1. Name of the Applicant:
2. Father's Name:
3. Date of Birth:
4. Present Address:
5. Aadhar Number:
6. PAN Number:
7. GSTIN (if applicable):
8. E-mail ID:
9. Telephone / Mobile No. (s):
10. Qualifications:

Qualification	Name of the Educational Institution	Year of passing	Percentage of Marks obtained
10th / SSC			
12 th / Intermediate / Diploma			
Under graduation			
Any other specialisation / Certificates			

11. Name and details of Membership of professional Body of Valuers / Appraisers (if any):
12. Experience in Valuation:
(Mention period with documentary proof)
13. Details of specialization (if any) in valuation of import goods for customs purpose:
(Mention Period with documentary proof)
14. Any other relevant information / data related to assaying / valuation (including assaying/valuation done for any other Govt. Depts/Banks/public or private companies):
15. Is applicant applying in the capacity of an individual or on behalf of the company:
Individual/ Firm/Company:
If on behalf of the firm/company the following details may be furnished
 - i. Name of the Firm/Company:
 - ii. Type of the Firm/Company:
 - iii. Registered address and address of the head office:
 - iv. Registered Office address:

- v. Details of the Partners / Directors with their names, address and qualification:
- vi. Whether the company engaged in assaying/valuation:
- vii. Is the company a MNC or Indian? Does it have foreign Collaboration/ Branch abroad? If so, complete details thereof.
- viii. Whether valuation was ever done for Customs by the Company or by any of the Directors? If so, the details thereof:
- ix. Quality Policy of the Company, if any: Certifications, if any, may be mentioned.
- x. Standard Operation Procedure/ Manuals of the company relating to assaying/valuation to be enclosed if any:

DECLARATIONS

1. I / We hereby declare that the details furnished above are true and correct to the best of my/our knowledge and belief and I/ we undertake to inform you of any changes therein, immediately.
2. I/We am/are citizen(s) of India.
3. I/We have not been removed / dismissed from service/ employment earlier.
4. I/We have not been found guilty of misconduct in professional capacity.
5. I/We am/are not insolvent.
6. I/We undertake to keep you informed of any events or happenings which would make me / us ineligible for appointment as an assayer / valuer.
7. I/We have not concealed or suppressed any material information, facts and records and I/We have made a complete and full disclosure.
8. I/We shall act with independence, integrity and objectivity while carrying work assigned and I/We shall carry out all such works with an independent mind and shall not come under the influence of anybody.
9. I/We am are not directly related to any of the personnel in the Department/dealing with valuation work. I/We agree to comply with the terms and conditions as mentioned in the Public Notices issued by the Commissionerate from time to time.
10. I / We hereby declare that I/ We have not been penalised for any offence under the Customs Act, 1962, the Central Excise Act, 1944, the Finance Act, 1994. the Central Goods and Services Tax Act and Integrated Goods and Services Tax Act, 2017 nor any case is pending against me/us under the above Acts. I further declare that I/ We have neither been convicted by any competent court for an offence nor any criminal proceeding is pending against me/us in any court of law.

**Strike out whichever is not applicable*

Signature(s) with Name(s)(Individual/All Partners/Directors)

ANNEXURE – II

ELIGIBILITY CONDITIONS FOR APPOINTMENT OI. ASSAYER / VALUER AND OTHER CONDITIONS:

1. All Assayers / Valuers appointed by Customs shall be governed by the provisions of the Public Notices and Instructions issued by the department from time to time.
2. While conducting a valuation, Assayers / Valuers have to comply with best of well-known trade / business practices.
3. Age Limit: The minimum age limit for Assayers / Valuers in case of Individual applicant at the time of making an application for appointment with the Department shall be 25 years. In case the applicant is a Firm/Company, the Assayers / Valuers who will be deployed for Inspection and valuation shall be of age above 25 years. The maximum age limit is 70 Years.
4. Qualifications and Previous Work Experience:
 - i. It is necessary that an Assayer / Valuer shall possess proper educational qualifications which make him competent to carry out the task of valuation of the valuables. In addition, relevant work experience is also important. Persons possessing the following educational qualifications and work experience shall be eligible for appointment as Assayers / Valuers:

A	Educational Qualification: Preferably Bachelor's degree in any subject from a University or Institution recognized by Government of India. Lower Education than the stated above will be accepted subject possessing of quality experience and skill as deemed fit by the selection panel.
B	Work Experience: FIVE years of work experience In the field of Assaying / Valuation of intended goods. The condition of work experience can be relaxed or waived by the Selection Panel based on the higher education qualification or extraordinary achievement in the field.
C	Additional Requirement / Remarks: Preference will be given to applicants who are having Valuation certificate from the Registrar of Companies under the Companies Act and work experience.
D	Membership of any one national or international or reputed related associations or body of Assayers / Valuers is mandatory.

- ii. Applicant should possess sound knowledge of BIS / Hallmark and other applicable Acts. They should have knowledge of the latest gadgetry available in the market for assaying or valuation.

5. Qualifications and previous Work Experience:

- a) In case of appointment of partnership firms and companies for undertaking assaying / valuations, the qualification and experience shall apply to all

partners and key personnel/ directors respectively of the partnership firm and company unless otherwise specified.

- b) Experience shall be calculated from the date of his/its first appointment with any State/Central Government Department/PSU/ Scheduled Banks/reputed Sales units, as certified by the Body of Assayers/ Valuers of whom they are members.
- c) Assayers/ Valuers should have a thorough knowledge of the industry concerned and also the type of goods to be valued.
- d) Assayers/ Valuers should constantly update their knowledge base by actively participating in various continuing education programmes including seminars, conferences, workshops, training programmes, capacity building programmes, etc.
- e) Applicants should provide evidence of previous work experience to the Department. Reference checks on applicant will be carried out by the Department before empanelling on its panel to verify the competence, performance and service quality of applicant.
- f) For the purpose, applicant shall necessarily submit AT LEAST TWO reference letters from Govt Departments / Public / Private Sector banks / Financial Institutions / DRT / Courts / Undertaking where the applicant had done assaying/valuation previously or companies for whom the applicant had done valuations previously, obtained on letter head and duly signed by a senior level official at Zonal /Head Office/Head of the organisation and bearing rubber stamp of the issuing office/ entity.

6. Retired Staff Members of any Department / organization / Company / Firm:

A retired staff member who had worked as assayer / valuer, who is otherwise eligible for appointment may also be considered for appointment by the Department subject to the restrictions that (i) No punishment/penalty arising out of disciplinary proceedings has been imposed upon him/her either during the service career or subsequent to his / her superannuation. (ii) No disciplinary / criminal /judicial proceedings are contemplated/ pending subsequent to his/her superannuation from the service.

7. Other Conditions and Declaration-cum-Undertaking:

A. In addition to the above eligibility criteria, the following are the other conditions to be fulfilled by an applicant

- i. The applicant is an individual / sole-proprietor / all partners / all directors is/are a citizen in India / the entity is a body corporate registered in India.
- ii. The applicant has a clean track record in as much as the applicant

- (a) has not been removed / dismissed from valuation related service / previous employment earlier applicant
- (b) has not been found guilty of misconduct in professional capacity
- (c) the applicant has not been convicted of any offence and sentenced to a term of imprisonment
- (d) The applicant has not been convicted of an offence connected with any proceeding under the Customs Act, 1952, Central Excise Act, 1944. Service Tax and GST provisions
- (e) The applicant has no complaints registered against him/it with CBI and/or police and/or court of law
- (f) The applicant is not an undischarged insolvent.

The applicant shall submit a Declaration cum Undertaking on the above lines.

- iii. The applicant / firm, and all the Partners of the firm and, the Company and all the directors of the company shall each possess PAN Card.
- iv. It is desirable that the applicant may possess Goods and Services Tax Registration Number (not mandatory).
- v. Each of the directors of the company shall have DIN allotted to them.
- vi. The applicant shall comply with the guidelines, standards and procedures, and abide by the code of conduct prescribed and as amended by the Department from time to time.
- vii. The applicant shall act with independence, integrity and objectivity; shall undertake all valuation works with an independent mind and shall not come under any influence of anybody.
- viii. The applicant shall not undertake valuation of any goods that may be assigned to him/it from time to time in which he/the firm/the company/any of the partners/any of the directors/any of his/its employees have direct or indirect interest in the goods being assayed / valued.
- ix. The applicant shall complete the assignment of assaying /valuation and submit the Assay /Valuation Report duly signed [by lead assayer/valuer in case of Company] within the timeframe stipulated by the Department.
- x. The applicant shall not conceal or suppress any material information and facts prejudicial to the interest of the Department and shall make a complete and full disclosure at the time of application for appointment, and should disclose immediately to the Department any such developments that may take place during the tenure of his/its empanelment with the Department.
- xi. The applicant shall keep the Department informed immediately of any happenings or events that would make him/it ineligible for appointment.

xii. For any negligence, lapses, professional misconduct and/or unfair practices resorted to by applicant whether with the Department or with other institutions, his/its appointment with the Department will stand cancelled without any further reference.

B. The above conditions apply to the individual, proprietor in case of sole proprietary concern, all individual partners and firm in case of a partnership firm and all directors and company in case of a company.

C. Applicant shall submit to the Department declaration-cum undertaking to the above effect duly executed on non-judicial stamp paper of requisite value [individual/sole-proprietor / all partners of the firm / all directors of the company in both representative and personal capacity at the time of his/its appointment.

8. CODE OF CONDUCT FOR ASSAYER / VALUER:

All Assayers / Valuers appointed with the department shall strictly adhere to the following code of conduct.

I. Integrity and Fairness:

i. The assayer / valuer shall, in the conduct of his/ its business, follow high standards of integrity and fairness in all his/its dealings with his/its clients and other assayer / valuer.

ii. The assayer / valuer shall maintain integrity by being honest, straightforward, and forthright in all professional relationships.

iii. The assayer / valuer shall endeavor to ensure that he/it provides true and adequate information and shall not misrepresent any facts or situations.

iv. The assayer / valuer shall refrain from being involved in any action that would bring disrepute to the profession.

v. The assayer / valuer shall keep public interest foremost while delivering his services.

II. Professional competence and Due Care:

i. The assayer / valuer shall render at all times high standards of service, exercise due diligence, ensure proper care and exercise independent professional judgment.

ii. The assayer / valuer shall carry out professional services in accordance with the relevant technical and professional standards that may be specified from time to time

iii. The assayer / valuer continuously maintain professional knowledge and skill to provide competent professional service based on up-to date developments in the practice, prevailing regulations/guidelines and techniques.

iv. In the preparation of a valuation report, the assayer / valuer shall not disclaim liability for his/its expertise or deny his/its duty of care, except to the extent that the assumptions are based on statements of fact provided by the company or its auditors or consultants or information available in public domain and not generated by the assayer / valuer.

v, The assayer / valuer shall not carry out any instruction of the client in so far as they are incompatible with the requirements of integrity, objectivity and independence.

vi. The assayer / valuer shall not deploy any person other than the one notified by Department to conduct any Inspection/Valuation. Deploying persons other than those listed/appointed by the department will be considered as a case of mis-conduct.

III. Independence and Disclosure Interest:

i. The assayer / valuer shall act with objectivity in his/its professional dealings by ensuring that his/its decisions are made without the presence of any bias, conflict of interest, coercion, or undue influence of any party, whether directly connected to the valuation assignment or not.

ii, The assayer / valuer shall not take up an assignment if he/it or any of his/its relatives or associates is not independent in terms of association to the company.

iii. The assayer / valuer shall maintain complete independence in his / its professional relationships and shall conduct the valuation independent of any external influence.

iv. The assayer / valuer wherever necessary shall not disclose to the clients, possible sources of conflicts of duties and interests, while providing unbiased services.

v. The assayer / valuer shall not list or divulge to other clients or any other party any confidential information about the subject client /company, which has come to his/its knowledge, without proper and specific authority or unless there is a legal or professional right or duty to disclose.

IV. Information Management:

i. The assayer / valuer shall ensure that he/ it maintains written contemporaneous records for any decision taken, the reasons for taking the decision, and the information and evidence in support of such decision. This shall be maintained so as to sufficiently enable a reasonable person to take a view on the appropriateness of his/its decisions and actions.

ii. The assayer / valuer shall appear, co-operate and be available for inspections and investigations carried out by the authority, any person authorised by the authority.

iii. The assayer / valuer shall provide all information and records as may be required by the authority, the Commissioner(Appeals), Appellate Tribunal etc.

iv. The assayer / valuer while respecting the confidentiality of information acquired during the course of performing professional services, shall maintain proper working papers for a period of five years or such longer period as required by the Department, for production before a regulatory authority or for a peer review. In the event of a pending case before any authority of Customs, the record shall be maintained till the disposal of the case.

V. Gifts and hospitality:

i. The assayer / valuer or his/its relative shall not accept gifts or hospitality which undermines or affects his independence as an assayer / valuer.

ii. The assayer / valuer shall not offer gifts or hospitality (or a Financial or any other advantage to a public servant or any other person with a view to obtain or retain work for himself/itself, or to obtain or to retain an advantage in the conduct of profession for himself/ itself.

VI. Remuneration and Costs:

i. The assayer / valuer shall provide services for remuneration which is charged in a transparent manner, is a reasonable reflection of the work necessarily and properly undertaken, and is not inconsistent with the applicable Rules/Instructions.

ii. The assayer / valuer shall not accept any fees or charges other than those which are notified by the Department from whom he would be rendering service.

VII. Occupation - Employability and restrictions:

i. The assayer / valuer shall refrain from accepting too many assignments, if he/it is not able to devote adequate time to each of his/ its assignments

VIII. Negligence and Professional Misconduct by appointed Assayer / Valuer:

i. Apart from sincerity and honesty, the assayer / valuer should be guided by the quality of diligence in inspecting the goods presented in detail and investigate, inspect and analyse it accordingly. He/it should take reasonable care in arriving at the valuation of the item entrusted.

ii. The assayer / valuer may be accused of negligence if he/it disregards the following: (i) Market value of the item. (ii) Inadequate physical inspection of the item. (iii) Ingredients of the item etc.

iii. Lapse on part of assayer / valuer may include conspiracy with Importer/exporter in undervaluation/overvaluation, incomplete, false and / or misleading report on the goods being valued.

9. DEPANELMENT:

i. For any professional misconduct of assayer / valuer and/or where the Revenue suffers loss due to any negligence and/or lapses on the part of assayer / valuer, it will initiate such action against him/it as deemed necessary. Keeping in view the gravity of the lapses and/ or misconduct, the department may take following action(s):

a) Removal of assayer's / valuer's name from its panel after giving him/it an opportunity of being heard, followed by a written communication to that effect.

b) Initiation of legal proceedings, including filing of FIR, criminal complaint before Court.

c) Inform related professional bodies and institutions regarding misconduct of assayer / valuer.



केन्द्रीय सीमा शुल्क, प्रधान आयुक्त के कार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS

हैदराबाद- सीमा शुल्क आयुक्तालय, लाल बहादुर स्टेडियम मार्ग, बशीरबाघ, हैदराबाद - ४.

HYDERABAD CUSTOMS COMMISSIONERATE, L.B.STADIUM ROAD: BASHEERBAGH:
HYDERABAD-500 004.

C.No. GEN/TECH/PN/10/2024-TECH

Date: 01/05/2024

PUBLIC NOTICE No.09/2024

Subject: Appointment of approved Valuers for valuing Gold, Silver, Jewellery, Precious Stones and Valuable Articles etc., - Calling for nomination - Extension of time - Reg.

Kind attention is invited to the Public Notice No. 07/2014 dated 05.04.2024 issued by this office calling for nominations for appointing a panel of Valuers for the purpose of assaying/valuing Gold, Silver, Jewellery studded with precious/synthetic stones or otherwise - made up of Gold/ Silver or other precious metals, Precious / Synthetic Stones, Valuable Articles studded with precious/synthetic stones or otherwise-made up of Gold/Silver or other precious metals, etc., which are meant for export/import or seized or confiscated.

2. The Last date for submission of the applications is extended up to 15.05.2024 from 30.04.2024. The duly filled-in and signed application along with required documents shall be submitted by email (commr-cushyd@nic.in) to the Principal Commissioner of Customs, Hyderabad Customs Commissionerate, GST Bhavan, L.B.Stadium Road, Basheerbagh, Hyderabad -500 004.

3. The above is brought to the notice of all the concerned. Further information, if any required, may be sought from the Assistant Commissioner of Customs, Technical Section, Hyderabad Customs Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad - 500004 on E-mail:- commr-cushyd@nic.in and Landline No.040-29560368.

4. This issues with the approval of the Principal Commissioner of Customs.


(V Vivekananda Reddy)
JOINT COMMISSIONER

Copy submitted to:

The Chief Commissioner of Central Tax and Customs, Hyderabad Zone, GST Bhavan,
Basheerbagh, Hyderabad.

Copy to:

- 1) The Additional/Joint Commissioner of Customs, Hyderabad.
- 2) The Deputy/Assistant Commissioner of Customs, ICD Sanathnagar / ICD Thimmapur /
Air Cargo Complex, Shamshabad / EPD, Secunderabad / FPO, Humayun Nagar / RGI
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