



DIN-20251071MO000000FCE9

**SHOW CAUSE NOTICE ISSUED UNDER SECTION 28(4) READ WITH SECTION 124 OF
THE CUSTOMS ACT, 1962**

WHEREAS IT APPEARS THAT-

The present case pertains to the evasion of Anti-Dumping Duty by M/s. Shivkrupa Impex (IEC – BXNPP9626C), B-8, Kasturi Vihar CHS Ltd., Kalyan Shil Road, Nr. Venkatesh Petrol Pump, Dawdi, Dombivali East, Thane, Maharashtra-421203 (hereinafter also referred to as 'M/s Shivkrupa' for the sake of brevity) in the import of Digital Offset Printing Plates falling under CTI 84425090 of Customs Tariff Act, 1975 from China by mis-declaring the import goods as 'Sheet for Doors Fitting' under CTI 83024190.

2. Intelligence gathered by the officers of Directorate of Revenue Intelligence, Zonal Unit, Ahmedabad (hereinafter referred to as DRI) indicated that certain importers were importing Digital Offset Printing Plates from China by mis-declaring the import goods as 'Sheet for Doors Fitting' through APSEZ Mundra. The said mis-declaration was done with the intent to evade the applicable Anti-Dumping duty imposed vide Notification No. 21/2020-Customs (ADD) dated 29.07.2020 (**RUD-1**).

3.1 In terms of Notification No. 21/2020-Customs (ADD) dated 29.07.2020 issued under Section 9A of Customs Tariff Act, 1975, Anti-dumping duty is applicable on Digital Offset Printing Plates originating in, or exported from People's Republic of China and imported into India and Digital Offset Printing Plates manufactured in China and imported into India from other countries as under:

S. No.	Tariff Item	Description	Country of Origin	Country of Export	Producer	Amount (USD/ SQM)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	84425090	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Lucky Huaguang Graphics Co. Ltd.	0.55
2	84425090	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Kodak China Graphic Communications Co. Ltd.	Nil
3	84425090	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Shanghai Strong State Printing Equipment Limited	0.60
4	84425090	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Fujifilm Printing Plate (China) Co. Ltd.	Nil
5	84425090	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Any other product except S. No. 1 to 4 mentioned above	0.77
6	84425090	Digital Offset Printing Plates	People's Republic of China	Any country other than People's Republic of China	Any	0.77

3.2 From the above Anti-dumping duty structure, it emerges that Digital Offset Printing Plates falling under CTI 84425090 of Chinese Origin, when exported

from People's Republic of China or any other countries other than People's Republic of China and imported into India, when produced by producers other than those mentioned at Sr.No. 01 to 04 in the Column no. (6) of the table in the Notification No. 21/2020-Customs (ADD) dated 29.07.2020, Anti-dumping duty @ 0.77 USD per SQM is leviable with effect from 30.01.2020 for a period of five years (unless revoked, superseded or amended earlier).

EXAMINATION OF THE IMPORTED GOODS AT APSEZ, MUNDRA

4.1 Based on the above intelligence, goods imported by M/s Shivkrupa Impex vide Warehousing B/E No. 1022819 dated 27.10.2023 were put on hold and examined under Panchnama dated 31.10.2023 (**RUD-2**) at the warehouse of M/s. Fast Track CFS Pvt Ltd, APSEZ, Mundra. The examination was done by the DRI officer in the presence of the representative of the CHA-M/s. Cargo Concepts (Bombay) Pvt Ltd and the representative of the SEZ unit, M/s. Fast Track CFS Pvt Ltd. **During the course of examination, it was found that the actual goods in the containers were Digital Offset printing Plates whereas the importer had mis declared the import goods as 'Sheet for Doors Fitting'.** Further, "CTCP/CTP" in text was clearly mentioned on the packing material of the goods.

4.2 The mis-declaration of the goods was clearly evident from the physical appearance of the imported goods. The goods were found to be metal plates with silver colored coating on one side and blue color emulsified coating on the other side. Further, 'CTCP/CTP' in text, which stands for 'Computer to Conventional Plate/Computer to Plate', was clearly mentioned on the packing material of the goods. Also, the imported goods were of different sizes and the sizes were also mentioned on the packing material of the goods.

4.4 In the instant case, the goods description 'Sheet for Doors Fitting' is a random name which has been declared by the importer and which has no popular usage or availability in the market. A bare search of the item 'Sheet for Doors Fitting' from open source gives the results which have no similarity with the imported goods in the subject case. The screenshot of the google search for the item 'Sheet for Doors Fitting' is annexed as **RUD-2A**. Further, the description as mentioned on the imported goods and the physical appearance of the goods clearly indicated that the goods are actual Digital Offset Printing Plates.

4.5. It is pertinent to mention that under Panchnama dated 31.10.2023 (**RUD-2**) and another Panchnama dated 08.12.2023 (**RUD-3**), identical goods, i.e. Digital Offset Printing Plates imported by other importers namely M/s. Bimala Devi Industries and M/s. Pawan Trading Company by mis-declaring the same as 'Sheet for Doors Fitting' were also examined but the same are being covered under Importer wise notices being issued separately. The present notice, therefore, specifically covers only the goods imported by M/s. Shivkrupa Impex.

LITERATURE REGARDING DIGITAL OFFSET PRINTING PLATES

5.1 The Digital Offset Printing Plates are used in the printing industry to transfer data as an image onto paper or non-absorbent substrates like tin sheets, poly films etc. In the printing process using Digital Offset Printing Plates, the digital workflow enables direct transfer of the image from a 'computer to the plate' (CtP) using lasers. Digital Plates are made from high-purity litho-grade aluminium coils coated with chemical coating. These Digital Plates are of three varieties, 'Thermal Plates', 'Violet Plates' and 'CtCP/UV CtP Plates'.

5.2 The goods in the subject case are CtCP or CtP plate which stand for 'Computer to Conventional Plate' or 'Computer to Plate' and the said goods are a popular type of Digital Offset Printing Plates as mentioned above. Further, as can be gathered from online or offline sources, these plates are sold in different sizes, i.e. different dimensions as per the usage of the customers.

STATEMENT DATED 31.01.2024 OF SHRI BALES YADAV, AUTHORISED REPRESENTATIVE OF M/s. FAST TRACK CFS PVT LTD, FTWZ UNIT, APSEZ, MUNDRA

6. Summons bearing CBIC-DIN-202401DDZ1000000DAB5 dated 25.01.2024 was issued to M/s. Fast Track CFS Pvt Ltd, APSEZ, Mundra, i.e. the unit where the examination of the imported goods with the declared description 'Sheet for Doors Fitting' was conducted under Panchnama dated 31.10.2023 and 08.12.2023 (**RUD-2 & RUD-3**) and where the said Bs/E were filed. Shri Balesh Yadav, Deputy Manager at M/s. Fast Track CFS Pvt Ltd appeared for tendering of statement and submitted an authorization letter issued by the Director of M/s. Fast Track CFS

Pvt. Ltd. Thus, statement of Shri Balesh Yadav was recorded under Section 108 of the Customs Act, 1962 on 31.01.2024 (**RUD-4**), wherein, he, inter-alia stated the following:

6.1 On being asked, he stated that he has been authorized to give statement which is binding on the company. On being asked, he stated that the directors of M/s. Fast track CFS Pvt Ltd. are Shri Krishan Mohan Sharan, Shri Anil Mohan Sharan and Shri Sumit Sharan. He stated that Shri V. Radha Krishnan Iyer is the running Director of M/s. Fast Track CFS Pvt. Ltd who looks after the overall operations of M/s. Fast Track CFS Pvt. Ltd. and that he (Shri Balesh Yadav) reports to him.

6.2 On being asked about the business activity of M/s. Fast Track CFS Pvt. Ltd., he stated that M/s. Fast Track CFS Pvt. Ltd. is engaged in providing services related to warehousing of imported goods. M/s. Fast Track CFS Pvt. Ltd. has registered for Warehousing and related Services Activities since Oct, 2016 and during the statement, he produced a copy of the Letter of Approval issued vide F. No. APSEZ/89/Fast Track/2013-14 dated 06.05.2014 and the letter of renewal (till 22.08.2027) issued vide F. No. APSEZ/89/Fast Track/2013-14 dated 16.08.2022 by the Development Commissioner. On being asked, he stated that goods were imported duty free by various units/importers and warehoused at their warehouse situated in Adani SEZ and thereafter same were sold in DTA on payment of applicable rate of duty and at the same time, some goods were exported by various firms.

6.3 On being asked, he stated that M/s. Fast Track CFS Pvt. Ltd. started the warehousing activities in the year 2017. Apart from warehousing services, they also provide other services viz. Customs clearing, loading, unloading, and re-packing on customized basis. On being asked, he stated that when any importer/customer approaches them for warehousing of goods, they offer them warehousing charges and additionally offer them composite charges which includes Customs clearing, loading, unloading, re-packing on customized basis and offer them choice to either go with their offer or nominate their own Customs broker, transporter, handling agent and labour contractor. Thereafter, based on their quoted rates, customer decides the package. If any customer, accepts their customized package, they provide all services including Customs clearing, transportation, loading, unloading, and re-packing on customized basis. On being

asked, he stated that for customs clearance work related to import/ export & DTA clearance of all goods, they have a dedicated team comprising of Shri Vishal Parmar, Shri Milind Bhonsle and Shri Raushan Singh for the customs clearance of the goods.

6.4 On being asked regarding the items imported at M/s. Fast Track CFS Pvt. Ltd., Plot No. 3, Block-C, Sector-11, Adani Port and SEZ Limited, Mundra, Kutch-370421, he stated that the items are PVC Resin, LDPE, HDPE, PP granules, wooden logs, marble, textiles, polyester fabric, decorative lights, bags, stationary items etc. On being asked, he stated that the trading items being imported at their warehouse are mostly of Chinese origin.

6.5 During the statement, he perused Panchnama dated 31.10.2023 and Panchnama dated 08.12.2023 drawn at the M/s. Fast Track CFS Pvt. Ltd., APSEZ, Mundra, Kutch-370421 (**RUD-2 & RUD-3**) during the examination of the goods imported on behalf of the clients M/s. Shivkrupa Impex and others. He stated that after perusal of the said Panchnamas, he admits that the items imported vide the said Bs/E through their SEZ unit were actually Digital Offset Printing Plates and were mis-declared as 'Sheet for Doors Fitting' under CTI 83024190 in the Bills of Entry to evade the applicable Anti-Dumping duty.

6.6 On being asked about the contact persons of the firm engaged in the import of the item with declared description 'Sheet for Doors Fitting', he stated that he has never been in contact with any of the partner, proprietor or authorized persons of the firm. He stated that they were providing services to the client on behalf of M/s. Cargo Concepts (Bombay) Pvt Ltd, which is engaged in Freight forwarding and Customs clearance work. On being asked, he stated that M/s. Fast Track CFS Pvt. Ltd. does not have any agreement with M/s. Cargo Concepts (Bombay) Pvt Ltd for providing material management, storage and other services to M/s. Cargo Concepts (Bombay) Pvt Ltd. He also stated that the client importing the item, 'Sheet for Doors Fitting' were referred to them by M/s. Cargo Concepts (Bombay) Pvt Ltd and that they had also raised the invoice for their services to M/s. Cargo Concepts (Bombay) Pvt Ltd. On being asked, he further stated that Shri Kanhaiya Kasera is Director cum authorised person of M/s. Cargo Concepts (Bombay) Pvt Ltd at Mundra. On being asked to state whether this modus operandi is in compliance with the SEZ rules and regulations, he stated that he is not aware of the same.

6.7 On being asked about whether they have any agreement with their individual clients for providing warehousing and other services, he stated that they do not maintain agreement with any client and admitted that it was a lapse on their part.

6.8 On being asked about the procedure to file the B/E, he stated that they were provided admin ID by NSDL on the basis of the LOA granted by the Development Commissioner, APSEZ, Mundra. Using the same, they can create maker ID for themselves as well as for other CHAs/clients. He stated that they have created 63 maker IDs for their own firm and for other clients or CHAs including Cargo Concepts (Bombay) Pvt Ltd. However, only some maker IDs are active while they had suspended some other maker IDs corresponding to clients or CHAs with whom they have ceased business. In addition, they also have an approver ID in the name of Shri Krishan Mohan Sharan, who is the Director of M/s. Fast Track CFS Pvt. Ltd. He stated that all the details related to the import, i.e. importer name, item description etc. are then entered in the online NSDL system after logging by the individual maker IDs, on the submission of which checklist for B/E and request ID are generated. After that, the checklist is sent to the importer by email for verification and after verification, the same is intimated by CHA or the client to them. Subsequently, after approval through their approver ID, the B/E No. is created.

6.9 On being asked about the procedure to create maker ID for the individual CHAs, he stated that they upload the KYC documents, viz. Aadhar card, GSTIN registration certificate, CHA License and photo by logging through their admin ID on NSDL and on submission of the same, maker ID is created for the CHA.

6.10 On being confronted with the fact that the B/E filed for the import of the item mis-declared as 'Sheet for Doors Fitting' was filed through the approver ID of M/s. Fast Track CFS Pvt Ltd and that the maker ID was also granted to Cargo Concepts (Bombay) Pvt Ltd by them, he stated that the checklist for B/E was approved through the approver ID granted to their firm, therefore, he admitted the liability of M/s. Fast Track CFS Pvt. Ltd for the mis-declared import that took place through their unit.

6.11 On being asked about the verification of clients, he stated that for the clients referred to them by other CHA's or Custom Broker firms, they did not verify the authenticity of the clients as the same was done by the Customs Broker/CHA. He stated that for the clients in the instant case who have imported items declared as 'Sheet for Doors Fitting', they have not verified the authenticity of the clients or the importers nor were they in contact with the DTA clients as the said clients were referred to them by M/s. Cargo Concepts (Bombay) Pvt. Ltd.

6.12 On being asked about the mode of payment for the warehousing and other charges made for the said imports of 'Sheet for Doors Fitting', he stated that they raise invoice to M/s Cargo Concepts (Bombay) Pvt Ltd which makes payment to them in Indian Currency along with 18% GST. On being asked whether SEZ units are allowed to receive payment in India Currency for the services rendered to DTA units, he stated that he is not aware of the rules. He stated that they had charged M/s. Cargo Concepts (Bombay) Pvt Ltd approximately Rs.18,000 (inclusive of GST) per container for the said imports.

6.13 He was asked to peruse the Warehousing B/E No.1022739 dated 27.10.2023 filed by the importer M/s. Bimala Devi Industries through their SEZ unit for the import of item declared as 'Sheet for Doors Fitting'. He accordingly perused the said B/E and the accompanying documents. On being asked about the authenticity of the description of the goods, CTH, value and the duty payable mentioned in the B/E, he stated that the B/E was filed by the CHA M/s. Cargo Concepts (Bombay) Pvt. Ltd. through their maker ID. **He stated that although they have approved the B/E checklist through their approver ID, he has no knowledge of the same as the same was filed by Cargo Concepts (Bombay) Pvt. Ltd.** However, **after examination conducted by the DRI under Panchnama dated 31.10.2023, he admits that the goods imported under the declaration 'Sheet for Doors Fitting' were actually Digital Offset Printing Plates and the same were mis-declared to evade the applicable Anti-Dumping Duty.**

6.14 On being asked as to how long after the warehousing B/E, the DTA Bills of Entry were filed, he stated that usually DTA Bs/E were filed 2-5 days after the warehousing Bs/E. On being asked as to why the said client had imported the said items, i.e. Digital Offset Printing Plates mis-declared as 'Sheet for Doors Fitting' through a SEZ unit and not directly through Mundra Customs, he stated that some

clients prefer to clear the goods through SEZ unit as the Bs/E filed in the Customs go through faceless assessment at different ports along with examination by Customs through RMS and the said procedure usually takes time. Therefore, to avoid the hassle of faceless assessment and for smooth examination done in SEZ, some clients file Bs/E through SEZ units. However, he admitted that the clients had imported the said item through M/s. Fast Track CFS Pvt. Ltd to avoid interdiction by RMS or container scanning in Customs.

6.15 During the statement, he was also shown a copy of letter F. No. APSEZ/89/Fast Track/2013-14 dated 06.05.2014 issued by the Development Commissioner, wherein approval for setting up a unit for warehousing related services activity in the APSEZ was granted. He agreed that being registered unit for warehousing related services activity in the APSEZ, they have to follow all the conditions prescribed and communicated through the letter F. No. APSEZ/89/Fast Track/2013-14 dated 06.05.2014 issued by the Development Commissioner and they are bound to follow all the provisions of SEZ Act/Rules and regulations.

6.16 On being asked about the payment of the differential Customs and Anti-Dumping Duty, he stated that they would speak to the CHA/clients and the importer about the same and undertook to pay the remaining differential Customs and Anti-Dumping Duty shortly.

SEARCH DATED 03.11.2023 AT THE PREMISES OF M/s. SHAH TRADING CO., AHMEDABAD

7.1 It was gathered that the goods imported by mis-declaring as 'Sheet for Doors Fitting' at APSEZ, Mundra in the past were actually supplied to M/s. Shah Trading Co., Ahmedabad. Therefore, another search was carried out at the office premise of M/s. Shah Trading Co. located at A-215, Sumel-6, Dudheshwar, Ahmedabad and at the two godowns of M/s. Shah Trading Co. located at Shed No 35, Shayona Estate, Near Vadilal Ice Cream, Lalchand Traders, Dudheshwar Road, Ahmedabad and G-8, Abhishek Industrial Estate, Asarva Road, Ahmedabad under a running Panchnama dated 03.11.2023 (**RUD-5**).

7.2 During the search, it was found that the premise of M/s. Shah Trading Co., located at Shed No 35, Shayona Estate, Near Vadilal Ice Cream, Lalchand Traders,

Dudheshwar Road, Ahmedabad was earlier rented by M/s. Aakruti Impex, which also dealt in the trading of Digital Offset Printing Plates. However, M/s. Aakruti Impex had shut down business few months back after which, the said premise was rented by M/s. Shah Trading Co. Also, halfway through the search, Shri Rakesh Shah, proprietor of M/s. Aakruti Impex also appeared and was present during the search proceedings along with Shri Hemang Shah, proprietor of M/s. Shah Trading Co. and Shri Akash Panchal, accountant for M/s. Shah Trading Co.

7.3 The said godowns of M/s. Shah Trading Co. were systematically searched by the DRI officers and were found to contain Digital Offset Printing Plates of different sizes kept in corrugated cartons. During the search, Shri Hemang Shah submitted the closing stock of the goods i.e. Digital Offset Printing Plates as per the books of accounts which was annexed to the same Panchnama dated 03.11.2023. The goods totaled to a **quantity of 2,18,076 sq.m. with value as per books of accounts as Rs.6,16,74,879/-**. The DRI officers detained the said goods, i.e. Digital Offset Printing Plates kept in the godowns of M/s. Shah Trading Co. for further inquiry in the matter under a Detention Memo dated 03.11.2023 **(RUD-6)** and handed the goods to Shri Hemang Shah for safe custody under 'Supratnama' dated 03.11.2023 **(RUD-6A)**.

7.4 The DRI officers also resumed certain incriminating documents from the office premises of M/s. Shah Trading Co., Ahmedabad.

**STATEMENT DATED 11.12.2023 OF SHRI VISHAL PRAKASH PATIL,
AUTHORISED PERSON OF M/s. SHIVKRUPA IMPEX (IMPORTER)**

8. Summon bearing CBIC-DIN-202311DDZ1000000F84D dated 11.12.2023 was issued to M/s. Shivkrupa Impex. In response to the Summons, Shri Vishal Prakash Patil appeared for tendering of statement on the basis of the authorization taken from the proprietor of M/s. Shivkrupa Impex. Thus, statement of Shri Vishal Prakash Patil, authorised person of M/s. Shivkrupa Impex was recorded under Section 108 of the Customs Act, 1962 on 11.12.2023 **(RUD-7)**, wherein, he, inter-alia stated the following:

8.1 On being asked, he stated that in April 2023, he started a proprietorship firm, M/s Shivkrupa Impex, registered at his home address, in the name of his wife

Smt. Madhuri Patil. He also got the IEC registration for their firm in April 2023. He stated that he had known Shri Kanhaiya Kasera-Customs Broker since his school days. Shri Kanhaiya Kasera was classmate of his elder brother, Shri Amol Patil in school, Seva Sadan Higher Secondary School, Burhanpur, Madhya Pradesh. He stated that he came in touch with Shri Sourabh Jain through Shri Kanhaiya Kasera somewhere in the year 2021. He stated that Shri Sourabh Jain was customer for his other firm M/s. Swiftsy Freight Pvt. Ltd., Mumbai in the year 2021, when he had imported certain consignments at Mundra port. From then, Shri Sourabh Jain had known him.

8.2 On being asked, he stated that Shri Kanhaiya Kasera had approached him in April'2023 with the business proposal of Shri Sourabh Jain to start a business of import and export. For the said purpose, he started the firm, i.e. M/s Shivkrupa Impex in the name of his wife. He stated that Shri Kanhaiya Kasera, Customs Broker told him that Shri Sourabh Jain is the proprietor of a firm called M/s. SMV Impex, based in Delhi and that M/s. Shivkrupa Impex was supposed to issue sales invoice in the name of M/s. SMV Impex after importing the goods. On being asked, he stated that Shri Kanhaiya Kasera is Director of a Customs Broker and freight forwarding firm, M/s. Cargo Concepts (Bombay) Pvt. Ltd.

8.3 He stated that Shri Kanhaiya Kasera asked him to import certain goods, namely 'Sheet for Doors Fitting' through his firm M/s. Shivkrupa Impex. Shri Kanhaiya Kasera told him that the import would take place through Mundra Port and subsequently, the goods would be directly transported from Mundra port to the warehouse of M/s. SMV Impex in Delhi. Shri Kanhaiya Kasera also told him that all the funds for the import would be provided by M/s. SMV Impex in his account and he was supposed to make outward remittance to the overseas supplier and also issue E-way bills in the name of M/s. SMV Impex, Delhi through his firm, M/s. Shivkrupa Impex. He stated that Shri Kanhaiya Kasera assured him that the said import was completely legal and that Shri Sourabh Jain was giving him business out of his personal relations with Shri Kanhaiya Kasera. He stated that he agreed to the proposal to earn some extra income.

8.4 On being asked, **he stated that he was unaware of the actual contents of the import consignment. He further stated that he had never been in contact with the overseas supplier of the said goods and that the necessary**

documents for filing of Bill of Entry viz. Invoice, Packing List etc. were directly forwarded by Shri Sourabh Jain to Shri Kanhaiya Kasera, Customs Broker for all the Customs and port related formalities. He also stated that Shri Kanhaiya used to forward these documents to him through email and inform him the rate for the onward sale of the goods to M/s. SMV Impex, on the basis of which he used to prepare tax invoice and corresponding E-way bill in the name of M/s. SMV Impex.

8.5 On being asked, he stated that Shri Kanhaiya Kasera also arranged the freight forwarding from Mundra to Delhi. On being asked, he stated that M/s. SMV Impex used to pay the necessary funds in his account from time to time, from which he made payment to M/s. Cargo Concepts Bombay Pvt. Ltd. for freight forwarding and customs clearance. He stated that he used to make outward remittance to the overseas supplier on the instructions of Shri Sourabh Jain, usually within 6 months of the import. **On being asked, he stated that he usually got Rs. 15,000/- per container as commission from Shri Sourabh Jain and the said amount was charged in his invoice issued to M/s. SMV Impex and the commission was added in the total value of the goods.**

8.6 On being asked, he stated that he learnt that the said import consignments imported by their firm M/s. Shivkrupa Impex actually contained CTCP or Digital Offset Printing Plates and that the import documents were actually mis declared, when DRI team examined the goods at Mundra port. Till then, he had no idea that the import consignments were actually mis-declared to evade Customs Anti-Dumping Duty imposed vide Notification No. 21/2020-Customs (ADD) dated 29.07.2020.

8.7 During the recording of the statement, he was given to peruse the Panchnama dated 31.10.2023 drawn for the examination of goods imported by M/s. Shivkrupa Impex vide Warehousing B/E No. 1022819 dated 27.10.2023. On perusal, he agreed with the fact in the said Panchnama and accepted that the goods imported vide the said Bs/E actually contained CTCP Printing Plates and were mis-declared as 'Sheet for Doors Fitting'.

8.8 He was given to peruse a copy of Challan No. 7342/23-24 dated 03.11.2023 for payment of Rs. 50 lakhs of Custom Duty issued by M/s. Shivkrupa Impex and

tendered by M/s. Cargo Concepts Bombay Pvt. Ltd. Bombay Pvt. Ltd. On being asked, he stated that Shri Sourabh Jain had paid Rs. 50 lakhs into his account on 03.11.2023 and had asked to pay the same into the account of M/s. Cargo Concepts Bombay Pvt. Ltd. for some customs related formalities. He stated that the said amount was paid towards the differential Customs and Anti-Dumping Duty on account of mis-declaration of the goods imported by M/s. Shivkrupa Impex.

8.9 He stated that the goods, i.e. Digital Offset CTCP Printing Plates imported by M/s. Shivkrupa Impex were mis-declared as 'Sheet for Doors Fitting' to evade Customs Duty, including Anti-Dumping Duty. He further stated that his firm M/s. Shivkrupa Impex has imported the said goods, i.e. 'Sheet for Doors Fitting' vide 07 Bs/E, starting from May' 2023 till date, including the one container detained at Mundra port. He also submitted the purchase invoices, packing list, sale invoice, e-way bill, Lorry receipt corresponding to the imported consignments along with his statement.

8.10 On being asked, he stated that 06 Bs/E were filed at M/s. Fast Track CFS Pvt Ltd while one B/E was filed at M/s. Holistic Global Corporation, both FTWZ units in APSEZ Mundra. He also stated that all these Bs/E were processed by Shri Kanhaiya Kasera or M/s. Cargo Concepts Bombay Pvt. Ltd.

8.11 On being asked about the manufacturer of the goods imported, he stated that he was not aware of the manufacturer of the goods imported as they received documents from Shri Sourabh Jain and Shri Sourabh Jain is the better person to answer about the manufacturer of the goods imported.

8.12 He was shown Notification No. 21/2020-Customs (ADD) dated 29.07.2020 issued by the CBEC, New Delhi vide which Anti-Dumping duty was levied on the import of Digital Offset Printing Plates imported from China, Vietnam, Korea, Japan and Taiwan. On perusal, he stated that as per the Notification No. 21/2020-Customs (ADD) dated 29.07.2020, Anti-Dumping duty of @ 0.77 USD per square meter is applicable in their case as the country of origin is China.

8.13 He also undertook to pay the remaining differential Customs and Anti-Dumping Duty as a token of their cooperation in the ongoing inquiry.

9. The documents as submitted by M/s. Shivkrupa Impex and those retrieved by data analysis reveal that M/s Shivkrupa Impex had imported the goods by declaring as 'Sheet for Doors Fitting' vide 07 Bs/E, which include the 01 B/E vide which the goods detained under Panchnama dated 31.10.2023 at the SEZ unit- M/s. Fast Track CFS Pvt Ltd were imported and 06 Bs/E vide which the goods declared as 'Sheet for Doors Fitting' were imported in the past. The said Bs/E, the accompanying import documents and the available DTA sale invoices & e-way bills are annexed as **RUD-8**.

**STATEMENT DATED 12.12.2023 OF SHRI HEMANG SHAH, PROPRIETOR OF
M/s. SHAH TRADING CO., AHMEDABAD**

10. Summons bearing DIN-202312DDZ10000333EAD dated 05.12.2023 was issued to M/s. Shah Trading Co. Thus, statement of Shri Hemang Shah was recorded on 12.12.2023 (**RUD-9**), wherein, he, inter-alia stated the following:

10.1 On being asked, he stated that he started his firm, M/s. Shah Trading Company in the year 2001 for the trading of the offset printing materials, including Digital Offset CTCP/CTP Printing Plates. He stated that presently, the office of M/s. Shah Trading Company is located at A-215, Sumel-6, Dudheshwar Road, Ahmedabad and two godowns located at Shed-35, Shayona Estate, Near Vadilal Ice Cream, Lalchand Traders, Dudheshwar Road, Ahmedabad and other at G-8, Abhishek Industrial Estate, Asarva Road, Ahmedabad. He further stated that he took the aforesaid office and godowns on rent only in around Dec'22 and Jan'2023, when the volume of his business increased. Earlier, he used to operate his business from his home address.

10.2 On being asked, he stated that that at premises located at Shed-35, Shayona Estate, Near Vadilal Ice Cream, Lalchand Towers, Dudheshwar Road, Ahmedabad, another firm M/s. Aakruti Impex was operative earlier in which he used to work on commission basis.

10.3 He was given to peruse the Panchnama dated 03.11.2023 drawn during the search at their office premise of M/s. Shah Trading Company. On being asked about the documents related to M/s. Aakruti Impex found in their office premise,

he stated that the said documents were resumed from a laptop handed over to him by Shri Rakesh Shah of M/s. Aakruti Impex.

10.4 On being asked, he stated that M/s. Shah Trading Company is registered at address: Ground Floor, I-32, Nikhil Bungalows, Nr. Isanpur Bus Stop, Isanpur, Ahmedabad-382443, which is their paternal home. He stated that his brother Shri Nikhil Mahendrabhai Shah presently resides at this address along with his parents while he resides with his family at B-46, New Jaspark Society, Isanpur, Ahmedabad. On being asked, he stated that a total of 04 employees work in his company, excluding him, viz. Shri Ronak Parmar (Mob.: 8128404507), Shri Alpesh Parmar (Mob.: 8141143002), Sri Vishal (Mob.: 8320681074) and Shri Akash Panchal (Mob.: 9662607761). He stated that these employees joined in Jan'2023. He also stated that Shri Alpesh Parmar earlier used to work in M/s. Aakruti Impex.

10.5 On being asked, he stated that he used to trade CTCP Digital Printing Plates only in small amount till the year 2022. He stated that he had increased volume of trading of Digital Plates from Jan'2023 as he came in contact with new suppliers from Delhi and Mumbai. On being asked, he stated that the turnover of M/s. Shah Trading Company was Rs. 15-25 lakhs per year till last year, while after increase of his business since the beginning of year 2023, the turnover has drastically increased. He stated that the turnover of M/s. Shah Trading Company is around Rs. 63 crores (excluding GST) from April'2023 to Oct'2023.

10.6 On being asked, he stated that the major suppliers of Digital Plates of his firm M/s. Shah Trading Company and the contact details of their concerned persons are as follows:

Sr.No.	Name of the supplier firm (M/s.)	Concerned person name	Contact no. of the concerned person
1.	Bansal Industrial Solutions, Delhi	Mansu Bansal	9999652055
2.	Bhaskar Trading Co., Delhi	Anuj Gupta	7827236154
3.	Ess Ay Traders, Delhi	Sarju	9582298357

4.	Gaudsons Litho Graphics, Mumbai	Ranjeetbhai	7621174163
5.	Web Light Solution, Delhi	Shreechand	8527444868
6.	Archer Lable, Ahmedabad	Chiragbhai	9825028185
7.	Prateek Traders, Delhi	Abhinav	8287707918
8.	Paras Graphics, Ahmedabad	Mayurbhai	9377427793

10.7 On being asked, he stated that M/s. Gaudsons Litho Graphics, Mumbai and M/s. Paras Graphics, Ahmedabad as mentioned at Sr.No. 4 & 8 in the above table are their old suppliers while the other suppliers were added only from around Jan'2023. On being asked, he stated that Shri Rakesh Shah of M/s. Aakruti Impex introduced him to the suppliers M/s. Bhaskar Trading Co., Delhi and M/s. Web Light Solution, Delhi and their business with these firms was started due to the personal relations of these firms to Shri Rakesh Shah. He further stated that he had started business with the other suppliers, M/s. Bansal Industries, M/s. Ess Ay Traders, M/s. Archer Lable, and M/s. Prateek Traders on his own.

10.8 On being asked, he stated the names of the major buyers of M/s. Shah Trading Company of Digital Plates and also stated that Shri Rakesh Shah of M/s. Aakruti Impex introduced him to certain buyers and their business with these firms was started out of the personal relations of these firms to Shri Rakesh Shah. Further, he stated that initially the work was looked after by Shri Rakesh Shah in M/s. Aakruti Impex.

10.9 On being asked, he stated that all of his official correspondence is done on Whatsapp and by phone calls with minimal correspondence by email.

10.10 On being asked, he stated that he used to also work on commission basis at M/s. Aakruti Impex, Ahmedabad. He stated that he used to receive 1% commission of every sales order transferred by him to M/s. Aakruti Impex. On being asked, he stated that Shri Rakesh Shah is the proprietor of M/s. Aakruti Impex. He stated that Shri Rakesh Shah is his distant cousin. He stated that Shri Rakesh Shah had

closed down the business of M/s. Aakruti Impex in around Dec'22 to Jan'2023 and had applied for surrender of GST registration a few months after and further shifted business in M/s. Shah Trading Company.

10.11 On being asked about the role of Shri Rakesh Shah in his firm M/s. Shah Trading Company, he stated that Shri Rakesh Shah helps with the finances of his firm M/s. Shah Trading Company, i.e. Shri Rakesh Shah provides funds for the expenses and purchases for M/s. Shah Trading Company, when needed. On being asked whether Shri Rakesh Shah charges any commission or share of profit for the same, he stated that till now, they had not finalized any profit sharing between them, but they had planned to do so at the end of FY 2023-24. He also stated that the business in M/s. Shah Trading Co. is mainly done under the guidance of Shri Rakesh Shah.

10.12 On being asked, he stated that their current sale price for CTCP Printing Plates was around Rs. 275 to Rs. 280 per sq.mt and for CTP Thermal Plates is Rs. 290 to Rs.295 per sq.mt, while the purchase price for CTCP Printing Plates was around Rs. 268 to Rs.270 per sq.mt and for CTP Thermal Plates was Rs. 285 to Rs.287 per sq.mt.

10.13 On being asked, he stated that M/s. Aakruti Impex used to operate from the premise cum godown located at Shed-35, Shayona Estate, Near Vadilal Ice Cream, Lalchand Traders, Dudheshwar Road, Ahmedabad while in Jan'2023, M/s. Aakruti Impex had vacated the said premise after which he (Shri Hemang Shah) had rented the same premise for his firm M/s. Shah Trading Company. He also stated that for few months, both companies were operated from the same premises, which is against the norms.

10.14 On being asked whether he had made import of the Digital Offset Printing Plates, he stated that all of their supplies were made only domestically. He had never imported any Digital Plates and also, he does not have any IEC registration for his firm M/s. Shah Trading Co. He also stated that M/s. Aakruti Impex also did not use imported Digital Plates but sourced the Digital Plates from the domestic suppliers only.

10.15 On being asked about the manufacturing place or company of the Digital Plates sourced by M/s. Shah Trading Company or M/s. Aakruti Impex, he stated that he was not aware of the origin of the Digital Plates.

STATEMENT DATED 28.12.2023 OF SHRI RAM LAL, PROPRIETOR OF M/s. GODARA TRANSPORT CORPORATION

11. It was gathered that M/s. Cargo Concepts (Bombay) Pvt. Ltd had hired M/s. Godara Transport Corporation for the transport of the said imported goods, i.e. Digital Offset Printing Plates imported as 'Sheet for Doors Fitting' from Mundra port to the destination. In view of the same, Summons bearing DIN-202312DDZ1000000ED62 dated 28.12.2023 was issued to M/s. Godara Transport Corporation. Thus, statement of Shri Ram Lal, proprietor of M/s. Godara Transport Corporation was recorded on 28.12.2023 (**RUD-10**), wherein, he, inter-alia stated the following:

11.1 On being asked about his business activities, he stated that in the year 2021, he established the company M/s. Godara Transport Corporation. Apart from him, 05 other persons work in his firm. He himself contacts his clients and takes orders. They provide transportation services mainly for transport of Mundra port to Delhi and other locations. In some cases, the importers directly contact them for bookings and in some cases, they receive bookings through Custom Brokers.

11.2 On being asked about their major clients, he stated that M/s. Cargo Concepts, M/s. ARV Cargo Logistics, M/s. Quick Transport, M/s. Lal Sai Hosiery, M/s. Rishiv Impex, M/s. ELITE Hosiery are their major clients.

11.3 On being asked, he stated that they charge approx. Rs. 2500/- per vehicle for transportation of goods from Mundra to Delhi as commission from their clients.

11.4 On being asked about the transportation for the client M/s. Cargo Concepts Bombay Pvt Ltd, he stated that they have provided transportation facility to M/s. Cargo Concepts Bombay Pvt Ltd for many types of consumer goods from Mundra Port to Delhi. However, on some occasions the goods could be transported to other cities also.

11.5 On being asked regarding the booking of vehicles in respect of M/s. Cargo Concepts Bombay Pvt Ltd, he stated that generally, on request of Shri Kanhaiya Kasera, they send vehicles to the CFS for the goods to be transported from Mundra. Thereafter, the goods are loaded and the documents are provided to them. On the basis of the documents, they transport the goods as per the details mentioned in the documents.

11.6 On being asked about the mode of payment for the above transportation made by them, he stated that they receive the payment in their bank account and thereafter they make payment to the vehicle owner and keep the commission. Further, sometimes they make cash payment to the truck owners as per their requirements.

11.7 On being asked to produce documents regarding the transportation done by them for the goods declared as "Sheets for Doors Fitting", he presented some documents related to the transportation done by them for the goods declared as 'Sheet for Doors Fitting' which included E way bills, Invoices and loading slips made in pages from 1 to 20 (**RUD-11**).

11.8 *It can be observed that all the e-way bills submitted by Shri Ram Lal during his statement were issued in the name of recipient- M/s. SMV Impex with the declared place of delivery as Rohini, Delhi. However, in some of the corresponding loading slips cum payment receipts (**RUD-12**), the place of delivery was mentioned as Ahmedabad. On being asked about the same, he stated that as per the directions received from the consignee, the driver of the vehicle off loaded the goods as directed by the consignee. Further, he stated that if the goods were off loaded at Ahmedabad, driver used to inform them and accordingly the freight was charged.*

11.9 *On being asked about the consignee or the person who directed for the off-loading of the goods, he stated that Shri Sourabh Jain from Delhi and Shri Rakesh Shah from Ahmedabad used to give directions to the drivers. He further stated that the goods were unloaded in Ahmedabad in Dudheshwar area and for Delhi, he had no idea in which region goods were unloaded.*

**SCRUTINY OF THE SALES INVOICES OF M/s. BIMALA DEVI INDUSTRIES,
M/s. SHIVKRUPA IMPEX AND M/s. PAWAN TRADING COMPANY**

12. On scrutiny of the DTA sales invoices issued for the goods imported at APSEZ, Mundra by the description, 'Sheet for Doors Fitting' (**RUD-13**), it was found that all the invoices for the said item had been issued in the name of M/s. SMV Impex, Delhi which was being managed by Shri Sourabh Jain as per the statements of the importers. As per the statement dated 11.12.2023 of Shri Vishal Prakash Patil, authorised person of M/s. Shivkrupa Impex, the said goods were imported by his firm on the instructions of Shri Kanhaiya Kasera, CHA and Shri Sourabh Jain of M/s. SMV Impex. Further, during the statements of the concerned persons of the other two importers, M/s. Bimala Devi Industries and M/s. Pawan Trading Company (For which separate IR's are being issued) recorded on 11.12.2023 and 15.12.2023 respectively (**RUD-14 & RUD-15**), they also stated that the import of the said goods, i.e. Digital Offset Printing Plates by mis-declaring as 'Sheet for Doors Fitting' was being done by their firms as per the directions of Shri Kanhaiya Kasera and Shri Sourabh Jain.

STATEMENT DATED 08.02.2024 OF SHRI SOURABH JAIN, AUTHORISED SIGNATORY OF M/s. SMV IMPEX, DELHI

13. Summons bearing DIN-202401DDZ1000000F6A8 dated 29.01.2024 was issued to M/s. SMV Impex. Thus, statement of Shri Sourabh Jain was recorded on 08.02.2024 (**RUD-16**), wherein, he, inter-alia stated the following:

13.1 He has appeared for tendering of statement in his capacity as the authorized signatory cum Manager of M/s. SMV Impex.

13.2 On being asked, he stated that his father started this firm M/s. SMV Impex in around the year 2015 with the prime objective of the trading in auto components. He stated that due to his father's bad health, his father is not much engaged in the business and he (Shri Sourabh Jain) manages the complete business on behalf of M/s. SMV Impex.

13.3 On being asked as to how their firm M/s. SMV Impex got into the business of trading of Digital Offset Printing Plates, he stated that the said business proposal was introduced to him through a person called Shri Rakesh Shah, who lives in Ahmedabad. He stated that they had a client of his firm in Mumbai, viz. M/s. Vijay Sales Corporation, Opera House, Auto Parts Market, Mumbai and the proprietor of

this firm, Shri Vijay Shah had invited him to attend a family function in Mumbai about three years back. There, Shri Vijay Shah had introduced him to Shri Rakesh Shah. He stated that during conversation, he had told Shri Rakesh Shah that he had imported auto components from China and he was also in contact with certain other importers, who import auto components from China. Shri Rakesh Shah had then introduced him to the business proposal of importing certain metal sheets from China through those firms. He stated that he didn't take his proposal seriously at that time.

13.4 Further, he stated that Shri Rakesh Shah visited him again last year in Delhi in around Jan'2023 at his office with the same business proposal. He stated that Shri Rakesh Shah proposed him that since he (Shri Sourabh Jain) had experience of doing imports from China, Shri Rakesh Shah asked him to import some metal sheets and Shri Rakesh Shah also proposed that the said imported items would then be sold to different firms under his (Shri Rakesh Shah's) knowledge. Shri Rakesh Shah also stated that he didn't have to worry about the sale and purchase rate, suppliers and the buyers of the product as all of them would be decided by Shri Rakesh Shah and that he (Shri Sourabh Jain) just had to manage the correspondence with the overseas suppliers for payment and invoicing and issue sales invoices as per his directions. Shri Rakesh Shah told him that in the process, he would get a commission of around Rs.20,000- 25,000/- per container. Shri Sourabh Jain stated that he brainstormed over the idea and agreed as it seemed to him a profitable proposal. On being asked about the item proposed to be imported, Shri Sourabh Jain stated that Shri Rakesh Shah had told him that the item to be imported were metal/aluminum sheets used in making of high standard/expensive doors. On being asked, Shri Sourabh Jain stated that he didn't know at that time the actual usage of the said item that they were actually Digital Offset Printing Plates or that the said item attracted Anti-Dumping Duty.

13.5 He stated that for the Customs clearance of said imports, he spoke to Shri Kanhaiya Kasera. On being asked about Shri Kanhaiya Kasera, he stated that Shri Kanhaiya Kasera is a Customs Broker working at Nhava Sheva and Mundra ports and he had come to know him through his suppliers of auto components, who are also importers of the same item, viz. auto components. He stated that Shri Kanhaiya Kasera advised him that his supplier cum importers of auto components could also import the other item, i.e. the metal sheets, which subsequently may be

supplied to his firm M/s. SMV Impex. He accepted this idea of Shri Kanhaiya Kasera as Shri Kanhaiya Kasera had better knowledge of the Customs Act and rules.

13.6 On being asked, he stated that Shri Rakesh Shah used to send him the Purchase Order to be placed to the Chinese manufacturer of the items to be imported through WhatsApp on his phone no. and as per his (Shri Rakesh Shah) instruction, he used to forward the said Purchase Order to the Chinese manufacturer of the said item through WhatsApp/WeChat. On being asked, he stated that the contact of the Chinese manufacturer was also given to him by Shri Rakesh Shah. He stated that the Chinese manufacturer used to indent these items to the exporters of the said goods in China, who then in turn supplied these items to the importers in India under the item description, 'Sheet for Door Fitting'. These importers in India, subsequently would issue invoices and e-way bills in the name of his firm M/s. SMV Impex. On being asked, he stated that Shri Kanhaiya Kasera then used to forward the invoices and e-way bills along with the transporter & truck details through WhatsApp on his phone no. and subsequently he (Shri Sourabh Jain) used to forward the transporter & truck details to Shri Rakesh Shah, who then used to give instruction to the transporter to offload the said goods at his (Shri Rakesh Shah's) godowns in Ahmedabad.

13.7 He was asked to peruse the statement dated 28.12.2023 of Shri Ram Lal, M/s. Godara Transport Corporation (**RUD-10**) and in token of agreement of the same, he put his dated signature on the last page of the said statement. On being asked, he stated that the transporter raised invoices in the name of M/s. Cargo Concepts (Bombay) Pvt Ltd., i.e. firm of Shri Kanhaiya Kasera, however, the instruction to the transporter used to be given by Shri Rakesh Shah. He stated that subsequently, Shri Rakesh Shah used to tell them the name of the firms in whose name, he was supposed to issue sales invoices and accordingly, he used to issue sales invoices after adding his expenses, including the payment to Shri Kanhaiya Kasera and his profit.

13.8 On being asked, he stated that the buyers of M/s. SMV Impex used to make payment as per the invoice in the account of M/s. SMV Impex. M/s. SMV Impex then used to make payment in the accounts of its suppliers or the importers of the

said item, i.e. 'Sheet for Doors Fitting' and the said importers in turn used to make payment to the overseas supplier.

13.9 He perused Panchnama dated 31.10.2023 drawn at the SEZ unit, M/s. Fast Track CFS Pvt. Ltd., Adani Port and SEZ Limited, Mundra, during the examination of the goods imported vide Warehousing Bs/E No. 1022819 dated 27.10.2023 filed on behalf of the client- M/s. Shivkrupa Impex (**RUD-2**). He stated that after perusal of the said Panchnama, he admits that the items imported vide the said Bs/E through APSEZ Mundra were actually Digital Offset Printing Plates and were mis-declared as 'Sheet for Doors Fitting' under CTI: 83024190 in the Bill of Entry to evade Anti-Dumping duty.

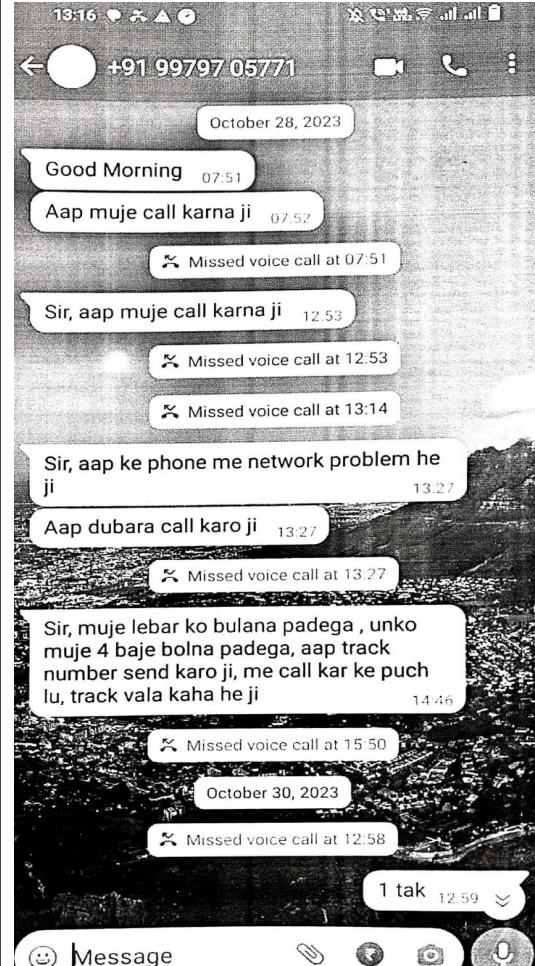
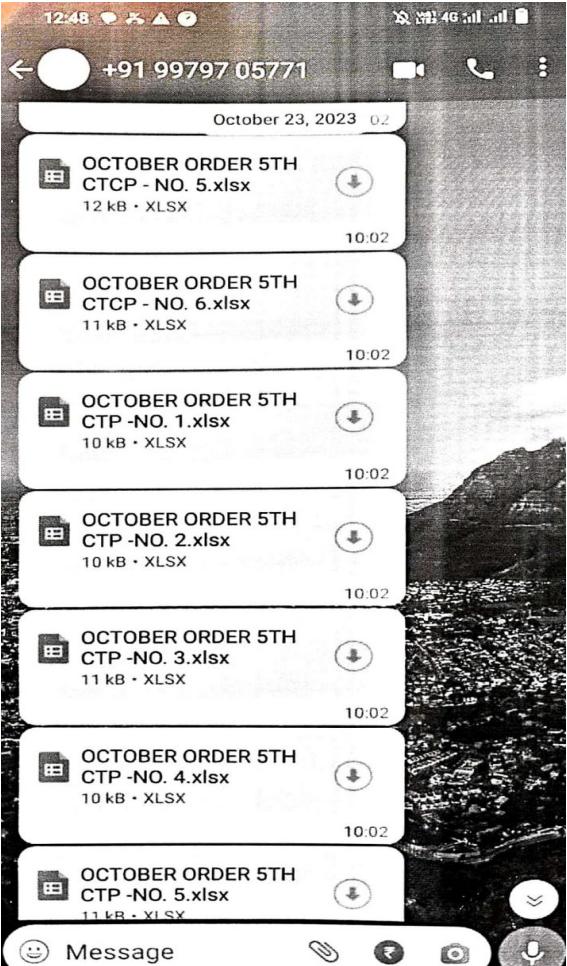
13.10 On being asked, he stated that he does not personally know the manufacturers or the overseas suppliers of the imported item 'Sheet for Door Fitting'. He also stated that he is also not aware of the usage of the item imported. On being asked, he stated that he has never seen the imported items. He stated that Shri Rakesh Shah used to finalize the rates with the overseas manufacturer/supplier for the item. He stated that in import of the item, his role was limited to forwarding the purchase order to the overseas manufacturer/supplier as sent to him by Shri Rakesh Shah through WhatsApp messages.

13.11 On being requested by the DRI officer and to extend his cooperation in the investigation, he produced his phone for verification by the DRI officers. On request of DRI officer, he opened his Whatsapp from his phone. The DRI officers took relevant printouts from his Whatsapp, which were page numbered from 01 to 07 (**RUD-17**). He put his dated signatures on each page of the printouts taken from my phone in the token of the authenticity of the same. All these printouts were taken under the provisions of Section 138C of the Customs Act, 1962 and 65-B of the Indian Evidence Act, 1872 (**RUD-17A**) as the same was found useful for further investigation.

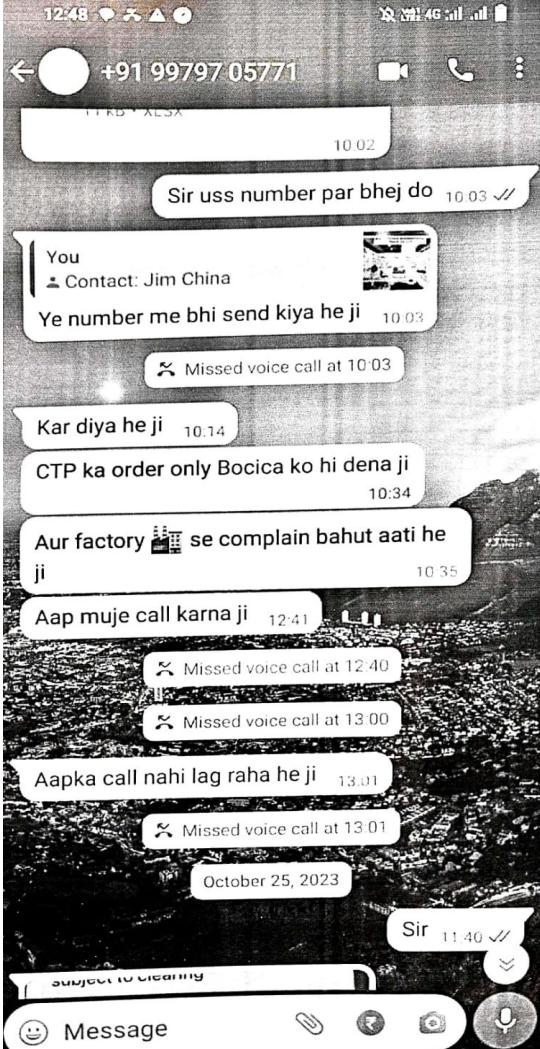
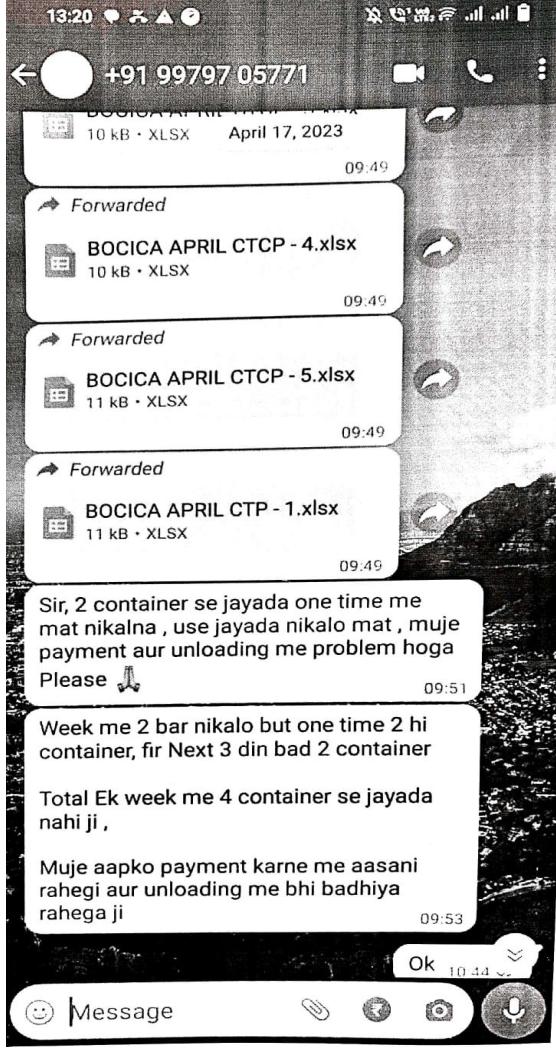
SCREENSHOT IMAGES OF SOURABH JAIN'S WHATSAPP REGARDING CHATS WITH SHRI RAKESH SHAH

14.1 As stated in the para 13.11 above, Shri Sourabh Jain during his statement submitted certain whatsapp images of his chat from his phone no. 9999675565

made with Shri Rakesh Shah (phone no. 9979705771). The relevant screenshots are also reproduced as follows:

<p><u>SCREENSHOT 1:</u> Wherein, Shri Rakesh Shah is asking for the phone no. of the truck driver to track the delivery of goods.</p>	<p><u>SCREENSHOT 2:</u> Wherein, Shri Rakesh Shah is sending Purchase Orders for CTCP/CTP Printing Plates to Shri Sourabh Jain</p>
 <p>13:16 +91 99797 05771</p> <p>October 28, 2023</p> <p>Good Morning 07:51</p> <p>Aap muje call karna ji 07:52</p> <p>Missed voice call at 07:51</p> <p>Sir, aap muje call karna ji 12:53</p> <p>Missed voice call at 12:53</p> <p>Missed voice call at 13:14</p> <p>Sir, aap ke phone me network problem he ji 13:27</p> <p>Aap dubara call karo ji 13:27</p> <p>Missed voice call at 13:27</p> <p>Sir, muje lebar ko bulana padega , unko muje 4 baje bolna padega, aap track number send karo ji, me call kar ke puch li, track vala kaha he ji 14:46</p> <p>Missed voice call at 15:50</p> <p>October 30, 2023</p> <p>Missed voice call at 12:58</p> <p>1 tak 12:59</p> <p>Message</p>	 <p>12:48 +91 99797 05771</p> <p>October 23, 2023 02</p> <p>OCTOBER ORDER 5TH CTP - NO. 5.xlsx 12 kB • XLSX 10:02</p> <p>OCTOBER ORDER 5TH CTP - NO. 6.xlsx 11 kB • XLSX 10:02</p> <p>OCTOBER ORDER 5TH CTP - NO. 1.xlsx 10 kB • XLSX 10:02</p> <p>OCTOBER ORDER 5TH CTP - NO. 2.xlsx 10 kB • XLSX 10:02</p> <p>OCTOBER ORDER 5TH CTP - NO. 3.xlsx 11 kB • XLSX 10:02</p> <p>OCTOBER ORDER 5TH CTP - NO. 4.xlsx 10 kB • XLSX 10:02</p> <p>OCTOBER ORDER 5TH CTP - NO. 5.xlsx 11 kB • XLSX 10:02</p> <p>Message</p>

<p><u>SCREENSHOT 3:</u> Wherein Shri Rakesh Shah is asking Shri Sourabh Jain to send the order of CTP plates to</p>	<p><u>SCREENSHOT 4:</u> Wherein Shri Rakesh Shah is asking Shri Sourabh Jain to take out only two containers at a time</p>
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<p>only M/s. Bocica (which stands for M/s. Shanghai Bocica Printing Equipments Co)</p>	<p>to ease the payment and unloading of goods</p>
	

14.2 Thus, the points stated by Shri Sourabh Jain during his statement dated 08.02.2024 are corroborated by the above WhatsApp messages. It can be seen from the WhatsApp images that Shri Rakesh Shah instructed Shri Sourabh Jain to place certain orders of CTP plates to only a certain manufacturer, i.e. M/s. Shanghai Bocica Printing Equipments Co. The purchase orders for Digital Offset Printing Plates (CTP/CTCP) were also forwarded by Shri Rakesh Shah to Shri Sourabh Jain. Shri Rakesh Shah also instructed Shri Sourabh Jain to take out

only two containers at a time and it appears that he is actually asking to get the Out of Charge only for limited containers at a time to ease the payment and the unloading of goods.

STATEMENT DATED 12.02.2024 OF SHRI RAKESH SHAH

15. It was found during the search dated 03.11.2023 at M/s. Shah Trading Co. **(RUD-5)** that the firm of Shri Rakesh Shah, i.e. M/s. Aakruti Impex used to function from the same premise now occupied by M/s. Shah Trading Co., i.e. Shed No 35, Shayona Estate, Near Vadilal Ice Cream, Lalchand Traders, Duheshwar Road, Ahmedabad. Further, Shri Hemang Shah in his statement dated 12.12.2023 **(RUD-9)** stated that most of business of M/s. Shah Trading Co. related to sourcing of Digital Offset Printing Plates was given to him by Shri Rakesh Shah. Also, Shri Sourabh Jain of M/s. SMV Impex in his statement dated 08.02.2024 **(RUD-16)** stated that the contact of the Chinese manufacturer of the said goods, purchase order, funds for the purchase of the said item used to be provided to him by Shri Rakesh Shah. The same is also relevant from the screenshots of chats of Shri Sourabh Jain with Shri Rakesh Shah as submitted by him during his statement dated 08.02.2024 **(RUD-17)**.

16. In view of the above, Summons bearing DIN-202402DDZ1000062196F dated 01.02.2024 was issued to Shri Rakesh Shah. Thus, statement of Shri Rakesh Shah was recorded on 12.02.2024 **(RUD-18)**, wherein, he, inter-alia stated the following:

16.1 On being asked, he stated that in about the year 2015, he started this firm M/s. Aakruti Impex in partnership with his friend Shri Bharatbhai Kakkar. He stated that he started this firm for the trading of Digital Offset Printing Plates. On being asked, he stated that Shri Bharatbhai Kakkar had a printing press and he was already into this business. He stated that after 06 months, he ended his partnership with Shri Bharatbhai Kakkar in M/s. Aakruti Impex and thereafter managed the operations of this firm himself. On being asked, he stated that he had visited China two times and in China, he also visited the factory of M/s. Shanghai Bocica Printing Equipments Co. He stated that M/s. Shanghai Bocica Printing Equipments Co. manufactures printing plates. He stated that he visited there only for viewing the manufacturing of Digital Offset Printing Plates. He also stated that he has not imported anything from M/s. Shanghai Bocica Printing Equipments Co in his or his firm's name.

16.2 On being asked, he stated that he has not imported Digital Offset Printing Plates in M/s. Aakruti Impex and has only sourced the goods from the domestic suppliers. On being asked, he stated that he used to buy the goods in M/s. Aakruti Impex from various suppliers based in Delhi and Ahmedabad. He stated that he ceased work in this firm from December 2022. On being asked, he stated that he had started this work for his son but because his son had made up his mind to settle in Canada, therefore he had decided to shut down M/s. Aakruti Impex. On being asked, he stated that after December 2022, he only does stock market trading for himself.

16.3 He was shown and also explained the statement dated 12.12.2023 of Shri Hemang Shah (**RUD-9**). Shri Rakesh Shah stated that he has completely understood the said statement and in token of the same, made his dated signature on the last page of the said statement. On being asked, Shri Rakesh Shah stated that Shri Hemang Shah used to work in M/s. Aakruti Impex on 1% commission. Shri Rakesh Shah stated that Shri Hemang Shah had understanding of the business of printing materials and therefore he had collaborated with Shri Hemang Shah at M/s. Aakruti Impex. Shri Rakesh Shah used to pay him a commission of 1% of the invoice value in the sales order brought by him. On being asked, Shri Rakesh Shah stated that till the year 2022, most of the work of Mr. Hemang Shah's firm, M/s. Shah Trading was in printing materials other than Offset Printing Plates. On being asked, he stated that after ceasing work in M/s. Aakruti Impex, he shifted his trading work of Digital Offset Printing Plates to Mr. Hemang Shah. He stated that in M/s. Shah Trading Co., most of suppliers and customers have come through him and most of the work related to sale-purchase and correspondence with them is also mostly done by him. On being asked, he stated that he also provides funds to Shri Hemang Shah or M/s. Shah Trading Co. for the business. He stated that he has transferred approximately Rs. 3 to 4 crores from his bank account to Shri Hemang Shah for the said business. He stated that he had made an oral agreement with Shri Hemang Shah that Shri Hemang Shah would give him a share of the profits at the end of the year in lieu of money in the business set up by him. He also stated that so far, he had not received any amount of profit from Shri Hemang Shah.

16.4 On being asked about Shri Sourabh Jain, he stated that Shri Sourabh Jain met him a few years ago in Mumbai in a function of his relatives, Shri Rajesh Shah and Shri Vijay Shah. Shri Rakesh Shah had then told Shri Sourabh Jain about his work of Digital Offset Printing Plate and also told him that cheap and good quality printing plates are available in China. On being asked, he stated that as per his knowledge, Shri Sourabh Jain had started the import of printing plates from around Jan'2023 and he supplied goods to M/s. Shah Trading Co. on his instructions. On being asked as to in whose name, the invoice was received for the goods given by Shri Sourabh Jain, he stated that invoices were received in the names of suppliers, namely M/s. Bansal Industries, M/s. Bhaskar Trading, M/s. Ess Ay Traders, M/s. Web Light Solutions, M/s. Prateek Traders and some other firms and payments were also made in the bank accounts of the same firms. He stated that no invoice was however issued by Shri Sourabh Jain's own firm- M/s. SMV Impex. On being asked, he stated that no funds have been given to these firms on credit by him or M/s. Shah Trading Co, rather M/s. Shah Trading Co. owes some money to these firms which are yet to be repaid.

16.5 On being asked as to where from Mr. Saurabh Jain used to purchase offset printing plates, Shri Rakesh Shah stated that he has no idea about it. On being asked as to whom Shri Sourabh Jain used to sell the goods other than M/s. Shah Trading, Shri Rakesh Shah stated that he has no information about it either.

16.6 Thereafter he was shown the statement dated 08.02.2024 of Shri Sourabh Jain (**RUD-16**) and the same was also explained by the DRI officers. Shri Rakesh Shah stated that he has completely understood the said statement and in token of having perused and understood the same, he made his dated signature on the last page of the said statement. Then, he was also shown the WhatsApp screenshot submitted by Shri Sourabh Jain during his statement dated 08.02.2024. On being asked, Shri Rakesh Shah accepted that 9979705771 is his phone no. and that the chats contained in the shown screenshots were between him and Shri Sourabh Jain. He also accepted the fact that he used to send the Purchase Orders to Shri Sourabh Jain for ordering goods from China. On being asked as to what 'BOCICA' stands for, he stated that 'BOCICA' stands for M/s. Shanghai Bocica Printing Equipments Co., a Chinese firm which manufactures Offset Printing Plates and that he used to send these orders to M/s. Shanghai Bocica Printing Equipments Co. On being asked, he stated that he knew that Shri Sourabh Jain purchases

Digital Offset printing plates from China and sells them to M/s. Shah Trading Co., but he had no idea as to from which IEC, Shri Sourabh Jain orders the goods for this purpose. On being asked, he stated that he did not know whether Shri Sourabh Jain used to import Offset Printing Plates by making correct declaration in the documents or not. On being asked, he also stated that he does not know that Shri Sourabh Jain does not pay anti-dumping duty in the import of printing plates.

16.7 He was shown the Panchnama dated 31.10.2023 and also the Panchnama dated 08.12.2023 drawn at the SEZ unit, M/s. Fast Track CFS Pvt. Ltd., Adani Port and SEZ Limited, Mundra for the examination of the said goods, i.e. Digital Offset Printing Plates imported by mis-declaring the import goods as 'Sheet for Doors Fitting' (**RUD-2 & RUD-3**) and the same was also explained by the DRI officers in Hindi. Shri Rakesh Shah stated that he has completely understood the said Panchnamas and in token of having perused and understood the same he made his dated signature on the last page of the Panchnamas. On being asked, he stated that he has no idea about the importers mentioned in the said Panchnamas, but it seems that these goods were ordered by Shri Sourabh Jain and Customs Broker for M/s. Shah Trading Co. He stated that it is understood from these Panchnamas that Digital Offset printing plates were imported by mis-declaring them as 'Sheet for door fitting'. On being asked, he stated that he used to order only Digital Offset printing plates from Shri Sourabh Jain. He stated that he has no information about import and also no import related documents come to him.

16.8 He was shown the statement of Shri Ram Lal of M/s. Godara Transport Corporation dated 28.12.2023 (**RUD-10**) and the same was also explained to him by the DRI officers in Hindi. Shri Rakesh Shah stated that he has completely understood the said statement and in token of having perused and understood the same he made his dated signature on the last page of the statement. On being asked, Shri Rakesh Shah stated that Shri Sourabh Jain used to order the goods (Digital Offset Printing Plates) for Shri Rakesh Shah or M/s. Shah Trading Co from China and also stated that the goods used to come directly from Mundra to the godown of M/s. Shah Trading Co. On being asked, he stated that Shri Sourabh Jain used to forward the details of the transporter and truck driver to him when the truck used to leave Mundra and he (Shri Rakesh Shah) also used to talk to the transporter or truck driver on phone for tracking his goods. On being asked about the details of the goods mentioned in the e-way bill and invoice given by the truck

driver along with the goods, Shri Rakesh Shah stated that they were not given e-way bill and invoice along with the goods. On being asked, Shri Rakesh Shah stated that the e-way bill and invoice for the said goods used to be sent to them later by Shri Sourabh Jain in which the place of dispatch used to be mentioned as 'Delhi' and CTI as 84425020.

16.9 Then, he was also shown the Panchnama dated 03.11.2023 drawn at the premises of M/s. Shah Trading Co., Ahmedabad (**RUD-5**). On being asked about the goods, viz. Digital Offset Printing Plates detained at the warehouses of M/s. Shah Trading Co., he stated that the said goods used to come from various sources but as more than 50% of the goods used to come through Shri Sourabh Jain, it is possible that most of these goods were imported using different IECs by Shri Sourabh Jain.

16.10 He was also shown Notification No. 21/2020-Customs(ADD) dated 29.07.2020 issued by the CBEC, New Delhi vide which Anti-Dumping duty was imposed upon the import of Digital Offset printing plates but due to mis-declaration in their case, the same has not been paid. On being asked, he stated that he would talk to Saurabh Jain and try to deposit the anti-dumping duty of the goods which have been detained at the Godown of M/s. Shah Trading Co.

SCRUTINY OF THE INVOICES AND THE E-WAY BILLS

17.1 The documents submitted by M/s. Shivkrupa Impex, including the import documents and the onwards DTA sale documents were scrutinized for the purpose of investigation. The RFID vehicle reports or route paths were also examined from the E-waybill MIS system corresponding to the e-way bills issued for delivery of the goods from Mundra port to M/s. SMV Impex, Rohini, Delhi. On examination of the RFID vehicle reports, it was observed that though these importers had issued e-way bills for delivery of goods to M/s. SMV Impex, Delhi, the goods were actually delivered in Ahmedabad. The screenshots of the RFID vehicle reports or route paths issued in the case of invoices or e-way bills issued by M/s. Shivkrupa Impex are annexed as **RUD-19**. The screenshot of an e-way bill and corresponding RFID path is reproduced below for reference:

E-way bill issued by M/s. Shivkrupa Impex for dispatch of goods 'Sheet for Doors Fitting' to M/s. SMV Impex, Rohini, Delhi	<h3 style="text-align: center;">e-Way Bill</h3> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>E-Way Bill No:</td><td colspan="7">2516 0192 8772</td></tr> <tr> <td>E-Way Bill Date:</td><td colspan="7">08/06/2023 10:52 PM</td></tr> <tr> <td>Generated By:</td><td colspan="7">27BXN PP962 6C1Z1 - SHIVKRUPA IMPEX</td></tr> <tr> <td>Valid From:</td><td colspan="7">08/06/2023 10:52 PM [1164Kms]</td></tr> <tr> <td>Valid Until:</td><td colspan="7" rowspan="2">14/06/2023</td></tr> <tr> <td colspan="8">Part - A</td></tr> <tr> <td>GSTIN of Supplier</td><td colspan="7">27BXNPP9626C1Z1,SHIVKRUPA IMPEX</td></tr> <tr> <td>Place of Dispatch</td><td colspan="7">MUNDRA, GUJARAT-370421</td></tr> <tr> <td>GSTIN of Recipient</td><td colspan="7">07AARHA2856B1ZF, SMV IMPEX</td></tr> <tr> <td>Place of Delivery</td><td colspan="7">ROHINI, DELHI-110085</td></tr> <tr> <td>Document No.</td><td colspan="7">SK/23-24/004</td></tr> <tr> <td>Document Date</td><td colspan="7">08/06/2023</td></tr> <tr> <td>Transaction Type:</td><td colspan="7">Bill From - Dispatch From</td></tr> <tr> <td>Value of Goods</td><td colspan="7">1653328</td></tr> <tr> <td>HSN Code</td><td colspan="7">83024190 - SHEET FOR DOOR FITTINGS</td></tr> <tr> <td>Reason for Transportation</td><td colspan="7">Outward - Supply</td></tr> <tr> <td>Transporter</td><td colspan="7" rowspan="2">07AXFPL9800K1Z7 & GODARA TRANSPORT CORPORATION</td></tr> <tr> <td colspan="8">Part - B</td></tr> <tr> <td>Mode</td><td>Vehidle / Trans Doc No & Dt.</td><td>From</td><td>Entered Date</td><td>Entered By</td><td>CEWB No. (If any)</td><td>Multi Veh.Info (If any)</td><td>Updated Reason</td></tr> <tr> <td>Road</td><td>GJ12BY9114 & 0250 & 08/06/2023</td><td>MUNDRA GUJARAT</td><td>08-06-2023 10:52 PM</td><td>07AXFPL9800K1Z7</td><td>-</td><td>-</td><td>First Time</td></tr> </table>		E-Way Bill No:	2516 0192 8772							E-Way Bill Date:	08/06/2023 10:52 PM							Generated By:	27BXN PP962 6C1Z1 - SHIVKRUPA IMPEX							Valid From:	08/06/2023 10:52 PM [1164Kms]							Valid Until:	14/06/2023							Part - A								GSTIN of Supplier	27BXNPP9626C1Z1,SHIVKRUPA IMPEX							Place of Dispatch	MUNDRA, GUJARAT-370421							GSTIN of Recipient	07AARHA2856B1ZF, SMV IMPEX							Place of Delivery	ROHINI, DELHI-110085							Document No.	SK/23-24/004							Document Date	08/06/2023							Transaction Type:	Bill From - Dispatch From							Value of Goods	1653328							HSN Code	83024190 - SHEET FOR DOOR FITTINGS							Reason for Transportation	Outward - Supply							Transporter	07AXFPL9800K1Z7 & GODARA TRANSPORT CORPORATION							Part - B								Mode	Vehidle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)	Updated Reason	Road	GJ12BY9114 & 0250 & 08/06/2023	MUNDRA GUJARAT	08-06-2023 10:52 PM	07AXFPL9800K1Z7	-	-	First Time
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<p>corresponding e-way bill issued by M/s. Shivkrupa Impex wherein the actual dispatch is observed in Ahmedabad</p>	<p>E-Way Bill No. 251601928772</p> <p>(Latest time reported from the Fastag system : 21-08-2024 17:19:46)</p> <p>Details of Eway-bill</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3">E- Way Bill Details</th> <th>Dispatch From Place & Pincode</th> <th>Dispatch To Place & Pincode</th> <th>HSN Code & Description</th> <th>Assessable Value and Tax Value (Rs)</th> </tr> <tr> <th>EWB No.</th> <th>EWB Date</th> <th>Valid Till</th> <th></th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>251601928772</td> <td>08-06-2023 22:52:00</td> <td>14-06-2023 00:00:00</td> <td>MUNDRA 370421</td> <td>ROHINI, 110085</td> <td>83024190 - BASE METAL MOUNTINGS, FIT</td> <td>1401125.00 & 252202.50</td> </tr> </tbody> </table> <p>Vehicles entered for the E-way bill (Part B details of only Road are considered)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Vehicle No.</th> <th>Vehicle details entry date in EWB</th> <th>Next vehicle details entry date in EWB(if any)</th> </tr> </thead> <tbody> <tr> <td>GJ12BY9114</td> <td>08/06/2023 22:52:00</td> <td>NA</td> </tr> </tbody> </table> <p>Toll Details passed by Vehicle</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Sl no</th> <th>Toll Plaza</th> <th>Direction</th> <th>Date/Time</th> <th>State</th> </tr> </thead> <tbody> <tr> <td>T1</td> <td>Mokha Toll Plaza</td> <td>North</td> <td>09/06/2023 16:10:37</td> <td>GUJARAT</td> </tr> <tr> <td>T2</td> <td>Surajbari Toll Plaza</td> <td>North</td> <td>09/06/2023 20:01:56</td> <td>GUJARAT</td> </tr> <tr> <td>T3</td> <td>AMTL-TP04-Aniyari</td> <td>North</td> <td>09/06/2023 20:52:58</td> <td>GUJARAT</td> </tr> <tr> <td>T4</td> <td>Bakrol Toll Plaza</td> <td>South</td> <td>12/06/2023 19:29:25</td> <td>GUJARAT</td> </tr> <tr> <td>T5</td> <td>Sanathal Toll Plaza</td> <td>North</td> <td>12/06/2023 19:42:59</td> <td>GUJARAT</td> </tr> <tr> <td>T6</td> <td>Vaishnodevi Toll Plaza</td> <td>South</td> <td>12/06/2023 20:18:18</td> <td>KARNATAKA</td> </tr> <tr> <td>T7</td> <td>Vaishnodevi Toll Plaza</td> <td>North</td> <td>14/06/2023 06:24:57</td> <td>KARNATAKA</td> </tr> <tr> <td>T8</td> <td>AMTL-TP-01 Vasna-Iyava</td> <td>South</td> <td>14/06/2023 07:17:49</td> <td>GUJARAT</td> </tr> <tr> <td>T9</td> <td>AMTL-TP02-Malvan</td> <td>South</td> <td>14/06/2023 09:10:16</td> <td>GUJARAT</td> </tr> </tbody> </table> <p>Details of Tolls Passed by Vehicle in Bharath Map</p>	E- Way Bill Details			Dispatch From Place & Pincode	Dispatch To Place & Pincode	HSN Code & Description	Assessable Value and Tax Value (Rs)	EWB No.	EWB Date	Valid Till					251601928772	08-06-2023 22:52:00	14-06-2023 00:00:00	MUNDRA 370421	ROHINI, 110085	83024190 - BASE METAL MOUNTINGS, FIT	1401125.00 & 252202.50	Vehicle No.	Vehicle details entry date in EWB	Next vehicle details entry date in EWB(if any)	GJ12BY9114	08/06/2023 22:52:00	NA	Sl no	Toll Plaza	Direction	Date/Time	State	T1	Mokha Toll Plaza	North	09/06/2023 16:10:37	GUJARAT	T2	Surajbari Toll Plaza	North	09/06/2023 20:01:56	GUJARAT	T3	AMTL-TP04-Aniyari	North	09/06/2023 20:52:58	GUJARAT	T4	Bakrol Toll Plaza	South	12/06/2023 19:29:25	GUJARAT	T5	Sanathal Toll Plaza	North	12/06/2023 19:42:59	GUJARAT	T6	Vaishnodevi Toll Plaza	South	12/06/2023 20:18:18	KARNATAKA	T7	Vaishnodevi Toll Plaza	North	14/06/2023 06:24:57	KARNATAKA	T8	AMTL-TP-01 Vasna-Iyava	South	14/06/2023 07:17:49	GUJARAT	T9	AMTL-TP02-Malvan	South	14/06/2023 09:10:16	GUJARAT
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17.2 Further, the purchase documents of M/s. Shah Trading Co. for the purchase of Digital Offset CTCP/CTP printing plates were scrutinized for the purpose of investigation. The RFID vehicle reports or route paths were also examined for the e-way bills issued by the suppliers of M/s. Shah Trading Co. for the said goods, viz. M/s. Bansal Industrial Solutions, M/s. Bhaskar Trading Co., M/s. Prateek Traders, M/s. Balaji Traders, M/s. Weblight Solutions, M/s. Satya Traders, M/s. Amar Enterprise, M/s. Global Traders, M/s. Kumar Traders, M/s. J.N.Arora Trading Company, M/s. Mahadev Enterprises, M/s. Kumar Traders, M/s. Akash

Enterprises etc. On examination of the RFID vehicle reports, it was observed that though these suppliers had issued e-way bills for delivery of goods to M/s. Shah Trading Co., Ahmedabad, there was no actual movement of goods. Some sample e-way bills and invoices issued by the suppliers of the M/s. Shah Trading Co. are annexed as **RUD-20**. Further, the corresponding RFID vehicle reports or route paths are annexed as **RUD-21**. The screenshot of an e-way bill and corresponding RFID path is reproduced below for reference:

<p>E-way bill issued by a supplier of M/s. Shah Trading Co. for delivery of goods 'Digital Offset Printing Plates' to M/s. Shah Trading Co., Ahmedabad</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center; padding: 5px;">e-Way Bill</th></tr> </thead> <tbody> <tr> <td style="width: 25%;">E-Way Bill No:</td><td style="width: 75%;">7013 5602 1652</td></tr> <tr> <td>E-Way Bill Date:</td><td>29/07/2023 10:10 PM</td></tr> <tr> <td>Generated By:</td><td>07AAL PB432 7Q2ZD - BANSAL INDUSTRIAL SOLUTIONS</td></tr> <tr> <td>Valid From:</td><td>29/07/2023 10:10 PM [944Kms]</td></tr> <tr> <td>Valid Until:</td><td>03/08/2023</td></tr> <tr> <td>IRN No:</td><td>ec72d67e5321d022726e83e89ee68af93a88ff8ccf694567451d03de6ad02bd3</td></tr> <tr> <td colspan="2" style="text-align: left; padding: 5px;">Part - A</td></tr> <tr> <td>GSTIN of Supplier</td><td>07AALPB4327Q2ZD,BANSAL INDUSTRIAL SOLUTIONS</td></tr> <tr> <td>Place of Dispatch</td><td>DELHI,DELHI-110025</td></tr> <tr> <td>GSTIN of Recipient</td><td>24ANBPS0535N1ZW,SHAH TRADING CO</td></tr> <tr> <td>Place of Delivery</td><td>GUJARAT, GUJARAT-380004</td></tr> <tr> <td>Document No.</td><td>AE-588</td></tr> <tr> <td>Document Date</td><td>29/07/2023</td></tr> <tr> <td>Transaction Type:</td><td>Regular</td></tr> <tr> <td>Value of Goods</td><td>2105606</td></tr> <tr> <td>HSN Code</td><td>84425020 - PRINTING PLATES</td></tr> <tr> <td>Reason for Transportation</td><td>Outward - Supply</td></tr> <tr> <td>Transporter</td><td></td></tr> <tr> <td colspan="2" style="text-align: left; padding: 5px;">Part - B</td></tr> <tr> <td style="width: 10%;">Mode</td><td style="width: 30%;">Vehicle / Trans Doc No & Dt.</td><td style="width: 10%;">From</td><td style="width: 10%;">Entered Date</td><td style="width: 10%;">Entered By</td><td style="width: 10%;">CEWB No. (If any)</td><td style="width: 10%;">Multi Veh.Info (If any)</td><td style="width: 10%;">Updated Reason</td></tr> <tr> <td>Road</td><td>GJ01JT1932 & AE-588 & 29/07/2023</td><td>DELHI</td><td>29-07-2023 10:10 PM</td><td>07AALPB4327Q2ZD</td><td>-</td><td>-</td><td></td></tr> </tbody> </table>	e-Way Bill		E-Way Bill No:	7013 5602 1652	E-Way Bill Date:	29/07/2023 10:10 PM	Generated By:	07AAL PB432 7Q2ZD - BANSAL INDUSTRIAL SOLUTIONS	Valid From:	29/07/2023 10:10 PM [944Kms]	Valid Until:	03/08/2023	IRN No:	ec72d67e5321d022726e83e89ee68af93a88ff8ccf694567451d03de6ad02bd3	Part - A		GSTIN of Supplier	07AALPB4327Q2ZD,BANSAL INDUSTRIAL SOLUTIONS	Place of Dispatch	DELHI,DELHI-110025	GSTIN of Recipient	24ANBPS0535N1ZW,SHAH TRADING CO	Place of Delivery	GUJARAT, GUJARAT-380004	Document No.	AE-588	Document Date	29/07/2023	Transaction Type:	Regular	Value of Goods	2105606	HSN Code	84425020 - PRINTING PLATES	Reason for Transportation	Outward - Supply	Transporter		Part - B		Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)	Updated Reason	Road	GJ01JT1932 & AE-588 & 29/07/2023	DELHI	29-07-2023 10:10 PM	07AALPB4327Q2ZD	-	-		
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RFID Vehicle report/Route path for the correspondin g e-way bill issued by the supplier, wherein it is observed that there is no movement of goods correspondin g to the e-way bill

E-Way Bill No.

701356021652

Go

i

(Latest time reported from the Fastag system : 21-08-2024 17:20:03)

Details of Eway-bill

E-Way Bill Details			Dispatch From Place & Pincode	Dispatch To Place & Pincode	HSN Code & Description	Assessable Value and Tax Value (Rs)
EWB No.	EWB Date	Valid Till	DELHI 110025	GUJARAT 380004	84425020 - MACHINERY, APPARATUS AND	1784412.00 & 321194.16
701356021652	29-07-2023 22:10:00	03-08-2023 00:00:00				

Vehicles entered for the E-way bill [Part B details of only Road are considered]

Vehicle No.	Vehicle details entry date in EWB	Next vehicle details entry date in EWB(if any)
GJ01JT1932	29/07/2023 22:10:00	NA

Toll Details passed by Vehicle

No Record Available

Details of Tolls Passed by Vehicle in Bharath Map i

17.3 Thus, from the foregoing paras, it appears that although M/s. Shivkrupa Impex had issued invoices in the name of M/s. SMV Impex, Delhi and e-way bills for the dispatch of goods to M/s. SMV Impex, Delhi, the goods were actually being delivered directly from Mundra port to the warehouses of M/s. Shah Trading Co., Ahmedabad. Further, the purchase invoices were created to indicate a legitimate purchase of the Digital Offset Printing Plates by M/s. Shah Trading Co. even while the said goods were actually delivered after import from APSEZ, Mundra directly to M/s. Shah Trading Co., Ahmedabad.

**STATEMENT DATED 15.02.2024 OF SHRI KANHAIYA KASERA, DIRECTOR OF
M/s. CARGO CONCEPTS (BOMBAY) PVT. LTD. (CUSTOMS BROKER)**

18. Summons bearing DIN-202402DDZ1000000D10B dated 01.02.2024 was issued to Shri Kanhaiya Kasera, M/s. Cargo Concepts (Bombay) Pvt Ltd, who acted as the Customs Broker in this case. Thus, statement of Shri Kanhaiya Kasera was recorded on 15.02.2024 (**RUD-22**), wherein, he, inter-alia stated the following:

18.1 On being asked, he stated that in the year 2010, he joined M/s. Cargo Concepts (Bombay) Pvt. Ltd., as a Director in the year 2009. The other Directors of M/s. Cargo Concepts (Bombay) Pvt. Ltd are Shri Lokesh Kasera, his younger brother and Shri Joseph Tharekan who is also the founding Director of the company. He also stated that Shri Joseph Tharekan is the F card holder in their custom broker firm, M/s. Cargo Concepts (Bombay) Pvt. Ltd. M/s. Cargo Concepts (Bombay) Pvt. Ltd is registered at Mumbai port, Customs Ahmedabad, Customs Mundra, for the work related to Customs clearance of Import and Export goods. He also stated that they have their own transport company in the name of M/s. K.L. All India Transport company through which they provide transport related services to their clients.

18.2 On being asked about their main clients at Mundra port, he stated that their main clients are M/s. GAE Impex Pvt Ltd, M/s. Aparna Electricals Pvt Ltd, M/s. Grover Yarn Pvt Ltd., M/s. M R Trading Company, M/s. Bimala Devi Industries, M/s. Shivkrupa Impex, M/s. Pawan Trading Company etc. He further stated that most of their clients for imports are traders and the item of import are trading and consumer goods.

18.3 During the statement, he perused the Panchnama dated 31.10.2023 and also the Panchnama dated 08.12.2023 drawn at the M/s. Fast Track CFS Pvt. Ltd., APSEZ, Mundra, Kutch-370421 (**RUD-2 & RUD-3**) during the examination of the goods imported on behalf of the clients- M/s. Bimala Devi Industries. He stated that during the course of panchnama proceedings, their representative was present and he admits that the items imported vide the said Bs/E through M/s. Fast Track CFS Pvt Ltd., APSEZ unit were actually Digital Offset Printing Plates and were mis-declared as 'Sheet for Doors Fitting' under CTI: 83024190 in the Bill of Entry to evade the applicable Anti-Dumping duty.

18.4 On being asked about the firms M/s. Shivkrupa Impex, M/s. Bimala Devi Industries and M/s. Pawan Trading Company, he stated that these are their old clients and they have been providing the service of customs clearance and freight forwarding for import made by these firms at Mundra port. He stated that the commodities imported by these firms included varied items, viz. fabrics, shoes, LED lights, auto parts, hosiery items etc.

18.5 On being asked about the import of 'Sheet for Doors Fitting' by these firms or other firms, he stated that initially in the month of May, 2023, they had processed a Bill of Entry No 1008953 dated 23.05.2023 for the importer namely M/s. Shree Ram Impex, Jaipur wherein the goods were declared as 'Sheet for Doors Fitting' and after that, they have processed various Bills of Entry for the goods declared as 'Sheet for Doors Fitting' imported by various firms.

18.6 He also stated that the Bills of Entries with respect to the above firms for the goods declared as 'Sheet for Doors Fitting' were processed through M/s. Fast Track CFS Pvt Ltd, a SEZ unit in Adani Port SEZ, Mundra and M/s. Holistic Global Corporation only and they have not processed the Bills of entry with similar description at any other CFS, Port or SEZ unit.

18.7 On being asked about the custom clearance of the above said goods, he stated that all the goods were warehoused in M/s. Fast Track CFS Pvt Ltd and M/s. Holistic Global Corporation on the basis of Warehouse Bills of Entry and after that they processed or filed DTA Bills of Entry through M/s. Fast Track CFS Pvt Ltd and M/s. Holistic Global Corporation for the clearance of goods to a DTA clients. Further, after the assessment and examination as per SEZ norms, the goods were given out of charge and cleared to the DTA clients.

18.8 On being asked about the transportation of these goods, he stated that they had also provided the transportation facility on the basis of details provided by Shri Sourabh Jain, authorized signatory of M/s. SMV Impex, Delhi as the goods had been sold to M/s. SMV Impex, Delhi.

18.9 He was shown a statement dated 08.02.2024 of Shri Sourabh Jain, authorized person of M/s. SMV Impex, Delhi. He perused the statement dated 08.02.2024 and in token of his agreement with this statement dated 08.02.2024 in

respect of him (Shri Kanhaiya Kasera) and M/s. Cargo Concepts (Bombay) Pvt Ltd, he put his dated signature on the last page of the same. On being asked about the business with Shri Sourabh Jain, he stated that he met Shri Sourabh Jain about 05 years back when Shri Sourabh Jain had inquired from him about the importers in his contact who import auto components (auto parts) and sports shoes and he further inquired the details of the importers in this regard. Shri Kanhaiya Kasera stated that he had provided him the details and expenses for custom clearance along with transportation expenses for the import of these items. Later, Shri Sourabh Jain asked him if any importers wish to import these items for Shri Sourabh Jain who are already in this field. Shri Kanhaiya Kasera had therefore provided Shri Sourabh Jain the list of importers who are importing similar goods and likewise Shri Sourabh Jain imported the goods through these firms.

18.10 On being asked specifically regarding the import of goods declared as 'Sheet for Doors Fitting', he stated that these goods were also imported on behalf of Shri Sourabh Jain, authorized person of M/s. SMV Impex, Delhi by various importers who were importing consumer goods and trading goods from China. He further stated that he used to get import documents from the email of the concerned IEC holder. However, Shri Sourabh Jain, authorized person of M/s. SMV Impex, Delhi used to give him the instructions for the custom clearance of these goods. Further, he used to receive payment for custom clearance from the account of the firms on whose name import would take place. On being asked as to from where the IEC holders used to receive the import documents, Shri Kanhaiya Kasera stated that the overseas suppliers used to send the import related documents, viz. invoice, packing list, country of origin certificate and bill of lading directly to the IEC holders through email.

18.11 He was asked to peruse the statement dated 28.12.2023 of Shri Ram Lal, M/s. Godara Transport Corporation (**RUD-10**). He perused the said statement and in token of the same, he put his dated signature on the last page of the same. On being asked, he stated that the transporter raised invoices in the name of M/s. Cargo Concepts (Bombay) Pvt Ltd., however, the instruction to the transporter regarding the place of delivery of the goods was not given by them.

18.12 On being asked, he also stated that Shri Sourabh Jain used to give him instructions for the loading and dispatch schedule of the said goods in DTA, however, the payment for the transporter was done to him through the accounts of the individual importer firms, i.e. firms in whose name import would take place. He further stated that they had transported the said imported goods in DTA through M/s. Godara Transport Corporation, Delhi. He stated that after booking the transport, he used to forward the truck and driver details to Shri Sourabh Jain and the truck used to deliver the goods at the place as instructed by Shri Sourabh Jain to the truck driver. On being asked, he stated that he used to receive the invoice issued in the name of M/s. SMV Impex and the corresponding e-way bill issued by the individual IEC holders through WhatsApp, copies of which used to be handed over by him to the transporter. Further, on being asked, he stated that although the e-way bills in each case were issued in the name of M/s. SMV Impex, Delhi, many of the consignments of the said goods were used to be unloaded at Ahmedabad. He further stated that the transporter accordingly, used to charge them and raise invoice for the transport of the goods from Mundra to Ahmedabad for the goods unloaded in Ahmedabad while in case, the goods were unloaded in Delhi, the transporter used to charge them and raise invoice for the transport of the goods from Mundra to Delhi.

18.13 Then, he was asked to peruse the following statements:

- (i) Statement dated 11.12.2023 of Shri Vishal Prakash Patil, M/s. Shivkrupa Impex **(RUD-7)**
- (ii) Statement dated 11.12.2023 of Shri Harishkumar Kedia, M/s. Bimala Devi Industries **(RUD-14)**
- (iii) Statement dated 15.12.2023 of Shri Anil Kumar Dayma, M/s. Pawan Trading Company **(RUD-15)**

He perused the said statements and in token of his agreement with the said statements, he put his dated signatures on the last pages of every statement. On being asked for the advice given by him for the import of 'Sheet for Doors Fitting', he stated that as stated by him earlier that he was asked by Shri Sourabh Jain, authorized person of M/s. SMV Impex, Delhi regarding importers who were importing consumer goods and trading goods from China. He had accordingly informed the name of these firms to Shri Sourabh Jain and similarly, he also informed these firms that Shri Sourabh Jain wants to import 'Sheet for Doors

Fitting' and if they are interested in this import on commission basis, they can do import in their name and accordingly they started the import of 'Sheet for Doors Fitting'.

18.14 On being asked about whether he was aware of the mis-declaration of the goods in the import of 'Sheet for Doors Fitting', he stated that he was not informed by Shri Sourabh Jain about the actual use and technical aspects of the goods imported and he has never seen the goods physically, as in the warehouse, his employees used to deal in the custom clearance and examination of the goods.

18.15 Then he was shown the Notification No. 21/2020-Customs(ADD) dated 29.07.2020 issued by the CBEC, New Delhi vide which Anti-dumping duty was levied on the import of Digital Offset Printing Plates imported from China, Vietnam, Korea, Japan and Taiwan. He perused the Notification No. 21/2020-Customs (ADD) dated 29.07.2020 and acknowledged that Anti-dumping duty was levied on the import of Digital Offset Printing Plates from China. As during the examination of goods by DRI officers, the goods were found to be Digital Offset Printing Plates (CtCP), the Anti-Dumping duty is leviable at the rate of 0.77 USD per SQM and this duty was not paid at the relevant time of import. He stated that he will ask the importers and will ensure that the applicable Anti-Dumping duty imposed vide Notification No. 21/2020-Customs (ADD) dated 29.07.2020 is paid.

18.16 He was asked about authority or legal provisions on the basis of which they perform the Customs clearance work in SEZ area, he stated that the Development Commissioner issues LOA to individual SEZ units and accordingly Approver ID is issued to every SEZ unit using which approval of every B/E checklist and its final submission in NSDL is carried out. Further, every SEZ unit can issue Maker ID to a no. of persons in NSDL system to file Bs/E at their SEZ unit. On being asked, he stated that similarly, he has been issued a Maker ID by M/s. Fast Track CFS Pvt Ltd. and he files the Bs/E through that Maker ID, which, in turn, is submitted in the NSDL system through the Approver ID of the M/s. Fast Track CFS Pvt Ltd. On being asked, he stated that there is no formal system to allot Maker ID and also, there is no letter of authority issued by the Development Commissioner or any other authority of the SEZ in their name to work as Customs Broker in other SEZ units like M/s. Fast Track CFS Pvt. Ltd.

18.17 He stated that M/s. Holistic Global Corporation have been allotted LOA by the Development Commissioner, APSEZ, Mundra to function as SEZ unit and M/s. Holistic Global Corporation have been allotted an Approver ID to approve the B/E checklist of the import.

**STATEMENT DATED 20.03.2024 OF SHRI HEMANG SHAH, PROPRIETOR OF
M/s. SHAH TRADING CO., AHMEDABAD**

19. Summons bearing DIN-202403DDZ1000000FE2A dated 16.03.2024 was issued to Shri Hemang Shah, proprietor of M/s. Shah Trading Co. Thus, in continuation of his earlier statement dated 12.12.2023, statement of Shri Hemang Shah was again recorded on 20.03.2024 (**RUD-23**), wherein, he, inter-alia stated the following:

19.1 He was shown the statement dated 12.02.2024 of Shri Rakesh Shah (**RUD-18**) and statement dated 08.02.2024 of Shri Sourabh Jain (**RUD-16**). He perused the said statements and put his dated signatures on them in token of having perused being in agreement with these statements. On perusal of the said statements, he stated that he agrees that the goods supplied to them were imported from China and were CTCP Digital Printing Plates. He further stated that on the import of CTCP Digital Printing Plates from China, Anti-Dumping Duty is applicable in terms of Notification No. 21/2020-Customs(ADD) dated 29.07.2020. Further, it appears from the statements of Shri Rakesh Shah and Shri Sourabh Jain that the goods were actually mis-declared and were imported without the payment of applicable Anti-Dumping Duty.

19.2 On being asked regarding the procurement of goods, he stated that though Shri Rakesh Shah was not formally attached to M/s. Shah Trading Co. but all operations were being controlled by him, specifically the investment and the procurement of the goods. On being asked regarding the purchase of Digital Offset Printing Plates procured by them, he stated that he is not aware regarding the same as the purchase of Digital Offset Printing Plates was looked after by Shri Rakesh Shah who used to contact their buyers. He also stated that the procurement of the goods was actually managed by Shri Rakesh Shah and Shri Rakesh Shah used to hand over the purchase invoices to them. On being asked, he also stated that he (Shri Hemang Shah) has never been in contact with their

suppliers as mentioned in the invoices, viz. M/s. Bansal Industrial Solutions, M/s. Bhaskar Trading Co., M/s. Satya Traders, M/s. Balaji Traders, M/s. Weblight Solutions, M/s. Satya Traders etc., all based in Delhi as all of their purchase was handled by Shri Rakesh Shah.

19.3 Then, he was being asked to specifically peruse the contact details of their suppliers mentioned in his earlier statement dated 12.12.2023 and he was asked to call on a phone no. 9999652055 mentioned against Shri Mansu Bansal/M/s. Bansal Industrial Solutions. He called the said no. from his mobile phone and on the other side, one person by the name of Shri Abhinav Sharma picked up the call, who said during the call that he does not know him (Shri Hemang Shah) and he is not aware of M/s. Bansal Industrial Solutions. Shri Hemang Shah stated that it appeared that it was a fake no. On being asked, he stated that Shri Rakesh Shah used to contact the suppliers and these nos. were provided by Shri Rakesh Shah.

19.4 On being asked, he stated that M/s. Shah Trading Co. got majority of goods, i.e. Digital Offset Printing Plates under the invoices from M/s. Bansal Industrial Solutions, M/s. Bhaskar Trading Co., M/s. Satya Traders, M/s. Balaji Traders, M/s. Weblight Solutions, M/s. Prateek Traders etc., all firms based in Delhi, but he was not aware that the said goods were delivered to them directly from Mundra port. On being asked, he stated that he used to process the payment into the accounts of these firms based in Delhi from time to time on the basis of invoices supplied by Shri Rakesh Shah.

19.5 He was shown the statement dated 28.12.2023 of Shri Ram Lal, M/s. Godara Transport Corporation (**RUD-10**). He perused the same and in token of the same, put his dated signature on the last page of the said statement. He stated that on perusing the said statement, it appears that the goods were actually delivered directly from Mundra port to godowns of M/s. Shah Trading Co. in Ahmedabad even though e-way bills were issued in the name of M/s. SMV Impex, New Delhi. On being asked about the same, he stated that Shri Rakesh Shah used to manage the procurement of goods from Mundra port to the godowns of M/s. Shah Trading Co. in Ahmedabad and he was the right person to answer about the same.

19.6 On being asked, he stated that sometimes he himself and at other times, Shri Rakesh Shah and Shri Ronak Parmar, their former employee used to receive

the goods from the transporter at their godowns. On being asked, he stated that during the delivery of the goods at their godown, they did not get the E-way bill or the invoice copies for the goods. He stated that the E-way bill and the invoices for the same were actually handed to them later on by Shri Rakesh Shah and in the said e-way bills and invoices, the seller's name was mentioned as one of the firms based in Delhi like M/s. Bansal Industrial Solutions, M/s. Balaji Traders, M/s. Bhaskar Trading Co, M/s. Weblight Solutions, M/s. Prateek Traders, M/s. Satya Traders etc.

19.7 He was asked to peruse the RFID route paths corresponding to some e-way bills issued by the IECs who imported the said goods and were issued in the name of the firm of Shri Sourabh Jain, M/s. SMV Impex (**RUD-19**). He stated that on perusing the same, he finds that the E-way bills were issued for delivery to M/s. SMV Impex based in Delhi but the goods were actually delivered in Ahmedabad. On being asked, he stated that the procurement of the goods for M/s. Shah Trading Co. was actually managed by Shri Rakesh Shah and Shri Rakesh Shah is the right persons to answer about the same.

19.8 He was also asked to peruse the RFID route paths corresponding to some e-way bills issued by some of the firms, viz. M/s. Bansal Industrial Solutions, M/s. Bhaskar Trading Co., M/s. Prateek Traders etc. who used to issue invoice to them for the sale of Digital Offset Printing Plates (**RUD-21**). He stated that on perusing the same, he finds that though the e-way bills were issued in the name of M/s. Shah Trading Co., there was no actual movement of goods.

19.9 On being asked about the goods, i.e. Digital Offset Printing Plates, detained at their godowns by DRI, Ahmedabad under Panchnama dated 03.11.2023, he stated that after perusal of the statements of Shri Ram Lal (transporter), Shri Rakesh Shah, Shri Sourabh Jain and the RFID route paths for the e-way bills, it appears that the said goods have been delivered directly from Mundra Port to their godowns in Ahmedabad.

STATEMENT DATED 02.04.2024 OF SHRI RAKESH SHAH

20. Summons bearing DIN-202403DDZ100008185E7 dated 26.03.2024 was issued to Shri Rakesh Shah. Thus, in continuation of his earlier statement dated

12.02.2024, statement of Shri Rakesh Shah was again recorded on 02.04.2024 **(RUD-24)**, wherein, he, inter-alia stated the following:

20.1 He was shown the statement of Mr. Hemang Shah dated 20.03.2024 **(RUD-23)** and the same was explained to him by the DRI officer in Hindi. He stated that he has understood this statement very well and in token of having perused and being in agreement with the statement, he signed the last page of Hemang Shah's statement.

20.2 On being asked, he admitted that he himself used to handle the purchase and procurement of the goods, i.e. Digital Offset Printing Plates, for M/s. Shah Trading Co. On being asked, he also stated that Shri Sourabh Jain used to supply most of the goods for M/s. Shah Trading Co. and against the delivery of goods, he used to send purchase invoices of various firms based in Delhi, viz. M/s. Bansal Industrial Solutions, M/s. Bhaskar Trading Co., M/s. Prateek Traders, M/s. Balaji Traders, M/s. Weblight Solutions, M/s. Satya Traders etc. Shri Rakesh Shah stated that Shri Sourabh Jain used to send invoice and e-way bill on WhatsApp.

20.3 On being asked, he also admitted that he used to talk only to Shri Sourabh Jain for supply of goods and he or Shri Hemang Shah have never been in contact with the firms whose names were mentioned in the purchase invoices.

20.4 On being asked, he stated that as mentioned in his statement dated 12.02.2024, he went to M/s. Shanghai Bocica Printing Equipments Co. in around the year 2018. On being asked, he stated that it is a manufacturing company of Digital Offset Printing Plates and he also stated that he had told Shri Sourabh Jain about this company that he can take the goods from here because the quality of the goods of this company is good.

20.5 He was asked to peruse the RFID routes corresponding to some of the E-way Bills issued by various companies or IECs who imported the said goods from Mundra Port **(RUD-19)** and the E-way bills which were issued in the name of Shri Sourabh Jain's firm of M/s. SMV Impex. He stated that on perusal of the same, he finds that e-way bills were issued for delivery to Delhi-based M/s. SMV Impex, but the goods were actually delivered in Ahmedabad. On being asked, he stated that the goods imported by these IECs were unloaded at the warehouse of M/s. Shah Trading Co. in Ahmedabad. On being asked, he stated that he knew that the goods

were delivered in their warehouse from Mundra, however, he cannot tell exactly which IECs used to import the goods, because as he mentioned earlier, Shri Sourabh Jain used to send him invoices and e-way bills of other companies based in Delhi for the goods.

20.6 He was asked to peruse some of the e-way bill and the corresponding RFID route paths corresponding to the E-way Bills issued by some firms, such as M/s. Bansal Industrial Solutions, M/s. Bhaskar Trading Co., M/s. Prateek Traders, etc., which used to issue invoices and e-way bills to them for the sale of Digital Offset Printing Plates (**RUD-20 & RUD-21**). He stated that on perusal of the same, he finds that though the E-way bills were issued in the name of M/s. Shah Trading Co., there was no movement of goods. On being asked about the same, he stated that as mentioned earlier, the goods against these invoices i.e. Digital Offset Printing Plates used to come to M/s. Shah Trading Co. directly from Mundra Port.

20.7 On being asked about the goods found in their godowns by DRI, Ahmedabad vide panchnama dated 03.11.2023 (**RUD-5**), i.e. Digital Offset Printing Plates, he stated that these goods have been supplied by Shri Sourabh Jain who can shed light on the firms/IECs and the Bs/E vide which the said goods have been imported.

20.8 On being asked, he admitted that anti-dumping duty was not paid on the goods supplied to them by Shri Sourabh Jain. He stated that he would talk to Shri Sourabh Jain about this and try to deposit the anti-dumping duty applicable on imported goods, i.e. Digital Offset Printing Plates within 30 days.

STATEMENT DATED 10.04.2024 OF SHRI SOURABH JAIN, AUTHORISED SIGNATORY OF M/s. SMV IMPEX, DELHI.

21. Summons bearing DIN-202403DDZ10000313523 dated 26.03.2024 was issued to Shri Sourabh Jain of M/s. SMV Impex. Thus, in continuation of his earlier statement dated 08.02.2024, statement of Shri Sourabh Jain was again recorded on 10.04.2024 (**RUD-25**), wherein, he, inter-alia stated the following:

21.1 He was asked to peruse the RFID route paths corresponding to some e-way bills issued by the IECs, M/s. Bimala Devi Industries, M/s. Pawan Trading Co. and M/s. Shivkrupa Impex who imported the said goods by declaring as “Sheet for

Doors Fitting" (**RUD-19**) and issued invoices in the name of M/s. SMV Impex. He stated that on perusing the same, he finds that the E-way bills were issued for delivery to M/s. SMV Impex based in Delhi but the goods were actually delivered to Ahmedabad. On being asked, he stated that the said goods were imported at APSEZ, Mundra and were delivered directly to the godowns of M/s. Shah Trading Co in Ahmedabad, though the e-way bills were issued in the name of M/s. SMV Impex, Delhi. On being asked, he stated that on getting the truck details from the transporter, he used to forward the truck driver no. and vehicle no. to Shri Rakesh Shah and on his instructions, the said goods used to be unloaded at the warehouses of M/s. Shah Trading Co.

21.2 On being asked, he stated that to show the outward of the said goods from M/s. SMV Impex, New Delhi, he used to issue sale invoices for 'Sheet for Doors Fitting' in the name of M/s. Bhagwati Parshad Traders, M/s. Hare Krishna Enterprises and M/s. Bharat Enterprises, all firms based in Delhi. On being asked, he stated that he was told to issue invoices and e-way bills in the name of these firms by Shri Rakesh Shah. He stated that he personally does not know any of these firms and also, no goods have been supplied by M/s. SMV Impex, New Delhi against the invoices issued in the name of these firms.

21.3 He was also asked to peruse the RFID route paths corresponding to some e-way bills issued by some of the firms based in Delhi, viz. M/s. Bansal Industrial Solutions, M/s. Balaji Traders, M/s. Bhaskar Trading Co., M/s. Prateek Traders etc. who used to issue invoice to M/s. Shah Trading Co. for the sale of Digital Offset Printing Plates (**RUD-21**). He stated that on perusing the same, he finds that though the e-way bills were issued in the name of M/s. Shah Trading Co., there was no actual movement of goods.

21.4 On being asked about these firms, M/s. Bansal Industrial Solutions, M/s. Balaji Traders, M/s. Bhaskar Trading Co., M/s. Prateek Traders, M/s. Weblight Solutions etc. who issued invoices for the sale of Digital Offset Printing Plates in the name of M/s. Shah Trading Co., he stated that he is not aware of these firms and these firms might be under the knowledge of Shri Rakesh Shah.

21.5 Then, he was asked to peruse the statements dated 12.12.2023 and 20.03.2024 of Shri Hemang Shah, M/s. Shah Trading Co. (**RUD-9 & RUD-23**). He

perused the said statements and put his dated signature on them in token of having perused and being in agreement of the statements. On being asked, he stated that he has never been in contact with Shri Hemang Shah and he only used to talk to Shri Rakesh Shah for the business-related work.

21.6 He was shown statements dated 12.02.2024 and 02.04.2024 of Shri Rakesh Shah (**RUD-17 & RUD-24**). He perused the said statements and put his dated signature on them in token of having perused and being in agreement of the statements. He was also asked to peruse the Panchnama dated 03.11.2023 drawn at the office premise and godowns of M/s. Shah Trading Co., Ahmedabad (**RUD-5**). He perused the said Panchnama and in token of the same, put his dated signature on the last page of the said Panchnama.

21.7 On being asked about the goods, i.e. Digital Offset Printing Plates, detained at the godowns of M/s. Shah Trading Co., Ahmedabad by DRI under Panchnama dated 03.11.2023, he stated that he admits that the said goods detained have been delivered directly from the APSEZ, Mundra to the godowns of M/s. Shah Trading Co., Ahmedabad, although the invoices were issued by these IECs in the name of M/s. SMV Impex, New Delhi. He also stated that the said goods were imported by the IECs by declaring the same as “Sheet for Doors Fitting” in the import documents.

21.8 He further stated that after the said goods were detained at the godowns of M/s. Shah Trading Co. vide Panchnama dated 03.11.2023, Shri Rakesh Shah had consulted him regarding the same and also informed him the stock details of the goods detained at the godowns. He stated that he, had therefore contacted Shri Kanhaiya Kasera and obtained the copies of the relevant Bs/E from him. Shri Sourabh Jain stated that on going through the stock details of the goods detained at the godowns of M/s. Shah Trading Co. and the Bs/E filed by the firms M/s. Bimala Devi Industries, M/s. Pawan Trading Co. and M/s. Shivkrupa Impex at APSEZ, Mundra, he can state that the said goods had been imported by these three IECs in the past, i.e. by M/s. Bimala Devi Industries, M/s. Pawan Trading Co. and M/s. Shivkrupa Impex. He further stated that the said goods had been imported vide the following Bs/E.

SI.No.	Name of the Importer (M/s.)	W/h B/E	W/h to DTA B/E	Qty (in sq.m.)
1	Bimala Devi Industries	1009288 dated 27.05.2023	2009611 dated 31.05.2023	43209.54
2.	Bimala Devi Industries	1019907 dated 28.09.2023	2019281 dated 03.10.2023	29946.23
3.	Bimala Devi Industries	1022044 dated 19.10.2023	2021554 dated 23.10.2023	18800.56
4.	Bimala Devi Industries	1022045 dated 19.10.2023	2021557 dated 23.10.2023	15987.20
5.	Pawan Trading Co.	1020637 dated 05.10.2023	2020038 dated 10.10.2023	18487.83
6.	Pawan Trading Co.	1015636 dated 09.08.2023	2015287 dated 11.08.2023	48200.45
7.	Shivkrupa Impex	1017715 dated 01.09.2023	2017083 dated 06.09.2023	19334.38
8.	Shivkrupa Impex	1019905 dated 28.09.2023	2019261 dated 03.10.2023	24471.70

21.9 Then, he was asked to peruse the statement dated 15.02.2024 of Shri Kanhaiya Kasera of M/s. Cargo Concepts (Bombay) Pvt. Ltd. (**RUD-23**). He perused the said statement and put his dated signature on the last page of the said statement in agreement of it. ***He further stated that the goods imported by declaring as “Sheet for Doors Fitting” in the import documents at APSEZ, Mundra were actually Digital Offset Printing Plates.***

SEIZURE OF THE GOODS IMPORTED AT APSEZ, MUNDRA AND DETAINED UNDER PANCHNAMA DATED 31.10.2023

22.1 The goods imported vide Warehousing B/E No. 1022819 dated 27.10.2023 were put on hold and the goods were examined under panchnama dated 31.10.2023 (**RUD-2**) at the warehouse of M/s. Fast Track CFS Pvt Ltd, APSEZ, Mundra. During the course of examination, it was found that the actual goods in the containers were Digital Offset CTCP printing Plates whereas the importer had mis declared the goods as “Sheet for Doors Fitting”.

22.2 During the investigation, statement of Shri Vishal Prakash Patil, authorised person of M/s. Shivkrupa Impex, Thane was recorded on 11.12.2023 (**RUD-7**) under Section 108 of the Customs Act, 1962 wherein he had admitted that the imported material is Digital Offset CTCP printing Plates instead of declared goods, i.e. Sheet for Doors Fitting and they are liable to pay Anti-Dumping duty @ 0.77 USD per square metre imposed vide Notification No. 21/2020-Customs (ADD) dated 29.07.2020. The details of the goods are as under: -

Sr. No.	Warehouse B/E No. & Date	Quantity In SQM	Declared Assessable value of the goods (Rs.)	Anti-Dumping duty @ 0.77 USD per square metre
1.	1022819 dated 27.10.2023	33,250.485	14,62,566.63/-	25,43,799/-

22.3 Thus, the goods imported by M/s. Shivkrupa Impex, Thane through M/s. Fast Track CFS Pvt Ltd, APSEZ, Mundra as mentioned above were mis-declared as “Sheet for Doors Fitting” instead of “Digital Offset CTCP printing Plates” of Chinese Origin, which attract anti-dumping duties. Accordingly, the said goods were placed under seizure under the provisions of Section 110 of the Customs Act, 1962 on the reasonable belief that they are liable for confiscation under Section 111(m) of the Customs Act, 1962 inasmuch as the imported goods appear to be of Chinese Origin and attracts Anti-dumping duty @ 0.77 USD per sq.m. Further, it appears that the anti-dumping duty amounting to Rs. 25,43,799/-, has been evaded on the above said goods. The said seizure was effected by the Seizure Memo bearing DIN-202401DDZ10000333C1F dated 06.01.2024 issued by the Senior Intelligence Officer, DRI, Ahmedabad (**RUD-26**).

22.4 The importer-M/s. Shivkrupa Impex vide letter dated 20.03.2024 had requested Customs House, Mundra for the provisional release of their goods at the SEZ unit-M/s. Fast Track CFS Pvt Ltd that were seized vide the Seizure Memo bearing DIN-202401DDZ10000333C1F dated 06.01.2024. Their request for the provisional release was accepted by the competent authority and the same was informed to them vide letter bearing DIN-20240671MO000082348F dated 14.06.2024 of the Assistant Commissioner, Import Assessment, Group-IV, Custom House, Mundra subject to the furnishing of the Bond and Bank Guarantee. Subsequently, on the submission of the desired Bond for amount of Rs. 35,00,000/- and Bank Guarantee for amount of Rs. 35,00,000/-, the competent authority accepted their request for the provisional release of the goods seized at the SEZ unit of APSEZ, Mundra, which was communicated vide the letter F.No. CUS/APR/PROV/105/2024-Gr 4-O/o Pr Commr-Cus-Mundra dated 25.09.2024 of the Assistant Commissioner, Import Assessment, Group-IV, Custom House, Mundra. **(RUD-27)**

SEIZURE OF THE GOODS DETAINED AT THE GODOWNS OF M/s. SHAH TRADING CO., AHMEDABAD

23.1 During the search conducted at the office premises and the warehouses of M/s. Shah Trading Co., Ahmedabad on 03.11.2023, the goods, i.e. "Digital Offset Printing Plates" having quantity as per books of account as 2,18,076 sq.m. and having declared value as Rs.6,16,74,879/- were detained for further inquiry in the matter.

23.2 During the investigation, statements of the proprietors/authorised representatives of M/s. Bimala Devi Industries and M/s. Shivkrupa Impex were recorded on 11.12.2023 and that of M/s. Pawan Trading Company on 15.12.2023 under Section 108 of the Customs Act,1962 wherein they admitted that the goods imported by them by declaring as 'Sheet for Doors Fitting' were actually Digital Offset CTCP printing Plates and they are liable to pay Anti-Dumping duty @ 0.77 USD per square meter imposed vide Notification No. 21/2020-Customs (ADD) dated 29.07.2020. They also admitted that they had issued invoices for the said goods in the name of M/s. SMV Impex, New Delhi.

23.3 Further, the statements of Shri Hemang Shah, proprietor of M/s. Shah Trading Co. were recorded on 12.12.2023 and 20.03.2024 wherein he stated that the purchase or procurement of the said goods was being handled by Shri Rakesh Shah. The statements of Shri Rakesh Shah were recorded on 12.02.2024 and 02.04.2024 wherein he admitted that the Digital Offset Printing Plates detained at the warehouses of M/s. Shah Trading Co. were delivered to him through Shri Sourabh Jain of M/s. SMV Impex, Delhi and were transported directly from Mundra port to the warehouses of M/s. Shah Trading Co., Ahmedabad.

23.4 The statements of Shri Sourabh Jain of M/s. SMV Impex, Delhi were recorded on 08.02.2024 and 10.04.2024 wherein he stated that the goods detained at the warehouses of M/s. Shah Trading Co., Ahmedabad had been imported by M/s. Bimala Devi Industries, M/s. Shivkrupa Impex and M/s. Pawan Trading Company in the past and were imported vide Bs/E as follows:

SI. No .	Name of the Importer (M/s.)	W/h B/E	W/h to DTA B/E	Qty of the goods in sq.m.	Anti-Dumping duty @ 0.77 USD per square metre (in Rs.)	Assessable Value as per B/E (in Rs.)
1	Bimala Devi Industries	1009288 dated 27.05.2023	2009611 dated 31.05.2023	43209.54	32,70,373.6 6	20,82,500.0
2.	Bimala Devi Industries	1019907 dated 28.09.2023	2019281 dated 03.10.2023	29946.23	22,86,928.6 0	12,55,707.0
3.	Bimala Devi Industries	1022044 dated 19.10.2023	2021554 dated 23.10.2023	18800.56	14,37,466.1 9	9,48,707.10
4.	Bimala Devi Industries	1022045 dated 19.10.2023	2021557 dated 23.10.2023	15987.2	12,22,360.3 7	8,63,379.0

<i>Total quantity and Anti-Dumping duty applicable on the goods imported by M/s. Bimala Devi Industries</i>				107943.53	8217128.82	5150293.1
5.	Pawan Trading Co.	1020637 dated 05.10.2023	2020038 dated 10.10.2023	18487.83	14,11,875.46	9,35,476.5
6.	Pawan Trading Co.	1015636 dated 09.08.2023	2015287 dated 11.08.2023	48200.45	36,61,256.05	20,94,389.0
<i>Total quantity and Anti-Dumping duty applicable on the goods imported by M/s. Pawan Trading Co.</i>				66688.28	5073131.51	3029865.5
7.	Shivkrupa Impex	1017715 dated 01.09.2023	2017083 dated 06.09.2023	19334.38	14,73,889.562	1056804.4
8.	Shivkrupa Impex	1019905 dated 28.09.2023	2019261 dated 03.10.2023	24471.7	18,68,850.63	1238056.5
<i>Total quantity and Anti-Dumping duty applicable on the goods imported by M/s. Shivkrupa Impex</i>				43806.08	3342740.192	2294860.9
<i>Total quantity and Anti-Dumping duty applicable on the imported goods</i>				2,18,437.89	1,66,33,001/-	1,04,75,019/-

23.5 Thus, from the investigation conducted so far, it appeared that the goods detained at the godowns of M/s. Shah Trading Co., Ahmedabad were goods that had been imported by M/s. Bimala Devi Industries, M/s. Shivkrupa Impex and M/s. Pawan Trading Company in the past by mis-declaring as 'Sheet for Doors Fitting' and without payment of applicable Anti-Dumping Duty. The details of the said goods are as follows:

Quantity of the	Value of the goods as per	Anti-Dumping duty @
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goods (in sq.m.)	books of account (in Rs.)	0.77 USD per square metre (in Rs.)
2,18,076	6,16,74,879/-	1,66,33,001/-

23.6 The total quantity of the goods sold as per the details provided by Shri Sourabh Jain of M/s. SMV Impex, Delhi is 2,18,437.89 sq.m., of which 2,18,076 sq.m. found lying in the godowns of M/s. Shah Trading Co., Ahmedabad were detained.

23.7 Thus, the goods lying at the godowns of M/s. Shah Trading Co., Ahmedabad having total quantity as 2,18,076 sq.m. and declared value as Rs. 6,16,74,879/- detained as per Panchnama dated 03.11.2023 were placed under seizure under the provisions of Section 110 of the Customs Act, 1962 on the reasonable belief that they are liable for confiscation under Section 111(m) of the Customs Act, 1962 inasmuch as the imported goods were mis-declared and appear to be of Chinese Origin attracting Anti-dumping duty @ 0.77 USD per sq.m. The seized quantity included goods imported by M/s. Shivkrupa Impex in the past, i.e. 43,806 sqm having value Rs. 22,94,861/- as detailed below:

SI. No .	Name of the Importer (M/s.)	W/h B/E	W/h to DTA B/E	Qty of the goods in sq.m.	Anti-Dumping duty @ 0.77 USD per square metre (in Rs.)	Assessable Value as per B/E (in Rs.)
1	Shivkrupa Impex	1017715 dated 01.09.2023	2017083 dated 06.09.2023	19334.38	14,73,889.56 2	10,56,804. 4
2.	Shivkrupa Impex	1019905 dated 28.09.2023	2019261 dated 03.10.2023	24471.7	18,68,850.63	12,38,056. 5

Total quantity and Anti-Dumping duty applicable on the imported goods	43,806.08	33,42,740.19	22,94,860.9
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23.8 Further, it appears that the total anti-dumping duty amounting to Rs.1,66,33,001/-, has been evaded on the above said goods. The said seizure was effected by the Seizure Memo bearing DIN-202404DDZ1000000E524 dated 12.04.2024 issued by the Senior Intelligence Officer, DRI, Ahmedabad (**RUD-28**).

23.9 M/s. Shah Trading Co. vide letter dated 04.06.2024 had requested Customs House, Mundra for the provisional release of the goods seized at their godowns vide the aforementioned Seizure Memo bearing DIN-202404DDZ1000000E524 dated 12.04.2024. Their request for the provisional release was accepted by the competent authority and the same was informed to M/s. Shah Trading Co. and the importers- M/s. Bimala Devi Industries, M/s. Shivkrupa Impex and M/s. Pawan Trading Co. vide letter bearing DIN-20240871MO000000A243 dated 13.08.2024 of the Assistant Commissioner, Import Assessment, Group-IV, Custom House, Mundra subject to the furnishing of the Bond and Bank Guarantee. Subsequently, on the submission of the desired Bond for amount of Rs. 1,05,00,000/- and Bank Guarantee for amount of Rs. 29,00,000/-, the competent authority accepted their request for the provisional release of the goods seized at the business premises of M/s. Shah Trading Co., which was communicated vide the letter F.No. CUS/APR/PROV/171/2024-Gr 4-O/o Pr Commr-Cus-Mundra dated 25.09.2024 of the Assistant Commissioner, Import Assessment, Group-IV, Custom House, Mundra and the same was also conveyed to M/s. Shah Trading Co. by DRI, AZU vide office letter dated 30.09.2024 that the goods have been released. (**RUD-29**) The liability of Confiscation and consequent penal action in respect of these goods along with other past imports of Digital Offset printing Plates made using the same modus operandi by these Importers are covered in IEC wise IRs being issued separately to M/s. Bimala Devi Industries, M/s. Shivkrupa Impex and M/s. Pawan Trading Co.

VERIFICATION OF THE SUPPLIERS FOR 'DIGITAL OFFSET PRINTING PLATES' AS PER PURCHASE INVOICE OF M/s. SHAH TRADING CO.

24.1 It transpires from the RFID vehicle reports/route paths, the statements of Shri Sourabh Jain and Shri Rakesh Shah that that though the sale invoices were

issued by the importers in the name of M/s. SMV Impex but the imported goods were delivered directly from APSEZ, Mundra to the warehouses of M/s. Shah Trading Co. in Ahmedabad.

24.2 The said importers under investigation, who have imported the Digital Offset Printing Plates by mis-declaring the same as 'Sheet for Doors Fitting' have issued subsequent sale invoices in the name of M/s. SMV Impex, New Delhi and M/s. SMV Impex, in turn have issued invoices for the sale of the said goods in the name of other firms based in Delhi, viz. M/s. Bhagwati Parshad Traders, M/s. Hare Krishna Enterprises and M/s. Bharat Enterprises. Some of the sale invoices issued by M/s. SMV Impex are annexed as **RUD-30** for reference. The summonses were issued to the said firms, i.e. M/s. Bhagwati Parshad Traders, M/s. Hare Krishna Enterprises and M/s. Bharat Enterprises (**RUD-31**), but the same have returned undelivered, thus indicating to the fact that these firms are fake and the said sale invoices issued by M/s. SMV Impex have been created to showcase the outward supply of the imported goods, i.e. 'Sheet for Doors Fitting' against the inward supply on paper.

24.3 Also, M/s. Shah Trading Co. have shown purchase invoices of Digital Offset Printing Plates from the firms, majority of whom are based in Delhi. The summonses were also issued to some of the said firms, viz. M/s. Weblight Solutions, M/s. Bansal Industrial Solutions, M/s. Balaji Traders, M/s. Bhaskar Trading Company (**RUD-32**), but the said summonses were not honoured, again indicating to the fact that these firms are also fake and the said invoices have been created to colour the purchases of M/s. Shah Trading Co. as legitimate, while the goods in actual have been delivered directly from Mundra port.

24.4 In order to verify the sale and purchase of the supplier firms who have issued sale invoices in the name of M/s. Shah Trading Co., Ahmedabad for the sale of Digital Offset Printing Plates, search/physical verification was conducted at the registered premises of some of the major suppliers (as per invoice) of M/s. Shah Trading Co. During premises verification done by the DRI office on 10.06.2024, it was found that the addresses of the said firms are either fake or these firms are non-functional at their registered addresses. The verification reports are annexed as **RUD-33** and have been summarised as follows:

Sr. No.	Name and GSTN of the firm	Address of the firm	Premise verification summary
1.	M/s. Balaji Traders (GSTIN: 07CBIPN8900M1Z6)	House No 424/97, Pvt No-134, Plot No 371 Khasra No 620/552/243, Keshav Puram Industrial Area, Keshav Puram, New Delhi, North West Delhi, Delhi, 110035	The address was found to be fictitious/made-up.
2.	M/s. Weblight Solutions (GSTIN: 07AFHPC8195G1Z A)	Ground Floor, Property No 155, Sarai Jhullena, New Delhi, South East Delhi, Delhi, 110025	The premises was found to be closed and the firm was also found to be non-functional at the said address.
3.	M/s. Satya Traders (GSTIN: 07ESIPP3572C1ZM)	Godown No.03, Khera Village, Khera Kalan Sub Post Office, New Delhi, North Delhi, Delhi, 110082	The address was found to be fictitious. Also, inquiry suggests that there was no operational firm in the area which dealt in Digital Offset Printing Plates.
4.	M/s. Prateek Traders (GSTIN: 07KVGPS8216F1Z 4)	Godown No.8, Near Chaudhary Dharam Kanta Khera Village, Kankar Khera, North Delhi, New Delhi, 110082	The address was found to be fictitious. Also, inquiry suggests that there was no operational firm in the area which dealt in Digital Offset Printing Plates.
5.	M/s. Bhaskar Trading Company (GSTIN: 07BORPG1357L1Z	Shop No- 9, Onkar Nagar-A, Ganeshpura Sub Post Office, Tri Nagar, New Delhi, North West Delhi,	The address was found to be fictitious/made-up.

	J)	Delhi, 110035	
6.	M/s. Bansal Industrial Solutions (GSTIN: 07AALPB4327Q2Z D)	Shop No.18, Sukhdev Vihar, CSC Sarai Jullena, New Delhi, South East Delhi, Delhi, 110025	The premises was found to be closed and the firm was also found to be non-functional at the said address.

**STATEMENT DATED 26.06.2024 of SHRI VISHAL PRAKASH PATIL,
AUTORISED PERSON OF M/s. SHIVKRUPA IMPEX**

25. Summons bearing DIN-202406DDZ1000000B3BC dated 24.06.2024 was issued to M/s. Shivkrupa Impex. Thus, in continuation of his earlier statement dated 11.12.2023, statement of Shri Vishal Prakash Patil, authorised person of M/s. Shivkrupa Impex was again recorded on 26.06.2024 (**RUD-34**), wherein, he, inter-alia stated the following:

25.1 He was asked to peruse the RFID route paths corresponding to some e-way bills issued by M/s. Shivkrupa Impex after import of CTCP or Digital Offset Printing Plates by mis-declaring the import goods as “Sheet for Doors Fitting” (**RUD-19**) along with corresponding invoices in the name of M/s. SMV Impex. He perused the same and put his dated signature on them in token of the same. He stated that he finds that the E-way bills were issued for delivery to M/s. SMV Impex based in Delhi but the goods were actually delivered to Ahmedabad. On being asked, he stated that M/s. Cargo Concepts (Bombay) Pvt Ltd used to arrange the transportation of goods from Mundra port to their destination as per the requirement of Shri Sourabh Jain, M/s. SMV Impex. He further stated that he does not have any idea as to where the said goods were actually delivered.

25.2 He was shown the statements dated 08.02.2024 & 10.04.2024 of Shri Sourabh Jain of M/s. SMV Impex, statement dated 12.02.2024 & 02.04.2024 of Shri Rakesh Shah, statements dated 12.12.2023 & 20.03.2024 of Shri Hemang Shah of M/s. Shah Trading Co. and statement dated 15.02.2024 of Shri Kanhaiya Kasera of M/s. Cargo Concepts (Bombay) Pvt. Ltd. He perused the said statements and in token of its perusal and as expressing his agreement with the contents of

the said statements, he put his dated signature on the last pages of the respective statements.

25.3 On being asked, he stated, it appears that the goods, i.e. Digital Offset Printing Plates imported M/s. Shivkrupa Impex by mis-declaring the import goods as 'Sheet for Doors Fitting', used to be transported from Mundra port directly to the warehouses of M/s. Shah Trading Co., Ahmedabad. On being asked, he stated that he was not actively involved in the import and onward sale of the said goods. He stated that the said goods were imported by M/s. Shivkrupa Impex but further invoice in the name of M/s. SMV Impex and e-way bills were created as per the directions of Shri Kanhaiya Kasera i.e. Customs Broker.

25.4 On being asked to produce the original packing list for the said goods, he stated that he does not have the original packing list at that time but undertook to submit the same shortly.

25.5 On being asked about the differential Customs and Anti-Dumping duty payment for the import of Digital Offset Printing Plates by mis-declaring as 'Sheet for Doors Fitting', he stated that he would talk to Shri Kanhaiya Kasera and Shri Sourabh Jain and he would try to arrange the payment as soon as possible.

STATEMENT DATED 05.08.2024 of SHRI RAKESH SHAH

26. Summons bearing DIN-202408DDZ100004934A7 dated 05.08.2024 was issued to Shri Rakesh Shah. Thus, in continuation of his earlier statement dated 12.02.2024 and 02.04.2024, statement of Shri Rakesh Shah was again recorded on 05.08.2024 (**RUD-35**), wherein, he, inter-alia stated the following:

26.1 He was asked about the Purchase Invoices issued against the purchase of Digital Offset Printing Plates. In response, he stated that in coordination with Saurabh Jain, the Digital Offset Printing Plates used to come directly from Mundra port to the warehouse of M/s. Shah Trading Co., Ahmedabad and he used to get invoices of different firms against the said supply.

26.2 On being asked about the names of those firms (discussed in preceding para 26.1), he stated that although he does not remember the names of all the

companies, but he has received the invoice of the goods purchased by Shri Sourabh Jain mainly from firms located in Delhi-NCR and some of the main companies are M/s. Bansal Industrial Solutions, M/s. Bhaskar Trading Co., M/s. Prateek Traders, M/s. Balaji Traders, M/s. Weblight Solutions, M/s. Satya Traders, M/s. Amar Enterprise, M/s. Global Traders, M/s. Kumar Traders, M/s. J.N. Arora Trading Company, M/s. Mahadev Enterprises, M/s. Kumar Traders, M/s. Akash Enterprises etc. On being asked, he stated that he has never visited these firms nor spoken to any person in these firms. On being asked, he stated that he has never physically verified the addresses of these firms.

26.3 He was shown the premises verification reports of M/s. Balaji Traders, M/s. Weblight Solutions, M/s. Satya Traders, M/s. Prateek Traders, M/s. Bhaskar Trading Company and M/s. Bansal Industrial Solutions and the same was explained to him by the DRI officer in Hindi. He stated that he has understood these reports very well and in token of the same, he put his dated signatures on them. He stated that after going through these reports, he stated that he finds that these firms are not functional and it seems that these firms are bogus. On being asked, he stated that the goods through these firms used to come directly to M/s. Shah Trading Co. from Mundra port.

26.4 He was shown the statement dated 10.04.2024 of Shri Sourabh Jain (RUD-25) and it was explained to him by the DRI officer in Hindi. He stated that he had understood this statement very well and he put his dated signature on the last page of the said statement in token of his perusal and being in agreement with the same. He was asked about the excerpt from Shri Sourabh Jain's statement where he says that he used to generate sales invoices in the name of 'Sheet for Door Fitting' in the name of M/s. Bhagwati Parshad Traders, M/s. Hare Krishna Enterprises and M/s. Bharat Enterprises as per his (Shri Rakesh Shah's) instructions. In reply to this, he stated that he has no knowledge about these firms nor he had ever given any such instruction to Shri Sourabh Jain.

STATEMENT DATED 17.09.2024 of SHRI SOURABH JAIN

27. Summons bearing DIN-202409DDZ1000042474F dated 03.09.2024 was issued to Shri Sourabh Jain. Thus, in continuation of his earlier statement dated 08.02.2024 and 10.04.2024, statement of Shri Sourabh Jain was again recorded on 17.09.2024 (**RUD-36**), wherein, he, inter-alia stated the following:

27.1 On being asked, he agreed that the goods imported by M/s. Bimala Devi Industries, M/s. Shivkrupa Impex and M/s. Pawan Trading Co. at APSEZ, Mundra by declaring as 'Sheet for Doors Fitting' were 'Digital Offset Printing Plates' and were mis-declared to avoid the payment of the applicable Anti-Dumping duty in terms of Notification No. 21/2020-Customs (ADD) dated 29.07.2020.

27.2 On being asked as whether these importer firms who imported the said goods- Digital Offset Printing Plates by mis-declaring as 'Sheet for Doors Fitting' known to him, he stated that some of these firms had also been importing auto-components for the core business of his firm M/s. SMV Impex. However, these all firms are under the knowledge of Shri Kanhaiya Kasera and Shri Kanhaiya used to decide any of the firm as importer for the import of the goods as required by him (Shri Sourabh Jain). He added that after he and Shri Rakesh Shah used to finalise the purchase negotiation with the overseas manufacturer and supplier of goods, he used to ask Shri Kanhaiya Kasera about the name of any willing firm to import the goods. Then after, Shri Kanhaiya Kasera used to inform the name of the willing importer firm. Subsequently, he used to inform the overseas supplier to prepare the sale invoice, packing list and other documents in the name of the willing importer firm.

27.3 On being asked if the overseas supplier firms mentioned in the import invoices like M/s. Zhuji Kaituo Import & Export Co.,Ltd, M/s. Zhuji Tuoyuan Knitting Co.,Ltd and M/s. White Feathers FZCO are the original manufacturer of the imported goods- Digital Offset Printing Plates, he stated that these are not the original manufacturer of the goods. In fact, he used to forward the purchase orders as given to him by Shri Rakesh Shah to the original manufacturers like M/s. Shanghai Bocica Printing Equipments Co. Ltd. Further, these firms do not generally engage themselves in the export business, so these firms used to issue sales invoice to firms like M/s. Zhuji Kaituo Import & Export Co.,Ltd, M/s. Zhuji Tuoyuan Knitting Co.,Ltd and M/s. White Feathers FZCO, who then used to export the goods to India. He added that the importer firms like M/s. Bimala Devi Industries and others made payment to the accounts of these firms and then these firms used to route payment to the original manufacturer of the goods.

27.4 Then, he was asked if these overseas supplier firms like M/s. Zhuji Kaituo Import & Export Co.,Ltd, M/s. Zhuji Tuoyuan Knitting Co.,Ltd and M/s. White Feathers FZCO were known to him and what was his mode of contact with them. He was also asked as to how the invoices, packing list issued by these firms and then submitted at APSEZ, Mundra created. In reply, he stated that he does not personally know these firms. As only few people in China can understand English, there are certain agents there who work to communicate for them with the firms in China and the same agents also facilitate the delivery of goods to them. He stated that whenever they had to place orders for the Digital Offset Printing Plates, he used to forward the same to these agents in China, who were then supposed to place the orders as required by them to the required manufacturer/supplier of the goods. He stated that on his request, these agents had got the invoices, packing list prepared in the said manner, i.e. to mention the goods description as 'Sheet for Doors Fitting'. He wished to further add that Shri Rakesh Shah had told him to get the goods description incorporated as 'Sheet for Doors Fitting' in the import documents and accordingly, he had done so.

27.5 On being asked as to who were these agents and how did he communicate with them, he stated that he used to communicate with agents generally on WeChat. He stated that he used to communicate with agents like Ms. Alice (wechat id: alice886), Ms. Susaine (wechat id: su_88150). He stated that there were other agents also, whose names he could not recollect.

27.6 On being as to how he used to decide the requirement of the goods which were mentioned in the Purchase Orders, he stated that Shri Rakesh Shah used to send him the requirement of goods, sometimes verbally and at other times, by message in WhatsApp. He stated that accordingly, he used to place the orders in China.

27.7 On being asked to submit the copies of the Purchase Orders placed for the said goods to the overseas manufacturer/suppliers of the Digital Offset Printing Plates, he stated that he could not produce the Purchase Orders as of then as he used to delete the same from his phone once the goods were imported. He stated as he used to delete the same as he had no utility for them afterwards.

27.8 On being asked to submit the original packing list for the goods imported-i.e. Digital Offset Printing Plates by declaring as 'Sheet for Doors Fitting', he stated that no original packing list was received by them. It was only on the basis of the orders placed by them that the said goods were imported.

27.9 On being asked about the purchase invoices for the goods-Digital Offset Printing Plates as shown by M/s. Shah Trading Co. in their books of accounts, he stated that Shri Rakesh Shah must have managed these invoices himself for the purpose of showing the purchase of M/s. Shah Trading Co while he has no knowledge about the same.

CALCULATION OF DUTY LIABILITY

28.1 As discussed in the para 22 in the present IR, the Digital Offset Printing Plates imported by M/s. Shivkrupa Impex by mis-declaration and examined under Panchnama dated 31.10.2023 were put under seizure vide Seizure Memo dated 06.01.2024. It is pertinent to mention that the quantity of the goods placed under seizure and as mentioned in Seizure Memo is taken as that determined during examination of goods at APSEZ, Mundra under Panchnama dated 31.10.2023.

28.2 As per Notification No. 21/2020-Customs (ADD) dated 29.07.2020, the Anti-Dumping Duty in the instant case is leviable at the rate of 0.77 USD per square meter.

28.3 The details of the goods put under seizure are as follows:

Sr. No.	W/h B/E No.	W/h B/E date	Net weight of goods as per B/E in kgs	Qty of the goods in sq.m.	Exch. Rate	Anti-Dumping Duty evaded (inclusive of IGST) in Rs.	Assessable value as per B/E (in Rs.)
1	1022819	27-10-2023	24850	33,250.49	84.2	2543799	14,62,566.63

28.4 The said importer, M/s. Shivkrupa Impex has also imported the same goods, i.e. Digital Offset Printing Plates by mis-declaring as 'Sheet for Doors Fitting' in the past also. However, as per the packing list issued by the overseas suppliers, submitted for the purpose of filing of B/E, the net weight of the declared goods, 'Sheet for Doors Fitting' is mentioned in 'kilograms' terms while as per the normal trading practice, the Digital Offset Printing Plates are traded in terms of square meter or area, thus inferring that the packing lists accompanying the Bs/E are not genuine and are made-up for the purpose of filing of Bs/E in the said manner. Further, the importer, despite the undertaking made in his statement dated 26.06.2024, did not submit the original packing list for the goods imported in the past. Also, the other stakeholders as mentioned in the preceding paras have failed to submit any original packing list for the said goods.

28.5 The Anti-Dumping as per the said Notification No. 21/2020-Customs (ADD) dated 29.07.2020 is leviable in terms of size of the plates in square meter, i.e. 0.77 USD per square meter while in the absence of any authentic packing list, the size of the Offset Printing Plates that have been imported by the importer in the past is required to be inferred.

28.6 In the instant case, the particulars of the imported goods available is only the net weight mentioned in the import documents on the basis of which the Bs/E were filed. Further, during the examination of the imported goods under Panchnama dated 31.10.2023 (**RUD-2**), the quantity of the goods was determined by physical examination of size in square meter, the value which is also mentioned in the para 28.3 above. Thus, square meter per Kilogram of the goods imported in the past is determined by dividing the area (size) in Sq.meter by the net weight as mentioned in para 28.3 above, i.e. $(33250.49/24850)$, which is 1.338048. Applying this conversion factor to the net weight available in the import documents the quantity of goods in area or square meter terms can be determined.

28.7 Accordingly, the details of the goods imported in the past and the duty liability on account of mis-declaration are calculated as follows:

Sr. No .	W/h B/E No. & Date	W/h to DTA B/E No. & date	Net weight of goods as per B/E in kgs	Qty of the goods in sq.m.	Exch . Rate	Anti-Dumping Duty evaded (inclusive of IGST) in Rs.	Assessable value as per B/E (in Rs.)
1	1009738 dated 03.06.2023	2010000 dated 06.06.2023	25475	34086.7728	83.4	25,83,001.56	10,62,307.5
2	1012983 dated 12.07.2023	2013231 dated 17.07.2023	25411	34001.13773	83.25	25,71,878.36	10,57,732.88
3	1017715 dated 01.09.2023	2017083 dated 06.09.2023	18800	25155.3024	83.9	19,17,627.44	10,56,804.4
4	1019905 dated 28.09.2023	2019261 dated 03.10.2023	24550	32849.0784	84.05	25,08,612.84	12,38,056.5
5	1009678 dated 02.06.2023	2009828 dated 03.06.2023	5125	6857.496	83.4	5,19,642.12	24,519.6
6	1016084 dated 14.08.2023	2015744 dated 18.08.2023	23000	30775.104	83.9	23,46,033.57	12,88,276
Total area, ADD and ass. value of the goods			1,22,361	1,63,724.89		1,24,46,795.9	57,27,696.88

28.8 Thus, the total duty liability on account of mis-declaration by M/s. Shivkrupa Impex for the goods seized at APSEZ Mundra and those calculated for the goods imported in the past are as follows:

Particulars	Qty of the goods in sq.m.	Anti-Dumping Duty evaded (inclusive of IGST) in Rs.	Assessable value as per B/E (in Rs.)
Qty and ADD for the goods placed under seizure at APSEZ, Mundra	33,250.49	25,43,799/-	14,62,567/-
Qty and ADD for the goods imported in the past	1,63,724.89	1,24,46,796/-	57,27,697/-
Total qty and ADD	1,96,975.38	1,49,90,595/-	71,90,264/-

28.9 It is also pertinent to mention that Shri Sourabh Jain in his statement dated 10.04.2024 (**RUD-25**) informed that the Digital Offset Printing Plates detained at the godowns of M/s. Shah Trading Co. were imported vide certain Bs/E and also stated the quantity of goods in square meter which were imported vide the said Bs/E. However, in absence of any valid document or packing list, the said quantity as stated by Shri Sourabh Jain cannot be accepted as such. Further, the inward and outward or the sale and purchase of the goods, being a continuous process, it may not feasible nor desirable to determine the exact Bs/E from which the said goods at the godowns of M/s. Shah Trading Co. were imported in the past. Thus, the quantity as determined at para 28.6 & 28.7 above is used for determining the duty liability.

MODUS OPERANDI ADOPTED FOR EVASION OF ANTI-DUMPING DUTY:

29.1 In view of the evidence and facts discussed in the foregoing paras, it appears that M/s. Shivkrupa impex had imported Digital Offset Printing Plates of Chinese Origin falling under CTI 84425090 by mis-declaring the import goods as 'Sheet for Doors Fitting' under CTI: 83024190 to evade the applicable Anti-Dumping duty leviable on import of Digital Offset Printing Plates produced by China based manufacturer as per Notification No. 21/2020-Customs (ADD) dated 29.07.2020. The goods namely, Digital Offset Printing Plates imported by M/s. Shivkrupa impex were produced by China based manufacturer which attract Anti-dumping duty @ 0.77 USD per SQM as per Notification No. 21/2020-Customs (ADD) dated 29.07.2020. However, the importer was mis-declaring the goods

description in the import documents by quoting a random description of the goods as 'Sheet for Doors Fitting'.

29.2 It is evident from the WhatsApp screenshots submitted by Shri Sourabh Jain that the purchase orders used to be sent by Shri Rakesh Shah to Shri Sourabh Jain for CTP/CTCP Digital Offset Printing Plates, who in turn, used to forward the same to the Chinese manufacturer/supplier. The goods were then imported in the name of M/s. Shivkrupa Impex and the other firms/IECs by mis-declaring as 'Sheet for Doors Fitting'. Subsequently, M/s. Shivkrupa Impex and the other firms/IECs used to issue invoices and e-way bills by the same goods description, 'Sheet for Doors Fitting' in the name of Shri Sourabh Jain's firm, M/s. SMV Impex, Delhi while the goods were delivered directly in Ahmedabad at the warehouses of Shri Hemang Shah's (proprietor) and Shri Rakesh Shah's (informal benefactor's) firm, M/s. Shah Trading Co. Further, to create legal documents for the purchase of the said goods, M/s. Shah Trading Co. obtained the purchase invoices from some fake firms with the goods description CTP/CTP/Printing Plates, whereas the goods were actually supplied directly by the said importers from APSEZ, Mundra.

29.3 From the facts and evidences on record, it appears that the Purchase Order for the Digital Offset Printing Plates used to be given by Shri Sourabh Jain to the Chinese manufacturer as per the requirement and the Purchase Orders conveyed by Shri Rakesh Shah. As per the statements of Shri Sourabh Jain, Shri Hemang Shah and Shri Rakesh Shah, it is revealed that the actual operations of the firm, M/s. Shah Trading Co., particularly relating to the sourcing of the Digital Offset Printing Plates, were being totally managed by Shri Rakesh Shah for the firm M/s. Shah Trading Co. It was also stated by Shri Hemang Shah and Shri Rakesh Shah in their respective statements that Shri Rakesh Shah had provided the required funds to M/s. Shah Trading Co. and they both had informally agreed on profit sharing, thus insinuating to the fact that Shri Rakesh Shah was the major benefactor of this whole business.

29.4 M/s. Shivkrupa Impex and other importers of the said item, 'Sheet for Doors Fitting' have accepted in their respective statements that they were asked by Shri Kanhaiya Kasera to import the said item, 'Sheet for Doors Fitting' as per the requirement of Shri Sourabh Jain. Shri Kanhaiya Kasera of M/s. Cargo Concepts

(Bombay) Pvt Ltd has thus facilitated the import of the said goods by using the pseudo importers like M/s. Shivkrupa Impex, who used to import the said item for a small commission while the actual dealing with the overseas supplier was being managed by Shri Sourabh Jain.

29.5 It is revealed from the statements of Shri Sourabh Jain that the Chinese Supplier as mentioned in the import documents, i.e. 'M/s. Zhuji Kaituo Import & Export Co. Ltd.' are just the trader-exporter of the goods while the goods have been procured from the manufacturers like M/s. Shanghai Bocica Printing Equipments Co. Thus, it appears that the Chinese manufacturer including M/s. Shanghai Bocica Printing Equipments Co. had supplied the said goods to M/s. Zhuji Kaituo Import & Export Co. Ltd. as per the directions of Shri Sourabh Jain and M/s. Zhuji Kaituo Import & Export Co. Ltd. in turn, had supplied the said goods to the importers in India. It further appears that the import documents, i.e. invoice, packing list which mention the goods as 'Sheet for Doors Fitting' were made-up and created by the supplier, M/s. Zhuji Kaituo Import & Export Co. Ltd. on the directions of Shri Sourabh Jain for the sake of submission to Customs.

29.6 In the manner discussed herein above, the goods i.e. Digital Offset Printing Plates were imported by M/s. Shivkrupa Impex and other importers by mis-declaring as 'Sheet for Doors Fitting' in connivance with Shri Sourabh Jain, Shri Kanhaiya Kasera and Shri Rakesh Shah, thus evading the applicable Anti-dumping duty due to the Government Exchequer by way of mis-declaration in the import documents.

DISCUSSION OF THE EVIDENCES:

30. Anti-dumping duty was imposed on 'Digital Offset Printing Plates', originating in, or exported from, People's Republic of China, Japan, Korea RP, Taiwan and Vietnam vide Notification No. 21/2020-Customs (ADD) dated 29.07.2020. From the facts narrated in the foregoing paras and the material evidence as gathered during the course of investigation, it transpires that ***M/s. Shivkrupa Impex and other importers had imported Digital Offset Printing Plates from the manufacturers based in China by mis-declaring as 'Sheet for Doors Fitting', which is evident from the following evidences on record:-***

30.1 The examination of the goods done under Panchnama dated 31.10.2023 (**RUD-2**) and Panchnama dated 08.12.2023 (**RUD-3**) during which it was found that the goods declared as 'Sheet for Doors Fitting' in the import documents were actually Digital Offset Printing Plates. The same was evident from the physical appearance of the goods and CTP/CTCP in text clearly mentioned on the goods as well as the packing material of the goods.

30.2 It was accepted by the importers- M/s. Bimala Devi Industries, M/s. Shivkrupa Impex and M/s. Pawan Trading Company that the goods imported by them by declaring as 'Sheet for Doors Fitting' in the import documents were actually Digital Offset Printing Plates. (**RUD-7, RUD-14 & RUD-15**)

30.3 The said Panchnama was perused by the authorised representative of the SEZ unit- Shri Balesh Yadav of M/s. Fast Track CFS Pvt Ltd during which he stated that after the examination of goods at the SEZ unit, they accept that Digital Offset Printing Plates were imported by mis-declaring the import goods as 'Sheet for Doors Fitting'. (**RUD-4**)

30.4 Further, CHA- Shri Kanhaiya Kasera of M/s. Cargo Concepts (Bombay) Pvt Ltd also perused the said Panchnamas done at the SEZ unit for the examination of the goods and accepted that the goods imported vide the said Bs/E with the declared description 'Sheet for Doors Fitting' were actually Digital Offset Printing Plates. (**RUD-22**). He also stated that the said import was being done on the behalf of Shri Sourabh Jain of M/s. SMV Impex, Delhi.

30.5 Shri Sourabh Jain during his statements accepted the fact that he used to send the purchase orders to the Chinese manufacturers of the said goods. (**RUD-16**). It was also revealed from the WhatsApp screenshots taken from his phone that the purchase orders for the Digital Offset Printing Plates used to be sent to him by Shri Rakesh Shah, which were then forwarded by Shri Sourabh Jain. Shri Sourabh also accepted during his statement dated 17.09.2024 (**RUD-36**) that the goods imported by M/s. Bimala Devi Industries, M/s. Shivkrupa Impex and M/s. Pawan Trading Company at APSEZ, Mundra under the goods description were, in actual, Digital Offset Printing Plates and were mis-declared to avoid the payment of the applicable Anti-Dumping duty applicable as per Notification No. 21/2020-Customs (ADD) dated 29.07.2020.

30.6 It was also accepted by Shri Rakesh Shah during his statements that the goods, i.e. Digital Offset Printing Plates found at the warehouses of M/s. Shah Trading Co. during Panchnama dated 08.12.2023 were actually delivered directly from Mundra port itself and were sourced through Shri Sourabh Jain. **(RUD-18)**. Further, Shri Sourabh Jain in his statement dated 10.04.2024 **(RUD-25)** accepted that the Digital Offset Printing Plates detained at the warehouses of M/s. Shah Trading Co. were imported by M/s. Bimala Devi Industries, M/s. Shivkrupa Impex and M/s. Pawan Trading Co. in the past by mis-declaring the import goods as 'Sheet for Doors Fitting' in the similar manner.

30.7 Further, fake invoices of non-functional or non-existent firms were created so as to project that M/s. Shah Trading Co. **(RUD-20)** was purchasing Digital Offset Printing Plates from legitimate sources while actually the goods were directly delivered to them from APSEZ, Mundra.

31. It also transpires that *the said goods were being imported by M/s. Shivkrupa Impex and other importers at the behest of Shri Sourabh Jain, while Shri Sourabh Jain had been importing the goods as per the requirement and directions of Shri Rakesh Shah. It is also evident that Shri Rakesh Shah, though not having official position in M/s. Shah Trading Co. had complete control over the operations of the firm. The same is evident from the following facts and evidences on record:*

31.1 The importers and the CHA, in their respective statements have accepted that the import of the said goods was being done on the request or behalf of Shri Sourabh Jain of M/s. SMV Impex, Delhi. **(RUD-7, RUD-14, RUD-15 & RUD-22)** Further, it was also stated that the funds for the payment to overseas supplier was paid in advance by Shri Sourabh Jain in the bank accounts of the importers.

31.2 Shri Sourabh Jain in his statements accepted that he used to forward the purchase orders of CTCP/CTP plates to the overseas manufacturer/supplier of goods **(RUD-16)**, by which it is inferred that Shri Sourabh Jain used to deal with the overseas manufacturer/supplier for the purchase of Digital Offset Printing Plates and he was very much aware of the actual contents of the imported goods. Further, it is also revealed that he acted as the de-facto importer in the case.

31.3 The WhatsApp screenshots (**RUD-17**) clearly reveal that Shri Rakesh Shah had been giving directions to Shri Sourabh Jain to forward the Purchase Orders as sent by him to a particular manufacturer, M/s. Shanghai Bocica Printing Equipment Co. and had been seeking the truck driver details to track the delivery of his goods. It was also revealed from their statements that Shri Rakesh Shah had hatched the plan for importing the said goods with Sourabh Jain during a family function. The said facts thus insinuate that Shri Sourabh Jain and Shri Rakesh Shah acted in collusion for the import of the Digital Offset Printing Plates by way of mis-declaring the import goods in the aforesaid manner.

31.4 The proprietor of M/s. Godara Transport Corporation (**RUD-10**) in his statement accepted that though the invoice and e-way bills for the goods- 'Sheet for Doors Fitting' were issued by the firms in the name of M/s. SMV Impex, Rohini, Delhi, the goods were actually delivered at the place as per the request of the consignee and accordingly the freight was charged. He stated that Shri Sourabh Jain and Shri Rakesh Shah used to give instructions to the truck driver to offload the goods. From the loading cum payment slips (**RUD-12**), it is also revealed that the delivery of the goods is mentioned as Ahmedabad. He further stated that the goods were unloaded in the Dudheshwar area of Ahmedabad. The office and the godown of M/s. Shah Trading Co. are located in Dudheshwar area, i.e. office at A-215, Sumel-6, Dudheshwar, Ahmedabad and a godown located at Shed No 35, Shayona Estate, Near Vadilal Ice Cream, Lalchand Traders, Dudheshwar Road, Ahmedabad, thus implying that the said goods were being unloaded at the godowns of M/s. Shah Trading Co.

31.5 The RFID vehicle reports/route paths as fetched from the E-way Bill MIS portal (**RUD-19 & RUD-21**) reveal that though the e-way bills were issued by them for delivery to M/s. SMV Impex, Delhi, the goods imported by the importers by declaring as 'Sheet for Doors Fitting' were being delivered in Ahmedabad.

31.6 Shri Sourabh Jain and Shri Rakesh Shah, when confronted with the fact as stated in para 31.4 and 31.5 above during their statements (**RUD-25 & RUD-24**), accepted that the goods imported as 'Sheet for Doors Fitting' at APSEZ, Mundra were delivered directly from Mundra port to the warehouses of M/s. Shah Trading

Co. They also accepted that they used to communicate with the truck driver to track the delivery of the goods.

31.7 Shri Hemang Shah, proprietor of M/s. Shah Trading Co., during his statement (**RUD-23**) informed that the actual sourcing of the goods was being managed by Shri Rakesh Shah and also stated that Shri Rakesh Shah used to provide funds to M/s. Shah Trading Co. for the operations, which was also accepted by Shri Rakesh Shah during his statement. It is thus inferred that Shri Rakesh Shah is the real beneficiary or the controller of the whole business of M/s. Shah Trading Co.

32. It also transpires that the importers like M/s. Shivkrupa Impex and others had been importing the goods on a commission basis and they were not concerned with the actual contents of the goods. These importers had been acting on the request or direction of Shri Kanhaiya Kasera, thus implying that Shri Kanhaiya Kasera has facilitated the import of the said goods on behalf of Shri Sourabh Jain.

33. In view of the aforesaid position, the Anti-dumping duty @ 0.77 USD per square meter as per Notification No. 21/2020-Customs (ADD) dated 29.07.2020 is leviable on goods imported by M/s. Shivkrupa Impex. However, importer had wrongly declared the goods description in the import documents as 'Sheet for Doors Fitting' while the goods imported were actually Digital Offset Printing Plates. Thus, the importer did not pay applicable Anti-dumping duty as specified in the Notification No. 21/2020-Customs (ADD) dated 29.07.2020 issued under Section 9A of Customs Tariff Act, 1975.

PAYMENT OF CUSTOMS/ANTI-DUMPING DUTY:

34. The importer, M/s. Shivkrupa Impex paid Rs. 50,00,000/- vide TR-6 Challan No. 7342/23-24 dated 03.11.2023 and another Rs. 33,13,534/- vide TR-6 Challan No. APSEZ/9013/23-24 dated 13.03.2024 towards the duty liability arising out of the said inquiry. (**RUD-37**)

VIOLATION OF LEGAL PROVISIONS:

35.1 The provisions of Customs Act and Rules applicable in the instant case are as follows: -

- (i) As per Section 2(3A) of the Customs Act, 1962 "beneficial owner" means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported;
- (ii) As per Section 2(14) of the Customs Act, 1962; "dutiable goods" means any goods which are chargeable to duty and on which duty has not been paid;
- (iii) As per Section 2(26) of the Customs Act, 1962 "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner, beneficial owner or any person holding himself out to be the importer.
- (iv) As per Section 2(39) of the Customs Act, 1962, "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111(m) or section 113.
- (v) Section 11A of the Customs Act, 1962 defines "illegal import" as the import of any goods in contravention of the provisions of the Customs Act or any other law for the time being in force.
- (vi) Section 17(1) of the Customs Act, 1962 states that an importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.
- (vii) Section 17(4) of the Customs Act, 1962 states that where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.
- (viii) Section 28(4) of the Customs Act, 1962 states that where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously

refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of collusion, any wilful mis-statement, suppression of facts by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or not paid or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

(ix) As per section 111(m)(m) of the Customs Act, 1962, 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 transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54 are liable to confiscation.

(x) As per Section 112(a) of the Customs Act, 1962, any person, who, in relation to any goods, does or omits to do any act, the commission or omission of which would render such goods liable to confiscation under section 111(m) of the Act, or abets the doing, or omission of such an act shall be liable to penalty.

(xi) As per Section 112(b) of the Customs Act, 1962, any person, 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(m), shall be liable to penalty.

(xii) As per Section 114A of the Customs Act, 1962, where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined.

(xiii) As per Section 114AA of the Customs Act, 1962, 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.

(xiv) As per Section 117 of the Customs Act, 1962, any person who contravenes any provision of the Act or abets any such contravention or who fails to comply with any provisions of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding one lakh rupees.

35.2 Further, as the import and clearance of the imported goods took place through APSEZ, Mundra, the relevant provisions of SEZ Act and Rules are also stated as follows:

(i) As per Ministry of Commerce & Industry (Department of Commerce), Notification No. S.O.2665 (E) dated 05.08.2016, issued under Section 21(1) of the SEZ Act, 2005, offences under Section 28, 28AA, 28AAA, 74, 75, 111(m), 113, 115, 124, 135 and 104 of the Customs Act, 1962 have been notified as offences under SEZ Act, 2005.

(ii) As per Rule 27(10) of SEZ Rules, 2006, the assessment of imports by a unit, shall be on the basis of self-assessment and shall not be subjected to routine examination.

(iii) As per Rule 47(4) of SEZ Rules, 2006, valuation and assessment of the goods cleared into Domestic Tariff Area shall be made in accordance with Customs Act and rules made thereunder.

(iv) As per Rule 48(1) of SEZ Rules, 2006; the DTA unit shall file Bill of Entry giving therein complete description of goods with the authorized Officer.

(v) As per Rule 48(2) of SEZ Rules, 2006, valuation of the goods cleared into Domestic Tariff Area shall be determined in accordance with provisions of Customs Act and rules made thereunder as applicable to goods when imported into India.

35.3 Vide Finance Act, 2011 w.e.f. 08.04.2011 “Self-Assessment” has been introduced under the Customs Act, 1962. Section 17 of the said Act provides for self-assessment of duty on import and export goods by the importer or exporter himself by filing a bill of entry or shipping bill as the case may be, in the electronic form, as per Section 46 or 50 respectively. Thus, under self-assessment, it is the importer or exporter who will ensure that he declares the correct classification, applicable rate of duty, value, benefit or exemption notification claimed, if any in respect of the imported/exported goods while presenting Bill of Entry or Shipping Bill.

35.4 In the present case, the importer, M/s. Shivkrupa Impex has allowed itself to import the said goods without ensuring the true declaration as to the contents of the imported goods. In light of the provisions of the Section 46 of the Customs Act, 1962, the onus lay on the importer to ensure that the Bill of Entry is filed with the correct particulars, which they failed to do. The importer in the instant case has lent his firm to transact the import of the goods in the said manner for a monetary consideration/commission. It appears that the importer has contravened the provisions of Section 46(4A) of the Customs Act, 1962 in as much as M/s. Shivkrupa Impex while filing Bills of Entry failed to ensure the accuracy and completeness of the information given therein for assessment of Customs duty. Thus, M/s. Shivkrupa Impex has failed to fulfill this legal obligation in respect of imports of Digital Offset Printing Plates for its correct and accurate information.

35.5 Further, Shri Sourabh Jain and Shri Rakesh Shah by their acts as described in the aforesaid part of the IR, have also functioned as the de-facto importer or the beneficial owner of the imported goods. Therefore, it appears that M/s. Shivkrupa Impex along with Shri Sourabh Jain and Shri Rakesh Shah have deliberately contravened the above said provisions with an intention to evade payment of Anti-dumping duty leviable and payable on the import of Digital Offset Printing Plates in terms of Notification No. 21/2020-Customs (ADD) dated 29.07.2020 issued under Section 9A of Customs Tariff Act, 1975.

CULPABILITY AND LIABILITY OF NOTICEES

(i) M/s. Shivkrupa Impex

36.1 From the aforesaid facts and circumstances, it appears that the importer, M/s. Shivkrupa Impex, had indulged in suppression of material facts and mis-declaration of the description of goods imported by them in the import documents, including the Check Lists and Bills of Entry filed before the Customs authorities at APSEZ, Mundra at the time of import, assessment and clearance. It further appears that such mis-declaration and suppression were made with an intent to evade payment of applicable Anti-Dumping Duty leviable on the said goods. In view of the foregoing, it appears that the duty liability of M/s. Shivkrupa Impex is as under:

(a) With respect to the goods imported vide Bill of Entry No. 1022819 dated 27.10.2023, filed through APSEZ, Mundra, corresponding to which the goods were seized under Seizure Memo bearing DIN-202401DDZ10000333C1F dated 06.01.2024, it appears that M/s. Shivkrupa Impex is liable to pay Anti-Dumping Duty, including IGST, amounting to ₹25,43,799/-, as detailed in para 28.3 of this Show Cause Notice. Accordingly, the declaration made by M/s. Shivkrupa Impex before Customs appears liable to rejection, and the said Bill of Entry is liable to re-assessment under the provisions of Section 17(4) of the Customs Act, 1962.

(b) With respect to the goods imported in the past, vide various Bills of Entry as indicated in para 28.7 of this Show Cause Notice, it further appears that the Anti-Dumping Duty not paid is liable to be recovered from M/s. Shivkrupa Impex by invoking the extended period of five years under Section 28(4) of the Customs Act, 1962, since such non-payment has occurred on account of wilful mis-declaration and suppression of facts as discussed above. Accordingly, the Anti-Dumping Duty, including IGST, amounting to ₹1,24,46,796/- in respect of past imports made through APSEZ, Mundra, as detailed in para 28.7 of this Show Cause Notice, appears recoverable from M/s. Shivkrupa Impex under Section 28(4) of the Customs Act, 1962, along with applicable interest under Section 28AA ibid.

36.2 M/s. Shivkrupa Impex have imported the said goods - Digital Offset Printing Plates by mis-declaring as 'Sheet for Doors Fitting' having declared assessable values as follows:

- (a) Goods with declared value of **Rs. 14,62,567/-** as detailed in para 28.3 vide Bill of entry No. 1022819 dated 27.10.2023 at APSEZ, Mundra which were seized vide Seizure Memo dated 06.01.2024.
- (b) Goods with declared value of **Rs. 57,27,697/-** as detailed in para 28.7 vide 06 Bs/E during the period from 03.06.2023 to 28.09.2023.

M/s. Shivkrupa Impex has imported the said goods by deliberately resorting to collusion, mis-statement & suppression of the material fact regarding the correct description/ identity of the goods in contravention of the provisions of Section 46 (4) of the Customs Act, 1962. In terms of Section 46(4) of Customs Act, 1962, the importer was required to make a declaration as to the truth of the contents of the Bills of Entry submitted for assessment of Customs duty, which in the instant case, M/s. Shivkrupa Impex had failed to fulfil in respect of the imports of Digital Offset Printing Plates through APSEZ, Mundra. For these contraventions and violations, the goods fall under the ambit of 'smuggled goods' within the meaning of Section 2(39) of the Customs Act, 1962 and are liable for confiscation under the provisions of Section 111(m)(m) of the Customs Act, 1962.

36.3 The various acts of omission/commission by M/s. Shivkrupa Impex led to evasion of Customs duty (Anti-dumping duty including IGST) as stated in the aforesaid paras. Thus, M/s. Shivkrupa Impex by their acts is liable to penalty as follows:

- (a) M/s. Shivkrupa Impex is liable to penalty under Section 114A of the Customs Act, 1962 on account of the evasion of Anti-Dumping duty (including IGST) for **Rs. 1,24,46,796/-** for the goods imported in the past, having declared value as Rs. 57,27,697/- and detailed in para 28.7. As stated, the said duty is liable to be recovered from M/s. Shivkrupa Impex, under Section 28(4) of the Customs Act, 1962.
- (b) M/s. Shivkrupa Impex is liable to penalty under Section 112(a) and 112(b) of the Customs Act, 1962, as by its acts, M/s. Shivkrupa Impex has rendered the following goods, liable for confiscation.

- (i) Goods with declared value of **Rs. 14,62,567/-** as detailed in para 28.3 vide Bill of entry No. 1022819 dated 27.10.2023 at APSEZ, Mundra which were seized vide Seizure Memo dated 06.01.2024
- (ii) Goods with declared value of **Rs. 57,27,697/-** as detailed in para 28.7 vide 06 Bs/E during the period from 03.06.2023 to 28.09.2023.

36.4 It also further follows from the discussions made in the preceding part of this IR that M/s. Shivkrupa Impex (importer) acted in collusion with and under the direction and control of Shri Sourabh Jain and Shri Rakesh Shah. Thus, Shri Sourabh Jain and Shri Rakesh Shah are also jointly and severally liable to the payment of Anti-Dumping Duty evaded by the means of the said mis-declaration.

(ii) M/s. Cargo Concepts (Bombay) Pvt Ltd

37. M/s. Cargo Concepts (Bombay) Pvt Ltd, being the Customs Broker in this case, had involved themselves in the aforesaid acts of suppression of the true description of the goods imported to evade the applicable duty thereon and have thus failed to observe the obligations of the Customs Broker as provided under Regulation 10 of the Customs Broker Licensing Regulations (CBLR), 2018 in as much as they failed to advise their client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof and verify correctness of functioning of their client at the declared address. While further action under the Customs Broker Licensing Regulations (CBLR), 2018 is being proposed separately, they have, by the above acts abetted the importer and the co-conspirators in execution of their motive to evade payment of applicable duties, which led the goods becoming liable to confiscation and consequently they have also rendered themselves liable to penalty under Section 112 (a) of the Customs Act, 1962.

(iii) Shri Kanhaiya Kasera, Director of M/s. Cargo Concepts (Bombay Pvt Ltd.- CHA

38. In view of the facts discussed in the foregoing paras and evidences available on record, it appears that Shri Kanhaiya Kasera, Director of M/s. Cargo Concepts (Bombay) Pvt Ltd. had knowingly involved the said firm, M/s. Shivkrupa Impex to

facilitate the import of goods on behalf of Shri Sourabh Jain of M/s. SMV Impex, Delhi. Shri Kanhaiya Kasera filed the said Bs/E at M/s. Fast Tracks CFS Pvt Ltd and M/s. Holistic Global Corporation through the Maker ID allotted to him. Further, Shri Kanhaiya Kasera has failed to observe the obligations of the Customs Broker as provided under Regulation 10 of the Customs Broker Licensing Regulations (CBLR), 2018 in as much as he failed to advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof and verify correctness of functioning of his client at the declared address. Further, Shri Kanhaiya Kasera stated during his statement that M/s. Cargo Concepts (Pvt) Ltd also used to arrange the transportation of the goods from Mundra to their destination and in many cases, the goods were unloaded in Ahmedabad while the invoice and e-way bills were issued in the name of M/s SMV Impex, Delhi. Shri Kanhaiya Kasera has therefore, by the acts of omission and commission on his part by rendering the imported goods liable for confiscation under Section 111(m) of the Customs Act, 1962, has rendered himself liable for penalty under Section 112(a) and 112(b) of the Customs Act, 1962. Also, it appears that Shri Kanhaiya Kasera had knowingly and intentionally used the incorrect declaration, statements and/or documents and presented the same to the Customs authorities, which were incorrect in as much as they were not representing the true, correct and actual description of the imported goods, and has therefore rendered himself liable for penalty under section 114AA of the Customs Act, 1962 also.

(iv) M/s. Fast Track CFS Pvt Ltd-SEZ unit, APSEZ, Mundra

39. The said import of the majority of the subject goods (06 out of the 07 Bs/E filed by M/s. Shivkrupa Impex) by mis-declaration in the aforesaid manner took place through the SEZ unit in APSEZ, Mundra - M/s. Fast Track CFS Pvt Ltd. It is known and also confirmed by Shri Balesh Yadav, authorised representative of M/s. Fast Track CFS Pvt Ltd during his statement that the checklist for the said Bs/E which were filed through the Maker ID of M/s. Cargo Concepts (Bombay) Pvt Ltd, had to be approved through the Approver ID allotted to their SEZ unit by NSDL. Further, the maker IDs are also made by M/s. Fast Track CFS Pvt Ltd as per the request of their clients, e.g. M/s. Cargo Concepts (Bombay) Pvt Ltd in this case. In view of the same, it appears that M/s. Fast Track CFS Pvt Ltd, had also consciously provided the requisite approvals for filing of the said Bs/E for the mis-declared products. Thus, had also abetted in the acts of omission and commission

which rendered the imported goods liable for confiscation under Section 111(m) of the Customs Act, 1962, and consequently rendered themselves liable for penalty under Section 112(a) and 112(b) of the Customs Act, 1962.

(v) M/s. Holistic Global Corporation – SEZ unit, APSEZ, Mundra

40. The import of the subject goods corresponding to the warehousing B/E no.1016084 dated 14.08.2023 was processed and cleared through M/s. Holistic Global Corporation. The checklist of the B/E for the mis-declared goods was filed through their own Maker ID and also approved through the Approved ID allotted to the said SEZ unit. Thus, by their acts of omission and commission, they rendered the imported goods liable for confiscation under Section 111(m) of the Customs Act, 1962, and consequently rendered themselves liable for penalty under Section 112(a) and 112(b) of the Customs Act, 1962.

(vi) Shri Sourabh Jain, authorised representative of M/s. SMV Impex, Delhi

41.1 From the evidences on record, it is revealed that he used to send the orders of CTP/CTCP Digital Offset Printing Plates to the overseas supplier and the said goods were then directly transported from APSEZ, Mundra to the warehouses of M/s. Shah Trading Co., Ahmedabad, which used to do trading of Digital Offset Printing Plates. The said idea of the import of Digital Offset Printing Plates was introduced to Shri Sourabh Jain by Shri Rakesh Shah at a family function as revealed from their statements. Thus, Shri Sourabh Jain was well aware of the actual contents of the imported goods and he knowingly effected the import of the said goods with the intent to evade the applicable Anti-Dumping Duty as per the Notification No. 21/2020-Customs (ADD) dated 29.07.2020. Thus, he was part of the plan in the diversion of imported goods from APSEZ, Mundra, wherein the invoices and e-way bills were issued in the name of M/s. SMV Impex, Delhi while the goods were delivered directly to the godowns of M/s. Shah Trading Co., Ahmedabad. He engaged the pseudo importer firms like M/s. Bimala Devi Industries, M/s. Shivkrupa Impex and M/s. Pawan Trading Co. to effect the import of the goods fraudulently. Thus, by his acts of omission and commission, he rendered the subject goods liable for confiscation under Section 111(m) of the Customs Act, 1962 and is therefore liable to penalty under Section 112(a) and 112(b) of the Customs Act, 1962.

41.2 As discussed in the preceding paras, Shri Sourabh Jain has actually effected the import of the said goods in as much as Shri Sourabh Jain or his firm M/s. SMV Impex acted as the de facto importer in the said case. Shri Sourabh Jain knowingly and intentionally made or caused to make the fake import documents which had incorrectly declared the description of goods as 'Sheet for Doors Fitting', which were submitted to the Customs Authorities for filing of B/E. Also, to camouflage the sale and purchase of the said goods as legitimate, Shri Sourabh Jain and Shri Rakesh Shah used invoices of non-functional and non-existent firms as discussed in the preceding paras to cover the goods without the actual supply of the goods against such invoices. Thus, Shri Sourabh Jain prepared/got prepared, signed /got signed documents which he had reasons to believe were false and thereby rendered himself liable for penalty under Section 114AA of Customs Act, 1962.

(vii) M/s. SMV Impex, Rohini, Delhi

42.1 M/s. SMV Impex provided funds to the said importers for the payment to the overseas supplier of goods. Further, the invoices for the DTA sale of the goods imported as 'Sheet for Doors Fitting' was issued by the M/s. Shivkrupa Impex and other importers in the name of M/s. SMV Impex, Rohini Delhi, however, on the directions of Shri Sourabh Jain and Shri Rakesh Shah, the goods were diverted to M/s. Shah Trading Co. in Ahmedabad. M/s. SMV Impex, in turn, issued fake sale invoices of the goods- 'Sheet for Doors Fitting' in the name of non-existent and non-functional firms. M/s. SMV Impex allowed itself to conduct the illicit plan in such manner. By the acts of omission and commission on its part, it rendered the imported goods liable for confiscation under Section 111(m) of the Customs Act, 1962 and is therefore liable to penalty under Section 112(a) and 112(b) of the Customs Act, 1962.

(viii) Shri Rakesh Shah, de-facto beneficiary and operator of M/s. Shah Trading Co.

43.1 The investigation has revealed that Shri Sourabh Jain and Shri Rakesh Shah acted in collusion for the import of the Digital Offset Printing Plates in the aforesaid manner. Further, it transpires that the importers, CHA and Shri

Sourabh Jain acted as the facilitators for the import of the said goods, i.e. Digital Offset Printing Plates by the evasion of the applicable Anti-Dumping Duty in the said manner. The said goods, after importation at APSEZ, Mundra, used to be delivered at the godowns of M/s. Shah Trading Co., who was engaged in the business of selling of Digital Offset Printing Plates in the domestic market. It was Shri Rakesh Shah who introduced the idea of import of Digital Offset Printing Plates from China to Shri Sourabh Jain at a family function. He also used to send the draft Purchase Orders to Shri Sourabh Jain, who then used to forward them to the overseas manufacturer/supplier. Shri Rakesh Shah also gave directions to Shri Sourabh Jain to give the orders to a particular firm in China. It is thus inferred that Shri Rakesh Shah was directing the whole affairs of the business along with Shri Sourabh Jain.

Shri Rakesh Shah avoided the import and trading of the fraudulently imported Digital Offset Printing Plates through his own firm, M/s. Aakruti Impex, to insulate him from any consequences of duty/penal liability which may ensue pursuant to the detection of the mis-declaration in imports. He had been providing funds to M/s. Shah Trading Co. for the business and was controlling the sourcing of the goods. To shift the possible liability of the illicit operations as discussed, he had been doing the business of trading of Digital Offset Printing Plates through M/s. Shah Trading Co. and for the import of the said goods by evasion in the said manner, he along with Shri Sourabh Jain used the pseudo importer firms like M/s. Bimala Devi Industries, M/s. Shivkrupa Impex and M/s. Pawan Trading Co. Thus, by his acts of omission and commission, Shri Rakesh Shah rendered the subject goods liable for confiscation under Section 111(m) of the Customs Act, 1962 and is therefore liable to penalty under Section 112(a) and 112(b) of the Customs Act, 1962.

43.2 Further, Shri Rakesh Shah created the fictitious back channel for indicating the sourcing of the Digital Offset Printing Plates sold by him, in the said manner. Thus, for the purpose of showcasing the legitimate purchase of the Digital Offset Printing Plates, he prepared/got prepared the fake invoices of non-functional and non-existent firms based in Delhi in the name of M/s. Shah Trading Co. Thus, Shri Rakesh Shah prepared/got prepared, signed /got signed documents which he had reasons to believe were false and thereby rendered himself liable for penalty under Section 114AA of Customs Act, 1962.

(ix) M/s. Shah Trading Co.

44.1 M/s. Shah Trading Co. was engaged in the selling of Digital Offset Printing Plates in the domestic market. The imported goods were directly transported from APSEZ, Mundra and allowed to be unloaded at the godowns of M/s. Shah Trading Co. without any legitimate documents, viz. invoice or e-way bill. The said goods, by being imported with the evasion of the Anti-Dumping Duty in the said manner, were thus sourced by M/s. Shah Trading Co. at cheap prices, which allowed M/s. Shah Trading Co. to increase its turnover and profit by substantial amount as compared to the preceding years. M/s. Shah Trading Co., thus, can be stated as the major beneficiary of the whole fraudulent scheme of things. M/s. Shah Trading Co., therefore, by the acts of omission and commission on their part by rendering the imported goods liable for confiscation under Section 111(m) of the Customs Act, 1962, have rendered themselves liable for penalty under Section 112(a) and 112(b) of the Customs Act, 1962.

CHARGING SECTION-

45.1 Now therefore, M/s. Shivkrupa Impex (IEC – BXNPP9626C), B-8, Kasturi Vihar chs ltd., kalyan shil road, Nr. Venkatesh petrol pump, Dawdi, Dombivali East, Thane, Maharashtra-421203 are hereby called upon to show cause to the Principal/Commissioner of Customs, Mundra having his office at 5B, Port User Building, Mundra Port, Mundra, Kutch, Gujarat-370421 within 30 (Thirty) days from the receipt of this notice, as to why as to why-

(A)With respect to the goods imported vide Bill of Entry No. 1022819 dated 27.10.2023 and seized vide Seizure Memo dated 06.01.2024 as mentioned in para 28.3 of the Notice.

(i) The **33,250.49 SQM** (determined quantity) of goods with declared value as **Rs. 14,62,567/- (Rs. Fourteen Lakhs Sixty Two Thousand Five Hundred Sixty Seven Only)** as per Table in Para-28.3 of this Notice which were seized vide Seizure Memo dated 06.01.2024 and subsequently provisionally released, should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.

(ii) The Bill of Entry No. 1022819 dated 27.10.2023 should not be re-assessed after including the applicable Anti-dumping duty (including IGST) amounting to

Rs. 25,43,799/- (Rs. Twenty Five Lakhs Forty Three Thousand Seven Hundred and Ninety Nine Only) under Section 17 of the Customs Act, 1962, which may be paid jointly and severally by M/s. Shivkrupa Impex, Shri Sourabh Jain and Shri Rakesh Shah along with applicable interest under Section 28AA ibid.

(B)With respect to the goods imported in the past vide 06 Bs/E as mentioned in para 28.7 of the Show Cause Notice.

- (i) The **1,63,724.89 SQM** (determined quantity) of goods with declared value as **Rs. 57,27,697/- (Rs. Fifty Seven Lakhs Twenty Seven Thousand Six Hundred Ninety Seven only)** imported in the past as per Table in Para-28.7 of this Show Cause Notice which have been cleared/provisionally released and are not physically available should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.
- (ii) Differential Customs duty (Anti-dumping duty & IGST) amounting to **Rs. 1,24,46,796/- (Rs. One Crore Twenty Four Lakhs Forty Six Thousand Seven Hundred Ninety Six Only)** as determined at Table in Para-28.7 of this Show Cause Notice should not be demanded and recovered jointly and severally from M/s. Shivkrupa Impex, Shri Sourabh Jain and Shri Rakesh Shah under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA ibid;

45.2 Appropriation of Duty paid during the course of inquiry:

The Customs Duty (Anti-dumping duty & IGST) amounting to **Rs. 83,13,534/- (Rs. Eighty Three Lakhs Thirteen Thousand Five Hundred and Thirty Four Only)** already paid by them during investigation should not be appropriated towards their Duty Liabilities as mentioned in the para 45.1 of this notice.

45.3 Imposition of penalties

The penalties should not be imposed upon the persons and entities involved in the said case as follows:

(i) Penalty should not be imposed upon M/s. Shivkrupa Impex (IEC - AACPK4128K), D-31, 403, Yogi Nagar, Eksar Road, Opp Rudraksh Restaurant, Borivali West, Mumbai - 400092 under Section 114A, 112(a) & 112(b) of the Customs Act, 1962 separately for their role as discussed in para supra.

(ii) Penalty should not be imposed upon M/s Cargo Concepts (Bombay) Pvt Ltd, Office No. 1, Monarch Plaza, Ground Floor, Sector-11, Plot No. 56, C.B.D. Belapur, Navi Mumbai - 400614 under Section 112(a) of the Customs Act, 1962 separately for their role as discussed in paras supra.

(iii) Penalty should not be imposed upon Shri Kanhaiya Kasera, Director of M/s Cargo Concepts (Bombay) Pvt Ltd and resident of 27th Floor, B Wing, Delta Central, Plot No. 4, Sector 23, Near Central Park, Near Iskon Temple, Kharghar, Raigad, Maharashtra - 410210 under Section 112(a), 112(b) and 114AA of the Customs Act, 1962 separately for his role as discussed in paras supra.

(iv) Penalty should not be imposed upon M/s Fast Track CFS Pvt Ltd, Plot No. 3, Block-C, Sector-11, Adani Ports & SEZ Limited, Taluka - Mundra, District - Kutch, Pin - 370421 under Section 112(a) and/or 112(b) of the Customs Act, 1962 separately for their role as discussed in paras supra.

(v) Penalty should not be imposed upon M/s Holistic Global Corporation, Plot No. 3, Block-D, Sector-12N, Adani Ports & SEZ Limited, Taluka - Mundra, District - Kutch, Pin - 370421 under Section 112(a) and/or 112(b) of the Customs Act, 1962 separately for their role as discussed in paras supra.

(vi) Penalty should not be imposed upon Shri Sourabh Jain, authorised signatory of M/s. SMV Impex, Delhi and resident of C-9/147-148, Sector-7, Rohini, Delhi-110085 under Section 112(a), 112(b) and 114AA of the Customs Act, 1962 separately for his role as discussed in paras supra.

(vii) Penalty should not be imposed upon M/s. SMV Impex, Shop No.17, 1st Floor, CSC No. 6, Sector-7, Rohini, Delhi-110085 under Section 112(a) and/or 112(b) of the Customs Act, 1962 separately for their role as discussed in paras supra.

(viii) Penalty should not be imposed upon Shri Rakesh Shah, resident of D-501, Indraprasth-VIII, Near Tulip Bungalows, Surdhara Circle, Thaltej, Ahmedabad-380059 under Section 112(a), 112(b) and 114AA of the Customs Act, 1962 separately for his role as discussed in paras supra.

(ix) Penalty should not be imposed upon M/s Shah Trading Co., A-215, Sumel-6, Dudheshwar Road, Ahmedabad under Section 112(a) and/or 112(b) of the Customs Act, 1962 separately for their role as discussed in paras supra.

46. The noticees are further called upon to intimate in writing as to whether they wish to be heard in person by the adjudicating authority before the case is adjudicated within 30 days from the date of receipt of this show cause notice. If no reply of this notice is received and / or they fail to appear before the adjudicating authority, when the case is posted for hearing, the case will be decided ex-parte on the basis of the evidences available on record without any further notice to them.

47. This Show Cause Notice is issued without prejudice to any other action that may be taken against the noticee / noticees mentioned hereinabove or any other persons / firms connected with the case under the Customs Act, 1962 or any other law for the time being in force.

48. Documents relied upon are detailed in Annexure -'R' attached to this Show Cause Notice.

49. The department also reserves its right to amend, modify or supplement this notice at any time prior to the adjudication of the case.

(Nitin Saini)

Commissioner of Customs, Mundra

DIN-20251071MO000000FCE9

To,

- (i) M/s. Shivkrupa Impex (IEC – AACPK4128K), D-31, 403, Yogi Nagar, Eksar Road, Opp Rudraksh Restaurant, Borivali West, Mumbai – 400092
- (ii) M/s Cargo Concepts (Bombay) Pvt Ltd, Office No. 1, Monarch Plaza, Ground Floor, Sector-11, Plot No. 56, C.B.D. Belapur, Navi Mumbai – 400614
- (iii) Shri Kanhaiya Kasera, Director of M/s Cargo Concepts (Bombay) Pvt Ltd and resident of 27th Floor, B Wing, Delta Central, Plot No. 4, Sector 23, Near Central Park, Near Iskon Temple, Kharghar, Raigad, Maharashtra – 410210
- (iv) M/s Fast Track CFS Pvt Ltd, Plot No. 3, Block-C, Sector-11, Adani Ports & SEZ Limited, Taluka - Mundra, District - Kutch, Pin – 370421
- (v) M/s Holistic Global Corporation, Plot No. 3, Block-D, Sector-12N, Adani Ports & SEZ Limited, Taluka - Mundra, District - Kutch, Pin – 370421
- (vi) Shri Sourabh Jain, authorised signatory of M/s. SMV Impex, Delhi and resident of C-9/147-148, Sector-7, Rohini, Delhi-110085
- (vii) M/s. SMV Impex, Shop No.17, 1st Floor, CSC No. 6, Sector-7, Rohini, Delhi-110085
- (viii) Shri Rakesh Shah, resident of D-501, Indraprasth-VIII, Near Tulip Bungalows, Surdhara Circle, Thaltej, Ahmedabad-380059
- (ix) M/s Shah Trading Co., A-215, Sumel-6, Dudheshwar Road, Ahmedabad

Copy to:-

- (i) The Additional Director, Directorate of Revenue Intelligence (DRI), Ahmedabad Zonal Unit Zonal Unit 15, Magnet Corporate Park, Off S.G. Highway, Near Sola Over Bridge, Thaltej, Ahmedabad-380054.
- (ii) The Deputy Commissioner of Customs, EDI Section, Mundra Customs
- (iii) Guard file/Office Copy.