कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा,
सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:
CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.
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A. File No.	:	GEN/ADJ/ADC/690/2026-Adjn-O/o Pr Commr-Cus-Mundra
B. SCN No.	:	75 /2026-27/ADC/ZDC/MCH
C. Date of Issue		04-06-2026
D. Passed by	:	**Dipak Zala,** Additional Commissioner of Customs, Custom House, Mundra
E. Noticess(s)/Importer	:	M/s Real Petrochem (IEC: ABAFR3625F)

(Show Cause Notice under Section 124 of the Customs Act, 1962)

Whereas it appeared that:

1 . 1 M/s Real Petrochem (IEC: ABAFR3625F), having its registered office/ /principal place located at 10/15, Chakrapani Road, Narasingapuram, Velachery, Chennai, Chennai, Tamil Nadu, 600042 (hereinafter referred to as *"M/s. Real Petrochem"* or *"the Importer"*), imported goods vide Bill of Entry No. 4861004 dated 01.10.2025 and 4919679 dated 05.10.2025 **(RUD-01)** at Customs House Mundra**.**

1.2 Specific intelligence gathered by the Directorate of Revenue Intelligence (DRI) indicated that the aforesaid consignments imported by M/s. Real Petrochem lying at Mundra Port and declared as "**Industrial Oil"** under **CTH 27101990**, were mis-declared with respect to their description and nature, with the deliberate intent to clear prohibited/restricted goods.
The details of the import consignment are as follows:

Table-I

	Details of 1st Bill of Entry	**Details of 2nd Bill of Entry**
Bill of Entry No.	4861004 dated 01.10.2025	4919679 dated 05.10.2025
Bill of Lading No.	RST/JEAMUN/25/000153	LWTC/JEAMUN/25/11713
Declared Goods in BE	Industrial Oil	Industrial Oil
Declared Quantity	280940 (in KGS)	281380 (in KGS)
Customs Broker	M/s Airtrax Freight Logistics	M/s Airtrax Freight Logistics
Country of Origin	UAE	UAE
Supplier	Ranchh Oil Wholesale Trading LLC, UAE	Ranchh Oil Wholesale Trading LLC, UAE

1 . 3 Based on the aforesaid intelligence, the consignments imported by M/s. Real Petrochem lying at Mundra Port and declared as "Industrial Oil" under CTH 27101990 were put on hold by the DRI vide email dated

08.10.2025.

2. Examination and drawl of Samples:

The examination of aforesaid consignments was conducted by the DRI under panchnama dated 11.10.2025 (**RUD-2**) at CFS -M/s Mundhra CFS Pvt. Ltd, Bharat CFS Zone-I, Adani Port Road, Mundra, Kutch, Gujarat-370421, in the presence of the authorized representative of the Customs Broker appointed by the importer. During the said examination proceedings, representative samples, in duplicate, were drawn from each of the 28 containers, for laboratory testing to ascertain the exact nature of the import goods in the said consignments.

3. Testing of the Samples:

3.1 The 28 samples drawn from the containers covered under Bill of Entry No. 4919679 dated 05.10.2025 and Bill of Entry No. 4861004 dated 01.10.2025 were sent to Custom House Laboratory, Visakhapatnam for testing vide Test Memos No. 329/2025 to 342/2025 and 343/2025 to 356/2025 both dated 16.10.2025 respectively.

3.2 The laboratory subsequently submitted their test reports reference numbers 287 to 300 in respect of Bill of Entry No. 4919679 dated 05.10.2025 and reference numbers 301 to 314 in respect of Bill of Entry No. 4861004 dated 01.10.2025 respectively.

3.3 The test reports in respect of all 14 samples (**RUD-3**) pertaining to Bill of Entry No. 4861004 dated 01.10.2025, based on the parameters tested by the Custom House Laboratory, indicated that:

- *The sample meets all the stringent parameter of Automotive diesel fuel as mentioned in 1S: 1460:2025 except flash point...*
- *The sample meets all parameters of HFHSD(IS:16861), except flash point, which is decreased by means of adulteration of lighter hydrocarbons.*
- *The GC-MS chromatogram of sample reveals that the sample is mainly composed of diesel fraction (more than 95 % & less than 98 %) & adulterated with lighter hydrocarbons.*

3.4 The test reports in respect of all 14 samples (**RUD-4**) pertaining to Bill of Entry No. 4919679 dated 05.10.2025, bases on the parameters by Custom Laboratory, indicated that:

- *The sample meets all the stringent parameter of Automotive diesel fuel as mentioned in 1S: 1460 except flash point (which is 12.7 °C Lower than required (decreased by means of using Lighter hydrocarbon)...*
- *The GCMS pattern of sample shows presence of lighter hydro carbons, which can not a part of Diesel fuels, as per standard refinery protocol & classification of petroleum fuels.*
- *Minor deviation from the required values of above 02 parameters, does*

not effects its application as diesel fuel for Automotive purpose (IS 1460).

- *The sample is adulterated diesel in respect of the definition of "adulteration" as mentioned in 5.1 of marketing discipline guideline published by PSU's.*

3 . 5 For parameters not covered in the Custom Laboratory's Vishakhapatnam testing, additional samples were forwarded to Mangalore Refinery and Petrochemicals Limited (MRPL) vide Test Memo No. 833/2025 and 834/2025 dated 03.12.2025 in respect of Bill of Entry No. 4861004 dated 01.10.2025 and 4919679 dated 05.10.2025 respectively, to ensure comprehensive testing of all specifications under IS 1460, as mandated by the Hon'ble Supreme Court in ***Gastrade International v. Commissioner of Customs, Kandla.***

3 . 6 The Mangalore Refinery and Petrochemicals Limited (MRPL) has submitted their reports vide letter dated 01.01.2026 (**RUD-5**).

The findings of the both aforementioned Test Reports are reproduced below:

Table-II

Sl. No.	Bill of Entry No. & Dated	Quantity	Declared Description	Sample Test Result	IS Standards
01.	4861004 dated 01.10.2025	280940 KGs	Industrial Oil	Conform to the parameters of Automotive Diesel Fuel (ADF)	IS 1460:2025
02.	4919679 dated 05.10.2025	281380 KGs	Industrial Oil	Conform to the parameters of Automotive Diesel Fuel (ADF)	IS 1460:2025

4 . Whereas, the parameters of the aforementioned Test Reports highlighted in **Table-II** above suggested that the goods imported meets the requirements Automotive Diesel Fuel (ADF) conforming to standard IS 1460:2025

4.1 Further, the specifications of Automotive Diesel Fuel (ADF) as per IS 1460 of the Bureau of Indian Standards (BIS) are reproduced below:

Table 1 Requirement for Automotive Diesel Fuel

(*Clauses* 3.1.4, 3.2 *and* Foreword)

Sl No. (1)	Characteristic (2)	Requirement (3)	Method of Test, Ref to Parts of IS 1448 ISO/EN/Annex (4)
i)	Appearance	Clear, bright and free from sediments, suspended matter and undissolved water at normal ambient fuel temperature	Visual
ii)	Total Acid Number (TAN), mg of KOH/g, *Max*	0.20	(Part 2)[8]
iii)	Ash, percent by mass, *Max*	0.01	(Part 4/Sec 1)[8]
iv)	Carbon residue, on 10 percent residue[1], percent by mass, *Max*	0.30	(Part 8)[8] /(Part 189)
v)	Cetane number, *Min*	51[2]	(Part 9)[8]
vi)	Cetane index, *Min*	46[2]	(Part 174)[8]
vii)	Pour point[3], °C, *Max*:		(Part 10/Sec 2)[8]
	a) Winter	3	
	b) Summer	15	
viii)	Copper strip corrosion for 3 h at 50 °C, *Max*	Class 1	(Part 15)[8]
ix)	Distillation, 95 percent v/v recovery, °C, *Max*	360	(Part 18)[8]/ISO 3405

Table 1 (*Concluded*)

Sl No. (1)	Characteristic (2)	Requirement (3)	Method of Test, Ref to Parts of IS 1448 ISO/EN/Annex (4)
x)	Flash point, Abel[4], °C, *Min*	35	(Part 20)[8]
xi)	Kinematic viscosity, mm^2/s, at 40 °C	2.0 to 4.5	(Part 25/Sec 1)[8]/(Part 186)
xii)	Total contamination, mg/kg, *Max*	24	EN 12662[8]
xiii)	Density at 15 °C, kg/m^3	810 to 845[5]	(Part 16)[8]/(Part 32)/(Part 167)
xiv)	Total sulphur, mg/kg, *Max*	10	(Part 160)[8]/(Part 34)/(Part 161)/(Part 159)
xv)	Water content, mg/kg, *Max*	200	(Part 182)[8]
xvi)	Cold Filter Plugging Point (CFPP)[3], °C, *Max*:		(Part 110)[8]
	a) Winter	6	
	b) Summer	18	
xvii)	Oxidation stability[6], g/m^3, *Max*	25	(Part 154)[8]
	Oxidation stability[9], minutes, *Min*	60	EN 16091[12]
xviii)	Oxidation stability (for diesel fuel having FAME content of above 2 percent v/v), hours, *Min*	20	EN 15751[8]
	Oxidation stability (for diesel fuel having FAME content of above 2 percent v/v), minutes, *Min*	60	EN 16091
xix)	Polycyclic Aromatic Hydrocarbon (PAH), percent by mass, *Max*	8	EN 12916[8]
xx)	Lubricity, wear scar diameter (wsd) at 60 °C, µm, *Max*	460	(Part 149)[8]
xxi)	FAME content[7], percent v/v, Max	7.0	Annex B[8]

4.2 And whereas on analysis of the parameters detailed in the Test Reports vis-a-vis the parameters stipulated in the BIS standards of IS 1460, it appears in accordance with the intelligence, that goods being imported under aforesaid Bills of appears to be mis-declared and following conclusion appears to flow from the analysis.

Table-III

Sr No	Bill of Entry No.	Quantity	Product description as per analysis of Test Report (CRCL+MRPL)
1	4861004 dated 01.10.2025	280940 KGs	Automotive Diesel Fuel (ADF) conforming to Standards IS 1460:2025
2	4919679 dated 05.10.2025	281380 KGs	Automotive Diesel Fuel (ADF) conforming to Standards IS 1460:2025

4.3 As per Customs Tariff Act, it appears that the goods found as Automotive Diesel Fuel (ADF))conforming to standard IS 1460:2025 are classifiable under CTH 27101944.The relevant descriptions of the above mentioned CTHs as per the Customs Tariff Act are as below:

HS CODE (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECTIVE (5)	PREF. (6)	IGST (7)	SWS (8)	TOTAL (9)	POLICY (10)	REMARKS (11)
2710 19 43	--- Light diesel oil conforming to standard IS 15770	kg.	5.00	5.00	--	18.00	0.50	24.490	State Trading Enterprises	*Import as per Policy Condition (5) of Chapter 27*
2710 19 44	--- Automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460	kg.	2.50	2.50	--	14% + Rs. 15 per litre	0.08		State Trading Enterprises	*Import as per Policy Condition (5) of Chapter 27 SWS - 3% by Ntfn 12/2018-Cus.*

Further, as per ITC(HS), 2022, Schedule 1: Import Policy, Section V: Mineral Products, Chapter 27: Mineral Fuels, Mineral Oils And Products Of Their Distillation; Bituminous Substances; Mineral Waxes: Goods falling under the description of "Automotive Diesel Fuel (ADF) conforming to standard IS 1460", the import policy makes the goods restricted by way of importation by State Trading Enterprises only by virtue of Policy Condition No. 5 which prescribes "Import allowed through IOC subject to para 2.21 of Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P&NGs Resolution No. P23015/1/2001-MKT. Dated 8.3.2002 including HPCL, BPCL and IBP who have been marketing transportation fuels before this date". The screenshots of the relevant extracts:

Sl.No.	Notes	Notification No.	Notification Date
1	Import of naphtha is free.		
2	Import of SKO shall be allowed through State Trading Enterprises (STEs) i.e. IOC, BPCL, HPCL and IBP for all purposes with STC being nominated as a State Trading Enterprise (STE) for supplies to Advance Licence holders. Advance Licence holders shall however, have the option to import SKO from the above mentioned STEs including STC		
3	Import is restricted in terms of Interim PIC Procedure of Rotterdam Convention on Prior Informed Consent procedure for hazardous chemicals and pesticides.		
4	Automobile industries, having RandD registration, are allowed to make free import of reference fuels (Petrol and Diesel) which are not manufactured in India, up to maximum of 5 Kl, per annum, subjects to the condition that the said imported reference fuels shall be used for RandD and emission testing purposes only		
5	Import allowed through IOC subject to para 2.21 of Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P&NGs Resolution No. P23015/1/2001-MKT. Dated 8.3.2002 including HPCL, BPCL and IBP who have been marketing transportation fuels before this date.	08/2023	29/05/2023
6	Import of pet coke for fuel purpose is prohibited. However, import of Pet coke of the following categories shall be permitted, subject to conditions : a. Import of Pet coke is free for cement, lime kiln, calcium carbide, gasification industries and graphite electrode industries for use as feed stock or in the manufacturing process only on Actual User basis. b. Total import of 1.9 Million MTs of Raw Petroleum Coke(RPC) for manufacturing Calcined Petroleum Coke(CPC) and 0.5 Million MTs of CPC for Aluminium Industry respectively shall be permissible during 2024-25, and 1.9 Million MTs of RPC for manufacturing CPC Manufacturing and 0.8 Million MTs of CPC for Aluminium Industry respectively shall be permissible from 2025-26 onwards, subject to the following conditions: i. Import of RPC & CPC shall be permitted only as a feedstock / raw material and under no circumstances shall be used as fuel. ii.Import of RPC and CPC shall be permitted to cater entirely to the domestic needs of aluminium	27/2024-25	04/09/2024

5 Confiscation and Seizure:

5 . 1 As per the test results above, it is evident that the importer had imported restricted petroleum products, by mis-declaring the same as

"Industrial oil". The Custom Laboratory reports confirmed that the goods imported vide Bill of Entry No. 4861004 dated 01.10.2025 and 4919679 dated 05.10.2025 were in fact Automotive Diesel Fuel, which is restricted for import into India, and permissible only subject to Condition No. 5 of Chapter 27 of ITC(HS), 2022, Schedule 1 Import Policy issued by DGFT. Therefore, having a reasonable belief that the goods in **Table No-II** above, were liable to be confiscated under the provisions of the Section 111 of the Customs act, 1962, the same were placed under seizure as per the provisions of Section 110(1) of the Customs Act, 1962 vide seizure memo dated 15.11.2025**.(RUD No-6)**.

6 . During investigation, statements of following person were recorded under Section 108 of the Customs Act, 1962, which are briefly discussed herein-below:

6 . 1 Statement of Shri Ahamed Meeran, Manager of M/s. Real Petrochem, Chennai was recorded on 01.12.2025 (RUD No-7) and 03.12.2025 (RUD No-8) , wherein he interalia stated that:

- On being asked about the use of Industrial Oil, he stated that goods were imported for trading purpose.

- On being asked about the approval of proforma invoice, draft BL and remittances related to import consignment covered under BL No. RSTJEAMUN25000151 dated 28.09.2025, he stated that he himself had approved all these documents related to the said consignment.

- On being shown the test report received from Custom Laboratory, Visakhapatnam against Test Memo No. 329/2025 to 356/2025 and informed that the sample met the requirement of Automotive Diesel Fuel as mentioned in IS 1460 and further shown the policy conditions stating that import of ADF/HFHSD is 'Restricted and allowed only through State Trading Enterprises, he stated that the reports indicated a flash point below 23°C and 95% recovery of distillation which did not match IS Standards in both reports.

- On being asked about his awareness that Automotive Diesel Fuel/High Flash High Speed Diesel is restricted and only State Trading Enterprises are allowed to import as per Foreign Tarde Policy, he admitted that he was aware of restriction and that only STEs are permitted to import ADF/HFHSD.
- On being asked about order with their supplier, he stated that Shri Moh. Abdul Kadar Ansari, Partner of M/s Real Petrochem placed the order and they placed the order through whatsapp only.

- On being asked about the testing of goods at any in-house or other lab in India, further asked about how he ascertained that the importer's goods are restricted or otherwise, he stated that they never tested the goods imported from UAE.

- On being asked about the discrepancy in the goods imported vide Bill of Entry No. 4861004 dated 01.10.2025 and Bill of Entry No. 4919679 dated 05.10.2025 declared as "Industrial Oil' in the said Bills of Entry, however Custom Laboratory found parameters matching ADF/HFHSD, he stated that parameters such as Flash Point around 23°C, 95% recovery by volume and Sulphur content around 1440 ppm did not conform with standard of IS 1460 and he was not agreeable with conclusive findings of these Test Reports.

- On being asked whether the origin of the product supplied to them was verified, if yes then on being asked to provide the evidence and if no then why he relied blindly on them, he stated that he had previously visited many times at the supplier premises and further stated that it was a trust-based business and they did not verify origin of the product on every consignment as they had seen the manufacturing unit of the firm.
- On being asked to clarify the technical criteria or specification adopted by their firm to classify an imported petroleum product as Industrial Oil, he stated that they checked the Certificate of Analysis received from their supplier and confirmed that the parameter results did not match the IS standards for any restricted products.

- On being asked about the authenticity of the COA uploaded in the respective Bills of Entry and further asked to explain on what basis they relied on it without any independent verification, he stated that in case the imported goods were found to be restricted goods, they would take up the matter with their supplier.

- On being asked that since he was aware that import of ADF/HFHSD is restricted, then why he relied exclusively on the COA provided by their supplier without ensuring that the product did not fall into the restricted category, he stated that it was a trust-based business and they had to rely on the COA report as their supplier is a renowned firm in UAE.

- On being asked that he had uploaded the COAs and filed the Bills of Entry based on the document, then why responsibility should not be attributed to their firm for declaring the goods as Industrial Oil when subsequent laboratory testing indicated restricted goods, he stated that in case the goods were restricted goods, they would take up the matter with their supplier as they had placed the order for Industrial Oil.

6.2 Further, Statement of Shri Ahamed Meeran, Manager of M/s. Real Petrochem, Chennai (RUD No-9) was recorded on 30.03.2026, wherein he interalia stated that:

- On being asked about negotiating terms and managing remittances with overseas suppliers, he stated that this was handled solely by Shri Moh. Abdul Kadar Ansari, Partner of M/s Real Petrochem.

- On being asked absence of fixed/IS specification for industrial oil, he explained that while placing orders, they relied on the Certificate of Analysis (COA) provided by the supplier. If the COA specifications matched the requirements of their buyers, they proceeded with the order accordingly.

- On being asked to peruse the MRPL Test Report in respect of Bill of Entry No. 4861004 dated 01.10.2025 and Bill of Entry No. 4919679 dated 05.10.2025, which showed that the consignments met 19 and 17 parameters respectively out of 21 prescribed under IS 1460:2025 for Automotive Diesel Fuel, except for deviations in flash point (20°C against minimum 35°C), sulphur (11 ppm against maximum 10 ppm), Cetane Number (49.7 against minimum 51), and lubricity (560 against maximum 520), he stated that the 2–4 parameters falling outside IS 1460 limits indicated that the goods did not meet all the requirements of Automotive Diesel Fuel.

- On being asked about their reliance on the COA provided by their supplier and now the CRCL Visakhapatnam report which concluded that the flash point had been lowered by lighter hydrocarbons, and whether he or Shri Moh. Abdul Kadar Ansari had specifically demanded goods with a low flash point; he stated that they had not ordered any contamination or addition of lighter hydrocarbons. He further noted that laboratory findings did not specify the nature of hydrocarbons added (such as Octane, Butane, Naphtha), and he did not agree with the conclusion.

- On being asked to comment on the combined test reports of CRCL Visakhapatnam and MRPL, which established that the goods met 19/21 parameters (B.E. No. 4861004) and 17/21 parameters (B.E. No. 4919679), with deviations attributed to lighter hydrocarbons, he stated that he was not aware the goods were diesel or restricted commodities. He reiterated that they had ordered Industrial Oil based on the COA, and the deviations in flash point, sulphur, Cetane

Number, and lubricity were attributable to the supplier, not to them.

- On being asked to refer to the Hon'ble High Court judgment dated 09.03.2026 in SCA No. 16799 of 2025 and connected matters, which held that applying the "most akin test" the goods were most akin to HFHSD/Automotive Diesel Fuel (restricted commodities), he stated that he honoured the verdict but maintained that 2–4 parameters fell outside IS 1460:2025 specifications.

- On being asked to comment on the Hon'ble High Court's dismissal of all writ petitions, including theirs, and its finding that the goods fell under the ambit of adulterated diesel as defined under Section 2(a) of the Motor Spirit and High Speed Diesel (Regulation of Supply, Distribution and Prevention of Malpractices) Order, 2005, he stated that while he respected the Court's findings, he maintained that the goods were Industrial Oil as declared in the Bills of Entry, procured strictly on the basis of the COA, and no adulteration was carried out at their end.

- On being asked about the Hon'ble High Court's specific observation distinguishing the case from *Gastrade International*, noting the categorical finding by CRCL Visakhapatnam that the samples were "most akin to HFHSD/adulterated HFHSD/ADF" and that the flash point had been lowered by lighter hydrocarbons, he stated that he had understood the observation but did not admit the finding in respect of his consignments. He reiterated that the goods were Industrial Oil procured in their existing form from the overseas supplier, with no foreign substance added to lower the flash point. He further stated that they were not preferring an appeal before the Apex Court due to financial distress caused by the prolonged detention of consignments since October 2025.

7 Hon'ble High Court of Gujarat at Ahmedabad order and judgement dated 09.03.2026 R/Special Civil Application No. 16799 of 2025 and allied matters (RUD No. -10):

7.1 During the course of investigation, the importer had filed **Special Civil Application No. 1356 of 2026** before the Hon'ble High Court of Gujarat at Ahmedabad, challenging the seizure memo dated 15.11.2025 and seeking provisional release of their consignment.

7.2 The observations of the Hon'ble High Court on the test reports issued by the Customs Laboratory, Visakhapatnam (CRCL) and Mangalore Refinery and Petrochemicals Limited (MRPL) are reproduced below:

> "46. *Keeping in mind the aforesaid principles enunciated by the Supreme Court, we have attempted to distinguish the*

case of the petitioners for the following reasons.

*47. Significantly, in the Test Reports in the case of **Gastrade International (supra),** the Apex Court has recorded that there was no opinion and finding expressed that the imported goods are "most akin" to HSD, which is not the issue in the Test Reports in question. In the first test report of CRCL, Visakhapatnam, out of 18 parameters tested, except for the parameters relating to flash point, distillation recovery and sulphur, the report categorically records that the sample is mainly composed of diesel fraction, is adulterated with lighter hydrocarbons, and is most "akin to HFHSD (IS 16861) / adulterated HFHSD". The diesel fraction is found to be between 95% to 98%). Thus, out of 21 parameters, the 18 parameters tested by CRCL, Visakhapatnam and MRPL, there is a clear opinion by the laboratory that the sample meets all characteristics of ADF and HFHSD, except the flash point, which is lowered by mixing lighter hydrocarbons. In this context, we may refer to the definition of 'adulteration' as supplied in the 'Malpractices Order,2005'. It reads thus:*

> *"2(a) "adulteration" means [presence of marker in motor spirit and high speed diesel and/or] [Inserted by Notification No. G.S.R. 18(E) dated 12.1.2007 (w.e.f. 21.12.2005).] the introduction of any foreign substance into motor spirit or high speed diesel illegally or unauthorisedly with the result that the product does not conform to the requirements of the Bureau of Indian Standards specifications number IS 2796 and IS 1460 for motor spirit and high speed diesel respectively or any other requirement notified by the Central Government from time to time;"*

Thus, any foreign substance, which is blended in high-speed diesel illegally or unauthorizedly, which ultimate results into failure of requirements of BIS specifications IS 1460 is an adulteration.

*48. In the instant case, there is a definite conclusion that the flash point, which is one of the most important parameters as emphasized by the Supreme Court, has been lowered by the use of lighter hydrocarbons and the product is therefore characterized as adulterated HFHSD. No such clear and unambiguous opinion was rendered by any of the three laboratories in the case of **Gastrade International(supra)** and also by the expert, who was examined during the inquiry."*

7.3 <u>Application of the "Most Akin Test" by the Hon'ble Gujarat High Court</u>:

"50. Thus, if the rule of the "most akin test" is applied, the product declared by the petitioners as industrial oil is found to be Automotive Diesel Fuel / HFHSD, which is a restricted commodity. Hence, in view of the settled legal position laid down in the cases of ***Om Prakash Bhatia (supra)*** *and* ***Raj Grow Impex (supra)****, we are not inclined to set aside the action of seizure of goods in question."*

7.4 <u>Observations of the Hon'ble Gujarat High Court on Testing Conducted at Different Laboratories:</u>

"Hence, even if there are two or more Test Reports from different laboratories, so long as they conform to the directions of the Supreme Court in the case of ***Gastrade International (supra)*** *and test the parameters prescribed under the relevant Indian Standards, such test results cannot be discarded merely because they were undertaken by different laboratories."*

7.5 <u>Emphasis by the Hon'ble Gujarat High Court on Environmental Impact</u>:

"53. The product imported by the petitioners, if released, will have a direct environmental impact affecting society at large. In such circumstances, having regard to the nature of the product, the Test Reports cannot be discarded merely because different parameters were tested in two different laboratories."

7.6 The High Court of Gujarat dismissed the SCA filed by the importer vide common oral judgment and order dated 09.03.2026, in R/Special Civil Application No. 16799 of 2025 and allied matters

8. <u>Extension under Section 110(2) of the Customs Act, 1962</u>-

Since the investigation could not be completed within the mandated six-month period, the competent authority granted a further extension of four months under Section 110(2) of the Customs Act, 1962, which was conveyed to the importer vide this office letter dated 06.04.2026 (**RUD No. 11).**

9.Relevant Legal provisions:

9.1 The relevant portion of ITC(HS), 2022 Schedule 1 Import Policy Section V, MINERAL PRODUCTS Chapter 27 Mineral Fuels, Mineral Oils

And Products Of Their Distillation; Bituminous Substances; Mineral Waxes is reproduced as under:

27101939	---	obtained from kerosene intermediate: ---- Aviation turbine fuels, kerosene type conforming to standard IS 1571	STE (State Trading Enterprise)	Import as per Policy Condition (5) of Chapter 27.
27101941	---	Gas oil and oils obtained from gas oil: ---- Gas oil	STE (State Trading Enterprise)	Import as per Policy Condition (5) of Chapter 27.
27101942	---	Gas oil and oils obtained from gas oil: ---- Vacuum gas oil	STE (State Trading Enterprise)	Import as per Policy Condition (5) of Chapter 27.
27101943	---	Gas oil and oils obtained from gas oil: ---- Light diesel oil conforming to standard IS 15770	STE (State Trading Enterprise)	Import as per Policy Condition (5) of Chapter 27.
27101944	---	Gas oil and oils obtained from gas oil: ---- Automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460	STE (State Trading Enterprise)	Import as per Policy Condition (5) of Chapter 27.
27101949	---	Gas oil and oils obtained from gas oil: ---- High flash high speed diesel fuel conforming to standard IS 16861	STE (State Trading Enterprise)	Import as per Policy Condition (5) of Chapter 27.
27101951	---	Fuel oils conforming to standard IS 1593: ---- Grade LV	Free	

9.2 Further, Para 2.21 of the Foreign Trade Policy, 2023 reads as under:

"***2.21 State Trading Enterprises (STEs)***

(a) State Trading Enterprises (STEs) are governmental and non-governmental enterprises, including marketing boards, which deal with goods for export and /or import. Any good, import or export of which is governed through exclusive or special privilege granted to State Trading Enterprise (STE), may be imported or exported by the concerned STE as per conditions specified in ITC (HS). The list of STEs notified by DGFT is in Appendix-2J.

(b) Such STE(s) shall make any such purchases or sales involving imports or exports solely in accordance with commercial considerations, including price, quality, availability, marketability, transportation and other conditions of purchase or sale in a non-discriminatory manner and shall afford enterprises of other countries adequate opportunity, in accordance with customary business practices, to compete for participation in such purchases or sales.

*(c) DGFT may, however, grant an authorisation to any other entity to import or export any of the goods notified for exclusive trading through STEs.***"**

9 . 3 Further, Policy Condition of Chapter 27 of the Customs Tariff is reproduced as below:

"(5) Import allowed through IOC subject to Para 2.21 of the Foreign

Trade Policy, except for companies who have been granted rights for marking of transportation fuels in terms of MoP&NG Resolution No. P-23015/1/2001-MKT dated 08.03.2022 for products excluding gasoline conforming to standard IS 2796 (ITC HS Code: 27101241) and Automotive Diesel Fuel, not containing Bio Diesel conforming to standard IS 1460 (ITC HS Code 27101944) which would be allowed to be imported by entities in terms of MoPNG Resolution No. P-12029(11)/2/2018-OMC-PNG dated 08.11.2019.

(B) RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:

9 . 4 **Section 2(22)*:*** *"goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;*

Section 2(23): *"import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;*

Section 2(25): *"imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;*

Section 2(26): *"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;*

Section 2(39): *"smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113.*

Section 11A: *"illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.*

9.5 Section 17 Assessment of duty:

(1) 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.

..

(4) 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.

9.6 Section 46 Entry of goods on importation:

(4) *The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods.*

(4A) *the importer who presents a bill of entry shall ensure the following, namely:*

(a) The accuracy and completeness of the information given therein;

(b) The authenticity and validity of any document supporting it; and

(c) Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

9.7 Section 111. Confiscation of improperly imported goods, etc.:

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

--(d) *any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*

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

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

Any person,-

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

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

shall be liable,-

i. *in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty 5 [not exceeding the value of the goods or five thousand rupees], whichever is the greater;*

ii. *in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penaltyot exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever n is higher:*

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

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

(C) Relevant Provisions of Customs Valuation (Determination of Value of

Imported Goods) Rules, 2007:

"***Rule 4. Transaction value of identical goods.* -** *(1) (a) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued;*

……..

(3) In applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of imported goods.

"Rule 5. Transaction value of similar goods . - *(1) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued:*

Provided that ……..

(2) The provisions of clauses (b) and (c) of sub-rule (1), sub-rule (2) and sub-rule (3), of rule 4 shall, mutatis mutandis, also apply in respect of similar goods.

Rule 7 of the CVR, 2007, stipulates that:-

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions : -

(i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;

(ii) the usual costs of transport and insurance and associated costs incurred within India;

(iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to

the seller in India.

(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

Rule 8 of the CVR, 2007, stipulates that:-

Subject to the provisions of rule 3, the value of imported goods shall be based on a computed value, which shall consist of the sum of:-

(a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

(b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to India;

(c) the cost or value of all other expenses under sub-rule (2) of rule 10.

Rule 9 of the CVR, 2007, stipulates that:-

(1) Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India;

Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions of" this rule on the basis of –

(i) the selling price in India of the goods produced in India;

(ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;

(iii) the price of the goods on the domestic market of the country of exportation; (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;

(v) the price of the goods for the export to a country other than India;

(vi) minimum customs values; or

(vii) arbitrary or fictitious values.

Rule 12. Rejection of declared value *. - (1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such* *importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.*

10. Valuation:

10.1 From the foregoing paras, it is evident that M/s. Real Petrochem was involved in mis-declaration of goods in terms of description and classification and the declared value in the corresponding Bill of Entry appears to be not acceptable as true transaction value and merits rejection in terms of Section 14 of Customs Act, 1962 read with Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. The value is required to be re-determined by sequentially proceeding in terms of Rules 4 to 9 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Since exact comparative data in respect of the import goods covered under the subject consignments are not available in absence of clear descriptions and mis-declaration on the part of the importer, the value of the subject import consignments cannot be determined as per the provisions of Rule 4 to Rule 8 to the Customs Valuation (Determination of value of Imported goods) Rules, 2007. Since the goods cannot be fully compared with similar/identical imports as the same are restricted goods, their value appears to be determinable under Rule 9 (Residual method) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with sub-section (1) of Section 14 of Customs Act, 1962 and on the basis of objective and quantifiable data available in India. For valuation of the seized goods-ADF, the prevailing market rates of the goods in the 1st week of October-2025 were taken, such as invoices generated by Nayara Energy Limited, ADF-**Rs 52,541.75/KL (RUD-12)**. Accordingly, in terms of Rule 9 of the Customs Valuation Rules, 2007, the same value can be adopted for the offending goods in this case.

10.2 Further, import of "**Automotive Diesel Fuel *(ADF) as per IS 1460:2025***", is restricted into India, and the same can only be imported subject to Policy Condition No. 5 of Chapter 27 of Customs Tariff, which stipulates that only '*import is allowed through IOC subject to para 2.21 of Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P&NGs Resolution No. P23015/1/2001-MKT. Dated 8.3.2002*' to import the same. It therefore appears that said importer mis-declared restricted goods i.e. "**Automotive Diesel Fuel *(ADF) as per IS 1460:2025***" as "Industrial Oil" in the consignment.

10.3 As discussed above, the consignment covered under Bill of Entry 4861004 dated 01.10.2025 and 4919679 dated 05.10.2025 were reported as "***Automotive Diesel Fuel (ADF) as per IS 1460:2025***" by the Custom Laboratory, Vishakhapatnam and MRPL.The outcome of the test reports indicate that the invoice value declared by the importer does not reflect the actual value of the goods. Since the goods were mis-declared in both Bills of Entry, the declared assessable value of Rs **2,20,83,240** in both Bills of Entry cannot be accepted as the true "transaction value" under Section 14 of the Customs Act, 1962, and is liable to rejection under Rule 12 of the CVR, 2007.

10.4 Accordingly, for valuation purpose, to arrive at a fair and reasonable value within the framework of law and procedures under the Valuation Rules, ADF invoices generated by M/s Nayara Energy Limited was referred. The base price was noted as **Rs 52,541.75/KL**. Based on this, the re determined value of the consignment of **"Automotive Diesel Fuel (ADF) as per IS 1460:2025"**, having a total quantity of 562,320 KGs equivalent to 682.51 KL (Using average density of 0.8214 for BE 4861004 and 0.8264 for BE 4919679 as reported by Custom Laboratory), is **Rs. 3,58,60,269/-**, in terms of provisions of Rule 9 of the CVR, 2007.

Thus, the value of the goods, as per the test reports of the Custom Laboratory and MRPL, is determined accordingly, are as below:

Table-IV

Sl. No.	**Bill of Entry No.**	**Sample Test Result**	**Declared Description**	**Quantity (in KGs)**	**Declared value as per BoE**	**Approx. Market Value (in Rs.)**
01.	4861004	Automotive Diesel Fuel (ADF)	Industrial Oil	280940	10980416.2	1,79,70,329/-
02.	4919679	Automotive Diesel Fuel (ADF)	Industrial Oil	281380	11102824.11	1,78,89,940/-
Total					**2,20,83,240/-**	**3,58,60,269/-**

Therefore, the said goods having declared value of Rs. **2,20,83,240/-** and re-determined value of Rs. **3,58,60,269/-** as per Table-IV, appear to be liable for confiscation under Section 111(d) and 111 (m) of the Customs Act, 1962.

11. <u>**Findings of the investigation**</u>:

1 1 . 1 Specific intelligence gathered by the Directorate of Revenue Intelligence indicated that M/s. Real Petrochem was indulged in import of restricted goods through mis-declaration. The importer had declared the consignment as Industrial Oil, whereas examination and sampling carried out by the DRI revealed otherwise. The representative samples drawn in respect of Bill of Entry No. 4861004 dated 01.10.2025 and 4919679 dated 05.10.2025 were forwarded to the Custom House Laboratory, Vishakhapatnam which confirmed that the goods **met all stringent parameters of Automotive Diesel Fuel (ADF) under IS 1460:2025**

The Custom House Laboratory reports revealed that in both Bills of Entry as "***The sample meets all the stringent parameter of Automotive diesel fuel as mentioned in 1S: 1460:2025"***
To ensure comprehensive testing of all 21 parameters mandated by the Hon'ble Supreme Court in ***Gastrade International v. Commissioner of Customs, Kandla***, additional samples were sent to Mangalore Refinery and Petrochemicals Limited (MRPL). The combined reports from CRCL and MRPL conclusively established that the imported goods were in fact Automotive Diesel Fuel conforming to IS 1460, and not Industrial Oil as declared.

11.2 The sample Test report in respect of Bill of Entry No. 4919679 dated 05.10.2025 is reproduced below:

TEST REPORT **Date:12.11.2025**

Lab No:287-DRI **Date:** 22.10.2025
F.No.DRI/GRU/Int-26/2025 **Date:**16.10.2025
Test Memo No: 329/2025-
B.E. No: 4919679 **Date:** 05.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Industrial Oil (For Industrial Use Only) (CTH 27101990)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory
Report: The sample is in the form of pale yellow coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1.	Appearance	= Clear & bright, free from sediments, suspended matter & undissolved water
2.	Total Acid Number (mg of KOH/gr)	= Less than 0.2% by wt.
3.	Ash content	= Nil
4.	Carbon residue on 10% Residue	= Less than 0.30% by wt.
5.	Cetane Number	= To be done at Refinery end.
6.	Cetane Index	= 60.7
7.	Pour Point	= below 3°C.
8.	Flash Point(Abel), deg. C	= 22.3 °C
9.	Density at 15° C	= 0.8264 g/ml
10.	Kinematic viscosity at 40° C	= 2.95 cSt.
11.	Sulphur Content	= 7.69 ppm.
12.	Distillation: IBP	= 70.2°C
	50% distilled at, °C	= 295.3 °C
	85% Recovery by vol., at °C	= 343.1°C
	%Volume recovered at 360 deg. C	= 93% by vol.
	95% Recovery by vol., at °C	= 365.4°C
13.	Cold Filter Plugging Point	= Facilility available at Refinery end only
14.	Oxidation stability	= To be done at refinery end only.
15.	Lubricity wear scan at 60° C	= Facility available at Refinery end only
16.	Fame Content	= Absent
17.	PAH % by max	= not determined as it is not an characteristic parameter.
18.	Water	= Less than 200 PPM.

The sample has been tested for all the characteristics parameters tested above & which are stringent parameters also to characterize petroleum fuels.

The sample meets all the stringent parameter of Automotive diesel fuel as mentioned in IS:1460:2025 except flash point (which is 12.7 °C Lower than required (decreased by means of using Lighter hydrocarbon) and distillation recovery at 360°C (which is 93% & It is 2% less than 95%).

The GCMS pattern of sample shows presence of lighter hydro carbons (below 2%), which can not a part of Diesel fuels, as per standard refinery protocol & classification of petroleum fuels. Minor deviation from the required values of above 02 parameters, does not effects its application as diesel fuel for Automotive purpose.

The sample is adulterated diesel in respect of the definition of "adulteration" as mentioned in 5.1 of marketing discipline guideline published by PSU's.

There is no specification available for industrial oil in National & International standards.

The sample also meets the specification of HFHSD (IS 16861) up to the extent of parameter tested above except, flash point which was lowered by using lighter hydrocarbons.

Sealed remnant sample returned herewith.

The sample Test report in respect of Bill of Entry No. 4861004 dated 01.10.2025 is reproduced below:

TEST REPORT Date:13.11.2025

Lab No:304-DRI
F.No.DRI/GRU/Int-26/2025 Date: 22.10.2025
Test Memo No: 346/2025 Date:16.10.2025
B.E. No: 4861004 Date: 01.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample:Industrial Oil (CTH 27101990)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory
Report: The sample is in the form of pale yellow coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Appearance = clear & bright, free from sediments, suspended matter &undissolved water
2. Total Acid Number (mg of KOH/gr) = Less than 0.2% by wt.
3. Ash content = Nil
4. Carbon residue on 10% Residue = Less than 0.30% by wt.
5. Cetane Number = To be done at Refinery end.
6. Cetane Index = 53.6
7. Pour Point = below 3°C.
8. Flash Point (Abel), deg. C = 22.0 °C
9. Density at 15° C = 0.8214 g/ml
10. Kinematic viscosity at 40° C = 2.14 cSt.
11. Sulphur Content = 1404 ppm.
12. Distillation: IBP = 87.0°C
    50% distilled at, °C = 252.0°C
    85% Recovery by vol., at °C = 336.0°C
    %Volume recovered at 360 deg. C = 92 % by vol.
    95% Recovery by vol., at °C = 376.0°C
13. Cold Filter Plugging Point = Facility available at Refinery end only
14. Oxidation stability = To be done at refinery end only.
15. Lubricity wear scan at 60° C = Facility available at Refinery end only
16. Fame Content = Absent
17. PAH % by max = not determined as it is not an characteristic parameter.
18. Water = Less than 200 PPM.

The sample has been tested for all the characteristics parameters tested above & which are stringent parameters also to characterize petroleum fuels.

The sample meets all characteristic parameters of automotive diesel fuel except flash point (22.0°C), which is 13°C lower than required i.e. 35.0°C, the percentage distillation recovery at 360° C is 92% (3% lower than requirement of 95%) and Sulphur which is 1404 PPM, which is very high as comparison to required value of 10 PPM (BS-VI).

The sample also meets the stringent parameter of HFHSD as mentioned in IS: 16861 except flash point (22.0°C), which is 39.0°C lower than the required, which was lowered by using lighter hydrocarbons.

The GCMS chromatogram of sample reveals that the sample is mainly composed of diesel fraction (more than 95 % & less than 98 %) & adulterated with lighter hydrocarbons.

The sample is most akin of HFHSD (IS 16861)/ Adulterated HFHSD

Sealed remnant sample returned herewith.

The above both test reports in respect of Bill of Entry No. 4919679 dated 05.10.2025 and Bill of Entry No. 4861004 dated 01.10.2025 clearly establish, as the intelligence had suggested, that the importer had in fact imported restricted goods, namely Automotive Diesel Fuel (ADF), conforming to the parameters and specifications of **IS 1460.**

11.2.1 As per Schedule 1 Import Policy under ITC(HS), 2022 for Chapter-27 (Mineral Fuels, Mineral Oils, etc.), import of "***Automotive Diesel Fuel (ADF) as per IS 1460***" covered under CTH 27101944, is restricted into India, and the same can only be imported subject to Policy Condition No. 5 of Chapter 27. Accordingly, there being a reasonable belief that that the said goods are liable for confiscation under the provisions of Section 111 of the Customs Act, the same were placed under seizure under Section 110 of the Customs Act, 1962,

11.3 During the investigation, DRI ensured that all 21 parameters under IS 1460 were tested, as mandated by the Hon'ble Supreme Court in ***Gastrade International v. Commissioner of Customs, Kandla.***

On analyzing the comprehensive test reports of CRCL, Visakhapatnam and MRPL, a combined parameter-wise assessment was carried out for both consignments against all 21 parameters prescribed under IS 1460:2025 for Automotive Diesel Fuel. The consolidated findings are summarised in the Table below:

Table-V: Combined Parameter-wise Summary of Test Reports (CRCL + MRPL) vs. IS 1460:2025

Sr. No.	Parameter	IS 1460:2025 Limit	B.E. No. 4861004 (Result / Match) with IS 1460:2025	B.E. No. 4919679 (Result / Match) with IS 1460:2025	Remarks
1	Flash Point (°C)	Min. 35°C	~20°C / NOT MATCHING	~20°C / NOT MATCHING	**Deliberately Lowered by addition of lighter hydrocarbons**
2	Sulphur Content (ppm)	Max. 10 ppm	11 ppm / NOT MATCHING	~1404 ppm / NOT MATCHING	Addition of Sulphur/not undergone Desulfurization
3	Cetane Number	Min. 51	Matching	49.7 / NOT MATCHING	Slightly lower in B.E. 4919679 only
4	Lubricity (µm)	Max. 520	Matching	560 / NOT MATCHING	High Lubricity due to High Sulphur
5–21	All remaining parameters (17 nos.)	As per IS 1460	All Matching	All Matching	Matching in both B.E.s
TOTAL	**21 Parameters tested**	**—**	**19/21 Matching;**	**17/21 Matching;**	-

11.4 The Flash Point of the imported goods was found to be approximately 20°C (against the mandatory minimum of 35°C under IS 1460) for B.E. No. 4861004, and 12.7°C below the minimum for B.E. No. 4919679. The Custom House Laboratory, Visakhapatnam categorically concluded that the flash point was decreased by the adulteration of lighter hydrocarbons. This finding was explicitly upheld by the Hon'ble Gujarat High Court in its judgment dated 09.03.2026 in the matter of R/Special Civil Application No. 16799 of 2025 and allied matters (including Special Civil Application No. 1356 of 2026 filed by the importer). The Hon'ble High court categorically recorded the following finding:

"*Thus, out of 21 parameters, the 18 parameters tested by CRCL, Visakhapatnam and MRPL, there is a clear opinion by the laboratory that* *the sample meets all characteristics of ADF, except the flash point, which is lowered by mixing lighter hydrocarbons.*"

The intentional lowering of the flash point is a clear indicator of adulteration, undertaken to pass off Automotive Diesel Fuel. The combined reports from CRCL and MRPL conclusively established that the imported goods were in fact Automotive Diesel Fuel conforming to IS 1460:2025 and not Industrial Oil as declared.

11.4.1 Sulphur Content and BS-VI (Euro VI) Standards: The sulphur parameter is a critical quality and environmental compliance marker for diesel fuel . It may be noted that in Automotive diesel, sulphur parameters are quality parameters only and their focus is on reducing emissions, as required by latest emission standards (BS-VI/Euro V-VI) requiring Ultra-Low Sulphur Diesel (ULSD) at less than 10 ppm ,introduced through e-Gazette Notification dated 16.09.2016 (Central Motor Vehicles (11th Amendment) Rules, 2016),issued by Ministry of Road Transport and Highways . This limit is designed to significantly reduce Sulphur Dioxide (SO2) and particulate emissions from vehicles, thereby safeguarding public health and meeting India's environmental commitments. The reduction of sulphur to these levels ordinarily requires a process known as Desulfurization (generally through hydro-desulfurization). Significantly, the process of HDS, while reducing sulphur content, also simultaneously reduces the lubricity of diesel fuel. In the present case, the sulphur content of the imported goods was found to be 11 ppm for against the maximum permissible 10 ppm under IS 1460:2025. In the instant case, since lab reports have pointed out towards adulteration of diesel to make it fall out of IS standard parameters, the deviation of the said parameters by way of adulteration with Sulphur and lower hydrocarbons is expected to lead to these specious results in the aforesaid reports

11.4.2 In this regard, it is pertinent to refer to the definition of "adulteration" as contained in Section 2(a) of the Motor Spirit and High Speed Diesel (Regulation of Supply, Distribution and Prevention of Malpractices) Order, 2005 (hereinafter referred to as the "Malpractices Order, 2005"), issued by the Government of India in exercise of powers conferred by Section 3 of the Essential Commodities Act, 1955. The said provision defines "adulteration" as follows:

> *"2(a) 'adulteration' means [presence of marker in motor spirit and high speed diesel and/or] the introduction of any foreign substance into motor spirit or high speed diesel illegally or unauthorisedly with the result that the product does not conform to the requirements of the Bureau of Indian Standards specifications number IS 2796 and IS 1460 for motor spirit and high speed diesel respectively or any other requirement notified by the Central Government from time to time;*
> *"*

Thus, in terms of the aforesaid statutory definition, any introduction of a foreign substance into high speed diesel, illegally or without authorisation, which results in the product failing to conform to the BIS specification IS 1460, constitutes adulteration. The Hon'ble Gujarat High Court in its judgment dated 09.03.2026 expressly applied this definition and held that the lowering of the flash point through mixing of lighter hydrocarbons constituted adulteration of HFHSD within the meaning of Section 2(a) of the Malpractices Order, 2005.

11.4.3 In sum, viewed collectively, the deviations in sulphur content and lubricity alongside the more pronounced deviation in flash point are not independent anomalies but form a coherent pattern consistent with deliberate adulteration of Automotive Diesel Fuel. The selective parameter deviations serve only to confirm that an otherwise conforming diesel product was manipulated with lighter hydrocarbons and other substances, with the deliberate design to render it non-compliant with IS 1460 specifications, so as to facilitate its illegal import as "Industrial Oil."

11.5 From the above, it is evident that the importation made by the importer is in violation of the Import Policy pertaining to CTH 27101944 and thereby it is in violation of Para 2.01 and 2.21 of the Foreign Trade Policy 2023 as extended. As per Para 2.01 of the FTP, the imports shall be free, except when regulated by way of prohibition, restriction or exclusive trading through State Trading Enterprises (STEs) as laid down in the Indian Trade Classification (Harmonized System) [ITC (HS)] of Exports and Imports. Looking to the aforesaid facts, since the goods falling under HS Code 27101944 not being freely importable, the same would fall in the exceptional character with importation through the STEs only. As per Para 2.21 of the FTP, any goods, import of which is governed through exclusive or special privilege granted to the STEs, may be imported by the concerned STEs as per the condition specified in the ITC (HS). DGFT has however been given authority to grant an authorization to any other person to import the goods notified for exclusive trading through the STEs.

11.5.1 As per Para 11.41 of the FTP,2023, "Prohibited" indicates the import/export policy of an item, as appearing in ITC (HS) or elsewhere, whose import or export is not permitted. In the instant case, since the import of ADF classifiable under HS Code 27101944 is not permitted by the entities other than STEs, the import of said goods by the private entities is prohibited.

11.5.2 As per Section 3 (2) of the FTDR Act, 1992 empowers the Central Government to issue order, making provisions for prohibiting, restricting or otherwise regulating, the import of goods. As per Section 3(3) of the FTDR Act, 1992, all goods to which the order under Section 3(2) applies shall be deemed to be goods the imports of which has been prohibited under Section 11 of the Customs Act, 1962 and all the provisions of that Act shall have effect accordingly.

11.6 And whereas the provisions of Section 17(1) of the Customs Act, 1962 read with Section 2(2) of the Customs Act lay down onus on the importer to determine duty, classification etc. by way of self-assessment. The importer, at the time of self-assessment, is required to ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while presenting the Bill of Entry. By furnishing incorrect and wrong information in the import documents, it appears that importer appears to have violated the provisions of the said Section 17(1) read with Section 2(2) of the Customs Act, 1962.

11.7 And whereas in terms of Section 46(4) of the Customs Act, 1962, the importer has to certify the truth of the contents of the Bills of Entry. Further, in terms of Section 46(4A) of the Customs Act, 1962, the importer who presents a bill of entry shall ensure the accuracy and completeness of the information given therein; shall ensure the authenticity and validity of any document supporting it; and shall ensure compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force. In the instant case it appears that the importer was fully aware of the actual goods imported by them. Thus, in view of the facts discussed in the foregoing paras and material evidences available on records, it appears that M/s Real Petrochem has contravened the provisions of Section 46(4) and 46(4A) of the Customs Act, 1962, in as much as they had intentionally mis-declared the description of the goods imported by them with a malafide intention to import restricted goods under the garb and guise of freely importable goods.

12 Role and Culpability:

12.1 Role played by M/s Real Petrochem (IEC:ABAFR3625F), 10/15, Chakrapani Road, Narasingapuram, Velachery, Chennai, Chennai, Tamil Nadu, 600042):

From the facts narrated in foregoing paras and evidences gathered during investigation, it appears that M/s Real Petrochem , Chennai imported consignments covered under 4861004 dated 01.10.2025 and 4919679 dated 05.10.2025 filed at Mundra, by mis-declaring the import goods as "Industrial Oil" classified under HS Code 27101990. The investigation conducted by DRI revealed that the actual goods were "***Automotive Diesel Fuel (ADF) as per IS 1460***", which is a '***Restricted***' commodity permitted for import only into India under Policy Condition No. 5 of the Customs Tariff. The inquiry further established that the importer deliberately adulterated the goods by mixing lighter hydrocarbons in order to manipulate certain parameters, thereby attempting to disguise the restricted product as Industrial Oil. This act of mis-declaration and adulteration was intended to circumvent import restrictions and facilitate the clearance of restricted goods for sale in the domestic market.Therefore, it appears that M/s. Real Petrochem, by filing incorrect declarations and failing to ensure proper classification of the goods, knowingly violated the provisions of Section 17(1), Section 46(4) and 46(4A) of the Customs Act, 1962 by deliberately mis-declaring and mis-classifying the imported goods with intent to import restricted goods under the garb of freely importable goods, thereby contravening the import restrictions prescribed under the Foreign Trade Policy and rendering the goods liable to confiscation under Section 111(d) and 111(m) of the Customs Act, 1962. Therefore, M/s Real Petrochem have made themselves liable for penalty under Section 112(a) and 112(b) of the Customs Act, 1962. Furthermore, M/s Real Petrochem have deliberately filed false and incorrect documents with the Customs Authorities, suppressing the actual nature of the goods, in order to import restricted goods, M/s Real Petrochem are also liable for penalty under Section 114AA of the Customs Act, 1962.

13. Now therefore, in the light of the aforesaid facts, **M/s. Real Petrochem (ABAFR3625F)** located at '10/15, Chakrapani Road, Narasingapuram, Velachery, Chennai, Chennai, Tamil Nadu, 600042' are hereby called upon to show cause in writing to **the Additional Commissioner of Customs, Custom House, Mundra**, having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of this notice, as to why:-

i. The classification of goods covered under Bill of Entry No. 4861004 dated 01.10.2025 and 4919679 dated 05.10.2025 filed at Mundra Port, declared as 'Industrial Oil', under CTH 27101990, should not be rejected and the same should not be re-classified as 'Automotive Diesel Fuel (ADF) as per IS 1460:2025' under CTH 27101944;
ii. The declared value of the said goods declared as 'Industrial Oil', as **Rs. 2,20,83,240/-** (Rs 1,09,80,416.2 + Rs 11102824.11) should not be rejected in terms of Rule 12 of the CVR, 2007 and the same should not be re-determined as **Rs. 3,58,60,269/-** (1,79,70,329 + 1,78,89,940)**,** as discussed in **Table IV**;
iii. The goods declared as 'Industrial Oil', under the Bill of Entry No. 4861004 dated 01.10.2025 and 4919679 dated 05.10.2025 filed at Mundra Port having re-determined value of **Rs. 3,58,60,269/-** as discussed in Table-IV, supra, should not be held liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962.
iv. Penalty should not be imposed upon the importer under Sections 112(a), 112(b), and114AA of the Customs Act, 1962, separately.

14. This Show Cause Notice is being issued under Section 124 of the Customs Act, 1962 without prejudice to any other action that may be taken against the Noticees or any other person / party connected with this case, under the Customs Act, 1962 or any other law for the time being in force. The aforesaid Noticees are directed to submit their reply in writing within 30 days of issuance of this notice. In their written reply, they should specifically mention whether they would like to be heard in person or through their authorized representative, by the adjudicating authority. They should also produce at the time of showing cause, all the evidences upon which they intend to rely in support of their defense. If no cause is shown against the action proposed in this Show Cause Notice within 30 days from the receipt of this Show Cause Notice (or extended period, if allowed) or if they or their representatives do not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

15. This Show Cause Notice is being issued on the basis of the evidences available on record. The Department reserves the right to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material facts related to goods under investigation and any other import/smuggling by the said noticees, which may come to the notice of the Department after issuance of this notice and prior to the adjudication of the case.

16. The copies of relied upon documents, as mentioned in this Show Cause Notice, are listed in Annexure-R and are enclosed with this Show Cause Notice and also are an integral part of this Show Cause Notice.

Digitally signed by
Dipakbhai Zala
Date: 04-06-2026
12:07:41

(Dipak Zala)
Additional Commissioner of Customs,
Custom House, Mundra.

<u>By Speed Post/Regd. Post/E-mail/Hand Delivery</u>

List of Noticees

1. M/s. Real Petrochem (IEC No. ABAFR3625F), 10/15, Chakrapani Road, Narasingapuram, Velachery, Chennai, Chennai, Tamil Nadu, 600042' (Email- realpetrochem2020@gmail.com)

Copy to:

1. The Additional Director General, DRI, Ahmedabad
2. The Additional Director, Directorate of Revenue Intelligence, Regional Unit, Gandhidham (Kutch).
3. The Deputy Commissioner, EDI, Customs Mundra
4. Guard File.

Annexure-R- List of Relied upon Documents

Investigation in respect of consignment imported by M/s Real Petrochem (IEC: ABAFR3625F)

RUD No.	Details of the RUD	No. of Pages
RUD NO. 1	Bill of Entry No. 4861004 dated 01.10.2025 and 4919679 dated 05.10.2025	1-12
RUD NO. 2	Panchnama dated 11.10.2025 (RUD-2) at CFS - M/s Mundhra CFS Pvt. Ltd., Bharat CFS Zone-I, Adani Port Road, Mundra	1-8
RUD NO. 3	Test reports in respect of 14 samples pertaining to Bill of Entry No. 4861004 dated 01.10.2025	1-14
RUD NO. 4	Test reports in respect of 14 samples pertaining to Bill of Entry No. 4919679 dated 05.10.2025	1-14
RUD NO. 5	The Mangalore Refinery and Petrochemicals Limited (MRPL) Reports pertaining to Bill of Entry No. 4861004 dated 01.10.2025 and Bill of Entry No. 4919679 dated 05.10.2025	1-4
RUD NO. 6	Seizure memo dated 15.11.2025	1-1
RUD NO. 7	Statement dated 01.12.2025 of Shri Ahamed Meeran, Manager of M/s. Real Petrochem, Chennai	1-3
RUD NO. 8	Statement dated 03.12.2025 of Shri Ahamed Meeran, Manager of M/s. Real Petrochem, Chennai	1-4
RUD NO. 9	Statement dated 30.03.2026 of Shri Ahamed Meeran, Manager of M/s. Real Petrochem, Chennai	1-4
RUD NO. 10	Hon'ble High Court of Gujarat at Ahmedabad order and judgement dated 09.03.2026 R/Special Civil Application No. 16799 of 2025 and allied matters	1-25
RUD NO. 11	Extension under Section 110(2) of the Customs Act, 1962	1-1
RUD NO. 12	Invoices generated by Nayara Energy Limited for ADF-Rs 52,541.75/KL	1-1

INDIAN CUSTOMS

PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT

BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INMUN1	4919679	05/10/2025	H
IEC/Br	ABAFR3625F/0	FIRST COPY	
GSTIN/TYPE	33ABAFR3625F1ZL/G		
CB CODE	BJOPM0241HCH002		
TYPE	INV	ITEM	CONT
Nos	1	1	14
PKG	14	G.WT (KGS)	331780

BE0051020251905

281920

PART - I - BILL OF ENTRY SUMMARY

A. STATUS

1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASSESS	9.EXAM	10.HSS	11.FIRST CHECK	12. PROV/ FINAL
FIRST COPY	Sea	T	N	N	N	N	Y	N	N	Y	F

13.COUNTRY OF ORIGIN	UNITED ARAB EMIRATES	14.COUNTRY OF CONSIGNMENT	UNITED ARAB EMIRATES
15.PORT OF LOADING	Jebel Ali	16.PORT OF SHIPMENT	Jebel Ali

B. DECLARANT

1.IMPORTER NAME & ADDRESS
REAL PETROCHEM
NO: 10/15
CHAKRAPANI ROAD, NARASINGAPURAM, VE
CHENNAI
600042

AD CODE 0202632

2.CB NAME AIRTRAX FREIGHT LOGISTICS
3.AEO
4.UCR

C. DUTY SUMMARY

1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL
555141.2	0	55514.1		0	0	2108426	0	11102824

9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT
					2719081	1117	0	0	2720198

D. MANIFEST DETAILS

1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGMNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW
1156159	24/09/2025	05/10/2025	0		LWTCJEAMU N2511713	01/10/2025			14	331780

TM 1303735
Kandasa 7/10/25

E. BOND DETAILS

1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT

F. PAYMENT DETAILS

1.SR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)
1	2057291923		2719081

G. WH

1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE

H. PROCESSING DETAILS

1.EVENT	2.DATE	3.TIME	EXCHANGE RATE
Submission	05-OCT-25	09:57	1 USD=89.7INR
Assessment			
Examination			
OOC			

I. INVOICE DETAILS - SUMMARY#

1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR
1	ROWRPC0317	122400.3	USD

J. CONTAINER DETAILS *

1.SNO	2.LCL/ FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER
1	F		AS PER BL	LEGU1222685
2	F		AS PER BL	LEGU1223742
3	F		AS PER BL	LEGU1236396
4	F		AS PER BL	RLTU2062155
5	F		AS PER BL	RLTU2079158
6	F		AS PER BL	RLTU2088484
7	F		AS PER BL	RLTU2088519
8	F		AS PER BL	RLTU2099555
9	F		AS PER BL	RLTU3061105
10	F		AS PER BL	SLZU2872206

OOC NO.
OOC DATE

Signature Not Verified
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 10
Date: 2025.10.06 19:43:00 IST
Reason: CUSTOMS
Location: INDIA

GLOSSARY

A : DEF - Deferred Payment, REIMP - Reimport, ADV - Advance, P - Prior, HSS - HighSeaSale; B : CB - Customs Broker, AEO - Authorized Economic Operator, UCR - Unique Customs Reference, D : GIGM - Gateway IGM; G : WBE - WareHouse BE; I : OOC - Out of Charge, # Refer Part IV for full list of Invoices, J : * Refer Part IV for full list of Containers, AP - Authorised Person

Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

P1. 11.10.25

11/10/2025

P2 11-10-25

INDIAN CUSTOMS

PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT

BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INMUN1	4919679	05/10/2025	H
IEC/Br	ABAFR3625F/0	FIRST COPY	
GSTIN/TYPE	33ABAFR3625F1ZL/G		
CB CODE	BJOPM0241HCH002		
TYPE	INV	ITEM	CONT
Nos	1	1	14
PKG	14	G.WT (KGS)	331780

BE0061020251005

PART - II - INVOICE & VALUATION DETAILS (Invoice 1/1)

A. INVOICE

1.S.NO	2.INVOICE NO. & DT.	3.PURCHASE ORDER NO & DT	4.LC NO & DATE	5.CONTRACT NO & DATE
1	ROWRPC0317 27-SEP-25			

B. TRANSACTING PARTIES

1.BUYER'S NAME & ADDRESS	2.SELLER'S NAME & ADDRESS
REAL PETROCHEM NO: 10/15 CHAKRAPANI ROAD, NARASINGAPURAM, VE CHENNAI 600042	

3.SUPPLIER NAME & ADDRESS	4.THIRD PARTY NAME & ADDRESS
RANCHH OIL WHOLESALE TRADING LLC PLOT NO 306-0, NGI BUILDING, PORT SAEED, DUBAI UNITED ARAB EMIRATES	

5.AEO		6. AD CODE	0202632

C. VALUATION

1.INV VALUE	2.FREIGHT	3.INSURANCE	4.HSS.	5.LOADING	6.COMMN	7.PAY TERMS	8.VALUATION METHOD
122400.3		1.125%				OTH	Rule 4 - Transaction Value

14.Cur	USD
15.Term	CF

9.RELTD	10.SVB CH	11.SVB NO	12.DATE	13.LOA

D. COST & SERVICES

1.C&B	2.CoC	3.CoP	4.HND CHG	5.G&S	6.DOC. CH

7.COO	8.R & LF	9.OTH COST	10.LD / ULD	11.WS	12.OTC	13.MISC CHARGE	14.ASS. VALUE
							11102824.11

E. ITEM DETAILS

1.S NO.	2.CTH	3.DESCRIPTION	4.UNIT PRICE	5.QUANTITY	6.UQC	7.AMOUNT
1	27101990	INDUSTRIAL OIL (FOR INDUSTRIAL USE ONLY)	435000	281380.000000	KGS	122400.30

ASSESSED COPY

P1.
Bijay
11.10.25

11/10/2025

P2
11-10-25

GLOSSARY

A : LC - Letter of Credit, B : AD - Authorized Dealer, C : HSS - High Sea Sale; D : C&B Commission & Brokerage, CoC - Cost of Container,CoP - Co of Packing, HND CHG - Handling Charges, G&S - Goods and Service input cost, DOC CH - Document Charges, CoO - Country of Origin Certificate, R&LF - Royalty and Licence Fees, LD/ULD - Loading Unloading Charges, WS - Warranty Services, OTC - Other Costs, CTH - Customs Tariff Head, UQC - Unit Quantity Code

Port Code	BE No	BE Date	BE Type	
INMUN1	4919679	05/10/2025	H	
IEC/Br	ABAFR3625F/0		FIRST COPY	
GSTIN/TYPE	33ABAFR3625F1ZL/G			
CB CODE	BJOPM0241HCH002			
TYPE	INV	ITEM	CONT	
Nos	1	1	14	
PKG	14	G.WT (KGS)	331780	BE0061020251905

INDIAN CUSTOMS

PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT

BILL OF ENTRY FOR HOME CONSUMPTION

PART - III - DUTIES

A. ITEM DETAILS

1.INVSNO	2.ITEMSN	3.CTH	4.CETH	5.ITEM DESCRIPTION	6.FS	7.PQ	8.DC	9.WC	10.AQ
1	1	27101990	NOEXCISE	INDUSTRIAL OIL (FOR INDUSTRIAL USE ONLY)	N	N	N	N	N

11.UPI	12.COO	13.C.QTY	14.C.UQC	15.S.QTY	16.S.UQC	17.SCH	18.STND/PR	19.RSP	20.REIMP	21.PROV	22.END USE
.435	AE	281380	KGS	281380	KGS		S	N	N		GNX100

23.PRODN	24.CNTRL	25.QUALFR	26.CONTNT	27.STMNT	28.SUP DOCS		29.ASSESS VALUE	30. TOTAL DUTY
N	N	Y	N	N	Y		11102824.11	2719081.6

B. ITEM DUTY

DUTY	1. BCD	2.CVD_05	3.SWS	4.SAD	5.IGST	6.G. CESS	7.ADD	8.CVD	9.SG	10.T. VALUE
Notn No.					009/2025	001/2017				
Notn SNo.					829	56				
Rate	5		10		18	0		0		
Amount	555141.2		55514.1		2108426.3	0	0	0		
Duty Fg					0	0				

C. OTHER DUTIES

DUTY	1.SP EXD	2.CHCESS	3.TTA	4.CESS	5.CAIDC	6.EAIDC	7.CUS EDC	8.CUS HEC	9.NCD	10.AGGR
Notn No.					011/2021					
Notn SNo.					17					
Rate					0		0	0		
Amount					0		0	0		
Duty Fg					555141.21					0

C. OTHER DUTIES - A

DUTY	1.OTHCUS	2.OTHCVD	3.PETR CUS	4.INFRA CES	5. CUS CVD
Notn No.					
Notn SNo.					
Rate					
Amount					
Duty Fg					

P1.
11.10.25

11/10/2025

P2
11-10-25

GLOSSARY

A : INVSNO - Invoice Sr. No., UPI - Unit Price Invoiced, C.Qty - Commercial Quantity, S.Qty - Standard Quantity, FS - Food Safety and Standards Authority of India, PQ - Plant Quarantine, DC - Central Drugs Standard Control Organisation, WC - WildLife Crime Control Bureau, AQ - Animal Quarantine and Certification Services, SCH - Scheme Code

INDIAN CUSTOMS	Port Code	BE No	BE Date	BE Type
	INMUN1	4919679	05/10/2025	H
	IEC/Br	ABAFR3625F/0	FIRST COPY	
	GSTIN/TYPE	33ABAFR3625F1ZL/G		
	CB CODE	BJOPM0241HCH002		
PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT	TYPE	INV	ITEM	CONT
	Nos	1	1	14
BILL OF ENTRY FOR HOME CONSUMPTION	PKG	14	G.WT (KGS)	331780

BE0061020251905

PART - IV - ADDITIONAL DETAILS

OTHER ADDITIONAL INFORMATION

A. SVB DETAILS

1.INVSNO	2.ITMSNO	3.REF NO	4. REF DT	5. PRT CD	6.LAB	7.P/F	8.LOAD DATE	9.P/F

B. PREVIOUS BEs

1.INVSNO	2.ITMSNO	3. BE NO	4. BE DATE	5. PRT CD	6.UNITPRICE	7.CURRENCY CODE

C. RE-IMPORT AFTER EXPORT

1.INVSNO	2.ITMSNO	3.NOTN NO	4.SLNO	5.FRT	6.INS	7.DUTY	8.SB NO	9.SB DT	10.PORTCD	11.SINV	12.SITEMN

D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

1.INVSNO	2.ITMSNO	3.TYPE	4.MANUFACT CD	5.SOURCE CY	6.TRANS CY	7.ADDRESS

E. ACCESSORY STATUS

1.INVSNO	2.ITMSNO	3.ACESSORY ITEM DETAILS

F. LICENCE DETAILS

1.INVSNO	2.ITMSNO	3.LIC SLNO	4.LIC NO	5.LIC DATE	6.CODE	7.PORT	8.DEBIT VALUE	9.QTY	10.UQC	11.DEBIT DUTY

G. SCHEME NOTIFICATION AND DUTY FOREGONE DETAILS

1.INVSNO	2.ITMSNO	3.EXMP RE	4.SCHEME NOTN	5.SCH NSNO	6. BCD RATE	7. CVD RATE	8. BCD AMT FG	9. OTH AMT

H. CERTIFICATE DETAILS / I.HSS DETAILS

1.CERTIFICATE NUMBER	2.DATE	3.TYPE	1.PRC LEVEL	2.IEC	3.BRANCH SLNO

J. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSNO	3.INFO TYP	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	CHR	SQC			281380	KGS

K. SINGLE WINDOW DECLARATION - CONSTITUENTS

1.INVSN	2.ITMSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING

L. SINGLE WINDOW DECLARATION - CONTROL

1.INVSN	2.ITMSNO	3.CONTROL TYPE	4.LOCATION	5.SRT DT	6.END DT	7.RES CD	8.RES TEXT

M. SUPPORTING DOCUMENTS

1.INVSN	2.ITMSNO	3.TYP	4.ICEGATE ID	5.IRN	6.DOC CODE	7.ISSUE PLACE	8.ISSUE DT	9.EXP DT
0	0	70000	BJOPM0241HCCB01	2025100400151924		UAE	01-OCT-25	
0	0	929AS	ICESREFIRSTCOPY	I2025100500004333			05-OCT-25	
1	0	33100	BJOPM0241HCCB01	2025100400151925		UAE	27-SEP-25	
1	1	86100	BJOPM0241HCCB01	2025100400151926		UAE	27-SEP-25	
1	1	10100	BJOPM0241HCCB01	2025100400151927		INDIA	04-OCT-25	

N. CONTAINER DETAILS

1.CONTAINER NUMBER	2.TRUCK NUMBER	3.SEAL NUMBER	4.FCL/LCL
LEGU1222685		AS PER BL	F
LEGU1223742		AS PER BL	F
LEGU1236395		AS PER BL	F
RLTU2062155		AS PER BL	F
RLTU2079158		AS PER BL	F
RLTU2086484		AS PER BL	F
RLTU2088519		AS PER BL	F
RLTU2099555		AS PER BL	F
RLTU3061106		AS PER BL	F
SLZU2872208		AS PER BL	F
TIFU1802085		AS PER BL	F
TIFU1777578		AS PER BL	F
TIFU1778546		AS PER BL	F
TIFU1779814		AS PER BL	F

O. INVOICE DETAILS

1. S NO	2. INVOICE NO	3. INVOICE AMOUNT	4. CUR
1	ROWRPC0317	122400.3	USD

PL

11-10-25

GLOSSARY

A : Ref No - SVB Reference Number, Ref Dt - SVB Reference Date; F : Code - Licence Scheme Code; I : PRC - Preceding; K : ING - Ingredient
L : RES CD - Control Result Code, RES TXT - Control Result Text

11/10/25

INDIAN CUSTOMS	Port Code	BE No	BE Date	BE Type
PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT	INMUN1	4919679	05/10/2025	H
BILL OF ENTRY FOR HOME CONSUMPTION	IEC/Br	ABAFR3625F/0	FIRST COPY	
	GSTIN/TYPE	33ABAFR3625F1ZL/G		
	CB CODE	BJOPM0241HCH002		
	TYPE	INV	ITEM	CONT
	Nos	1	1	14
	PKG	14	G.WT (KGS)	331788

BE0061020251905

PART - V - OTHER COMPLIANCES

A. EXAMINATION ORDER RMS

ACCREDITED CLIENT BE WITH AEO Category 1. Assessment and Examination has not been prescribed for this BE.

A1.EXAMINATION ORDER

B.EXAMINATION INSTRUCTIONS

B1. FGA EXAMINATION INSTRUCTIONS

Inv No	Item No	Agency	Status

C.COMPULSORY COMPLIANCE

D. AC REMARKS

E. EXAMINATION REPORT

F.SUPERINTENDENT COMMENTS

OOC No

OOC Date

COMPLIANCES

ASSESSED COPY

P1.

11/10/25

P2

11-10-25

INDIAN CUSTOMS

PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT

BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INMUN1	4919879	05/10/2025	H
IEC/Br	ABAFR3625F/0	FIRST COPY	
GSTIN/TYPE	33ABAFR3625F1ZL/G		
CB CODE	BJOPM0241HCH002		

TYPE	INV	ITEM	CONT
Nos	1	1	14
PKG	14	G.WT (KGS)	331780

BE0051020251905

PART - VI - DECLARATION

A.DECLARATION STATEMENT

Declaration for 0/0: I/We declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect.I/We have not received and do not know of any other documents or information showing a different description, quantity, price, value, of the said goods and that if at any time hereafter I/We discover any document / information showing different facts, I/We will immediately make the same known to the Commissioner of Customs.

Declaration for 0/0: I/We declare that the contents of this Bill of Entry for goods imported against above mentioned Bill of Lading/ Airway Bill /Lorry Receipt/Railway Receipt numbers are in accordance with the above mentioned invoice(s) No(s)and other documents presented herewith.

Declaration for 1/0: I/We declare that there are no payments actually paid or payable for the imported goods by way of cost and services [in terms of Rules 10(1)(a)(i), Rule 10(1)(a)(ii), Rule 10 (1) (a) (iii) and Rule 10 (1) (b) of Customs Valuation Rules, 2007], Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007] other than those declared in the invoice which are mentioned as miscellaneous charges in this Bill of Entry.

Declaration for 1/0: I/We declare that the price paid or payable by the importer is as per the details provided above, and any price paid or payable in addition to the above will be settled with the seller at the end of a defined period by means of debit note / credit note (post ¿ import price adjustment), which are as per the contract attached as a supporting document.

Declaration for 1/0: I/We declare that all conditions or restrictions, if any, imposed by the seller of any third party on the disposition or use of the imported goods [as per proviso to Rule 3(2)) of the Customs Valuation Rules, 2007] are specified above.

ASSESSED COPY

11/10/2025

P1.

11.10.25

P2.

11-10-25

B.AUTHORISED SIGNATORY

DATE

PLACE

AUTHORISED SIGNATORY

CHA NAME :AIRTRAX FREIGHT LOGISTICS

Port Code	BE No	BE Date	BE Type
INMUN1	4861004	01/10/2025	H
IEC/Br	ABAFR3625F/0	FIRST COPY	
GSTIN/TYPE	33ABAFR3625F1ZL/G		
CB CODE	BJOPM0241HCH002		
TYPE	INV	ITEM	CONT
Nos	1	1	14
PKG	14	G.WT (KGS)	331340

BE0031020251130

INDIAN CUSTOMS

PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT
BILL OF ENTRY FOR HOME CONSUMPTION

PART - I - BILL OF ENTRY SUMMARY

CFS=₹ 281,470

A. STATUS

1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASSESS	9.EXAM	10.HSS	11.FIRST CHECK	12. PROV/ FINAL
FIRST COPY	Sea	T	N	N	N	C	Y	N	N	Y	F

13.COUNTRY OF ORIGIN	UNITED ARAB EMIRATES	14.COUNTRY OF CONSIGNMENT	UNITED ARAB EMIRATES
15.PORT OF LOADING	Jebel Ali	16.PORT OF SHIPMENT	Jebel Ali

B. DECLARANT

1.IMPORTER NAME & ADDRESS
REAL PETROCHEM
NO: 10/15
CHAKRAPANI ROAD, NARASINGAPURAM, VE
CHENNAI
600042
AD CODE 0202632

2.CB NAME AIRTRAX FREIGHT LOGISTICS
3.AEO
4.UCR

C. DUTY SUMMARY

1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL
549020.8	0	54902.1		0	0	2085181	0	10980416

9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT
					2689104	2210	0	0	2691314

D. MANIFEST DETAILS

1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGMNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW
1158486	25/09/2025	02/10/2025	0		RSTJEAMUN25000153	28/09/2025			14	331340

E. BOND DETAILS

1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT

Exi

F. PAYMENT DETAILS

1.SR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)
1	2057242647		2689104

G. WH

1.WBE NO	2.DATE	3.WBE SITE	4.WH CODE

I. INVOICE DETAILS SUMMARY

1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR
1	ROWRPC0309	122208.9	USD

Kandla
1303496
06-10-2025

NOT-scaning

H. PROCESSING DETAILS

1.EVENT	2.DATE	3.TIME	EXCHANGE RATE
Submission	01-OCT-25	23:51	1 USD=88.85INR
Assessment			
Examination			
OOC			

J. CONTAINER DETAILS

1.SNO	2.LCL/FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER
1	F		AS PER BL	RLTU2005193
2	F		AS PER BL	RLTU2024350
3	F		AS PER BL	RLTU2036388
4	F		AS PER BL	RLTU2043659
5	F		AS PER BL	RLTU2052912
6	F		AS PER BL	RLTU2059763
7	F		AS PER BL	RLTU2065262
8	F		AS PER BL	RLTU2067100
9	F		AS PER BL	RLTU2070470
10	F		AS PER BL	RLTU2079981

OOC NO.
OOC DATE.

Signature Not Verified
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 10
Date: 2025.10.03 11:08:02 IST
Reason: CUSTOMS
Location: INDIA

GLOSSARY
A : DEF - Deferred Payment, REIMP - Reimport, ADV - Advance, P - Prior, HSS - HighSeaSale; B : CB - Customs Broker, AEO - Authorized Economic Operator, UCR - Unique Customs Reference; D : GIGM - Gateway IGM; G : WBE - WareHouse BE; I : OOC - Out of Charge, # Refer part IV for full list of Invoices J : * Refer part IV for full list of Containers, AP - Authorized Person

P1. 11-10-25 19/10/2025 P2 11-10-25

INDIAN CUSTOMS	Port Code	BE No	BE Date	BE Type	
	INMUN1	4861004	01/10/2025	H	
	IEC/Br	ABAFR3625F/0		FIRST COPY	
	GSTIN/TYPE	33ABAFR3625F1ZL/G			
	CB CODE	BJOPM0241HCH002			
PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT	TYPE	INV	ITEM	CONT	
BILL OF ENTRY FOR HOME CONSUMPTION	Nos	1	1	14	
	PKG	14	G.WT (KGS)	331340	BE0031020251130

PART - II - INVOICE & VALUATION DETAILS (Invoice 1/1)

A. INVOICE

1.S.NO	2.INVOICE NO. & DT.	3.PURCHASE ORDER NO & DT	4.LC NO & DATE	5.CONTRACT NO & DATE
1	ROWRPC0309 26-SEP-25			

B. TRANSACTING PARTIES

1.BUYER'S NAME & ADDRESS	2.SELLER'S NAME & ADDRESS
REAL PETROCHEM NO: 10/15 CHAKRAPANI ROAD, NARASINGAPURAM, VE CHENNAI 600042	

3.SUPPLIER NAME & ADDRESS	4.THIRD PARTY NAME & ADDRESS
RANCHH OIL WHOLESALE TRADING LLC PLOT NO 306-0, NGI BUILDING, PORT SAEED, DUBAI UNITED ARAB EMIRATES	

5.AEO		6. AD CODE	0202632

C. VALUATION

1.INV VALUE	2.FREIGHT	3.INSURANCE	4.HSS.	5.LOADING	6.COMMN	7.PAY TERMS	8.VALUATION METHOD
122208.9		1.125%				OTH	Rule 4 - Transaction Value

14.Cur	USD	9.RELTD	10.SVB CH	11.SVB NO	12.DATE	13LOA
15.Term	CF					

D. COST & SERVICES

1.C&B	2.CoC	3.CoP	4.HND CHG	5.G&S	6.DOC. CH

7.COO	8.R & LF	9.OTH COST	10.LD / ULD	11.WS	12.OTC	13.MISC CHARGE	14.ASS. VALUE
							10980416.2

E. ITEM DETAILS

1.S NO.	2.CTH	3.DESCRIPTION	4.UNIT PRICE	5.QUANTITY	6.UQC	7.AMOUNT
1	27101990	INDUSTRIAL OIL (FOR INDUSTRIAL USE ONLY)	.435000	280940.000000	KGS	122208.90

P1. 11.10.25

11/10/2025

P7. 11-10-25

GLOSSARY

A : LC - Letter of Credit, B : AD - Authorized Dealer, C : HSS - High Sea Sale, D : C&B Commission & Brokerage, CoC - Cost of Container, CoP - Cost of Packing, HND CHG - Handling Charges, G&S - Goods and Service input cost, DOC CH - Document Charges, CoO - Country of Origin Certificate, R&LF - Royalty and Licence Fees, LD/ULD - Loading Unloading Charges, WS - Warranty Services, OTC - Other Costs, CTH - Customs Tariff Head, UQC - Unit Quantity Code

INDIAN CUSTOMS	Port Code	BE No	BE Date	BE Type	
	INMUN1	4861004	01/10/2025	H	
	IEC/Br	ABAFR3825F/0		FIRST COPY	
	GSTIN/TYPE	33ABAFR3825F1ZL/G			
	CB CODE	BJOPM0241HCH002			
	TYPE	INV	ITEM	CONT	
PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT	Nos	1	1	14	
BILL OF ENTRY FOR HOME CONSUMPTION	PKG	14	G.WT (KGS)	331340	BE003102025113

PART - III - DUTIES

A. ITEM DETAILS

1.INVSNO	2.ITEMSN	3.CTH	4.CETH	5.ITEM DESCRIPTION	6.FS	7.PQ	8.DC	9.WC	10.AQ
1	1	27101990	NOEXCISE	INDUSTRIAL OIL (FOR INDUSTRIAL USE ONLY)	N	N	N	N	N

11.UPI	12.COO	13.C.QTY	14.C.UQC	15.S.QTY	16.S.UQC	17.SCH	18.STND/PR	19.RSP	20.REIMP	21.PROV	22.END USE
.435	AE	280940	KGS	280940	KGS		S	N	N		GNX100

23.PRODN	24.CNTRL	25.QUALFR	26.CONTNT	27.STMNT	28.SUP DOCS		29.ASSESS VALUE	30. TOTAL DUTY
N	N	Y	N	N	Y		10980416.2	2689103.9

B. ITEM DUTY

DUTY	1. BCD	2.CVD_05	3.SWS	4.SAD	5.IGST	6.G. CESS	7.ADD	8.CVD	9.SG	10.T. VALUE
Notn No.					009/2025	001/2017				
Notn SNo.					II29	56				
Rate	5		10		18	0		0		
Amount	549020.8		54902.1		2085181	0	0	0		
Duty Fg					0	0				

C. OTHER DUTIES

DUTY	1.SP EXD	2.CHCESS	3.TTA	4.CESS	5.CAIDC	6.EAIDC	7.CUS EDC	8.CUS HEC	9.NCD	10.AGGR
Notn No.					011/2021					
Notn SNo.					17					
Rate					0		0	0		
Amount					0		0	0		
Duty Fg					549020.81					0

C. OTHER DUTIES - A

DUTY	1.OTHCUS	2.OTHCVD	3.PETR CUS	4.INFRA CES	5. CUS CVD
Notn No.					
Notn SNo.					
Rate					
Amount					
Duty Fg					

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11.10.25

11/10/2025

P2
11-10-25

GLOSSARY

A : INVSNO - Invoice Sr. No., UPI - Unit Price Invoiced, C.Qty - Commercial Quantity, S.Qty - Standard Quantity, FS - Food Safety and Standards Authority of India, PQ - Plant Quarantine, DC - Central Drugs Standard Control Organisation, WC - Wildlife Crime Control Bureau , AQ - Animal Quarantine and Certification Services, SCH - Scheme Code

		Port Code	BE No	BE Date	BE Type
		INMUN1	4661004	01/10/2025	H
		IEC/Br	ABAFR3625F/0		FIRST COPY
INDIAN CUSTOMS		GSTIN/TYPE	33ABAFR3625F1ZL/G		
		CB CODE	BJOPM0241HCH002		
PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT		TYPE	INV	ITEM	CONT
BILL OF ENTRY FOR HOME CONSUMPTION		Nos	1	1	14
		PKG	14	G.WT (KGS)	331340

BE0031020251130

PART - IV - ADDITIONAL DETAILS

OTHER ADDITIONAL INFORMATION

A. SVB DETAILS

1.INVSNO	2.ITMSNO	3.REF NO	4. REF DT	5. PRT CD	6.LAB	7.P/F	8.LOAD DATE	9.P/F

B. PREVIOUS BEs

1.INVSNO	2.ITMSNO	3. BE NO	4. BE DATE	5. PRT CD	6.UNITPRICE	7.CURRENCY CODE

C. RE-IMPORT AFTER EXPORT

1.INVSNO	2.ITMSNO	3.NOTN NO	4.SLNO	5.FRT	6.INS	7.DUTY	8.SB NO	9.SB DT	10.PORTCD	11.SINV	12.SITEMN

D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

1.INVSNO	2.ITMSNO	3.TYPE	4.MANUFACT CD	5.SOURCE CY	6.TRANS CY	7.ADDRESS

E. ACCESSORY STATUS

1.INVSNO	2.ITMSNO	3.ACESSORY ITEM DETAILS

F. LICENCE DETAILS

1.INVSNO	2.ITMSNO	3.LIC SLNO	4.LIC NO	5.LIC DATE	6.CODE	7.PORT	8.DEBIT VALUE	9.QTY	10.UQC	11.DEBIT DUTY

G. SCHEME NOTIFICATION AND DUTY FOREGONE DETAILS

1.INVSNO	2.ITMSNO	3.EXMP RE	4.SCHEME NOTN	5.SCH NSNO	6. BCD RATE	7. CVD RATE	8. BCD AMT FG	9. OTH AMT FG

H. CERTIFICATE DETAILS / I.HSS DETAILS

1.CERTIFICATE NUMBER	2.DATE	3.TYPE	1.PRC LEVEL	2.IEC	3.BRANCH SLNO

J. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSNO	3.INFO TYP	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	CHR	SQC			280940	KGS

K. SINGLE WINDOW DECLARATION - CONSTITUENTS

1.INVSN	2.ITMSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING

L. SINGLE WINDOW DECLARATION - CONTROL

1.INVSN	2.ITMSNO	3.CONTROL TYPE	4.LOCATION	5.SRT DT	6.END DT	7.RES CD	8.RES TEXT

M. SUPPORTING DOCUMENTS

1.INVSN	2.ITMSNO	3.TYP	4.ICEGATE ID	5.IRN	6.DOC CODE	7.ISSUE PLACE	8.ISSUE DT	9.EXP DT
0	0	70500	BJOPM0241HCCB01	2025100100130312		UAE	28-SEP-25	
0	0	929AS	ICESBEFIRSTCOPY	I202510010146762			01-OCT-25	
0	0	929AS	ICESBEFIRSTCOPY	I202510020015113			02-OCT-25	
1	0	33100	BJOPM0241HCCB01	2025100100130314		UAE	28-SEP-25	
1	1	86100	BJOPM0241HCCB01	2025100100130313		UAE	28-SEP-25	

N. CONTAINER DETAILS

1.CONTAINER NUMBER	2.TRUCK NUMBER	3.SEAL NUMBER	4.FCL/LCL
RLTU2006193		AS PER BL	F
RLTU2024350		AS PER BL	F
RLTU2036388		AS PER BL	F
RLTU2043659		AS PER BL	F
RLTU2052812		AS PER BL	F
RLTU2060763		AS PER BL	F
RLTU2065262		AS PER BL	F
RLTU2067100		AS PER BL	F
RLTU2070470		AS PER BL	F
RLTU2079081		AS PER BL	F
RLTU2119728		AS PER BL	F
RLTU2119841		AS PER BL	F
RLTU3053688		AS PER BL	F
TIFU3781359		AS PER BL	F

O. INVOICE DETAILS

1. S NO	2. INVOICE NO	3. INVOICE AMOUNT	4. CUR
1	RDWRPC0309	122208.9	USD

P1. 11-10-25

P2. 11-10-25

A : Ref No - SVB Reference Number, Ref Dt - SVB Reference Date, G : Licence Scheme Code; I : PRC - Preceding; K : ING - Ingredient
L : RES CD - Control Result Code, RES TXT - Control Result Text

INDIAN CUSTOMS

PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT

BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INMUN1	4861004	01/10/2025	H
IEC/Br	ABAFR3625F/0	FIRST COPY	
GSTIN/TYPE	33ABAFR3625F1ZL/G		
CB CODE	BJOPM0241HCH002		
TYPE	INV	ITEM	CONT
Nos	1	1	14
PKG	14	G.WT (KGS)	331340

BE0031020251130

PART - V - OTHER COMPLIANCES

A. EXAMINATION ORDER RMS

ACCREDITED CLIENT BE WITH AEO Category 1. Assessment and Examination has not been prescribed for this BE.

A1.EXAMINATION ORDER

B.EXAMINATION INSTRUCTIONS

B1. PGA EXAMINATION INSTRUCTIONS

Inv No	Item No	Agency	Status

C.COMPULSORY COMPLIANCE

D. AC REMARKS

E. EXAMINATION REPORT

F.SUPERINTENDENT COMMENTS

OOC No

OOC Date

COMPLIANCES

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11/10/2025

P2 11-10-25

		Port Code	BE No	BE Date	BE Type
INDIAN CUSTOMS		INMUN1	4861004	01/10/2025	H
		IEC/Br	ABAFR3625F/0		FIRST COPY
		GSTIN/TYPE	33ABAFR3625F1ZL/G		
		CB CODE	BJOPM0241HCH002		
PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT		TYPE	INV	ITEM	CONT
		Nos	1	1	14
BILL OF ENTRY FOR HOME CONSUMPTION		PKG	14	G.WT (KGS)	331340

BE0031020251130

PART - VI - DECLARATION

A.DECLARATION STATEMENT

Declaration for 0/0: I/We declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect.I/We have not received and do not know of any other documents or information showing a different description, quantity, price, value, of the said goods and that if at any time hereafter I/We discover any document / information showing different facts, I/We will immediately make the same known to the Commissioner of Customs.

Declaration for 0/0: I/We declare that the contents of this Bill of Entry for goods imported against above mentioned Bill of Lading/ Airway Bil /Lorry Receipt/Railway Receipt numbers are in accordance with the above mentioned invoice(s) No(s)and other documents presented herewith.

Declaration for 1/0: I/We declare that the price paid or payable by the importer is as per the details provided above. and any price paid or payable in addition to the above will be settled with the seller at the end of a defined period by means of debit note / credit note (post ¿ import price adjustment), which are as per the contract attached as a supporting document.

Declaration for 1/0: I/We declare that there are no payments actually paid or payable for the imported goods by way of cost and services [in terms of Rules 10(1)(a)(i), Rule 10(1)(a)(ii), Rule 10 (1) (a) (iii) and Rule 10 (1) (b) of Customs Valuation Rules, 2007], Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007] other than those declared in the invoice which are mentioned as miscellaneous charges in this Bill of Entry.

Declaration for 1/0: I/We declare that all conditions or restrictions, if any, imposed by the seller of any third party on the disposition or use of the imported goods [as per proviso to Rule 3(2)] of the Customs Valuation Rules, 2007] are specified above.

Pl.
11.10.25

11/10/2025

11-10-25

B.AUTHORIZED SIGNATORY

DATE

PLACE AUTHORISED SIGNATORY CHA NAME :AIRTRAX FREIGHT LOGISTICS

0|C

Panchnama dated 11.10.2025 drawn at
Mundhra CFS Pvt. Ltd., Bharat CFS Zone-1, AP & SEZ Ltd., Mundra, Kutch-370421, Gujarat

Sr. No.	Names & Addresses of Panchas S/Shri.	Age Yrs.	Occupation
1	Shri Bijaya Kumar Mata Khairapalli, Nayagarh Odisha -752026 Aadhaar-5888 5760 5278	30	Service
2	Shri Ansari Mamad Hakim S/o Mamad Naim Ansari Khetarpark Nagar, Baroi Mundra Kachchh-370421 Aadhaar-9349 9846 4459	26	Service

We the above-named persons, on being called upon by a person who introduced himself as Shri Parveen, Intelligence Officer, DRI, Gandhidham Regional Unit, by showing his identity card, presented ourselves in the premises of M/s. Mundhra CFS Pvt. Ltd, (Mundhra CFS), Mundra, Kutch, on 11.10.2025 at around 12.15 Hrs. Shri Parveen introduced the persons present with him as Shri Ajeet Singh, Intelligence Officer, Dharmendra Singh, Intelligence Officer and Shri Krishna Kumar, Havaldar all from DRI, Gandhidham Regional Unit, Shri Ramashankar R. Prasad, Sr. Executive (Operation), Mundhra CFS, and Shri Mit Madhukant Shah, Authorize person of Custom Broker Airtrax Freight Logistics, and informed us that on the basis of an intelligence of possible mis-declaration in consignment being imported in 14 containers covered under Bill of Entry No. 4861025 dated 01.10.2025, 14 containers covered under Bill of Entry No. 4919679 dated 05.10.2025, 14 containers covered under Bill of Entry No. 4861004 dated 01.10.2025, 12 containers covered under Bill of Entry No. 4862951 dated 02.10.2025, 06 containers covered under Bill of Entry No. 4856332 dated 04.10.2025 and 10 containers covered under Bill of Entry No. 4968340 dated 08.10.2025 filed by Custom Broker M/s Airtrax Freight Logistics. on behalf of importers, DRI has put all Bills of Entry on hold for examination. Shri Parveen informed us that the examination of the said 70 containers is to be carried out at Mundhra CFS, Mundra, Kutch. Shri Parveen requested us to remain present during the said examination proceedings independent witness/panchas, to which we readily agreed since it is a govt. work.

Thereafter, Shri Ramashankar R. Prasad led we all towards the container yard of the CFS premises, where the 70 containers filed by Custom Broker M/s Airtrax Freight Logistics on behalf of importers were placed. Shri Mit Madhukant Shah provided import documents such as Bill of Entry, Bill of

P1 11.10.25 P2 11-10-25 CFS 11/10/25 11/10/2025 11/10/25

Lading, COO, Certificate of Analysis, Commercial Invoice and Packing List in respect of the subject consignment duly signed by him. As per the said documents, the details of the consignment are as under:

Bill of Entry No. and Date	Bill of Lading No.& date	Shipper	Name of the importer	Description of the goods declared	Container Number
4861025 dated 01.10.2025	RSTJEAMUN 25000152 dated 28.09.2025	M/s DVN International FZE, Office No. P6-ELOB, Hamryah Free Zone Sharjah	M/s ASPHALTERA PRIVATE LIMITED 84A, SFS Flats DG-2, Vikas Puri West Delhi, New Delhi-10018	14 ISO Tanks Industrial Oil (For Industrial Use Only)HS Code-27101990	EURU1768837 RLTU2036161 RLTU2053873 RLTU2062860 RLTU2075424 RLTU2100487 RLTU2119836 RLTU3069431 RLTU3069600 RLTU3069616 RLTU3071589 RLTU3071655 TIFU1779007 TIFU3487149
4919679 dated 05.10.2025	LWTCEAMU N2511713 dated 01.10.2025	M/s Ranchh Oil Wholesale Trading LLC, Plot no. 306-0, NGI Building Port Saeed Dubai UAE	M/s REAL PETROCHEM 10/15 Chakrapani Road, Narasingapuram , Chennai-600042	14 ISO Tanks Industrial Oil (For Industrial Use Only)HS Code-27101990	LEGU1222685 LEGU1223742 LEGU1236396 RLTU2062155 RLTU2079158 RLTU2088484 RLTU2088519 RLTU2099555 RLTU3061106 SLZU2872208 TIFU1002085 TIFU1777576 TIFU1778546 TIFU1779814
4861004 dated 01.10.2025	RSTJEAMUN 25000153 dated 28.09.2025	M/s Ranchh Oil Wholesale Trading LLC, Plot no. 306-0, NGI Building Port Saeed Dubai UAE	M/s REAL PETROCHEM 10/15 Chakrapani Road, Narasingapuram , Chennai-600042	14 ISO Tanks Industrial Oil (For Industrial Use Only)HS Code-27101990	RLTU2043659 RLTU2006193 RLTU2024350 RLTU2036388 RLTU2052012 RLTU2059763 RLTU2065262 RLTU2067100 RLTU2070470

11/10/25

P1 11.10.25 P2 11-10-25 CFS 11/10/25 11/10/2025

					RLTU2079081 RLTU2119728 RLTU2119841 RLTU3053688 TIFU3781359
4968340 dated 08.10.2025	RSTJEAMUN 25000163 dated 05.10.2025	M/s DVN International FZE, Office No. P6-ELOB, Hamryah Free Zone Sharjah	M/s ASPHALTERA PRIVATE LIMITED 84A, SFS Flats DG-2, Vikas Puri West Delhi, New Delhi-10018	10 ISO Tanks Industrial Oil (For Industrial Use Only)HS Code-27101990	FLNU5027431 PCVU2563841 RLTU2017393 RLTU2086590 RLTU2119815 RLTU3058442 TIFU1012709 TIFU1013217 TIFU1772614 TIFU3486780
4862951 dated 02.10.2025	CCJEAMUN2 5099187 dated 29.09.2025	M/s V M Ventures FZE P6-Elob Office No. E2-109 G-25 Phase 2 Hamryah Free Zone Sharjah-UAE	M/s RELEVANCE LUBRICANTS REFINING INDUSTRIES Khata No.-1124MIN Khewat No. -1003MIN Barhna Industrial Area Sampla Beri Road Barhana Distt-Jhajjar-124107	12 Container Flexi Tank/Bags Base Oil HS Code-27101971	EMCU3551072 DFSU2117638 EISU3666243 EMCU3537834 EMCU3631326 EMCU3944320 IMTU3074045 SEGU3385918 SEGU3393873 SEGU3596675 TTNU3663670 WHLU2462570
4856332 dated 01.10.2025	ASC25JEAM UN007284 dated 28.09.2025	M/s Carrutsu Energy FZE PO Box 42667 Sharjah Hamryah Free Zone Lease BLDN-2 Office No. 33 UAE	M/s UNIVERSAL TRADE LINKS 49-20-7,102, Shri Nilayam Near Lalitha Temple Akkaayyapalem Viskhapatnam Urban-530016	06 Container Flexi Tank/Bags Base Oil HS Code-27101971	CSCU3032604 ASLU5015596 ASLU5043181 ASLU5060445 DFSU2113967 TCLU2408371

Thereafter, Shri Ramashankar R. Prasad provided the weighment slip of the containers duly signed by him. The weight of the containers is mentioned as under:

Container Number	Net Weight declared in Bill of lading (Kg)	Cargo weight as per weighment done at CFS (Kg)
EURU1768837	20840	20750
RLTU2036161	20060	20040
RLTU2053873	19695	20080

P1 Bijay 11.10.25

P2 Ramprasad 11-10-25

CFS Raja 11/10/25

11/10/2025

11/10/25

RLTU2062860	20115	20090
RLTU2075424	20115	20090
RLTU2100487	20010	20050
RLTU2119836	20000	23670
RLTU3069431	20840	20840
RLTU3069600	20820	20830
RLTU3069616	20820	20720
RLTU3071589	20010	19970
RLTU3071655	20000	20010
TIFU1779007	20060	19950
TIFU3487149	19695	19320
LEGU1222685	20085	19970
LEGU1223742	20070	20200
LEGU1236396	20075	20030
RLTU2062155	20000	19940
RLTU2079158	20025	20170
RLTU2088484	20035	20090
RLTU2088519	20025	20070
RLTU2099555	20085	20140
RLTU3061106	20400	20760
SLZU2872208	20070	20110
TIFU1002085	20400	20110
TIFU1777576	20000	20060
TIFU1778546	20035	20060
TIFU1779814	20075	20210
RLTU2043659	19905	19970
RLTU2006193	20030	19980
RLTU2024350	19995	20050
RLTU2036388	20180	20040
RLTU2052012	19990	19940
RLTU2059763	20030	20090
RLTU2065262	20050	20110
RLTU2067100	19905	19890
RLTU2070470	20050	20150
RLTU2079081	20320	20090
RLTU2119728	19990	20090
RLTU2119841	19995	20080
RLTU3053688	20180	20390
TIFU3781359	20320	20600
FLNU5027431	19880	20010
PCVU2563841	19880	19870
RLTU2017393	19935	20050
RLTU2086590	19505	19850
RLTU2119815	19935	20040
RLTU3058442	20365	20640
TIFU1012709	19940	19870
TIFU1013217	19940	19890
TIFU1772614	20365	19940
TIFU3486780	19505	19080

11/10/25

11.10.25

11-10-25

CFS 11/10/25

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EMCU3551072	18385	18200
DFSU2117638	18670	19000
EISU3666243	18670	20980
EMCU3537834	18730	18850
EMCU3631326	18540	18820
EMCU3944320	18520	18860
IMTU3074045	18625	18710
SEGU3385918	18315	18580
SEGU3393873	18520	18610
SEGU3596675	18625	18870
TTNU3663670	18540	18620
WHLU2462570	18730	18840
CSCU3032604	18710	18970
ASLU5015596	18480	18270
ASLU5043181	18540	18710
ASLU5060445	18480	18960
DFSU2113967	18710	18690
TCLU2408371	18540	18620

Thereafter, Shri Ramashankar R. Prasad led us all the aforesaid persons to the container yard where the said containers were placed. The DRI Officers and we all present then checked the containers for any cavity or tempering and found that there is no seal placed on the 60 containers covered under Bill of Entry No. 4861025 dated 01.10.2025, Bill of Entry No. 4919679 dated 05.10.2025, Bill of Entry No. 4861004 dated 01.10.2025, Bill of Entry No. 4862951 dated 02.10.2025, Bill of Entry No. 4856332 dated 04.10.2025. On being asked by the Officers Shri Ramashankar R. Prasad informs that the seals of the containers were already been cut after taking seal cutting permission from Inspector/P.O. (DE), Custom House Mundra. He provides copy of BE having seal cutting permission duly signed by him to the officers. We the panchas put our dated signature on the same in token of seeing the document. Thereafter, The Officers and we all present then checked the 10 containers covered under Bill of Entry No. 4968340 dated 08.10.2025 for any cavity or tempering and found that all the containers are in sound condition. The officers then verified the seals mentioned on Bill of Lading and that placed on containers and found that the Seal as mentioned in the Bill of lading are present intact on both the subject containers.

Thereafter, we all noticed that container no. EURU1768837 is an ISO Tank, which has one main hole on the top, one valve at the bottom of the ISO

P1 11.10.25 P2 11-10-25 11/10/25 11/10/2025 11/10/25

Tank. The officers informed we all, that intelligence suggests that the goods in the subject consignment may have been mis-declared, hence, to ascertain the exact nature of the goods imported under the subject consignment, samples are to be drawn from each of the containers to get the same tested. Thereafter the officers directed to take sample by opening top hole. Accordingly, the top hole of the flexi tank was opened and a rubber pipe was inserted into the ISO tank and with the help of rubber pipe sample from 3 different depths, i.e. top, middle and bottom of the ISO tank was filled in two aluminum bottles. A Slip containing the details of the consignment i.e. Bill of Entry no. and container no. etc. and marked with A and B, for original and duplicate samples was affixed on the said bottles. The sample bottles were then sealed in such a manner that the contents of the sample bottled cannot be taken out without breaking the seal.

Similarly, samples from remaining 13 containers covered under Bill of Entry No. 4861025 dated 01.10.2025, 14 containers covered under Bill of Entry No. 4919679 dated 05.10.2025, 14 containers covered under Bill of Entry No. 4861004 dated 01.10.2025 and 10 containers covered under Bill of Entry No. 4968340 dated 08.10.2025 were also drawn in original and duplicate from each of the containers in similar manner from top hole of the ISO Tank. A Slip containing the details of the consignment i.e. Bill of Entry no. and container no. etc. and marked with A and B, for original and duplicate samples, were affixed on each of the said sample bottles. The said 102 sample bottles were then sealed in such a manner that the contents of the sample bottled cannot be taken out without breaking the seal.

At around 15.30 Hours in presence of all concerned, DRI officers informed that Shri Dharmendra Singh, Intelligence Officers has some office work hence he left the examination proceedings.

Thereafter, we all noticed that on opening the right-side gate of the container No. EMCU3551072, it was noticed that the container contains one flexi bag, which has one valve on the top, one at the bottom of the flexi bag. Thereafter the officers directed to take sample by opening top valve. Accordingly, the top valve of the flexi tank was opened and a rubber pipe was inserted into the flexi tank and with the help of rubber pipe sample from 3 different

P2 11/10/25

P1 11.10.25   P2 11-10-25   CFS 11/10/25   11/10/2025 depths, i.e. top, middle and bottom of the flexi tank was filled in two aluminum bottles. A Slip containing the details of the consignment i.e. Bill of Entry no. and container no. etc. and marked with A and B, for original and duplicate samples was affixed on the said bottles. The sample bottles were then sealed in such a manner that the contents of the sample bottled cannot be taken out without breaking the seal.

Similarly, samples from remaining 11 containers covered under Bill of Entry No. 4862951 dated 02.10.2025 and 06 containers covered under Bill of Entry No. 4856332 dated 04.10.2025 were also drawn in original and duplicate from each of the containers in similar manner from top valve of the flexi Tank. A Slip containing the details of the consignment i.e. Bill of Entry no. and container no. etc. and marked with A and B, for original and duplicate samples, were affixed on each of the said sample bottles. The said 34 sample bottles were then sealed in such a manner that the contents of the sample bottled cannot be taken out without breaking the seal.

We the panchas, Shri Ramashankar R. Prasad and Shri Mit Madhukant Shah put our dated signature on the sample slip affixed on the sample bottles.

After completion of the sampling process, the officers directed Shri Ramashankar R. Prasad and Shri Mit Madhukant Shah to not to remove, part with, or otherwise deal with the goods covered under the said consignment and ensure safe custody of the same, which Shri Ramashankar R. Prasad and Mit Madhukant Shah undertook to follow in presence of we all.

The above panchnama commenced at around 12.15 hours on 11.10.2025 and concluded at 20.00 Hrs, on the same day. Nothing other than the samples drawn as per the panchnama proceedings, is resumed over by the Officers during the above proceedings. No damage to any goods is caused during the examination. We, the panchas and all the persons as mentioned above remained present throughout the above mentioned panchnama proceedings. The above-mentioned panchnama proceedings concluded in

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P1 P2 11-10-25 CFS 11/10/25 11/10/2025

11.10.25

cordial manner. The Panchnama has been typed in PC installed at the Customs office in M/s. Mundhra CFS Pvt. Ltd., Mundra, Kutch as per our say and version. Print outs of the said panchnama are taken and readout in vernacular language as well, and we found the same as per our say and version. In token of its correctness, we, the panchas, put our dated signatures on all the pages of this panchnama.

P1- 11.10.25

P2- 11.10.25

11/10/2025
(Shri Mit Madhukant Shah),
Authorize person ,
M/s Airtrax Freight Logistics.
Custom Broker

11/10/25
(Shri Ramashankar R. Prasad)
Sr.Executive (Operation)
M/s. Mundhra CFS Pvt. Ltd.

Drawn by me

11/10/25
(Parveen)
Intelligence Officer,
DRI, Regional Unit, Gandhidham

Received copy of panchnama Behalf of Cha and Importer
11/10/2025

Recd Copy of panchnama on Behalf of MCFS
11/10/25

भारत सरकार वित्त मन्त्रालय, राजस्व विभाग सीमा शुल्क प्रयोगशाला 5वींमंजिल, सीमा शुल्ककार्यालय पोर्टएरिया,विशाखापत्तनम- 530 001		Government of India Ministry of Finance Department of Revenue **CUSTOM HOUSE LABORATORY** **5th FLOOR** **CUSTOM HOUSE, PORT AREA** **VISAKHAPATNAM – 530 001.** **Tel/Fax: 0891-2562900** **e-mail** -ichemical_examiner@yahoo.com

TEST REPORT Date:13.11.2025

Lab No:301-DRI
F.No.DRI/GRU/Int-26/2025 **Date:** 22.10.2025
Test Memo No: 343/2025 **Date:**16.10.2025
B.E. No: 4861004 **Date:** 01.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit
Description of Sample:Industrial Oil (CTH 27101990)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory
Report: The sample is in the form of pale yellow coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics

1. Appearance = clear & bright, free from sediments, suspended matter &undissolved water
2. Total Acid Number (mg of KOH/gr) = Less than 0.2% by wt.
3. Ash content = Nil
4. Carbon residue on 10% Residue = Less than 0.30% by wt.
5. Cetane Number = To be done at Refinery end.
6. Cetane Index = 53.8
7. Pour Point = below 3°C.
8. Flash Point (Abel), deg. C = 22.0 °C
9. Density at 15° C = 0.8214 g/ml
10. Kinematic viscosity at 40° C = 2.13 cSt.
11. Sulphur Content = 1440 ppm.
12. Distillation: IBP = 82.0°C
    50% distilled at, °C = 253.0°C
    85% Recovery by vol., at °C = 328.0°C
    %Volume recovered at 360 deg. C = 92 % by vol.
    95% Recovery by vol., at °C = 374.0°C
13. Cold Filter Plugging Point = Facility available at Refinery end only
14. Oxidation stability = To be done at refinery end only.
15. Lubricity wear scan at 60° C = Facility available at Refinery end only
16. Fame Content = Absent
17. PAH % by max = not determined as it is not an characteristic parameter.
18. Water = Less than 200 PPM.

The sample has been tested for all the characteristics parameters tested above & which are stringent parameters also to characterize petroleum fuels.

The sample meets all characteristic parameters of automotive diesel fuel except flash point (22.0°C), which is 13°C lower than required i.e. 35.0°C, the percentage distillation recovery at 360° C is 92% (3% lower than requirement of 95%) and Sulphur which is 1440 PPM, which is very high as comparison to required value of 10 PPM (BS-VI).

The sample also meets the stringent parameter of HFHSD as mentioned in IS: 16861 except flash point (22.0°C), which is 39.0°C lower than the required, which was lowered by using lighter hydrocarbons.

The GCMS chromatogram of sample reveals that the sample is mainly composed of diesel fraction (more than 95 % & less than 98 %) & adulterated with lighter hydrocarbons.

The sample is most akin of HFHSD (IS 16861)/ Adulterated HFHSD

Sealed remnant sample returned herewith.

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

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सीमा शुल्क प्रयोगशाला
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पोर्टएरिया,विशाखापत्तनम- 530 001

Government of India
Ministry of Finance
Department of Revenue
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TEST REPORT Date:13.11.2025

Lab No:302-DRI
F.No.DRI/GRU/Int-26/2025 — **Date:** 22.10.2025
Test Memo No: 344/2025 — **Date:**16.10.2025
B.E. No: 4861004 — **Date:** 01.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample:Industrial Oil (CTH 27101990)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory
Report: The sample is in the form of pale yellow coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Appearance = clear & bright, free from sediments, suspended matter &undissolved water
2. Total Acid Number (mg of KOH/gr) = Less than 0.2% by wt.
3. Ash content = Nil
4. Carbon residue on 10% Residue = Less than 0.30% by wt.
5. Cetane Number = To be done at Refinery end.
6. Cetane Index = 53.6
7. Pour Point = below 3°C.
8. Flash Point (Abel), deg. C = 22.0 °C
9. Density at 15° C = 0.8214 g/ml
10. Kinematic viscosity at 40° C = 2.14 cSt.
11. Sulphur Content = 1360 ppm.
12. Distillation: IBP = 83.0°C
    50% distilled at, °C = 252.0°C
    85% Recovery by vol., at °C = 334.0°C
    %Volume recovered at 360 deg. C = 92 % by vol.
    95% Recovery by vol., at °C = 375.0°C
13. Cold Filter Plugging Point = Facility available at Refinery end only
14. Oxidation stability = To be done at refinery end only.
15. Lubricity wear scan at 60° C = Facility available at Refinery end only
16. Fame Content = Absent
17. PAH % by max = not determined as it is not an characteristic parameter.
18. Water = Less than 200 PPM.

The sample has been tested for all the characteristics parameters tested above & which are stringent parameters also to characterize petroleum fuels.

The sample meets all characteristic parameters of automotive diesel fuel except flash point (22.0°C), which is 13°C lower than required i.e. 35.0°C, the percentage distillation recovery at 360° C is 92% (3% lower than requirement of 95%) and Sulphur which is 1360 PPM, which is very high as comparison to required value of 10 PPM (BS-VI).

The sample also meets the stringent parameter of HFHSD as mentioned in IS: 16861 except flash point (22.0°C), which is 39.0°C lower than the required, which was lowered by using lighter hydrocarbons.

The GCMS chromatogram of sample reveals that the sample is mainly composed of diesel fraction (more than 95 % & less than 98 %) & adulterated with lighter hydrocarbons.
The sample is most akin of HFHSD (IS 16861)/ Adulterated HFHSD
Sealed remnant sample returned herewith.

13/11/25

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

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TEST REPORT **Date:** 13.11.2025

Lab No: 303-DRI
F.No.DRI/GRU/Int-26/2025 **Date:** 22.10.2025
Test Memo No: 345/2025 **Date:** 16.10.2025
B.E. No: 4861004 **Date:** 01.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Industrial Oil (CTH 27101990)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory

Report: The sample is in the form of pale yellow coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Appearance = clear & bright, free from sediments, suspended matter &undissolved water
2. Total Acid Number (mg of KOH/gr) = Less than 0.2% by wt.
3. Ash content = Nil
4. Carbon residue on 10% Residue = Less than 0.30% by wt.
5. Cetane Number = To be done at Refinery end.
6. Cetane Index = 54.3
7. Pour Point = below 3°C.
8. Flash Point (Abel), deg. C = 22.0 °C
9. Density at 15° C = 0.8214 g/ml
10. Kinematic viscosity at 40° C = 2.14 cSt.
11. Sulphur Content = 1411 ppm.
12. Distillation: IBP = 85.0°C
    50% distilled at, °C = 255.0°C
    85% Recovery by vol., at °C = 339.0°C
    %Volume recovered at 360 deg. C = 92 % by vol.
    95% Recovery by vol., at °C = 375.0°C
13. Cold Filter Plugging Point = Facillity available at Refinery end only
14. Oxidation stability = To be done at refinery end only.
15. Lubricity wear scan at 60° C = Facility available at Refinery end only
16. Fame Content = Absent
17. PAH % by max = not determined as it is not an characteristic parameter.
18. Water = Less than 200 PPM.

The sample has been tested for all the characteristics parameters tested above & which are stringent parameters also to characterize petroleum fuels.

The sample meets all characteristic parameters of automotive diesel fuel except flash point (22.0°C), which is 13°C lower than required i.e. 35.0°C, the percentage distillation recovery at 360° C is 92% (3% lower than requirement of 95%) and Sulphur which is 1411 PPM, which is very high as comparison to required value of 10 PPM (BS-VI).

The sample also meets the stringent parameter of HFHSD as mentioned in IS: 16861 except flash point (22.0°C), which is 39.0°C lower than the required, which was lowered by using lighter hydrocarbons.

The GCMS chromatogram of sample reveals that the sample is mainly composed of diesel fraction (more than 95 % & less than 98 %) & adulterated with lighter hydrocarbons.
The sample is most akin of HFHSD (IS 16861)/ Adulterated HFHSD
Sealed remnant sample returned herewith.

13/11/25

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

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पोर्टएरिया,विशाखापत्तनम- 530 001

Government of India
Ministry of Finance
Department of Revenue
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TEST REPORT Date:13.11.2025

Lab No:304-DRI
F.No.DRI/GRU/Int-26/2025 Date: 22.10.2025
Test Memo No: 346/2025 Date:16.10.2025
B.E. No: 4861004
Date: 01.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample:Industrial Oil (CTH 27101990)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory

Report: The sample is in the form of pale yellow coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Appearance = clear & bright, free from sediments, suspended matter &undissolved water
2. Total Acid Number (mg of KOH/gr) = Less than 0.2% by wt.
3. Ash content = Nil
4. Carbon residue on 10% Residue = Less than 0.30% by wt.
5. Cetane Number = To be done at Refinery end.
6. Cetane Index = 53.6
7. Pour Point = below 3°C.
8. Flash Point (Abel), deg. C = 22.0 °C
9. Density at 15° C = 0.8214 g/ml
10. Kinematic viscosity at 40° C = 2.14 cSt.
11. Sulphur Content = 1404 ppm.
12. Distillation: IBP = 87.0°C
    50% distilled at, °C = 252.0°C
    85% Recovery by vol., at °C = 336.0°C
    %Volume recovered at 360 deg. C = 92 % by vol.
    95% Recovery by vol., at °C = 376.0°C
13. Cold Filter Plugging Point = Facility available at Refinery end only
14. Oxidation stability = To be done at refinery end only.
15. Lubricity wear scan at 60° C = Facility available at Refinery end only
16. Fame Content = Absent
17. PAH % by max = not determined as it is not an characteristic parameter.
18. Water = Less than 200 PPM.

The sample has been tested for all the characteristics parameters tested above & which are stringent parameters also to characterize petroleum fuels.

The sample meets all characteristic parameters of automotive diesel fuel except flash point (22.0°C), which is 13°C lower than required i.e. 35.0°C, the percentage distillation recovery at 360° C is 92% (3% lower than requirement of 95%) and Sulphur which is 1404 PPM, which is very high as comparison to required value of 10 PPM (BS-VI).

The sample also meets the stringent parameter of HFHSD as mentioned in IS: 16861 except flash point (22.0°C), which is 39.0°C lower than the required, which was lowered by using lighter hydrocarbons.

The GCMS chromatogram of sample reveals that the sample is mainly composed of diesel fraction (more than 95 % & less than 98 %) & adulterated with lighter hydrocarbons.
The sample is most akin of HFHSD (IS 16861)/ Adulterated HFHSD
Sealed remnant sample returned herewith.

13/11/25

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

mass ·
60°C.

भारत सरकार वित्त मन्त्रालय, राजस्व विभाग सीमा शुल्क प्रयोगशाला 5वींमंजिल, सीमा शुल्ककार्यालय पोर्टएरिया,विशाखापत्तनम- 530 001		Government of India Ministry of Finance Department of Revenue **CUSTOM HOUSE LABORATORY** **5th FLOOR** **CUSTOM HOUSE, PORT AREA** **VISAKHAPATNAM – 530 001.** **Tel/Fax: 0891-2562900** **e-mail -:chemical_examiner@yahoo.com**

TEST REPORT **Date:13.11.2025**

Lab No:305-DRI
F.No.DRI/GRU/Int-26/2025 **Date:** 22.10.2025
Test Memo No: 347/2025 **Date:**16.10.2025
B.E. No: 4861004 **Date:** 01.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample:Industrial Oil (CTH 27101990)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory
Report: The sample is in the form of pale yellow coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Appearance = clear & bright, free from sediments, suspended matter &undissolved water
2. Total Acid Number (mg of KOH/gr) = Less than 0.2% by wt.
3. Ash content = Nil
4. Carbon residue on 10% Residue = Less than 0.30% by wt.
5. Cetane Number = To be done at Refinery end.
6. Cetane Index = 54.1
7. Pour Point = below 3°C.
8. Flash Point (Abel), deg. C = 22.0 °C
9. Density at 15° C = 0.8214 g/ml
10. Kinematic viscosity at 40° C = 2.14 cSt.
11. Sulphur Content = 1404 ppm.
12. Distillation: IBP = 86.0°C
    50% distilled at, °C = 254.0°C
    85% Recovery by vol., at °C = 338.0°C
    %Volume recovered at 360 deg. C = 92 % by vol.
    95% Recovery by vol., at °C = 375.0°C
13. Cold Filter Plugging Point = Facility available at Refinery end only
14. Oxidation stability = To be done at refinery end only.
15. Lubricity wear scan at 60° C = Facility available at Refinery end only
16. Fame Content = Absent
17. PAH % by max = not determined as it is not an characteristic parameter.
18. Water = Less than 200 PPM.

The sample has been tested for all the characteristics parameters tested above & which are stringent parameters also to characterize petroleum fuels.

The sample meets all characteristic parameters of automotive diesel fuel except flash point (22.0°C), which is 13°C lower than required i.e. 35.0°C, the percentage distillation recovery at 360° C is 92% (3% lower than requirement of 95%) and Sulphur which is 1442 PPM, which is very high as comparison to required value of 10 PPM (BS-VI).

The sample also meets the stringent parameter of HFHSD as mentioned in IS: 16861 except flash point (22.0°C), which is 39.0°C lower than the required, which was lowered by using lighter hydrocarbons.

The GCMS chromatogram of sample reveals that the sample is mainly composed of diesel fraction (more than 95 % & less than 98 %) & adulterated with lighter hydrocarbons.
The sample is most akin of HFHSD (IS 16861)/ Adulterated HFHSD
Sealed remnant sample returned herewith.

13/11/25

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

भारत सरकार वित्त मन्त्रालय, राजस्व विभाग सीमा शुल्क प्रयोगशाला 5वीमंजिल, सीमा शुल्ककार्यालय पोर्टएरिया,विशाखापत्तनम- 530 001		Government of India Ministry of Finance Department of Revenue **CUSTOM HOUSE LABORATORY** **5th FLOOR** **CUSTOM HOUSE, PORT AREA** **VISAKHAPATNAM – 530 001.** **Tel/Fax: 0891-2562900** **e-mail -:chemical_examiner@yahoo.com**

TEST REPORT

Lab No:306-DRI **Date:**13.11.2025
F.No.DRI/GRU/Im-26/2025 **Date:** 22.10.2025
Test Memo No: 348/2025 **Date:**16.10.2025
B.E. No: 4861004 **Date:** 01.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample:Industrial Oil (CTH 27101990)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory

Report: The sample is in the form of pale yellow coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Appearance = clear & bright, free from sediments, suspended matter &undissolved water
2. Total Acid Number (mg of KOH/gr) = Less than 0.2% by wt.
3. Ash content = Nil
4. Carbon residue on 10% Residue = Less than 0.30% by wt.
5. Cetane Number = To be done at Refinery end.
6. Cetane Index = 54.1
7. Pour Point = below 3°C.
8. Flash Point (Abel), deg. C = 22.0 °C
9. Density at 15° C = 0.8214 g/ml
10. Kinematic viscosity at 40° C = 2.13 cSt.
11. Sulphur Content = 1404 ppm.
12. Distillation: IBP = 87.0°C
    50% distilled at, °C = 254.0°C
    85% Recovery by vol., at °C = 337.0°C
    %Volume recovered at 360 deg. C = 92 % by vol.
    95% Recovery by vol., at °C = 376.0°C
13. Cold Filter Plugging Point = Facillity available at Refinery end only
14. Oxidation stability = To be done at refinery end only.
15. Lubricity wear scan at 60° C = Facility available at Refinery end only
16. Fame Content = Absent
17. PAH % by max = not determined as it is not an characteristic parameter.
18. Water = Less than 200 PPM.

The sample has been tested for all the characteristics parameters tested above & which are stringent parameters also to characterize petroleum fuels.

The sample meets all characteristic parameters of automotive diesel fuel except flash point (22.0°C), which is 13°C lower than required i.e. 35.0°C, the percentage distillation recovery at 360° C is 92% (3% lower than requirement of 95%) and Sulphur which is 1392 PPM, which is very high as comparison to required value of 10 PPM (BS-VI).

The sample also meets the stringent parameter of HFHSD as mentioned in IS: 16861 except flash point (22.0°C), which is 39.0°C lower than the required, which was lowered by using lighter hydrocarbons.

The GCMS chromatogram of sample reveals that the sample is mainly composed of diesel fraction (more than 95 % & less than 98 %) & adulterated with lighter hydrocarbons.
The sample is most akin of HFHSD (IS 16861)/ Adulterated HFHSD
Sealed remnant sample returned herewith.

13/11/25

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

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वित्त मन्त्रालय, राजस्व विभाग
सीमा शुल्क प्रयोगशाला
5वींमंजिल, सीमा शुल्ककार्यालय
पोर्टएरिया,विशाखापत्तनम- 530 001

Government of India
Ministry of Finance
Department of Revenue
CUSTOM HOUSE LABORATORY
5th FLOOR
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VISAKHAPATNAM - 530 001.
Tel/Fax: 0891-2562900
e-mail -:chemical_examiner@yahoo.com

TEST REPORT Date: 06.11.2025

Lab No: 307-DRI Date: 22.10.2025
F.No.DRI/GRU/Int-26/2025 Date 16.10.2025
Test Memo No: 349/2025
B.E. No: 4861004 Date: 01.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Industrial Oil (CTH 27101990)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory
Report: The sample is in the form of pale yellow coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Appearance = clear & bright, free from sediments, suspended matter & un dissolved water
2. Total Acid Number (mg of KOH/gr)= Less than 0 .20%by wt.
3. Ash content = Nil
4. Carbon residue on 10% Residue= Less than 0.30% by wt.
5. Cetane Number = To be done at Refinery end.
6. Cetane Index = 53.5
7. Pour Point = below 3^0C
8. Flash Point (Abel), deg. C = 22.8 ^{0}C
9. Density at 15^0 C = 0.8214 g/ml
10. Kinematic viscosity at 40^0 C = 2.11 cSt.
11. Sulphur Content = 1642 ppm.
12. Distillation: IBP = 75 ^{0}C
    50% distilled at ^{0}C = 251 ^{0}C
    85% Recovery by vol., at ^{0}C =323^{0}C
    95% Recovery by vol., at ^{0}C = 360^{0}C
13. Cold Filter Plugging Point = Facilility available at Refinery end only
14. Oxidation stability = To be done at refinery end only.
15. Lubricity wear scan at 60° C = Facility available at Refinery end only
16. Water = Lessthan 200PPM

The sample has been tested for all the characteristics parameters tested above & which are stringent parameters also to characterize petroleum fuels.
The sample meets all characteristic parameters of automotive diesel fuel except Flash point, which is 12.2°C lower than required i.e. 35°C, sulphur which is 1642 ppm, which is very high as comparison to required value of 10 PPM (BS VI).
The sample meets all parameters of HFHSD (IS: 16861) except flash point, which is decreased by means of adulteration of lighter hydrocarbons.
GC-MS chromatogram of sample reveals that the sample is mainly composed of diesel fraction (more than 95% & less than 98%) & adulterated with lighter hydrocarbons.
The sample is most akin of HFHSD (IS: 16861).
Sealed remnant sample returned herewith.

06/11/25

Chemical Examiner Grade I
Custom House Laboratory
Custom House Visakhapatnam

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

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TEST REPORT **Date: 06.11.2025**

Lab No: 308-DRI **Date:** 22.10.2025
F.No.DRI/GRU/Int-26/2025 **Date:** 16.10.2025
Test Memo No: 350/2025
B.E. No: 4861004 **Date:** 01.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Industrial Oil (CTH 27101990)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory
Report: The sample is in the form of pale yellow coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Appearance = clear & bright, free from sediments, suspended matter & un dissolved water
2. Total Acid Number (mg of KOH/gr)= Less than 0 .20%by wt.
3. Ash content = Nil
4. Carbon residue on 10% Residue= Less than 0.30% by wt.
5. Cetane Number = To be done at Refinery end.
6. Cetane Index = 53.0
7. Pour Point = below 3^0C
8. Flash Point(Abel), deg. C = 22.5 ^{0}C
9. Density at 15^0 C = 0.8214 g/ml
10. Kinematic viscosity at 40^0 C = 2.11 cSt.
11. Sulphur Content = 1600 ppm.
12. Distillation: IBP = 82 ^{0}C
    50% distilled at ^{0}C = 249 ^{0}C
    85% Recovery by vol., at ^{0}C =326^0C
    95% Recovery by vol., at ^{0}C = 360^0C
13. Cold Filter Plugging Point = Facilility available at Refinery end only
14. Oxidation stability = To be done at refinery end only.
15. Lubricity wear scan at 60° C = Facility available at Refinery end only
16. Water = Lessthan 200PPM

The sample has been tested for all the characteristics parameters tested above & which are stringent parameters also to characterize petroleum fuels.
The sample meets all characteristic parameters of automotive diesel fuel except Flash point, which is 12.5°C lower than required i.e. 35°C, sulphur which is 1600 ppm, which is very high as comparison to required value of 10 PPM (BS VI).
The sample meets all parameters of HFHSD (IS: 16861) except flash point, which is decreased by means of adulteration of lighter hydrocarbons.
GC-MS chromatogram of sample reveals that the sample is mainly composed of diesel fraction (more than 95% & less than 98%) & adulterated with lighter hydrocarbons.
The sample is most akin of HFHSD (IS: 16861).
Sealed remnant sample returned herewith.

सचिन ... 6/11/25
Chemical Exam...
Custom House...
सीमा शुल्क भवन, वि...
Custom House Visakha...

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

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TEST REPORT **Date: 07.11.2025**

Lab No: 309-DRI **Date:** 22.10.2025
F.No.DRI/GRU/Int-26/2025 **Date:** 16.10.2025
Test Memo No: 351/2025
B.E. No: 4861004 **Date:** 01.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Industrial Oil (CTH 27101990)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory

Report: The sample is in the form of pale yellow coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Appearance = clear & bright, free from sediments, suspended matter & un dissolved water
2. Total Acid Number (mg of KOH/gr)= Less than 0 .20%by wt.
3. Ash content = Nil
4. Carbon residue on 10% Residue= Less than 0.30% by wt.
5. Cetane Number = To be done at Refinery end.
6. Cetane Index = 53.7
7. Pour Point = below 3^0C
8. Flash Point(Abel), deg. C = 22.4 ^{0}C
9. Density at 15^0 C = 0.8214 g/ml
10. Kinematic viscosity at 40^0 C = 2.14 cSt.
11. Sulphur Content = 1684 ppm.
12. Distillation: IBP = 80 ^{0}C
    50% distilled at ^{0}C = 252 ^{0}C
    85% Recovery by vol., at ^{0}C =325^{0}C
    95% Recovery by vol., at ^{0}C = 360^{0}C
13. Cold Filter Plugging Point = Facilility available at Refinery end only
14. Oxidation stability = To be done at refinery end only.
15. Lubricity wear scan at 60° C = Facility available at Refinery end only
16. Water = Lessthan 200PPM

The sample has been tested for all the characteristics parameters tested above & which are stringent parameters also to characterize petroleum fuels.
The sample meets all characteristic parameters of automotive diesel fuel except Flash point, which is 12.6°C lower than required i.e. 35°C, sulphur which is 1684 ppm, which is very high as comparison to required value of 10 PPM (BS VI).
The sample meets all parameters of HFHSD (IS: 16861) except flash point, which is decreased by means of adulteration of lighter hydrocarbons.
GC-MS chromatogram of sample reveals that the sample is mainly composed of diesel fraction (more than 95% & less than 98%) & adulterated with lighter hydrocarbons.
The sample is most akin of HFHSD (IS: 16861).
Sealed remnant sample returned herewith.

Chemical Examiner Grade-1
Custom House Laboratory

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

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पोर्टएरिया,विशाखापत्तनम- 530 001

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TEST REPORT **Date: 06.11.2025**

Lab No: 310-DRI
F.No.DRI/GRU/Int-26/2025 **Date:** 22.10.2025
Test Memo No: 352/2025 **Date:**16.10.2025
B.E. No: 4861004 **Date:** 01.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Industrial Oil (CTH 27101990)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory
Report: The sample is in the form of pale yellow coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Appearance = clear & bright, free from sediments, suspended matter & un dissolved water
2. Total Acid Number (mg of KOH/gr)= Less than 0 ,20%by wt.
3. Ash content = Nil
4. Carbon residue on 10% Residue= Less than 0.30% by wt.
5. Cetane Number = To be done at Refinery end.
6. Cetane Index = 54.5
7. Pour Point = below 3^0C
8. Flash Point(Abel), deg. C = 22.0 ^{0}C
9. Density at 15^0 C = 0.8214 g/ml
10. Kinematic viscosity at 40^0 C = 2.15 cSt.
11. Sulphur Content = 1619 ppm.
12. Distillation: IBP = 80 ^{0}C
    50% distilled at ^{0}C = 255 ^{0}C
    85% Recovery by vol., at ^{0}C =328^0C
    95% Recovery by vol., at ^{0}C = 360^0C
13. Cold Filter Plugging Point = Facilility available at Refinery end only
14. Oxidation stability = To be done at refinery end only.
15. Lubricity wear scan at 60° C = Facility available at Refinery end only
16. Water = Lessthan 200PPM

The sample has been tested for all the characteristics parameters tested above & which are stringent parameters also to characterize petroleum fuels.
The sample meets all characteristic parameters of automotive diesel fuel except Flash point, which is 13°C lower than required i.e. 35°C, sulphur which is 1619 ppm, which is very high as comparison to required value of 10 PPM (BS VI).
The sample meets all parameters of HFHSD (IS:16861) except flash point, which is decreased by means of adulteration of lighter hydrocarbons.
GC-MS chromatogram of sample reveals that the sample is mainly composed of diesel fraction (more than 95% & less than 98%) & adulterated with lighter hydrocarbons.
The sample is most akin of HFHSD (IS: 16861).
Sealed remnant sample returned herewith.

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

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पोर्टएरिया,विशाखापत्तनम- 530 001

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TEST REPORT **Date: 06.11.2025**

Lab No: 311-DRI
F.No.DRI/GRU/Int-26/2025 **Date:** 22.10.2025
Test Memo No: 353/2025 **Date:**16.10.2025
B.E. No: 4861004 **Date:** 01.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Industrial Oil (CTH 27101900)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory

Report: The sample is in the form of pale yellow coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Appearance = clear & bright, free from sediments, suspended matter & un dissolved water
2. Total Acid Number (mg of KOH/gr) = Less than 0 .20%by wt.
3. Ash content = Nil
4. Carbon residue on 10% Residue= Less than 0.30% by wt.
5. Cetane Number = To be done at Refinery end.
6. Cetane Index = 54.2
7. Pour Point = below 3^{0}C
8. Flash Point(Abel), deg. C = 21.7 ^{0}C
9. Density at 15^0 C = 0.8214 g/ml
10. Kinematic viscosity at 40^0 C = 2.11 cSt.
11. Sulphur Content = 1570 ppm.
12. Distillation: IBP = 78 ^{0}C
    50% distilled at ^{0}C = 254 ^{0}C
    85% Recovery by vol., at ^{0}C =329^{0}C
    95% Recovery by vol., at ^{0}C = 360^{0}C
13. Cold Filter Plugging Point = Facilility available at Refinery end only
14. Oxidation stability = To be done at refinery end only.
15. Lubricity wear scan at 60° C = Facility available at Refinery end only
16. Water = Lessthan 200PPM

The sample has been tested for all the characteristics parameters tested above & which are stringent parameters also to characterize petroleum fuels.
The sample meets all characteristic parameters of automotive diesel fuel except Flash point, which is 13.3°C lower than required i.e. 35°C, sulphur which is 1570 ppm, which is very high as comparison to required value of 10 PPM (BS VI).
The sample meets all parameters of HFHSD (IS: 16861) except flash point, which is decreased by means of adulteration of lighter hydrocarbons.
GC-MS chromatogram of sample reveals that the sample is mainly composed of diesel fraction (more than 95% & less than 98%) & adulterated with lighter hydrocarbons.
The sample is most akin of HFHSD (IS: 16861).
Sealed remnant sample returned herewith.

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

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<u>TEST REPORT</u> **Date: 07.11.2025**

Lab No: 312-DRI **Date:** 22.10.2025
F.No.DRI/GRU/Int-26/2025 **Date:** 16.10.2025
Test Memo No: 354/2025
B.E. No: 4861004 **Date:** 01.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Industrial Oil (CTH 27101990)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory

<u>Report:</u> The sample is in the form of pale yellow coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Appearance = clear & bright, free from sediments, suspended matter & un dissolved water
2. Total Acid Number (mg of KOH/gr)= Less than 0 .20%by wt.
3. Ash content = Nil
4. Carbon residue on 10% Residue= Less than 0.30% by wt.
5. Cetane Number = To be done at Refinery end.
6. Cetane Index = 53.2
7. Pour Point = below 3^{0}C
8. Flash Point(Abel), deg. C = 22.0 ^{0}C
9. Density at 15^{0} C = 0.8214 g/ml
10. Kinematic viscosity at 40^{0} C = 2.13 cSt.
11. Sulphur Content = 1700 ppm.
12. Distillation: IBP = 90 ^{0}C
    50% distilled at ^{0}C = 250 ^{0}C
    85% Recovery by vol., at ^{0}C =329^{0}C
    95% Recovery by vol., at ^{0}C = 360^{0}C
13. Cold Filter Plugging Point = Facilility available at Refinery end only
14. Oxidation stability = To be done at refinery end only.
15. Lubricity wear scan at 60° C = Facility available at Refinery end only
16. Water = Lessthan 200PPM

The sample has been tested for all the characteristics parameters tested above & which are stringent parameters also to characterize petroleum fuels.
The sample meets all characteristic parameters of automotive diesel fuel except Flash point, which is 13°C lower than required i.e. 35°C, sulphur which is 1700 ppm, which is very high as comparison to required value of 10 PPM (BS VI).
The sample meets all parameters of HFHSD (IS: 16861) except flash point, which is decreased by means of adulteration of lighter hydrocarbons.
GC-MS chromatogram of sample reveals that the sample is mainly composed of diesel fraction (more than 95% & less than 98%) & adulterated with lighter hydrocarbons.
The sample is most akin of HFHSD (IS: 16861).
Sealed remnant sample returned herewith.

07/11/25
Chemical
Custom House Laboratory

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

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<u>TEST REPORT</u> **Date: 07.11.2025**

Lab No: 313-DRI **Date:** 22.10.2025
F.No.DRI/GRU/Int-26/2025 **Date:**16.10.2025
Test Memo No: 355/2025
B.E. No: 4861004 **Date:** 01.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Industrial Oil (CTH 27101990)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory.

<u>Report:</u> The sample is in the form of pale yellow coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Appearance = clear & bright, free from sediments, suspended matter & un dissolved water
2. Total Acid Number (mg of KOH/gr)= Less than 0.20%by wt.
3. Ash content = Nil
4. Carbon residue on 10% Residue= Less than 0.30% by wt.
5. Cetane Number = To be done at Refinery end.
6. Cetane Index = 54.2
7. Pour Point = below 3^{0}C
8. Flash Point(Abel), deg. C = 22.7 ^{0}C
9. Density at 15^0 C = 0.8214 g/ml
10. Kinematic viscosity at 40^0 C = 2.14 cSt.
11. Sulphur Content = 1715 ppm.
12. Distillation: IBP = 80 ^{0}C
    50% distilled at ^{0}C = 254 ^{0}C
    85% Recovery by vol., at ^{0}C =326^{0}C
    95% Recovery by vol., at ^{0}C = 360^{0}C
13. Cold Filter Plugging Point = Facilility available at Refinery end only
14. Oxidation stability = To be done at refinery end only.
15. Lubricity wear scan at 60° C = Facility available at Refinery end only
16. Water = Lessthan 200PPM

The sample has been tested for all the characteristics parameters tested above & which are stringent parameters also to characterize petroleum fuels.
The sample meets all characteristic parameters of automotive diesel fuel except Flash point, which is 12.3°C lower than required i.e. 35°C, sulphur which is 1715 ppm, which is very high as comparison to required value of 10 PPM (BS VI).
The sample meets all parameters of HFHSD (IS: 16861) except flash point, which is decreased by means of adulteration of lighter hydrocarbons.
GC-MS chromatogram of sample reveals that the sample is mainly composed of diesel fraction (more than 95% & less than 98%) & adulterated with lighter hydrocarbons.
The sample is most akin of HFHSD (IS: 16861).
Sealed remnant sample returned herewith.

प्रदीप ... / PRADEEP MAROO
... Custom House Laboratory
Custom House Visakhapatnam

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

भारत सरकार वित्त मन्त्रालय, राजस्व विभाग सीमा शुल्क प्रयोगशाला 5वींमंजिल, सीमा शुल्ककार्यालय पोर्टएरिया,विशाखापत्तनम- 530 001		Government of India Ministry of Finance Department of Revenue **CUSTOM HOUSE LABORATORY** **5th FLOOR** **CUSTOM HOUSE, PORT AREA** **VISAKHAPATNAM – 530 001.** **Tel/Fax: 0891-2562900** **e-mail -:chemical_examiner@yahoo.com**

TEST REPORT **Date: 07.11.2025**

Lab No: 314-DRI **Date:** 22.10.2025
F.No.DRI/GRU/Int-26/2025 **Date:** 16.10.2025
Test Memo No: 356/2025
B.E. No: 4861004 **Date:** 01.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Industrial Oil (CTH 27101990)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory

Report: The sample is in the form of pale yellow coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Appearance = clear & bright, free from sediments, suspended matter & un dissolved water
2. Total Acid Number (mg of KOH/gr)= Less than 0.20 %by wt.
3. Ash content = Nil
4. Carbon residue on 10% Residue= Less than 0.30% by wt.
5. Cetane Number = To be done at Refinery end.
6. Cetane Index = 54.2
7. Pour Point = below 3^0C
8. Flash Point(Abel), deg. C = 22 ^{0}C
9. Density at 15^0 C = 0.8214 g/ml
10. Kinematic viscosity at 40^0C = 2.11 cSt.
11. Sulphur Content = 1571 ppm.
12. Distillation: IBP = 80 ^{0}C
    50% distilled at ^{0}C = 254 ^{0}C
    85% Recovery by vol., at ^{0}C =328^0C
    95% Recovery by vol., at ^{0}C = 360^0C
13. Cold Filter Plugging Point = Facilility available at Refinery end only
14. Oxidation stability = To be done at refinery end only.
15. Lubricity wear scan at 60° C = Facility available at Refinery end only
16. Water = Lesstham 200PPM

The sample has been tested for all the characteristics parameters tested above & which are stringent parameters also to characterize petroleum fuels.
The sample meets all characteristic parameters of automotive diesel fuel except Flash point, which is 13°C lower than required i.e. 35°C, sulphur which is 1571 ppm, which is very high as comparison to required value of 10 PPM (BS VI).
The sample meets all parameters of HFHSD (IS: 16861) except flash point, which is decreased by means of adulteration of lighter hydrocarbons.
GC-MS chromatogram of sample reveals that the sample is mainly composed of diesel fraction (more than 95% & less than 98%) & adulterated with lighter hydrocarbons.
The sample is most akin of HFHSD (IS: 16861).
Sealed remnant sample returned herewith.

07/11/25
Chemical Examiner
Custom House Visakhapatnam

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

SAMPLE ANALYSIS REPORT FOR 833/2025

SAMPLE DRAWN BY : DRI, Gandhidham — **DATE OF ANALYSIS:** 24/12/2025

DATE OF SAMPLE DRAWN : 24.11.2025 — **TEST REPORT No.:** MRPL/DRI/2026/07

DATE OF SAMPLE RECEIPT : 06.12.2025 — **TEST REPORT DATE:** 26.12.2025

S.No,	ADF(IS 1460:2025)	HFHSD(IS 16861:2018)	Result	Remarks
1	Parameter(v) Cetane number, min 51.0	-	58.5	Found meeting IS1460:2025
2	Parameter(vii) Pour point Deg Cel. Max(a)Winter(November to February) +3°C	Parameter(vi) Pour point Deg Cel. Max(a)Winter(November to February)+3°C	-12°C	Found meeting both IS1460:2025 and IS 16861:2018 specifications
3	Parameter (vii)Copper strip corrosion for 3h at 50Deg C,Max.	Parameter (vii)Copper strip corrosion for 3h at 50Deg C,Max.	Class1	Found meeting both IS1460:2025 and IS16861:2018 specifications
4	Parameter (ix) Distillation 95%v/v recovery, Deg Cel Max360°C	Parameter (viii) Distillation percent (v/v) recovered, a) At 350Deg cel. min.85.0% b) At 370Deg cel. Min.95.0%	95% rec, temp 351°C 94.5 97.0	Found meeting both IS1460:2025 and IS 16861:2018 specifications Found meeting IS16861:2018 Found meeting IS16861:2018
5	Parameter (x) Flash point, Abel, °C, Min35.0	Flash Point Pensky Martens closed cup °C, Min66.0	<20	Failed to meetIS1460;2025 and IS 16861:2018 requirement.
6	Parameter (xii) Total contamination mg/Kg, max 24	-	11	Found meeting IS1460:2025
7	Parameter (xiv) total sulphur, mg/Kg. Max.10	Parameter (xii) Total sulphur % by mass Max 0.2%	11 ppm	Failed to meet IS1460:2025 requirement. However meeting the specification IS16861:2018.

A Yadav

8	Parameter (xvi) Cold Filter Plugging Point (CFPP)3, °C, *Max*: a) Winter +6	Cold filter plugging point (CFPP), °C, report	-6	Found meeting both IS1460:2025 and IS16861:2018 specifications
9	Parameter (xvii) Oxidation stability g/m3 25 max (ASTM D2274) or 60 min (EN16091)	Parameter (xv) Oxidation stability, g/m3 - Max 25.0 (ASTM D2274)	18 (ASTM D2274) and >60min (EN16091)	Found meeting both IS1460:2025 and IS16861:2018 specifications
10	Parameter(xix) Polycyclic Aromatic Hydrocarbon(PAH)percent by mass ,Max8.0	-	0.65	Found meeting IS1460:2025
11	Lubricity, wear scar diameter (wsd) at 60 ºC, µm, *Max460*	Lubricity, Corrected WSD at 60°C, microns max520	410	Found meeting both IS1460;2025 and IS 16861:2018 requirement,

Authorised Signatory
प्रबंधक (क्यूसी एवं आर एंड डी)
Manager (QC and R & D)
मंगलूर रिफाइनरी एण्ड पेट्रोकेमिकल्स लिमिटेड
Mangalore Refinery & Petrochemicals Ltd.
मंगलूरु Mangaluru - 575 030

SAMPLE ANALYSIS REPORT FOR 834/2025

SAMPLE DRAWN BY : DRI, Gandhidham

DATE OF ANALYSIS: 24/12/2025

DATE OF SAMPLE DRAWN : 24.11.2025

TEST REPORT No.: MRPL/DRI/2026/08

DATE OF SAMPLE RECEIPT : 06.12.2025

TEST REPORT DATE: 26.12.2025

S.No,	ADF(IS 1460:2025)	HFHSD(IS 16861:2018)	Result	Remarks
1	Parameter(v) Cetane number, min 51.0	-	49.7	Found not meeting IS1460:2025
2	Parameter(vii) Pour point Deg Cel. Max(a)Winter(November to February) +3°C	Parameter(vi) Pour point Deg Cel. Max(a)Winter(November to February)+3°C	-15°C	Found meeting both IS1460:2025 and IS 16861:2018 specifications
3	Parameter (vii)Copper strip corrosion for 3h at 50Deg C,Max.	Parameter (vii)Copper strip corrosion for 3h at 50Deg C,Max.	Class1	Found meeting both IS1460:2025 and IS16861:2018 specifications
4	Parameter (ix) Distillation 95%v/v recovery, Deg Cel Max360°C	Parameter (viii) Distillation percent (v/v) recovered, a) At 350Deg cel. min.85.0% b) At 370Deg cel. Min.95.0%	95% rec, temp 356°C 93.5 95.5	Found meeting both IS1460:2025 and IS 16861:2018 specifications Found meeting IS16861:2018 Found meeting IS16861:2018
5	Parameter (x) Flash point, Abel, °C, Min35.0	Flash Point Pensky Martens closed cup °C, Min66.0	20	Found not meeting IS1460:2025 and IS 16861:2018 requirement.
6	Parameter (xii) Total contamination mg/Kg, max 24	-	12	Found meeting IS1460:2025
7	Parameter (xiv) total sulphur, mg/Kg. Max.10	Parameter (xii) Total sulphur % by mass Max 0.2%	0.21	Failed to meet both IS1460:2025 and IS16861:2018 specification.

A Yadava

8	Parameter (xvi) Cold Filter Plugging Point (CFPP)3, °C, *Max*: a) Winter +6	Cold filter plugging point (CFPP), °C, report	-6	Found meeting both IS1460:2025 and IS16861:2018 specifications
9	Parameter (xvii) Oxidation stability g/m3 25 max (ASTM D2274) or 60 min (EN16091)	Parameter (xv) Oxidation stability, g/m3 - Max 25.0 (ASTM D2274)	59 (ASTM D2274) and >60min (EN16091)	Failed to meet IS16861:2018 however meets IS1460;2025 specification (EN16091).
10	Parameter(xix) Polycyclic Aromatic Hydrocarbon(PAH)percent by mass ,Max8.0	-	1.4	Found meeting IS1460:2025
11	Lubricity, wear scar diameter (wsd) at 60 ºC, µm, *Max460*	Lubricity, Corrected WSD at 60°C, microns max520	560	Failed to meet IS1460;2025 and IS 16861:2018 requirement,

Authorised Signatory

प्रबंधक (क्यूसी एवं आर एंड डी)
Manager (QC and R & D)
मंगलूर रिफाइनरी एण्ड पेट्रोकेमिकल्स लिमिटेड
Mangalore Refinery & Petrochemicals Ltd.
मंगलूरु Mangaluru - 575 030

राजस्व आसूचना निदेशालय
DIRECTORATE OF REVENUE INTELLIGENCE
गांधीधाम क्षेत्रीय इकाई, प्लाट न. ५ और ६, वार्ड न. ५A, विनायक हॉस्पिटल के पास, आदिपुर-३७०२०५, कच्छ.
GANDHIDHAM REGIONAL UNIT, PLOT NO. 5&6, WARD-5A, NEAR VINAYAK HOSPITAL, ADIPUR-370205 (KUTCH)
फोन 02836-234948, 225298 & 227891 फेक्स :02836-239081 ईमेल : drigaru@nic.in

F. No. DRI/AZU.GRU/INT-26/2025
DIN- 202511DDZ1000000CB67

SEIZURE MEMORANDUM

Whereas I, Shri Ramkesh Meena, Senior Intelligence Officer, Directorate of Revenue Intelligence, Regional Unit, Gandhidham, have reason to believe that the goods imported vide Bill of Entry No. 4861004 dated 01.10.2025 and Bill of Entry No. 4919679 dated 05.10.2025, filed by the Customs Broker M/s Airtrax Freight Logistics on behalf of the importer M/s Real Petrochem, and examined under Panchnama dated 11.10.2025 drawn at M/s Mundhra CFS, have been mis-declared, with respect to their description and nature.

2. As per the investigation conducted by DRI and on the basis of the Test Report received from the Custom House Laboratory, it appears that the goods declared as "INDUSTRIAL OIL" are, in fact, Automotive Diesel Fuel which are restricted for import under the Foreign Trade Policy. It, therefore, appears that the importer has attempted to import restricted goods by mis-declaring them as "INDUSTRIAL OIL".

3. In view of the above facts and circumstances, and having reasonable belief that the said imported goods with the declared total assessable value of Rs. 2,20,83,240/- are liable for confiscation under the provisions of the Customs Act, 1962, the goods examined under Panchnama dated 11.10.2025 are hereby placed under seizure under Section 110(1) of the Customs Act, 1962.

4. The Customs Broker M/s Airtrax Freight Logistics and the importer M/s Real Petrochem are hereby directed not to remove, part with, or otherwise deal with the seized goods covered under Bill of Entry No. 4861004 dated 01.10.2025 and Bill of Entry No. 4919679 dated 05.10.2025, examined under Panchnama dated 11.10.2025, without prior written permission of the competent authority. They are further directed to keep the seized goods in safe custody and to produce the same as and when required by the DRI.

Directorate of Revenue Intelligence
Regional Unit Gandhidham

15.11.25

Date: 15.11.2025

(Ramkesh Meena)
Senior Intelligence Officer
DRI, Regional Unit, Gandhidham

To:
(i) M/s Real Petrochem, 10/15 Chakrapani Road, Narasingapuram, Chennai-600042
(ii) M/s Airtrax Freight Logistics, Mundra.
(iii) M/s Mundhra CFS Pvt Ltd., Mundra.

Copy to:-

The Commissioner, Customs House, Mundra, for information please.

Statement of Shri Ahamed Meeran S/o Shri Umar Mashood, DOB: 05.03.1977 (Age: 48 years), Manager of M/s REAL PETROCHEM (ABAFR3625F), NO: 10/15, CHAKRAPANI ROAD, NARASINGAPURAM, CHENNAI-600042, recorded under Section 108 of the Customs Act, 1962, before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Gandhidham on 01.12.2025.

I, Shri Ahamed Meeran S/o Shri Umar Mashood, DOB: 05.03.1977 (Age: 48 years), Manager of M/s REAL PETROCHEM, NO: 10/15, CHAKRAPANI ROAD, NARASINGAPURAM, CHENNAI-600042, have appeared before the Senior Intelligence Officer, DRI, at the office of DRI, Regional Unit, Plot No. 5 & 6, beside Vinayak Hospital Sector-5, Adipur today i.e. 01.12.2025 in pursuance to Summons bearing DIN No. 202512DDZ100008136E1 dated 01.12.2025 at the above address of Adipur to tender my voluntary statement. I am submitting the copy of authorisation to tender my statement on behalf of M/s. Real Petrochem.

Before recording of this statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and according to which I have to give only my true and correct statement. Further, I have been explained that if I give false statement misleading into the investigation, the action under IPC can be initiated against me. I have also been explained that this statement of mine can be used as evidence against me or any other person in any court of law and in departmental proceedings. I have fully understood the above provisions and give the following statement.

I have been informed that my statement is being recorded in connection with the investigation into import of Industrial Oil at Mundra Port & Chennai Port. My name is Ahamed Meeran and my residential address is C/o Umar Masood, No. 20b, Flat No. A S1, 2nd Floor, Venus Marvel Kuttiappan, 2nd Street Kilpauk, Chennai, Tamil Nadu-600010. I am the Manager and Authorised Signatory in the firm M/s REAL PETROCHEM, Chennai, which is involved in trading of Petrochemical Products. My personal e-mail address meeranu50@gmail.com & company e-mail address is info@realpetrochem.com and realpetrochem2020@gmail.com. My mobile number is 9840042335 & Aadhar number is 6913 6559 8357 and PAN No. is CRYPM1654F. I am producing copy of my AAADHAR card as identity proof. I have done BA Corporate Secretaryship in 1998 and can read, write, and understand Tamil, Hindi and English languages well, however, for sake of convenience, I request to record my statement on the system available at your office.

Further, I give answers to the questions posed by you as under:

Q.1: When your firm M/s. Real Petrochem was incorporated? What kind of business M/s. Real Petrochem is involved in? Please provide some basic working details related to your company.

Ans. M/s. Real Petrochem was incorporated in 2018 and its registered address is located at NO: 10/15, CHAKRAPANI ROAD, NARASINGAPURAM, CHENNAI-600042. This is a partnership firm; there are 2 partners in this firm (Moh. Abdul Kadar Ansari and Mr. Hajisekh Mohammad). I am the Manager and Authorised Signatory of this firm. Our firm is involved in manufacturing and trading activities. we import fuel oil, Mixed Hydrocarbon, Mixed Solvent, Naptha, Mineral Hydrocarbon Oil and Industrial Oil, and except Industrial oil all the imported goods are being used for our own manufacturing unit. We are doing only trading of imported industrial oil. In our manufacturing unit we produce Light fuel Oil and some solvent, then we trade these manufactured items in domestic market. I am looking after all the operational work related to import and domestic trading etc. I have joined this firm as a manager at the time of incorporation. One of the partners, Mr. Hajisekh Mohammad is my real brother.

Q.2: What is the use of Industrial Oil?

Ans.: I state that we have imported Industrial Oil for trading purpose. And as I know the end use of Industrial Oil is in Food Industry.

Q.3: What type of oils are being imported by M/s. Real Petrochem?

Ans.: As stated above our firm is involved in manufacturing and trading activities, we import fuel oil, Mixed Hydrocarbon, Mixed Solvent, Naptha, Mineral Hydrocarbon Oil and Industrial Oil, and except Industrial oil all the imported goods are being used for our own

Mohd Ahmd
01/12/2025

manufacturing unit. We are doing only trading of imported industrial oil. In our manufacturing unit we produce Light fuel Oil and some solvent, then we trade these manufactured items in domestic market.

Q.4: From which countries you are importing Industrial Oil in your firm?

Ans.: I state that we have imported Industrial Oil from UAE Only.

Q.5: Who placed the orders for the goods i.e. Industrial Oil imported by your firm? How you find the suppliers and who are your suppliers from Dubai & Kuwait?

Ans.: I state that partner of M/s. Real Petrochem Moh. Abdul Kadar Ansari has placed all the orders of import related to Industrial Oil in our firm. Our one Partner Moh. Abdul Kadar Ansari was in the same business in the last 25 years in other firms, he has the contact details of the suppliers. And all the orders are being generally placed through WhatsApp. We have done all imports of Industrial Oil from M/s. Ranchh Oil Wholesale Trading LLC, Dubai, UAE.

Q.6: Who are your main buyers of Industrial Oil?

Ans.: I state that we are importing Industrial Oil for trading purpose and our major buyers in domestic market are M/s. Shree Balaji International and M/s Ashapura Enterprises.

Q.7: Which CHA was handling the import consignments of M/s. Real Petrochem, Gandhidham?

Ans. I state that M/s Airtrax Freight Logistics and M/s. Krishna Logistic are our CHA at Mundra Port and M/s. Blue Whale Shipping Co. is our CHA at Chennai Port.

Q.8: Who approved the proforma invoice, draft BL and made bank remittances related to import consignment covered under BL No. RSTJEAMUN25000151 dated 28.09.2025?

Ans. I state that I have approved the proforma invoices and draft BLs related to import consignments.

Q.9: Kindly provide the all the related documents including load test report for the import consignment covered under BE Nos. 4861004 dated 01.10.2025 and 4919679 dated 05.10.2025?

Ans. I hereby submit the copy of Commercial Invoice, Packing List, Certificate of Analysis, COO, Bill of Lading, Bills of Entry to import consignments covered under BE Nos. 4861004 dated 01.10.2025 and 4919679 dated 05.10.2025, duly signed by me.

Q.10 From whom you have received the documents related to import consignment covered under BE Nos. 4861004 dated 01.10.2025 and 4919679 dated 05.10.2025?

Ans. I state that we have received the documents related to import consignment covered under BE Nos. 4861004 dated 01.10.2025 and 4919679 dated 05.10.2025 through mail from the supplier M/s. Ranchh Oil Wholesale Trading LLC, Dubai, UAE. I am submitting the copy of mail conversation with the supplier duly signed by me.

Q.11: You are being shown reports received from Central Excise & Customs Laboratory, Visakhapatnam against Test Memo No. 329/2025 to 356/2025. As per said reports, it has been observed that "the sample meets the requirement of "Automotive Diesel Fuel as mentioned in IS:1460:2017 and also HFHSD (IS 16861)". You are also being shown the policy conditions where it has been mentioned that import of Automotive Diesel Fuel/High Flash High Speed Diesel is 'Restricted' and allowed only through State Trading Enterprises. Please comment.

Ans. I have gone through the test reports and I have put my dated signature on all the Test Reports. I want to state with respect to lab reports related to BE No. 4919679 dated 05.10.2025 that in the said reports the flash point, under covered by Class A petroleum i.e. below 23 degrees Celsius and 95% recovery of the distillation does not match with the IS standard and copper strip corrosion not available in the report. Further, I want to state with respect to lab reports related to BE No. 4861004 dated 01.10.2025 that in these reports flash points under covered by Class A petroleum i.e. below 23 degrees

M.Vohra (?) 01/12/2025

Celsius and 95% recovery and sulphur content does not match with Automotive diesel fuel and HFHSD as per the IS standard for the both the reports.

Q.12: Are you aware that Automotive Diesel Fuel/High Flash High Speed Diesel is 'Restricted' and only State Trading Enterprises are allowed to import the subject goods as per Foreign Trade Policy?

Ans. I state that I am aware that Automotive Diesel Fuel/High Flash High Speed Diesel is 'Restricted' and only State Trading Enterprises are allowed to import. Further, I want to submit that I am getting headache and I am physically and mentally exhausted now, and request you to take my further statement tomorrow i.e. 02.12.2025.

This statement of mine has been voluntarily given by me which have been typed by the recording officer on computer on my request. I have not been subjected to any pressure, threat, coercion, duress etc. and was offered water and tea by the recording officer during recording of my statement. My religious feelings were not hurt during recording of my statement. I have gone through my statement and finding the same to be true and correct and as per my say and version and I put my dated signatures on all the pages of my statement.

Before me

01/12/2025

(Nipun Kumar)
SIO, DRI, GRU

01/12/2025

[U. AHAMED MEERAN]
MANAGER
M/S REAL PETROCHEM,
CHENNAI.

Statement of Shri Ahamed Meeran S/o Shri Umar Mashood, DOB: 05.03.1977 (Age: 48 years), Manager of M/s REAL PETROCHEM (ABAFR3625F), NO: 10/15, CHAKRAPANI ROAD, NARASINGAPURAM, CHENNAI-600042, recorded under Section 108 of the Customs Act, 1962, before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Gandhidham on 03.12.2025.

I, Shri Ahamed Meeran S/o Shri Umar Mashood, DOB: 05.03.1977 (Age: 48 years), Manager of M/s REAL PETROCHEM, NO: 10/15, CHAKRAPANI ROAD, NARASINGAPURAM, CHENNAI-600042, have appeared before the Senior Intelligence Officer, DRI, at the office of DRI, Regional Unit, Plot No. 5 & 6, beside Vinayak Hospital Sector-5, Adipur today i.e. 03.12.2025 in pursuance to Summons bearing DIN No. 202512DDZ10000FC46 dated 03.12.2025 at the above address of Adipur to tender my voluntary statement. I am submitting the copy of authorisation to tender my statement on behalf of M/s. Real Petrochem.

Before recording of this statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and according to which I have to give only my true and correct statement. Further, I have been explained that if I give false statement misleading into the investigation, the action under IPC can be initiated against me. I have also been explained that this statement of mine can be used as evidence against me or any other person in any court of law and in departmental proceedings. I have fully understood the above provisions and give the following statement.

I have been informed that my statement is being recorded in connection with the investigation into import of Industrial Oil at Mundra Port & Chennai Port. My name is Ahamed Meeran and my residential address is C/o Umar Masood, No. 20b, Flat No. A S1, 2nd Floor, Venus Marvel Kuttiappan, 2nd Street Kilpauk, Chennai, Tamil Nadu-600010. I am the Manager and Authorised Signatory in the firm M/s REAL PETROCHEM, Chennai, which is involved in trading of Petrochemical Products. My personal e-mail address meeranu50@gmail.com & company e-mail address is info@realpetrochem.com and realpetrochem2020@gmail.com. My mobile number is 9840042335 & Aadhar number is 6913 6559 8357 and PAN No. is CRYPM1654F. I am producing copy of my AAADHAR card as identity proof. I have done BA Corporate Secretaryship in 1998 and can read, write, and understand Tamil, Hindi and English languages well, however, for sake of convenience, I request to record my statement on the system available at your office.

Further, I give answers to the questions posed by you as under:

Q.1: When you placed orders with your Supplier- M/s. Ranchh Oil Wholesale Trading LLC, Dubai, did you specify that you needed "Industrial Oil" or "MHO" of certain specification? What specifications or requirements did you communicate to your supplier?

Ans. I state that we place the Order through whatsapp by partner of the firm Mr Ansari . Sir I state that we don't place order of any particular specification of Industrial Oil or MHO. We just inform we need a certain quantity of goods.

Q.2: Have you ever tested the goods you imported at any in house lab or any other Lab located in India? Have you ever ascertained that the goods imported are restricted goods or not by testing in any kind of Laboratory.

03/12/2025

Ans.: I state that we never tested the goods we import from UAE. However, we test the finished goods we are manufactoring at our factory in Chennai i.e Light Fuel Oil (LFO). We get it tested as per the requirements of our Buyers.

Q.3 Please explain about the goods-Industrial Oil and MHO, how these are made and derived?

Ans: I state that Industrial Oil and MHO are the same products which are used interchangeably. These are the products derived during the distillation of crude petroleum. As per my knowledge , it is derived at 200-250 degree Celsius.

Q.4 Please refer to your above answer. It implies that the products imported by your firm has the products derived during the distillation of crude petroleum. Please comment.

Ans: I state that the products imported by our firm are the products derived during the distillation process of crude petroleum..

Q.5 The goods imported vide Bill of Entry No-4861004 dated 01.10.2025 and B.E No- 4919679 dated 05.10.2025 are declared as "Industrial Oil" in the said Bills of Entry. The product imported as "Industrial Oil", but CRCL found parameters matching Automotive Diesel / HFHSD. Please explain about these discrepancy?

Ans.: As I stated earlier that the CRCL test reports shown to me, the parameters such as Flash Point is 22 degree under Class A Petroleum , 95 % Recovery by Volume is 374 degree Celsius and the Sulphur content is around 1440 ppm. These parameters don't conform with the standards of IS 1460:2017. I state that I am not agree with the conclusive findings of all these Test Reports.

Q.6: Have you ever verified the origin of the product supplied by them? If yes, submit evidence. If no, why did you rely blindly on them?

Ans.: I state that we had previously visited many times at the Supplier's premise at UAE. We have gone through the manufacturing unit at Sharjah of our Supplier wherein they were manufacturing Industrial Oil/MHO etc. It is a trust based Business . We don't verify origin of the product on every consignment as we had seen the manufacturing unit of the firm.

Q.7: Kindly clarify the technical criteria or specifications adopted by your firm to classify an imported petroleum product as "Industrial Oil.?

03/12/2025

Ans.: I state that we check the Certificate of Analysis report we receive from our Supplier and check the parameter results don't meet the IS standards for any restricted products.

Q.8: You have uploaded the Certificates of Analysis (COAs) in the respective Bills of Entry. Please explain the basis on which you accepted these COAs as authentic and reliable without any independent verification?

Ans. As I stated earlier, in case the imported goods are found to be restricted goods, we will take up the matter with our Supplier for any discrepancy.

Q.9: You have stated that you are aware that import of Automotive Diesel Fuel / HFHSD is restricted. In light of this, please explain why you relied exclusively on the COA uploaded by the supplier without ensuring that the product did not fall into the restricted category?

Ans. I state that this is a trust work Business and we have to rely on the Certificate of Analysis report of our Supplier as it is a renowned firm in UAE.

Q.10: In view of the fact that you uploaded the COAs and filed the Bills of Entry based on those documents, please explain why responsibility should not be attributed to your firm for declaring the goods as "Industrial Oil" when subsequent laboratory testing indicates otherwise.

Ans: I state that in case the goods are found as restricted goods, we will take up the matter with the Supplier as we only placed order for "Industrial Oil".

Q.11 Do you want to state anything else in this matter?

Ans: I state that I want to say all the test reports I gone through, in respect of BE No491679/05.10.2025 the test is not conducted as per the IS 1460:2017 and as per IS 21 parameters, in that Customs Lab reported 14 parameters and 4 parameters to be tested only at refinery. Out of 14 tests two reports are not tally with IS standards

1. Flash point
2. Distillation at 95 deg

In respect of BE No4861004/01.10.2025 the reports vary in the following parameter

1. Flash point 22 instead of min 66 asper IS 16861
2. Sulphur Content 1440 instead 20 asper IS16861

Further I have submitted our earlier Imports done at Chennai Port the same discrepancy was happened at Chennai customs Lab. Again we have requested

Ubhaldhwd
03/12/2025

and re tested done at CRCL Delhi, then released the goods. The same report also has submitted for your further reference.

This statement of mine has been voluntarily given by me which have been typed by the recording officer on computer on my request. I have not been subjected to any pressure, threat, coercion, duress etc. and was offered water and tea by the recording officer during recording of my statement. My religious feelings were not hurt during recording of my statement. I have gone through my statement and finding the same to be true and correct and as per my say and version and I put my dated signatures on all the pages of my statement

Before me,
02/12/2025
(Nipun Kumar)
SIO
DRI Gandhidham

03/12/2025
[U. AHAMED MEERAN]
MANAGER.
M/s REAL PETROCHEM

Statement of Shri Ahamed Meeran, Son of Shri Umar Mashood, Aged 49 years (DOB: 05.03.1977), Manager of M/s Real Petrochem (ABAFR3625F), No. 10/15, Chakrapani Road, Narasingapuram, Chennai-600042 recorded under Section 108 of the Custom Act, 1962 before Sr. Intelligence Officer, Regional Unit, Gandhidham on 30.03.2026.

I SHRI AHAMED MEERAN (DOB: 05.03.1977) hereby present me before you with reference to the summons dated 26.03.2026 bearing CBIC DIN No. 202603DDZ1000000F27A for recording my statement in the office of the DRI, Regional Unit, Gandhidham on 30.03.2026.

Before recording this statement, I have been explained about provisions of Section 108, of the Custom Act, 1962. I have been given to understand that I have to state true, correct complete facts only in my statement. If at any stage, this statement of mine is found false or misleading, I shall be liable for penal action under Bhartiya Nyay Sanhita, 2023 or any other law for the time being in force. I have also been explained that my statement can be used as evidence against me or any other person or firm or company etc. in the any court of law or in any other judicial and quasi-judicial proceedings. Having understood my responsibilities, I give my voluntary statement as below. I have been given to understand that my statement is being recorded in connection with enquiry initiated against M/s Real Petrochem.

I can read, write and understand English and Hindi languages. This statement of mine is being recorded on computer, in English, for sake of convenience and as per my saying.

My further statement is being recorded in question answer form as under;

Q-1 Who is responsible for negotiating terms with the overseas suppliers in your firm?
Ans: I state that the negotiation with the overseas Supplier is done by Shri Moh. Abdul Kadar Ansari only and generally negotiation is done through telephonic call only. I look after the local management, import-export,GST related work in the firm.

Q.2 Who is responsible for managing remittances? And how the terms of payment is decided?
Ans I state that Shri Moh. Abdul Kadar Ansari is the only person negotiating with the overseas suppliers and responsible for the payments to them. This is further to state that the we have done the business on a credit basis and upon clearance 100 % payment was made to our supplier.

Q-3 As there is no fixed specification or IS standard for Industrial Oil, what specifications were ordered from the overseas supplier? Were these specifications based on pre-orders received from domestic buyers?
Ans I state that while placing orders for Industrial Oil, we rely on the Certificate of Analysis (COA) provided by our supplier. If the COA specifications match the requirements of our buyers, we proceed to place the order accordingly

Q-4 Please explain the difference in MHO and Industrial Oil. As there is no fixed specification or IS standard for MHO, what specifications were ordered from the overseas supplier? Were these specifications based on pre-orders received from domestic buyers?

Ans: I state that as per my knowledge both are same, however I already stated in earlier question that we rely on the Certificate of Analysis (COA) provided by our supplier. If the COA specifications match the requirements of our buyers, we proceed to place the order accordingly.

30/03/2026

Q-5 You are being shown the Test Reports issued by the CRCL Laboratory pertaining to the goods imported vide Bill of Entry No. 4861004 dated 01.10.2025 and Bill of Entry No. 4919679 dated 03.10.2025 during statement dated 01.12.205 As per the findings, the goods conform to all the characteristics parameters of ADF/HFHSD. Are you aware that the parameters of the imported goods fall within the range of Automotive Diesel Fuel/High Flash High Speed Diesel, which are restricted for import by only State Trading Enterprises (STEs)?

Ans: As I stated in my earlier Statement that 02 or 03 parameters naming Flash Point, Sulphur and Distillation range are outside the range of specification of IS 1460. Therefore the product doesnt fully satisfy the requirements of IS 1460 and cannot be considered as diesel.

Q-6 You are being shown the MRPL Test Report No. MRPL/DRI/2026/07 and MRPL/DRI/2026/07 dated 26.12.2025 in respect of your consignment Bill of Entry No. 4861004 dated 01.10.2025 and Bill of Entry No. 4919679 dated 03.10.2025 shows that out of 21 parameters prescribed under IS 1460:2025 for Automotive Diesel Fuel, your consignment meets 19 parameters and 17 parameters respectively. Only flash point (found 20°C against minimum 35°C) and sulphur (found 11 ppm against maximum 10 ppm) are outside the IS 1460 limits in respect of Bill of Entry No. 4861004 dated 01.10.2025 and flash point (found 20°C against minimum 35°C), sulphur , Cetane No. (found 49.7 against min 51) and lubrciry (found 560 against max 520)Please offer your comments?

Ans: I state that I have seen the said test report, as a token of having seen the same, I put my date signature on the same. I observe that the 02-04 parameters in the test results of MRPL have showed that it is again not meeting all the parameters of the Automotive Diesel Fuel.

Q.7 You stated that you rely on the COA provided by your supplier and that you match the COA to your buyers' requirements. Now, given that the CRCL Visakhapatnam report has specifically concluded that the flash point of both consignments has been lowered by means of using lighter hydrocarbons, it appears that the flash point of the imported goods was deliberately reduced. Please state whether you or Shri Moh. Abdul Kadar Ansari had specifically demanded goods with a low flash point from the overseas supplier, and if so, what was the specific flash point ordered?

Ans: I state that we did not order for any contamination or addition of lighter hydro-carbns. As per my understanding the addition of lighter hydrocarbons for reducing flash point couldn't ascertained at the Laboratory. Moreover, the lab finding didn't state about what nature of hydrocarbons such as Octane, Butane,Nepatha etc was added. I did not agree with this finding of the Laboratory.

Q.8. The combined test reports of CRCL Visakhapatnam and MRPL establish that the goods meet 19 out of 21 parameters of IS 1460:2025 for ADF (B.E. No. 4861004) and 17 out of 21 parameters (B.E. No. 4919679), and that the only deviations are attributed to the presence of lighter hydrocarbons, it appears that you were aware that the goods were diesel, and that you consciously ensured deviation in flash point and sulphur so as to make the goods appear to fall outside IS standards of restricted goods. Please offer your comments?

Ans I state that I was not aware that the goods imported by us were diesel or any restricted commodity. We had placed an order for Industrial Oil only, and the goods were procured strictly on the basis of the Certificate of Analysis provided by our overseas supplier. The fact that 2 to 4 parameters fall outside the prescribed limits of IS 1460:2025, including flash point, sulphur, Cetane Number and lubricity, shows that

20/03/2026

the goods do not fully conform to the specifications of Automotive Diesel Fuel and therefore cannot be treated as such. As I have stated in my answer above, we did not order for any addition of lighter hydrocarbons or any other substance, and no such direction was ever given by us to the overseas supplier at any stage. The deviation in flash point and sulphur, as found in the test reports, is a matter that pertains entirely to the supplier's end, and we cannot be held responsible for the same.

Q.09 Please refer to the judgment dated 09.03.2026 passed by the Hon'ble Gujarat High Court in Special Civil Application No. 16799 of 2025 and connected matters, including Special Civil Application No. 1356 of 2026 which was filed by you. The Court has held that applying the "most akin test", the goods imported by you are most akin to HFHSD / Automotive Diesel Fuel, which are restricted commodities. In light of this judgment, do you now accept that import of so-called Industrial Oil are in fact adulterated HFHSD / ADF?

Ans: I state that I honour the verdict of Hon'ble High Court, however, as mentioned earlier, 2 to 4 parameters fall outside the specification range prescribed under IS 1460:2025.

Q.10 The Hon'ble Gujarat High Court in its judgment dated 09.03.2026 has dismissed all the writ petitions filed by importers including the SCA filed by you, holding that the combined test reports of CRCL Visakhapatnam and MRPL cumulatively cover all 21 parameters as mandated by the Supreme Court in Gastrade International vs. Commissioner of Customs, Kandla, and that applying the "most akin test", the imported goods are most akin to HFHSD / Adulterated HFHSD. The Court further held that the definition of 'adulteration" under Section 2(a) of the Motor Spirit and High Speed Diesel (Regulation of Supply, Distribution and Prevention of Malpractices) Order, 2005 stands attracted. In view of this judgment, the goods imported by you as Industrial Oil comes under the ambit of adulterated diesel. Please offer your comments?

Ans: I state that while I respect the findings of the Hon'ble Court, I maintain that the goods imported by me are Industrial Oil as declared in the Bills of Entry and that I had no intention of importing any restricted commodity. I state that the goods were ordered from the overseas supplier as per Certificate of Analysis report and no adulteration was carried out at my end or at my direction.

Q.11. The Hon'ble High Court in its judgment has specifically observed that the test reports in the present cases are distinguishable from Gastrade International because, unlike in that case, there is a clear, unambiguous, and categorical finding by CRCL Visakhapatnam that the sample is "most akin to HFHSD (IS 16861) / adulterated HFHSD/ADF" and that the flash point has been lowered by using lighter hydrocarbons. Please offer your comments?

Ans: I state that the said observation of the Hon'ble Gujarat High Court distinguishing the present cases from Gastrade International on the basis of the finding of CRCL Visakhapatnam that the sample is most akin to HFHSD / adulterated HFHSD/adulterated ADF and that the flash point has been lowered by using lighter hydrocarbons has been read over to me and I have understood the same. I note the said observation, however I respectfully submit that I do not admit the said finding as far as my consignments are concerned, as the goods imported by me are Industrial Oil procured as a ready-made product from the overseas supplier in their existing form and condition, and at no stage any foreign substance is added to lower the Flash Point.Further, we are not preferring appeal against the said Order before the Apex Court because we are financial distress due to long hold of our consignments since Oct-2025.

Q-12 Do you want to state anything else in this matter?

30/03/2026

Ans I state that my past record can be seen. My company has been never engaged in the import of restricted goods earlier.

This statement of mine has been voluntarily given by me which have been typed by the recording DRI officer on computer on my request. I have not been subjected to any pressure, threat, coercion, duress etc. and was offered water and tea by the recording officer during recording of my statement. My religious feelings were not hurt during recording of my statement. I have gone through my statement and finding the same to be true and correct and as per my say and version and I put my dated signatures on all the pages of my statement.

Before me,

30/03/2026

Nipun Kumar
Senior Intelligence Officer
Directorate of Revenue Intelligence
Gandhidham Regional Unit

30/03/2026
[U. AHAMMED MEERAN]
M/s REAL PETROCHEM
MANAGER

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 16799 of 2025
With
R/SPECIAL CIVIL APPLICATION NO. 1239 of 2026
With
R/SPECIAL CIVIL APPLICATION NO. 1355 of 2026
With
R/SPECIAL CIVIL APPLICATION NO. 1356 of 2026
With
R/SPECIAL CIVIL APPLICATION NO. 1357 of 2026
With
R/SPECIAL CIVIL APPLICATION NO. 1375 of 2026
With
R/SPECIAL CIVIL APPLICATION NO. 1542 of 2026

FOR APPROVAL AND SIGNATURE:
HONOURABLE MR. JUSTICE A.S. SUPEHIA Sd/-
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI Sd/-

==

Approved for Reporting	Yes	No
	✔	

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DEEP INTERNATIONAL & ANR.
Versus
UNION OF INDIA & ORS.

==

Appearance:
IN R/SPECIAL CIVIL APPLICATION NO.16799 of 2025 :
MR SHALIN MEHTA, SENIOR ADVOCATE with
JEET Y RAJYAGURU(8039) for the Petitioner(s) No. 1,2
MR N. VENKATARAMAN, ADDITIONAL SOLICITOR GENERAL WITH
MR UTKARSH R SHARMA(6157) for the Respondent(s) No. 1,2
TIRTH NAYAK(8563) for the Respondent(s) No. 3

IN R/SPECIAL CIVIL APPLICATION NOS.1239 of 2026 :
MR KUNAL NANAVATI AND MR KAUSTUBH SHRIVASTAV FOR THE PETITIONER(s)

IN R/SPECIAL CIVIL APPLICATION NOS.1355 of 2026, 1356 of 2026, 1357 of 2026 & 1375 of 2026 :
MR CHIRAG SHETTY, MR AMIT LADDHA, With MR HARDIK P MODH, ADVOCATES for the PETITIONERS

IN R/SPECIAL CIVIL APPLICATION NOS. 1542 of 2026 :
MR S.N. SOPARKAR, SENIOR ADVOCATE with MR ANURAG V AGRAWAL, AND MR DEVENDRA HARNESHA, ADVOCATES for the PETITIONER

MR PRADIP D BHATE(1523) for the Respondent(s) No. 1
MR N. VENKATARAMAN, ADDL. SOLICITOR GENERAL WITH
MR UTKARSH R SHARMA(6157) for the Respondent(s) No. 2,3
==

CORAM: **HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 09/03/2026

COMMON ORAL JUDGMENT

(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. Since common question of law and facts arise, the matters are taken up for hearing and are being decided by this common judgment and order.

2. In all these writ petitions, the petitioners-importers, who have purchased / imported industrial oil, have challenged the action of the Directorate of Revenue Intelligence (for short, "DRI") seizing the goods by issuing seizure memos under Section 110 of the Customs Act, 1962.

3. The writ petition being Special Civil Application No.16799 of 2025 is taken up as the lead matter.

4. The fate of the respective writ petitions hinges on the Test Reports of the samples of the commodity/industrial oil, which were initially sent to the Central Revenues Control Laboratory, Visakhapatnam (for short, "CRCL") and thereafter sent to Mangalore Refinery and Petrochemicals Limited (for short, "MRPL"). Prior to sending the samples to these laboratories, the samples were tested at private laboratory at Kandla by the petitioners and the report was in their favour.

5. It is the case of the petitioners that the action of the respondents in seizing the industrial oil is illegal and that the

commodity/consignment is required to be released in view of the decision of the Supreme Court in the case of *Gastrade International vs. Commissioner of Customs, Kandla, 2025 INSC 411.*

SUBMISSIONS ON BEHALF OF THE IMPORTERS:

6. Learned Senior Advocate Mr.S.N.Soparkar and learned Senior Advocate Mr.Shalin Mehta, appearing for the respective petitioners, at the outset, have pointed out the Test Report dated 11.11.2025 issued by CRCL, Visakhapatnam, and has submitted that the report nowhere mentions that the sample in question of the industrial oil (CTH 27101990) is High-Speed Diesel (HFHSD) [IS 16861:2018] or ADF [IS 1460:2025], i.e. Automotive Diesel Fuel.

7. It is submitted that upon arrival of the consignment at Mundra Port, the importer, with utmost caution, got the sample tested in private laboratories at Kachchh, which did not report any adverse findings. It is further submitted that the DRI collected samples and sent them to the Visakhapatnam Laboratory, which issued the Test Report as mentioned hereinabove, and subsequently, during the pendency of the writ petition, the sample was further sent to MRPL for conducting tests of 11 parameters, which is impermissible in view of the judgment of the Supreme Court in the case of ***Gastrade International (supra)*** followed by this Court in the case of Noya Infrastructure LLP, vs. Union of India decided vide judgment dated 09.12.2025 passed by this Court in Special Civil Application No.12943 of 2025.

8. While referring to the Test Reports, it is contended by the learned Senior Advocates that if samples having diesel fractions in the case of distillate oil, which include HFHSD (IS 16861), Automotive Diesel Fuel (IS 1460:2025), Gas Oil (IS 17789), Distillate Marine Fuel (IS 16731), and Light Diesel Oil (IS 15770), are found and the sample does not meet the requirements of any of these products as per the respective Indian Standards due to deviation from the prescribed limits with respect to one of the parameters, the sample can still be categorized as a diesel fraction based on carbon chain, distillation range and other parameters. It is submitted that the sample bears close similarity with one or more of the aforesaid IS specifications, which have overlapping parameters. Therefore, even if the product falls within the category of diesel fraction, the same would not have any adverse consequences, as all such products are diesel fractions. It is contended that the sample meets with the critical parameters of flash point and percentage distillation recovery. Hence, the seizure is uncalled for.

9. It is further contended that if the sample has close similarity with any one or more of the aforesaid Indian Standards, which have overlapping parameters and fall under the category of diesel fraction, the same would have no adverse consequences, as all such products are diesel fractions. In this regard reliance is placed on the communication dated 04.11.2025, issued by the Director,CRCL, and is submitted that this communication has been duly considered by this Court in the case of ***Noya Infrastructure LLP (supra)*** decided vide judgment dated

09.12.2025 passed by this Court in Special Civil Application No.12943 of 2025 and allied matters, where in, on a similar issue concerning imported distillate marine fuel, this Court has quashed and set aside the seizure memos issued by the DRI.

10. Learned Senior Advocates have extensively relied upon the judgment of the Supreme Court in the case of ***Gastrade International (supra)*** and has submitted that the Test Reports, on which reliance has been placed by the respondents are vague in nature and do not specifically mention that the consignment or the sample is in fact ADF or HFHSD. Hence, the action of the DRI is required to be quashed and set aside.

<u>SUBMISSIONS ON BEHALF OF THE DRI</u> :

11. Opposing the present writ petitions and the submissions advanced on behalf of the petitioners, learned Additional Solicitor General of India Mr.N. Venkatraman assisted by the learned Senior Standing Counsel Mr.Utkarsh Sharma, has submitted that the consignments declared by the petitioners as industrial oil / mixed or mineral hydrocarbon oils are not explicitly defined in the Customs Tariff. It is submitted that upon investigation, the DRI found that the actual product is Automotive Diesel Fuel ADF and HFHSD, which is a restricted commodity classifiable under CTH 2710 1944, conforming to IS 1460, and IS 16861, and cannot be imported except through State Trading Enterprises (STEs).

12. It is submitted that the goods in question have been adulterated in order to classify them under a different Customs Tariff Heading so as to circumvent the import policy

restrictions. Reliance is placed on the definition of "adulteration" under Section 2(a) of the Motor Spirit and High Speed Diesel (Regulation of Supply, Distribution and Prevention of Malpractices) Order, 2005,(in short 'Malpractices Order,2005') issued by the Government in exercise of powers conferred under Section 3 of the Essential Commodities Act, 1955.

13. It is further submitted that the sampling process conducted by the DRI was lawful and was carried out in the presence of representatives of the concerned parties. The samples were drawn container-wise after preparing the necessary panchnamas.

14. Learned ASG while referring to the Test Report of CRCL, Visakhapatnam, has asserted that according to the report, there were minor deviations in two to three parameters, namely flash point, sulphur and marginal distillation recovery, and these deviations were deliberately brought about by adulterating the product with lighter hydrocarbons, which is apparent from the test results. It is further submitted that in view of the judgment of the Supreme Court in ***Gastrade International (supra)***, the samples were also sent to MRPL, so that all 21 parameters can be tested, and the test result showed that the product corresponded with the parameters of ADF as well as HFHSD.

15. It is asserted by the learned ASG that the importers have deliberately adulterated the fuel by adding sulphur in order to alter the flash point, which is a critical parameter. It is further submitted that due to adulteration with sulphur, lubricity in

some cases, where sulphur levels are very high—also falls outside the prescribed range under IS 1460 for ADF. It is contended that the lowering of the flash point results from mixing or blending with lighter hydrocarbons, and such adulteration has been detected in both the Test Reports. In this regard, while referring to the statements of the importers recorded during the investigation, he has submitted that the petitioners have accepted that they had adulterated the fuel for lowering down the flash point. Thus, it is urged that the reports conclusively establish that the commodity or fuel is in fact a restricted and prohibited commodity meeting the parameters of HFHSD and ADF.

16. It is further urged that the judgment of the Supreme Court in ***Gastrade International (supra)*** does not restrict the respondents from undertaking tests in more than one laboratory. In order to ensure that adulterated fuel does not enter the domestic market and cause environmental harm, the samples were also sent for testing to MRPL.

17. With regard to the reliance placed by the petitioners on certain communications, it is submitted that the Central Revenue Control Laboratory (CRCL) is a subordinate office functioning under the control of the Central Board of Indirect Taxes and Customs (CBIC), Department of Revenue, Ministry of Finance. It is submitted that the Chief Chemist, re-designated as Director (Revenue Laboratories) pursuant to the Ministry of Finance order dated 10.05.1999, exercises supervision and control over the technical work carried out by CRCL laboratories across the country. However, the Director

functions under the administrative and overall control of the CBIC, Department of Revenue, Ministry of Finance.

18. It is submitted that this administrative hierarchy clearly indicates that the Director, CRCL, may only advise the CBIC but is not empowered to issue circulars, directions or instructions to the CBIC or to any of its formations directly, including the Directorate of Revenue Intelligence (DRI), which reports to the CBIC through the Director General.

19. Learned ASG, while referring to the decision of the Supreme Court in ***Gastrade International (supra)***, has further submitted that the observations made therein would not assist the petitioners. In the present case, after applying the "most akin test", the laboratory reports of CRCL, Visakhapatnam and MRPL conclusively establish that the goods in question correspond with the parameters of HFHSD and ADF. Hence, according to the learned ASG, the case of the petitioners does not fall within the ratio laid down in ***Gastrade International*****.** It is therefore urged that the petitions may not be entertained.

20. He has sought to distinguish the judgment of the Supreme Court in the case of ***Gastrade International (supra)*** and has prayed that the writ petitions may be dismissed with costs.

21. Finally, by placing reliance on the judgments of the Supreme Court in the case of Om Prakash Bhatia vs. Commissioner of Customs, 2003 (155) ELT 423 (SC), and in the case of Union of India vs. Rajgrow Impex LLP, 2021 (377) ELT

145 (SC), it is submitted that prohibited or restricted goods cannot be ordered to be released. It is therefore urged that this Court should not interfere with the action of the respondents in seizing the goods. In this regard, reliance is also placed on the judgment of the Supreme Court in Neeharika Infrastructure Pvt. Ltd. vs. State of Maharashtra & Ors., 2021 INSC 253.

ANALSYIS AND CONCLUSION :

22. We have heard the learned advocates appearing for the respective parties and have perused the documents on record, more particularly the Test Reports, which were tendered by the respective parties during the course of hearing of the petitions. The said reports are not disputed by the petitioners, except to the extent that during the pendency of the petitions, the DRI has further undertaken tests of the samples drawn from the consignments, which were handed over to the respective petitioners as well as their learned advocates. The same are ordered to be taken on record.

23. It is not in dispute that HFHSD(IS 16861), and ADF(IS 1460), are restricted commodities and are only allowed to be imported by State Trading Enterprises.

24. The case of the respective parties primarily hinges on two Test Reports; one undertaken by CRCL, Visakhapatnam, and the other by MRPL, as well as on the law enunciated by the Supreme Court in the case of ***Gastrade International (supra)***.

25. Since the Test Reports in all the petitions are common, for the sake of convenience, we propose to incorporate the

Test Report in the lead matter i.e. Special Civil Application No.16799 of 2025. One of the test reports is reproduced hereunder.

TEST REPORT

Lab No:	178-DRI	**Date:**	18.11.2025
F.No:	DRI/GRU/Int-26/2025	**Date:**	22.10.2025
Test Memo No:	467/2025	**Date:**	16.10.2025
B.E. No:	4869187	**Date:**	03.10.2025

Sample Received from: Senior Intelligence Officer, (DRI), Gandhidham Regional Unit.

Description of Sample: Industrial Oil (CTH 27101990)

Date of Receipt: 22.10.2025

Sample Plan: Sample not Drawn by this laboratory

REPORT: The sample is in the form of pale yellow coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

No.	Parameter	Result
1.	Appearance	= clear & bright, free from sediments, suspended matter & undissolved water
2.	Total Acid Number (mg of KOH/ gr)	= Less than 0.20% by wt.
3.	Ash content	= Nil
4.	Carbon residue on 10% Residue	= Less than 0.30% by wt.
5.	Cetane Number	= To be done at Refinery end.
6.	Cetane Index	= 54.16
7.	Pour Point	= below 3°C.
8.	Flash Point(Abel), deg. C	= 21.0°C
9.	Density at 15°C	= 0.8204 g/ml
10.	Kinematic viscosity at 40°C	= 2.11 cSt.
11.	Sulphur Content	= 1241 ppm.
12.	Distillation: IBP	= 84.4°C
	50% distilled at, °C	= 256.5°C
	85% Recovery by vol., at °C	= 330.4°C
	% Volume recovered at 360 deg. C	= 92 % by vol.

No.	Parameter	Result
	95% Recovery by vol., at °C	= 367.4.0°C
13.	Cold Filter Plugging Point	= Facility available at Refinery end only
14.	Oxidation stability	= To be done at refinery end only.
15.	Lubricity wear scan at 60°C	= Facility available at Refinery end only
16.	Fame Content	= Absent
17.	PAH % by max	= not determined as it is not a characteristic parameter.
18.	Water	= Less than 200 PPM.

The sample has been tested for all the characteristics parameters tested above & which are stringent parameters also to characterize petroleum fuels.

The sample meets all characteristic parameters of automotive diesel fuel except flash point (21.0°C), which is 14.0°C lower than required i.e. 35.0°C, the percentage distillation recovery at 360°C is 92% (3% lower than requirement of 95%) and Sulphur which is 1241 PPM, which is very high as comparison to required value of 10 PPM (BS-VI).

The sample also meets the stringent parameter of HFHSD as mentioned in IS: 16861 except flash point (21.0°C), which is 45.0°C lower than the required, which was lowered by using lighter hydrocarbons.

The GCMS chromatogram of sample reveals that the sample is mainly composed of diesel fraction (more than 95 % & less than 98 %) & adulterated with lighter hydrocarbons.

The sample is most akin to HFHSD (IS 16861)/ adulterated HFHSD.

Sealed remnant sample returned herewith

End of the Report

Note 1: The results relate only to the items tested.

Note 2: Sample not Drawn by this laboratory.

Note 3: The report shall not be reproduced except in full without approval of this laboratory.

Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

26. During the pendency of the writ petition, the samples were tested for 11 parameters by MRPL. Thus, initially the Visakhapatnam Laboratory tested the samples for 18 parameters and thereafter 11 parameters were tested by MRPL, few of them are common. It is established that all 21 parameters as suggest by the Supreme court have been tested.

SAMPLE ANALYSIS REPORT FOR 828/2025

SAMPLE DRAWN BY	: DRI, Gandhidham	**DATE OF ANALYSIS**	: 21/12/2025
DATE OF SAMPLE DRAWN	: 24.11.2025	**TEST REPORT No.**	: MRPL/DRI/2026/02
DATE OF SAMPLE RECEIPT	: 06.12.2025	**TEST REPORT DATE**	: 26.12.2025

S.No.	ADF(IS 1460:2025)	HFHSD(IS 16861:2018)	Result	Remarks
1	Parameter(v) Cetane number, min 51.0	-	51.2	Found meeting IS1460:2025
2	Parameter(vii) Pour point: Deg Cel. Max(a)Winter(November to February)+3°C	Parameter(vi) Pour point Deg Cel. Max(a)Winter(November to February)+3°C	-18°C	Found meeting both IS1460:2025 and IS 16861:2018 specifications
3	Parameter (vii)Copper strip corrosion for 3h at 50Deg C,Max.	Parameter (vii)Copper strip corrosion for 3h at 50Deg C,Max.	Class1	Found meeting both IS1460:2025 and IS16861:2018 specifications
4	Parameter (ix) Distillation 95%v/v recovery, Deg Cel Max360°C	Parameter (viii) Distillation percent (v/v) recovered, a) At 350Deg cel. min.85.0% b) At 370Deg cel. Min.95.0%	95% rec, temp 357°C 93.5 95.5	Found meeting both IS1460:2025 and IS16861:2018 specifications Found meeting IS16861:2018 Found meeting IS16861:2018
5	Parameter (x) Flash point, Abel, °C, Min35.0	Flash Point Pensky Martens closed cup °C, Min66.0	<20	Failed to meet IS1460:2025 and IS 16861:2018 requirement.
6	Parameter (xii) Total contamination mg/Kg, max 24	-	11	Found meeting IS1460:2025
7	Parameter (xiv) total sulphur, mg/Kg. Max.10	Parameter (xii) Total sulphur % by mass Max 0.2%	0.20%	Failed to meet IS1460:2025

S.No.	ADF(IS 1460:2025)	HFHSD(IS 16861:2018)	Result	Remarks
				requirement. However meeting the specification IS16861:2018.
8	Parameter (xvi) Cold Filter Plugging Point (CFPP)3, °C, Max: a) Winter +6	Cold filter plugging point (CFPP), °C, report	-10	Found meeting both IS1460:2025 and IS16861:2018 specifications
9	Parameter (xvii) Oxidation stability g/m3 25 max (ASTM D2274) or 60 min (EN16091)	Parameter (xv) Oxidation stability, g/m3 - Max 25.0 (ASTM D2274)	28 (ASTM D2274) and >60min (EN16091)	Failed to meet IS 16861:2018 requirement, however meets IS 1460:2025 specification through EN16091.
10	Parameter(xix) Polycyclic Aromatic Hydrocarbon(PAH)percent by mass, Max8.0	-	1.04	Found meeting IS1460:2025
11	Lubricity, wear scar diameter (wsd) at 60°C, µm, Max460	Lubricity, Corrected WSD at 60°C, microns max520	540	Failed to meetIS1460:2025 and IS 16861:2018 requirement.

27. A careful analysis of the Test Report of CRCL, Visakhapatnam, specifically indicates that the sample has been tested for all the characteristic parameters i.e. 18 parameters, which are stringent parameters for characterizing petroleum fuel.

28. A categorical finding has been recorded by CRCL, Visakhapatnam that "*the sample meets all characteristic parameters of HFHSD as mentioned in IS: 16861, except the flash point (21.0°C), which is 45° C lower than the required 66.0°C, and the percentage distillation recovery at 370°C, which is 94%, i.e. 1% lower than the requirement of 95%.*"

29. The test result further records that the sample is mainly composed of diesel fraction (more than 95%, less than 98%)

and is adulterated with lighter hydrocarbons. It has been opined that *“the sample is most akin to HFHSD (IS 16861) / adulterated HFHSD”.* Thus, CRCL, Visakhapatnam has opined that the sample is most akin to HFHSD / adulterated HFHSD and meets all the characteristic parameters of HFHSD as mentioned in IS 16861, except the flash point and the MRPL in its Test Report dated 26.12.2025, has analyzed the sample for 11 parameters.

30. Thus, cumulatively, the tests conducted by MRPL and CRCL cover 21 parameters, which has been emphasized by the Supreme Court in the case of ***Gastrade International (supra)***.

31. The remarks recorded in the MRPL Test Report indicate that the sample meets the parameters of ADF (IS 1460:2025), i.e. Automotive Diesel Fuel (ADF), as well as certain parameters of HFHSD (IS 16861). The parameters mentioned at Sr. No.1 onwards in the MRPL report are found to be meeting the requirements of ADF as prescribed under IS 1460:2025.

32. The sample meets the parameters of HFHSD (IS 16861) with respect to the parameters namely Parameters II, III, IV, VII, VIII, IX and XI.

33. Thus, except for the flash point, which is a common parameter in both the reports of CRCL and MRPL, the sample does not meet the Indian Standards prescribed for ADF and HFHSD. It is the case of the respondents that the flash point has been lowered by adulterating the commodity i.e. the

industrial oil, so that the same appears to fall within permissible parameters and the consignment can be cleared. The Test Report strengthens the submission, since it categorically records that the flash point has been lowered by using hydrocarbons.

34. It is not in dispute that industrial oil falling under CTH 2710 1990 as declared by the petitioners, is not specifically defined in the Customs Tariff. It is a residual tariff entry and is freely importable as per the prevailing policy, with no defined IS specification.

35. According to the DRI, if the combined reading of both the Test Reports is considered, the actual product imported by the petitioners is Automotive Diesel Fuel (ADF) / HFHSD, which is a restricted commodity classifiable under CTH 2710 1944 and conforming to IS 1460. The Test Reports of CRCL, Visakhapatnam and MRPL record that the sample meets several stringent parameters of HFHSD.

36. The report of CRCL, Visakhapatnam specifically records that the sample is adulterated with lighter hydrocarbons and is most akin to HFHSD (IS 16861) / adulterated HFHSD. The MRPL report has also examined the sample with reference to both ADF and HFHSD and has tested 11 parameters .

37. The DRI has specifically contended that sulphur is added to make the imported petrochemical product fall outside the prescribed sulphur range under IS 1460 for ADF. It is further contended that lubricity naturally decreases when sulphur is reduced during the desulphurization process undertaken to

make diesel compliant with emission standards prescribed under the relevant IS standards.

38. It is the specific case of the DRI that, due to adulteration of the sample with sulphur, lubricity in some cases, where sulphur content is very high, also falls outside the prescribed range under IS 1460 for ADF. It is further contended that a low flash point results from mixing or blending with lighter hydrocarbons due to adulteration, which has been detected and reported by CRCL, Visakhapatnam.

39. Keeping in mind the aforesaid observations as well as the Test Reports, we may now examine the legal proposition enunciated by the Supreme Court in the case of ***Gastrade International (supra)***.

40. At this stage, we may briefly advert to the facts recorded by the Supreme Court in the case of ***Gastrade International (supra)***. The importers had approached the Supreme Court after challenging the orders passed by the appellate authorities, and the matter had reached the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) after the necessary investigation, which is not the fact in the present case.

41. The Supreme Court had also considered the evidence of an expert, who did not specifically opine on the nature of the tested sample or whether it met the standards prescribed under IS 1460:2005.

42. It is also pertinent to note that three Test Reports were placed before the Supreme Court in respect of the samples

collected from the consignment, which was alleged to be HFHSD oil (Automotive Diesel Fuel). The first Test Report merely opined that the sample had characteristics of High-Speed Diesel / Automotive Diesel Fuel. The second and third Test Reports, namely those of CRCL, Vadodara and CRCL, New Delhi, recorded that out of 12 parameters tested, at least two parameters did not fulfill the requirements prescribed under IS 1460:2005.

43. Thus, there was no categorical finding or opinion in these Test Reports that the samples were in fact High Speed Diesel, except for broadly indicating that certain parameters corresponded with the relevant IS specifications. Thereafter, a third Test Report prepared by the Indian Oil Corporation was also inconclusive and did not provide a definite opinion that the samples were in fact High Speed Diesel (Automotive Diesel Fuel).

44. In the backdrop of these Test Reports, as well as deposition of expert, which did not specifically conclude that the sample was High Speed Diesel / Automotive Diesel Fuel, the Supreme Court emphasized the application of the "most akin test". The Supreme Court also directed the competent authority to undertake testing of all 21 parameters in order to ascertain the true nature of the petroleum product. The relevant observations which weighed with the Supreme Court in the case of ***Gastrade International (supra),*** while setting aside the action of the respondents and order of the High Court are reproduced hereunder.

> *"70. Specification regarding flash point is accordingly of some significance, even if it may not be the most important parameter in*

determining whether a petroleum product is HSD or not. From the specification provided under IS:1460:2005, HSD will have flash point of minimum 66 C. Thus, it will be treated as Petroleum Class C in terms of the Petroleum Act. It is not anyone's case that HSD is not a hydrocarbon and not an automotive fuel. If that is so, it will be classifiable under the Petroleum Act as a Class C Petroleum product, if not Class B or Class A product. As mentioned above, the range of the flash point of Petroleum Class C is between 65 C and 93 C whereas the test results show a higher flash point.

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72. We would however, like to clarify that we are not stepping into the shoes of the scientific expert relating to the determination of the nature of the oil, as to whether it is HSD or Base Oil. Nevertheless, we are satisfied that there is a very germane and relevant factor on which the expert had failed to clarify, and in respect of which the test reports have also remained silent, that is, relating to flash point, making the classification of the imported oil as HSD by the Customs authority highly doubtful. If the expert or the test reports had clearly mentioned that in spite of the high degree of flash point shown by the samples, and non-examination in respect of all the parameters, these samples can still be considered to be that of HSD, we would have accorded due deference to such opinion.

xxxx

78. What the aforesaid decisions postulate is that there may be varying range in the degree of probabilities. Certainly, where the proceedings involve requirement of fulfilment of technical/scientific parameters with confiscatory and penal consequences, the degree of probability would be of a higher order and not mere probability.

79. In the present case, what we have observed is that the High Court, on the basis of the laboratory tests, more particularly the third test conducted by IOCL, Mumbai Laboratory and the opinion of the expert, namely Dr. Gobind Singh, and by observing that it is not necessary to establish on the part of the Revenue to prove the fact with mathematical precision, held that the Department has been able to establish its case on the basis of preponderance of probability that the imported oil was not Base Oil but HSD, which could not have been imported by the appellants and upheld the order of the Adjudicating Authority.

80. However, this analysis and conclusions arrived at by the High Court are problematic for the following reasons:

(i) There was no expert opinion at all that the samples which were tested were indeed of HSD.

(ii) The opinion as contained in the test results was merely mentioning about conformity of the samples with certain specifications of IS 1460:2005 and not about conformity with all the

specifications.
(iii) Once the rule making authority had clearly delineated the requisite parameters for ascertaining the nature of the goods/substance, compliance/conformity with the stated parameters would be the requirement.
(iv) There are 21 parameters laid down under IS 1460:2005 and none of the tests have shown compliance with all these parameters. The last and third test have reported compliance with 14 parameters, though as discussed above in respect of 2 of the aforesaid 14 parameters, namely, flash point and distillation range, the same are not in conformity. Thus, it cannot be said there is substantial compliance with the parameters of IS 1460:2005.
(v) Flash point, though may not be the most important parameter, yet, its importance in determining the nature of the Automotive oil cannot be ignored. Flash point being a very important criteria to classify petroleum products, non-compliance of the samples on this parameter would make the classification doubtful.
(vi) Evasive answers and non-clarification on certain aspects of the flash point of the samples by the expert Dr. Gobind Singh certainly cast a serious doubt on the samples being identified as that of HSD. The expert himself also has not said that the samples are of HSD except for stating that the samples conform to certain specifications of the IS 1460:2005.
(vii) In view of the ambiguity and lack of clarity in the expert opinion/laboratory test results, it would be unsafe to draw the inference that the Department had been able to prove their case even by applying the test of preponderance of probability merely because the samples conform to certain parameters.
(viii) If the Department with all the resources at their command and access to various laboratory facilities could not get the samples tested in respect of all the 21 parameters, expecting the assesses/appellants to get the samples tested to show that these do not conform the specifications and are not HSD does not appear to be reasonable. Thus, shifting of onus to the assesses to prove otherwise appears to be unreasonable and meaningless.
(ix) The burden was not on the assessees to demonstrate that non-conformity with the remaining 8 parameters would vitiate the conclusion that the samples were of HSD.

81. The aforesaid difficulties in our opinion can be overcome, if we apply the test of 'most akin' as contemplated under Rule 4 of the General Rules for Interpretation referred to above.

82. The real test for classification, according to us, would be as to whether any goods or substance in question is 'most akin' or bears the closest resemblance or similarity to any of the specified goods mentioned under the Headings and relative Section or Chapter

Notes under the Tariff Act, and not by applying the test of preponderance of probability.

83. By way of illustration, we may explain the position. If an importer classifies the imported goods as 'X', which is disputed by the Customs authority and classifies the same as 'Y', the test would be whether the goods imported are 'most akin' to 'X' or 'Y' in terms of Rule 4 of the aforesaid Rules. The importer may also claim if he so wishes, that the goods are most akin to 'Z', though it may be akin to 'Y' also, if such claim is more beneficial to him. Thus, it has to be shown by the Customs Authority that the imported goods bear the most affinity or resemblance or similarity to be 'most akin' to the specified goods and not mere similarity or akinness. In other words, the test will be whether the imported goods bear the closest resemblance or similarity with the specified good so that these can be considered to be 'most akin' to the specified good. Certainly, the principle of preponderance of probability may fall short of the more heightened test of 'most akin' for proper classification. The imported goods may bear resemblance to more than one specified goods, in which event, unless the high degree in the test of preponderance of probability is applied, there may be difficulties in the proper classification. However, the said difficulty may be overcome if the test of 'most akin' is applied. If the attributes of the imported goods show that the goods are 'most akin' to the specified goods amongst an array of other specified goods, these imported goods have to be classified as the specified goods with which these goods bear the most resemblance or most akinness. Thus, in our view, application of the principle of preponderance of probability does not provide an accurate test. The more accurate and precise test will be whether the goods in question are 'most akin' or most similar to the specified goods, as provided under Rule 4 referred to above.

84. In the present case, as noticed above, the finding of the High Court is based primarily on applying the test of preponderance of probability which may not necessarily fulfil the 'most akin' test. The High Court came to the conclusion based on the incomplete test reports and noncommittal opinion of the expert Dr. Gobind Singh who in categorical terms had not stated that the imported goods are HSD. There was no opinion that the imported goods are most similar to HSD to satisfy the test of 'most akin'. The definitive opinion and finding that the imported goods are 'most akin' to HSD is missing in the reports and opinion for classifying the imported goods as HSD."

45. In context of the test reports in the instant case, the relevant observations of the Supreme Court, are succinctly stated as under:

"a) where the proceedings involve requirement of fulfilment of technical/scientific parameters with confiscatory and penal consequences, the degree of probability would be of a higher order and not mere probability.

b) The opinion of the test report specifying the goods under the Headings of IS has to be unambiguous relating the specification.

c) The testing of all 21 parameters is mandatory as laid down in the IS specifications.

d) Flash point being a very important criteria to classify petroleum products, non-compliance of the samples on this parameter would make the classification doubtful.

e) The predicaments for conforming the goods can be overcome by applying the test of 'most akin' for determining the goods mentioned under the Headings and relative Section or Chapter Notes under the Tariff Act, and not by applying the test of preponderance of probability."

46. Keeping in mind the aforesaid principles enunciated by the Supreme Court, we have attempted to distinguish the case of the petitioners for the following reasons.

47. Significantly, in the Test Reports in the case of ***Gastrade International (supra),*** the Apex Court has recorded that there was no opinion and finding expressed that the imported goods are "most akin" to HSD, which is not the issue in the Test Reports in question. In the first test report of CRCL, Visakhapatnam, out of 18 parameters tested, except for the parameters relating to flash point, distillation recovery and sulphur, the report categorically records that the sample is mainly composed of diesel fraction, is adulterated with lighter hydrocarbons, and is most "akin to HFHSD (IS 16861) / adulterated HFHSD". The diesel fraction is found to be between 95% to 98%). Thus, out of 21 parameters, the 18 parameters tested by CRCL, Visakhapatnam and MRPL, there is a clear

opinion by the laboratory that the sample meets all characteristics of ADF and HFHSD, except the flash point, which is lowered by mixing lighter hydrocarbons. In this context, we may refer to the definition of 'adulteration' as supplied in the 'Malpractices Order,2005'. It reads thus:

> *"2(a) "adulteration" means [presence of marker in motor spirit and high speed diesel and/or] [Inserted by Notification No. G.S.R. 18(E) dated 12.1.2007 (w.e.f. 21.12.2005).] the introduction of any foreign substance into motor spirit or high speed diesel illegally or unauthorisedly with the result that the product does not conform to the requirements of the Bureau of Indian Standards specifications number IS 2796 and IS 1460 for motor spirit and high speed diesel respectively or any other requirement notified by the Central Government from time to time;"*

Thus, any foreign substance, which is blended in high speed diesel illegally or unauthorizedly, which ultimate results into failure of requirements of BIS specifications IS 1460 is an adulteration.

48. In the instant case, there is a definite conclusion that the flash point, which is one of the most important parameters as emphasized by the Supreme Court, has been lowered by the use of lighter hydrocarbons and the product is therefore characterized as adulterated HFHSD. No such clear and unambiguous opinion was rendered by any of the three laboratories in the case of ***Gastrade International(supra)*** and also by the expert, who was examined during the inquiry. This Court while placing reliance on this decision,had directed for release of seized distillate marine fuel vide decision in case of Noya International(supra), on which heavy reliance is placed by the petitioner. We may clarify that in the case of those

petitioners, the Test Reports of CRCL, Vizag were considered, which were ambiguous in nature.

49. The petitioners have also placed reliance on the communication dated 04.11.2025. The same is written in response to the clarification sought by the Assistant Commissioner, Kandla relating to the Test Reports of CRCL, Vizag in case of goods of importer M/s. Prajakt Agro Industries. In view of the specific findings of the laboratories in case of the present petitioners, the said communication cannot come to their rescue. However, we do not agree with the submissions, of the respondent department of discarding the clarificatory communications for the reason that the Director of the Central Revenues Control Laboratory functioning under the Central Board of Indirect Taxes and Customs has not been shown to lack the authority to issue such clarification. In the present case, the respondent cannot disown the letters/ clarifications, particularly in view of the fact that no communication has been placed before this Court indicating that any cautionary advice has been issued to the Director restraining him from issuing the clarification or suggesting him that he lacked the authority to issue the same.

50. Thus, if the rule of the "most akin test" is applied, the product declared by the petitioners as industrial oil is found to be Automotive Diesel Fuel / HFHSD, which is a restricted commodity. Hence, in view of the settled legal position laid down in the cases of ***Om Prakash Bhatia (supra)*** and ***Raj Grow Impex (supra)***, we are not inclined to set aside the action of seizure of goods in question. Though, reliance is

placed on the inculpatory statements of the petitioners/importers before us by DRI, we have not expressed any opinion in this regard, since the investigation is still in progress.

51. We do not agree to the submissions advanced on behalf of the petitioners that the laboratory test results are liable to be discarded merely because the samples are tested in two different laboratories. The petitioners have not questioned the collection of the samples. Once the samples of the same commodity are duly collected, they can be tested in different laboratories, particularly when one laboratory may not be fully equipped to undertake testing of all 21 parameters.

52. We have also noticed that DRI has acted positively in releasing the seized goods by issuing NOC to 333 containers based on favourable reports. The petitioners have not alleged any *mala fides* against the officers of the DRI, who undertook the sampling and testing process. The petitioners have not challenged the test results. Hence, even if there are two or more Test Reports from different laboratories, so long as they conform to the directions of the Supreme Court in the case of ***Gastrade International (supra)*** and test the parameters prescribed under the relevant Indian Standards, such test results cannot be discarded merely because they were undertaken by different laboratories.

53. The product imported by the petitioners, if released, will have a direct environmental impact affecting society at large. In such circumstances, having regard to the nature of the product, the Test Reports cannot be discarded merely because different parameters were tested in two different laboratories.

<u>Order in SCA Nos.1355/2026, 1356/2026 & 1357/2026</u> :

54. Since the petitioners did not cooperate with the respondent authority in collecting a further sample to be sent to Mangalore Refinery and Petrochemicals Limited, we have placed reliance on the report of CRCL, Visakhapatnam dated 28.11.2025, which is akin to the reports in the lead matter being Special Civil Application No.16799 of 2025. Hence, on two counts, the petitions are required to be dismissed – firstly, on the basis of the Test Report of CRCL, Visakhapatnam; and secondly, on account of the non-cooperation of the petitioners in permitting the DRI to collect the sample and send the same to the MRPL.

<u>Order in SCA No.1679/2026</u> :

55. The order passed in the lead matter shall apply to those Bills of Entry where the report of CRCL, Visakhapatnam and MRPL has already been received. In respect of the Bills of Entry where the MRPL report is awaited, if the same parameters and results, as recorded in other Bills of Entry already considered by this Court are found, the action of the DRI in seizing such consignments shall be treated as appropriate.

56. All the captioned writ petitions, stand ***dismissed***. Rule discharged. No order as to costs. However, we clarify that in case the petitioners file an application for re-export of goods, the DRI shall consider the same, and pass appropriate orders on such application.

Sd/- .
(A. S. SUPEHIA, J)
Sd/- .
(PRANAV TRIVEDI,J)

MAHESH /02to09

राजस्व आसूचना निदेशालय
DIRECTORATE OF REVENUE INTELLIGENCE
गांधीधाम क्षेत्रिय इकाई प्लाट न. ५ और ६ ,वार्डन. ५ A, विनायक हॉस्पिटल के पास, आदिपुर-३७०२०५, कच्छ,
Gandhidham Regional Unit, Plot No. 5 & 6, Ward-5A, Near Vinayak Hospital,
Adipur-370205, Kutch
फोन :02836-234948, 225298 & 227891 फेक्स :02836-239081 ईमेल: driganru@nic.in

F. No.: DRI/AZU/GRU/Int-26/2025/Pt I Date:06.04.2026

DIN- 202604DDZ1000000E977

To,

M/s. REAL PETROCHEM (IEC: ABAFR3625F),
NO: 10/15,
CHAKRAPANI ROAD, NARASINGAPURAM, VE
CHENNAI- 600042

Gentlemen,

Sub- Extension under Section 110(2) of the Customs Act, 1962 for issuance of Show Cause Notice in a case of illegal import of 'restricted good' by M/s REAL PETROCHEM (IEC: ABAFR3625F)-M/reg

Please refer to the ongoing investigation being carried out by this office in respect of Bill of Entry No. 4861004 dated 01.10.2025 and 4919679 dated 05.10.2025.

As the investigation has revealed, M/s REAL PETROCHEM (IEC: ABAFR3625F) attempted to import restricted goods by mis-declaring them as "INDUSTRIAL OIL (FOR INDUSTRIAL USE ONLY)" The goods have been found to be mis-declared in respect of their description and nature.

It is hereby informed that considering the facts and circumstances of the case and in exercise of powers conferred under provision to under section 110(2) of the Customs Act, the competent authority has granted extension for 04 months, for further investigation and issuance of Show Cause Notice thereof.

Directorate of Revenue Intelligence
Regional Unit - Gandhidham

Yours sincerely,

06/04/26

(Dr. Asrar Ahmad Kichloo)
Deputy Director
DRI Gandhidham

Copy to :

1- The Additional Director General, Directorate of Revenue Intelligence, Ahmedabad Zonal Unit, Ahmedabad for kind information please.

TAX INVOICE

TRIPLICATE FOR ASSESSEE /SUPPLIER

NAYARA ENERGY LIMITED

Invoice No:153802

Registered office: Khambhalia Post,PO Box No: 24,Dist.:Devbhumi Dwarka-361 305,Gujarat
Phone: + 91 2833 661444, Web : www.nayaraenergy.com, Email: marketing@nayaraenergy.com
(Rule 11 of Central Excise Rules, 2002 as amended)

Name & Address of Factory **NAYARA ENERGY LIMITED** KhambhaliaPost,P.O.Box 24,Dist.Devbhumi Dwarka-361305,Gujarat,INDIA C.EX.Regn.No./ECC No:AAACE0890FXM005,PAN:AAACE0890F,GSTIN:24AAACE0890P1ZF	Range: Khambhalia-I, Jamnagar-Rajkot Highway,Besides Jamnagar Chamber of Commerce & Industry,Jamnagar-361001 Division: Jamnagar-II,Jamnagar-Rajkot Highway,Besides Jamnagar Chamber of Commerce & Industry,Jamnagar-361001, Commissionerate: RAJKOT
Description of goods : **Automotive Diesel Fuel BS VI** Tariff Heading No : 2710 19 44	Date of Invoice : 03.10.2025 Date & Time of removal of goods : 03.10.2025 07:17:53 DCPI No : 605759521
Name & Address of Consignee: IOCLGUJ **Indian Oil Corporation Ltd REFINERY CO-ORDINATION OFFICE** C/o Nayara Energy Limited,Tank Lorry Control Bldg,,Refinery Site, 40 Km Jam-Okha HW,Jamnagar,Jamnagar,Gujarat,India,361305 ECC.No: PAN No : AAACI1681G LST No : /TIN:24073200438 CST No: /TIN:24573200438	Name&Address of Buyer/Bill to Party: 15320GA320 **Indian Oil Corporation Ltd REFINERY CO-ORDINATION OFFICE** C/o Nayara Energy Limited,,Tank Lorry Control Bldg,,Refinery Site, 40 Km Jam-Okha HW,Jamnagar,Jamnagar,Gujarat,India,361305 ECC.No: ...... PAN No : AAACI1681G LST No : 24073200438 CST No: 24573200438
Mode of Transport : Road - EXMI Transporter's Name : **EXMI**	LR / RR / BL NO & Date : IOCL/03.10.2025 Motor Vehicle Registration No : **GJ04X9457**

S.No	Delivery No	Description of Goods	Batch No	Packages	Total Qty KL15	Rate Rs./ KL15	Total Value(INR)
1	194209039	Automotive Diesel Fuel BS VI -(Intended for sale without a brand name)	OWN_B21	BULK	**3.952 KL15**	52541.75	207,645.00
		Basic Excise Duty				1.800Rs/L	7,200.00
		Addl.Duty of Excise (R&I Cess)				2.000Rs/L	8,000.00
		Special Add Duty				10.000Rs/L	40,000.00
		AID Cess				4.00Rs/L	16,000.00
		VAT Payable				14.900%	41,548.00
		Total Excise Duty :	71200.00				
		Total Value of Goods:					**320,393.00**

Gantry-Bay No : GANTRY-2 BAY-7

01/2021-CE dtd. 01.02.2021 Sl. No. ii (a)/2/2025 dtd 07.04.2025&2/2022 dtd 21.05.2022/Clause 116 of Finance Bill , 2021

Cert. Issuing Auth & No:
Issue Date: 19.09.2025

CN	PL	DL
1	142.10	114.80
2	142.20	117.50
3	140.40	117.30

Tank No : 77T-400A
Shipment Number : 19421500 Control Serial No : 0000089143
Density@15c : 830.10 Loading Temperature : 29.00 KL15/3.952 KL/4.000 MT/3.276
Total Excise duty payable in words : RUPEES SEVENTY ONE THOUSAND TWO HUNDRED ONLY
Total Value of the goods in words : RUPEES THREE LAKH TWENTY THOUSAND THREE HUNDRED NINETY THREE ONLY

VAT TIN: 24100800560 w.e.f. 27.09.2005 CST TIN: 24600800560 w.e.f. 30.09.2005 CIN: U11100GJ1989PLC032116

Declaration: Certified that the particulars given above are true and correct and the amount indicated represents the price actually charged and that there is no flow of additional consideration directly or indirectly from the buyer. We hereby Certify That Our Registration Certificate Under GST Act/The Sales Tax/VAT/Central Sales Tax Act are in force on the date of which the sale of goods specified in this invoice is made by us and that the transaction of sale covered by this invoice has been affected by us in the regular course of our business.

Received the above goods in good condition and order along with Transporter invoice copy. Driver Name: MANOJBHAI H HARIYANI License no.:GJ1420090184357 Receiver's Signature	Checked By: **For Nayara Energy Limited** Digitally signed by DS NAYARA ENERGY LIMITED 4 Date: 2025-10-03 07.2[illegible] IST **Authorised Signatory**

Created By:Ravikant Kumbhar (ID20053327)