कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा,
सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- **370421**
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:
CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT
PHONE: 02838-271426/271163 FAX :02838-271425
E-mail id-siibmundra@gmail.com

F. No. CUS/UB/8/2026-Docks/Prev--O/o Pr Commr-Cus-Mundra 1403/1404
DIN-20260571MO000000AEE7

SHOW CAUSE NOTICE
[TO BE ISSUED UNDER SECTION 124 OF THE CUSTOMS ACT, 1962]

BRIEF FACTS OF THE CASE: -

Shri Sujeet Kumar, resident of Purushottampur, Rampur, Karkhana, Deoria, Uttar Pradesh has made an application (**RUD-01**) regarding permission for duty-free clearance of personal effects and used household goods under the Transfer of Residency / Unaccompanied Baggage (UB) Rules, 2016. The application is accompanied by a self-declaration. Shri Sujeet Kumar holds Indian Passport No. P6213953, valid until 24-02-2027. As per the submitted undertaking, he moved to Qatar on 05-02-2023, and now intends to settle permanently at his native place in Deoria, Uttar Pradesh. He has sought clearance of his household goods and personal effects under the Transfer of Residency provisions and has declared that he has never previously availed benefits under these rules. According to the information provided, he arrived in India on 16-02-2025. His household goods were shipped under Bill of Lading No. WINHDMUN26025 dated 22-09-2025 (**RUD-02**), packed in Container No. TCKU3018750/20'.

1.2. The said container was examined on 08-10-2025 by the officials of the Dock Preventive, Custom House, Mundra in the presence of the authorized representative, Mr. Santosh Udaysinh Bhil. During examination, it was preliminarily found that three cartons contained cosmetic products of Pakistan Origin. As per the Directorate General of Foreign Trade (DGFT), Ministry of Commerce and Industry Notification No. 06/2025-26 dated 2nd May 2025, prohibits the import of all goods originating in or exported from Pakistan to India (**RUD-03**). Therefore, case has been transferred to the SIIB, Custom House, Mundra for detailed examination and further investigation of in the matter.

2. EXAMINATION OF THE CARGO: -

2.1. Following the transfer of this matter to the SIIB, Custom House, Mundra for further investigation, it has been gathered that Shri Sujeet Kumar, a resident of Deoria, Uttar Pradesh, and holder of Indian Passport No. P6213953, has applied for duty-free clearance of his personal effects and used household goods under the Transfer of Residency (TR) / Unaccompanied Baggage Rules, 2016. Having resided in Qatar since February 2023, Shri Kumar returned to India on 16.02.2025, with the intent to settle permanently at his native residence. His application, supported by a self-declaration confirming he has not previously availed of TR benefits, pertains to goods shipped in container TCKU3018750/20' under Bill of Lading No. WINHDMUN26025, dated 22.09.2025.

2.2. The details of the cargo mentioned under the aforesaid Bill of Lading No. WINHDMUN26025 dated 22.09.2025, are as under:

Sr. No	Name of the Resident	Container Number	Quantity of goods declared in Kgs.	CTH & Description of goods declared in Bill of Lading	Total No. of Packages declared in Bill of Lading
1.	Sujeet Kumar (Passport No. P6213953)	TCKU3018750	2550	98010000 & Household and Personal Items	178

2.3. Accordingly, examination of the goods contained in the said Container No. TCKU3018750 was conducted by the officers of the SIIB, Customs House, Mundra on 02.12.2025 under the Panchnama dated 02.12.2025 (**RUD-04**) drawn at CFS Landmark 2, Mundra, Kutch-370421, in presence of Shri Santosh Udaysingh Bhil, Authorized Representative/Person of importer of goods, Shri Pravanjan Jena, Authorized Representative of Landmark-2 CFS, Mundra and two independent panch witnesses.

2.4. During the course of examination, it was found that the cargo was de-stuffed and placed at Warehouse, Shutter No. 12 of the Landmark-2 CFS. The officers examined the said de-stuffed cargo and found that some of the goods are cosmetic products of Pakistan Origin and the rest is household items. The items found during the said examination, are summarised as here-below:

Sr. No.	**Sr. No. as mentioned on Carton**	**Description of Goods**	**No. of cartons**	**No. of packages per carton**	**No. of pieces per package**	**Total no. of pieces**
1	86,90,3,5,8,9,13,23,25,26,37,38,39,42,44,45,46,48,49,51,52,59,60,61,62,63,64,65,66,67,69,71,73,74,75,76,82,88,89,92	Goree Beauty Cream	40	108	6	25920
2	22,34,2,6,10,14,15,18,27,28,29,30,31,33,36,40,41,43,53,54,57,70,79,80,81,83,84,85,87,91	Goree Day and Night Cream	30	108	6	19440
3	1,11,12,16,17,19,21,24,32,35,50,55,56,58,77,78	Faiza Beauty Cream	16	54	12	10368
4	7,47,68,72,4,20	Parley Goldie Beauty Cream	6	54	6	1944
5	93-178	Household Items	86			
Total			178			
The goods mentioned at Sr No 1 to 4 of the table had marking of Made in Pakistan.						

2.5. The Import Consignment covered under Bill of Lading No. WINHMDMUN26025 dated 22.09.2025, which is being imported under duty-free clearance of personal effects and used household goods under the Transfer of Residency / Unaccompanied Baggage (UB) Rules, 2016 has imported goods of Pakistan Origin. The Directorate General of Foreign Trade (DGFT), Ministry of Commerce and Industry vide Notification No. 06/2025-26 dated 2nd May 2025, has prohibited the import of all goods originating in or exported from Pakistan to India. The notification has inserted the following clause (Para 2.20A) in the Foreign Trade Policy (FTP) 2023:

"Direct or indirect import or transit of all goods originating in or exported from Pakistan, whether or not freely importable or otherwise permitted, shall be prohibited with immediate effect, until further orders. This restriction is imposed in the interest of national security and public policy. Any exception to this prohibition shall require prior approval of the Government of India"

Therefore, goods under Bill of Lading No. WINHMDMUN26025 dated 22.09.2025 are liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962. Accordingly, the said import consignment covered under Bill of Lading No. WINHMDMUN26025 dated 22.09.2025 placed under seizure under Section 110 of the Customs Act, 1962 vide **Seizure Memo dated 05.12.2025 (RUD-05)** and handed over the goods to the Manager, CFS, Landmark-2, Mundra, Kutch for safekeeping of the seized goods.

3. INVESTIGATION OF THE CASE:

3.1. During the course of examination, it was found that the importer attempted to smuggle Pakistan Origin goods into India. The Import Consignment covered under Bill of Lading No. WINHMDMUN26025 dated 22.09.2025, was being imported under duty-free clearance of personal effects and used household goods under the Transfer of Residency / Unaccompanied Baggage (UB) Rules, 2016 having value of goods of Rs. 94,16,929/- Pakistan-made cream alongwith Household items having value of goods of Rs. 1,00,000/- . The Directorate General of Foreign Trade (DGFT), Ministry of Commerce and Industry vide Notification No. 06/2025-26 dated 2nd May 2025, has prohibited the import of all goods originating in or exported from Pakistan to India.

3.2. Further, Summons dated 03.12.2025 (**RUD-06**) was issued to Shri Santosh Udaysingh Bhil, Authorized Person of Shri Sujeet Kumar (Passport No. P6213953) under Section 108 of the Customs Act, 1962, to remain present on 03.12.2025 and to render oral statement in the matter. In response of Summons dated 03.12.2025, a statement of Shri Santosh Udaysingh Bhil, Authorized Person of Shri Sujeet Kumar (Passport No. P6213953), was recorded on 03.12.2025 (**RUD-07**). The relevant portion of statement dated 03.12.2025 are as under: -

"Q1 – कृपया अपने बारे मे बताएं।

A1:- श्रीमान, मेरा नाम संतोष उदयसिंह भील, उम्र – 44 (जन्म तारीख - 07/08/1981) है। मैं प्लॉट नंबर 94, हाउसिंग बोर्ड, गलपादर, कच्छ, गुजरात - 370240 का रहने वाला हूँ। मेरा फ़ोन न॰ 7046715341 एवं Aadhar No. 9592 4302 8167 हैं। मैं मूलतः ज्ञान ट्रांसपोर्ट के पीछे, अक्षरधाम कॉलोनी, मंदिर के पास, रामगंज मंडी, जिला कोटा (राजस्थान) का रहने वाला हूँ। आगे मै बताता हूँ कि मै पिछले 22-23 वर्षो से मुँदरा मे काम कर रहा हूँ। मेरा मुख्यत काम अलग अलग सीएफएस में समान लोडिंग उनलोडिंग का काम करता हूँ।

Q2- कृपया पंचनामा दिनांक 02.12.2025 जो कि लैंडमार्क - II सीएफएस में सुजीत कुमार (पासपोर्ट नंबर पी 6213953), पुरुषोत्तंपुर, रामपुर, कारखाना, देओरिया, उत्तर प्रदेश, भारत के बिल ऑफ लडिंग नंबर WINHMDMUN26025 दिनांक 22.09.2025 द्वारा क़तर से आए घर के समान की एसआईआईबी द्वारा जांच के दौरान बनाया गया है का अवलोकन करे एंव इसके बारे में अपने विचार व्यक्त करे।

A2- श्रीमान, मै उक्त दस्तावेज का अवलोकन करता हूँ और मेरे अवलोकन के बाबत मैं इस दस्तावेज पर अपने दिनांकित हस्ताक्षर करता हूँ। आगे मैं इस बारे में बताता हूँ की उक्त दस्तावेज में उलेखित सुचना पूर्णतया सही है।

Q3-कृपया, सुजीत कुमार (पासपोर्ट नंबर पी 6213953), पुरुषोत्तंपुर, रामपुर, कारखाना, देओरिया, उत्तर प्रदेश, भारत के बिल ऑफ लडिंग नंबर WINHMDMUN26025 दिनांक 22.09.2025 द्वारा क़तर से आए घर के समान लिए सुजीत कुमार ने कस्टम्स से सामान क्लियर करवाने के लिए आपको अधिकृत किया है, इसके बारें में अपने विचार व्यक्त करे।

A3- श्रीमान, सुजीत कुमार (पासपोर्ट नंबर पी 6213953), पुरुषोत्तंपुर, रामपुर, कारखाना, देओरिया, उत्तर प्रदेश, भारत के बिल ऑफ लडिंग नंबर WINHMDMUN26025 दिनांक 22.09.2025 द्वारा क़तर से आए घर के समान लिए सुजीत कुमार ने कस्टम्स से सामान क्लियर करवाने के लिए मुझे अधिकृत नाही किया है। मैं सुजीत कुमार (पासपोर्ट नंबर पी 6213953) को व्यक्तिगत रूप से नहीं जनता हू। मुझे सुजीत कुमार (पासपोर्ट नंबर पी 6213953), पुरुषोत्तंपुर, रामपुर, कारखाना, देओरिया, उत्तर प्रदेश, भारत के बिल ऑफ लडिंग नंबर WINHMDMUN26025 दिनांक 22.09.2025 द्वारा क़तर से आए घर के समान लिए कस्टम्स से सामान क्लियर करवाने के लिए श्री टी यू सुनील कुमार पुत्र श्री टी के उन्नीछेककेन, थचप्पील्ली, एस एन डी पी रोड, थलीयकोनम, मदायिकोणम, थ्रिस्सूर, केरल - 680712 (आधार नंबर 4466 0334 3714) ने दस्तावेज़ दिये थे और बोला कि आपको मैं 20 हज़ार रुपये दूंगा आप ये दस्तावेज़ कस्टम्स ऑफिस में अपने नाम से जमा करवा दो और मेरा सामान कस्टम्स से क्लियर दो। आगे मैं बताता हू कि श्री टी यू सुनील कुमार ने मुझे 20 हजार रुपये नक़द भुगतान भी कर दिया है।

Q4-कृपया, बताए कि श्री टी यू सुनील कुमार पुत्र श्री टी के उन्नीछेककेन , थचप्पील्ली, एस एन डी पी रोड, थलीयकोनम, मदायिकोणम, थ्रिस्सूर, केरल - 680712 (आधार नंबर 4466 0334 3714) ने सुजीत कुमार (पासपोर्ट नंबर पी 6213953), पुरुषोत्तंपुर, रामपुर, कारखाना, देओरिया, उत्तर प्रदेश, भारत के बिल ऑफ लडिंग नंबर WINHMDMUN26025 दिनांक 22.09.2025 द्वारा क़तर से आए घर के समान लिए कस्टम्स से सामान क्लियर करवाने के लिए आपको कौन कौन से दस्तावेज़ दिये थे।

A4- श्रीमान, श्री टी यू सुनील कुमार पुत्र श्री टी के उन्नीछेककेन , थचप्पील्ली, एस एन डी पी रोड, थलीयकोनम, मदायिकोणम, थ्रिस्सूर, केरल - 680712 (आधार नंबर 4466 0334 3714) ने सुजीत कुमार (पासपोर्ट नंबर पी 6213953), पुरुषोत्तंपुर, रामपुर, कारखाना, देओरिया, उत्तर प्रदेश, भारत के बिल ऑफ लडिंग नंबर WINHMDMUN26025 दिनांक 22.09.2025 द्वारा क़तर से आए घर के समान लिए कस्टम्स से सामान क्लियर करवाने के लिए मुझे निम्नलिखित दस्तावेज़ दिये थे

1. बिल ऑफ लडिंग नंबर WINHMDMUN26025 दिनांक 22.09.2025 की प्रति।
2. सुजीत कुमार का पासपोर्ट नंबर पी 6213953 की प्रति।
3. सुजीत कुमार द्वारा दी गई undertaking की प्रति।
4. मेरे पक्ष में मेरे नाम से दी गई अथॉरिटी की प्रति।
5. सुजीत कुमार द्वारा दिये declaration की प्रति।

Q5-. सुजीत कुमार (पासपोर्ट नंबर पी 6213953), पुरुषोत्तंपुर, रामपुर, कारखाना, देओरिया, उत्तर प्रदेश, भारत के बिल ऑफ लडिंग नंबर WINHMDMUN26025 दिनांक 22.09.2025 द्वारा क़तर से आए घर के समान लिए सुजीत कुमार ने कस्टम्स से सामान क्लियर करवाने के लिए आपको अधिकृत किया है, तो कृपया बताए कि आपने सबंधित शिप्पिंग लाइन और सीएफ़एस को कोई भुगतान किया है, अगर किया है तो उसकी पूरी जानकारी दीजिए।

A5-. श्रीमान, मेरे द्वारा सुजीत कुमार (पासपोर्ट नंबर पी 6213953), पुरुषोत्तंपुर, रामपुर, कारखाना, देओरिया, उत्तर प्रदेश, भारत के बिल ऑफ लडिंग नंबर WINHMDMUN26025 दिनांक 22.09.2025 द्वारा क़तर से आए घर के समान लिए सुजीत कुमार ने कस्टम्स से सामान क्लियर करवाने सबंधित किसी को भी किसी भी तरह का कोई भुगतान नहीं किया गया है। मुझे सिर्फ घर के समान लिए कस्टम्स से सामान क्लियर करवाने के लिए दस्तावेज़ कस्टम्स में जमा करवाने को बोला था इसलिए मैंने आकर उपरोक्त दस्तावेज़ कस्टम्स मे जमा करवा दिये। इसके अलावा मुझे सुजीत कुमार

(पासपोर्ट नंबर पी 6213953), पुरुषोत्तंपुर, रामपुर, कारखाना, देओरिया, उत्तर प्रदेश, भारत के बिल ऑफ लडिंग नंबर WINHMDMUN26025 दिनांक 22.09.2025 द्वारा क़तर से आए घर के समान के बारे में कुछ नहीं पता है कि क्या क्या सामान हैं।"

3.3. On going through the statement dated 03.12.2025 of Shri Santosh Udaysingh Bhil, Authorized Person of Shri Sujeet Kumar (Passport No. P6213953), it emerged that Shri Sujeet Kumar (Passport No. P6213953), resident of Purushottampur, Rampur, Karkhana, Deoria, Uttar Pradesh, India, has not authorized him to clear the household goods arrived from Qatar via Bill of Lading No. WINHMDMUN26025 dated 22.09.2025 from Customs. He does not know Shri Sujeet Kumar (Passport No. P6213953) personally. The documents for the clearance of household goods arrived from Qatar via Bill of Lading No. WINHMDMUN26025 dated 22.09.2025 belonging to Shri Sujeet Kumar were given to him by Shri T.U. Sunil Kumar, son of Shri T.K. Unnichekkken, Thachappilly, SNDP Road, Thaliyakonam, Madayikonam, Thrissur, Kerala – 680712. Shri T.U. Sunil Kumar gave him Rs. 20,000/- to submit these documents in the Customs office in his name and get his goods cleared from Customs.

3.4. Therefore, a Summons dated 03.12.2025 (**RUD-08**) was issued to Shri T. U. Sunil Kumar, SNDP Road, Thaliyakonam, Thrisur, Kerala-680712, under Section 108 of the Customs Act, 1962, to remain present on 04.12.2025 and to render oral statement and produce all relevant details/documents in respect of the said consignment covered under Bill of Lading WINHMDMUN26025 dated 22.09.2025, being imported under duty-free clearance of personal effects and used household goods under the Transfer of Residency / Unaccompanied Baggage (UB) Rules, 2016. In response of Summons dated 03.12.2025, a statement of Shri T. U. Sunil Kumar, SNDP Road, Thaliyakonam, Thrisur, Kerala-680712, actual importer of consignment covered under Bill of Lading WINHMDMUN26025 dated 22.09.2025, was recorded on 04.12.2025 (**RUD-09**). The relevant portion of statement dated 04.12.2025 are as under: -

"Q1 – Please tell us about yourself.

A1: Sir, my name is T. U. Sunil Kumar, S/o Shri T. K. Unnichekkan, Age – 48 (Date of Birth – 05/04/1976). I reside at Thachappilly, S.N.D.P. Road, Thaliyakonam, Madayikonam, Thrissur, Kerala – 680712. My Phone No. is 9741113375, and Aadhaar No. 4466 0334 3714 and I hereby produce the copy of my Aadhar card with my dated signature in token of my identity. I further state that I have been working in Dubai for the past 10-11 years as Freight Forwarder. I handle cargo related to personal effects and used household goods to and fro from Dubai to rest of the World.

Q2- Please describe your work profile in detailed.

A2- Sir, I am on working VISA of M/s. Middle East Shipping and Trading LLC, Dubai as Archive Clerk. Actually, I am not employee of M/s. Middle East Shipping and Trading LLC, Dubai and not drawing any salary from them. I merely arranged working VISA for two years through the aforesaid firm. Basically, I am working as Freight Forwarder in Dubai and deals in to and fro of personal effects and used household goods from Dubai to anywhere in the World. I further state that during the Corona Pandemic, I returned India and after that I start working again since June 2024. On being asked, I state that I get business from Courier Companies like Four Ways Courier, GSC Cargo, Geese Cargo etc and customers

also contact me through google ads. After getting client, I arrange the labour to pack and loading unloading of the cargo at client's home or office or any other place where the cargo kept. Then after I kept the said cargo at different warehouses owned by various Courier Companies on rental basis, and then after we dispatch the said cargo through Air Cargo, Sea and Road as and when required.

Q3. Please state to whom the cargo imported/transported under Bill of Lading No. WINHMDMUN26025 dated 22.09.2025 is related to?

A3. Sir, I state that Shri Lateef working in Courier Company GSC Cargo, Dubai, share with me the contact details of Shri Kushal Jain, to transport personal effects and used household goods from Qatar to India. Further, Shri Lateef working in Courier Company GSC Cargo, Dubai himself arranged the Passport of Shri Sujeet Kumar (Passport No. P6213953), resident of Purushottampur, Rampur, Karkhana, Deoria, Uttar Pradesh, India. I did not know Shri Kushal Jain and Shri Sujeet Kumar personally and never met aforesaid both persons in my life. Shri Lateef working in Courier Company GSC Cargo, Dubai arranged the Passport of Shri Sujeet Kumar (Passport No. P6213953) for Rs. 20,000/- for transporting/importing the personal effects and used household goods of Shri Kushal Jain from Qatar to India. Accordingly, I arranged the Shipping Line for aforesaid cargo. The said cargo uploaded from Qatar. I personally did not examine the cargo related to Shri Kushal Jain. On being asked, I further state that cargo i.e. Cream Made in Pakistan was uploaded from Qatar by mistakenly which was meant to be transited for any other place.

Q4- Please peruse the Panchnama dated 02.12.2025, prepared by the SIIB at Landmark-II CFS during the inspection of household goods imported from Qatar by Sujeet Kumar (Passport No. P6213953), resident of Purushottampur, Rampur, Karkhana, Deoria, Uttar Pradesh, India, under Bill of Lading No. WINHMDMUN26025 dated 22.09.2025, and express your views on it.

A4- Perused, and in token of my perusal, I put my dated signature on the same. I am agreed with the content of Panchnama dated 02.12.2025 drawn at Landmark-2 CFS during the course of examination of consignment covered under Bill of Lading WINHMDMUN26025 dated 22.09.2025.

Q5- Please peruse the statement dated 03.12.2025 of Shri Santosh Udaisingh Bhil recorded by the Superintendent, SIIB Section, Custom House, Mundra, and express your views on it.

A 5 - Perused, and in token of my perusal, I put my dated signature on the same. I am agreed with the content of statement dated 03.12.2025 of Shri Santosh Udaisingh Bhil.

Q6 - Please state your opinion on whether Shri Sujeet Kumar (Passport No. P 6213953), Purushottampur, Rampur, Karkhana, Deoria, Uttar Pradesh, India, has authorized Shri Santosh Udaisingh Bhil to clear the goods through customs for household goods imported from Qatar by Bill of Lading number WINHMDMUN26025 dated 22.09.2025.

A6 - Sir, Shri Sujeet Kumar (Passport No. P 6213953), Purushottampur, Rampur, Karkhana, Deoria, Uttar Pradesh, India, has not authorized Shri Santosh Udaisingh Bhil to clear the goods through customs for household goods imported

from Qatar by Bill of Lading number WINHMDMUN26025 dated 22.09.2025. Myself has authorised Shri Santosh Udaisingh Bhil. One of my friends referred name of Shri Santosh Udaisingh Bhil, regarding clearance of this particular cargo. Then, I visited India in the month of September 2025 regarding clearance of this particular cargo and met Shri Santosh Udaisingh Bhil in Gandhidham and gave him Rs. 20,000/- in cash and request him to clear the cargo from Customs. After that, I uploaded the cargo covered under Bill of Lading No. WINHMDMUN26025 dated 22.09.2025 from Qatar.

Q7. During the course of recording of statement of Shri Santosh Udaisingh Bhil, he categorially stated that he is engaged in labour work, then how such person can clear the aforesaid cargo from Customs. Please offer your comments.

A7. Sir, I do not know how he clears such consignments from Customs. Maybe he seeks help from others. But I was given contact details of Shri Santosh Udaisingh Bhil to clear the cargo covered under Bill of Lading No. WINHMDMUN26025 dated 22.09.2025 in respect of Sujit Kumar (Passport No. P 6213953), Purushottampur, Rampur, Karkhana, Deoria, Uttar Pradesh, India.

Q8- On examination of cargo covered under Bill of Lading No. WINHMDMUN26025 dated 22.09.2025, out of 178 Parcels/Boxes, 92 Parcels/Boxes found Pakistan Made CREAM. Please offer your comments.

A8. Sir, I state that I am fully responsible for importing 92 Parcels/Boxes found Pakistan Made CREAM which is prohibited to be imported into India as per the Directorate General of Foreign Trade (DGFT), Ministry of Commerce and Industry Notification No. 06/2025-26 dated 2nd May 2025 which prohibits the import of all goods originating in or exported from Pakistan to India. I further state that Shri Santosh Udaisingh Bhil is not aware of 92 Parcels/Boxes found Pakistan Made CREAM which are being transported/imported in the guise of household goods imported from Qatar by Shri Sujeet Kumar (Passport No. P6213953), resident of Purushottampur, Rampur, Karkhana, Deoria, Uttar Pradesh, India, under Bill of Lading No. WINHMDMUN26025 dated 22.09.2025.

Q9. Please provide the details of your VISA/Passport.
A9. Sir, my Passport Number is X8267574. I submit the copy of my Passport No. X8267574.

Q10. Have you ever dealt with importing / transporting of Pakistan Origin materials to India?
A10. Sir, I never import / transport of Pakistan Origin materials to India before this consignment.

Q11. Do you want to state something else?
A11: As of now, nothing else to submit."

3.5. Whereas, based on the facts on records, it is evident that Shri T.U. Sunil Kumar, acting as a freight forwarder based in Dubai, orchestrated the illegal importation of prohibited Pakistan-origin goods into India by misusing the Transfer of Residency/Unaccompanied Baggage Rules, 2016. He admitted to procuring the passport of Shri Sujeet Kumar through a third party for a fee of Rs. 20,000/- and unauthorizedly using it to mask the commercial import of 92 parcels of Pakistan-made cream valued at Rs. 94,16,929/- in guise of 86 Household and Personal items as personal household effects. This act

constitutes a direct violation of DGFT Notification No. 06/2025-26, which prohibits all imports originating from Pakistan. By his own admission, Shri Sunil Kumar took full responsibility for the consignment, confirming that he bypassed legal channels, employed a labourer Shri Santosh Udaisingh Bhil for customs clearance under false pretenses, and filed documents under a name Shri Sujeet Kumar having Passport No. P6213953 belonging to an individual who had not authorized the clearance, thereby committing a deliberate attempt to smuggle prohibited goods into the country via the Mundra Custom House.

3.6. Further, Summons dated 16.12.2025 (**RUD-10**) was issued to Shri Sujeet Kumar Having Passport No. P6213953 resides at Purushottampur, Rampur, Karkhana, Deoria, Uttar Pradesh (India), under Section 108 of the Customs Act, 1962, to remain present on 30.12.2025 and to render oral statement and produce all relevant details/documents in respect of the said consignment covered under Bill of Lading WINHMDMUN26025 dated 22.09.2025. In response of Summons dated 16.12.2025, but no response was received from him.

3.7. Further, Summons dated 02.01.2026 (**RUD-11**) was issued to Shri Sujeet Kumar Having Passport No. P6213953 resides at Purushottampur, Rampur, Karkhana, Deoria, Uttar Pradesh (India), under Section 108 of the Customs Act, 1962, to remain present on 08.01.2026 and to render oral statement and produce all relevant details/documents in respect of the said consignment covered under Bill of Lading WINHMDMUN26025 dated 22.09.2025. In response of Summons dated 02.01.2026, but no response was received from him.

3.8. Further, Summons dated 15.01.2026 (**RUD-12**) was issued to Shri Sujeet Kumar Having Passport No. P6213953 resides at Purushottampur, Rampur, Karkhana, Deoria, Uttar Pradesh (India), under Section 108 of the Customs Act, 1962, to remain present on 30.01.2026 and to render oral statement and produce all relevant details/documents in respect of the said consignment covered under Bill of Lading WINHMDMUN26025 dated 22.09.2025. In response of Summons dated 15.01.2026, but no response was received from him.

3.9. During the course of the investigation, a notarized true copy of the Indian Passport (No. P6213953) belonging to **Shri Sujeet Kumar** was submitted as a supporting document. To verify the authenticity of this attestation, a reference was made to the concerned Notary, **Shri Anil Jagdishprakash Sharma** (Registration No. 31322/2025) vide letter F. No. CUS/UB/16/2025-Docks/Prev-O/o Pr Commr-Cus-Mundra dated 06.05.2026 (**RUD-13**). In his categorical reply, the Notary has confirmed that no such document under Registration no. 31322/2025 was ever presented before or attested by him. He further expressed that the signature and seal appearing on the submitted document appears to be forged and the notarization appears entirely fraudulent. Consequently, it is alleged that the noticee has willfully submitted fabricated and forged legal documents with the intent to deceive the department and bypass prescribed verification protocols.

3.10. Further, Shri T. U. Sunil Kumar vide his letter dated NIL sent through email dated 31.03.2026 (**RUD-14**) submitted that Mr. Sujeet Kumar, holding Passport No. P6213953 valid up to 24.02.2027, residing at Pushottampur, Rampur, Karkhana, Deoria, Uttar Pradesh, India, had applied for duty-free

clearance of personal effects and used household goods under the Transfer of Residency / Unaccompanied Baggage (UB) Rules, 2016 in October 2025. The said goods were imported vide Bill of Lading No. WINHDMUN26025 dated 22.09.2025 under Container No. TCKU3018750 (20'). During examination, it was observed that the cargo contained Pakistan-origin beauty cream, which is a prohibited item, along with the household goods. In this regard, Shri T U Sunil Kumar, stated that the said Pakistan-origin beauty cream belongs to him, and Mr. Sujeet Kumar has no knowledge whatsoever about the presence of these goods in the consignment. He further stated that he accepted responsibility for the same and agree to pay the appropriate penalty as may be imposed in this matter. He also submitted that he does not wish to avail any personal hearing in this case. Further, he respectfully requested to release the container and the household goods at the earliest.

4. FINDINGS OF THE INVESTIGATION

4.1. On the basis of the investigation, it transpires that Shri Sujeet Kumar, a resident of Deoria, Uttar Pradesh, and holder of Indian Passport No. P6213953, has applied for duty-free clearance of his personal effects and used household goods under the Transfer of Residency (TR) / Unaccompanied Baggage Rules, 2016. Having resided in Qatar since 05.02.2023, Shri Kumar returned to India on 16.02.2025, with the intent to settle permanently at his native residence. His application, supported by a self-declaration confirming he has not previously availed of TR benefits, pertains to goods shipped in container TCKU3018750/20' under Bill of Lading No. WINHDMUN26025, dated 22.09.2025.

4.2. Further, during the course of examination, it was found that the importer attempted to smuggle Pakistan Origin goods into India. The Import Consignment covered under Bill of Lading No. WINHMDMUN26025 dated 22.09.2025, was being imported under duty-free clearance of personal effects and used household goods under the Transfer of Residency / Unaccompanied Baggage (UB) Rules, 2016 having value of goods of Rs. 94,16,929/- Pakistan-made cream alongwith Household items having value of goods of Rs. 1,00,000/- . The Directorate General of Foreign Trade (DGFT), Ministry of Commerce and Industry vide Notification No. 06/2025-26 dated 2nd May 2025, has prohibited the import of all goods originating in or exported from Pakistan to India. Therefore, goods under Bill of Lading No. WINHMDMUN26025 dated 22.09.2025 are liable for confiscation under Section 111(d), 111(i), 111(l) and 111(m) of the Customs Act, 1962. Accordingly, the said import consignment covered under Bill of Lading No. WINHMDMUN26025 dated 22.09.2025 placed under seizure under Section 110 of the Customs Act, 1962 vide **Seizure Memo dated 05.12.2025** and handed over the goods to the Manager, CFS, Landmark-2, Mundra, Kutch for safekeeping of the seized goods.

4.3. The investigation reveals a deliberate attempt to smuggle prohibited goods by Shri T.U. Sunil Kumar, a Dubai-based freight forwarder, who orchestrated the illegal importation of 92 parcels of Pakistan-origin cream valued at Rs. 94,16,929/- into India. By misusing the Transfer of Residency/Unaccompanied Baggage Rules, 2016, Shri Sunil Kumar attempted to mask this commercial consignment as personal effects and household items belonging to Shri Sujeet Kumar. He admitted to procuring the passport of Shri Sujeet Kumar (No. P6213953) through a third party for Rs. 20,000/- and subsequently paying an equivalent amount to Shri Santosh Udaisingh Bhil, a

labourer, to clear the goods under false pretenses without the knowledge or authorization of the named passport holder. This operation directly violates DGFT Notification No. 06/2025-26, which imposes an absolute prohibition on all goods originating from Pakistan. Through the falsification of clearance documents and the tactical use of intermediaries to bypass legal scrutiny at the Mundra Custom House, Shri Sunil Kumar has demonstrated a calculated effort to contravene Indian Customs law and trade prohibitions.

4.4. The investigation into the import consignment under Bill of Lading No. WINHMDMUN26025 confirms that Shri T.U. Sunil Kumar intentionally utilized fraudulent documentation and identity theft to facilitate the illegal entry of prohibited Pakistan-origin goods into India. By falsifying clearance papers and misusing the Transfer of Residency/Unaccompanied Baggage Rules, 2016, he attempted to disguise a commercial shipment of 92 parcels of Pakistan-made cream, valued at ₹94,16,929, as personal household effects. This deception was centered on the unauthorized use of Indian Passport No. P6213953, which Shri Sunil Kumar admitted to procuring illicitly from a third party for ₹20,000 to serve as the basis for the fake documentary trail. Furthermore, the submission of these forged documents coordinated without the knowledge of the actual passport holder and processed through an unsuspecting labourer was a tactical maneuver designed to bypass the absolute import prohibition on Pakistani goods established by DGFT Notification No. 06/2025-26, thereby contravention of Section 111 of the Customs Act, 1962.

5. RELEVANT PROVISIONS OF THE LAW IN SO FAR AS THEY APPLY TO THIS CASE ARE AS BELOW:

The relevant legal provisions, in so far as they relate to the facts and circumstances of the subject imports, are as under: -

5.1 Section 2(23) defined the terms "import":

"import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

5.2 Section 2(33) defined the terms "Prohibited Goods":

"prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

5.3 Section 2(39) defined the terms "smuggling":

"smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;

5.4. Section 111: Confiscation of improperly imported goods, etc. –

The following goods brought from a place outside India shall be liable for confiscation:

...

(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to

any prohibition imposed by or under this Act or any other law for the time being in force;

...

(i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;

...

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 [in respect thereof, or in the case of goods under trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54];

5.5. Section 112: Penalty for improper importation of goods, etc.

Any person,—

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable,—

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, to a penalty not exceeding the duty sought to be evaded on such goods or five thousand rupees, whichever is the greater;

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest.

5.6. Section 114 AA: Penalty for use of false and incorrect material. —

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the

purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

5.7. Rule 6 of the Transfer of Residency / Unaccompanied Baggage (UB) Rules, 2016-

Transfer of residence.- (1) A person, who is engaged in a profession abroad, or is transferring his residence to India, shall, on return, be allowed clearance free of duty in addition to what he is allowed under rule 3 or, as the case may be, under rule 4, articles in his bonafide baggage to the extent mentioned in column (2) of the Appendix below, subject to the conditions, if any, mentioned in the corresponding entry in column (3) of the said Appendix.

(2) The conditions mentioned in column (3) of the said Appendix may be relaxed to the extent mentioned in column (4) of the said Appendix

APPENDIX			
Duration of stay abroad	*Articles allowed free of duty*	*Conditions*	*Relaxation*
-1	*-2*	*-3*	*-4*
From three months upto six months	*Personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of sixty thousand rupees.*	*Indian passenger*	-
From six months upto one year	*Personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III, upto an aggregate value of one lakh rupees.*	*Indian passenger*	-
Minimum stay of one year during the preceding two years.	*Personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of two lakh rupees.*	*The Indian passenger should not have availed this concession in the preceding three years.*	-
		(i) Minimum stay of two years abroad, immediately preceding the date of his arrival on	*(a) For condition (i), shortfall of upto two months in stay abroad can be condoned by Deputy Commissioner of*

		transfer of	*Customs or Assistant*
		residence;	*Commissioner of*
		(ii) Total stay in India on short visit during the two preceding years should not	*Customs if the early return is on account of :-*
Minimum stay of two years or more.	*Personal and house household articles, other than those listed at Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of five lakh rupees.*	*exceed six months; and*	*(i) terminal leave or vacation being availed of by the passenger; or*
		(iii) Passenger has not availed this concession in the preceding three years.	*(ii) any other special circumstances for reasons to be recorded in writing.*
			(b) For condition (ii), the Principal Commissioner of
			Customs or
			Commissioner of
			Customs may condone short visits in excess of six months in special circumstances for reasons to be recorded in writing.
			No relaxation.]

6 . The Import Consignment covered under Bill of Lading No. WINHMDMUN26025 dated 22.09.2025, which is being imported under duty-free clearance of personal effects and used household goods under the Transfer of Residency / Unaccompanied Baggage (UB) Rules, 2016 has imported goods of Pakistan Origin. The Directorate General of Foreign Trade (DGFT), Ministry of Commerce and Industry vide Notification No. 06/2025-26 dated 2nd May 2025, has prohibited the import of all goods originating in or exported from Pakistan to India. The notification has inserted the following clause (Para 2.20A) in the Foreign Trade Policy (FTP) 2023:

"Direct or indirect import or transit of all goods originating in or exported from Pakistan, whether or not freely importable or otherwise permitted, shall be prohibited with immediate effect, until further orders. This restriction is imposed in the interest of national security and public policy. Any exception to this prohibition shall require prior approval of the Government of India"

The investigation reveals a deliberate attempt to smuggle prohibited goods by Shri T.U. Sunil Kumar, a Dubai-based freight forwarder, who orchestrated the illegal importation of 92 parcels of Pakistan-origin cream valued at Rs. 94,16,929/- into India. Therefore, goods imported under Bill of Lading No. WINHMDMUN26025 dated 22.09.2025, the illegal importation of 92 parcels of Pakistan-origin cream, are liable for confiscation under Section 111(d), 111(i), 111(l) and 111(m) of the Customs Act, 1962. Shri T.U. Sunil Kumar, by way of mis-declaration & concealment of Pakistan origin cream in guise of Household Items and Personal items having value of Rs. 1,00,000/-, attempted to import prohibited goods. The act of Shri T U Sunil Kumar and his accomplices in suppressing the actual details of the Import Consignment rendered the whole import consignment liable for confiscation under the provisions of the Customs Act, 1962.

7. The investigation into the import consignment under Bill of Lading No. WINHMDMUN26025 confirms that Shri T.U. Sunil Kumar intentionally utilized fraudulent documentation and identity theft to facilitate the illegal entry of prohibited Pakistan-origin goods into India. By falsifying clearance papers and misusing the Transfer of Residency/Unaccompanied Baggage Rules, 2016, he attempted to disguise a commercial shipment of 92 parcels of Pakistan-made cream, valued at ₹94,16,929, as personal household effects in guise of Household Items and Personal items having value of Rs. 1,00,000/-. This deception was centered on the unauthorized use of Indian Passport No. P6213953, which Shri Sunil Kumar admitted to procuring illicitly from a third party for ₹20,000 to serve as the basis for the fake documentary trail. Furthermore, the submission of these forged documents coordinated without the knowledge of the actual passport holder and processed through an unsuspecting labourer was a tactical maneuver designed to bypass the absolute import prohibition on Pakistani goods established by DGFT Notification No. 06/2025-26, thereby contravention of Section 111 of the Customs Act, 1962.

8. The importer Shri T U Sunil Kumar vide his letter dated NIL sent through email dated 31.03.2026 has accepted that the said Pakistan-origin beauty cream belongs to him, and Mr. Sujeet Kumar has no knowledge whatsoever about the presence of these goods in the consignment. He further stated that he accepted responsibility for the same and agree to pay the appropriate penalty as may be imposed in this matter. Further, he respectfully requested to release the container and the household goods at the earliest. Accordingly, necessary adjudication proceeding/action may be initiated in respect of the said Bill of Lading as per the Customs Act, 1962 and the Transfer of Residency/Unaccompanied Baggage Rules, 2016.

9.1 Further, it was found that the importer attempted to smuggle Pakistan Origin goods into India. The Import Consignment covered under Bill of Lading No. WINHMDMUN26025 dated 22.09.2025, was being imported under duty-free clearance of personal effects and used household goods under the Transfer of Residency / Unaccompanied Baggage (UB) Rules, 2016 having value of goods of Rs. 94,16,929/- Pakistan origin cream alongwith Household items having value of goods of Rs. 1,00,000/-. The Directorate General of Foreign Trade (DGFT), Ministry of Commerce and Industry vide Notification No. 06/2025-26 dated 2nd May 2025, has prohibited the import of all goods originating in or exported from Pakistan to India. The investigation reveals a deliberate attempt to smuggle prohibited goods by Shri T.U. Sunil Kumar, a Dubai-based freight forwarder, who orchestrated the illegal importation of 92 parcels of Pakistan-origin cream valued at Rs. 94,16,929/- into India. By misusing the Transfer of Residency/Unaccompanied Baggage Rules, 2016, Shri Sunil Kumar attempted to mask this commercial consignment as personal effects and household items belonging to Shri Sujeet Kumar. He admitted to procuring the passport of Shri Sujeet Kumar (No. P6213953) through a third party for Rs. 20,000/- and subsequently paying an equivalent amount to Shri Santosh Udaisingh Bhil, a labourer, to clear the goods under false pretenses without the knowledge or authorization of the named passport holder. This operation directly violates DGFT Notification No. 06/2025-26, which imposes an absolute prohibition on all goods originating from Pakistan. Further, since the mis-declared goods have been imported without due compliance with the Policy provisions, and in contravention to the provisions of the Customs Act, 1962, the act or omission is liable to be categorized as "Smuggling" within the meaning of Section 2(39) of the Customs Act, 1962. Therefore, goods under Bill of Lading No.

WINHMDMUN26025 dated 22.09.2025 are liable for confiscation under Section 111(d), 111(i), 111(l) and 111(m) of the Customs Act, 1962 and Section 119 of the Customs Act, 1962.

9.2 Also, it is revealed that the smuggling of prohibited goods was done by Shri T.U. Sunil Kumar, a Dubai-based freight forwarder, who orchestrated the illegal importation of 92 parcels of Pakistan-origin cream valued at Rs. 94,16,929/- into India. By misusing the Transfer of Residency/Unaccompanied Baggage Rules, 2016, Shri Sunil Kumar attempted to mask this commercial consignment as personal effects and household items belonging to Shri Sujeet Kumar. He admitted to procuring the passport of Shri Sujeet Kumar (No. P6213953) through a third party for Rs. 20,000/- and subsequently paying an equivalent amount to Shri Santosh Udaisingh Bhil, a labourer, to clear the goods under false pretenses without the knowledge or authorization of the named passport holder. Accordingly, he has rendered himself liable to penalty under Section 112 (a) (i) and Section 112 (b) (i) of the Customs Act, 1962. Further, he knowingly and intentionally attempted to import of prohibited goods and also made cause to file false declaration in the improper importation of the goods liable for confiscation, which makes them liable for penalty under Section 114AA of the Customs Act, 1962.

9.3. Regarding the role of Shri Santosh Udaisingh Bhil, the investigation establishes that he knowingly participated in a fraudulent scheme to facilitate the illegal importation of prohibited goods. By his own admission, Shri Bhil accepted a monetary consideration of Rs. 20,000/- from the orchestrator, Shri T.U. Sunil Kumar, to act as a proxy for the clearance of a consignment under the Transfer of Residency/Unaccompanied Baggage Rules, 2016. He allowed his identity and services to be used to clear goods under the passport of Shri Sujeet Kumar (No. P6213953) without the holder's authorization, knowing well that the declaration being filed was false and intended to mask a commercial shipment of prohibited Pakistan-origin cream as personal effects. This deliberate act of making, or causing to be made, a false declaration and using fraudulent documents for the purpose of customs clearance is a direct contravention of the law. By actively aiding in the submission of false information to the Customs authorities to circumvent the absolute prohibition imposed by DGFT Notification No. 06/2025-26, Shri Santosh Udaisingh Bhil has rendered himself liable to a penalty under Section 114AA of the Customs Act, 1962, for use of false and misleading declarations in the course of international trade.

9.4. Regarding the involvement of Shri Sujeet Kumar, the investigation established that his passport (No. P6213953) was procured by the mastermind, Shri T.U. Sunil Kumar, through an unauthorized third party for a monetary consideration of Rs. 20,000/-. The evidence indicates that the importation was orchestrated entirely without the knowledge, consent, or authorization of Shri Sujeet Kumar. Preliminary inquiries suggest that the forgery of the Notary's seal and signature may have been executed by an external intermediary without the knowledge or direct involvement of Shri Sujeet Kumar. As the passport holder was unaware of the misuse of his credentials to mask a commercial consignment of prohibited Pakistan-origin goods as personal effects, no mens rea (guilty mind) or active participation can be attributed to him. Consequently, Shri Sujeet Kumar is found to have no involvement in the illegal act of smuggling or the mis-declaration of the subject goods.

9.5. While Shri T.U. Sunil Kumar claimed the household and personal items belonged to Shri Kushal Jain, the purported owner has failed to appear to claim the goods or establish his legal title. Consequently, in the absence of a legitimate claimant, the goods remain abandoned and are treated as being imported under a fraudulent identity for the purpose of smuggling of Pakistan-origin creams, therefore, liable to be confiscated under Section Section 111(m) of the Customs Act, 1962 and Section 119 of the Customs Act, 1962.

10. Now, therefore, Shri T.U. Sunil Kumar, S/o Shri T.K. Unnichekken, Thachappilly, SNDP Road, Thaliyakonam, Madayikonam, Thrissur, Kerala 680712, Mastermind and Beneficial Owner of the goods imported under Bill of Lading No. WINHMDMUN26025 dated 22.09.2025, are hereby called upon to show cause to the Additional Commissioner of Customs (Docks Preventive), Custom House, Mundra having his office situated at 1st Floor, Custom House, Port User Building, Mundra, within thirty days from the receipt of this notice, as to why:

i. Pakistan-made creams (92 Parcels) [having Assessable Value of Rs. 94,16,929/] and Household Items and Personal Items (86 Parcels) [having Assessable Value of Rs. 1,00,000/] imported under Bill of Lading No. WINHMDMUN26025 dated 22.09.2025, should not be confiscated under Section 111 (d), (i), (l) and (m) of the Customs Act, 1962 and Section 119 of the Customs Act, 1962 as discussed above in Para 9.1; and

ii. Penalty should not be imposed upon Shri T.U. Sunil Kumar, Son of Shri T.K. Unnichekken, Thachappilly, SNDP Road, Thaliyakonam, Madayikonam, Thrissur, Kerala – 68071, Mastermind and Beneficial Owner of the goods, under the provisions of Section 112 and/or Section 114AA of the Customs Act, 1962 as discussed above in Para 9.2.

11. Now, therefore, Shri Santosh Udaisingh Bhil, residing at 94, Housing Board, Galpadar, Kutch, Guajrat-370240, are hereby called upon to show cause to the Additional Commissioner of Customs (Import), Customs House, Mundra having his office situated at 1st Floor, Custom House, Port User Building, Mundra, within thirty days from the receipt of this notice as to why:

i. Penalty should not be imposed upon them under the provisions of Section 114AA of the Customs Act, 1962 as discussed in Para 9.3 above.

12. This show cause notice is being issued without prejudice to any other action that may be taken against the noticees to this show cause notice or any other person(s) whether mentioned herein above or not under the Customs Act, 1962 or any other law for the time being in force in India.

13. The department reserves the right to add, amend, modify or delete any part or portion of this notice any such addition, amendment, modification or deletion if made shall be deemed to be part and parcel of this notice.

14. This aforesaid noticees are directed to submit their written replies within the stipulated time of 30 days from the date of receipt of this notice. In their replies they should clearly state whether they wish to be heard in person or not. If no cause is shown within the stipulated time or within such other time as may be provided by the adjudicating authority on a request being made in that regard, or, if they do not appear when the case is posted for hearing, the case will be decided ex-parte on the basis of evidences available on record without making

any further reference to them.

15. The list of documents relied upon for the issuance of this notice are attached as ANNEXURE-R to this notice. Copies of the same are being supplied, wherever not already available with the Noticee.

Digitally signed by [illegible]

Additional Commissioner (DP)
Custom House, Mundra

To,

1. Shri T.U. Sunil Kumar, S/o Shri T.K. Unnichekkken,
Thachappilly, SNDP Road, Thaliyakonam,
Madayikonam, Thrissur, Kerala – 680712

2. Shri Santosh Udaisingh Bhil,
94, Housing Board, Galpadar,
Kutch, Guajrat-370240

Copy to:

1. The Additional Commissioner (SIIB), Custom House, Mundra.
2. Notice Board
3. Guard file/Office Copy

OLC

ANNEXURE - R

List of the documents relied upon for issuance of Show Cause Notice to Shri T.U. Sunil Kumar, S/o Shri T.K. Unnichekkken, Thachappilly, SNDP Road, Thaliyakonam, Madayikonam, Thrissur, Kerala – 680712 in respect of duty-free clearance of personal effects and used household goods cargo covered under Bill of Lading No. WINHDMUN26025 dated 22-09-2025 under the Transfer of Residency / Unaccompanied Baggage (UB) Rules, 2016: -

Sr. No.	Description of the document	Remarks
1	Copy of application made in the name of Shri Sujeet Kumar, resident of Purushottampur, Rampur, Karkhana, Deoria, Uttar Pradesh regarding permission for duty-free clearance of personal effects and used household goods under the Transfer of Residency / Unaccompanied Baggage (UB) Rules, 2016	RUD-01
2	Copy of Bill of Lading No. WINHDMUN26025 dated 22-09-2025	RUD-02
3	Copy of the Directorate General of Foreign Trade (DGFT), Ministry of Commerce and Industry Notification No. 06/2025-26 dated 2nd May 2025	RUD-03
4	Copy of Panchnama dated 02.12.2025 drawn at CFS Landmark 2, Mundra, Kutch-370421	RUD-04
5	Copy of Seizure Memo dated 05.12.2025	RUD-05
6	Copy of Summons dated 03.12.2025 issued to Shri Santosh Udaysingh Bhil, Authorized Person of Shri Sujeet Kumar (Passport No. P6213953).	RUD-06
7	Copy of statement of Shri Santosh Udaysingh Bhil, Authorized Person of Shri Sujeet Kumar (Passport No. P6213953), recorded on 03.12.2025	RUD-07
8	Copy of Summons dated 03.12.2025 issued to Shri T. U. Sunil Kumar, SNDP Road, Thaliyakonam, Thrisur, Kerala-680712	RUD-08
9	Copy of statement of Shri T. U. Sunil Kumar, SNDP Road, Thaliyakonam, Thrisur, Kerala-680712, recorded on 04.12.2025	RUD-9
10	Copy of Summons dated 16.12.2025 issued to Shri Sujeet Kumar Having Passport No. P6213953 resides at Purushottampur, Rampur, Karkhana, Deoria, Uttar Pradesh (India)	RUD-10
11	Copy of Summons dated 02.01.2026 issued to Shri Sujeet Kumar Having Passport No. P6213953 resides at Purushottampur, Rampur, Karkhana, Deoria, Uttar Pradesh (India)	RUD-11
12	Copy of Summons dated 15.01.2026 issued to Shri Sujeet Kumar Having Passport No. P6213953 resides at Purushottampur, Rampur, Karkhana, Deoria, Uttar Pradesh (India)	RUD-12
13	Copy of letter F. No. CUS/UB/16/2025-Docks/Prev-O/o Pr Commr-Cus-Mundra dated 06.05.2026 issued to Shri Anil Jagdishprakash Sharma, Notary and his reply on the body of the said letter.	RUD-13
14	Copy of letter dated NIL received from Shri T. U. Sunil Kumar through email dated 31.03.2026	RUD-14