



कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा,  
सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421  
**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:**  
**CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.**  
PHONE : 02838-271426/271423 FAX :02838-271425  
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DIN: 20240971MO0000999ABB

Date: 06.09.2024.

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

**Whereas it appears that**

Intelligence gathered by the Directorate Revenue Intelligence (DRI) indicated that a consignment of 01 container pertaining to Shri Masood Ali Mohammad, Plot No. 56, Phase-3, Kamlapuri Colony, Hyderabad, covered under Bill of Lading No. LCLJEAMUN000660 dated 10.07.2023 (RUD-1) was lying at Mundra CFS, Adani Port and SEZ, Mundra. The goods imported in this consignment had been declared as "Unaccompanied Baggage for Personal Effects" and the consignment was to be delivered at ICD Khodiyar. As per intelligence received, the consignment was having concealed high value goods including gold. Details of said consignment was as mentioned below:







Name of supplier	Qty.	Port of loading	Port of Discharge/ Delivery	Bill of Lading no. and date	Container No.
M/s. Masood Ali Mohammad, 1b, worton road, Isleworth, Middlesex, TW76hj, United Kingdom.	2.590 MT	Jebel Ali	Mundra/ ICD Khodiyar	LCLJEAMUN000660 dated 10.07.2023	APMU2835943

2. The intelligence further indicated that the container had been lying at Mundra CFS since 19.07.2023 and no Bill of entry had been filed. Further, the original Port of destination in IGM (No. 2349418 dated 15.07.2023) was INMUN1 (Mundra Port), however the IGM had been amended for changing the Port of Destination to "INSBI6" (ICD Khodiyar). Furthermore, the exporter was residing in United Kingdom, however he was sending goods from Dubai. The goods were being imported at Mundra Port and then routed through ICD Khodiyar, while the consignee address was from Hyderabad.

3. Acting upon the intelligence, the said consignment was put on hold for 100% examination by the DRI officers. The consignment was examined by the DRI officers under panchnama dated 10<sup>th</sup>-11<sup>th</sup> September 2023(RUD-2), at M/s Mundhra CFS, APSEZ, Mundra, in the presence of Shri Ravirajsinh Jadeja, Customs Broker, who had been handling the said consignment on behalf of the importer. During the examination, the consignment was found to contain goods which appeared to be vintage and antique goods/historical artefacts, which prima facie did not appear to be common household goods. The goods found in the consignment were searched by the DRI officers on the internet using reverse image search and it was noticed that most of the items found in the consignments were actually high value/precious antique and vintage items for which details were available on auction websites dealing in such antique/vintage articles, mainly from [www.1stdibs.com](http://www.1stdibs.com), [www.christies.com](http://www.christies.com), [www.ebay.co.uk](http://www.ebay.co.uk) and [www.invaluable.com](http://www.invaluable.com). The declared value, as per the commercial invoice cum packing list (RUD-3), shared by Shri Ravirajsinh Jadeja, was Rs. 2,67,940/-. The details of the goods found in the said consignment during the examination, alongwith description as per reverse image search or similar items found on the internet, is as given in below table:



**Table-1**

<p>Item No. 1-Pair Button Tufted Upholstered Chairs</p> 	<p>Item No. 2- Contemporary polished Brass and leather Birdcage Chair</p> 
<p>Item No. 3- Vintage arm chair</p> 	<p>Item No.4-Wrist Watch Coffee Table</p> 
<p>Item No. 5- Carved wooden iguana lizard sculptures</p> 	<p>Item No.6-Fine &amp; Large Italian mosaic micromosaic and blown glass Mirror, Venice 19th Century</p> 
<p>Item No. 7-Painting-1885 Grand Prix, De Geeters George Francois Salon'D Amiens</p>	<p>Item No. 8- Painting - Unknown</p>





Item No. 9 – Blue enameled porcelain vase with ornamented lid and base



Item No. 10-antique French vase by Theodore Deck



Item No. 11-Vintage Tiffany Silver Picture Frame wood easel backing (3.6 Kgs)



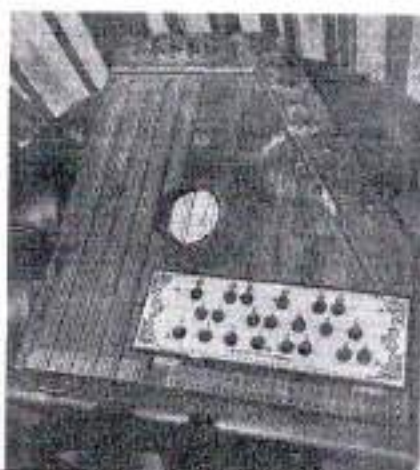
Item No. 12- Antoine Crosneir A Paris magnificent pendule a'a'



Item No. 13-Victor Harp-Special Mandolin



Item No. 14- Italian Metallic Pug Table Lamp



Item No. 15-Mid Century Modern Murano Blown Glass Illuminating Side Tables (2 set - 4 Pcs)



Item No. 16-Theodore Deck Ceramic Vase





Item No. 17- Vintage Soda Dispenser



Item No. 18- Large antique Gothic Revival Church 19th Century Candlestick



Item No. 19- Antique 19th Century Candlestick



Item No. 20- Elephant Carved wood side table



Item No. 21- Bronze Jewelled Enamel Church Monstrance



Item No. 22- Cut crystal silver mounted Jug



Item No. 23- Brilliant Cut Glass Pitcher



Item No. 24- Wine Glass Set-1





Item No. 25- Wine Glass Set-2



Item No. 26- Wine Glass Set-3



Item No. 27- Wine Glass Set-4



Item No. 28- Wine Glass Set-5



Item No. 29- Wine Glass Set-6



Item No. 30- Wine Glass Set-7



Item No. 31- Wine Glass Set-8



Item No. 32- Wine Glass Cylindrical Set-9





Item No. 33-Wine Glass Set-10



Item No. 34- Wine Glass Large



Item No. 35-Wine Glass Set-11



Item No. 36-Wine Glass Set-12



Item No. 37- Wine Glass Set-13



Item No. 38-Silver Glasses (Dragon Design)



Item No. 39- Small Silver Round boxes with lid

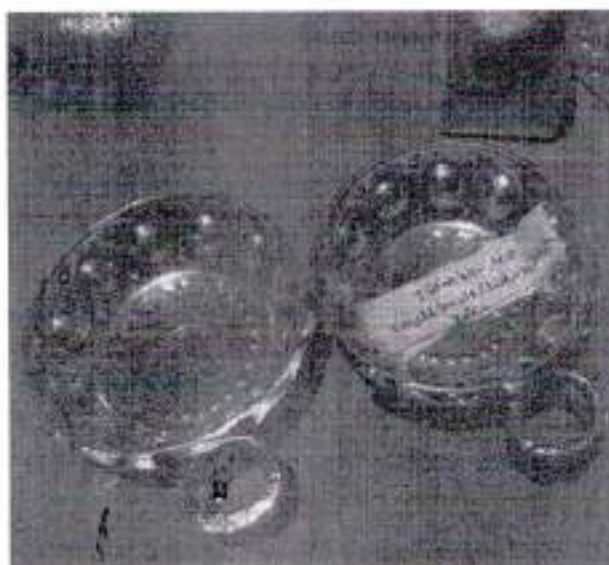


Item No. 40- Small Bowl/Lid Silver





Item No. 41-Bottle Silver



Item No. 42- Silver Bottle



Item No. 43-Century Gothic Candlesticks - 9 Set (Mixed Size)



Item No. 44-French cut chunky vase (Mid century)



Item No. 45-22 Karat Gold flecked Murano Glass Vases



Item No. 46- Italia Figura Piero Champagne Cooler





Item No. 47-18th Century gilded Italian Monstrances



Item No. 48-Vintage Colored Bottle Set-1



Item No. 49-Vintage Colored Bottle Set-2



Item No. 50- Vintage Colored Bottle Set-3



Item No. 51-Vintage Colored Bottle Set-4



Item No. 52-Rock Crystal 5 light Candleabras



Item No. 53-Vintage Red Bottle Set-5











Item No. 54- Silver owl shaped ice bucket



Item No. 55-Indo Nepalese Prayer Wheel and

Item No. 56-19th Century Victorian solid Silver Travelling



Elephant	Flask
	
Item No. 57- 1 Glass Jar (Angletti Roma)	Item No. 58- Crystal Glass Cologne Bottle
	
Item No. 59-Crystal Glass Cologne Bottle	Item No. 60-Antique 6 Perfume Bottle Set
	
Item No. 61- Pair of tall large Italian Travertine Pedestals with Lamp	Item No. 62-Unknown Bust of Stone (Tag: Andrew Martin-Sold to Sandeep 2900 GBP)
	
Item No. 63-Gold and silver artistic antique article	Item No. 64-Pericles Bust



(Plaque with deity figure)



Item No.65- Septimius Severus Bust



Item No. 66- 19th Century Stone Sculpture of Farnese Hercules (Tag: Andrew Martin -Sold to Sandeep 495 GBP)



Item No. 67-Male Figurine Bust (Tag: Christie's 117)



Item No. 68-Male Figurine Bust-Count Darsey Sculpt 1848



Item No. 69-Male Figurine Bust (Coppersmith)



Item No. 70-Female Figurine Bust (B.M. 1828)



Item No. 71-Male Figurine Bust (Major Gen Sabiale 1859)



Item No. 72-Male Figurine Bust (Greyish Shade)





Item No. 73-Male Figurine Bust (Tag: Andrew Martin-Sold to Sandeep , 2295 GBP)



Item No. 74-Male Figurine bust facing right



Item No. 75-Male Figurine Bust (R.H WE Cladstone)



Item No. 76- Brass Drinks Trolley



Item No. 77- Nepalese antique article with drawers



Item No. 78- Banana Bunches of 15 pieces each (Total weight 3.33KG)



Item No. 79-Wine Glass Set 14



Item No. 80-Armchairs with Lion Shaped Armrests

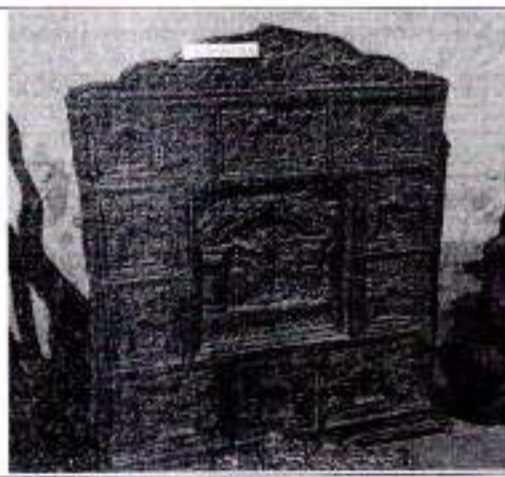




Item No. 81-Artistic Heavy Metal Dining Table with Silver base and Malachite Top (each leg approx. 30 Kgs and base of 27 Kgs)



Item No. 82-Nepalese antique article having crystal like 11 deity figures



4. Further, the goods found in the consignment were examined using XRF analyzer, and it was noticed that some of the goods in the consignments as above table, were having significant precious metal (Gold/Silver) content, ranging from 15 % to 60% for Gold content and upto 95% for silver content. Meanwhile, the declared value of the said consignment, as per commercial invoice cum packing list, in the documents provided by the Shri Ravirajsinh Jadeja, was Rs. 2,67,940/-.

5. Therefore, prima facie it appeared that the goods found in the consignment were not general household goods, and the same appeared to be high value antique and vintage goods, being smuggled by the supplier/importer in guise of "Unaccompanied Baggage for Personal Effects". Further, as per the value declared in the documents related to the said consignment, provided by Shri Ravirajsinh Jadeja, the consignments appeared to have been hugely undervalued to evade payment of Customs Duty applicable. Accordingly, the subject consignment was put under seizure by the DRI vide seizure memo dated 11.09.2023(RUD-4).

6. Letter dated 12.09.2023(RUD-5), was sent to the Mundra Customs Authorities, requesting to provide the documents related to the subject consignment, as it came to notice that the importer had tried to clear the said consignment and also the importer/Customs Broker had amended the place of delivery. Further, Summons were issued to the importer/shipper Shri Masood Ali Mohammed, and the representatives of Customs Broker, Shri Ravirajsinh Jadeja and Shri Yogesh Goradia, to whom Shri Masood Ali Mohammed had contacted for the clearance of the consignment and further amendment of place of delivery.

7. A search was attempted at the address of Shri Masood Ali Mohammed, located at Plot No. 56, Phase 3, Kamlapuri Colony, Hyderabad-500073, by the DRI officers on 12.09.2023. During the said attempt it was found that the premises was a residential premises belonging to Shri Mir



Mohammed Ali. On enquiring about Shri Masood Ali Mohammed, Mrs. Malika Ali w/o Shri Mir Mohammed Ali informed that Shri Masood Ali Mohammed was her son, who was stationed in United Kingdom, alongwith his wife and two children. She also informed that Shri Masood Ali Mohammed had visited them in Hyderabad around two weeks back for attending his father, who was ill at the time due to age related issues and that the old couple was staying in the said house, while their three children, two sons and a daughter were staying abroad at the time. Upon further inquiry, Mrs. Malika Ali informed that her son Shri Masood Ali Mohammed was contemplating to come back to India to attend to his father who was not keeping good health. On being enquired about the contact details of Shri Masood Ali Mohammed, she provided his contact number viz +44 7805069114. On being enquired about the then whereabouts of Shri Masood Ali Mohammed, she informed that he had left to UK on previous Sunday i.e. 10.09.2023 to attend to his children since his wife was a doctor in the UK. It was also informed by her that Shri Masood Ali Mohammed was in Mundra port for more than two weeks to get his belongings cleared from Customs which had been brought in a container. Since the visit to the said premises revealed that the aged parents of Shri Masood Ali Mohammed were residing at the said premises and he was staying in the UK, a visit note dated 12.09.2023 (RUD-6) incorporating the above facts were prepared.

8. Statement of Shri Ravirajsinh B Jadeja, appointed for clearance of cargo covered under BL No. LCLJEAMUN000660 by Shri Masood Ali Mohammed, was recorded on 12.09.2023 (RUD-7), wherein he, interalia stated:

(i) That one Asif Sathi of Mumbai (Mb No. 9979428079) contacted him in around May, 2023 and informed him that there were some furniture and House Hold goods of his friend Shri Masood Ali Mohammed residing at United Kingdom and now he was shifting to Hyderabad with his family and Asif asked him to handle work related to documentation and customs clearance and transportation. After that Asif informed him that he had given his mobile number to Shri Masood Ali Mohammed, United Kingdom and Shri Masood Ali Mohammed would be providing all documents related to consignment of House Hold Goods - Transfer of residence directly to him. On being asked further, he stated that he had known Shri Asif Sathi of Mumbai since previous 9-10 months and that Asif Sathi was an importer.

(ii) That he had never handled any such consignment which involved 'Transfer of household Goods/unaccompanied baggage'.

(iii) On being asked about Masood Ali Mohammed, he stated that in last week of May, 2023, Masood Ali Mohammed has called him telephonically from his mobile no. + 44 7805069114 and stated that he is going to shift to Hyderabad with his family to take care of his old age father. He had informed him that he has some security system business and he will be handling the same from India. Initially Shri Masood Ali Mohammed provided him his photo of Passport of 'United Kingdom of Great Britain and Northern Ireland' bearing No. 556558110 and also the 'Overseas Citizen of India' card bearing no. A1540333. He also provided him his Aadhar Card bearing No. 9687 6340 4260. He further stated that he had provided all the details required to clear the cargo in the name of 'Unaccompanied Baggage/Transfer of Residence'.

(iv) That he had asked for list of cargo to be imported as 'Unaccompanied Baggage' from Shri Masood Ali Mohammed. Shri Masood provided him the list in the month of June, 2023 which contained total 20 items which contained large Paintings, candle stands, Vase, carved wooden cabinet, showcase pieces, etc. having 121 pcs in total. He had provided the copy of the list provided By Shri Masood Ali Mohammed during examination on 10/11.09.2023.

(v) That Shri Masood Ali Mohammed provided him photos of loading of cargo. The cargo was loaded from Dubai in the first week of July, 2023. The photos were sent to him of the cargo in packed condition. Shri Masood informed him that his cargo will reach Mundra on 14<sup>th</sup> July, 2023. On being asked further, he stated that initially the BL provided by Shri Masood was containing only the details of Consignor and Consignee as Masood Ali Mohammed. He suggested him some changes and Shri Masood Ali's name and passport number was added and his (Ravirajsinh B Jadeja's) mobile number 75670 49243 along with his name was added as Consignee. He further stated that BL



contained total 27 packages as per his declaration. He further provided him photo of surrendered BL at load port. He later also sent him photos of Sofa, Chair and Watch Table. On his request, he also sent him photo of Soda syphon bottle.

(vi) On being asked about value of the subject consignment, he stated that value of the said cargo was informed by Shri Masood to him as Rs. 5 to 10 lakhs only. However, initially the invoice value of Rs. 2.68 lakhs was provided which he had submitted at the time of examination. However, Shri Masood provided another invoice having total value of Rs. 2,36,940/- at the time of submission of documents to customs. He further stated that on 08.09.2023, he provided another invoice of value of Rs. 10,71,600/- (RUD-8), and submitted the same duly signed by him.

(vii) On being asked about documents submitted to Customs, he stated that documents i.e. undertaking for TR, Self-Declaration and other declarations related to said TR consignment were prepared by him which were signed by Masood Ali Mohammed. The Undertaking was prepared on the basis of details provided by Shri Masood. Shri Masood has informed that he used to live in Dubai previously and relocated back to UK from Dubai in 2020 due to COVID lockdown reason. He further informed that he had vacated his apartment in Dubai and kept his goods at friend's storage. He further informed that due to relocation from UK to India and having some furniture left at Dubai, he had combined all UK and Dubai goods in one container to send it to India. He had informed that all such goods were used by his family.

(viii) On being asked about charges fixed for clearance of the subject consignment, he stated that he had asked for amount of total 4 lakhs for clearance of the said cargo which contained all the charges including line charges, CFS charges, etc. On being further asked, he stated that Shri Masood had given Rs. 2 lakhs as advance in cash through Angadiya in the month of July, 2023 for shipping line and CFS charges. He had paid approx. Rs. 1.75 Lakhs to CFS and Shipping line. However, the subject consignment being not cleared at Mundra Port, he returned him Rs. 25000/-.

(ix) That Customs Mundra officers had denied to clear the said cargo because of the reason that the Consignee was of Hyderabad and trying to clear the cargo at Mundra, due to which the officers verbally asked to get the consignment cleared at another port near to his residence. On being further asked about any doubt raised by him to get the cargo cleared at Mundra instead of his nearest port, he had not asked the same as cargo can be cleared at any port. Initially, Shri Masood has asked him to get the cargo cleared at Mundra or Mumbai but he had preferred Mundra.

(x) On being asked about Passport of Shri Masood Ali Mohammed, he stated that Shri Masood was having only British Passport and his Indian Passport was not available. He was having 'Overseas Citizen of India' card. He further stated that he was not having any details related to submission/surrender of his British passport before returning to India.

(xi) On being asked about family of Shri Masood Ali Mohammed, he stated that his father was residing at Hyderabad. His wife was residing outside India. He did not have the details of number of children.

(xii) On being asked about all the persons in India related to clearance of the subject consignment, he stated that Shri Rashid Sathi (Mb No. 97687 04947) (relative of Shri Asif) was insisting for clearance of subject consignment. As per his knowledge, Shri Asif was not directly linked to Shri Masood Ali Mohammed and he gave reference of Shri Masood due to Shri Rashid.

(xiii) That Shri Masood Ali Mohammed himself came to Mundra three times and stayed in Mundra for around almost more than a week all times. He had stayed in Holiday Village Resort, Gandhidham, Hotel Fern at Mundra and Hotel Shivay at Mundra.

9. Summons were issued to Shri Asif Sathi and Shri Rashid Sathi, on the basis of statement of Shri Ravirajsinh Jadeja, wherein it was found that they were in contact of Shri Masood Ali Mohammed and were helping him get the consignment cleared. Meanwhile, Shri Masood Ali Mohammed, vide e-mail dated 12.09.2023 (RUD-9), informed the DRI that he was in Mundra for nearly 2 weeks until 09.09.2023 to get his container checked however, there was no response from the customs and unnecessary delays. He was back in UK and it was not possible for him to attend the summons at the given date 13.09.2023. He requested another date for summons after 15 days



and that he was willing to cooperate with all the requirements as per law. He also informed vide the said e-mail that he will submit all the invoices and proof of goods belonging to himself with its circa to the best of his knowledge.

10. Further statement of Shri Ravirajsinh B Jadeja was recorded on 13.09.2023 (RUD-10), wherein he was shown his earlier statement dated 12.09.2023. During the statement, he submitted original documents (Total pages 1 to 28) (RUD-11) related to the consignment imported by Shri Masood Ali Mohammed as "Unaccompanied Baggage for Personal Effects" under BL No. LCLIEAMUN000660 dated 10.07.2023 dated 13.09.2023 duly signed by him and interalia stated that:

(i) On being asked about consignment pending since long, he stated that container arrived in July, 2023 and charge of various officers changed during the period who were looking after 'Unaccompanied Baggage'. As every officer had some queries, the consignment got delayed.

(ii) On being asked about changing of destination to ICD, Khodiyar instead of Mundra, he stated that he had asked the container line (M/s Aegon Shipping India Pvt. Ltd.) person regarding shifting of container to another place/port and accordingly, the shipping line person Shri Ashok asked him to change to Khodiyar. He further stated that the amendment was requested by Shipping Line while payment for amendment (IGM Amendment fees of Rs. 1000/-) was done by him.

(iii) that Shri Masood Ali Mohammed was trying to re-export the said cargo to Dubai through Mundra Port. For re-export, he himself had initiated the process at Mundra. He further stated that as per his knowledge, he was to reside in India and he had told him that he will send the cargo to Mumbai after re-export to Dubai from Mundra. He was not much aware about the same as Shri Masood Ali Mohammed himself was handling the issue of re-export and that at Mundra, he was contacting various other persons also while visit at Mundra to clear the subject consignment.

(iv) that Shri Masood Ali Mohammed was staying in expensive hotels at Gandhidham and Mundra during his visit to Mundra and he wanted to clear his consignment at any cost. He has made huge expenses towards clearance of his cargo and visited Mundra from UK/USA for the same.

(v) On being asked about other persons who were approaching for clearance or were related to subject consignment, he stated that employees of M/s N.K. Logistics Shri Yogesh Goradia (Mb. No. 9773211469, 9662770042) and Shri Rajbha (Mb. No. 7046672413) were associated with the said cargo. Apart from those two, he had taken help of Nikith Patel (Mb. No. 9687642814) (his friend) and Shri Sonu (Mb No. 9099079403) of M/s Sai Shipping at Mundra to get the cargo cleared.

(vi) On being asked about chat with Shri Masood Ali Mohammed, he presented his mobile phone in which there is chat with Shri Masood Ali Mohammed on his mobile no. + 44 7805069114, chat with Shri Asif Sathi on his mobile no. 99794 28079 and with Shri Rashid Sathi on his mobile no. 97687 04947. Printouts of the above three Chat conversations available in the mobile phone were taken in his presence using computer system available in DRI office and he put his dated signature on the same in token of having seen, perused and signed by me. He explain the content of random conversations held with Shri Masood Ali Mohammed and as under: -

Date, time and sender details	Content of text/audio/image	Comments on content of text/audio/image by Shri Ravirajsinh Jadeja
29/06/2023, 9:13 pm	Masood Ali Usa: Hello Ravi...above is my aadhar card	I have asked for the Aadhar card from Masood Ali Mohammed.
08/07/2023, 1:54 am	Masood Ali Usa: Hello Ravi My Agent in dubai arun will call you tomorrow morning about bl document change	Shri Masood has asked if there was any change required in BL so as to amend the same.
20/07/2023, 7:30 pm	Masood Ali Usa: But please don't delay anymore Already nearly 5 days now	He was asking for early clearance after arrival of container at Mundra after 5 days
21/07/2023, 12:14 pm	Ravindra Sinh Jadeja: Please share all tickets and Visa from India to UK and uk to	It was required by officers for checking arrival and departure. I do not remember



	Chicago	about Chicago.
01/08/2023, 4:30 pm	Ravindra Singh Jadeja: Kal hoge, Aaj sab officers change ho rahe he, naye ka l'd password nahi aaya, so waiting	As cargo was not getting cleared, I made excuses
10/08/2023, 6:43 pm	Masood Ali Usa: Update kya hai ..? Kuch bhijana hai mujhey - prices ka ..	There was some queries regarding valuation, hence he was asking if any other documents was required
11/08/2023, 8:59 pm	Masood Ali Usa: Saara paper work asif bhai ko dedo ..	The container was not cleared by me hence he told me to handover all documents to Asif
11/08/2023, 9:02 pm	Masood Ali Usa: Also mujhey honest status bhi batadijiye ..so that mein agley cha ko batadoon	May be he was trying to get it cleared from, another CHA
11/08/2023, 9:16 pm	Masood Ali Usa: Koi baat nahi .. Jo bhi hai aap handover kar dijiyey	He asked to handover documents as to get it cleared by another CHA
11/08/2023, 9:17 pm	Masood Ali Usa: Ek mahiney sei container hi nahi khula toh mera liyey kaam nahi hona! Barbar hai Ab mujhey aana pad raha hai ..toh mein dekh leta hoon ..	As around one month had passed, hence he was coming to Mundra to get the containers cleared
19/08/2023, 10:33 am	Ravindra Singh Jadeja: +91 98870 47891	It is contact number of Pawan Sharma of Gandhidham to take him to Mundra as he was in Gandhidham that day.
24/08/2023, 1:13 pm	Ravindra Singh Jadeja: 160000	I had communicated him detention amount
24/08/2023, 1:34 pm	Masood Ali Usa: Please let me know once the detention payment is done . Also the CFS payment details	When the container was to be moved to Ahmedabad (ICD Khodiyar), it was of that time
25/08/2023, 2:02 pm	Masood Ali Usa: Plss mujhey DD miltey hi message karo	As DD was to be prepared for line charges, he asked me to inform if DD was prepared or not
25/08/2023, 3:07 pm	Masood Ali Usa: I am a British citizen and I am getting cheated by CHA - your company . You don't understand the consequences. It can even cancel your cha license ..I have waited and requested and trusted you a lot ..	He was complaining of container not getting cleared by me so he was threatening me.
25/08/2023, 3:53 pm	Masood Ali Usa: Ashok bhai asking when can it be handed in his office	Shri Ashok is of container line, it was talk about handing over of DD
28/08/2023, 1:49 pm	Masood Ali Usa: Did you file the BL document	There was some container line issue for transferring container to Khodiyar from Mundra. He was asking for filing BL document in Customs which was not done as it not required as per my knowledge

11. Statement of Shri Yogesh Kanubhai Goradia, Customs H card Holder in M/s N K Impex and Logistics Pvt. Ltd, customs broker appointed for clearance of cargo covered under BL No. LCLJEAMUN000660 dated 10.07.2023, was recorded on 13.09.2023(RUD-12), wherein he, interalia, stated that:

(i) On being asked about consignment imported in Container No. APMU2835943 covered under BL No. LCLJEAMUN000660 dated 10.07.2023, he stated that that one old acquaintance, Asif Sathi of Mumbai (Mb No. 9979428079) contacted him as well as Shri Ravirajsinh in around June-2023 and informed him that there were some furniture and House Hold goods of his acquaintance Shri Masood Ali Mohammed residing at United Kingdom and now he was shifting to Hyderabad with his family. In this connection, Shri Asif had asked him to handle work related to documentation, customs clearance and transportation pertaining to Shri Masood Ali Mohammed. After that Asif informed Shri Ravirajsinh that he had given his mobile number to Shri Masood Ali Mohammed, United Kingdom and Shri Masood Ali Mohammed will be providing all documents related to consignment of House Hold Goods - Transfer of residence directly to him. He further stated that he



had known Shri Asif Sathi for more than 10 years. In Mumbai, around 2011, he had worked in M/s. Varma & Sons, CHA for 1 year wherein Shri Asif bhai was an importer client. Further, around 6 months before suddenly Shri Asif Sathi had met him in Mundra regarding the clearance of the goods pertaining to him which were seized by DRI, Gandhidham. Shri Asif Sathi had also told him that in the investigation initiated by DRI, Gandhidham against him, he also went to jail. The case against Shri Asif Sathi was regarding the smuggling of E-Cigarettes by concealment.

(ii) that he knew that Shri Asif Sathi went to jail in connection of smuggling of E-Cigarettes. They had taken work through Shri Asif as he had told them that House hold baggage clearance work was there and stated if they wished then made the clearance from the Customs. It was totally their wish whether they want to do the work related to Customs Clearance or not. Thereafter, he had asked Shri Asif to send the related documents to Shri Ravirajsinh. Jadeja. Shri Masood sent the related documents to Shri Raviraj which includes list of household items which has around 21 items containing large Paintings, candle stands, Vase, carved wooden cabinet, showcase pieces, etc. On verifying the documents, they had decided to do the clearance of the subject work.

(iii) that earlier he had never handled any such consignment which involved 'Transfer of household Goods/unaccompanied baggage'.

(iv) On being asked about Shri Masood Ali Mohammed, he stated that Shri Raviraj Jadeja always coordinated with Shri Masood. On receiving the documents from Shri Masood, they agreed to do the Customs clearance work for the subject consignment. Shri Masood always called him on WhatsApp from his mobile no. + 44 7805069114. He was going to shift to Hyderabad with his family to take care of his old age father from London. Shri Masood told him that he was a citizen of England.

(v) that Shri Raviraj provided all the details required to clear the cargo in the name of 'Unaccompanied Baggage/Transfer of Residence to Shri Masood.

(vi) that Shri Masood Ali Mohammed provided photos of loading of cargo to Shri Ravirajsinh. The cargo was loaded from Dubai in the first week of July, 2023. The photos of the cargo in packed condition were sent to Shri Raviraj.

(vii) On being asked regarding the loading of cargo from Dubai whereas the Shri Masood was a Citizen of England, he stated that Shri Masood had told him that earlier before shifting to England he was residing with his family at Dubai and stored all his household items at the godown/warehouse in Dubai before leaving for England. He never asked him for the reason for a sudden shifting of his household item from Dubai to India.

(viii) That he never found suspicious of shifting the household goods from Dubai where the loader/consignor was residing in England and that he never found suspicious why Shri Masood was not shifting his household item from England as he had told him that he was shifting to India with his family to look after his old age father.

(ix) that Shri Masood was residing in England from the last five year and his household goods were stored in Dubai Since long, Shri Masood never told him the reason for shifting his household goods from Dubai very late and that he had never asked Shri Masood the reason for not shifting his cargo from Dubai to England directly when he shifted to England five years back. Shri Masood had given him lucrative offer for the clearance of the subject cargo therefore he did not find any suspicious pertaining to the Cargo.

(x) On being asked about charges fixed for clearance of the subject consignment, he stated that they had asked for amount of total 4 lakhs for clearance of the said cargo which contained all the charges including line charges, CFS charges, etc. Shri Masood has given Rs. 2 lakhs as advance in his saving account No. 50100277944170 with HDFC Bank branch at Zero point, Mundra in the end of month August 2023 for shipping line and CFS charges. He had paid approx. Rs. 1.70 Lakhs to CFS and Shipping line. However, the subject consignment being not cleared at Mundra Port, he had returned him Rs. 30000/-.

(xi) On being asked about value of the subject consignment, he stated that value of the said cargo was informed by Shri Masood to him as Rs. 5 to 10 lakhs only. However, initially the invoice value of Rs. 2.68 lakhs were provided which he had submitted at the time of examination. However, Shri



Masood provided another invoice having total value of Rs. 2,36,940/- at the time of submission of documents to customs. He further state that on 08.09.2023, he provided another invoice of value of Rs. 10,71,600/- and submitted the copy of the same duly signed by him.

(xii) That Shri Masood himself put the name and mobile no. of Shri Ravirajsinh on BL provided by Shri Masood. Shri Masood stated that he had provided the name and contact no. of Shri Raviraj for ease of coordinating with shipping line.

(xiii) On being asked about documents submitted to Customs, he stated that documents i.e. undertaking for TR, Self-Declaration and other declarations related to said TR consignment were prepared by him which were signed by Masood Ali Mohammed. The Undertaking was prepared on the basis of details provided by Shri Masood.

(xiv) that Customs Mundra officers denied to clear the said cargo because of the reason that the Consignee was of Hyderabad and trying to clear the cargo at Mundra, due to which the officers verbally asked to get the consignment cleared at another port near to his residence. On being further asked about any doubt raised by him to get the cargo cleared at Mundra instead of his nearest port, he had not asked the same as cargo can be cleared at any port. Initially, Shri Masood has asked him to get the cargo cleared at Mundra or Mumbai but he had preferred Mundra.

(xv) That Shri Raviraj had told Shri Masood that the said cargo would not be cleared from Mundra Port as the officer has asked to get the clearance from the port which is nearest to Hyderabad. Thereafter, he had received the call from Shri Masood and he had found that Shri Masood was very restless. He requested to get the clearance of the subject Cargo from the Customs and he seems to be very restless. On hearing this, Shri Masood made a conference call to some other person while talking to him who started to abuse him on hearing that the subject cargo would not be cleared from Mundra Port, he did not remember the name of the person who abused him. Thereafter, he had suggested Shri Masood to meet the Customs Officer and request them for the clearance of the subject cargo.

(xvi) On being asked about Passport of Shri Masood Ali Mohammed, he stated that Shri Masood was having only British Passport and his Indian Passport was not available. He was having 'Overseas Citizen of India' card and that he was not having any details related to submission/surrender of his British passport before returning to India.

(xvii) On being asked about family of Shri Masood Ali Mohammed, he stated that his father was residing at Hyderabad. His wife was residing outside India. He was not aware of the details of number of children.

(xviii) that Shri Masood Ali Mohammed himself came to Mundra three or four times and stayed in Mundra for around almost more than a week all times. He stayed in Holiday Village Resort, Gandhidham, Hotel Fern at Mundra and Hotel Shivay at Mundra.

12. Mundra Customs, vide their letter dated 13.09.2023 (RUD-13), provided the documents related to said consignment, submitted to them by the Shipping Line/Customs Broker/importer, alongwith brief facts of the case. As per the brief facts of the case provide by Mundra customs, M/s Aegon Shipping India Pvt. Ltd., submitted total 3 applications in the MCD Section, Customs Mundra for amendment in IGM No. 2349418 dated 15.07.2023 (line-150), wherein in the first application dated 23.08.2023 they had sought amendment to change Final Place of Delivery from Mundra (INMUN1) to ICD Sabarmati (INSBI6), which was allowed. Thereafter, vide the second application dated 30.08.2023 (received by them on 31.08.2023, they had requested to change Final Place of Delivery from ICD Sabarmati (INSBI6) to Nhava Sheva (INNSA1), which was rejected by the Commissioner of Customs, Mundra. Vide the 3<sup>rd</sup> application dated 08.09.2023, received by them on 11.09.2023, it was requested to allow amendment of Final Place of Delivery from ICD Sabarmati to Jebel Ali (AEJEA), on which no action was taken.

13. Letter dated 14.09.2023 was sent to the Superintending Archaeologist, Archaeological Survey of India (ASI), Vadodara Circle, Vadodara, requesting them to inspect the goods of the subject consignment, and give their expert opinion in the matter, looking to the antique and vintage nature of the said goods such as old statues, paintings, vintage utensils, antique furniture etc. the



ASI authorities, vide their letter dated 19.09.2023 informed that they would be carrying the verification of the said goods on 21<sup>st</sup> September 2023, and requested to arrange for verification of the same.

14. Further, statement of Shri Ravirajsinh B Jadeja was recorded on 15.09.2023 (RUD-14), wherein he was shown his previous statements dated 12.09.2023 and 13.09.2023. During the said statement dated 15.09.2023, on being asked about the whereabouts of Shri Masood Ali Mohammed, he stated that he had returned from Mundra on 09.09.2023. He had told him that he will go to Dubai and then to London. He further stated that he had not contacted him after the seizure. He further stated that after the seizure Asif Sathi had contacted him and he had asked him to come to Gandhidham. He has assured that he will come alongwith with Shri Masood Ali Mohammed on 20th September, 2023.

15. Further, statement of Shri Yogesh Kanubhai Goradia was recorded on 16.09.2023 (RUD-15), wherein he was shown his previous statement dated 13.09.2023. During the said statement dated 16.09.2023, on being asked about whereabouts of Shri Masood Ali Mohammed, he stated that he had returned from Mundra on 09.09.2023 and he had told me that he will go to Dubai and then to London. He further stated that he had not contacted him after the seizure and he was not contacted regarding the same by Shri Masood Ali Mohammed either. Further, he stated that Shri Asif Sathi had contacted him on 12.09.2023, and had asked him why the goods had been seized. He had told him that the DRI officers had seized the goods for outright mis-declaration. On being asked if he had tried to know from Shri Asif Sathi or Shri Masood Ali Mohammed about the reason he was not made aware of the nature of goods in the said consignment, he stated that he did not try to know the said facts from either Shri Asif Sathi or Shri Masood Ali Mohammed. He stated that he accepted his mistake and sincerely submitted that such mistake will not happen in the future.

16. The officer from the ASI visited the Mundhra CFS on 21.09.2023 alongwith the DRI officers, and Govt. Approved Valuer Shri Devang Soni, and the examination of the goods of the subject consignment was carried out under panchnama dated 21.09.2023 (RUD-16) at Mundhra CFS, Mundra. During the examination the ASI officers and the Govt. approved valuer were shown the panchnama dated 10/11.09.2023. The Govt. approved valuer, inspected and examined the goods thoroughly and informed the DRI officers that he will submit their respective reports in a few days to the DRI office. The ASI officers also inspected the goods, and stated that they will send a report on the same in a few days to the DRI office.

17. Statement of Shri Rasheed Abbas Sati, was recorded on 22.09.2023 (RUD-17), wherein was shown the statements of Ravirajsinh Jadeja on dated 12/13/15.09.2023 and put his dated signature on the last page of the same in token of having seen and understood the same. During the statement, he interalia stated that:

(i) On being asked about consignment imported in Container No. APMU2835943 covered under BL No. LCLJEAMUN000660 dated 10.07.2023, he stated that one of his friend Shri Arif Shaik, Almeda Park Bandra, Mumbai (Mb No. +91 9322250216 and 9820410847) had met him in around May, 2023 and informed him that there were some furniture and House Hold goods of his friend Shri Masood Ali Mohammed residing at United Kingdom and now he was shifting to Hyderabad with his family to take care of his old age father and Shri Arif Shaikh asked to him arrange someone/Customs House Agent for handle the work documentation and customs clearance and transportation.

(ii) On being asked about Shri Arif Shaik, Almeda Park Bandra, Mumbai, he stated that Shri Arif Shaikh was his good friend since 1998 and earlier since 2005, he and Arif Shaik both had worked together as a broker/Agent to clear the cargo in the name of 'Unaccompanied Baggage/Transfer of Residence' and imported car from abroad. After that since 2010, Shri Arif had doing course of Pilot form somewhere in Mumbai. Now he had his own charter aircraft and did the business of providing charter aircraft on rent.

(iii) On being asked about the work documentation and customs clearance and transportation, he stated that after being asked by Shri Arif Shaikh regarding customs clearance and documentation,



he had discussed with his younger brother Shri Asif Sathi to arrange some person at Mundra Port for clearance the consignment of 'Unaccompanied Baggage/Transfer of Residence'. After that Asif had informed him that he had known two Custom House Agent person, Shri Ravirajsinh Jadeja and Yogesh at Mundra Port, they can handle the work documentation and customs clearance and transportation of 'Unaccompanied Baggage/Transfer of Residence'. Shri Asif sathi gave mobile number of Shri Ravirajsinh Jadeja to him and after that he gave mobile number of Shri Ravirajsinh Jadeja to Shri Masood Ali Mohammed, United Kingdom and Shri Masood Ali Mohammed informed to him that he will be providing all documents related to consignment of House Hold Goods - Transfer of residence directly to Shri Ravirajsinh Jadeja.

(iv) that Shri Asif Sathi was his younger brother, he was an importer in the name of M/s A.K Enterprises, Mumbai. Further, around 6 months before investigation initiated by DRI, Gandhidham against Shri Asif Sathi regarding the smuggling of E-Cigarettes through concealment. He also went to jail in the said investigation initiated by the DRI, Gandhidham.

(v) That he had met only one time with Masood Ali Mohammed at Manish Market in Mumbai alongwith Shri Arif Shaikh in second week of July, 2023 regarding such consignment of 'Transfer of household Goods/unaccompanied baggage'. He had informed that his household items container will reach Mundra around 16-17 July and also request to talk with Custom House Agent Person for customs clearance and transportation formalities.

(vi) On being asked regarding shipment from Dubai instead of United Kingdom, he stated that Shri Masood Ali had informed that he used to live in United Kingdom with his family but sometimes he used to live in Dubai for business purpose. He also informed that he had purchased some House hold goods form Dubai, Netherlands and London, he had combined all UK, Netherlands and Dubai Goods in one container to shifted his goods from Dubai to India.

(vii) On being asked about value of the subject consignment, he stated that Shri Masood Ali Mohammed had never discussed with him about value of the said cargo. However, Shri Masood had provided copy of invoice having total approx. value of Rs. 2.60 Lakhs. However, he had asked to Shri Masood Ali Mohammed that all the documents related to said TR consignment sent directly to the Shri Ravirajsinh Jadeja.

(viii) On being asked about charges fixed for clearance of the subject consignment, he stated that Shri Masood Ali Mohammed had informed that Shri Ravirajsinh Jadeja had asked for amount of total 2 lakhs for clearance of the said cargo which contained all the charges including line charges, CFS charges, etc. Shri Masood had informed him that he had already given a message to Shri Arif Shaikh for Rs. 2 Lakhs, collect the same from Shri Arif Shaikh and arrange payment to Shri Ravirajsinh Jadeja. He further stated that he had given Rs. 2 Lakhs to Shri Ravirajsinh Jadeja through Angadiya at Gandhidham.

(ix) On being asked regarding hold of the said shipment by the DRI, he stated that after examination of the said consignment by the DRI, Shri Masood Ali Mohammed had informed him that the said goods had been purchased by him different places viz. UK, Dubai, Netherlands etc. He also informed that he had made a such huge mistake that he had not taken NOC for some antiques and Vintage items/goods which were purchased from Dubai, Netherlands and London and shifted from Dubai to India in 'Unaccompanied Baggage/Transfer of Residence' consignment.

(x) On being asked about chat with Shri Masood Ali Mohammed, he presented his mobile phone in which there was chat with Shri Masood Ali Mohammed on his mobile no. + 44 7805069114 and Shri Arif Shaikh on his mobile no. 9820410847. Printouts of the above two Chat conversations available in the mobile phone were taken in his presence using computer system available in DRI office and he put his dated signature on the same in token of having seen, perused. He then explained the content of random conversations held with Shri Masood Ali Mohammed and as under: -

Date, time and sender details	Content of text/audio/image	Comments on content of text/ audio/ image by Shri Ravirajsinh Jadeja
25/05/23, 23:50 - +44 7805 069114:	Masood Ali Mohammed: 4 x Pallets- 1290 kgs 9.12 cbm	Packing list of the said consignment.



25/05/23, 23:50 - +44 7805 069114:	Masood Ali Mohammed: 12 x Pallets Total weight -3040 kgs 27 cbm	Net of No Pallets: 08 Nos (with Dimension and cbm) Total Weight: 1250 Kgs.
26/05/23, 03:27 - +44 7805 069114:	Masood Ali Mohammed: Above in pdf	Packing list of said consignment in PDF.
26/05/23, 03:27 - Rasheed Abbas Sati:	Rasheed Abbas Sati: Ok	
30/05/23, 16:30 - Rasheed Abbas Sati:	Rasheed Abbas Sati: Ravisingh Mundra. vcf (file attached)	I have sent mobile number of Customs House Agent to Shri Masood for the customs clearance and transportation related work.
30/05/23, 19:31 - +44 7805 069114:	Masood Ali Mohammed: Will bring it inshallah.	I have asked to Masood Ali to bring some perfume from UK for my personal consumption.
11/08/23, 16:36 - +44 7805 069114:	Masood Ali Mohammed: Koi news ravi sai	He was asking for clearance of container at Mundra.

18. Further summons were issued to Shri Masood Ali Mohammed, Shri Arif Shaikh, Shri Asif Sathi and Shri Rasheed Sathi, to tender statement before the DRI. Shri Masood Ali Mohammed, vide e-mail dated 05.10.2023 (RUD-18), informed that his child was suffering from *attention deficit hyperactivity disorder*, necessitating the services of a specialized caregiver and due to his spouse's professional commitments, it was challenging for him to secure suitable childcare when he was away. In the said above email, he further stated that the goods under the custody of the DRI rightly belonged to him and he possessed comprehensive invoices that substantiated his ownership of those item and informed that his spouse was expected to be granted leave from her employment after 28<sup>th</sup> October 2023, Hence, he will be in a position to travel to India after that date only, for the purpose of submitting all the requisite information in person. Vide e-mails dated 16.10.2023 (RUD-19) and 30.10.2023 (RUD-20) respectively, in response to summons issued by the DRI, he requested further extension of date to appear before the DRI, citing the bad health of his child.

19. Summons were issued to the shipping line agent M/s Aegon Shipping India Pvt. Ltd. and Shri Ashok Kishanchand Binawra, authorised person of M/s Aegon Shipping India Pvt. Ltd. appeared before the DRI and his voluntary statement was recorded on 09.10.2023 (RUD-21), wherein he, inter alia stated that:

(i) On being asked to describe the work done by M/s Aegon Shipping India Pvt. Ltd., he stated that M/s Aegon Shipping India Pvt. Ltd generally worked as agent for Shipping lines (Principal) such as Legacy Shipping LLC, Allied Container Line, Sellina Shipping, all based in Dubai providing containers for import and export purpose. M/s Aegon Shipping Pvt. Ltd, Gandhidham handled around 1000 containers per month on behalf of the above Principals. The Head office of M/s Aegon Shipping India Pvt. Ltd. was at Shelton Cubix, Office No. 307, Plot No. 87, Sector -15, CBD Belapur, Mumbai, 400614. Their office at 102, Rishabh Arcade, Plot No. 83, Sector-8, Gandhidham-370201 was the branch office of M/s India Pvt. Ltd. where they were looking after the handling work related to the Import/ Export containers service at Mundra Port and Kandla Port.

(ii) On being asked as to who was looking after and monitoring the work relating to import in M/s Aegon Shipping India Pvt. Ltd. at Gandhidham, he stated that he was looking after the import related vessel and port operation works at Gandhidham branch and reported his day to day to Shri Shybu Varghese, Director at their head office at Mumbai.

(iii) On being asked about what documents were called for from the importer by their company at the time of delivery order of the consignment, he stated that at the time of delivery of the consignment, they collected KYC of importer and CHA, which included KYC, copy of surrendered B/L etc. after that payment details were sent through e-mail.

(iv) On being asked to state whether the Container bearing Nos. APMU2835943 pertained to their company M/s Aegon Shipping India Pvt. Ltd., and provide the details of the clients to whom their Company booked the said containers in June- 2023, details of the person who booked the containers at Port of loading, and the related emails/communication alongwith invoice, packing list



etc., he stated that said container bearing No. APMU2835943 was owned by his company M/s Aegon Shipping India Pvt. Ltd. The container was booked by the Dubai office of their Principal M/s Legacy Shipping LLC, Dubai.

(v) On being asked to provide the Bill of Lading, Invoice, and Packing List etc. for the said import consignment, he provided the same duly signed by him.

(vi) On being asked about what documents did he ask from the importer/CHA for the delivery of the consignment covered under B/L no. LCUEAMUN000560/ Container no. APMU2835943, he stated that they had collected KYC of importer and CHA and copy of surrendered B/L etc. from Customs Broker i.e. M/s N. K. Impex and Logistics Pvt. Ltd. in respect of the above consignments for Delivery Order of this container. Since it was Transfer of Residence (TR) consignment, they also collected copy of Indian Passport of the importer.

20. Shri Asif Sathi, vide e-mail dated 11.10.2023 and 25.12.2023, informed that he was suffering from severe medical condition for which the doctor has suggested him operation and requested to grant leave for the same. He had submitted that the doctor has told him that recovery would take around 25-30 days, hence he requested that he may be allowed to take leave for treatment.

21. Shri Arif Shaikh, vide letters dated 26.09.2023, requested extension to appear before DRI, citing the illness of his wife and his daughter. Further, in his letters dated 08.10.2023, 31.10.2023 and 06.11.2023 (RUD-22 coll'y), informed that Shri Masood Ali Mohammed was his old acquaintance and has requested his assistance in finding out an agent to clear his household goods from Customs. As he knew that Shri Rashid was in the business of clearance of goods from Customs, he had introduced him to Shri Masood Ali, and he had no knowledge whatsoever about the household goods of Mr. Masood Ali or value thereof. Along with the letter dated 31.10.2023, he submitted an affidavit that his role in the said matter was limited to introducing Mr. Rashid to Mr. Masood Ali and he was not in possession of any documents/correspondence relating to the aforesaid consignment and hence, he was not in a position to explain the documents/evidences. He further submitted that after receipt of summons from the DRI, he had telephonically spoken to Mr. Masood Ali, who had assured him that he would soon be joining the investigation and cooperate with the officers of DRI by submitting the required documents/information. He further submitted that the said affidavit of him may be taken as statement under section 108 of the Customs act, 1962.

22. Shri Masood Ali Mohammed, vide e-mail letter dated 08.11.2023 (RUD-23), enclosing 3 attachments i.e. "masood mundra travel plan-1.pdf", "uncompanned baggage - summon reply-2. Pdf" and "invoices .pdf", addressed to the Commissioner of Customs, Mundra Customs House, and the DRI, claimed that after living in Dubai from 2013 to 2018, he had left his belongings there due to the COVID-19 pandemic and later attempted to import them to India under the "Transfer of Residence" scheme. Lacking knowledge of Indian customs procedures, he sought help from acquaintances who recommended a Customs House Agent (CHA). However, he encountered significant delays and complications in clearing his goods at Mundra Port. He submitted that Customs broker, Mr. Ravi Raj Jadeja, and Mr. Pawan Sharma, mishandled his case, leading to confusion and conflicting advice about where to clear his goods and that his container was redirected multiple times between different ports, including ICD Khodiyar and Nhava-Sheva, without success. Eventually, he had decided to re-export his goods back to Dubai due to mounting costs and delays. He claimed in the said letter that after returning to the UK, he learned that the Directorate of Revenue Intelligence (DRI) had opened his container in his absence, allegedly in the presence of the media, and valued the goods at Rs 26.8 crores. He alleged that false and misleading information about his goods was spread in the media and that the DRI and the Customs Officials acted with ulterior motives to demean him. He explained that his goods were old personal effects collected over the years and insisted that they were legally imported and claimed that he was facing challenges due to his son's ADHD, which prevented him from attending the DRI summons in person. In the end,



Shri Masood requested that the detention and demurrage charges be borne by Mundra Customs or the DRI due to the mishandling of his case and sought either re-export of his goods or a re-evaluation by qualified experts. He also suggested improvements to the customs process, such as providing a list of authorized CHAs on the customs website to help others avoid similar issues and also requested a personal hearing to resolve the matter

23. Since Shri Masood Ali Mohammed and other concerned persons failed to appear before, the DRI, the investigation could not be completed within 6 months. Therefore, the Commissioner of Customs, Customs House, Mundra, being the competent authority to issue Show Cause Notice in the instant case, was requested to grant extension of further 6 months for issuance of SCN, which was granted vide letter dated 05.03.2024 (RUD-24).

24. Shri Masood Ali Mohammed failed to appear before the DRI citing various reasons, against the summons issued to him by the DRI. Therefore, a Criminal Complaint CR EN/00005/2024 was filed before the Taluka Court Gandhidham, under the Sections 174, 175, 176 and 228 of the Indian Penal Code, 186 (RUD-25).

#### Findings of the investigation:

25. Directorate of Revenue Intelligence (DRI), gathered intelligence which indicated that consignment imported in container No. APMU2835943 covered under Bill of Lading No. LCLJEAMUN000660 dated 10.07.2023 was mis-declared and was lying at Mundhra CFS, APSEZ, Mundra.

26. Acting upon the intelligence, officers of Gandhidham Regional Unit of DRI examined the said import consignment declared as 'Unaccompanied Baggage/Transfer of Residence' at M/s. Mundhra CFS under Panchnama dated 10.09.2023 to 11.09.2023 at M/s Mundhra CFS, APSEZ, Mundra, in the presence of Shri Ravirajsinh Jadeja, Customs Broker, who had been handling the said consignment on behalf of the importer.

27. During the examination, the consignment was found to contain goods which appeared to be vintage and antique goods/historical artefacts, which prima facie did not appear to be common household goods. The goods found in the consignment were searched by the DRI officers on the internet using reverse image search and it was noticed that most of the items found in the consignments were actually high value/precious antique and vintage items for which details were available on auction websites dealing in such antique/vintage articles, mainly from [www.1stdibs.com](http://www.1stdibs.com), [www.christies.com](http://www.christies.com), [www.ebay.co.uk](http://www.ebay.co.uk) and [www.invaluable.com](http://www.invaluable.com). The declared value, as per the commercial invoice cum packing list shared by Shri Ravirajsinh Jadeja, was Rs. 2,67,940/-.

28. During statement of Shri Ravirajsinh Jadeja, who had been handling the said consignment on behalf of the importer Shri Masood Ali Mohammed, Shri Ravirajsinh B. Jadeja, Customs Broker, was appointed as Customs Broker by Shri Masood Ali Mohammed, for clearance of an import consignment declared as "Unaccompanied goods for personal effects" under BL No. LCLJEAMUN000660, being imported by Shri Masood Ali Mohammed. The consignment, classified as "Transfer of Residence", involved the transportation of household goods and furniture from the United Kingdom to Hyderabad, as informed to him by Shri Masood Ali Mohammed. Shri Ravirajsinh was approached by Asif Sathi of Mumbai in May 2023 to assist with documentation, customs clearance, and transportation. Shri Ravirajsinh Jadeja had known Asif for 9-10 months but had never handled such a consignment before. In late May 2023, Shri Masood Ali Mohammed contacted Shri Ravirajsinh to explain his plan to move to Hyderabad to care for his elderly father while managing his security business from India. Shri Masood provided him with necessary identification documents, including a UK passport, an OCI card, and an Aadhaar card, to facilitate the clearance. He also provided a list of 121 items to be imported, including valuable goods like large paintings,



vases, and a carved wooden cabinet. The shipment was loaded in Dubai in early July 2023 and was expected to arrive at Mundra Port on July 14, 2023. The subject Bill of Lading (BL) was initially issued with Shri Masood as both consignor and consignee. At per suggestion of Shri Ravirajsinh, it was amended to include Shri Masood's passport number and mobile number. The value of the consignment was a point of concern as Shri Masood provided multiple invoices with varying values, ultimately settling on Rs. 10,71,600/-, which was submitted to customs. Shri Ravirajsinh prepared the necessary documentation for the transfer of residence, which Shri Masood signed. Shri Masood had stored goods in Dubai before relocating to the UK in 2020 due to COVID and later decided to move these goods to India. Shri Ravirajsinh agreed to a fee of Rs. 4 lakhs for clearing the consignment, with Rs. 2 lakhs paid in advance. However, due to issues with the clearance at Mundra Port, Rs. 25,000/- was refunded after paying Rs. 1.75 lakhs to the Container Freight Station (CFS) and the shipping line. Customs officers at Mundra denied clearance because the consignee was from Hyderabad and suggested clearing the cargo at a port nearer to his residence. Each officer had different queries, prolonging the process. Regarding the change of destination from Mundra to ICD Khodiyar, he consulted with a representative from the shipping line, who suggested the amendment, which was later paid for by him. Shri Masood was attempting to re-export the cargo to Dubai via Mundra Port, a process initiated by Shri Ravirajsinh but primarily handled by Shri Masood himself. During his visits to Mundra, Shri Masood stayed in expensive hotels and incurred significant expenses, determined to clear his consignment. Several individuals were involved in the efforts to clear the cargo, including employees of M/s N.K. Logistics and Shri Ravirajsinh's acquaintances. During the statement, from the chats found in the mobile phone of Shri Ravirajsinh, it was revealed that Shri Masood had shared all the documents with Shri Ravirajsinh and sent instructions to him regularly. He was in regular contact of Shri Ravirajsinh. Eventually, Shri Masood got frustrated over the delays in clearance and expressed his dissatisfaction and he even threatened that he was a UK citizen and Shri Ravirajsinh was cheating him, threatening to take actions that could jeopardize CHA license of Shri Ravirajsinh during the said chats.

29. Further, from the statement of Shri Yogesh Kanubhai Goradia, H card holder with M/s N K Impex and Logistics Pvt. Ltd, Customs broker appointed for clearance of cargo covered under BL No. LCLJEAMUN000660 dated 10.07.2023, it was revealed that in June 2023, Shri Yogesh was contacted by Asif Sathi of Mumbai regarding the clearance of household goods for Shri Masood Ali Mohammed, who was moving from the United Kingdom to Hyderabad. Shri Asif, a longtime acquaintance of Shri Yogesh, requested his assistance with the documentation, customs clearance, and transportation of the goods. Shri Asif had previously been known to Shri Yogesh when he was working at M/s Varma & Sons, CHA in Mumbai around 2011, where Asif was an importer client. They came in contact again, when Shri Asif sought assistance for clearing goods that had been seized by the Directorate of Revenue Intelligence (DRI) in Gandhidham, leading to imprisonment of Shri Asif in a case involving the smuggling of e-cigarettes. Despite being aware of the history of Shri Asif, Shri Yogesh agreed to help with the clearance of the consignment. He was informed that Shri Masood, who was shifting from Dubai to Hyderabad, needed help with the customs clearance. Shri Masood had provided the necessary documents, including a list of 21 household items such as large paintings, candle stands, vases, and a carved wooden cabinet. This list was used to prepare the customs clearance documentation. As per his version, Shri Yogesh, having never previously handled a consignment involving the transfer of household goods or unaccompanied baggage, did not find the situation suspicious. He noted that Shri Masood had explained his relocation plans and provided evidence that the cargo had been loaded in Dubai, where he had previously resided and stored his goods before moving to the UK. Shri Masood's justification for the cargo being routed from Dubai, rather than the UK, was accepted by Shri Yogesh without further scrutiny, as he did not find any irregularities in the process. The initial charges for clearing the consignment were set at Rs. 4 lakhs, which included all related fees. Shri Masood paid Rs. 2 lakhs as an advance in August 2023. However, due to the complications and delays faced at Mundra Port, approximately Rs. 1.70 lakhs were used to pay Container Freight Station (CFS) and shipping line charges. The consignment was ultimately not cleared at Mundra Port, leading to a refund of Rs. 30,000 to Shri Masood. Further,



issues arose when Customs officers at Mundra denied clearance, suggesting that the consignment should be cleared at a port closer to Hyderabad. Despite being advised by Shri Ravirajsinh Jadeja to pursue clearance at another port, Shri Yogesh continued to attempt clearance at Mundra, as the cargo could theoretically be cleared at any port. Shri Masood's persistent requests and his agitation over the delays led to a conference call involving abusive language from an unidentified individual, which further complicated the situation. Throughout the process, Shri Yogesh noted that Shri Masood held a British passport and an Overseas Citizen of India (OCI) card but did not possess an Indian passport. He was also aware that Shri Masood's father lived in Hyderabad, while his wife resided abroad. Shri Masood's repeated visits to Mundra and his stays at various hotels during these visits were indicative of his strong desire to resolve the clearance issues. Despite the various challenges and the significant expenses incurred, Shri Yogesh made efforts to assist Shri Masood in clearing the cargo, which was suspicious.

30. Summons were issued to Shri Asif Sathi and Shri Rashid Sathi, on the basis of statement of Shri Ravirajsinh Jadeja, wherein it was found that they were in contact of Shri Masood Ali Mohammed and were helping him get the consignment cleared. Meanwhile, Shri Masood Ali Mohammed, vide e-mail dated 12.09.2023, informed the DRI that he was in Mundra for nearly 2 weeks until 09.09.2023 to get his container checked however, there was no response from the customs and unnecessary delays. He was back in UK and it was not possible for him to attend the summons at the given date 13.09.2023. He requested another date for summons after 15 days and that he was willing to cooperate with all the requirements as per law. He also informed vide the said e-mail that he will submit all the invoices and proof of goods belonging to himself with its circa to the best of his knowledge.

31. In his statement, Shri Rasheed Sathi stated that in May 2023, his friend, Shri Arif Shaik from Almeda Park, Bandra, Mumbai, approached him regarding the clearance of a consignment of furniture and household goods belonging to another friend, Shri Masood Ali Mohammed, who was shifting from the United Kingdom to Hyderabad with his family. Shri Arif requested Shri Rasheed to arrange for a Customs House Agent (CHA) to handle the documentation, customs clearance, and transportation of the goods. Shri Rasheed mentioned that he had known Shri Arif since 1998, and they had previously worked together as brokers or agents, handling similar consignments and importing cars. However, since 2010, Shri Arif had been involved in the aviation industry, owning a charter aircraft business. For the subject consignment, Shri Rasheed discussed the matter with his younger brother, Shri Asif Sathi/Sathi, who suggested contacting two CHA personnel, Shri Ravirajsinh Jadeja and Yogesh, based at Mundra Port. Shri Asif provided Shri Rasheed with Shri Ravirajsinh's contact information, which was then passed on to Shri Masood in the UK. Shri Masood would directly provide the necessary documents to Shri Ravirajsinh. Shri Rasheed also mentioned that his brother, Shri Asif, had previously been involved in an investigation by the Directorate of Revenue Intelligence (DRI) related to the smuggling of e-cigarettes, resulting in Shri Asif's imprisonment. This incident took place around six months prior to the current matter. Shri Rasheed further recalled meeting Shri Masood once in Mumbai's Manish Market in July 2023, along with Shri Arif, to discuss the consignment. During the said meeting, Shri Masood informed him that the container carrying his household goods would reach Mundra around July 16-17, 2023, and requested that Shri Rasheed coordinate with the CHA for customs clearance and transportation. Regarding the shipment's origin from Dubai instead of the UK, Shri Rasheed explained that Shri Masood lived in the UK but frequently travelled to Dubai for business purposes. Shri Masood had purchased household goods from Dubai, the Netherlands, and London, which were consolidated into a single container for shipment to India. When asked about the consignment's value, Shri Rasheed stated that Shri Masood had not disclosed the full value to him, although he received an invoice totalling approximately ₹2.60 lakhs. Shri Rasheed then forwarded all related documents to Shri Ravirajsinh for further processing. Shri Rasheed confirmed that the total charges for customs clearance, including all associated costs, were ₹2 lakhs, which Shri Masood had arranged to be paid through Shri Arif. The amount was subsequently delivered to Shri Ravirajsinh via an "Angadiya"



service at Gandhidham. Finally, Shri Rasheed discussed a chat conversation with Shri Masood Ali Mohammed, where Shri Masood expressed concern over the shipment being held by the DRI due to the inclusion of antiques and vintage items that required a No Objection Certificate (NOC), which had not been obtained. Shri Rasheed presented his mobile phone, showing chat exchanges with Shri Masood and Shri Arif, which were then printed out and signed by him as evidence. The conversations covered topics such as the packing list for the consignment, communication with the CHA, and inquiries about the status of the clearance.

32. Further, Shri Arif Shaikh, did not appear before the DRI, against the summons issued to him, and instead requested extension to appear before DRI, citing the illness of his wife and his daughter. Further, in his letters dated 08.10.2023, 31.10.2023 and 06.11.2023, he informed the DRI that Shri Masood Ali Mohammed was his old acquaintance and has requested his assistance in finding out an agent to clear his household goods from Customs. As he knew Shri that Shri Rashid was in the business of clearance of goods from Customs, he had introduced him to Shri Masood Ali, and he had no knowledge whatsoever about the household goods of Mr. Masood Ali or value thereof. Along with the letter dated 31.10.2023, he submitted an affidavit that his role in the said matter was limited to introducing Mr. Rashid to Mr. Masood Ali and he was not in possession of any documents/correspondence relating to the aforesaid consignment and hence, he was not in a position to explain the documents/evidences. He further submitted that after receipt of summons from the DRI, he had telephonically spoken to Mr. Masood Ali, who had assured him that he would soon be joining the investigation and cooperate with the officers of DRI by submitting the required documents/information. He further submitted that the said affidavit of him may be taken as statement under section 108 of the Customs act, 1962.

33. Shri Masood vide letter dated 08.11.2023, claimed that his shipment, containing old personal effects, was sent from Dubai to Mundra Port under the "Transfer of Residence" scheme. Mr. Mohammed had left his household goods in Dubai when he moved to the UK in 2018, and due to the COVID-19 pandemic, he only recently arranged for their shipment to India, and he had encountered several difficulties in clearance. He claimed that being unfamiliar with Indian Customs procedures, he had sought assistance from acquaintances who connected him with a Customs House Agent (CHA). However, the handling of his shipment was improper, resulting in significant delays and confusion. His container was redirected to different ports without clear justification, and despite his personal presence at Mundra Port for over two weeks, the container remained unopened. Subsequently, he was informed that the Directorate of Revenue Intelligence (DRI) had opened his container in his absence and assessed the value of the goods at INR 26.8 crore. He claimed that the said valuation to be grossly exaggerated and unfounded and that the valuation was publicized in the media, which he perceived as an attempt to defame and demean him. He emphasized that all the goods are old household items, collected over a decade, and not of the high value claimed. In the response to the summons he received, he claimed that he always acted in good faith, visiting the relevant authorities and providing all necessary documentation and requested to re-evaluate the goods, as the valuation appeared inflated and unsubstantiated. He further claimed that due the significant delays and the escalating costs of detention and demurrage, these charges be borne by the customs authorities or the DRI, as they stemmed from the improper handling of his shipment. If a re-evaluation was not possible, he requested that his goods be allowed to be re-exported to Dubai without further delay. Further, he sought a personal hearing to resolve the matter, however, he failed to appear before the DRI for the same.

34. Further, on going through the documents shared by Shri Masood Ali Mohammed, it appeared that as per him, the actual value of the goods was USD 88310 (*Rs. 74,13,624.50/- approx. in INR*). Thus, it was evident that he had intentionally mis-declared the goods in the said



consignment in respect of value to evade payment of Customs Duty. Further, in the documents file marked as 'invoice.pdf', vide e-mail dated 08.11.2023, it was noticed that in respect of some goods, he had shared links of the websites where such goods, were listed, however, on going through the said links, it was found that some of them were non-functional, hence the claim of value provided by him is entirely wrong. Further, an invoice marked as "Available Invoice no. 25-26-27", on the letter head of "Andrew Martin International Limited", was found to have been overwritten, and fabricated. The said invoice is pasted below:

## Available Invoice No. 25 - 26 -27

**ANDREW MARTIN**

**SALES INVOICE**

Company EORI Number: GB451070683000

MASOOD ALI MOHAMMED  
10, Wotton Road  
Barnet  
MIDDLESEX  
TW7 6HJ  
United Kingdom

Order To: MASOOD ALI MOHAMMED  
10, Wotton Road  
Barnet  
MIDDLESEX  
TW7 6HJ  
United Kingdom

Page 1 of 1

Customer Account	Order Number	Date Due	Invoice Number	
ABUSCT	303067	01/11/2014	50275218	
Invoice & Tax point	Dispatch date	Country of Origin	Customer's order Ref	
01/11/2014	01/11/2014			
Customer VAT Registration	Customer EORI Number	Delivery Note Number		
Product Description	Quantity	Unit	Price	Value
FURNITURE VARIOUS BUSETS CASH 1932	12.00	EACH	400.00	4800.00
FURNITURE UK Community Code: 4420101				
FURNITURE STONE MARI	1.00	EACH	940.00	940.00
FURNITURE UK Community Code: 4420101				
FURNITURE SODA SYPHONES	28.00	EACH	35.00	980.00
FURNITURE UK Community Code: 4420101				
FURNITURE RUGS	2.00	EACH	300.00	600.00
FURNITURE UK Community Code: 4420101				

Handwritten: NOT ANTIQUE

Code	Rate	Amount	Tax & VAT
2	0.00%	8800.00	0.00

Code	Rate	Amount	Tax & VAT
2	0.00%	8800.00	0.00

Andrew Martin International Limited  
10, Wotton Road  
Barnet  
Middlesex  
TW7 6HJ  
United Kingdom

Andrew Martin International Limited  
10, Wotton Road  
Barnet  
Middlesex  
TW7 6HJ  
United Kingdom

We partner with Rewards Earth to plant a tree for every order placed

35. Further, it appeared that the invoices shared by him, through which Shri Masood Ali Mohammed claimed to have bought the said articles found inside the consignment, did not appear to be authentic, and Shri Masood had used vague/unspecific details/descriptions to support his claim that the goods were not antique/vintage. Further, he had also claimed that the goods did not have any precious metals, however, during the examination, the goods were examined by XRF analyzer and during the same, several goods appeared to have substantial precious metal content such as Gold and Silver.

36. The Govt. Approved Valuer Shri Devang Soni, submitted his report (RUD-26), in which opined that the goods in the said consignment were not new and the same were not common



household goods, and some of them were antique goods and historical artefacts, which were often kept in Museums. As per the report, following items were found to have gold/silver content:

**Table-2**

Items found to have Gold content		
Sr. No.	Name of Item with Gold Content	Gold % (based on PMI Machine)
1.	Indo Nepalese Prayer Wheel and Elephant (2 Nos.)	Approx. 60 % Gold content
2.	Nepalese antique article having crystal like 11 deity figures	Approx. 35-40% Gold content
3.	Gold and silver artistic antique article (Plaque with deity figure)	Approx. 30-35 % Gold content
4.	Nepalese antique article with drawers	Approx. 60-65 % Gold content
5.	Blue enamelled porcelain vase with ornamented lid and base (2 Nos.)	Approx. 25-30 % Gold Content
6.	Antoine Crosneir A Paris magnificent pendule a'a'	Approx. 15-20% Gold Content
7.	22 Karat Gold flecked Murano Glass Vase (1 Pair- 2 Nos.)	22 Karat Gold flecked glass
8.	Vintage Coloured Bottle with gold lid Set-1 (2 Nos.)	>90% Gold Content in the lid
9.	Vintage Coloured Bottle Set-1(1 No.)	>90% Gold Content in the lid
10.	Vintage Coloured Bottle Set-2 (2 Nos.)	>90% Gold Content in the lid
11.	Vintage Coloured Bottle Set-2 (2 Nos.)	>90% Gold Content in the lid
12.	Vintage Red Bottle Set-5	>90% Gold Content in the lid
Items found to have Silver content		
Sr. No.	Name of Item with Silver content	Silver % (based on machine)
1.	Vintage Tiffany Silver Picture Frame wood easel backing	>90% Silver Content
2.	Cut crystal silver mounted Jug	>80% Silver Content
3.	Wine Glass Cylindrical Set-9 (11 Nos.)	>80% Silver Content
4.	Silver Glasses (Dragon Design) (3 Nos.)	>90% Silver Content
5.	Small Silver Round boxes with lid (2 Nos.)	>80% Silver Content
6.	Small Bowl/ Lid Silver (2 Nos.)	>80% Silver Content
7.	Bottle Silver	>80% Silver Content
8.	Bottle Silver	>80% Silver Content
9.	Silver owl shaped Ice bucket	>15% Silver Content
10.	19th Century Victorian solid Silver Travelling Flask (2 Nos.)	>80% Silver Content
11.	1 Glass Jar (Angletti Roma) with silver lid	>80% Silver Content
12.	Antique 6 Perfume Bottle Set with silver lid	>90% Silver Content
13.	Artistic Heavy Metal Dining Table with Silver base and Malachite Top	Approx. >15-25%

In the said report, Shri Devang Soni, Govt. Approved Valuer, also submitted that the items containing gold and silver listed as above, were of alloy, containing of combination of several metals and it seemed that such alloys were not manufactured presently. He also submitted that most of the goods of the consignment looked like they are rarely available. He further opined that the valuation of the said goods containing Gold, Silver and precious/semi-precious stones cannot be given solely on the basis of gold and silver content as the said goods were having much higher value due to their artistic and vintage nature.

37. Furthermore, in the goods found in the said consignments, some of goods, which, on being searched on the internet, and at the auction websites mentioned in foregoing paras, were found to contain characteristics and designs, which are often found in the Indian Hindu Culture. Among such items, item no. 55 in the Table-1 above, having description as "Indo Nepalese Prayer Wheel and Elephant", at [www.invaluable.com](http://www.invaluable.com), from 19<sup>th</sup> Century, is having significant gold content, and is studded with precious/semiprecious gemstones, which is a characteristic often, seen in sculptures from ancient Indian Culture. The said sculpture is having an elephant, and a small statuette in sitting in a royal seat atop the elephant, under stone clad umbrella, and holding its hand in "Ashirwad (blessing)" pose, and a mahout (elephant rider/keeper) sitting on the front of it. The said sculpture, prima facie appears to have originated in Indian Culture, especially Hinduism, as the "Ashirwad Pose" is a symbol of Hindu Religion/Culture. Further, the item no. 63 in the above Table-1, is a



plaque consist of "deity/goddess figure" made of gold/precious gemstones, in the centre, which is having four hands holding, appears to be standing in on a "Lotus Blossom", and it appears that the said plaque is also related to Indian Culture, as the "deity figure" appears to be from ancient Indian sculpture, as in Hindu Culture, the "deities" and "gods" are shown to have several hands, each handholding objects signifying one of the powers of the said deity/god, and the "deity" in said plaque, also appears to be holding one object in each hand. Similarly, the item no. 82, in the above Table-1, is also having 11 deity figures, each having own distinct pose, around one major deity figure in the centre, which are made of crystal, gold and precious stones, some of which are having 4 hands, signifying their cultural origin in Indian Hindu Culture. Prima facie, it appears that the said items, as discussed above, originated in India, from the ancient Hindu culture, and may have been taken out of India in the past, by way of smuggling or other illegal routes and due to demand in India for ancient Hindu Sculptures, the same were now being smuggled/imported back into India under the guise of "Transfer of Residence" goods.

#### **Rejection of Declared Value and determination of transaction value**

38. The subject consignment declared as "Unaccompanied baggage for personal effects" was examined by the DRI officers under panchnama dated 10<sup>th</sup>-11<sup>th</sup> September 2023 at M/s Mundhra CFS, APSEZ, Mundra, in the presence of Shri Ravirajsinh Jadeja, Customs Broker, who had been handling the said consignment on behalf of the importer. During the examination, the consignment was found to contain goods which appeared to be vintage and antique goods/historical artefacts, which prima facie did not appear to be common household goods. The goods found in the consignment were searched by the DRI officers on the internet using reverse image search and it was noticed that most of the items found in the consignments were actually high value/precious antique and vintage items for which details were available on auction websites dealing in such antique/vintage articles, mainly from [www.1stdibs.com](http://www.1stdibs.com), [www.christies.com](http://www.christies.com), [www.ebay.co.uk](http://www.ebay.co.uk) and [www.invaluable.com](http://www.invaluable.com). The declared value, as per the commercial invoice cum packing list, shared by Shri Ravirajsinh Jadeja, was Rs. 2,67,940/-. Further, the goods found in the consignment were also examined using XRF analyzer, and it was noticed that some of the goods in the consignments as above table, were having significant precious metal (Gold/Silver) content. The same was confirmed by Shri Devang Soni, Government approved Valuer in his report. Therefore, prima facie it appeared that the goods found in the consignment were not general household goods, and the same appeared to be high value antique and vintage goods, being smuggled by the supplier/importer in guise of "Unaccompanied Baggage for Personal Effects".

39. Further, Shri Masood Ali Mohammed, had shared invoices/documents showing different values, with Shri Ravirajsinh Jadeja and other person, while trying to clear the consignment and during the investigation. Details of such values as shared by Shri Masood Ali Mohammed, in various documents is given in below table:

**Table-3**

Sr. No.	Document	Value
1.	Commercial Invoice Cum packing list (Place of Delivery ICD Khodiyar) submitted by Shri Ravirajsinh Jadeja during examination under panchnama dated 10/11.09.2023	Rs. 2,67,940/-
2.	Price List submitted by Shri Ravirajsinh Jadeja during statement dated 13.09.2023, which he received alongwith other original documents from Shri Masood Ali Mohammed (RUD-27)	Rs. 2,36,940
3.	Commercial Invoice Cum packing list (Place of Delivery ICD Khodiyar) submitted by Shri Ravirajsinh Jadeja during his statement dated 12.09.2023	Rs. 10,71,600/-
4.	Transit Document of Dubai Customs, submitted by the representative of Shipping Line during statement dated 09.10.2023 (RUD-28)	AED 1176.99.603/ USD 31871 (Rs. 26,43,700 approx.)
5.	As per the invoices shared by Shri Masood Ali Mohammed vide	USD 88310 (Rs. 74,13,624.50/-)



When the importer himself has declared differing value of the goods in different documents, it is apparent that the actual value of these goods is not being declared by him, hence, the same is liable to be rejected.

40. Further, vide e-mail dated 08.11.2023, the importer Shri Masood Ali Mohammed had sent some invoices and some online website links for items contained in the consignment. However it is seen that the importer has not presented invoices for all the items in the consignment. Some links uploaded by the importer are nonfunctional and hence no value can be derived from them. An invoice marked as "Available invoice no. 25-26-27", on the letter head of "Andrew Martin International Limited", was found to have been fabricated and appeared to be typed over. The links provided by the importer were for items which are not having any gold and silver content. However, the goods which were actually imported under this consignment were found to be having gold and silver content as evident from the report given by the Govt. Approved Valuer, which has been discussed at Para 36 above.

41. In view of the above, since it appears from the facts discussed in foregoing paras, that Shri Masood Ali Mohammed, had deliberately suppressed the value of the consignment, and had presented documents which showed different value for the same consignments, in support of his claim, however no corroborating evidence has been provided by him related to the actual value. Further, there is no explanation provided by him, in relation to the value of the goods which have been found to contain gold/silver and precious/semiprecious stones. Therefore, the value declared by him while clearing the said consignment, i.e. Rs. 2,67,940/-, cannot be considered as representing true transaction value under Rule 3 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and the same is liable to be rejected under Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. As per sub explain (i) of the explanation (1) of Rule 12,

*"This rule by itself does not provide a method for determination of value, it provides a mechanism and procedure for rejection of declared value in cases where there is reasonable doubt that the declared value does not represent the transaction value; where the declared value is rejected, the value shall be determined by proceeding sequentially in accordance with rules 4 to 9."*

Thus, the value of the subject consignment has to be redetermined in accordance with Rules 4 to 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

42. Efforts were made to find out the correct assessable value of the imported goods. It was observed that the imported goods were found in different variety, description, characteristics and nature, hence it was not possible to find and compare with other goods having identical/similar description. As the import data extracted with respect of contemporaneous goods was general in nature, and the goods in the subject consignment was having antique and vintage nature, no data for imports of identical/similar goods was not available/found, therefore, the value of the subject consignment could not be determined under Rule 4 and 5 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

43. Rule 6 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, provides that,

*"If the value of imported goods cannot be determined under the provisions of rules 3, 4 and 5, the value shall be determined under the provisions of rule 7 or, when the value cannot be determined under that rule, under rule 8."*



As per Rule ibid, if the value cannot be determined under Rules, 3, 4 and 5 as above, the same shall be determined under the provisions of Rule 7 or when same cannot be determined under that rule, then Rule 8.

44. Rule 7 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, provides that,

**"Rule 7. Deductive value -**

(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)."

Since the goods found in the consignment were having distinct antique and vintage nature, and were not common goods which are imported generally into India, the sale price of similar or identical goods was not available, therefore, determination of transaction value under Rule 7 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 was not possible.

45. Rule 8 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, provides that,

**"Rule 8. Computed value. -**

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."

As the goods found in the consignment appeared to have antique and vintage nature, and it appeared that most of such goods, are not manufactured nowadays, it was not possible to determine the cost or value of fabrication or other processing employed in producing the subject import goods, which is required to compute the value of the consignment under Rule 8, is not available. Further, such goods have not been produced in the country of export and appeared to have been sourced from various countries, thus they are not comparable to any goods exported by



any exporter to India. Therefore, valuation of the impugned goods could not be ascertained under Rule 8 of the Custom Valuation (Determination of Value of Imported Goods) Rules, 2007.

46. Rule 9 of the Custom Valuation (Determination of Value of Imported Goods) Rules, 2007, which provides for residual method, is reproduced below,

**Rule 9. Residual method -**

*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.*

47. Accordingly, the valuation of goods was done on the basis of data available on various auction websites such as [www.1stdibs.com](http://www.1stdibs.com), [www.christies.com](http://www.christies.com), [www.ebay.co.uk](http://www.ebay.co.uk) and [www.invaluable.com](http://www.invaluable.com) using reverse image search. Further some items had price tags attached and for these items the price as mentioned in the price tags has been considered. Further, value of the goods which were found to contain gold and silver content, as discussed in Para 36 above, were adjusted on the basis of precious metal content in the said goods. Accordingly, total re-determined value of the consignment, appeared to be Rs. 29,11,38,462/-, details of which has been tabulated in Annexure A to this Show Cause Notice.

48. Therefore, the redetermined total value of the goods imported in the subject consignment, appears to be Rs. 29,11,38,462/-, as per as per Rule 14 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. The detailed value of each item, is given in the Annexure A to this Show Cause Notice.

**Liability of goods for confiscation and demand of Customs Duty**

49. From the facts discussed so far, it appears that the importer, Shri Masood Ali Mohammed, had mis-declared the consignment in respect of description and value, and had tried to clear the said consignment, evading the payment of applicable Customs Duty on the actual value of the consignment. He has not given a correct declaration about the contents of the Baggage as per Section 77 of the Customs Act. Hence the goods imported under the said consignment, appear to be liable for confiscation under Section 111(m) and Section 111(f) of the Customs Act, 1962.

50. Further, since the goods have been hugely undervalued by the importer, Shri Masood Ali Mohammed, he is liable to pay the duty on the re-determined value i.e. **Rs. 29,11,38,462/-**, as discussed at Para 47&48 above. The importer Shri Masood Ali Mohammed, is not an Indian Citizen and is not holding any importer exporter certificate (IEC) which is required for import into India.



**51. Rule 6 and Rule 8 of the Baggage Rules, 2016, which provides for "Transfer of Residence" is reproduced below:**

**Rule 6. Transfer of residence. -**

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

his bonafide

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

**APPENDIX**

Duration of stay abroad	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
From three months upto six months	Personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of sixty thousand rupees.	Indian passenger	-
From six months upto one year	Personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III, upto an aggregate value of one lakh rupees.	Indian passenger	-
Minimum stay of one year during the preceding two years	Personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of two lakh rupees.	The Indian passenger should not have availed this concession in the preceding three years.	-
Minimum stay of two years or more	Personal and household articles, other than those listed in Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of five lakh rupees.	<p>(i) Minimum stay of two years abroad, immediately preceding the date of his arrival on transfer of residence;</p> <p>(ii) Total stay in India on short visit during the two preceding years should not exceed six months; and</p> <p>(iii) Passenger has not availed this concession in the preceding three years.</p>	<p>(a) For condition (i), shortfall of up to two months in stay abroad can be condoned by Deputy Commissioner of Customs or Assistant Commissioner of Customs if the early return is on account of -</p> <p>(i) terminal leave or vacation being availed of by the passenger; or</p> <p>(ii) any other special circumstances for reasons to be recorded in writing.</p> <p>(b) For condition (ii), the Principal Commissioner of Customs or Commissioner of Customs may condone short visits in excess of six months in special circumstances for reasons to be recorded in writing.</p> <p>No relaxation.]</p>

**Rule 8. Provisions regarding unaccompanied baggage. -**

(1) These rules shall apply to unaccompanied baggage except where they have been specifically excluded:

**Provided** that the said unaccompanied baggage had been in the possession, abroad, of the passenger and is dispatched within one month of his arrival in India or within such further period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs may allow.

**Provided** further that the said unaccompanied baggage may land in India upto two months before the arrival of the passenger or within such period, not exceeding one year, as the Deputy Commissioner of Customs or Assistant Commissioner of Customs may allow, for reasons to be recorded, if he is satisfied that the passenger was prevented from arriving in India within the period of two months due to circumstances beyond his control, such as sudden illness of the passenger or a member of his family, or natural calamities or disturbed conditions or disruption of the transport or travel arrangements in the country or countries concerned or any other reasons, which necessitated a change in the travel schedule of the passenger.

From the abovesaid rule, it may be seen that Personal and house household articles, upto an aggregate value of five lakh rupees, are allowed under "Transfer of Residence". However, the value of the goods in the subject consignment, re-determined as per the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, is Rs. 29,11,38,462/-. Further, as per his own admission, Shri Masood Ali Mohammed has stated that he has not shifted his base in India yet and is currently residing in UK. Under such conditions, it appears that the import of these goods under "Transfer of Residence" do not fulfil the conditions of Rule 6 and Rule 8 of Baggage Rules 2016. It appears that the subject consignment does not merit classification under bonafide "Transfer of Residence". The import claimed to be under "Transfer of Residence" appears to be other than bonafide Transfer of Residence and the transferee is not eligible for the benefits of Transfer of Residence. The importer has classified these goods in the Bill of Lading no. LCLJEAMUN000660 dated 10.07.2023 under CTH 94036090, 94055000 and 73239000. However, the importer Shri Masood Ali Mohammed, is not holding any importer exporter certificate (IEC) code, hence such import can only be allowed under CTH 98030000 of the Customs Tariff. The goods imported have to be accordingly classified as "unaccompanied baggage" under CTH "98030000" of the Customs Tariff.

**52.** As per Notification No. 26/2016-Customs dated the 31 March, 2016, applicable Customs duty on the import of unaccompanied baggage has been revised to 35% ad valorem. Therefore, the total



duty payable by Shri Masood Ali Mohammed on the value of the subject consignment classifiable under thus redetermined, is as given in below table:

Total value of the consignment (Rs.)	BCD @ 35% (Rs.)	SWS @10% of BCD (Rs.)	IGST @ NIL % (Rs.)	Total Duty Payable (Rs.)
(a)	(b)	(c)	(d)	(e)
29,11,38,462	10,18,98,462	1,01,89,847	-	11,20,88,309

Thus, the total duty payable is Rs. 11,20,88,309/-. The importer Shri Masood Ali Mohammed, is liable to pay the duty amounting to Rs. 11,20,88,309/-, under the Section 28(4) of the Customs Act, 1962, alongwith applicable interest and penalty under the Customs Act, 1962.

**Role played and involvement of the persons in the import of antique and vintage articles and historical artefacts into India by Shri Masood Ali Mohammed, in the consignment declared as "unaccompanied baggage for personal effects", by way of mis-declaration**

**53. Shri Masood Ali Mohammed (Importer/Shipper)**

53.1 Shri Masood Ali Mohammed, imported a consignment declared as "unaccompanied baggage for personal effects" at Mundra Port, under Bill of Lading No. LCLJEAMUN000660 dated 10.07.2023, was categorized as "Transfer of Residence". The container, identified as No. APMU2835943, was reported to have arrived at Mundra Port on 14.07.2023. The Directorate of Revenue Intelligence (DRI) received intelligence indicating that the consignment was mis-declared. The consignment was examined from 10.09.2023 to 11.09.2023, revealing that the goods inside were primarily high-value antiques and historical artifacts rather than common household items. The declared value of the goods was significantly lower than their actual value, which was later found to be approx. of Rs. 29,11,38,462/-.

53.2 Shri Masood's initial documentation, including the commercial invoice and packing list, listed a value of Rs. 2,67,940/-. However, the discrepancies in the declared value became evident when Shri Masood provided multiple invoices, eventually settling on a higher value of Rs. 10,71,600/- for customs clearance. Throughout the process, Shri Masood was in regular contact with Shri Ravirajsinh Jadeja, the customs broker, providing documents and instructions.

53.3 Further, as per information provided by the Customs Authorities, M/s Aegon Shipping India Pvt. Ltd., submitted total 3 applications in the MCD Section, Customs Mundra for amendment in IGM No. 2349418 dated 15.07.2023 (line-150), wherein in the first application dated 23.08.2023 they had sought amendment to change Final Place of Delivery from Mundra (INMUN1) to ICD Sabarmati (INSBI6), which was allowed. Thereafter, vide the second application dated 30.08.2023 (received by them on 31.08.2023, they had requested to change Final Place of Delivery from ICD Sabarmati (INSBI6) to Nhava Sheva (INNSA1), which was rejected by the Commissioner of Customs, Mundra. Vide the 3<sup>rd</sup> application dated 08.09.2023, received by them on 11.09.2023, it was requested to allow amendment of Final Place of Delivery from ICD Sabarmati to Jebel Ali (AEJEA), on which no action was taken. All of the amendment requested by M/s Aegon Shipping India Pvt. Ltd., were done on the request to Shri Masood Ali Mohammed.

53.4 Shri Masood's involvement in the mis-declaration became apparent through various communications. During interactions, he mentioned relocating to Hyderabad to manage his security business while caring for his elderly father. He also provided identification documents, including a UK passport and OCI card, to facilitate the customs process. Despite the apparent inconsistencies, he continued to maintain that the goods were personal effects. Further, instead of presenting himself before DRI, he tried to mislead the investigation by submitting forged/fabricated documents before the DRI.



53.5 The investigation carried out by the DRI revealed that the actual value of the goods was far higher than what was declared. Documents provided by Shri Masood, including invoices and website links, were found to be fabricated or unverifiable. The report submitted by Govt. Approved Valuer in respect of the subject consignment indicated that several goods in the consignment contained substantial amounts of gold and silver, and that the items were of significant artistic and historical value, contrary to the declared nature of common household goods.

53.6 Thus, it appears that Shri Masood Ali Mohammed had deliberately and maliciously mis-declared the subject import consignment, in respect of value, description and nature, and fraudulent attempted to evade huge amount of Customs Duty, by way of suppression of facts and presenting false and incorrect material particulars before the Customs authorities.

53.7 Thus, by the said acts of commission and omission, Shri Masood Ali has rendered himself liable for Penalty under Section 112(a) and Section 112(b) of Customs Act, 1962. Shri Masood Ali Mohammed, also suppressed key information related to the nature of the goods in the subject import consignment, as "unaccompanied baggage for personal effects" in respect of value, description and nature, and fraudulent attempted to evade huge amount of Customs Duty. He also presented incorrect documents for getting these cleared from Customs. Even during investigation, he presented forged invoices to DRI. It appears that by such acts he has made himself liable to penalty under Section 114AA of the Customs Act, 1962.

53.8 By such acts/omissions, Shri Masood Ali Mohammed has attempted to evade Customs duty to the tune of **Rs.11,20,88,309/-** and thereby rendered himself liable for penalty under the provisions of section 114A of the Customs Act, 1962.

53.9 Further, Shri Masood Ali Mohammed has not appeared before the DRI despite being issued repeated summons to him, he had also made himself liable for penalty under Section 117 of the Customs Act, 1962.

#### **54. Shri Ravirajsinh Jadeja, Customs Broker:**

54.1 Shri Ravirajsinh Jadeja, who had been handling the said consignment on behalf of the importer Shri Masood Ali Mohammed, Shri Ravirajsinh B. Jadeja, Customs Broker, was appointed as Customs Broker by Shri Masood Ali Mohammed, for clearance of an import consignment declared as "Unaccompanied goods for personal effects" under BL No. LCLJEAMUN000660, being imported by Shri Masood Ali Mohammed. The consignment, classified as "Transfer of Residence", involved the transportation of household goods and furniture from the United Kingdom to Hyderabad, as informed to him by Shri Masood Ali Mohammed. Shri Ravirajsinh was approached by Asif Sathi of Mumbai in May 2023 to assist with documentation, customs clearance, and transportation. Shri Ravirajsinh Jadeja had known Asif for 9-10 months but had never handled such a consignment before.

54.2 In late May 2023, Shri Masood Ali Mohammed contacted Shri Ravirajsinh to explain his plan to move to Hyderabad to care for his elderly father while managing his security business from India. Shri Masood provided him with necessary identification documents, including a UK passport, an OCI card, and an Aadhaar card, to facilitate the clearance. He also provided a list of 121 items to be imported, including valuable goods like large paintings, vases, and a carved wooden cabinet. The shipment was loaded in Dubai in early July 2023 and was expected to arrive at Mundra Port on July 14, 2023. The subject Bill of Lading (BL) was initially issued with Shri Masood as both consignor and consignee.

54.3 As per suggestion of Shri Ravirajsinh, it was amended to include Shri Masood's passport number and mobile number. The value of the consignment was a point of concern as Shri Masood



provided multiple invoices with varying values, ultimately settling on Rs. 10,71,600/-, which was submitted to customs. Shri Ravirajsinh prepared the necessary documentation for the transfer of residence, which Shri Masood signed. Customs officers at Mundra denied clearance because the consignee was from Hyderabad and suggested clearing the cargo at a port nearer to his residence.

54.4 Shri Masood was attempting to re-export the cargo to Dubai via Mundra Port, a process initiated by Shri Ravirajsinh but primarily handled by Shri Masood himself. During the statement, from the chats found in the mobile phone of Shri Ravirajsinh, it was revealed that Shri Masood had shared all the documents with Shri Ravirajsinh and sent instructions to him regularly. He was in regular contact of Shri Ravirajsinh. Eventually, Shri Masood got frustrated over the delays in clearance and expressed his dissatisfaction and he even threatened that he was a UK citizen and Shri Ravirajsinh was cheating him, threatening to take actions that could jeopardize CHA license of Shri Ravirajsinh during the said chats.

54.5 Despite being aware that the goods in the subject consignment was misdeclared in respect of value, he did not inform the jurisdictional customs authorities, nor advised Shri Masood Ali Mohammed, to furnish correct material particulars before the Customs authorities. Thus, it appears that Shri Ravirajsinh Jadeja was involved in the fraudulent customs Duty evasion by way of misdeclaration in the consignment declared as "unaccompanied baggage for personal effects".

54.6 Thus, by the said acts of commission and omission, Shri Ravirajsinh Jadeja has rendered himself liable for Penalty under Section 112(a) and Section 112(b) of Customs Act, 1962.

**55. Shri Yogesh Kanubhai Goradia, Customs H card Holder in M/s N K Impex and Logistics Pvt. Ltd., Customs broker:**

55.1 Shri Yogesh Kanubhai Goradia is H card holder with M/s N K Impex and Logistics Pvt. Ltd, Customs broker appointed for clearance of cargo covered under BL No. LCLJEAMUN000660 dated 10.07.2023, it was revealed that in June 2023, Shri Yogesh was contacted by Asif Sathi of Mumbai regarding the clearance of household goods for Shri Masood Ali Mohammed, who was moving from the United Kingdom to Hyderabad. Shri Asif, a longtime acquaintance of Shri Yogesh, requested his assistance with the documentation, customs clearance, and transportation of the goods. Shri Asif had previously been known to Shri Yogesh when he was working at M/s Varma & Sons, CHA in Mumbai around 2011, where Asif was an importer client. They came in contact again, when Shri Asif sought assistance for clearing goods that had been seized by the Directorate of Revenue Intelligence (DRI) in Gandhidham, leading to imprisonment of Shri Asif in a case involving the smuggling of e-cigarettes. Despite being aware of the history of Shri Asif, Shri Yogesh agreed to help with the clearance of the consignment. He was informed that Shri Masood, who was shifting from Dubai to Hyderabad, needed help with the customs clearance.

55.2 Shri Masood had provided the necessary documents, including a list of 21 household items such as large paintings, candle stands, vases, and a carved wooden cabinet. This list was used to prepare the customs clearance documentation. Shri Yogesh, having never previously handled a consignment involving the transfer of household goods or unaccompanied baggage, did not find the situation suspicious. He noted that Shri Masood had explained his relocation plans and provided evidence that the cargo had been loaded in Dubai, where he had previously resided and stored his goods before moving to the UK.

55.3 Shri Masood's justification for the cargo being routed from Dubai, rather than the UK, was accepted by Shri Yogesh without further scrutiny, as he did not find any irregularities in the process. The initial charges for clearing the consignment were set at Rs. 4 lakhs, which included all related fees. Shri Masood paid Rs. 2 lakhs as an advance in August 2023. However, due to the complications and delays faced at Mundra Port, approximately Rs. 1.70 lakhs were used to pay Container Freight



Station (CFS) and shipping line charges. The consignment was ultimately not cleared at Mundra Port, leading to a refund of Rs. 30,000 to Shri Masood.

55.4 Further, issues arose when Customs officers at Mundra denied clearance, suggesting that the consignment should be cleared at a port closer to Hyderabad. Despite being advised by Shri Ravirajsinh Jadeja to pursue clearance at another port, Shri Yogesh continued to attempt clearance at Mundra, as the cargo could theoretically be cleared at any port. Throughout the process, Shri Yogesh noted that Shri Masood held a British passport and an Overseas Citizen of India (OCI) card but did not possess an Indian passport. He was also aware that Shri Masood's father lived in Hyderabad, while his wife resided abroad. Despite the various challenges and the significant expenses incurred, Shri Yogesh made efforts to assist Shri Masood in clearing the cargo, which was suspicious.

55.5 Therefore, it appears that despite being aware that the goods in the subject consignment was misdeclared in respect of value, he did not inform the jurisdictional customs authorities, or advised Shri Masood Ali Mohammed, to furnish correct material particulars before the Customs authorities. Thus, it appears that Shri Yogesh Kanubhai Goradia was involved in the fraudulent customs Duty evasion by way of misdeclaration in the consignment declared as "unaccompanied baggage for personal effects".

55.6 Thus, by the said acts of commission and omission, Shri Yogesh Kanubhai Goradia has rendered himself liable for Penalty under Section 112(a) and Section 112(b) of Customs Act, 1962.

56. Shri Asif Sathi and Shri Arif Shaikh, were issued summons to appear before the DRI, however, none of them appeared before the DRI, to tender their statements, thus they are liable for penalty under Section 117 of the Customs Act, 1962.

57. Now therefore, Shri Masood Ali Mohammed Plot No. 56, Phase-3, Kamlapuri Colony, Hyderabad, is hereby called upon to show cause in writing to the Pr. Commissioner of Customs, Customs House, Mundra having his office situated at First Floor, Customs House, Port User Building, Mundra, within 30 days from the receipt of this notice as to why: -

- (i) The classification of the subject consignment imported in container no. APMU2835943 covered under Bill of Lading no. LCLJEAMUN000660 dated 10.07.2023 under CTH 94036090, 94055000 and 73239000 mentioned in Bill of Lading no. LCLJEAMUN000660 dated 10.07.2023, under "Transfer of Residence" and declared as "Unaccompanied Baggage for personal effects" should not be rejected, and the same should not be re-classified as "unaccompanied baggage" under CTH 98030000 of the Customs Tariff.
- (ii) The value of the import goods covered under the consignment imported in container no. APMU2835943 covered under Bill of Lading no. LCLJEAMUN000660 dated 10.07.2023, declared as Rs. 2,67,940/-, should not be rejected and the value of the said goods not be determined as **Rs. 29,11,38,462/-** and the said consignment should not be confiscated under the Section 111(f), and 111(m) of the Customs Act, 1962.
- (iii) the Customs duty amounting to **Rs.11,20,88,309/-** chargeable on the said offending goods should not be demanded and recovered under Section 28 (4) of Customs Act, 1962.
- (iv) interest at appropriate rate should not be demanded and recovered on the duty demanded at (ii) above under Section 28AA of the Customs Act, 1962.
- (v) Penalty should not be imposed upon him under Sections 112(a), 112(b), 114A, 114AA and 117 of the Customs Act, 1962, separately.

58. Now therefore, Shri Ravirajsinh Jadeja, Customs Broker is hereby called upon to show cause in writing to the Pr. Commissioner of Customs, Customs House, Mundra as to why penalty should not be imposed upon him under Sections 112(a) and 112(b), of the Customs Act, 1962, separately.

59. Now therefore, Shri Yogesh Kanubhai Goradia, Customs H card Holder in M/s N K Impex and Logistics Pvt. Ltd., Customs broker, is hereby called upon to show cause in writing to the Pr.



Commissioner of Customs, Customs House, Mundra, as to why penalty should not be imposed upon him under Sections 112(a) and 112(b), of the Customs Act, 1962, separately.

60. Now therefore, Shri Asif Sathi and Shri Arif Shaikh, are hereby called upon to show cause in writing to the Pr. Commissioner of Customs, Customs House, Mundra as to why penalty should not be imposed upon him under penalty under Section 117 of the Customs Act, 1962


61. All the Noticees are further required to produce at the time of showing cause all evidences upon which they intend to rely in support of their defence. They are further advised to indicate in their written submission as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written submissions, it would be presumed that they do not desire to be heard in person. If no cause is shown by them against the action proposed to be taken within 30 days from the date of receipt of this Notice or if they do not appear before the adjudicating authority, when the case is posted for hearing, the case is liable to be decided Ex-Parte on the basis of material evidence available on record.

62. The documents/articles as listed at Annexure-R are relied upon and are enclosed with this show cause notice, and where not enclosed with this Notice will be made available for inspection on demand made in writing.

63. The department reserves its right to issue addendum/ corrigendum to show cause notice or to make any additions, deletions amendments or supplements to this notice, if any, at a later stage. The department/DRI also reserves its right to issue separate Notice/s for other Noticees, offences etc related to the above case, if warranted.

64. If the said Noticee/s will pay the duty with interest and penalty as specified under Section 28(5) of Custom Act, 1962 within 30 days from the receipt of this notice the proceedings may be deemed to be conclusive as to the matters stated therein, without prejudice to the provisions of section 135, 135A and 140 of the Custom Act, 1962, if applicable.

Encl: Annexure-A & R.

  
(K. Engineer)  
Principal Commissioner of Custom,  
Custom House, Mundra.

F.No. GEN/ADJ/COMM/386/2024/ADJN

Date: 06.09.2024.

**List of Noticees :**

1. Shri Masood Ali Mohammed, Plot No. 56, Phase-3, Kamlapuri Colony, Hyderabad.
2. M/s Shri Ravirajsinh Jadeja, Customs Broker.
3. Shri Yogesh Kanubhai Goradia, Customs H card Holder in M/s N K Impex and Logistics Pvt. Ltd., Customs broker.
4. Shri Asif Sathi.
5. Shri Arif Shaikh.

**Copy To:**

1. The Additional Director, Directorate of Revenue Intelligence, Gandhidham Regional Unit.
2. The Deputy/ Assistant Commissioner of Customs, EDI section, Custom House, Mundra.
3. Notice Board.
4. Guard File.