



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद
 "सीमा शुल्क भवन", पहली मंजिल, पुराने हाई कोर्ट के सामने, नवरंगपुरा, अहमदाबाद - 380 009.
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Whereas, **M/s. Intas Pharmaceuticals Limited** having their registered office at Corporate House, Nr. Sola Bridge, S.G. Highway, Thaltej, Ahmedabad (here-in-after referred to as "M/s. Intas" or "the said importer") having GSTIN No. 24AAAC15120L1ZU had imported goods viz. Bulk Drugs "Lactulose" at concessional rate of duty in terms of Notification No. 50/2017-Cus. dated 30.06.2017 (Sr. No. 166(B)- E. No. 24 of List 3) as amended for the manufacture of "Lactulose Solutions (LOOZ)/Lactulose Oral Powder (LOOZ SPRINKLES)" as their final product at the factory premises of the manufacture viz. **M/s. Tuton Pharmaceuticals, Plot No. 85, GIDC, Naroda, Ahmedabad** (here-in-after referred to as "the said manufacturer") under Customs (Import of goods at concessional rate of duty) Rules, 2017 (here-in-after referred to as "IGCR, 2017") and executed Bond and submitted Bank Guarantee for procurement against the said imported goods. The said Bonds were accepted by the then Jurisdictional Deputy Commissioner, Ahmedabad and Procurement Certificates were issued the details of which are as under:

TABLE-I

Sr. No.	Bond No./Date	Amount (Rs.)	BG No./Date	Amount (Rs.)	PC No./Date
1	67/2017 dtd 29.08.2017 (RUD-1)	3500000	15300100004851 dtd. 16.08.2017 (RUD-3)	3500000	F.No. V/48- 03/Intas- Tuton/17-18 Dtd.29.08.2017 (RUD-5)
2	dtd. 01.08.2018 (RUD-2)	2650000	15300100006257 dtd. 30.07.2018 (RUD-4)	132500	1161 dtd. 05.09.2018 (RUD-6)

2. Whereas, it appears that the said importer had submitted **Information** for import of "Bulk drug Lactulose" at concessional rate in terms of Notification No. 50/2017-Cus. Dated 30.06.2017 [Sr. No. 166(B)-List-3], as amended for the manufacture of their final product viz. "Lactulose Solutions (LOOZ)/Lactulose Oral Powder (LOOZ SPRINKLES)" at the factory of the manufacture viz. M/s. Tuton Pharmaceuticals, Plot No. 85, GIDC, Naroda, Ahmedabad.

2.1 The importer had submitted above detailed Information for procurement of the imported goods viz. "Bulk drug Lactulose" at concessional rate of duty @ 2.5% in terms of Not. No. 50/2017-Cus. dated 30.06.2017 (S.No. 166(B)-List-3-S.No. 1) as amended for the manufacture of final product viz. Lactulose Solutions (LOOZ)/Lactulose Oral Powder (LOOZ SPRINKLES).

2.2 Whereas, it appears that the said M/s. Intas are importing the said goods viz. "Bulk drug Lactulose" and sending the same to M/s. Tuton for manufacture of Lactulose Solutions (LOOZ)/ Lactulose Oral Powder (LOOZ SPRINKLES) and hence also appears