

**CONTAINER CORPORATION OF INDIA LTD**  
Inland Container Depot, Tughlakabad, New Delhi- 110044  
Tel: 011-26368083, Fax:011-26368085

Web Site: [www.concorindia.co.in](http://www.concorindia.co.in) Email: [tkd.auction@concorindia.com](mailto:tkd.auction@concorindia.com)

**AUCTION CONDUCTED BY: M/s MSTC Limited,**

JeewanVikas Building,  
30-31 A, Asaf Ali Road,  
New Delhi-110002

[Tel:011-23211679](tel:011-23211679)

E-mail: [rpandey@mstcindia.co.in](mailto:rpandey@mstcindia.co.in)

Website: [www.mstcecommerce.com](http://www.mstcecommerce.com)

**CONCOR ONLINE AUCTION SALE**

M/s Container Corporation of India Ltd. (CONCOR) will sell various types of Uncleared/Unclaimed cargo brought into India and Scrap items, Damaged Empty Containers, etc, through Online Auction in accordance with Section 48 of the Customs Act, 1962 and Customs Circular No. 49/2018-Customs dated 03.12.2018, which shall be conducted through M/s MSTC Limited, which is an e-auction service provider. It is to be noted that M/s MSTC Limited will provide only the portal for obtaining information and facilitate the e-auction. The sale and purchase are made directly between the seller and the buyers.

<b>SCHEDULE OF PROGRAMME</b>	
Inspection schedule of Materials: Date & Timings	<p>Place: <b>ICD/TKD(TUGHLAKABAD)</b></p> <p><b>Container Corporation of India Ltd. Inland Container Depot, Tughlakabad, New Delhi-110020. Contact No- 9560597207</b></p> <p>Date: <b>26-04-2024</b> Time: <b>from 10.00 hrs to 16.00 hrs</b></p> <p><b>Place: ICD/KKU (JAIPUR) - Container Corporation of India Ltd., Inland Container Depot, Kanakpura, Jaipur. Phone: 0141-2405800, 9001535333</b></p> <p>Date: <b>25-04-2024</b> Time: <b>from 10.00 hrs to 16.00 hrs</b></p>
Online Auction date	<b>30-04-2024</b>
Online Auction Result	The Provisional Result of the auction will be displayed on website ( <a href="http://www.mstcecommerce.com">www.mstcecommerce.com</a> ) on <b>30-04-2024</b> or later

## ICD/TKD

Sr. no.	lot no	Container no.	Sz	Date of Arrival	Cargo description	Gross wt. (Approx Weight)	Remarks
1	1	ZCSU8259615	40	31-12-2021	Toner Cartridge Make : MIT India / Made in China Model No : CBD-DR420/450/2080/2200/2225/2245/2250/2255/2275/2280/22J/ LD2441/ 2641/ CBD-CF219A/CPB-CF217A/ CBD-MLT-D101S/ CBT-CZ192A/ CBP-TN850/ 3440/ 3442/3448/3449/62J/3437/CBT-Q2612A/FX9/FX10/103/303 /703 /104/304/ CBD-DR420/450/2080/2200/2225/2245/2250/2255/2275/2280/ 22J/LD2441/ 2641 1 Ctn = 06/10/12/15/18/20/25 Pcs	12260 Kgs	submission of EPRA is required in terms of E waste management rule
2	2	HLXU3191638	20	29-08-2019 00:00	Liner Alphaliner 1800H Diametre : 590mm / Wall-Thickness : 8,60mm Length : 233,00mm / Total Thickness : 9,10mm Date of Mfg. : 08/07/2019 Mfg. by : Reline Europe AG.	17450 Kgs	
3	3	MISU2315330	20	01.07.10	Limestone Powder Grade : NSS -2000C 1 Bag Net Weight : 25 Kgs	26520 Kgs	Limestone for metallurgical use conforming to IS:0345-2004 other than metallurgical use is freely importable
4	4	TEXU2336652	20	23-09-2006	Low Sulphur Wax Packed in MS Drums	20610 Kgs	
5	5	PMLU9013092	40	27-01-2015	Knitted Woollen Scarf 1 Ctn Net Weight :- 18-00 Kg 1 Ctn Gross Weight :- 20-00 Kg 1 Ctn = 100 pcs Total quantity : 37300 Pcs approx Year of Mfg- 2014	7000 Kgs	

6	6	REGU3120380	20	27.12.2015	Polypropylene Resin CP35F Q/SY DH0528-2014 1 Bag Net Weight : 25 Kgs Made in China	12630 Kgs	
7	7	TCKU3179040	20	27.12.2015	Polypropylene Resin CP35F Q/SY DH0528-2014 1 Bag Net Weight : 25 Kgs Made in China	4930 Kgs	
8	8	GESU6181596	40	03-07-2014	Bucket Elevator Body & Accessories	7720 Kgs	
9	9	HJCU1996737	40	02-09-2014	HDPE Granules (Black Colour)	17370 Kgs	
10	10	CXDU1014057	20	10.09.2014	Cements Brand : Shree Ultra Most of the Bags are in Solid forms.	11090 Kgs	

Bank details-

**For ICD/TKD, NEW DELHI** online payment, account details of CONCOR are - Name - Container Corporation of (I)Ltd., Bank Name - Punjab National Bank, Branch - ICD/ Tughlakabad, IFS Code - PUNB0420900, Bank **A/c No. 4209002100000017, Account Type - CA.**

**ICD/Kanakpura (Jaipur)**

Lot	CTR NO	CTR SIZE	CTR TYP	SLINE CD	ARRIVAL DATE	Commodity	Approx. Cargo Wt. (in MT)	Remarks
Lot-1	OOLU660568	20	GL	OOCL	04-07-2023	Bamboo Stick	20.32	
Lot-2	FCIU2938901	20	GL	CMCGM	18-08-2022	Accessories	1.87	
Lot-3	TCNU1119031	40	HQ	MAI	10-07-2022	Accessories	4.1	
	MRKU3463281	40	HQ	MAI	10-07-2022	Accessories	4.2	

	MSKU8763365	40	HQ	MAI	10-07-2022	Accessories	5.2	
	MRKU5232635	40	HQ	MAI	10-07-2022	Accessories	4.2	
Lot-4	Cargo	Loose	N/A	N/A	15.05.23	Kraft Multiwall Bags/Waste Paper	50.58	Required, NOC for below mentioned containers, subject to approval of (Preventive & Control of Pollution ) Act, 1974 and Air (Prevention & Control of Pollution) Act 1981.
Lot-5	SEGU6813898	40	HQ	MSC	03-12-2022	TOYS	3.5	Required BIS license for manufacturing of toys under IGCRS 2022

**Note:-**

1. For Lot No. 4, custom deptt. has given conditional NOC, subject to approval of (Preventive & Control of Pollution ) Act, 1974 and Air (Prevention & Control of Pollution) Act 1981.
2. For Lot No. 5, custom deptt. has given conditional NOC, subject to having valid BIS license for manufacturing of toys under IGCRS 2022, in terms of Notification no. 050/2017-cus dated 30.06.2017

**Bank Details:**

**For ICD/Jaipur -online payment, account details of CONCOR are Container Corporation of (I) Ltd., Bank Name – HDFC Bank, Branch – KanjumargMumbai . IFSC Code – HDFC0004989, Bank A/c No. CONNRO057.**

## **TERMS & CONDITIONS OF AUCTION**

### **1. INSTRUCTIONS TO THE BIDDERS/BUYERS:**

- 1.1. **SELLER** – Seller referred in these conditions of sale, is the Department of Customs through their officers AND/OR the Custodian, Container Corporation of India Ltd. (hereinafter referred to as CONCOR). All Payments are to be drawn in favour of the Custodian i.e. **Container Corporation of India Ltd.**

**AUCTIONEER** – is M/s MSTC Limited, which is an agency appointed as an auctioneer to facilitate E-Tender cum online auction on Internet by the Custodian. They are expected to facilitate organising and conducting an auction and are considered as third party not particularly interested in the item being sold for and on behalf of the Seller.

**BIDDER** - Any person representing as an individual OR as proprietor OR as a partner OR as an authorised representative of any company and who is getting registered with the Auctioneer is considered as a registered bidder. One individual can represent as a bidder on his own behalf or on behalf of his company. But the bidder cannot register separately for self & company at the same time. Bidder must read the terms and conditions of the auction sale very carefully and then only place his bid in the e-auction.

**AUCTION/E-AUCTION** – as hereinafter referred, is the online auction of unclaimed/uncleared cargo as specified hereinabove in the Schedule of Programme through e-tender or e-auction and in respect of cargo described hereinabove in the Terminal wise list of cargo. These Terms & Conditions are applicable to the present auction/e-auction only as defined herein and the terms and conditions of any other auction or online auction conducted by CONCOR shall be published or made known separately in the catalogue for the respective auction or online auction.

- 1.2. The intending bidders have to contact the Auctioneer being M/S MSTC LIMITED, JEEWAN VIKAS BUILDING 30-31 A, ASAF ALI ROAD, NEW DELHI-110002) to participate in the E-Auction.
- 1.3. All the Bidders need to register with GST and copy of certificate referring GST Registration Number and any other document as per requirement of Auctioneer needs to be submitted with AUCTIONEER for updating Bidder's Registration details. AUCTIONEER/Seller will not be liable to issue any Sale Order/Delivery Order/Invoice etc. wherever GST Registration Number is not submitted.
- 1.4. The sale is done through e-Tender cum e-Auction method. In case of e-Tender interested buyer can submit their bid through e-Tender only once. Buyers/Bidders may refer to 'Bidder's Manual' for instructions on bidding process in e-auction/e-tender.
- 1.5. ALL CONTRACTS/TRANSACTIONS ENTERED INTO BY THE BUYER/BIDDER ARISING OUT OF THIS E-AUCTION SHALL BE GOVERNED BY THE INTEGRITY PACT AVAILABLE ON WEBSITE [www.mstcindia.co.in](http://www.mstcindia.co.in)(AUCTIONEER).
- 1.6. Though a facility is provided to bidders to select a category in the live auction floor; however, bidders/buyers, in their own interest are advised to go to live e-auction floor, after selecting "all categories" SELLER/AUCTIONEER will not be

responsible for any oversight in selecting the category in live e-auction/lot on the part of bidders/buyers.

- 1.7. The rates must be offered on lot basis for each lot separately, not part thereof i.e. in Rupees per lot only. The Rate must be quoted exclusive of GST or other relevant tax etc. These will be charged extra as applicable.
- 1.8. GST rates as indicated in this e-auction catalogue are only indicative. Actual GST rates as applicable on the date of lifting shall be applicable. Bidders are required to satisfy themselves about GST rate through their own sources/means before bidding in this e-auction and any discrepancy should be intimated to (AUCTIONEER)/Seller at least one working day prior to the e-auction. No intimation in this regard will be entertained after the e-auction goes on live floor. No complaint, grievance or dispute from any bidder regarding any variation will be entertained by the Seller/Auctioneer.
- 1.9. The bidder should possess appropriate licenses as required by the concerned Authorities prior to bidding wherever applicable. Non availability of proper license/permit/clearances at the time of bidding has the effect of immediately disqualifying the bidder from participating in the e-auction and no complaint or grievance regarding such disqualification will be entertained by the Seller/Auctioneer, whether or not such license/permit/clearance/etc. is acquired at a later stage or not.

## **2. VALIDITY OF THE BIDS:**

- 2.1 All the offers shall be valid for a period of 180 days from the date of closing of e-Auction. In case bids are not confirmed by the Seller within stipulated period, the bidders have option to take refund of Security Deposit (SD) or **wait for the finalisation of the bid. This Option once exercised cannot be withdrawn later on.**

## **3. PAYMENT OF SECURITY DEPOSIT (SD) AND RESULT OF AUCTION:**

- 3.1 The successful bidders shall submit Security Deposit (SD) by preferably On-line mode or through Bank Draft in favour of Container Corporation of India Limited payable at respective city of that terminal of CONCOR where the bid belongs to, **within seven calendar days from the date of closing of E-auction or date of approval of bid, as the case may be (excluding the date of closing of e-Auction or date of approval of bid as the case may be). The SD must be @25% of sale value quoted (excluding GST) against each lot.** Upon receipt of SD within the time prescribed by CONCOR, a detail of such payments shall be provided to AUCTIONEER. Sale Order/Acceptance Letter will be issued by AUCTIONEER only after confirmation of FINAL Result from CONCOR.
- 3.2 The SD as specified in Sale order shall be adjusted only at the time of final payment. The Contract shall be treated as having been entered into as soon as Sale Order/Acceptance Letter is issued by AUCTIONEER on behalf of CONCOR.

## **4. FINAL PAYMENT:**

- 4.1 The balance payment of each lot of materials along with applicable GST and other relevant taxes must be paid by the buyer to CONCOR directly in one instalment **within 10 calendar days from the date of issuance of Acceptance letter/Sale order, excluding the date of issuance of**

**Acceptance letter/Sale order. The Acceptance letter/Sale Letter/Order** shall clearly specify the break-up as well as the method of payments (on-line mode and/or bank draft).

- 4.2 In case the last date of submission of payment happens to fall on a Public Holiday, the next day shall be considered as the date of submission of payment. DDs of Cooperative Bank shall not be accepted and will be returned without any action being taken on them.
- 4.3 Payment towards material value and other dues is to be made as stipulated in Sale Order/Acceptance letter.
- 4.4 Any variation in GST or other relevant tax and any fresh statutory levies will be borne by the bidders/buyers. Auction sale shall be treated as local sale only. "C Form" against outstation sale will not be accepted by CONCOR. Full GST will be collected at the prescribed rates. Bidders should make their own arrangements under applicable GST laws to take the goods to their state.
- 4.5 Non-payment of sale proceeds on the ground of any discrepancy of GST rate will be treated as default and action as deemed fit including but not limited to forfeiture of SD will be taken against the bidder.
- 4.6 **Late Payment Penalty:** For any delay in making payment within time limit specified, the due payment may be made together with late payment penalty @ 1% per week or part thereof on the balance sale value (including taxes as applicable), maximum up to 14 calendar days after the expiry of allowed time period for payment (calculated from the next day of last date of payment submission by bidder). In case the bidder does not submit the payment in time or in extended time of 14 days with penalty, sale of the concern lot will be automatically cancelled and the Security Deposit (as the case may be) will automatically stand forfeited. Such late payment penalty along with balance payment is to be submitted to CONCOR directly either through on line or through bank draft.

## **5. DELIVERY OF THE GOODS SOLD:**

- 5.1 **On receipt of full payment by CONCOR and service charge by M/S MSTC Private Limited (Auctioneer) and after necessary approvals from concerned authorities delivery order shall be issued by Auctioneer with a duplicate copy to CONCOR. The delivery will be given from Monday to Friday during normal working hours i.e. 10.00 hrs to 18.00 hrs. The delivery will not be effected on Saturdays/Sundays and Gazetted Holidays or holidays observed at the terminal. In order to complete delivery within the working hour all loading must be completed half an hour before the closing time i.e. 18.00 hrs. In case if there is any delay while loading of Cargo/Container, the delivery time may be extended with the approval of concerned Terminal Head.**
- 5.2 **Delivery Period:** The successful bidders shall lift the specified material lying in the lot allotted to them by employing their own labour and transport at their own cost within **07 (seven) working Days from date of Delivery Order issued by Auctioneer(including date of issuance of delivery order)**. On the basis of delivery order, CONCOR will issue gate pass for the particular lot.

- 5.3** Bidders are required to lift the material completely with whatever faults and flaws in description or otherwise and without any selection or sorting of the material and on clean sweep basis as to clear the site/container within the specified time limit, failing which TSC will be charged from bidder @ **(\*to be specified) per TEU and per Lot (in case of scrap/other used items) or part thereof beyond free lifting** time period (delivery period) on per day basis and up to maximum 60 calendar days along with GST or other relevant taxes. Such TSC shall directly be deposited to CONCOR by bidder either through online mode or through Bank Draft. If bidder does not lift the cargo even after expiry of 60 days grace time, the sale shall stand cancelled & all the payment made by bidder/buyer shall be forfeited without any further notice to bidder and subsequently material /cargo will be re-auctioned. However, the concerned Area Head of CONCOR can relax this condition as deemed fit at the sole discretion of CONCOR. **(\*Note:- Terminal wise TSC to be specified @40% of loaded TSC applicable for the respective terminals).**

**\*In case Successful bidder intends to use CONCOR mechanized Equipment for handling of cargo/container at the time of taking delivery at ICD/TKD, the Mechanized Cargo/container(loaded/empty) handling charges as per prevailing Public Tariff will be collected by CONCOR from the bidder.**

- 5.4 The successful bidder shall produce the copy of AUCTIONEER issued I-Card and Delivery Order for proper identification of bidder at the time of taking delivery of the material. Original I-card holder may nominate his representative through proper authorization to take delivery on his behalf. The material can only be removed from terminal premises on production of a Gate Pass issued from the respective terminal.
- 5.5 The representatives of CONCOR and Security Agency in the presence of the purchaser will jointly witness delivery of the material. In case any variation is noticed with regard to quantity/weight/quality, etc. w.r.t. goods being delivered vis a vis the details mentioned in Auction Catalogue, then CONCOR shall in no case be responsible for any variation and shall not under any circumstances entertain and make good the deficiency.
- 5.6 In case the Bidder intends to take the containers with cargo for De-stuffing, at their premises instead of de-stuffing the cargo at terminal then the applicable rules regarding tariff and other policy pertaining to factory de-stuffing will be applicable.

## **6. GENERAL TERMS & CONDITIONS:**

- 6.1 All the materials are offered for sale on **"AS IS WHERE IS BASIS AND NO COMPLAINT BASIS"**. Material are sold on the assumption that bidders have inspected the same and know what they are buying, irrespective of whether they have first inspected the materials or not. No complaint shall be entertained in this regard. Goods are sold on the assumption that the bidder has inspected the lots prior to bidding and know what he is bidding for.



Bidders/Buyers have to inspect for hazardous/explosive properties, if any, before submitting the bid. In case they come across any material beyond the scope of the description of material, it should be informed to Seller/AUCTIONEER. The material offered for sale can be inspected during 10:00 AM to 04:00 PM on the inspection dates as mentioned hereinabove. Where specimen samples are shown it is clearly understood that the quality of the material inside the container/boxes/cartons/bales/cases etc. may not necessarily be of exact quality, quantity, weight, size, dimensions, specifications, features etc.. Bidders are not allowed to take the sample from the lot.

- 6.2 Quantities, Quality, sizes, measurements, numbers and weights wherever stated are approximate. However, the actual quality and quantity may vary. The material as offered has to be lifted by the buyer. No dispute in respect of size, measurement, number, weight will be entertained.
- 6.3 Sale of Hazardous Waste items, namely Old and Used Rubber Tyres/Scrap Cut & Baled Tyres/E-Wastes etc. will be governed by the Hazardous Wastes (Management and Handling) Rules, 1989 and its amendments.
- 6.4 **FORCE MAJEURE:**
  - 6.4.1 Notwithstanding anything in this "Terms and Conditions" to the contrary neither the CONCOR nor the party/Bidder shall be liable or deemed to be in default for any failure or any delay to comply terms and conditions of Auction sale with CONCOR, hereunder, if caused by "Force Majeure" (FM) which term shall mean but not be limited to fire, explosion, natural causes like flood, earthquake, civil commotion, strikes, epidemic, quarantine restrictions, lockouts and other acts of God (like a natural calamity), act of any government or other similar causes beyond the control of the party/Bidder affected, who shall notify the other party within a reasonable time from the beginning of the operation of said cause and shall thereafter exert all diligence to overcome such cause of delay to comply terms and conditions of Auction sale. An FM clause in the contract frees both the parties from the contractual liability or obligation when prevented by such events from fulfilling their obligations under the contract.
  - 6.4.2 A Force Majeure clause does not excuse a parties/bidder's non-performance entirely, but suspends it for the duration of the Force Majeure.
  - 6.4.3 Container Corporation of India Ltd. will not be in any way responsible for failure to deliver the goods as per delivery schedule due to causes beyond their control such as strikes, lockouts, shortened hours, act of God or other causes or contingency whatsoever. The bidder shall not be entitled to cancel the contract and the period of delivery shall automatically be extended accordingly.
- 6.5 The decision of ED/Area Head CONCOR shall be final and binding on all concerned on any issue or area of concern related to extension of time limits for deposition of SD/Final payment/Lot rejection/acceptance in respect of e-Auction not specifically dealt with in the special terms and conditions of Auction sale. The concerned Area Head of CONCOR is authorised to modify any of the terms and conditions of this Auction document.

- 6.6 The Sale will be governed by the Material List & Special Terms & Conditions (STC) displayed on the Live e-Auction Floor (and not under Forthcoming Auctions) as well as the General Terms & Conditions (GTC) and Buyer Specific Terms & Conditions (BSTC) already accepted by the Bidder at the time of e-Auction Registration with AUCTIONEER. The Material List & STC displayed under View Forthcoming Auctions on AUCTIONEER's e-Auction Website are tentative and subject to change at AUCTIONEER's sole discretion before the start of e-Auction. Bidders should therefore download the Material List and STC displayed only under View Live Auctions for their record purpose, if required. The BSTC and GTC can be seen and downloaded by going to the Home Page of the e-Auction Website and clicking on NEW USER. Participation in the e-Auction will be deemed to imply that the Bidder has made himself thoroughly aware of and accepted the STC, BSTC and GTC. In case of any conflict between the STC and BSTC, the STC shall prevail. AUCTIONEER shall have the right to issue addendum to the STC or BSTC, to clarify, amend, modify, supplement or delete any of the conditions, clauses or items stated therein and the Addendum so issued shall form a part of the original STC.
- 6.7 Bidders will not be allowed to admit any other person or assign, or sublet in any manner, the interest in the contract, after getting the offer.
- 6.8 CONCOR reserves the right to withdraw at any stage the sale of any container, item or quantity of material either by number or by weight or any other specific unit etc, even after issue of Sale Order/Delivery Order. CONCOR will not be bound to assign any reason or details thereof. Value of the materials so withdrawn, if any, and paid by the buyer will be refunded without any interest. CONCOR will however, not be responsible for any damage, loss, direct or consequential compensation whatsoever to the buyer nor for payment of any interest. CONCOR is not bound to accept highest offer.
- 6.9 The Bidder's workmen shall have to abide by the rules & regulation including safety & security regulation of the relevant statutory acts. Entry inside the works/stores should only be against Gate pass for the men and equipment for which purchaser will have to apply well in advance before lifting commences. The purchaser shall ensure that his workmen do not loiter around within the stores area/terminal premises. They shall not touch any material except those materials shown to them. If any of his workmen is even found violating these restrictions, the purchaser shall be responsible for making good the loss to the owners on which their decision shall be final and binding.
- 6.10 **DISPUTES:** In case of any dispute, the same would be governed by Arbitration and Conciliation Act 1996 and as amended from time to time. The jurisdiction for appealing against the award in a court, or any other proceedings under the Arbitration Act, shall be that of courts in **Delhi / New Delhi** only.
- 6.11 Container Corporation of India Ltd. reserves the right to modify and amend all Terms and Conditions and announce the same if need be while the auction is in progress or prior to commencement of auction.
- 6.12 In case of accidents etc. to the bidder/labour/or his representatives CONCOR/AUCTIONEER will not at any time be responsible for any injuries caused due to accident within CONCOR premises or at the place of work of the owner either to the buyer or his representative/labour etc., and the bidder will make proper arrangements for any claim arising out of the employment under any status. It is the responsibility of the bidder to provide necessary safety

appliances (like hand gloves/safety shoes etc.) to the labourers, who are engaged for loading the materials.

- 6.13 CONCOR/AUCTIONEER will not be liable for any claim and bidder shall keep CONCOR/AUCTIONEER fully indemnified and harmless against any claim and proceedings of any of their own or against the employees or others.
- 6.14 No gas cutting equipment or any equipment, which are likely to cause damage, will be allowed in the seller premises. The decision of the CONCOR's Officer or his authorized representative shall be final in this regard.
- 6.15 Once the goods have been made over to the purchaser, CONCOR Administration shall not accept any responsibility whatsoever for the safe guarding of the purchased goods.
- 6.16 The material will remain CONCOR's property unless and until all the conditions of sale are fulfilled. The mere payment of the purchase value does not constitute complete purchase and material will become the property of the purchaser only after the sale has been completed. CONCOR administration shall not in any circumstances whatsoever, be liable for any theft or misappropriation/loss by deterioration or fire or for any other loss through any cause whatsoever which may occur after all the formalities for the sale are completed.

**NOTE:**

- a. TCS on scrap sale to all resident customers is to be collected @1% on any amount of scrap sale value.**
- b. TCS on sale of goods other than scrap is collected @0.1% of sale value (if aggregate of sale exceeds 50 Lakh in a F/Y for a party)**

**NOTE:**

**Only those bidders can participate in the auction , who can fulfil the given conditions imposed by Customs in Remarks Column.**

