

ANNEXURES

Annexure – 1

(Reference: Paragraph 1.25)

(lakh ₹)

Sl No.	Draft Audit Paragraph	Field office name	Brief subject	Amount objected	Amount Accepted	Amount recovered	Name of the Commissionerate/DGFT/DC
1	A1	AHMD	Short levy of duty due to misclassification	14.11	14.11	16.55	ACC, Ahmedabad
2	A2	AHMD	Incorrect counting of ineligible exports towards fulfillment of export obligation under EPCG scheme	401.00	401.00		RLA, Rajkot
3	A3	AHMD	Excess grant of duty credit under VKGUY Scheme	16.86	16.86	16.86	(RLA), Kandla Special Economic Zone (KASEZ), Gandhidham
4	A4	AHMD	Non-payment of clean energy cess in cash	38.50	38.50	38.50	Custom House (MP &SEZ)
5	A5	DEL	Short levy of duty due to incorrect grant of notification benefit	39.50	39.50	6.40	Tughlakabad, Delhi
6	A6	DEL	Short levy of duty due to incorrect grant of notification benefit	9.80	9.80	11.26	ICD, Tughlakabad. Delhi
7	A7	DEL	Non levy of anti dumping duty	57.81	57.81	50.55	ICD, Tughlakabad. Delhi
8	A8	DEL	Short levy of duty due to misclassification	15.57	15.57	16.52	ICD, Tughlakabad. Delhi
9	A9	DEL	Incorrect grant of notification benefit	27.56	27.56	30.83	ICD, Tughlakabad. Delhi
10	A10	CHN	Short collection of duty due to misclassification	16.96	16.96	9.08	Chennai (Sea)
11	A11	CHN	Short collection of duty due to misclassification	71.75	71.75	81.76	Chennai (Sea)
12	A12	CHN	Short levy of duty due to incorrect extension of notification benefit	10.23	10.23	12.11	Chennai (Sea)
13	A13	CHN	Non levy of additional duty of customs due to misclassification	18.85	18.85	21.68	Chennai (Sea)
14	A14	CHN	Short levy of duty due to misclassification	23.17	23.17	25.26	Chennai (Sea)
15	A15	CHN	Short levy of customs duty due to misclassification	15.59	15.59		Chennai (Sea)
16	A16	CHN	Incorrect debit of clean energy cess in duty credit scrip	15.45	15.45		Tuticoirn Customs
17	A17	CHN	Short levy to incorrect application of concessional rate of duty	14.03	14.03	15.21	Chennai (Sea)
18	A18	CHN	Short levy of duty due to incorrect extension	14.09	14.09		Chennai (Sea)

Sl No.	Draft Audit Paragraph	Field office name	Brief subject	Amount objected	Amount Accepted	Amount recovered	Name of the Commissionerate/DGFT/DC
			of notification benefit				
19	A19	CHN	Incorrect availment of exemption from special additional duty of customs	12.01	12.01	7.56	Chennai (Sea)
20	A21	MUM	Short levy of duty due to misclassification	10.73	10.73		JNCH, Nhava Sheva Mumbai
21	A22	CHN	Short levy of duty due to misclassification and incorrect extension of notification benefit	13.82	13.82	7.93	Chennai (Sea)
22	A24	MUM	Short levy of duty due to misclassification	25.11	25.11		JNCH, Nhava Sheva, Mumbai
23	A25	MUM	Non levy of anti dumping duty on DTA clearances	14.76	14.76	35.25	Goa
24	A26	KOL	Non Recovery of Duty for Non-Fulfillment of Export Obligation against Advance Authorization	145.13	145.13		ADGFT, Kolkata CE 7 Cus, Bhunaneswar-I
25	A27	KOCHI	Short levy of duty due to incorrect application of tariff value of gold	34.49	34.49	34.58	Customs House, Kochi
26	A30	MUM	Short levy of duty due to misclassification	11.14	11.14	0.22	JNCH, Mumbai
27	A31	MUM	Short levy of antidumping duty	23.94	23.94		JNCH, Nhava Sheva, Mumbai
28	A32	BAN	Non fulfillment of export obligation	122	122	131.00	RLA, Bangalore
29	A33	AHMD	Incorrect availing of notification benefit	9.53	9.53	10.47	ACC, Ahmedabad
30	A34	AHMD	Excess grant of SFIS duty credit due to incorrect FE earnings consideration	12.91	12.91	14.60	RLA, Ahmedabad
31	A37	DEL	Short levy of duty due to misclassification	12.21	12.21	9.50	ICD, Tughlakabad, Delhi
32	A38	MUM	Incorrect grant of duty credit under SFIS scheme	553.00	553.00		DGFT, Mumbai
33	A39	BAN	Excess duty credit under SFIS Scheme	10.28	10.28		RLA, Bangalore
34	A40	KOL	Short debit of duty in EPCG licence due to grant of excess depreciation on capital goods debonded from EOU	58.69	58.69		Falta, SEZ, Kolkata Central Excise, Haldia Division, Haldia
35	A41	BAN	Non fulfillment of export obligation in respect of EPCG	31.10	31.10	35.09	RLA, Bangalore

SI No.	Draft Audit Paragraph	Field office name	Brief subject	Amount objected	Amount Accepted	Amount recovered	Name of the Commissionerate/DGFT/DC
36	A42	BAN	Non fulfillment of export obligation under Advance Authorization Scheme	76.31	76.31		RLA, Bangalore
37	A43	BAN	Non fulfillment of export obligation in respect of Advance Authorization	36.62	36.62	12.05	RLA, Bangalore
38	A44	HYD	Sanction of excess duty credit in VKGUY scrip	61.50	61.50	61.50	JDGFT, Bisakhapatnam
39	A45	KOL	Incorrect Grant of Duty Exemption on Ineligible Goods Procured by EOU from DTA	34.71	34.71		DC, Falta SEZ, Kolkata CEX, Bishnupur, CEx division, Haldia
40	A46	AHMD	Incorrect grant of VKGUY duty credit for export of ineligible item	34.91	34.91	53.48	RA, Ahmedabad
41	A48	BAN	Short levy of duty due to incorrect classification	10.86	10.86	8.70	ACC, Bangalore
42	A49	BAN	Short levy of duty due to non-adoption of tariff value	8.72	8.72	10.89	ACC Bangalore
43	A50	MUM	Irregular clearance of goods in DTA	24.43	24.43	36.23	Raigad
44	A51	AHMD	Incorrect availing of duty exemption on packaged software	13.15	13.15	13.16	ACC Ahmedabad
45	A52	BAN	Short levy of duty due to incorrect classification	10.32	10.32	10.32	ACC, Bangalore
46	A53	KOCHI	Non fulfillment of export obligation under EPCG scheme	24.68	24.68		RLA, Trivandrum
47	A56	KOCHI	Ineligible grant of exemption due to misclassification	35.35	35.35		Cochin
48	A57	HYD	Misclassification of titanium dioxide based colour pigment	34.75	34.75		Hyderabad II
49	A62	CHN	Short levy of duty due to misclassification	12.2	12.2	12.19	Chennai Sea Customs
50	A64	MUM	Non levy of anti dumping duty	11.92	11.92	6.12	JNCH
51	A66	KOL	Non recovery of drawback for failure to realize export proceeds	71.17	71.17	2.37	Customs (Airport),Kolkata
52	A68	CHENNAI	Misclassification of Ice cream sticks	11.82	11.82		Chennai (Sea)
53	A70	CHN	Grant of duty credit on ineligible items under VKGUY Scheme	9.02	9.02	10.77	RLA, Chennai

SI No.	Draft Audit Paragraph	Field office name	Brief subject	Amount objected	Amount Accepted	Amount recovered	Name of the Commissionerate/DGFT/DC
54	A71	MUM	Short levy of antidumping duty	12.08	12.08	2.15	JNCH, Nhava Sheva Mumbai
55	A72	MUM	Non levy of anti dumping duty	13.74	13.74	6.51	JNCH, Mumbai
56	A74	MUM	Short levy of duty due to misclassification	75.39	75.39		JNCH, Mumbai
57	A76	MUM	Non-levy due to misclassification	35.48	35.48	6.24	ACC, Mumbai
58	A79	KOL	Non levy of duty on imported Aviation Turbine Fuel	58.41	58.41		(Airport), Kolkata
59	A80	KOL	Non recovery of duty on goods not re-exported	26.61	26.61		Custom House, Kolkata
60	A81	KOLKATA	Ineffective monitoring system for recovery of customs dues from defaulters	12.26	12.26	1.12	Customs House, Kolkata
61	A88	CHENNAI	Misclassification of Flanges	10.59	10.59	0.48	Chennai (Sea)
62	A89	MUM	Short levy of duty due to misclassification	9.59	9.59	11.09	JNCH, Mumbai
63	A91	MUM	Short levy of duty due to misclassification	11.71	11.71	8.22	JNCH, Mumbai
64	A94	CHENNAI	Misclassification of Interactive white boards	14.46	5.65		Chennai (Sea)
65	A95	CHN	Ineligible grant of duty credit under SHIS	48.05	48.05		RLA, Chennai
66	A96	CHN	Short levy of customs duty due to incorrect application of notification benefit	13.73	13.73		Chennai (Sea)
67	A97	CHN	Short levy due to incorrect grant of concessional rate of basic customs duty	19.96	19.96		Chennai (Sea)
68	A98	CHN	Short levy of duty due to incorrect availing of exemption from special additional duty of customs	34.42	34.42	38.70	Chennai (Sea)
69	A100	KOLKATA	Ineffective monitoring system for recovery of dues from defaulters	14.71	14.71		RLA kolkata
70	A104	MUM	Short levy of antidumping duty	14.19	14.19	14.19	JNCH, Nhava Sheva, Mumbai
71	A106	MUM	Incorrect exemption from additional duty of customs	10.66	7.66		JNCH, Nhava Sheva, Mumbai
72	A109	MUM	Incorrect computation of late cut leading to excess grant of duty	16.11	16.11	17.11	DGFT, Mumbai

SI No.	Draft Audit Paragraph	Field office name	Brief subject	Amount objected	Amount Accepted	Amount recovered	Name of the Commissionerate/DGFT/DC
			credit				
73	A110	MUM	Irregular DTA sale at concessional rate of duty	153.36	153.36	227.00	SEEPZ, Mumbai
74	A111	MUM	Short payment of duty clearance of raw material	16.44	16.44		CE, Range, Belapur-I
75	A112	DEL	Short levy of duty due to misclassification	12.34	12.34	13.75	ICD, Tughlakabad. Delhi
76	A113	DELHI	Misclassification of synthetic sheet of vulcanized rubber and Digital TV set top boxes	10.21	10.21	3.86	ICD, Tughlakabad, Delhi NCH, New Delhi
77	A115	DEL	Short levy of duty due to excess allowance of abatement on RSP	10.09	10.09	9.65	ICD, Tughlakabad, Delhi
78	A117	AHMD	Short recovery of establishment charges	146.91	146.91	146.70	Kandla, Ahmedabad & Jamnagar
79	A122	CHEENAI	Non levy of additional duty of customs due to misclassification	25.29	25.29		Chennai Sea Customs
80	A123	CHEENAI	Incorrect grant of notification benefit due to misclassification	44.72	44.72		Chennai (Sea)
81	A124	CHENNAI	Duty credit granted on ineligible items	16.38	16.38	1.51	Custom House, Tuticorin
82	A128	MUM	Sanctioning of excess credit under TPS Scheme	28.86	28.86	54.93	JNCH, Mumbai
83	A132	MUM	Non levy of anti dumping duty due to clearance of goods in DTA	12.90	12.90	19.06	SEEPZ, Mumbai
84	A133	MUM	Non-levy of additional duty	16.47	16.47	16.47	JNCH, Mumbai
85	A135	CHEENAI	Non levy of additional duty of customs due to misclassification	34.30	34.30		Chennai (Sea)
86	A136	CHENNAI	Short collection of duty due to misclassification	382.00	382.00		Chennai (Sea/Air)
87	A142	MUM	Non –payment of service tax	27.37	27.37		STPI/EOU, Mumbai
88	A144	MUM	Non fulfillment of pre imported condition	29.79	29.79	20.72	ACC, Mumbai
89	A145	AHMD	Short levy of customs duty due to misclassification	10.3	10.3	12.07	ACC, Ahmedabad
90	A148	MUM	Short levy of duty due to misclassification	22.20	22.20		JNCH, Mumbai
91	A149	CHENNAI	Misclassification of laser welded evaporate plates	13.44	13.44		Chennai (Sea)

SI No.	Draft Audit Paragraph	Field office name	Brief subject	Amount objected	Amount Accepted	Amount recovered	Name of the Commissionerate/DGFT/DC
92	Long para on Hospitality Sector Para 8.2	Ahmedabad	short fixation of export obligation	28.86	28.86		RLA Ahmedabad
	Para 8.3	Ahmedabad	Irregular fixation of export obligation	35.19	35.19		RLA Ahmedabad
	Para 9	Kolkata	Non/late submission of installation certificates	-	-		RLA Kolkata
	Para 11	DELHI	Import of ineligible Goods resulting in short levy of duty	2.27	2.27	1.30	RLA New Delhi
	Para 14.1	Bengaluru Chandigarh Ahmedabad	Incorrect redemption of authorizations	50.84	37.79		RLA Bengaluru (1.07 lakh) RLA Amritsar (13.05 lakh) RLA Ahmedabad (36.74 lakh)
	Para 14.2	CHENNAI	Incorrect redemption of authorizations	2.04	2.04		RLA Chennai
	Para 18.5	JAIPUR	Excess grant of duty credit scrip under SFIS scheme	7.98	7.98		RLA Jaipur
			Total	3889.91	4011.96	1540.09	

Annexure 2: Duty evasion cases detected by DRI (Scheme-wise)

(Reference Paragraph 2.4.1)

Cr.₹

S.No	SCHEME	FY 10		FY 11		FY 12		FY 13		FY 14	
		NO. OF CASES	DUTY	NO. OF CASES	DUTY	NO. OF CASES	DUTY	NO. OF CASES	DUTY	NO. OF CASES	DUTY
1	Misuse of End-Use & Other Notn .	15	24.60	26	100.55	54	304.84	39	67.79	38	1211.67
2	Misuse of EPCG	3	0.90	10	3.33	6	25.72	13	179.55	22	583.08
3	Undervaluation	105	166.18	197	132.12	184	466.17	210	282.43	140	432.71
4	Mis-declaration	100	215.24	91	110.19	111	844.44	298	2392.26	102	224.22
5	Drawback	38	91.76	102	81.42	13	25.93	71	1590.14	17	80.50
6	Misuse of EOU/EPZ/SEZ	9	3.28	4	0.04	6	9.66	7	39.07	3	6.90
7	Misuse of DEPB	21	7.40	34	3.80	26	23.93	16	22.77	5	3.09
8	Misuse of DEEC/ Advance licence	10	5.66	18	264.62	1	0.10	6	139.73	1	0
9	Others	90	100.21	99	130.40	97	27.43	49	28.92	366	570.55
Total		391	615.23	581	826.47	498	1728.22	709	4742.66	694	3112.72

Annexure 3: SEIZURES OF SPECIFIED COMMODITIES

(Reference Paragraph 2.4.2)

Cr.₹

S. No.	Commodity	FY 10		FY 11		FY 12		FY 13		FY 14	
		ALL INDIA	DRI	ALL INDIA	DRI	ALL INDIA	DRI	ALL INDIA	DRI	ALL INDIA	DRI
I	Machinery parts	480.20	9.58	249.76	106.61	133.71	113.34	69.50	38.78	563.18	535.67
II	Veh./Vess/Aircrafts	69.98	39.78	24.89	1.13	415.40	274.61	306.08	191.15	472.89	327.29
III	Gold	27.46	13.95	9.34	0.25	46.43	8.25	99.35	44.80	692.35	245.92
IV	Narcotic drugs	116.23	37.52	58.33	16.72	1711.93	1653.81	969.16	194.84	451.98	209.00
V	Electronic items	120.03	13.94	167.04	21.49	189.98	4.06	71.66	13.14	37.85	19.48
VI	Foreign Currency	3.79	0.39	3.83	1.36	35.55	0.27	9.96	0.06	14.49	5.97
VII	Diamonds	13.83	7.77	11.52	1.00	24.66	15.50	9.46	5.00	6.62	5.27
VIII	Indian Curency	3.95	2.06	2.11	1.16	18.20	0.31	4.87	2.44	5.20	2.12
IX	Indian fake currency	0.65	0.55	1.81	1.50	2.64	2.19	2.24	2.02	1.13	1.09
X	Fabric/silk yarn etc	71.95	30.74	187.7	36.45	158.79	52.38	49.89	5.45	24.03	1.04
XI	Computers/parts	15.95	7.28	5.29	2.26	4.99	1.19	18.6	0.36	0.46	0
XII	Bearings	0.66	0	0.14	0	6.10	1.98	0.32	0	0.47	0
XIII	Watches/parts	0.82	0	4.31	3.06	7.30	2.78	8.88	1.41	1.17	0
XIV	Misc./other	1231.00	516.61	1749.63	620.27	0	0	0	0	0	0
	Total	2156.50	680.17	2475.70	813.26	2755.68	2130.67	1619.97	499.45	2271.82	1352.85

Annexure 4

(Reference Chapter IV)

Sl. No.	Brief subject	DAP No.	Amount (₹ in lakh)	Commissionerate	Whether Accepted
1.	Project import benefits incorrectly allowed	A 139	12.13	Custom (Port) Kolkata	Not accepted
2.	Excess refund of duty	A 58	8.96	Custom (Port) Kolkata	Not accepted

Annexure 5

(Reference Chapter V)

Sl. No	Brief subject	Exemption allowed under notification No.	Amount (₹ in lakh)	DAP No.	Commissionerate	Whether Accepted	Recovery (₹ in lakh)
1.	Incorrect exemption to Steel strip/ high speed steel	12/2012-cus dated 17 March 2012	10.33	A 67	ICD, Tughlakabad and Patparganj	Partially	2.60
2.	Tariff concession to children toys	72/2005 dated 22 July 2005	10.72	A 55	ICD, Tughlakabad	No reply recd.	-

Annexure 6

(Reference Chapter VI)

Sl. No	Brief subject	CTH under which classified	CTH under which classifiable	Amount (₹ in lakh)	DAP No.	Commissionerate	Whether Accepted
1.	Misclassification of Optical ground wire (OPGW)	85447090	85446090	19.81	A 121	Chennai (Sea)	No reply recd.
2.	Misclassification of Parts of table fan	85011019	84149030	16.77	A 134	Chennai (Sea)	Not accepted.
3.	Misclassification of Food/dietary supplements	30039011	21069099	10.23	A 78	Chennai (Sea)	No reply recd.
4.	Misclassification of Rubber gaskets for injections and rubber bulb for medical devices	9018 90 99	4016 93 40 and 4016 99 90	11.09	A 150	ICD, Thughlakabad	No reply recd.
5.	Misclassification of Protein concentrates and textured protein substances	35040091	21061000	10.45	A 147	JNCH, Mumbai	No reply recd.
6.	Misclassification of EPDM gasket, Rubber washer, IPE decking, balloons and Hair rubber	95030090	40169990	10.15	A 60	ICD Tughlakabad	Partially accepted
Total				78.50			

Annexure 7

(Reference Chapter VII)

Sl. No	Brief subject	DAP No.	Importer/ licensee (M/s)	Amt (₹ in lakh)	Commissionerate	Whether Accepted
1	Irregular debiting of cess from FMS/FPS scrips	A 54	GIMPEX Ltd. Hyderabad and M/s IMFA, Bhubaneswar	18.60	Custom House, Paradeep	Not accepted
2	Irregular DTA sale at concessional rate of duty	A 131	Viraj Profiles Ltd	16.95	DC, SEEPZ, Mumbai	Not accepted
3	Grant of excess duty credit	A 35	Shah Nanji Nagasi Export Pvt.	16.68	RLA, Nagpur	Not accepted
4	Credit granted for ineligible exports	A 127	Deepak Nitrite Ltd.	25.17	RLA, Pune	Not accepted
5	EPCG Authorisation issued to service provider without valid Registration-cum-Membership Certificate (RCMC)	Sub Para 7 of long para	Parikh Inn Private Ltd., Jamshedpur and three others	24.56	(i) RLA, Kolkata (ii) RLA, Bangalore	Not accepted
6	Excess grant of duty credit scrip	Sub Para 18.5 of long para	(i) Paradise Properties (ii) Samode Haveli (iii) Geeta Star Hotels and Resort (iv) Gstaad Hotels Pvt. Ltd (v) Hotel Mall, Varanasi (vi) M/s Gujarat JHM Hotels Ltd and others	27.40	RLAs Jaipur, Mumbai, Lucknow, Bangaluru and Surat	Partially accepted
7	Incorrect transfer of duty credit scrip to non Group Company	Sub Para 19 of long para	Manjeet Hotels Pvt. Ltd.	3.84	RLA Mumbai	No reply recd.
8	Incorrect debit of duty of ₹ 15.49 lakh from expired SFIS duty credit scrip	Sub Para 21 of long para	Asian Hotels (East) Ltd. , Hyatt Regency, Kolkata	15.49	RLA Kolkata	No reply recd.
9	Incorrect grant of allowance of import of motor car	Sub Para 22 of long para	Renaissance Grand Hotel	23.00	RLA chennai	No reply recd.
10	Non submission of statement of imports	Sub Para 24 of long para	22 SFIS scrips	-	RLA Kolkata, Bangalore and Hyderabad	Partially accepted
11	Incorrect grant of benefit	Sub Para 26.2 of long para	Peerless Hotels Ltd. Kolkota	4.02	RLA Kolkata	No reply recd.
12	Disposal of imported goods without prior permission	Sub Para 26.3 of long para	R.K.M International, Amritsar	-	RLA Amritsar	No reply recd.
13	Non-productions of files of EPCG/SFIS scheme in respect of hospitality sector	Sub Para 26.4 of long para	(ii) Shaina Builders Pvt Ltd. Jodhpur (ii) Rajasthan Fort & Palace Pvt. Ltd.	-	RLA Jaipur	No reply recd.
Total				175.71		

Annexure 8

(Reference para 7.21)

Authorization holder	Auth. No.	Excess credit Including Interest
M/s. Appu Hotels Ltd	No.041015483 and 0410154684 dated 29.1.2014	₹80.96 lakh (55.36+25.60)
M/s GRT Hotels Ltd	No: 0410143021(2011-12)	₹7.24 lakh including interest
M/S Velan Hotels	No.3210047378 dated 22 March 2011	₹12 lakh (10.10 +1.89)
M/s Poppys Hotels	3210045039 dated 10.08.2010	₹ 2.43 lakh

Annexure 9

(Reference para 7.21)

(₹ in Lakh)

1.	M/s APA Hotels (P) Ltd	File No.04/21/71/57/AM 14.	10.24
2.	M/s SAS Hotels & Enterprises Ltd	File No.04/21/71/30/AM 12.	27.15
Total			37.39

Annexure 10

(Reference para 7.22)

Name of the party	Lic. No./date	Due date of application	Actual date of application	Late cut
Apejay Surendra Park Hotels ,Bengaluru	No.710093224 dt. 22.01.2013	31.03. 2012	18.10 2012	₹ 30.54 lakh/ @ 5 percent
M/s. Hi Design India Pvt. Ltd Puducherry	No.2510003967	31.03.2012	05.02.2013	₹0.86 lakh. / @ 5 percent
M/s. Auberge Hotels Pvt. Ltd., Puducherry	No.251004074	31.03.2012	22.06 2013	₹ 0.54 lakh/ @ 10 percent
M/s.Bonjour Bonheur Ocean Spray Pvt. Ltd., Puducherry	No.251004272	31.03 2013	04.12.2013	₹ 0.25 lakh/ @ 5 percent
M/s. Cyberabad Convention centre Hyderabad	No.0910052852	31.03.2012	09.05 2012	₹7.21 lakh/ 25.01.2012
M/s Hotel Hindustan International, Kolkata	No. 0210195203 dt. 08.10.2013	31.03.2011	25.01.2012	0.27 lakh/ @ 5 percent
M/s. Pride Hotels & four other service providers, Mumbai		April 2010 to March 2012	December 2012 to December 2013	₹17.68 lakh/ various rates
M/s Walled City Hotel Pvt. Ltd., Jodhpur	No. 1310045373 dt. 12.12.2013	31.03.2013	20.09.2013	₹0.59 lakh/ @ 2 percent
M/s. Pacifica hotel Ahmedabad	No. 0810120714 dt. 3 May 2013	31.03.2013	23 .03.2013	₹ 3.15 lakh/ @ 5 percent
M/s Jewel Classic Hotel Pvt. Ltd. Panipat		31.03.2013	24.05.2013	₹ 0.35 lakh./ @ 2 percent
Total				₹ 61.44 Lakh

Annexure 11

(Reference para 7.23.2)

S.No.	Name of Licence Holder	EPCG File No	SFIS File No.
1	M/s. SAS Hotel & Enterprises Ltd, Chennai	04/36/021/00138/AM05 (Lic. No.0430001900 DT. 26.08.2004)	04/21/071/007/AM 08
2	M/s. Ceebros Hotels Pvt. Ltd., Chennai	04/36/021/00057/AM05 (Lic. No.0430001718 DT. 31.05.2004)	04/21/071/004/AM 08
3	-do-	04/36/021/00309/AM04	04/21/021/00004/AM08
4	M/s. SAS Hotel & Enterprises Ltd., Chennai	04/36/021/00699/AM06 (Lic. No.0430003236 DT. 14.12.2005)	04/21/071/007/AM 09(DFCE)
5	M/s. G R Thangamaligai Pvt Ltd., Chennai	04/36/021/10/AM05 (Lic. No.0430001629 DT. 15.04.2004)	04/79/071/00024/AM 07(DFCE)
6	M/s. Auberge Hotels (P) Ltd., Puducherry	Lic.No.2530000027 dated 17.09.2004	25/21/071/00001/AM 10