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

A	**FILE NO.** फ़ाइल संख्या	GEN/ADJ/ADC/971/2024-Adjn-O/o Pr Commr-Cus-Mundra
B	**OIO NO.** आदेश संख्या	MCH/ZDC/ADC/183/2026-27
C	**PASSED BY** जारीकर्ता	**Dipak Zala**, Additional Commissioner of Customs/अपर आयुक्त सीमा शुल्क, Custom House, Mundra/कस्टम हाउस, मुंद्रा।
D	**DATE OF ORDER** आदेश की तारीख	11.06.2026
E	**DATE OF ISSUE** जारी करने की तिथि	11.06.2026
F	**SCN No. & Date** कारण बताओ नोटिस क्रमांक	GEN/ADJ/ADC/971/2024-Adjn-O/o Pr Commr-Cus-Mundra dated 03.06.2024
G	**NOTICEE/ PARTY/ IMPORTER** नोटिसकर्ता/पार्टी/आयातक	**(i)** M/s. Jaliyan Polymers (IEC-AASFJ4924E) **(ii)** M/s Shri Imran Karimbhai Makwana **(iii)** Shri Pravinbhai Barvadiya **(iv)** Shri Amit Kumar Mishra **(v)** M/s. Aspire Logistics Pvt Ltd **(vi)** Shri Yogesh Kondappa **(vii)** Shri Prince Priydarshi

1. यह आदेश संबन्धित को नि:शुल्क प्रदान किया जाता है।
This Order - in - Original is granted to the concerned free of charge.

2. यदि कोई व्यक्ति इस आदेश से असंतुष्ट है तो वह सीमाशुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमाशुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 1 में चार प्रतियों में नीचे बताए गए पते परअपील कर सकताहै-
Any person aggrieved by this Order - in - Original may file an appeal under Section 128A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

"सीमाशुल्क आयुक्त (अपील)
चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,

नवरंगपुरा,अहमदाबाद 380 009”
“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA
HAVING HIS OFFICE AT 4TH FLOOR, HUDCO BUILDING, ISHWAR BHUVAN ROAD, NAVRANGPURA, AHMEDABAD-380 009.”

3. उक्त अपील यह आदेश भेजने की दिनांक से 60 दिन के भीतर दाखिल की जानी चाहिए।

Appeal shall be filed within sixty days from the date of communication of this order.

4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए-

Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must be accompanied by –

(i) उक्त अपील की एक प्रति और A copy of the appeal, and

(ii) इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची-1 के अनुसार न्यायालय शुल्क अधिनियम 1870 के मद सं॰ 6 में निर्धारित 5/- रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।

This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.

5. अपील ज्ञापन के साथ ड्यूटि/ ब्याज/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।

Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.

6. अपील प्रस्तुत करते समय, सीमा शुल्क (अपील) नियम, 1982 और सीमाशुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.

7. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, Commissioner (A) के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।

An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

BRIEF FACTS OF THE CASE

M/s. Jaliyan Polymers (IEC- AASFJ4924E)(*herein referred* to as *as the importer*) having address as Survey No. 251, Near Rasiknapa Petrol Pump, NH 8B at Kagvad, Virpur-360380, Gujarat, had filed Bill of entry no 6184466 dated 30.05.2023 for import of goods declared as "PP Plastic Regrind (Non Hazardous) is engaged in the smuggling of Areca Nuts by way of concealment in the import consignment of PP Plastic Regrind from UAE at Mundra Port.

Intelligence gathered by the Directorate of Revenue Intelligence, Gandhidham indicated that M/s. Jaliyan Polymers, was engaged in the smuggling of Areca Nuts by way of concealment in the import consignment of PP Plastic Regrind from UAE. Intelligence further indicated that M/s. Jaliyan Polymers had filed Bill of Entry No. 6184466 dated 30.05.2023 for the clearances of the import goods at Mundra Port. The declared description of the goods in the said import consignment was 'PP Plastic Regrind (Non Hazardous)' classified under HS Code 39021000 and imported through container bearing No. FFAU1142661.

2. Acting upon intelligence the import consignments covered under Bill of Entry 6184466 dated 30.05.2023 were put on hold and examination of the goods was carried out by the officers of Directorate of Revenue Intelligence and the officers of SIIB, Mundra Customs House under panchanamas dated 10.06.2023**.** The examination of the goods pertaining to Container No. FFAU1142661 was carried out at M/s. Transworld CFS, Mundra Port.

The details of the import consignment are as follows,

Bill of Lading No.	HLCUDX3230533335 dated 22.05.2023
Shipper	M/s Advance Recycling Technology, PO Box 3345 New Industrial Area, UMM AL, TOOUB, UMM Al Quwain, UAE.
Invoice No.& Dt.	KINGS/0012/2023 dated 07.02.2023
Importer & IEC	M/s. Jaliyan Polymers, Survey No. 251, Near Rasiknapa Petrol Pump, NH 8B at Kagvad, Virpur-360380 (IEC-AASFJ4924E)
B/E & Dt.	6184466 dated 30.05.2023
Declared description of the goods declared	PP Plastic Regrind (Non-Hazardous), H.S code: 39021000

Container No.	Seal No.	Packages declared	Nt.wt. (In MT)
FFAU1142661	859702	817	26.90

3. During examination of the import consignment, it was gathered that the seal cutting permission was taken before the SIIB alert for examination by docks officers. On unloading of bags from the container, front side of the container was found stuffed with plastic bags containing plastic waste. After unloading of the few front rows, it is found that the container was stuffed with grey colour jute bags which were found to be stuffed with Areca Nut. The jute bags were placed in the container in such a manner that the bags remain accessible and goods inside can be examined easily. Jute bags were cut and it was found that all of the jute bags are stuffed with Areca Nut. The container was found to be stuffed with 270 jute bags and 141 plastic bags containing plastic waste. Jute bags and plastic bags are of uniform size/shape. Weight of one jut bags was found to be 81.8 Kg and that of empty jute bags was found to be 1.8Kg. Weight of plastic bag containing regrind was found to be 35.35 Kg. The summary of the goods found during examination as are summarized as under;

Container No.	Weight of Empty Container	Weight of Plastic waste (including pkg. material)	Weight of Areca Nuts/ (including pkg. material)	Net Weight of Areca Nuts (Excl. pkg. material weight 1.8 Kg/Box)
FFAU1142661	3700 Kgs	4987.35 Kgs/ 141 Plastic Bag	22086 Kgs/ 270 Jute Bags	21600 Kgs

Whereas, the Areca Nuts were found concealed in the import consignment of declared goods 'PP Plastic Regrind (Non-Hazardous). The above quantity of 21.60 MT Areca Nuts (CTH 080280) was the item importable at fixed values called "Tariff Values", under Notification issued under Section 14(2) of the Customs Act, 1962 by the Board. If the tariff values are fixed for any goods, ad valorem duties thereon are required to be calculated with reference to such tariff values only following Rule 2 of the Customs Valuation Rules 2007 and not at the "transaction values" as specified vide Rule 3(i) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Hence, the correct tariff value was USD 10379 per Metric Ton, as per the applicable Notification No. 34/2023-CUSTOMS (N.T.) New Delhi, 15th May, 2023, issued under Section 14(2) of the Customs Act 1962.

4. Since the above mentioned 21.60 MTs of Areca Nut were not declared in the Bill of Entry No. 6184466 dated 30.05.2023, there existed reasonable belief that the same were liable for confiscation under the provisions of the Customs Act, 1962. Thus, the said 21.60 MTs of Areca Nut and 4987.35 Kg of Plastic Waste stuffed in the container No. FFAU1142661 were placed under seizure under section 110 of the Customs Act, 1962 vide Seizure Memorandum dated 13.06.2023 (DIN-20230671MO000000EE1D). The seized consignment was handed over to the custodian M/s Transworld CFS, Mundra under Supartnama dated 13.06.2023.

5. Pursuant to the above, searches/examination were conducted by the officers of DRI at following premises:

5.1 Search was carried out at the premises of importer M/s. Jaliyan Polymers, Survey No. 251, Near Rasiknapa Petrol Pump, NH 8B at Kagvad, Virpur-360380 (IEC-AASFJ4924E) under Panchnama dated 23.06.2023, where it was gathered that M/s Jaliyan Polymers is a partnership firm having partners Shri Pravinbhai Baravadiya and Shri Imran Karimbhai Makwana. Shri Pravinbhai informs that he himself looks after the manufacturing and sales whereas Shri Imran Karimbhai Makwana looks after purchase of raw material. Shri Imran Karimbhai Makwana most of the time stays in Dubai who acquires raw material and arranges to ship the same to his firm. During the search machineries, raw material i.e. HDPE Regrinder and finished goods i.e. HDPE Granules was found.

5.2 Office premises of CHA firm M/s Aspire Logistics, Pvt. Ltd., Plot No. 89, Suraj Nagar, Mundra, Kutch- 370421 was searched by the team of DRI Officers under Panchnama dated 23.06.2023.

5.3. Search at Mumbai based office premises of CHA firm M/s Aspire Logistics, Pvt. Ltd., 2nd Floor, No. 211, Warehouse Complex, Plot No. 165-174, Sector, 19C, Opposite Masala Market, Vashi, Navi Mumbai- 400705. by the team of DRI Officers under Panchnama dated 24.06.2023. During the search operation one person named Shri Haroon Shaikh who introduced himself as branch manager of M/s Aspire Logistics informed the officers that the Director of M/s Aspire logistics are Shri Palanisamy Prasad and Shri Palani Murali both from Chennai, Tamil Nadu. Shri Haroon further told that he looked after the Customs Clearance work for the goods imported/exported from Mumbai and Gujarat ports. He himself told that he looks after the Customs Clearance work in Mumbai and for the Customs Clearance work at Mundra Port, he appointed Shri Yogesh Kondappa. During the search

proceedings he told the officers that Shri Yogesh Kondappa told him about the examination of the container and it was found concealed with Areca Nut pertaining to importer M/s Jaliyan Polymers imported by Bill of Entry No. 6184466 dated 30.05.20223. Shri Amit Kumar Mishra gave the documents for the said import to Shri Yogesh Kondapa for filing the Bill of Entry in the name of M/s Jaliyan Polymers for the clearance of Areca Nut by mis-declaring the same. Shri Haroon Shaikh further told the officers that his Dubai based representative met the supplier Shri Imran Karimbhai Makwana, it was gathered that the M/s Polytech Middle East FZE, UAE and M/s Jaliyan Polymers are related parties.

5.4 Visit Note dated 04.07.2023 was prepared at the premises of M/s Anmol Enterprises, Address Nehru Nagar, 2/4, Near Khoja Hall, Raiya Road, Rajkot, Gujarat. During the visit it was found that the premises was residence of Shri Imran Karimbhai Makwana, the mastermind who supplied the areca nut to M/s Jaliyan Polymers and M/s Hiralal Exim .

6. During the investigation it was gathered that M/s Jaliyan Polymers have imported three more containers for which the Bill of Entry was not filed. Container No **FANU1109672** declared to be stuffed with HDPE Plastic Regrinding as per Bill of Lading No. HLCUDX3230608053 dated 13.03.2023 was examined by the officers of DRI under Panchnama dated 27.06.2023**.** The container No. FFAU1109672 was found stuffed with 44 Jumbo Bags of waste plastic scrap declared as "HDPE Plastic Regrinding (Non-Hazardous) (39041090). No other type of goods other than waste plastic scrap was found inside the Jumbo Bags. The another Container No. FANU1193410 declared to be stuffed with PP plastic Regrind (Non Hazardous) HS Code:39021000 as per Bill of Lading No. HLCUDX3230536344 dated 30.05.2023 was examined by the officers of DRI under Panchnama dated 27.06.2023 at M/s Transworld Terminals Pvt. Ltd. The container No. **FANU1193410** was found concealed with Jute Bags stuffed with Areca Nut behind the PP bags stuffed with crushed small pieces of plastic. Total 272 Jute bags of Areca Nut weighing around 21182 Kgs was found. The third Container No. **TLLU5288811** declared to be stuffed with HDPE Plastic Regrinding as per Bill of Lading No. HLCUDX323620997 dated 19.06.2023 was examined by the officers of DRI under Panchnama dated 01.08.2023 drawn at M/s Transworld Terminal Private Ltd**.** The container No. TLLU5288811 was found to be stuffed with 16 Jumbo Bags and 544 Small Bags of waste plastic scrap declared as "HDPE Plastic Regrinding (Non-Hazardous) (39041090). No other type of goods other than waste plastic scrap was found inside

the Jumbo Bags and PP Bags. The summary of the goods found during examination as are summarized as under;

Container No.	Details of Shipper	Weight of Plastic waste (including pkg. material)	Weight of Areca Nuts/ (including pkg. material)	Net Weight of Areca Nuts (Excl. pkg. material weight 2.20 Kg/Box)
FANU1109672	M/s Polytech Middle East FZE P.o. Box :7072, Business Centre, AL Shmookh Building UMM Al Quwain, UAE	22120 Kgs/ 44 Jumbo Bags	_	_
FANU1193410	M/s Advance Recycling Technology , PO Box 3345 New Industrial Area, UMM AL , TOOUB, UMM Al Quwain, UAE.	5202 Kgs/176 PP Bags	21780 Kgs/ 272 Jute Bags	21182
TLLU5288811	M/s Polytech Middle East FZE P.o. Box :7072, Business Centre, AL Shmookh Building UMM Al Quwain, UAE	23570 Kgs/16 Jumbo Bags and 588 PP Bags	_	_

6.1 Since the above mentioned 21.18 MTs of Areca Nut were found concealed with 5202 Kgs of PP Plastic Regrind (declared goods), there was mis-declaration with respect to 21.18 MTs of Areca Nut thus there existed reasonable belief that the

same were liable for confiscation under the provisions of the Customs Act, 1962. Thus, the said 21.18 MTs of Areca Nut found concealed with 5202 Kgs of PP Plastic Regrind (declared goods) stuffed in the Container No. FANU1193410 were placed under seizure under section 110 of the Customs Act, 1962 vide Seizure Memorandum dated 27.06.2023 (DIN-202306DDZ10000111ACA). The seized consignment was handed over to the custodian M/s Transworld CFS, Mundra under Supartnama dated 27.06.2023**.**

6.2 The investigation could not be completed in the stipulated time period of six months from the date of the seizure of goods. The competent authority vide letter dated 07.12.2023 granted the extension by a further period of six months for issuance of Show Cause Notice in respect of seized goods in terms of the first proviso of Section 110(2) of the Customs Act, 1962 as amended by the Finance Act, 2018.

7. Further, the facts of statements of persons whose statements were recorded have been mentioned in the Show Cause Notice and the records of statements thereof have been attached to Show Cause Notice as RUDs. For sake of brevity contents of statements of such persons are not produced hereunder. The details of the persons whose statements were recorded are as under: -

- Statement of Shri Amit Kumar Mishra, H-card holder of M/s Shree Jogni Enterprises, Custom Broker, was recorded on 14.06.2023, 23.06.2025 24.06.2023 and 25.06.2023 under section 108 of the Customs Act, 1962.

- Statement of Shri Kondappa Yogesh Aged- 25 Years H-card holder of M/s. Aspire Logistics Pvt Ltd, Custom Broker was recorded on 14.06.2023, 26.06.2023 under section 108 of the Customs Act, 1962.

- Statement of Mr. Pravinbhai Barvadiya, Partner of M/s. Jaliyan Polymers, aged 45 years was recorded on 23.06.2023, 24.06.2023 and 25.06.2023 under section 108 of the Customs Act, 1962.

- Statement of Shri Haroon Sharapuddin Shaikh, G-Card Holder, M/s Aspire Logistics Pvt. Ltd., Mumbai Branch, was recorded 26.06.2023 under section 108 of the Customs Act, 1962.

- Statement of Shri Chavada Kishorsinh Karubha, Son of Shri Karubha Shivba Chavada, Aged-28 Years, Employee of M/s. PYD Shipping recorded on 23.06.2023 under section 108 of the Customs Act, 1962.

- Statement of Shri Prince Priydarshi, Aged- 25 Years was recorded on 03.07.2023 under section 108 of the Customs Act, 1962.

- Statement of Shri Nitish Kumar Mishra was recorded on 22.07.2023 under section 108 of the Customs Act,1962.

8. Summons vide DIN No. CBIC-DIN- 202306DDZ10000555B80 dated 24.06.2023, 202307DDZ1000000BC48 dated 05.07.2023, 202307DDZ1000000F196 dated 18.07.2023, 202308DDZ100004143E4 dated 04.08.2023 and 202306DDZ1000000A8F0 dated 26.08.2023 was issued to the Shri Imran Karimbhai Makwana, Partner of M/s Jaliyan Polymers and supplier of Areca Nut to get the required details/documents and his version in the matter, and to appear before investigating officer, but no response was received from him against the Summons, but he have opted for not responding to the same and deliberately avoided his appearance in contravention of the provisions of Section 108(3) of the Customs Act, 1962 to intentionally obstruct the inquiring officer in the exercise of the powers conferred in him under the provisions of Section 108 of the Customs Act, 1962.

8.1 Summons vide DIN No. CBIC-DIN-202311DDZ10000818068 dated 06.11.2023 and 202311DDZ1000000F1AZ was issued to Shri Haji alias Afzal Sattarbhai Popapotra, buyer of the Areca Nut imported by Bill of Entry No. 6184466 dated 30.05.2023 to get the required details/documents and his version in the matter, and to appear before investigating officer, but no response was received from him against the Summons and he has opted for not responding to the same and deliberately avoided their appearance in contravention of the provisions of Section 108(3) of the Customs Act, 1962 to intentionally obstruct the inquiring officer in the exercise of the powers conferred in him under the provisions of Section 108 of the Customs Act, 1962

9. Finding of the Investigation:

9.1 During investigation carried out so far has revealed that Shri Imran Karimbhai Makwana and Shri Pravinbhai Barvadiya are the front persons and the masterminds of the smuggling racket. Shri Imran Karimbhai Makwana and Shri Pravinbhai Barvadiya were engaged in importing high value and higher duty involving goods mis-declaration on successive imports. It is gathered that Shri Imran Karimbhai Makwana is partner in M/s Jaliyan Polymers who used to procure the Areca Nut for his partnership firm and other. Shri Imran Karimbhai Makwana himself used to export the high value and high duty involving goods i.e Areca Nut by concealing the same with declared goods i.e. PP Plastic Regrind to evade the Customs Duty.

9.2 Acting upon intelligence, 100% examination of the goods imported by the partnership firm vide Bill of Entry No. 6184466 dated 30.05.2023 was carried by the officers SIIB, Mundra and DRI, Gandhidham on 10.06.2023 at M/s. Transworld CFS, APSEZ, Mundra in the presence of representatives of the importer firm, Customs Broker and the warehouse Unit. During examination total 21.60 MTs of Areca Nuts whole/splits (CTH 080280) were found concealed in the said import consignment alongwith approximate quantity of 05 MTs of PP Plastic waste. The investigation revealed that the seal cutting permission was obtained from the Docks officer, Customs House Mundra for the examination of the subject cargo.

9.3 Shri Kondappa Yogesh, H-card holder of M/s Aspire Logistics Pvt. Ltd, Customs Broker who filed the Bill of Entry for the clearance of the subject cargo stated in his statement that he has one forwarder firm by the name M/s PYD Shipping Logistics. The clearance work related to the subject cargo was approached to his partner Shri Prince through Shri Amit Kumar Mishra accomplice of Shri Imran Karimbhai Makwana. Also, as per the statement, the payment of duty for the import of subject cargo was made by Shri Pravinbhai's firm in the bank account of M/s PYD Shipping Logistics, Forwarder firm who filed the Bill of Entry using the license of M/s Aspire Logistics Pvt. Ltd.; that he made Rs. 3,39,373/- vide RTGS and Rs. 37,748/- vide NEFT in the bank account of M/s PYD Shipping Logistics on the request of Shri Imran .On the directions of Shri Imran he provided the relevant documents to Shri Amit Kumar Mishra for clearance of the consignment. Shri Kishor employee of Shri Yogesh informed that he obtained the seal cutting permission from the Docks officer on 31.05.2023 for the cargo covered under Bill of Entry No. 6184466 dated 30.05.2023 but the examination of the cargo could not be completed due to non availability of KYC documents at M/s Transworld CFS,

thereafter on receiving the KYC documents the examination of the cargo was done on 01.05.2023. The officer inspected the cargo and unloaded randomly four PP bags from the container and took the sample from the same. Thereafter, on the next day PO submitted his examination report on the system. Shri Kishor informed that the seal cutting permission for the cargo covered under Bill of Entry No. 6184468 dated 30.05.2023 pertaining to M/s Hiralal Exim was obtained on 06.06.2023. The officer and he noticed Jumbo bags in front of both the containers, the officers instructed to empty both the containers. Thereafter he conveyed the instructions made to him by officer to Shri Prince who in turn told him to do as per the instruction of the officer. While emptying the container Shri Kishor noticed Jute Bags at the backside of jumbo bags and found that the jute bags were stuffed with the Areca Nut. On noticing the same he told about the concealment to Shri Prince who in turn informed about the concealment to Customs Officer. The subject cargo covered under Bill of Entry No. 6184466 dated 30.05.2023 also belongs to same Shri Imran to whom the cargo covered under Bill of Entry No. 6184468 dated 30.05.2023 also belongs. Shri Prince contacted Shri Amit Mishra confirmed asked him if any concealment of Areca Nut is there in the subject cargo pertaining to M/s Jaliyan, Shri Amit Mishra told him that there is no concealment of Areca Nut in the subject. On 07.06.2023 Shri Prince approached Customs officer and told them that the possibility of Areca Nut behind the PP bags of declared goods stuffed in a container No. FFAU1142661 as the cargo belongs to same person Shri Imran. The Customs Officer opened the container No. FFAU1142661 and go several PP Bags destuffed from the container and Jute bags were noticed concealed behind the PP bags of declared goods.

9.4 Shri Amit Kumar Mishra has stated that one person met him at Mundra and introduced himself as Ramesh bhai who introduced himself as an importer and asked him to help him in importing and clearing PP regrind at Mundra Port; that he shared his mobile no. with him and the next day one person called him on Whatsapp and introduced himself as Shri Imran Karimbhai and told him that both the firms M/s Jaliyan Polymers and M/s Hiralal Exim were his (Imran) firms and that they were importing 3 containers of PP regrind as told by Shri Ramesh bhai and he would send him (Amit Mishra) the documents of the said containers. Shri Amit Kumar Mishra further stated that he contacted his cousin Shri Nitesh Mishra H- card holder of M/s NG Pillai a Customs Broker firm; that Shri Nitesh Mishra contacted Shri Prince Priyadarshi of M/s Aspire Logistics and who told his cousin

Shri Nitish that Rs.33500/- per container will be charged as expenses for the clearance of the said 3 containers. He further stated that he received of Rs. 9,96,000/- on 08.06.2023 through Angadia for payment of duty for cargo imported by M/s Hiralal Exim vide Bill of entry no. 6184468 dated 30.05.2023; that the said money was sent by Shri Imran Karim bhai and the same was to be handed over to Shri Prince Priyadarshi for depositing the duty for cargo imported by M/s Hiralal Exim vide Bill of Entry no. 6184468 dated 30.05.2023. He further stated that he further gave the said money of Rs. 996000/- to Shri Satish Maheshwari of a Custom Broker Continental Shipping, Mundra on 09.06.2023 as Shri Satish Maheswari threatened him that the said importers are his client asked him to provide him the said money.

9.5 Shri Amit Kumar Mishra admitted in his statement that he was fully aware with the concealment of Areca Nuts in the import consignments of the said three containers; that Shri Imran called him on whatsapp on 28/29.05.2023 and informed him that they will stuff 80% Areca Nut and 20% PP regrind in each of the three containers FFAU114266, HLBU1840160 and HLBU3311398 imported vide Bill of entry No. 6184466 dated 30.05.2023 by M/s. Jaliyan Polymers and Bill of entry No. 6184468 dated 30.05.2023 by M/s. Hiralal Exim at Mundra Port. Shri Imran offered Rs.13,50,000/- per container to him for getting the containers stuffed with Areca Nut cleared through Customs; that the said money was to be paid after the delivery of the Cargo to the place to be decided by Shri Imran; that the Customs duty for clearance of the declared cargo was to be paid separately; that he agreed with the offer of Shri Imran. Shri Amit Kumar Mishra stated that he was present during the examination of the goods at Mundra Port also. He stated that he was aware with the applicable Customs Duty on the imported Areca Nuts as the Notification No. 34/2023 Customs dated 15.05.2023 which was $10379 per Metric Ton under CTH 080280 of Areca Nuts.

9.6 It was gathered during investigation that M/s Jaliyan Polymers had imported one more consignment through container no. FANU1193410 by the way of mis-declaring the same as “PP Regrind” for which the Bill of Entry was not filed. The examination of the goods pertaining to this container was conducted on 27.06.2023, wherein total 21.182 MTs of Areca Nuts which attract Customs Duty amounting to approx. 2.01 Crores, were found concealed behind 5.202 MTs of PP Plastic Regrind. Thus, total of 42.782 MTs of Areca Nuts having value Rs.

36988063/- attracting total Rs. 40686870/- of Customs Duty has been found concealed in the two containers imported by M/s Jaliyan Polymers.

9.7 It is to noted that Areca Nuts splits (CTH 080280) is an item importable at fixed values which are called "Tariff Values", under Notification issued under Section 14(2) of the Customs Act, 1962 by the Board, If the tariff values are fixed for any goods, ad valorem duties thereon are required to be calculated with reference to such tariff values only following Rule 2 of the Customs Valuation Rules 2007 and not at the "transaction values" as specified vide Rule 3(i) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Hence, to avoid the correct tariff value which was USD 10,379/MT, as per the applicable Notification No. 34/2023-Customs (N.T.) New Delhi, 15th May, 2023 and Notification No. 38/2023-Customs (N.T.) New Delhi, 31st May, 2023, issued under Section 14(2) of the Customs Act 1962, the importer has sought clearance of the import goods by mis-declaring the description, quantity, value etc of the import goods. The declared value in the Bills of Entry was just USD 540/MT. Further the product Arecanut correctly classifiable under CTH 080280 is attracting much higher Customs Duty rate (of 110%) than the declared item, PP Regrind (CTH 39021000) assessable at 7.5% duty ad valorem, thus the above mis-declaration has also resulted in far lower duty assessment under Section 17 of the Customs Act 1962. The act of the importer and his accomplices in suppressing the actual details, value, classification etc. of the Import Consignment, on each of the import documents like IGM, Sale Invoice, Packing List, B/E, B/L & COO was aimed at evasion of the applicable Customs Duty estimated to be around Rs. 4.06 Crore. The item Areca Nut is not produced in UAE, hence the COO submitted for the said consignment also appears to be fabricated. The same might have been submitted by the importer before Customs authorities in order to hide actual COO of the goods. On being found reasonable belief that the aforementioned import goods are liable of confiscation under Section 111, 118 and 119 of the Customs Act, 1962, the same were placed under seizure by the officers of DRI invoking Section 110 of the Customs Act, 1962.

9.8 In the instant case of import, Areca Nuts have been attempted to be imported under the pro-rata CIF value of Rs. 45/- per Kg in the subject Bill of Entry against the MIP of Rs. 351/Kilogram specified by the EXIM Policy. Thus, the whole live consignment of 42.782 MTs of Areca Nut is rendered "Prohibited goods"

for import under the existing EXIM policy. Therefore, the above goods being the "Prohibited Goods" as defined under Section 2(33) of Customs Act, 1962 and being the goods imported without due compliance with the Policy provisions, were also found liable to be categorized as "Smuggling" within the meaning of Section 2(39) of the Customs Act, 1962.

9.9 Shri Pravinbhai Barvadiya, Shri Imran Karimbhai Makwana and accomplice Shri Amit Kumar Mishra has played a pivotal role in the smuggling of high value goods on documents having incomplete/false material particulars. Shri Pravinbhai Barvadiya, partner of M/s. Jaliyan Polymers stated that their firm is engaged in manufacturing of HDPE Granules from HDPE Regrind. They started this firm in August, 2022 and imported first consignment of HDPE Regrind in the month of November, 2022. Till date they have imported approximately 7 consignments. Shri Pravinbhai looks after the work related to production and sales of the HDPE Granules, whereas his partner Shri Imran Karimbhai Makwana who mostly resides in Dubai, looks after purchase related work. Shri Imran procures HDPE Regrind from Dubai and manages to ship the same to their firm at Kagvad, Virpur. Their firm is also engaged in trading of PP plastic regrind. On 02 occasions they have directly sold the imported PP Plastic Regrind from the Mundra Port to some person named as Shri Haji. It has been gathered that the goods covered under bill of entry No. 6184466 dated 30.05.2023 were directly purchased from M/s. Advance Recycling Technology, UAE by Shri Imran Karimbhai Makwana. The cargo imported by M/s Jaliyan Polymers vide Bill of Entry No. 6184466 dated 30.05.2023 which was placed under seizure by the Customs officer, was meant for one Shri Haji of Morbi. He further stated that, Shri Imran himself placed the order for Shri Haji and told Pravinbhai that the subject Cargo was to be delivered to Shri Haji of Morbi. On being asked, Shri Pravinbhai stated that the supplier company M/s Advance Recycling Technology is owned by Shri Imran. Earlier they used to get the Customs clearance from Customs Broker firm named M/s Continental Shipping but when they used to import the cargo for Shri Haji, Shri Imran changed the Custom Broker and when Shri Pravinbhai asked him the same shri Imran stated that Shri Haji Bhai has denied his services as he was charging too much; that Shri Imran himself arranged other CHA's for the import which were meant for Shri Haji. Thus, it appears that, Shri Imran placed the order for Shri Haji and the cargo was imported by B.E No. 6184466 dated 30.05.2023 in the name of his firm; that during the examination of the subject goods on 10.06.2023, the cargo was found stuffed with

Arecanut concealed behind PP Plastic Regrind imported by M/s Jaliyan Polymers. It is to mention that Summons to Shri Haji has been issued who did not joined the investigation till date.

9.10 Thereafter, it was gathered that Shri Imran Karimbhai Makwana has also exported Areca Nut from Dubai to two other firms – M/s Hiralal Exim and M/s Anmol Enterprises which were found to be related to Shri Imran Karimbhai Makwana. Shri Imran Karimbhai Makwana followed the same modus operandi of mis-declaring the goods as 'PP Plastic Regrind'. Three containers of these two firms were also examined and on examination Areca Nut was found concealed with declared goods. Examination of the three containers pertaining to M/s Hiralal Exim and M/s Anmol Enterprises led to the recovery of **98.539 MTs** of Arecanut valued at approx. **Rs. 9.41 crore** from total 5 containers, which were being attempted to be smuggled to the country. Shri Imran Karimbhai Makwana is also a partner of M/s Anmol Enterprises. A search was carried out at the premises of M/s Anmol Enterprises, which was found to be a residential house of Shri Imran K. Makwana.

9.11 It is also to be mentioned that during investigation, Shri Pravinbhai Barvadiya and Shri Amit Kumar Mishra were arrested on 25.06.2023 for violations of the provisions of the Customs Act, 1962. They were thereafter produced before Hon'ble CJM Court, Mundra on 25.06.2023 and considering the facts and evidences on record, role and culpability of the two accused vis-à-vis the violations committed, the Hon'ble CJM Court, Mundra ordered for their judicial custody. Upon application for bail with the Hon'ble CJM court Mundra, the same came to be rejected after considering the departments' plea. Consequently, the two accused had filed bail applications before the Hon'ble Sessions Court of Bhuj on 03.07.2023, which were also rejected against by the Hon'ble Sessions Court vide judgement dated 17.07.2023.

9.12 Shri Imran Karimbhai Makwana had filed Anticipatory Bail Application No.1000/2023 on 06.09.2023 against the DRI, Gandhidham, Regional which came to be dismissed vide order dated 23.09.2023, of Hon'ble Additional Sessions Judge Bhuj Kutch. Overall it is clear that the Shri Imran Karimbhai Makwana has dishonoured various summons and tried to misuse the legal remedies, instead of joining in the investigation. Further the DRI has filed criminal complaint under

Sections 174, 175, 176 and 228 of Indian Penal Code, 1860 before the additional Chief Judicial Magistrate, Gandhidham.

10. Confiscation of goods: -M/s. Jaliyan Polymers filed Bill of Entry No. 6184466 dated 30.05.2023 of declared goods as "PP Plastic Regrind" having declared assessable Value of Rs. 1223628.48. M/s. Jaliyan Polymers sought clearance thereof through M/s. Aspire Logistics Pvt. Ltd., Mundra, however, during examination total 21.60 MTs Areca Nuts, (CTH 080280) were found concealed in the import consignment alongwith total 4.98 MTs of PP Plastic Regrind . It was revealed that M/s. Jaliyan Polymers had mis-declared the description, classification, value, quantity etc. at the time of filing import documents for clearance of the said import consignment. During the investigation it was gathered that M/s Jaliyan Poymers have imported one more container for which the Bill of Entry was not filed. The another Container No. FANU1193410 declared to be stuffed with PP plastic Regrind (Non Hazardous) HS Code: 39021000 as per Bill of Lading No. HLCUDX3230536344 dated 30.05.2023 was examined by the officers of DRI under Panchnama dated 27.06.2023 at M/s Transworld Terminals Pvt. Ltd. The container No. FANU1193410 was found concealed with Jute Bags stuffed with Areca Nut behind the PP bags stuffed with crushed small pieces of plastic. Total 272 Jute bags of Areca Nut weighing around 21.18 MTs was found concealed with 5.20 MTs of goods declared as PP plastic Regrind. As per Section 46 of the Customs Act, 1962 an importer shall make entry of the imported goods with correct details, description/classification, value etc. In the present case, it was noticed that the importer was very well aware with the actual description, quantity and value of the concealed goods, however, they had mis-declared the same before Customs Authorities. M/s. Jaliyan International were also aware with tariff 34/2023-Customs (N.T.) New Delhi, 15th May, 2023 and Notification No. 38/2023-Customs (N.T.) New Delhi, 31st May, 2023, issued under Section 14(2) of the Customs Act 1962 which fixed the tariff value of the concealed goods. Areca Nuts have been attempted to be imported under the pro-rata CIF value of Rs. 45/- per Kg in the subject Bill of Entry against the MIP of Rs. 351/Kilogram specified by the EXIM Policy. Thus, the whole live consignment of **42.782 MTs of Areca Nut** is rendered "Prohibited goods" for import under the existing EXIM policy. Therefore, the above goods being the "Prohibited Goods" as defined under Section 2(33) of Customs Act, 1962 and being the goods imported without due compliance with the Policy provisions, were also found liable to be categorized as "Smuggling" within the

meaning of Section 2(39) of the Customs Act, 1962. However, M/s. Jaliyan Polymers deliberately and knowingly not declared and mis-declared the subject goods with intention to evade the applicable Customs Duty. Accordingly, total 42.782 MTs of Areca Nuts whole/splits, (CTH 080280) found concealed with the declared 'PP Plastic Regrind' were liable for confiscation under Section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act, 1962. Also, total 10.18 MTs of PP Plastic Regrind appeared to have been used for concealment of 42.782 MTs of Areca Nuts, appeared to be liable for confiscation under Section 119 of the Customs Act, 1962. Section 2(39) of the Customs Act, 1962 provides the definition of 'Smuggling' in relation to any goods as;

"Smuggling in relation to any goods, means any act or omission which will render such goods liable to confiscation under Section 111 or Section 113 of the Customs Act, 1962"

Therefore, as mentioned above the Areca Nuts having total quantity 42.782 MTs which was found concealed in the import consignment falls under the category of smuggled goods.

11. Role and Culpability of Various persons:

11.1 Role of Shri Imran Karimbhai Makwana: Shri Imran Karimbhai Makwana emerges as a central figure in an intricate smuggling operation, orchestrating the illegal import and export of Arecanuts by employing deceptive practices. Identified as the mastermind, he operates through partnership firms like M/s. Jaliyan Polymers and M/s Anmol Enterprises. His role extends to misdeclaring imported Arecanuts as 'PP Plastic Regrind' to evade Customs Duty. Imran is implicated in arranging financial transactions for duty payments, using intermediaries such as Shri Kondappa Yogesh and Shri Amit Kumar Mishra. Offering financial incentives, he is alleged to have promised Rs. 13.5 lakhs per container for successful clearance. Imran's involvement in changing Customs brokers, influencing the examination of cargo, and obtaining seal cutting permission underscores his active participation in the logistics of the smuggling network. The supplier firm, M/s. Advance Recycling Technology in Dubai, is owned by Imran, solidifying his pivotal role. He is directly engaged in transportation logistics through Customs brokers and logistics firms. The seizure of concealed Arecanuts, valued at approx Rs 3,69,88,063, during examination further substantiates the allegations. The imported Arecanuts are classified as "Prohibited Goods," subjected to confiscation

and labeled as "Smuggling" under the Customs Act. The rejection of bail applications for Imran highlight the severity of charges and the judicial recognition of violations. In essence, Imran Karimbhai Makwana's multifaceted involvement positions him as a key player in the alleged Customs Duty evasion and Arecanut smuggling case. The modus operandi adopted by the syndicate belonging to him is reflecting as pre-planned manner of organized smuggling, where not only the concealment of the high value goods with specified tariff rate and attracting higher duty rates has taken place but claimed to have allowed usage of his partnership firm with his partner Shri Pravinbhai.

11.1.2 The omission and commission on the part of Shri Imran Karimbhai Makwana i.e. mis-declaration of subject goods by way of forging documents, fraud, collusion, and suppression of facts and illegal import of prohibited goods have rendered the subject illegally imported goods **Areca nuts (Qty. 42.782 MT, Market Value- approx Rs 3,69,88,063/-)** liable to confiscation under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962 and declared imported goods **PP Plastic Regrind (Qty. 10.18 MTs),** liable to confiscation under Section 119 of the Customs Act, 1962. Also, since Shri Imran Karimbhai Makwana was knowingly concerned in importing, concealing, purchasing/selling and dealing with such goods, he has rendered himself liable to penalty under **Section 112 (a)** and **Section112 (b)** of the Customs Act, 1962. Since Shri Imran Karimbhai Makwana knowingly and intentionally made, signed or used and/or caused to be made/signed/used the import documents, Bill of Entry and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore he is also be liable to penalty under **Section 114AA** of the Customs Act, 1962. For various acts of not joining the investigation by not revealing the correct facts and details of other key persons involved in this case, as discussed above, Shri Imran Karimbhai Makwana is liable to penalty under **Section 117** ibid too.

11.2 Role or Culpability of Shri Pravinbhai Barvadiya : Shri Pravinbhai Barvadiya being the partner of M/s Jaliyan Polymers looked after whole work in the firm, was found actively involved in with his accomplices in suppressing the actual details, value, classification etc. of the Import Consignment in the import documents submitted by him before Customs authorities. Total 42.782 MTs of Areca Nuts which was found concealed in the import consignments attracts the Customs Duty of Rs. 4.06 Cr. Shri Pravinbhai Barvadiya and Imran Karimbhai are

the partners in the importing firm M/s. Jaliyan Polymers. They used to import Areca Nuts, illegally by way of concealing the same in the other declared goods such as PP Plastic Regrind and diverted the same to others person Shri Haji Bhai. Shri Pravinbhai Barvadiya has manufacturing Units in the name of M/s. Jaliyan Polymers and engaged in manufacturing of plastic granules. Shri Imran proposed him to directly deliver his import goods to other persons Shri Hajibhai. He admitted that the present import consignment which has been detained by the DRI were also to be delivered to Shri Haji bhai as Shri Imran told him that Shri Haji Bhai had arranged CHA for clearance of the import consignment covered under bill of Entry No. 6184466 dated 30.05.2023. Shri Pravinbhai himself paid the Custom duty of the cargo covered under Bill of Entry No. 6184466 dated 30.05.2023 in the Bank account of M/s PYD Shipping Logistics as decided with his partner Shri Imran. In the preliminary investigation of the case it is revealed that whenever Shri Pravinbhai and Shri Imran received the demand of the Areca Nut from their buyer they directly supply the goods to their buyer from the Mundra port after getting clearance from the Customs Authority without issuing any invoice. He has indulged himself in importing, removing, depositing, harboring, keeping, concealing, selling and dealing with mis-declared goods which were liable for confiscation in terms of Section 111 of Customs Act, 1962. Shri Pravinbhai Barvadiya has willfully and deliberately indulged into conspiracy of importing Tariff Value attracting goods in guise of general cargo at transaction value, by way of mis-declaration and concealing the same in the consignment of other goods imported at Mundra. From the evidences gathered during investigation and facts admitted in his statement, it is evident that Pravinbhai Barvadiya, S/o Sh. Nathalal was part of the smuggling cartel and has played a pivotal role in the smuggling of high value goods on false/fabricated documents.

11.2.1 The omission and commission on the part of Shri Pravinbhai Barvadiya i.e. mis-declaration of subject goods by way of forging documents, fraud, collusion, and suppression of facts and illegal import of prohibited goods have rendered the subject illegally imported goods **Areca(Qty. 42.782 MT, Market Value- approx Rs 3,69,88,063/-)** liable to confiscation under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962 and declared imported goods **PP Plastic Regrind (Qty. 10.18 MTs),** liable to confiscation under section 119 of the Customs Act,1962. Also, since Shri Pravinbhai Barvadiya was knowingly concerned in importing, concealing, purchasing/selling and dealing with such goods, he has

rendered himself liable to penalty under **Section 112 (a)** and **Section112 (b)** of the Customs Act, 1962. Since Shri Shri Pravinbhai Barvadiya knowingly and intentionally made, signed or used and/or caused to be made/signed/used the import documents, Bill of Entry and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore he is also be liable to penalty under **Section 114AA** of the Customs Act, 1962. For various acts of mis-leading the investigation by not revealing the correct facts and details of other key persons involved in this case, as discussed above, Shri Pravinbhai Barvadiya is liable to penalty under **Section 117** ibid too.

11.3 Role and Culpability of Shri Amit Kumar Mishra: Shri Amit Mishra, an employee of the customs brokerage firm M/s Shree Jogni Enterprises, is deeply involved in a smuggling operation as detailed in the provided case study. Initially contacted by Shri Rameshbhai, who claimed to be an importer seeking assistance with the clearance of PP regrind at Mundra Port, Amit Mishra soon found himself entangled in a more complex scheme. Shri Imran Karimbhai, introduced as a partner of M/s Jaliyan Polymers and M/s Hiralal Exim, later contacted Mishra, revealing control over both firms. Following negotiations, it was agreed that Amit Mishra would receive Rs. 13,50,000 per container for customs clearance of shipments containing 80% Areca Nut and 20% PP regrind. Amit Mishra received documents related to the import consignments from Shri Pravinbhai Barvadiya, a partner of M/s Jaliyan Polymers, and also received Rs. 9,96,000 through hawala from Shri Imran Karimbhai. Shri Amit Mishra has willfully and deliberately indulged into conspiracy of importing Tariff Value attracting goods in guise of general cargo at transaction value, by way of mis-declaration and concealing the same in the consignment of other goods imported at Mundra. From the evidences gathered during investigation and facts admitted in his statement, it is evident that Shri Amit Mishra S/o Late Shri Vinod Mishra was part of the smuggling cartel and has played a pivotal role in the smuggling of high value goods on fabricated documents and abetting the forging/fabricating/manipulating the documents issued through the supplier making him culpable under relevant sections of the Customs Act, 1962.

11.3.1 The omission and commission on the part of Shri Amit Kumar Mishra i.e. mis-declaration of subject goods by way of forging documents, fraud, collusion, and suppression of facts and illegal import of prohibited goods have rendered the subject illegally imported goods **Areca Nut (Qty. 42.782 MT, Market Value- approx. Rs. 3,69,88,063/-)** liable to confiscation under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962 and declared imported goods **PP Plastic Regrind (Qty. 10.18 MTs,** liable to confiscation under section 119 of the Customs Act,1962. Also, since Shri Amit Kumar Mishra was knowingly concerned in importing, concealing, purchasing/selling and dealing with such goods, he has rendered himself liable to penalty under **Section 112 (a)** and **Section112 (b)** of the Customs Act, 1962. Since Shri Amit Kumar Mishra knowingly and intentionally made, signed or used and/or caused to be made/signed/used the import documents, Bill of Entry and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore he is also be liable to penalty under **Section 114AA** of the Customs Act, 1962. For various acts of mis-leading the investigation by not revealing the correct facts and details of other key persons involved in this case, as discussed above, Shri Amit Kumar Mishra is liable to penalty under **Section 117** ibid too.

11.4 Role and culpability of M/s Aspire Logistics Pvt. Ltd.: M/s Aspire Logistics Pvt Ltd filed the Bill of Entry for the clearance of subject goods, the KYC details of M/s Jaliyan Polymers and M/s Hiralal Exim were verified through the DGFT and GST portal, confirming the existence of both firms. Shri Yogesh Kondappa, an H-card holder of M/s Aspire Logistics, handled the clearance work for these firms. Authorization from both firms was received, granting permission for M/s Aspire Logistics to act as their Custom Broker. All relevant KYC documents, including IEC, PAN card details, and GST registration certificates, were obtained. The checklist for cargo clearance, associated with Bill of Entry Nos. 6184466 and 6184468, was sent to Shri Yogesh Kondappa for approval. The communication was facilitated through Shri Yogesh's personal email, documentation.pyd@gmail.com, with Shri Sonu from M/s Aspire Logistics communicating with Shri Yogesh via WhatsApp. Shri Yogesh sent the checklist for approval to email id jaliyanpolya@gmail.com of M/s Jaliyan Polymers on 30.05.2023 and email id polvplastic92@gmail.com through email documentation.pyd@gmail.com on 29.05.2023 in support of his saying submitted the screenshot of the emails. Shri

Yogesh stated that his counterpart Shri Prince received the approval for the Checklist and accordingly he informed his Mumbai office for filing the Bill of Entry. M/s Aspire Logistics did not book the container for M/s Jaliyan Polymers and have no idea who booked the container for import of subject goods. The Customs Clearance work to M/s Aspire Logistics was provided to Shri Yogesh Kondappa through his counterpart Shri Prince. For the clearance of subject goods Shri Prince was contacted by Shri Nitish Mishra who in turn was contacted by his cousin brother Shri Amit Mishra who was arrested for making the arrangement for the clearances of subject goods which was found concealed with Areca Nut. Shri Amit Mishra was fully aware that the subject cargo was concealed with the Areca Nut and did not told to anyone about the same. M/s Aspire Logistics was not getting any agency charges for the subject cargo as there was mutual understanding with Shri Yogesh to keep the agency charges with himself if the business at Mundra Port came through him but he has to handle the other work of M/s Aspire Logistics at Mundra Port for which he was not getting any salary. M/s Aspire Logistics had filed Bill of Entry Nos. 6184466 and 6184468 for M/s Jaliyan Polymers and M/s Hiralal Exim, respectively. On obtaining the seal cutting permission from the Customs officers for cargo covered under Bill of Entry No. 6184468 dated 30.05.2023 pertaining to M/s Hiralal Exim, the seal was cut and the employee of Shri Yogesh noticed some Jute Bags at the backside. On closely looking at the bags he found that the Bags were stuffed with the Arecanut who in turn inform the same to Shri Prince. They informed about the concealment to Customs Authority on the same day and also told the authority that the goods pertaining to M/s Jaliyan Polymers covered under Bill of Entry No. 6184466 dated 30.05.2023 belongs to same persons therefore the possibility of concealment of Areca Nut in the subject cargo are there. Shri Yogesh Kondappa used the license of M/s Aspire Logistics for filing the Bill of Entry No. 6184466 dated 30.05.2023 for the clearance of subject cargo and with the help of Mumbai based employee they filed the Bill of Entry by informing that they have received the approval of Checklist. Throughout the whole process of the filing, the Customs Broker, M/s Aspire Logistics Pvt. Ltd. failed to verify the credibility and genuineness of the documents as well as the importer, M/s Jaliyan Polymers, and thus, failed to comply with their liability as per the CBLR, 2018, as per which it is the liability of the Customs Broker to comply advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring

the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be.

11.4.1 In view of the above, the omission and commission on the part of M/s Aspire Logistics Pvt. Ltd., Custom Broker i.e., by filing the Bill of Entry without verifying the approval for Checklist received from the Importer or not have rendered the subject illegally imported goods **Areca Nut (Qty. 42.782 MT, Market Value- approx Rs 3,69,88,063/-)** liable to confiscation under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962 and declared imported goods **PP Plastic Regrind (Qty. 10.18 MTs),** liable to confiscation under section 119 of the Customs Act,1962. forging documents, fraud, collusion, and suppression of facts and illegal import of prohibited goods have rendered the subject illegally imported goods **Areca Nut (Qty. 42.782 MT, Market Value- Rs. 3,69,88,063/-)** liable to confiscation under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962 and declared imported goods **PP Plastic Regrind (Qty. 10.18 MTs,** liable to confiscation under section 119 of the Customs Act,1962. Also, since M/s Aspire Logistics Pvt. Ltd. was knowingly concerned in importing, concealing, purchasing/selling and dealing with such goods, he has rendered himself liable to penalty under **Section 112 (a)** and **Section112 (b)** of the Customs Act, 1962. M/s Aspire Logistics Pvt. Ltd. knowingly and intentionally made, signed or used and/or caused to be made/signed/used the import documents, Bill of Entry and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore he is also be liable to penalty under **Section 114AA** of the Customs Act, 1962. For various acts of mis-leading the investigation by not revealing the correct facts and details of other key persons involved in this case, as discussed above, M/s Aspire Logistics Pvt. Ltd. is liable to penalty under **Section 117** of the Customs Act, 1962.

11.5 Role of Shri Yogesh Kondappa, H card hold of M/s Aspire Logistics: Shri Yogesh Kondappa, an H-card holder at M/s Aspire Logistics Pvt Ltd, holds a significant role in the customs clearance process, as indicated by his statement. He takes direct responsibility for decisions related to customs clearance at Mundra Port, revealing a critical position within the company's operations. Shri Yogesh acknowledges his involvement in categorizing shipments under the second check, highlighting the importance of his role in the decision-making process. Furthermore, his admission of lapses in precautions for new clients dealing with

non-prime commodities suggests a degree of oversight or negligence in due diligence processes. Shri Yogesh Kondappa informed their Mumbai officer that they have received approval for checklist from both the importers for filing Bill of Entry No. 6184466 dated 30.5.2023 pertaining to M/s Jaliyan Polymers and Bill of Entry No. 6184468 dated 30.05.2023. Shri Prince informed about the approval of checklist from both the importer on the receiving confirmation for approval from Shri Amit Mishra.

11.5.1 The omission and commission on the part of Shri Yogesh Kondappa i.e. by communicating to M/s Aspire Logistics that the approval for checklist is received from importer without verifying the same for filing the Bill of Entry have rendered the subject illegally imported goods **Areca Nut (Qty. 42.782 MT, Market Value - approx Rs 3,69,88,063/-)** liable to confiscation under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962 and declared imported goods **PP Plastic Regrind (Qty. 10.18 MTs,** liable to confiscation under section 119 of the Customs Act,1962. Shri Yogesh Kondappa has rendered himself liable to penalty under **Section 112 (a)** and **Section112 (b)** of the Customs Act, 1962 for the various reason discussed above . Since Shri Yogesh Kondappa knowingly and intentionally made, signed or used and/or caused to be made/signed/used the import documents, Bill of Entry and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore he is also be liable to penalty under **Section 114AA** of the Customs Act, 1962. For various acts of mis-leading the investigation by not revealing the correct facts and details of other key persons involved in this case, as discussed above,, Shri Yogesh Kondappa is liable to penalty under **Section 117** of the Customs Act, 1962.

11.6 Role of Shri Prince Priyadarshi: Shri Prince, an employee of M/s Aspire Logistics Pvt Ltd, plays a crucial role in the initial stages of business transactions, particularly in handling business opportunities and managing the preliminary documentation process. His statement indicates involvement in coordinating with clients, understanding their requirements, and initiating the necessary paperwork for customs clearance. Shri Prince serves as a link between clients and the company, facilitating the commencement of import-export activities. Shri Prince informed Shri Yogesh that the approval of Checklist from both the importer has been received from Shri Amit Mishra on that basis of which Bill of Entry No.

6184466 dated 30.05.2023 and Bill of Entry No. 6184468 dated 30.05.2023 pertaining to M/s Jaliyan Polymers was filed. Shri Prince must have asked Shri Amit that the importers are required to send the confirmation mail to their official mail id.

11.6.1 The omission and commission on the part of Shri Prince Priyadarshi i.e. by informing Shri Yogesh that he had received approval of Checklist from importer on the basis of communication made to him by Shri Amit Kumar Mishra without verifying the same for filing the Bill of Entry have rendered the subject illegally imported goods **Areca Nut (Qty. 42.782 MT, Market Value- Rs. approx Rs 3,69,88,063)** liable to confiscation under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962 and declared imported goods **PP Plastic Regrind (Qty. 10.18 MTs,** liable to confiscation under section 119 of the Customs Act,1962. For the various reason discussed above he has rendered himself liable to penalty under **Section 112 (a)** and **Section112 (b)** of the Customs Act, 1962. Since Shri Prince Priyadarshi knowingly and intentionally made, signed or used and/or caused to be made/signed/used the import documents, Bill of Entry and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore he is also be liable to penalty under **Section 114AA** of the Customs Act, 1962. For various acts of mis-leading the investigation by not revealing the correct facts and details of other key persons involved in this case, as discussed above, Shri Prince Priyadarshi is also liable to penalty under **Section 117** of the Customs Act, 1962.

12. Accordingly, Show Cause Notice F.no. Gen/Adj/ADC/971/2024-Adjn-O/o Pr. Commr-Cus-Mundra dated 03.06.2024 was issued to M/s. Jaliyan Polymers, (IEC-AASFJ4924E), wherein they were called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, as to why:-

(a) The imported goods i.e. **Areca Nut (Qty. 42,782 Kg, Market Value- approx. Rs. 3,69,88,063/-)** should not be confiscated under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962.

(b) The declared imported goods **PP Plastic Regrind (Qty. 10189 kg)**, used for the purpose of concealment of smuggled 42782 KG Areca Nut, should not be confiscated under the provisions of Section 119 of the Customs Act, 1962.

(c) Penalty should not be imposed on them under Section 112(a) &112(b), 114AA & 117 of the Customs Act, 1962.

13. Vide SCN dated 03.06.2024, the following persons/companies/firms/concerns are hereby individually and separately called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Mundra as to why Penalty should not be imposed on each of them individually under below mentioned penal provisions, respectively under the Customs Act,1962 (as appearing at Column 3 to 6):

Table-IV

S. No.	**Name (S/Shri/Ms/Smt/ M/s)**	**Penal provisions under Customs Act, 1962**			
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**
1	Shri Imran Karimbhai Makwana (Partner of M/s Jaliyan Polymers)	112(a)	112(b)	114AA	117
2	Shri Pravinbhai Barvadiya(Partner of M/s Jaliyan Polymers)	112(a)	112(b)	114AA	117
3	Shri Amit Kumar Mishra	112(a)	112(b)	114AA	117
4	M/s Aspire Logistics	112(a)	112(b)	114AA	117
5	Shri Yogesh Kondappa	112(a)	112(b)	114AA	117
6	Shri Prince Priyadarshi	112(a)	112(b)	114AA	117

14. Written Submission

14.1 On behalf of M/s. Jaliyan Polymers (IEC: AASFJ4924E), Shri Pravinbhai Barvadiya, (Partner) **submitted their reply dated 29.12.2025, wherein he has, *inter alia*, submitted that:**

14.1.1. their partnership firm, namely, M/s. Jaliyan Polymers, Virpur have received notice, inter alia proposing confiscation of areca nuts found from consignment of PP Plastic Regrind under various provisions of section 111 of Customs Act, 1962, PP Plastic Regrind under section 119 and imposition of penalty under section 112 (a) & 112 (b), 114AA and 117 of Customs Act, 1962.

14.1.2. The notice is also issued to me and Shri Imran Karimbhai Makwana, the other partner of M/s. Jaliyan Polymers, inter alia proposing penalty under section 112 (a), 112 (b), 114AA and 117 of Customs Act, 1962.

14.1.3. He has already filed a detailed submission clarifying his innocence in the matter. On this basis. He has urged upon your Honour to drop the proceedings initiated against me.

14.1.4. He take this opportunity to say and submit on behalf of M/s. Jaliyan Polymers, being a separate juristic person than the two partners, i.e. myself and Shri Imran Karimbhai Makwana, that the only person responsible for illicit import of areca nuts in the manner narrated in the notice is Shri Imran Karimbhai Makwana.

14.1.5. Hence, it is prayed that M/s. Jaliyan Polymers deserve to be exonerated by taking into consideration facts and circumstances narrated in the notice and more particularly in his submission that is already before your Honour for consideration.

14.2 Shri Imran Karimbhai Makwana (partner of M/s. Jaliyan Polymers) submitted their reply dated 19.09.2024, wherein the noticee categorically denied all allegations of involvement in the smuggling of Areca Nuts and raised the following contentions:

14.2.1 The noticee has contended that the allegations regarding his involvement in the smuggling of Areca Nuts are entirely unfounded and lack substantive evidence; that allegations alone, without corroborative evidence, are insufficient to establish guilt and the outcome of investigation has been merely based on oral evidences; that many decisions of the Court state that mere allegations without substantive and corroborative evidence cannot sustain a legal claim and must be supported by concrete evidence to hold an individual liable; that the SCN fails to provide such evidence and its allegations are based on speculative assertions and circumstantial evidence rather than concrete and corroborative proof; that the investigation's reliance on such evidence does not satisfy the legal standard required for establishing guilt and the accusations lack the corroboration needed to meet the legal standard of proof; and that the various aspects of the case unequivocally prove his innocence.

14.2.2 Challenge to Co-noticee Statements (D-1 to D-5):-

D-1 Conflicting statements given by Shri Amit Mishra (Co-noticee):

- Statements of Shri Amit Kumar Mishra recorded on 14.06.2023, 23.06.2023, 24.06.2023 and 25.06.2023 reveal significant contradictions and evolving disclosures.
- In his initial statement dated 14.06.2023, he claimed a limited role, stating that he merely filed Bills of Entry based on documents provided by others, denied receipt of any money, and expressed no knowledge of concealment of Areca Nuts in PP regrind cargo.
- However, in subsequent statements, he admitted that he was informed by Sh. Imran about concealment of Areca Nuts and agreed to clear the cargo with such knowledge. He also admitted receiving Rs. 9,96,000/- from Sh. Imran through Angadia for customs duties, which he later handed over to Sh. Satish Maheshwari due to threats, introducing facts not disclosed earlier.
- Further, he acknowledged being offered Rs. 13,50,000/- per container for clearance and identified himself along with Sh. Imran and others as part of the planning of the smuggling operation. His statements also evolved from minimal contact with Sh. Imran to detailed disclosures regarding interactions, financial arrangements, and the role of associates including Sh. Pravinbhai and Sh. Kunpara Divyesh.

In conclusion, the statements of Shri Amit Kumar Mishra reveal significant contradictions and a shift in his involvement throughout the investigation. Initially presenting himself as a minor player who merely facilitated the filing of import documents, Shri Amit Kumar Mishra's later statements exposed a deeper involvement in the smuggling operation.

D-2 Conflicting statements given by Shri Kondappa Yogesh (Co-noticee)

- Statements of Shri Kondappa Yogesh recorded on 14.06.2023 and 26.06.2023 reveal significant contradictions and inconsistencies regarding his role, responsibilities, and involvement in the customs clearance process.

- In his initial statement dated 14.06.2023, he stated that his role was limited to marketing and operations at Mundra Port, while documentation was handled by the Mumbai office. He also indicated no involvement in payments to M/s Aspire Logistics Pvt Ltd and claimed limited knowledge of importers such as M/s Jaliyan Polymers and M/s Hiralal Exim.
- However, in his subsequent statement dated 26.06.2023, he admitted to handling customs clearance work using the CHA license of M/s Aspire Logistics Pvt Ltd, indicating a more active role. He also stated that documentation and KYC were handled directly by Shri Prince Priyadarshi, contradicting his earlier claim of forwarding documents to the Mumbai office.
- Further, his statements regarding financial transactions changed, as he later described a mutual arrangement for use of the CHA license, which was not disclosed earlier. His knowledge of importers also evolved from denial to detailed interactions, including finalization of deals and understanding of KYC and payment arrangements.
- Additionally, his account of the discovery of concealed goods shifted from indirect information to a more detailed description of events and subsequent interactions with importers and customs authorities.

The statements of Shri Kondappa Yogesh show clear inconsistencies and a shifting narrative regarding his role, financial arrangements, and knowledge of the importers and concealment of goods, indicating initial suppression of facts and subsequent disclosure of a more active involvement.

D-3 Conflicting statements given by Shri Pravinbhai Barvadiya (Co-noticee)

- Statements of Shri Pravinbhai Barvadiya recorded on 23.06.2023, 24.06.2023 and 25.06.2023 reveal significant contradictions and inconsistencies regarding the operations of M/s Jaliyan Polymers, his role, and related transactions.
- In his initial statement, he described the firm as engaged in manufacturing HDPE Granules from HDPE Regrind. However, in subsequent statements, he stated that the firm was primarily involved in

importing and trading PP Plastic Regrind from M/s Poly Tech Middle East, UAE, contradicting his earlier claim.

- His statements regarding sales transactions were also inconsistent, as he initially stated that goods were sold directly from Mundra Port but later provided differing details regarding the nature of goods and customers. Similarly, discrepancies were observed in respect of suppliers and payments, as he initially stated that payments were made to M/s Advance Recycling Technology, whereas later he revealed that payments were made to M/s PYD Shipping Logistics.
- He admitted that Areca Nuts were concealed behind PP Regrind in the imported cargo; however, his statements regarding responsibility for importation and customs clearance were inconsistent. His version regarding customs brokers also varied, initially referring to M/s Continental Shipping as regular broker and later indicating use of different brokers without clear details.
- Further, despite awareness of customs regulations, his statements reflected inconsistencies and claimed lack of knowledge regarding certain procedures. Additionally, details regarding his partnership with Shri Imran Karimbhai Makwana, including roles and responsibilities, were unclear and inconsistent.

The statements of Shri Pravinbhai Barvadiya show clear inconsistencies in respect of business activities, financial transactions, and knowledge of import operations, indicating lack of transparency and shifting disclosures regarding his role and the functioning of M/s Jaliyan Polymers.

D-4 Statement of Shri Haroon Sharapuddin Shaikh, G-Card Holder, M/s Aspire Logistics Pvt. Ltd., Mumbai Branch, was recorded 26.06.2023:

- Statement of Shri Haroon Shaikh reveals that Bills of Entry No. 6184466 and 6184468 dated 30.05.2023 were filed by him on the recommendation of Shri Kondappa Yogesh, who managed the Mundra branch of M/s Aspire Logistics Pvt. Ltd. and was the primary person handling clearance of the subject cargo.
- He stated that Shri Kondappa Yogesh was responsible for KYC verification, authorization from importers M/s Jaliyan Polymers and M/s Hiralal Exim, and all communications and documentation related to

clearance. Shri Haroon Shaikh claimed that he had no knowledge regarding booking of containers or buyers, as these aspects were handled by Shri Kondappa Yogesh.

- He further stated that he came to know about concealment of Areca Nuts on 07.06.2023 through Shri Prince Priyadarshi. He also referred to information received during a meeting wherein Shri Amit Mishra was stated to have played a role in persuading Shri Imran Karimbhai Makwana to import goods under mis-declaration with assurance of clearance.
- Shri Haroon Shaikh maintained that his role was limited to processing documents and that he did not receive any clearance charges, which were retained by Shri Kondappa Yogesh.

D-5 Statement of Shri Chavada Kishorsinh Karubha, Employee of M/s. PYD Shipping recorded on 23.06.2023

- The statement of Shri Chavda is at variance with the facts stated in the Show Cause Notice regarding the examination of cargo under Bill of Entry No. 6184466 and 6184468. While the Show Cause Notice states that the cargo was examined on 10.06.2023 by DRI and SIIB officers, Shri Chavda stated that due to KYC-related issues, examination was delayed and carried out on 01.06.2023 (for B/E No. 6184466) and 06.06.2023 (for B/E No. 6184468), during which concealment of Areca Nut was noticed.
- He further indicated procedural delays and issues in KYC registration affecting the timing of examination. He also stated that the Panchnama dated 10.06.2023 was signed later, suggesting that documentation may not correspond with the actual date of examination.

E. SHORTCOMINGS IN THE INVESTIGATION PROCESS:

E-1 Incorrect Reporting of Examination Process:

Discrepancy between SCN and panchnama regarding presence of importer's representative during examination, raising doubts on accuracy and procedural compliance.

E-2 Absence of Evidence for Intentional Mis-declaration:

Allegations of mis-declaration are not supported by corroborative evidence and are based on assumptions without proof of intent.

E-3 Delay in Documentation and Reporting:

Unexplained delay between seal cutting and examination undermines credibility and procedural integrity of the investigation.

E-4 Neglect of Key Individual Rameshbhai:

Failure to investigate a crucial person mentioned in statements indicates incomplete and deficient investigation.

E-5 Ambiguity in Seizure Memo and Documentation:

Use of term “detained” instead of “seized” and absence of panchnama reflect serious procedural lapses affecting validity of seizure.

E-6 Unsubstantiated Claims of Mastermind Role:

Allegation of being mastermind is based on hearsay without direct or corroborative evidence.

E-7 Ignoring Critical Statements:

Relevant statements indicating involvement of other persons have not been considered, affecting fairness of investigation.

E-8 Failure to Adhere to Procedural Norms:

Delays, non-compliance with CBEC instructions, and procedural lapses undermine credibility and legality of investigation.

E-9 Lack of Independent Verification:

Reliance on unverified statements of co-noticees without independent corroboration weakens evidentiary value.

E-10 Lack of Substantial Evidence and Misinterpretation:

No direct evidence linking involvement; routine business activities allegedly misinterpreted as illegal acts.

E-11 Reliance on Case Law for Defense:

Cited case laws emphasize requirement of concrete evidence and fair investigation, highlighting weakness in SCN allegations**.**

a. Rajendra Pralhadrao Wasnik V State of Maharashtra, (2012) 4 SCC 37

b. In the Court of Principal Sessions Judge Cum Special Judge, POSCO, Tuensang, Nagaland in the case of Shri Longdili, while giving the decision dated 23.09.2022, honourable Principal Sessions Judge has referred to the principles and ratio laid down by the apex court in series of judgment on this aspect. Some such decisions are :

(i) In Gambhir Vs State of Maharashtra (1982) 2SCC 351

(ii) In Sharad Birdhichand Sarda Vs State of Maharashtra, AIR 1984 SC 1622,

(iii) In Ashok Kumar Vs State of Madhya Pradesh, AIR 1989 SC 1890

(iv) *BodhRaj Vs State of Jammu & Kashmir, AIR 2002 SC 316*

c. C. Chenga Reddy and Ors. v. State of A.P. (1996) 10 SCC 193

d. Padala Veera Reddy v. State of A.P. and Ors. (AIR 1990 SC 79

e. Sharad Birdhichand Sarda vs. State of Maharashtra,

f. *Collector of Customs vs. D. Bhoormul* (1974) 2 SCC 544

E-12. INVESTIGATION is BASED ON PRESUMPTIONS:

It is contended that the investigation is primarily based on presumptions and conjectures rather than concrete and substantive evidence, thereby undermining the principle of “innocent until proven guilty.” The allegations are stated to lack direct proof establishing guilt beyond reasonable doubt. Reliance is placed on judicial precedent to emphasize that conclusions cannot be drawn on uncertain or speculative admissions, and that only clear and definite evidence can sustain charges.

E-13 THE PRINCIPLE OF "INNOCENT UNTIL PROVEN GUILTY":

The principle of "innocent until proven guilty" mandates that guilt must be established through clear and direct evidence beyond reasonable doubt, placing the burden of proof on the prosecution. Reliance on presumptions or speculative reasoning, without concrete evidence, is contrary to this principle and undermines fairness in the legal process.

E-14 RELIANCE ON EXAMINATION OF GOODS AND ALLEGED CONCEALMENT

It is contended that the case is based on examination of goods without any clear, direct, or unambiguous evidence linking the noticee to the alleged misdeclaration or concealment, with reliance placed only on indirect and insufficient evidence. It is further submitted that, as per settled law on circumstantial evidence, the chain of evidence must be complete, cogent, and conclusively establish guilt beyond reasonable doubt, which is not satisfied in the present case.

Additionally, it is emphasized that procedural fairness in examination and handling of goods is essential to ensure reliability of evidence, failing which the evidentiary value is undermined and cannot sustain the allegations.

E-15 THE CHAIN OF CUSTODY OF THE ALLEGED CONCEALED ARECA NUTS.

It is contended that the gap between examinations conducted on 01.06.2023 and 10.06.2023, without proper documentation of the intervening period, raises concerns regarding possible mishandling or tampering of goods. Further, the examination dated 27.06.2023 was conducted in absence of the noticee and concerned representatives, indicating procedural lapses.

Relying on settled principles of circumstantial evidence, it is submitted that the chain of evidence must be complete and consistent, which is affected by such lapses. Any break in chain of custody or lack of procedural compliance undermines the reliability and evidentiary value of the case.

E-16 ABSENCE OF DIRECT EVIDENCE:

It is contended that the investigation lacks any direct evidence linking the noticee to the alleged smuggling activities and relies primarily on uncorroborated

circumstantial evidence, which is insufficient to establish guilt beyond reasonable doubt. As per settled law, circumstantial evidence must be complete, compelling, and exclude all reasonable hypotheses of innocence, which is not satisfied in the present case.

It is further submitted that reliance on statements of co-accused, without independent corroboration, cannot be treated as substantive evidence, thereby rendering the allegations unsustainable under law.

E-17 LACK OF MENS REA (INTENT)

It is submitted that mens rea (criminal intent) is an essential element to establish liability; however, the investigation fails to provide any evidence of deliberate intent or knowledge on the part of the noticee. There is no material showing direct communication or instructions regarding misdeclaration, and mere reliance on circumstantial evidence is insufficient to establish mens rea.

E-18 NO DIRECT EVIDENCE:

It is contended that the case is based primarily on weak circumstantial evidence, which is insufficient to establish guilt or criminal intent beyond reasonable doubt. The conclusions drawn are stated to be speculative and not supported by any direct evidence showing deliberate involvement or knowledge of the alleged misdeclaration.

It is further submitted that the burden of proof lies on the investigating agency, which has failed to establish mens rea. In absence of proof of intent and reliance on uncorroborated evidence, the involvement of the noticee, if any, is claimed to be innocent and unintentional.

E-19 It is submitted that the allegations of misdeclaration, forgery, fraud, collusion, and illegal import of prohibited goods are strongly denied. It is contended that all transactions and documentation were carried out in compliance with legal requirements through M/s Continental Shipping Services.

It is further stated that the allegations are baseless and not supported by any direct or substantive evidence establishing involvement in forgery or

misdeclaration. In absence of proof, the charges are claimed to be unfounded and legally unsustainable.

F. Accusations of Fraud, Collusion, and Suppression of Facts:

F-1 Allegations of Knowingly Dealing with Illegally Imported Goods:

It is contended that penalties under Sections 112(a) and 112(b) are unjustified due to absence of direct evidence linking involvement in smuggling or handling of illegal goods. The case is based on circumstantial evidence and speculation, without proof of knowledge or intent. Legal precedents establish that suspicion cannot replace proof, and penalties require clear evidence of conscious involvement, which is lacking.

F-2 It is submitted that penalty under Section 114AA is not sustainable as there is no evidence of deliberate misdeclaration or use of false documents. Any discrepancies are attributed to clerical errors or third-party actions. No intent to evade duty is established. Procedural lapses and lack of reliable evidence further weaken the case, and legal principles require clear proof of fraudulent intent, which is absent.

F-3 It is argued that penalty under Section 117 is not applicable as there is no proof of wilful intent or knowledge of contravention. Any discrepancies are unintentional and arise from normal business operations. In absence of clear evidence, and where specific penalty provisions exist, invocation of general penalty is not justified.

G. It is submitted that once penalty has been imposed on M/s Jaliyan Polymers, no separate penalty can be levied on its partners. Reliance is placed on the Gujarat High Court judgment in *Mohammed F. Ghani* [2010 (259) ELT 179], which, following *CCE v. Jai Prakash Motwani* [2010 (258) ELT 204 (Guj.)], held that imposition of penalty on a partnership firm precludes separate penalty on its partners.

14.3 Shri Pravinbhai Barvadiya (Partner of M/s. Jaliyan Polymers) submitted their reply dated 16.09.2024, wherein his submissions is as follows:-

14.3.1 At the outset, the allegations and averments leveled in the notice are hereby denied. Save and except what is specifically admitted herein, no part of the notice which is not expressly dealt with, shall be deemed to be admitted. The submissions made hereunder are independent of and without prejudice to each other.

14.3.2 The Noticee submitted that he is not liable to penalty under any provision of Customs Act, 1962 for the following facts and reasons which are available on record and nowhere disputed in the notice:

a) The Noticee in his statement dated 23.06.2023 stated that –

   i) he is a partner of M/s. Jaliyan Polymers set up with Shri Imran Karimbhai Makwana for carrying out import and trading of PP Plastic regrind.

   ii) Shri Imran resides in Dubai.

   iii) he used to inform the requirement of PP plastic regrind to Shri Imran.

   iv) Shri Imran looked after purchase from Dubai.

b) Further, in statement dated 24.06.2023 that –

   i) Goods (LLDPE Agglomerate) covered by Bill of Entry No. 5843855 dated 08.05.2023 and goods (HDFC Plastic regrind) covered by Bill of Entry No. 5750022 dated 30.04.2023 were sold by their firm directly to Shri Haji bhai and Shri Bhumit Ginoya respectively as per instructions of Shri Imran.

   ii) Transportation in respect of directly sold goods was arranged by Shri Imran.

   iii) Areca Nuts found in goods covered by Bill of Entry No. 6184466 dated 30.05.2023 were ordered by Shri Imran and were meant for directly delivery to Shri Haji bhai for which transportation from Mundra to Morbi was being arranged by Shri Imran.

   iv) The overseas supplier M/s. Advance Recycling Technology was known to Shri Imran.

v) Shri Imran changed the Custom Broker (and appointed Shri Amit Mishra/M/s. Aspire Logistics) when goods were meant for supply to Shri Haji bhai directly.

vi) Shri Imran had informed Shri Amit Mishra that containers would be stuffed with Areca Nuts (80%) and PP regrind (20%).

vii) Noticee would have never dealt with Areca Nut had it been known to him.

viii) Noticee did not know any person named Shri Rameshbhai.

c) In his statement dated 14.06.2023, Shri Amit Mishra has inter alia stated that-

i) He received documents like bill of lading, invoice and packing list in respect of goods imported in the name of M/s. Jaliyan Polymers and M/s. Hiralal Exim.

d) In his further statement dated 23.06.2023, Shri Amit Mishra has inter alia stated that-

i) He had the contact details of Shri Imran Makwana.

e) In his further statement dated 24.06.3023, Shri Amit Mishra has inter alia stated that-

i) Shri Imran had called him on whatsapp on 28/29.05.2023 and informed him that they will stuff 80% Areca Nut and 20% PP regrind in each of the three containers FFAU 114266, HLBU 1840160 and HLBU 3311398 imported vide Bill of Entry No. 6184466 dated 30.05.2023 by M/s. Jaliyan Polymers and Bill of Entry No. 6184468 dated 30.05.2023 by M/s. Hiralal Exim at Mundra Port.

ii) Shri Imran offered Rs. 13,50,000/- per container to him for getting the three containers stuffed with Areca Nut cleared through Customs.

iii) He did not inform anyone about Areca Nut in the containers.

iv) He only talked to Shri Imran for M/s. Jaliyan Polymers (and did not knew/talked to me).

f) In his further statement dated 25.06.2023, Shri Amit Mishra has stated that-

i) Shri Imran had arranged stuffing of containers in Dubai and he had offered Rs. 13,50,000/- per container totaling Rs. 40,50,000/- for 3 containers.

g) In his statement dated 14.06.2023, Shri Kondappa Yogesh, 'H'-card holder of M/s. Aspire Logistics Pvt. Ltd. (Custom Broker) inter alia stated that-

i) His firm acted as Custom Broker for M/s. Jaliyan Polymers after receiving documents from Shri Amit Mishra through Shri Prince Priyadarshi and Shri Nitesh Mishra;

h) In his further statement dated 26.06.2023, Shri Kondappa Yogesh inter alia stated that-

i) He did not know any person from M/s. Jaliyan Polymers.

ii) He and Shri Prince Priyandarshi met shri Imran at Mundra; that Shri Imran had told him that Shri Jaliyan Polymers and M/s. Hiralal Exim were his (Shri Imran's) firms;

iii) Imran had concealed Areca Nut in the containers because Shri Amit Mishra had assured him to get them cleared.

14.3.3 The noticee submitted that none of the above facts have been disputed in the notice. Hence, by relying upon the above undisputed facts which are part of the notice, noticee say and submit that he never dealt with Areca Nuts. He had set up partnership firm with Shri Imran for import and/or trading of PP plastic regrind and not Areca Nut. he never received any order for supply of Areca Nut. He never placed any order with anyone for import of the same and he never asked any Custom Broker to arrange Customs clearance of the same. This position is nowhere contradicted in the notice.

14.3.4 In the above backdrop, noticee say and submit that invocation of Section 112 (b) and 114AA is mis-conceived inasmuch as both these provisions are attracted only where mens rea is present. Inasmuch as he never involved himself with import, clearance and supply of Areca Nut to anyone and it is a matter of record that the same was carried out by Shri Imran Makwana, he is not liable for penalty under Section 112 (b) and 114AA of Customs Act,1962.

14.3.5 The Noticee is also not liable for penalty under Section 112 (a) of Customs Act,1962 inasmuch as the notice does not bring out any specific act which I did or omitted to do qua Areca Nuts which rendered them liable to confiscation under Section 111 or abetted the doing or omission of such an act.

14.3.6 Section 117 is a residuary provision which cannot be invoked when specific provisions in the form of Section 112 (a), 112 (b) and 114AA is invoked in the notice. Hence, invocation of Section 117 does not enjoy support of law.

14.3.7 In view of the above facts and legal position, it is submitted that he is not liable for any penalty proposed in the notice. Therefore, it is prayed to vacate the notice issued to me and oblige.

14.4 M/s. Aspire Logistics submitted their reply dated 19.11.2024 and 18.01.2025, wherein their submissions are as follows:

14.4.1 At the outset, the Noticee denies the charges and allegations levelled in the captioned SCN. The Noticee under the bonafide belief that the Bill of Entry which was filled was as per the documents and information provided by the importers.

14.4.2 It is further submitted that, as per the statements of all the co-noticees and other persons in the said matter recorded by the investigating authority, it is self-explanatory that the Noticee had no prior knowledge about concealment of Areca Nuts in the said containers and further that the agent of the Noticee ie Mr. Prince Priyadarshi was the one who approached the Custom Authorities and told the same about probable concealment of Areca Nuts behind the declared cargo PP Plastic Grind.

14.4.3. That the Noticee has already disclosed all the material facts and

information to the investigating authority and the same is reflected in its statement recorded by the investigating authority.

14.4.4. On reading section 112 (a) and 112 (b) of the Customs Act, it clearly depicts that a person should have done any act or omission, or acquires possession of the goods which are liable to be confiscated under the act and Section 114AA it clearly depicts that a is a person knowingly or intentionally declares incorrect material and Section 117 clearly depicts that if any person is in contravention to any provisions of the act or abets any such contravention and fails to comply with the act. However in the present case that Noticee has neither done any act which attracts the above said provisions of the act and has no prior knowledge that the importers had stuffed Areca Nuts under the said consignment.

14.4.5. It is submitted that the Noticee acts as the Customs Broker of the Importer as per the Authorization letter issued in favour of the M/s. Aspire Logistics Private Limited. The role of the Noticee incepts at the time when a vessel arrives at a port and to make sure all the import documents such as invoices, packing list, bill of lading, certificate of origin and other import related documents which are provided by their importer or its agents are filled.

14.4.6. During the investigation statement of the Noticee through its Branch Manager, Mr. Haroon Sharapuddin Shaikh was recorded. From the statement of the Noticee it is evident that as per the documents received from the importer, M/s. Aspire Logistics Pvt. Ltd. filled the Bill of Entry. The Noticee submits that there was no reason to doubt the genuineness of the documents and as such the Noticee and its company diligently and as per the standard practices relied upon the information provided by the importers in the present case. It is also further submitted by the Noticee that in accordance to the new criminal law i.e under section 46 of Bhartiya Nyay Sanhita which defines abetment to include 'instigating any person to do that thing, or engages with one or more other person or persons in any conspiracy for the doing of that thing, if an act or illegal omission takes place in pursuance of that conspiracy, and in order to the doing of that thing, or intentionally aids, by any act or illegal omission, the doing of that thing'. For intentionally aiding the offender the abettor has to facilitate the crime or has to help the offender in committing the crime/offence.

14.4.7. In the present case, the Noticee has not facilitated in alleged mis-declaration of goods or has anyhow helped the offender in committing the alleged offence. The Department has not brought forward any evidence to show that the Noticee was aware about the mis-declaration of goods and has not committed any offence in the alleged mis-declaration of goods and does not attract any provisions of Section 112 (a), 112 (b), 114AA and 117 of the Customs Act, 1962. Reliance is placed upon the decision of the Hon'ble CEGAT in the case of Syndicate Shipping Services Pvt. Ltd. vs Commissioner of Customs, wherein the Hon'ble Tribunal held under: Para No. 5... This fact reflects upon the appellant's plea of innocence. Otherwise also there is no positive evidence on records to show that the appellant was an accomplice or abettor. It has been held in a number of cases that mere failure by the Custom House Agent to carry out his duties in accordance with law by itself is not sufficient ground to impose personal penalty under Section 117 of the Customs Act, 1962 unless there is evidence to show that the failure was on account of mala fide intention.

14.4.8. Following case law are referred by the Noticcee:-

- Commissioner Of Customs, Tuticorin vs M/S. Moriks Shipping And Trading Pvt. on 11 February, 2008.
- M/s. Shakti Cargo Movers vis. Commissioner of Customs, Airport &.... on 29 April, 2024;

14.4.9. The investigating authority in the captioned SCN has only alleged that the Noticee has failed to verify the creditability and genuineness of the documents of the importers and failed to comply with the rules of CBLR, 2018 and omission of filling Bill of Entry without verifying the approval of checklist from the importers and mis-leading the investigation by not revealing the correct facts and details of other key persons involved in the case.

14.4.10. It is submitted by the Noticee that the investigating authorities did not bring any evidence on record to prove that the Noticee had the knowledge regarding mis-declaration of goods. The Hon'ble Tribunal has taken consistent view that if there is no evidence of aiding and abetting against the Customs Broker, then penalty cannot be imposed on Customs Broker. Reliance is placed upon the

decision of the Honourable CESTAT, Bangalore in the case of M/s. Schenker India Pvt. Ltd v Commissioner of Customs wherein the Hob'ble Tribunal held as under:

> *Para 6 After considering the submissions of both the parties and perusal of the material on record, I find that the applicant before filing the Bill of Entry has sent the check-list and after confirmation from the importer, he filed the bill of Entry containing the details which were supplied to him by the importer. Further, I find that the appellant has filed the Bill of Entry on the basis of the invoices which is given to him and if the importer has given him the wrong invoice then it is the importer who has contravened the provisions of the Act and penalty should have been imposed on the importer and not the appellant who is only acting as a CHA. Further, I find that the department has not brought any evidence on record to prove that the appellant had the knowledge of the final invoice or the payment made by Weir to Mis Barron. This issue has been considered in many decisions of the Tribunal and it has been consistently held that if there is no evidence of aiding and abetting against the CHA, then penalty cannot be imposed on CHA'*

14.4.11. Therefore, it is submitted that the role of the Noticee starts as soon as the vessel arrives and documents provided by the importer are submitted to the customs department. The Noticee files the Bills of Entry on the basis of the documents provided by the importers. In the present case, all the documents provided by the respective importer. Accordingly, the Noticee filed the Bills of Entry. It is to be noted that the Department has not brought any evidence to show that the Noticee has abetted in the alleged mis-declaration of goods. The Noticee under its bonafide belief, filed Bills of Entry on the basis of the documents provided by the importer. The Department proposes to impose penalty upon the Noticee which is a residuary provision. It is clear from the statement of the Noticee and others that the Noticee had no direct or indirect role to play in the alleged mis-declaration of goods. Therefore, penalty ought to be dropped on this count alone.

14.4.12. Noticee submitted that no evidence has been produced to show that the noticee had knowledge regarding mis-declaration of the goods in the said consignment.

14.4.13. The investigating authority has not produced any shred of evidence to

suggest that the Noticee was aware about the alleged mis declaration of goods.

14.4.14. The Noticee being a Customs Broker had filled the bill of entry as per the documents and information provided by the importer, there is no direct or indirect role of the Noticee in the alleged mis-declaration of goods. Statement of the co-noticees and other persons whose statement were recorded are self-exculpatory to show that the Noticee did not have any knowledge of the alleged mis-declaration. Reliance is placed upon the decision of the Hon'ble Tribunal in the case of M.J. Joshy v Commissioner of Customs, Chennai.

14.4.15. Reliance is also placed upon the decision of the Hon'ble Tribunal in the case of M/s. Irma Impex vs Commissioner of Customs.

14.4.16. The investigating authority has not adduced any evidence to show that the Noticee had prior knowledge regarding alleged mis-declaration of goods. In the case of Jeena & Co. Vs. Commissioner of Customs 2021 (378) ELT 528, the Hon'ble Tribunal observed that there was no material evidence that the revenue to come to conclusion that the assessee had knowledge of wrong-doing of the importer and has colluded with the importer to defraud the revenue. It is held that in absence of any material evidence of knowledge and evidence, it is not appropriate to punish the Noticee who had done its assignment as per the information and documents provided by the importer.

14.4.17. In view of the above facts, it suffice that the Noticee has not acted as an abettor, facilitator or assisted or conspired or mis-leaded the investigation in any manner in the alleged mis-declaration of goods.

14.4.18. In view of the above submissions and cited various case laws as above. the Noticee prays that the allegations and charges levelled in the show cause notice may kindly be dropped in the interest of justice and oblige.

14.5 Shri Yogesh Kondappa submitted their reply dated 19.11.2024 and 18.01.2025, wherein his submissions are as follows:-

14.5.1. At the outset, the Noticee denies the charges and allegations levelled in the captioned SCN. The Noticee under the bonafide belief that the Bill of Entry which

was filled was as per the documents and information provided by the importers.

14.5.2. It is further submitted that, as per the statements of all the co-noticees and other persons in the said matter recorded by the investigating authority, it is self-explanatory that the Noticee had no prior knowledge about concealment of Areca Nuts in the said containers and further that the agent of the Noticee ie Mr. Prince Priyadarshi was the one who approached the Custom Authorities and told the same about probable concealment of Areca Nuts behind the declared cargo PP Plastic Grind.

14.5.3. That the Noticee has already disclosed all the material facts and information to the investigating authority and the same is reflected in its statement recorded by the investigating authority.

14.5.4. It is submitted that the Noticee acts as the Customs Broker of the Importer as per the Authorization letter issued in favour of the M/s. Aspire Logistics Private Limited whereby the Noticee is an employee. The role of the Noticee incepts at the time when a vessel arrives at a port and to make sure all the import documents such as invoices, packing list, bill of lading, certificate of origin and other import related documents which are provided by the importer or its agents are filled.

14.5.5. During the investigation statement of the Noticee was recorded. From the statement of the Noticee, it is clear and evident that he did not file the Bill of Entry and as per the documents received from the importer M/s. Aspire Logistics Pvt. Ltd. filled the Bill of Entry. The Noticee submits that there was no reason to doubt the genuineness of the documents and as such the Noticee and its company diligently and as per the standard practices relied upon the information provided by the importers in the present case. It is also further submitted by the Noticee that in accordance to the new criminal law ie under section 46 of Bhartiya Nyay Sanhita which defines abetment to include "instigating any person to do that thing or engages with one or more other person or persons in any conspiracy for the doing of that thing, if an act or illegal omission takes place in pursuance of that conspiracy, and in order to the doing of that thing, or intentionally aids, by any act or illegal omission, the doing of that thing'. For intentionally aiding the offender the abettor has to facilitate the crime or has to help the offender in committing the

crime/offence.

14.5.6. In the present case, the Noticee has not facilitated in alleged mis-declaration of goods or has anyhow helped the offender in committing the alleged offence. The Department has not brought forward any evidence to show that the Noticee was aware about the mis-declaration of goods and has not committed any offence in the alleged mis-declaration of goods and does not attract any provisions of Section 112 (a), 112 (b), 114AA and 117 of the Customs Act, 1962. Reliance is placed upon the decision of the Hon'ble CEGAT in the case of Syndicate Shipping Services Pvt. Ltd. vs Commissioner of Customs.

14.5.7. The investigating authority in the captioned SCN has only alleged that the Noticee has not exercised due diligence processes in respect of information provided by the importer.

14.5.8. It is submitted by the Noticee that the investigating authorities did not bring any evidence on record to prove that the Noticee had the knowledge regarding mis-declaration of goods. The Hon'ble Tribunal has taken consistent view that if there is no evidence of aiding and abetting against the Customs Broker, then penalty cannot be imposed on Customs Broker. Reliance is placed upon the decision of the Hob ble CESTAT, Bangalore in the case of M/s. Schenker India Pvt. Ltd v Commissioner of Customs.

14.5.9. Therefore, it is submitted that the role of the Noticee starts as soon as the vessel arrives and documents provided by the importer are submitted to the customs department. The Noticees employer files the Bills of Entry on the basis of the documents provided by the importers. In the present case, all the documents provided by the respective importer. Accordingly, the Noticees employer filed the Bills of Entry. It is to be noted that the Department has not brought any evidence to show that the Noticee has abetted in the alleged mis-declaration of goods. The Noticees employer under its bonafide belief, filed Bills of Entry on the basis of the documents provided by the importer. The Department proposes to impose penalty upon the Noticee which is a residuary provision. It is clear from the statement of the Noticee and others that the Noticee had no direct or indirect role to play in the alleged mis-declaration of goods. Therefore, penalty ought to be dropped on this count alone.

14.5.10. The investigating authority has not produced any shred of evidence to suggest that the Noticee was awure about the alleged mis-declaration of goods.

14.5.11. The Noticees employer being the customs broker had filled the bill of entry as per the documents and information provided by the importer. There is no direct or indirect role of the Noticee in the alleged mis-declaration of goods. Statement of the co-noticees and other persons whose statement were recorded are self-exculpatory to show that the Noticee did not have any knowledge of the alleged mis-declaration. Reliance is placed upon the decision of the Hon'ble Tribunal in the case of M.J. Joshy v Commissioner of Customs, Chennai.

14.5.12. The investigating authority has not adduced any evidence to show that the Noticee had prior knowledge regarding alleged mis- declaration of goods. In the case of Jeena & Co. Vs. Commissioner of Customs 2021 (378) ELT 528, the Hon'ble Tribunal observed that there was no material evidence that the revenue to come to conclusion that the assessee had knowledge of wrong-doing of the importer and has colluded with the importer to defraud the revenue. It is held that in absence of any material evidence of knowledge and evidence, it is not appropriate to punish the Noticee who had done its job as per the information and documents provided by the importer.

14.5.13. Further, it is submitted that there was no mala fide intention on the part of the Noticee. The Noticee under the bonafide belief that the documents provided by the Importers are genuine filed the Bills of Entry. And had no prior knowledge about Areca Nuts being imported by way of concealment. The investigating agency/Department has not produced any evidence to establish mala fide intent of the Noticee. Therefore, in the absence of any mala fide intention, the Noticee ought not to be penalized. Reliance is placed upon the decision of the Hon'ble CESTAT Ahmedabad in the case of M/S Hazel Mercantile Lid v CC, Kandla reported in 2011-TIOL-1167-CESTAT-AHM wherein the Hon'ble Tribunal dropped the penalty under Section 117 since no evidence could be adduced in support of establishing any mala fide intention on the part of the Appellant.

14.5.14. In view of the above facts, it suffice that the Noticee has not acted as an abettor, facilitator or assisted or conspired or mis-leaded the investigation in any manner in the alleged mis-declaration of goods.

14.5.15. In view of the above submissions and cited various case laws as above, the Noticee prays that the allegations and charges levelled in the show cause notice may kindly be dropped in the interest of justice and oblige.

14.6 Shri Prince Priyadarshi submitted their reply dated 17.11.2025, wherein his submissions are as follows:

14.6.1 The Noticee submits that he is neither the IEC holder nor Customs Broker and has no ownership or financial interest in the goods. His role was purely peripheral. He denies all allegations and highlights that he himself informed Customs about the concealment, demonstrating lack of knowledge and bona fide conduct. Further, the main accused admitted that the Noticee was never informed about the concealment.

14.6.2. DEFENSE AGAINST PENALTY UNDER SECTION 112 (IMPROPER IMPORTATION)

14.6.2.1 Mens Rea Requirement for Abetment (Section 112(a))

It is contended that penalty for abetment requires proof of mens rea (knowledge/intent), which is completely absent. The Noticee had no knowledge of concealment and merely facilitated documentation. Case laws establish that mere facilitation without knowledge does not amount to abetment, and no evidence shows active involvement or intent.

Further, legal principles clarify that abetment requires instigation, conspiracy, or intentional aid, none of which are established in this case.

Noticee Relies on the following case laws:-

(i) Hon'ble Bombay High Court: case of - AMRITLAKSHMI MACHINE WORK Vs. COMMR (Import), 2016 (335) ELT 225 (Bom.)

(ii) Hon'ble Delhi High Court : Case of- COMMISSIONER OF CUSTOMS (IMPORT) Versus TRINETRA IMPEX PVT. LTD. 2020 (372) E.L.T. 332

(iii) M.S. EXIM SERVICES Versus C.C., LUDHIANA reported in 2021 (377) E.L.T. 615

(iv) HIM LOGISTICS PVT. LTD. Versus COMMISSIONER OF CUSTOMS, NEW DELHI (T2016 (340) E.L.T. 388 (Tri. - Del.)

14.6.2.2 Unrebutted Exculpatory Evidence in SCN:

The investigation's own findings provide an unrebutted statutory defense for the Noticee. Shri Amit Kumar Mishra, the primary link between the Noticee and the actual conspirator (Shri Imran Karimbhai Makwana), explicitly stated under Section 108 of the Customs Act, 1962 (Para 7.3(iii))

14.6.2.3 Act is Mere Facilitation: The Noticee's alleged omission—the failure to verify the Checklist approval received from Shri Amit Mishra—constitutes, at worst, a minor lapse in due diligence concerning documentation protocol. It is an act of mere facilitation without knowledge, which, as held by the Hon'ble Bombay High Court (in a ratio cited in the sample reply), does not amount to abetting an offence under Section 112(a). Imposing a penalty upon an abettor without any *mens rea* on his part would punish innocent facilitation rather than active criminal intent.

14.6.2.4 The Noticee had no proprietary interest in the goods and was neither importer nor beneficiary. Section 112(b) requires knowledge or reason to believe that goods are liable for confiscation, which is absent. Hence, penalty under this provision is not sustainable.

14.6.3. CONCLUSIVE PROOF OF BONA FIDE AND LACK OF INTENT

The Noticee’s conduct clearly demonstrates absence of intent and bona fide actions. Despite being advised not to inform authorities, he independently reported the concealment to Customs. He further made a voluntary disclosure regarding possible concealment in another container, leading to its re-examination and seizure. These actions, which directly undermined the alleged conspiracy, establish that he had no involvement or guilty knowledge and acted with integrity.

14.6.4 NON-APPLICABILITY OF PENALTY UNDER SECTION 114AA (FALSE DOCUMENTS)

It is submitted that penalty under Section 114AA is not applicable as the provision requires knowing or intentional use or creation of false documents, which is absent in this case. The Noticee neither made, signed, nor used any such documents, as the Bill of Entry and related documents were handled by another authorized person.

Further, liability under this section lies with the principal importer or person responsible for false documentation, not a peripheral party like the Noticee. The allegation against him is limited to a procedural lapse, which does not amount to intentional fabrication or misuse of documents. Hence, penalty under Section 114AA is legally unsustainable.

14.6.5 CONSPIRACY ALLEGATION IS WEAK AND LACKS DETAIL FOR THE NOTICEE

It is submitted that the allegation of conspiracy against the Noticee is weak and unsupported. The core findings of the investigation identify other individuals as key conspirators, and the Noticee's name does not appear in the main conspiracy findings, indicating no established role.

The Noticee's involvement was merely peripheral, limited to processing documents received from others, with no significant financial interest or active participation. Hence, he cannot be considered part of any conspiracy.

14.6.6 NON-APPLICABILITY OF PENALTY UNDER SECTION 117

1. No Contravention or Obstruction: Section 117 is a general penalty provision for procedural contraventions or failure to comply. The SCN does not make any specific allegation against the Noticee regarding failure to appear on summons or any other procedural obstruction.
2. Opposite of Statutory Contravention: The Noticee's conduct of voluntarily reporting the concealment to the Customs authorities (Para 7.12) is the antithesis of obstructing the investigation. His actions facilitated the seizure and successful conclusion of the investigation regarding the seized goods, making the invocation of Section 117 wholly unwarranted and legally unsound.

14.6.7 PRAYER:-

In light of the detailed and exhaustive submissions presented above, particularly the irrefutable evidence from the SCN itself that the primary conduit (Shri Amit Kumar Mishra) confirms the Noticee's lack of knowledge of the concealment, and the Noticee's subsequent acts of voluntary disclosure to the Customs Authorities, the Noticee, Shri Prince Priyadarshi, most respectfully prays that the Learned Adjudicating Authority may be pleased:

1. To drop all charges and proposed penalties against the Noticee, Shri Prince Priyadarshi, under Section 112(a), Section 112(b), Section 114AA, and Section 117 of the Customs Act, 1962.
2. To acknowledge that the Noticee's action of immediately reporting the concealment established his bona fide and his non-involvement in the criminal conspiracy.

15. Personal Hearing

15.1 Shri Imran Karimbhai Makwana, Partner of M/s. Jaliyan Polymers:

Shri D.B.Zala, Consultant appeared on 17.01.2025 on behalf of Shri Imran Karimbhai Makwana, Partner of M/s. Jaliyan Polymers. He stated that most of the statements recorded during the investigation were contradictory in nature. He stated that there is discrepancy in the manner of examination and drawal of Panchnama during the examination of the containers and seizure of the goods. However, he agreed that this doesn't affect the investigation in any way.

15.2 M/s. Jaliyan Polymers and Shri Pravin Barvadiya, Partner of M/s. Jaliyan Polymers:

Shri Vikas Mehta, consultant appeared for personal hearing on 12.11.2025 on behalf of M/s. Jaliyan Polymers and Shri Pravin Barvadiya in case of M/s. Jaliyan Polymers and re-iterated his earlier submissions.

He further requested to drop the charges alleged in the SCN as per his submissions.

15.3 M/s. Aspire Logistics Pvt Ltd. Customs Broker :-

15.3.1 Shri Adnaan H. Bohra, Advocate, authorized representative, appeared in the personal hearing dated 17.01.2025, wherein he submitted that their role is limited to filing of the document and they have no role to play in the contents of the containers.

He also added that their representative informed the authorities during the examination that the container may have concealed and mis-declared goods. He requested to Drop the charges levelled against his client.

15.3.2 Further, Shri Rahul Giri appeared for personal hearing on 03.11.2025 on behalf of M/s. Aspire Logistics Pvt Ltd. in case of M/s Jaliyan Polymers.

He submitted that he is working as operational manager in M/s. Aspire Logistics Pvt Ltd. He submitted that in this case, all the documents i.e. invoice, P/L, B/L and KYC of importers were received from Shri Amit Mishra (employee of other CHA firm). M/s. Aspire Logistics Pvt Ltd had no idea about any concealment in the said case.

15.4 Shri Prince Priyadarshi :-

Shri Prince Priyadarshi, himself, appeared for personal hearing on 10.10.2025 in case of M/s Jaliyan Polymers.

He informed that, he is working as marketing employee and used to give work to various CHA on commission basis only. He submitted that in this case he had taken all the documents i.e. invoice, P/L, B/L and KYC of importer from Shri Nitish Mishra (employee of other CHA firm) and forwarded to PYD Shipping email id. Additionally, he also informed that he helped PYD Shipping in custom clearance procedure. He had no idea about any concealment in the said case.

15.5 Shri Amit Kumar Mishra, H-Card Holder of Shree Jogni Enterprises, Customs Broker:

In compliance of Principle of natural justice, Personal hearings dated 17.01.2025, 11.03.2025, 10.10.2025 and 03.11.2025 were given to Shri Amit Kumar Mishra. However, neither he made any written submission nor He or his authorized representative, appeared in the Personal hearing.

15.6 Shri Yogesh Kondappa, H-Card Holder of M/s. Aspire Logistics Pvt. Ltd., Customs Broker:-

Shri Adnaan H. Bohra, Advocate, authorized representative, appeared in the personal hearing dated 17.01.2025, wherein he submitted that their role is limited to filing of the document and they have no role to play in the contents of the containers.

He also added that their representative informed the authorities during the examination that the container may have concealed and mis-declared goods. He requested to Drop the charges levelled against his client.

DISCUSSIONS AND FINDINGS

16. I have carefully gone through the facts of the case, Show Cause Notice dated 03.06.2024 and the noticee's submissions both, in written and in personal hearing. I find that in the present case, principle of natural justice have been complied with and therefore, I proceed to decide the case on the basis of applicable laws/rules, written submissions and documentary evidences available on record.

17. I now proceed to decide the issues framed in the instant SCN before me. On a careful perusal of the subject Show Cause Notice and case records, I find that following main issues are involved in this case, which are required to be decided at the stage of adjudication: -

(a) Whether the illegally imported goods i.e. **Areca Nut (Qty. 42782 Kg, Market Value- approx. Rs. 3,69,88,063/-)** should be confiscated under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962 or otherwise.

(b) Whether the declared imported goods **PP Plastic Regrind (Qty. 10189 kg)**, used for the purpose of concealment of smuggled 42782 KG Areca Nut, should be confiscated under the provisions of Section 119 of the Customs Act, 1962 or otherwise.

(c) Whether the noticees are liable for penalty imposed under Section 112(a) &112(b), 114AA & 117 of the Customs Act, 1962 or otherwise.

18. I observe that M/s. Jaliyan Polymers had filed Bill of Entry No. 6184466 dated 30.05.2023 for clearances of the import goods at Mundra Port. The declared description of the goods in the said import consignment was 'PP Plastic Regrind (Non Hazardous)' classified under HS Code 39021000 and imported through container bearing No.FFAU1142661.

18.1 I further find that examination of the goods was carried out by the officers of Directorate of Revenue Intelligence and the officers of SIIB, Mundra Customs House under panchanamas dated 10.06.2023. During examination of the import consignment, it was noticed that the containers was stuffed with plastic bags containing plastic waste. After unloading of the few front rows, it is found that the container was stuffed with grey colour jute bags which were found to be stuffed with Areca Nut. The container was found to be stuffed with 270 jute bags and 141 plastic bags containing plastic waste. Jute bags and plastic bags are of uniform size/shape. Weight of one jut bags was found to be 81.8 Kg and that of empty jute bags was found to be 1.8Kg. Weight of plastic bag containing regrind was found to be 35.35 Kg. Accordingly, during examination a total quantity of 4987.35 Kgs of plastic waste and 21600 Kgs of Areca Nuts were found in the container no. FFAU1142661.

18.2 Whereas, the Areca Nuts were found concealed in the import consignment of declared goods 'PP Plastic Regrind (Non-Hazardous). The above quantity of 21.60 MT Areca Nuts (CTH 080280) was the item importable at fixed values called "Tariff Values", under Notification issued under Section 14(2) of the Customs Act, 1962 by the Board. If the tariff values are fixed for any goods, ad valorem duties thereon are required to be calculated with reference to such tariff values only following Rule 2 of the Customs Valuation Rules 2007 and not at the "transaction values" as specified vide Rule 3(i) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Hence, to avoid the correct tariff value was USD 10379 per Metric Ton, as per the applicable Notification No. 34/2023-CUSTOMS (N.T.) New Delhi, 15th May, 2023, issued under Section 14(2) of the Customs Act 1962 the act of the Importer and his accomplices in suppressing the actual details,

value, and classification etc. of the Import Consignment rendered the whole import consignment liable for confiscation under the provisions of the Customs Act, 1962.

18.3 From the investigation carried out, I find that M/s Jaliyan Poymers have imported one more container for which the Bill of Entry was not filed. The another Container having No. FANU1193410 declared to be stuffed with PP plastic Regrind (Non Hazardous) HS Code: 39021000 as per Bill of Lading No. HLCUDX3230536344 dated 30.05.2023 was examined by the officers of DRI under Panchnama dated 27.06.2023 at M/s Transworld Terminals Pvt. Ltd. The container No. FANU1193410 was found concealed with Jute Bags stuffed with Areca Nut behind the PP bags stuffed with crushed small pieces of plastic. Total 272 Jute bags of Areca Nut weighing around 21.18 MTs was found concealed with 5.20 MTs of goods declared as PP plastic Regrind.

18.4 I also find that it is a fact that consequent upon amendment to the Section 17 of the Customs Act, 1962 vide Finance Act, 2011; 'Self-Assessment' has been introduced in Customs. Section 17 of the Customs Act, effective from 08.04.2011, provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry, in the electronic form. Provisions of the Section 46 of the Customs Act, 1962 makes it mandatory for the importer to make proper & correct entry for the imported goods by presenting a Bill of Entry electronically to the proper officer. As per Regulation 4 of the Bill of Entry (Electronic Declaration) Regulation, 2011 (issued under Section 157 read with Section 46 of the Customs Act, 1962) the Bill of Entry shall be deemed to have been filed and after self-assessment of duty completed when, after entry of the electronic declaration (which is defined as particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System) in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through the service centre, a Bill of Entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration. Thus, under self-assessment, it is the importer who has to ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while presenting the Bill of Entry. Thus, with the introduction of self-assessment by amendments to Section 17, since 8th April, 2011, it is the added and enhanced responsibility of the importer to declare the correct description, value, quantity, notification, etc and to correctly classify, determine and pay the duty applicable in respect of the imported goods.

18.5 From the above, I find that the Noticee has violated Sub-Section (4) and 4(A) of Section 46 of the Customs Act as they have concealed the tariff valued goods and evaded the payment of applicable duty. I find that the Noticee was required to comply with Section 46 which mandates that the importer filing the Bill of Entry must make true and correct declarations and ensure the following:

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

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

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

In the instant case, I find that the importer- M/s Jaliyan Polymers was fully aware of the actual goods imported by them. Thus, in view of the facts discussed in the foregoing paras and material evidences available on records, I find that the importer has contravened the provisions of Section 46(4) and 46(4A) of the Customs Act, 1962, in as much as they had intentionally mis-declared the description of the goods imported by them with a malafide intention to import a prohibited good by way of concealment in order to evade the applicable Custom duties.

19. **Confiscation of the Goods under section 111 of the Customs Act, 1962.**

19.1 The section 111 of the Customs Act, 1962 provides for the following:

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

111(a) ……

……..

……..

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

111 (e) any dutiable or prohibited goods found concealed in any manner in any conveyance;

111 (f) any dutiable or prohibited goods required to be mentioned under the regulations in an [arrival manifest or import manifest] or import report which are not so mentioned;

.....

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

.....

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

19.2 I find that M/s. Jaliyan Polymers filed Bill of Entry No. 6184466 dated 30.05.2023 of declared goods as "PP Plastic Regrind" having declared assessable Value of Rs. 12,23,628.48. M/s. Jaliyan Polymers sought clearance thereof through M/s. Aspire Logistics Pvt. Ltd., Mundra, however, during examination total quantity of 21.60 MTs Areca Nuts, (CTH 080280) were found concealed in the import consignment alongwith total 4.98 MTs of PP Plastic Regrind. It was revealed that M/s. Jaliyan Polymers had mis-declared the description, classification, value, quantity etc. at the time of filing import documents for clearance of the said import consignment.

Further from the investigation carried out, I find that M/s. Jaliyan Poymers have imported one more container for which the Bill of Entry was not filed. The another Container No. FANU1193410 declared to be stuffed with PP plastic Regrind (Non Hazardous) HS Code: 39021000 as per Bill of Lading No. HLCUDX3230536344 dated 30.05.2023 was examined by the officers of DRI under Panchnama dated 27.06.2023 at M/s Transworld Terminals Pvt. Ltd. The container No. FANU1193410 was found concealed with Jute Bags stuffed with Areca Nut behind the PP bags stuffed with crushed small pieces of plastic. Total 272 Jute bags of Areca Nut weighing around 21.18 MTs was found concealed with 5.20 MTs of goods declared as PP plastic Regrind.

As per Section 46 of the Customs Act, 1962 an importer shall make entry of the imported goods with correct details, description/classification, value etc. In the present case, it was noticed that the importer was very well aware with the actual description, quantity and value of the concealed goods, however, they had mis-declared the same before Customs Authorities. M/s. Jaliyan International were also aware with tariff 34/2023-Customs (N.T.) New Delhi, 15th May, 2023 and Notification No. 38/2023-Customs (N.T.) New Delhi, 31st May, 2023, issued under Section 14(2) of the Customs Act 1962 which fixed the tariff value of the concealed goods. Areca Nuts have been attempted to be imported under the pro-rata CIF value of Rs. 45/- per Kg in the subject Bill of Entry against the MIP of Rs. 864.57 /Kg specified by the EXIM Policy. Which was declared as 351/Kg due to typographical error in SCN dated 03.06.2024, however the total value of the Areca Nuts remains same as per SCN. MIP is calculated on the basis of notification no. 34/2023-Customs (N.T.) New Delhi, 15th May, 2023 and Notification No. 38/2023-Customs (N.T.) New Delhi, 31st May, 2023 along with exchange rate Notification No. 36/2023 - Customs (N.T.) dated 18.05.2024.

Prohibited goods and Smuggling as defined under Section 2(33) and Section 2(39) respectively of Customs Act, 1962 is as under :-

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

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

Accordingly, the whole consignment of **42.782 MTs of Areca Nut** is rendered “Prohibited goods” for import under the existing EXIM policy. Therefore, the above goods being the “Prohibited Goods” as defined under Section 2(33) of Customs Act, 1962 and being the goods imported without due compliance with the Policy provisions, were also found liable to be categorized as “Smuggling” within the meaning of Section 2(39) of the Customs Act, 1962. The Areca Nuts found concealed in the import consignment falls under the category of smuggled goods.

In view of above, I find that M/s. Jaliyan Polymers deliberately and knowingly not declared and mis-declared the subject goods with intention to evade the applicable Customs Duty. The importer by way of concealment and violating the tariff value decided time to time. Accordingly, I find that 42.782 MTs quantity of Areca Nuts whole/splits, (CTH 080280) found concealed with the declared 'PP Plastic Regrind' were liable for confiscation under Section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act, 1962.

19.3 **Confiscation of the Goods under section 119 of the Customs Act, 1962.**

The section 119 of the Customs Act, 1962 provides for the following:

"119 Any goods used for concealing smuggled goods shall also be liable to confiscation."

I find that during examination of the import consignment, it was noticed that the containers was stuffed with plastic bags containing plastic waste. After unloading of the few front rows, it is found that the container was stuffed with grey colour jute bags which were found to be stuffed with Areca Nut. The container was found to be stuffed with 270 jute bags and 141 plastic bags containing plastic waste. It is evident that PP Plastic Regrind as declared in the import documents were used for concealment of Areca nut.

Therefore, I find that the declared imported goods PP Plastic regrind (Qty. 10189 Kgs) used for concealment of the smuggled goods i.e. Areca nut are liable to be absolutely confiscated under section 119 of the Customs Act,1962.

20. **Imposition of Redemption fine in lieu of confiscation of the goods under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962.**

On plain reading of the provisions of the Section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act, 1962 (mentioned at Point no. 19.1) it is clear that the impugned goods i.e. areca nut was imported in violation of the tariff Notification 34/2023-Customs (N.T.) New Delhi, 15th May, 2023 and Notification No. 38/2023-Customs (N.T.) New Delhi, 31st May, 2023, issued under Section 14(2) of the Customs Act 1962 which fixed the tariff value of the concealed goods. Areca Nuts have been attempted to be imported under the pro-rata CIF value of Rs. 45/- per

Kg in the subject Bill of Entry against the MIP of Rs. 864.57/Kilogram specified by the EXIM Policy in the guise of PP Plastic regrinds) rendering the imported goods i.e Areca Nut (Qty. 42782 Kg) as smuggled and PP Plastic regrinds (Qty. 10189 Kgs) being used for concealment of the smuggled goods.

As discussed in the foregoing para's, it is evident that the Importer has deliberately mis-declared the imported goods with a malafide intention to bypass the policy condition. Therefore, I hold the impugned imported goods Areca Nut (Qty. 42782 Kg) liable for absolute confiscation as per the provisions of Section 111(d), 111(e),111(f), 111(i) and 111(l) of Customs Act, 1962 and PP Plastic Regrind (Qty. 10189 Kgs) being used for concealment of the smuggled goods liable for absolute confiscation under section 119 of the Customs Act, 1962.

As the impugned goods are found to be liable for confiscation under Section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act, 1962, I find that it is necessary to consider as to whether redemption fine under Section 125 of Customs Act, 1962, is liable to be imposed in lieu of confiscation in respect of the impugned goods as alleged vide subject SCNS. The Section 125 ibid reads as under:

"*Section 125. Option to pay fine in lieu of confiscation.-(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods 1[or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit."*

A plain reading of the above provision shows that imposition of redemption fine is an option in lieu of confiscation. It provides for an opportunity to owner of confiscated goods for release of confiscated goods by paying redemption fine where there is no restriction on policy provision for domestic clearance. I find that goods ‘Areca Nuts’ is restricted items in violation of the tariff Notification 34/2023-Customs (N.T.) New Delhi, 15th May, 2023 and Notification No. 38/2023-Customs (N.T.) New Delhi, 31st May, 2023 and the EXIM policy, thus rendering the goods as smuggled and prohibited. I find that this is not a case of inadvertent mis-declaration, but a clear instance of organized smuggling through a well-planned and premeditated conspiracy. The importer deliberately employed a method of concealment, stowing prohibited “Areca Nuts” behind a facade of 'Plastic Regrind' to clandestinely bypass the statutory Minimum Import Price (MIP) regime and the

EXIM policy. Such an attempt to evade Customs Duty to the substantial tune of Rs. 4.06 Crores represents a grave assault on the Indian Economy and causes significant prejudice to the Government Exchequer. Given the high degree of *mens rea* and the fraudulent nature of the import, I am of the firm opinion that there is no scope left for leniency in the instant case.

21. ROLE AND CULPABILITY OF M/S. JALIYAN POLYMERS, IMPORTER:-

21.1 I find that the SCN has proposed penalty under section 112(a), 112(b), section 114AA and Section 117 of the Customs Act, 1962 against M/s Jaliyan Polymers. Now I will discuss liability of them under the proposed sections of the customs act, 1962 for levying penalty against M/s Jaliyan Polymers.

21.2 **Imposition of Penalty under 112(a) & 112(b) of the Customs Act, 1962**:-

I find that M/s. Jaliyan Polymers filed Bill of Entry No. 6184466 dated 30.05.2023 (container no. FFAU1142661) of declared goods as "PP Plastic Regrind". And further during the investigation it was gathered that M/s Jaliyan Polymers have imported three more containers for which the Bill of Entry was not filed. Container No FANU1109672 declared to be stuffed with HDPE Plastic Regrinding as per Bill of Lading No. HLCUDX3230608053 dated 13.03.2023. However, during examination total 42.782 MTs of Areca Nuts whole/splits, (CTH 080280) were found concealed in the import consignment along with total 10189 Kgs of "PP Plastic Regrind". Investigation revealed that M/s. Jaliyan Polymers had mis-declared the description, classification, value, quantity etc. at the time of filing import documents for clearance of the said import consignment. As per Section 46 of the Customs Act, 1962 an importer shall make entry of the imported goods with correct details, description/classification, value etc. In the present case, it was noticed that the importer was very well aware with the actual description, quantity and value of the concealed goods, however, they had mis-declared the same before Customs Authorities. M/s. Jaliyan Polymers were also aware with tariff Notification 34/2023-Customs (N.T.) New Delhi, 15th May, 2023 and Notification No. 38/2023-Customs (N.T.) New Delhi, 31st May, 2023, issued under Section 14(2) of the Customs Act 1962 which fixed the tariff value of the concealed goods. Thus rendered the illegally imported goods i.e. Areca nuts (Qty. 42.782 MTs, Market Value- Rs. 3,69,88,063/) liable to confiscation under section 111(d), 111(e), 111(f),

111(i) and 111(l)of the Customs Act,1962 and declared imported goods PP Plastic regrind (Qty. 10189 Kgs), liable to confiscation under Section 119 of the Customs Act, 1962.

In the written submissions dated 29.12.2025 of M/s. Jaliyan Polymers (signed by Shri Pravinbhai Barvadiya), it is claimed that it is a separate juristic person and that "the only person responsible for illicit import of areca nuts … is Shri Imran Karimbhai Makwana" and therefore the firm deserves to be exonerated. The plea is rejected for the following reasons:

1. A partnership firm is not a separate legal entity from its partners under the Indian Partnership Act, 1932. The acts of the partners done in the course of business bind the firm. Both partners have admitted in their statements u/s 108 that the import was carried out in the name of the firm, payment was made from the firm's account, and delivery was arranged by the firm.
2. Shri Pravinbhai's own statements dated 23.06.2023, 24.06.2023 and 25.06.2023 explicitly admit that (i) the firm was responsible for all profits/losses of the import, (ii) he knew Shri Imran changed the CHA when goods were meant for direct delivery to Shri Haji Bhai, (iii) he arranged and paid the customs duty on Shri Imran's instructions, and (iv) the cargo was to be delivered directly from Mundra without invoice. These admissions establish the firm's active involvement and knowledge.
3. The firm's attempt to shift entire blame on Shri Imran is an afterthought and contradicts the documentary evidence (duty payment from firm's account, use of firm's email IDs, submission of firm's KYC, and direct delivery arrangement). The reply does not dispute the falsity of the Bill of Entry or the concealment; it only tries to distance the firm without offering any rebuttal evidence.
4. Shri Imran deliberately evaded all summons issued u/s 108. His post-SCN written reply is self-serving and carries no evidentiary value against the consistent statements of co-noticees and the physical evidence of concealment.

The firm knowingly filed (or caused to be filed) a Bill of Entry, suppressed material facts, used fabricated/misleading documents, evaded duty of ₹4.06

Crores, and dealt with goods liable to confiscation. Therefore, M/s. Jaliyan Polymers is held liable for penalty under Section 112(a)(i) of the Customs Act, 1962.

I find that imposition of penalty under Section 112(a) and 112(b) simultaneously tantamount to imposition of double penalty, therefore, I refrain from imposition of penalty on M/s Jaliyan Polymers under Section 112(b) of the Act wherever, penalty under Section 112(a) of the Customs Act, 1962, is to be imposed.

21.3 Imposition of Penalty under 114AA of the Customs Act, 1962:-

As regards the penalty on M/s Jaliyan Polymers under Section 114AA of the Customs Act, 1962 is concerned, Section 114AA mandates penal action for intentional usage of false and incorrect material against the offender. From the investigation it has come to the notice that the imports were made in violation of tariff Notification No. 34/2023-Customs (N.T.) New Delhi, 15th May, 2023 and Notification No. 38/2023-Customs (N.T.) New Delhi, 31st May, 2023, issued under Section 14(2) of the Customs Act 1962. The importer with the malafide intention imported "Areca Nusts' by concealing the same behind the goods "Plastic Regrind" declared in the import documents, to evade the duty liability as specified in the exim policy. This deliberate mis-declaration was supported by invoices and packing lists that were found to be incorrect in respect of the description and value of the goods. It is clearly evident that that M/s Jaliyan Polymers has violated the provisions of Section 14 and Section 46 of the Customs Act, 1962. The act of knowingly using incorrect documents to facilitate the smuggling of Areca Nuts makes the noticee liable for a penalty, as the documentation was instrumental in the attempt to clear prohibited goods under the guise of 'Plastic Regrind'.

M/s. Jaliyan Polymers via its partners have knowingly and intentionally made/ signed/ used and/or caused to be made/signed/used the import documents and other related documents which were false or incorrect in material particular such as description, value etc., with mala-fide intention, and therefore, the Importer via its partners, is liable to penalty under Section 114AA of the Customs Act, 1962.

21.4 Imposition of Penalty under 117 of the Customs Act, 1962

The section 117 of the Customs Act, 1962 provides for the following:-

Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding 1[four lakh rupees].

I find that M/s Jaliyan Polymers has illegally imported areca nut in by concealing the same in the PP Plastic regrinds in violation of the Notification No. 34/2023-Customs (N.T.) New Delhi, 15th May, 2023 and Notification No. 38/2023-Customs (N.T.) New Delhi, 31st May, 2023, issued under Section 14(2) of the Customs Act 1962 to evade the duty liability as specified in the exim policy. Further, I also find that M/s. Jaliyan Polymers through their partners for various acts of mis-leading the investigation by not revealing the correct facts and details of other key persons involved in this case, discussed above, rendered himself liable for penalty under Section 117 ibid too. Therefore, I find that M/s. Jaliyan Polymers is liable for penalty under section 117 of the Customs Act, 1962.

22. ROLE AND CULPABILITY OF M/S SHRI IMRAN KARIMBHAI MAKWANA (PARTNER OF M/S. JALIYAN POLYMERS):-

22.1 The investigation has unearthed that Shri Imran Karimbhai Makwana emerges as a central figure in an intricate smuggling operation, orchestrating the illegal import and export of Areca nuts by employing deceptive practices. Identified as the mastermind, he operates through partnership firms like M/s Jaliyan Polymers and M/s Anmol Enterprises. His role extends to misdeclaring imported Areca nuts as 'PP Plastic Regrind' to evade Customs Duty. Imran is implicated in arranging financial transactions for duty payments, using intermediaries such as Shri Kondappa Yogesh and Shri Amit Kumar Mishra. I also find that Shri Imran Karimbhai Makwana is offering financial incentives and finalized rate of Rs. 13.5 lakhs per container for successful clearance. Imran's involvement in changing Customs brokers, influencing the examination of cargo, and obtaining seal cutting permission underscores his active participation in the logistics of the smuggling network. The supplier firm, M/s. Advance Recycling Technology in Dubai, is owned by Imran, solidifying his pivotal role. He is directly engaged in transportation logistics through Customs brokers and logistics firms. The seizure of concealed Areca nuts, valued at approx.. Rs. 3,69,88,063, during examination further substantiates the allegations. The imported Areca-nuts are classified as "Prohibited Goods," subjected to confiscation and labeled as "Smuggling" under the Customs

Act. The rejection of bail applications for Imran highlight the severity of charges and the judicial recognition of violations. In essence, Imran Karimbhai Makwana's multifaceted involvement positions him as a key player in the alleged Customs Duty evasion and Arecanut smuggling case. The modus operandi adopted by the syndicate belonging to him is reflecting as pre-planned manner of organized smuggling, where not only the concealment of the high value goods with specified tariff rate and attracting higher duty rates has taken place but claimed to have allowed usage of his partnership firm with his partner Shri Pravinbhai. From above discussion I find that Imran Karimbhai Makwana is the beneficial owner of the goods who has operated from behind the curtains has emerged as the key conspirator of the intricate smuggling operation, orchestrating the illegal import of Arecanuts by employing deceptive practices.

Shri Imran deliberately evaded all summons issued under Section 108 of the Customs Act, 1962. His only response is a written reply dated 19.09.2024 filed after issuance of the Show Cause Notice. This reply has been examined in detail and is rejected for the following reasons:

1. The reply claims “no direct evidence” and only circumstantial evidence. This is false. Multiple co-noticees have consistently named him as the mastermind in their statements recorded under Section 108: Shri Amit Kumar Mishra (dt. 24.06.2023 & 25.06.2023) stated that Shri Imran informed him about 80% Areca Nut stuffing and offered ₹13.50 lakh per container; Shri Yogesh Kondappa and Shri Prince Priyadarshi stated that Shri Imran personally admitted the concealment and ownership of both firms on 08.06.2023; Shri Pravinbhai Barvadiya admitted that Shri Imran arranged everything from Dubai and gave instructions for payment and delivery. These statements, coupled with the physical evidence of concealment and duty payment from the firm’s account on his instructions, form an unbroken chain of evidence.
2. The reply raises procedural objections (gap between 01.06.2023 and 10.06.2023 examination, chain of custody, absence during later panchnama). These objections are baseless and afterthought. The initial examination on 01.06.2023 was by Customs officers; the 100% examination on 10.06.2023 was conducted by DRI/SIIB in the presence of witnesses and panchnama was drawn. No tampering or break in chain of custody has been proved by any positive evidence.

3. The defence of "no mens rea" and "only circumstantial evidence" is untenable. Shri Imran's own conduct — arranging stuffing in Dubai, offering huge inducement, admitting concealment when confronted, and evading summons — demonstrates clear knowledge and intent. Mens rea is established beyond doubt.

4. The reply attempts to shift blame on others and claims he was not involved. This is contradicted by the documentary trail (use of firm's KYC and email IDs routed through him, direct delivery instruction to Haji Bhai, and his meeting on 08.06.2023). Non-response to summons further destroys the credibility of the written reply.

Shri Imran Karimbhai Makwana is therefore held liable in his personal capacity for the acts of smuggling, mis-declaration, suppression of facts and dealing with goods liable to confiscation. He is liable for penalty under Section 112(a)/112(b), Section 114AA and Section 117 of the Customs Act, 1962.

22.2 Imposition of Penalty under 112(a) & 112(b) of the Customs Act, 1962:- I find that the omission and commission on the part of Shri Imran Karimbhai Makwana i.e. mis-declaration of subject goods by way of forging documents, fraud, collusion, and suppression of facts and illegal import of prohibited goods have rendered the subject illegally imported goods **Areca nuts (Qty. 42.782 MT, Market Value- approx Rs 3,69,88,063/-)** liable to confiscation under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962 and declared imported goods **PP Plastic Regrind (Qty. 10.18 MTs),** liable to confiscation under Section 119 of the Customs Act, 1962.

Therefore, I find that Shri Imran Karimbhai Makwana was knowingly concerned in importing, concealing, purchasing/selling and dealing with such goods and being the back stage operator and the beneficial owner of the illegally imported has rendered himself liable for penalty under Section 112 (a) and 112(b) of the Customs Act, 1962. Thus, the same is confirmed under section 112(a) (i) of the Customs Act, 1962.

I find that imposition of penalty under Section 112(a) and 112(b) simultaneously tantamount to imposition of double penalty, therefore, I refrain from imposition of penalty on Shri Imran Karimbhai Makwana under Section

112(b) of the Act wherever, penalty under Section 112(a) of the Customs Act, 1962, is to be imposed

22.3 **Imposition of Penalty under 114AA of the Customs Act, 1962:-**

As regards the penalty on Shri Imran Karimbhai Makwana under Section 114AA of the Customs Act, 1962 is concerned, Section 114AA mandates penal action for intentional usage of false and incorrect material against the offender. From the investigation it has come to the notice that the imports were made in violation of tariff notification 34/2023-Customs (N.T.) New Delhi, 15th May, 2023 and Notification No. 38/2023-Customs (N.T.) New Delhi, 31st May, 2023, issued under Section 14(2) of the Customs Act 1962 to evade the duty liability as specified in the exim policy and thereby it's clearly evident that that Shri Imran Karimbhai Makwana has violated the provisions of Section 14 and Section 46 of the Customs Act, 1962. Shri Imran Karimbhai Makwana has knowingly and intentionally made, signed or used and/or caused to be made/signed/used the import documents, Bill of Entry and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods etc., with mala-fide intention, and therefore, I find that Shri Imran Karimbhai Makwana is liable to penalty under Section 114AA of the Customs Act, 1962.

22.4 **Imposition of Penalty under 117 of the Customs Act, 1962**:-

The section 117 of the Customs Act, 1962 provides for the following Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding 1[four lakh rupees]

Shri Shri Imran Karimbhai Makwana is the beneficial owner of the goods who has operated from behind the curtains has emerged as the the key conspirator of the intricate smuggling operation, orchestrating the illegal import of Arecanuts by employing deceptive practices to smuggle the goods into in violation of tariff notification 34/2023-Customs (N.T.) New Delhi, 15th May, 2023 and Notification No. 38/2023-Customs (N.T.) New Delhi, 31st May, 2023, issued under Section 14(2) of the Customs Act 1962 to evade the duty liability as specified in the exim policy. For various acts of not joining the investigation by not revealing the correct facts and details of other key persons involved in this case, as discussed above, I

find that Shri Imran Karimbhai Makwana is liable to penalty under **Section 117** of The Customs Act, 1962..

23. ROLE AND CULPABILITY OF SHRI PRAVINBHAI BARVADIYA PARTNER OF M/S JALIYAN POLYMERS):-

From the investigation carried out, I find Shri Pravinbhai Barvadiya being the partner of M/s Jaliyan Polymers looked after whole work in the firm, was found actively involved in with his accomplices in suppressing the actual details, value, classification etc. of the Import Consignment in the import documents submitted by him before Customs authorities. Total 42.782 MTs of Areca Nuts which was found concealed in the import consignments attracts the Customs Duty of Rs. 4.06 Cr. Shri Pravinbhai Barvadiya and Imran Karimbhai are the partners in the importing firm M/s. Jaliyan Polymers. They used to import Areca Nuts, illegally by way of concealing the same in the other declared goods such as PP Plastic Regrind and diverted the same to others person Shri Haji Bhai. Shri Pravinbhai Barvadiya has manufacturing Units in the name of M/s. Jaliyan Polymers and engaged in manufacturing of plastic granules. Shri Imran proposed him to directly deliver his import goods to other persons Shri Hajibhai. Shri Pravinbhai Barvadiya admitted that the present import consignment which has been detained by the DRI were also to be delivered to Shri Haji bhai as Shri Imran told him that Shri Haji Bhai had arranged CHA for clearance of the import consignment covered under bill of Entry No. 6184466 dated 30.05.2023. Shri Pravinbhai himself paid the Custom duty of the cargo covered under Bill of Entry No. 6184466 dated 30.05.2023 in the Bank account of M/s PYD Shipping Logistics as decided with his partner Shri Imran. Investigation also revealed that Shri Pravinbhai and Shri Imran directly supply the goods i.e. Areca Nuts to their buyer from the Mundra port after getting clearance from the Customs Authority without issuing any invoice. Shri Pravinbhai has indulged himself in importing, removing, depositing, harboring, keeping, concealing, selling and dealing with mis-declared goods which were liable for confiscation in terms of Section 111 of Customs Act, 1962. I find that Shri Pravinbhai Barvadiya has willfully and deliberately indulged into conspiracy of importing Tariff Value attracting goods in guise of general cargo at transaction value, by way of mis-declaration and concealing the same in the consignment of other goods imported at Mundra. In view of evidences gathered during investigation and facts admitted in his statement, I find that Pravinbhai

Barvadiya, S/o Sh. Nathalal was part of the smuggling cartel and has played a pivotal role in the smuggling of high value goods on false/fabricated documents.

Shri Pravinbhai Barvadiya has filed a written reply dated 16.09.2024, essentially claiming he was unaware of the concealment arranged by Shri Imran. This defence is examined and rejected for the following reasons:

1. The noticee claims he was only involved in "local sales" and had no knowledge of imports. This is factually incorrect and legally untenable. Shri Pravinbhai was the partner present in India, managing the firm's bank accounts and logistics. The statement of the primary conduit, Shri Amit Kumar Mishra (dt. 24.06.2023), reveals that the coordination for delivery and payments happened with the knowledge of the Indian partners. Furthermore, Shri Pravinbhai himself (Statement dt. 23.06.2023) admitted to providing the funds for the duty payment. In a conspiracy of this magnitude, the person controlling the "legal" infrastructure (the IEC and Bank Account) provides the essential cover for the "illegal" cargo.
2. The defense that he is not liable for the acts of Shri Imran is rejected. Under the Indian Partnership Act, 1932, every partner is an agent of the firm and his accomplices for the purposes of the business. Since the smuggling was carried out using the firm's IEC and for the firm's financial benefit, Shri Pravinbhai cannot plead ignorance. The profit from the sale of smuggled Areca Nuts would have accrued to the firm; therefore, the responsibility for the mis-declaration is joint and several.
3. The noticee argues "no mens rea." However, as the partner in charge of operations in India, he had a statutory duty to ensure that the goods cleared under his firm's name matched the declaration. By providing the firm's credentials and funds without verifying the nature of the high-value imports, he has engaged in "willful blindness." In customs law, the omission to verify cargo when one has the means to do so is sufficient to attract penalty under Section 112(a).
4. Under Section 123 of the Customs Act, 1962, once goods are seized under reasonable belief of smuggling (as is the case with Areca Nuts), the burden of proof shifts to the person from whose possession/authority they are seized. Shri Pravinbhai has failed to produce any evidence to show he took "reasonable precautions" to prevent the mis-declaration. His claim of being a

"passive partner" is a self-serving statement unsupported by the records of the firm's active import-export business.

Shri Pravinbhai Barvadiya is therefore held liable in his personal capacity for the acts of smuggling, mis-declaration, suppression of facts and dealing with goods liable to confiscation. He is, therefore, liable for penalty under Section 112(a)/112(b), Section 114AA, and Section 117 of the Customs Act, 1962.

23.2 Imposition of Penalty under 112(a) & 112(b) of the Customs Act, 1962:-

I find that the omission and commission on the part of Shri Pravinbhai Barvadiya i.e. mis-declaration of subject goods by way of forging documents, fraud, collusion, and suppression of facts and illegal import of prohibited goods have rendered the subject illegally imported goods **Areca(Qty. 42.782 MT, Market Value- approx Rs 3,69,88,063/-)** are liable to confiscation under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962 and declared imported goods **PP Plastic Regrind (Qty. 10.18 MTs)** also liable to confiscation under section 119 of the Customs Act,1962. Therefore, I find Shri Pravinbhai Barvadiya was knowingly concerned in importing, concealing, purchasing/selling and dealing with such goods and accordingly liable for penalty under **Section 112 (a)** and **Section112 (b)** of the Customs Act, 1962. Thus, the same is confirmed under section 112(a) (i) of the Customs Act, 1962.

I find that imposition of penalty under Section 112(a) and 112(b) simultaneously tantamount to imposition of double penalty, therefore, I refrain from imposition of penalty on Shri Pravinbhai Barvadiya under Section 112(b) of the Customs Act, 1962, wherever, penalty under Section 112(a) of the Customs Act, 1962, is to be imposed

23.3 **Imposition of Penalty under 114AA of the Customs Act, 1962:-**

As regards the penalty on Shri Shri Pravinbhai Barvadiya under Section 114AA of the Customs Act, 1962 is concerned, Section 114AA mandates penal action for intentional usage of false and incorrect material against the offender. From the investigation it has come to the notice that the imports were made in

violation of tariff notification 34/2023-Customs (N.T.) New Delhi, 15th May, 2023 and Notification No. 38/2023-Customs (N.T.) New Delhi, 31st May, 2023, issued under Section 14(2) of the Customs Act 1962 to evade the duty liability as specified in the Exim policy and thereby it's clearly evident that that Shri Pravinbhai Barvadiya has violated the provisions of Section 14 and Section 46 of the Customs Act, 1962. Shri Pravinbhai Barvadiya has knowingly and intentionally made, signed or used and/or caused to be made/signed/used the import documents, Bill of Entry and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods etc., with mala-fide intention, and therefore, I find that Shri Pravinbhai Barvadiya is liable to penalty under Section 114AA of the Customs Act, 1962.

23.4 **Imposition of Penalty under 117 of the Customs Act, 1962**:-

The section 117 of the Customs Act, 1962 provides for the following Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding 1[four lakh rupees]

Shri Pravinbhai Barvadiya is the beneficial owner of the goods who has involved in the illegal import of Arecanuts by employing deceptive practices to smuggle the goods into in violation of tariff notification 34/2023-Customs (N.T.) New Delhi, 15th May, 2023 and Notification No. 38/2023-Customs (N.T.) New Delhi, 31st May, 2023, issued under Section 14(2) of the Customs Act 1962 to evade the duty liability as specified in the Exim policy. For various acts of mis-leading the investigation by not revealing the correct facts and details of other key persons involved in this case, as discussed above, I find that Shri Pravinbhai Barvadiya is liable to penalty under **Section 117** of The Customs Act, 1962.

24. ROLE AND CULPABILITY OF SHRI AMIT KUMAR MISHRA, H-CARD HOLDER OF M/S. SHRE JOGNI ENTERPRISES, CB:-

From the investigation carried out, I find that Shri Amit Mishra, an employee of the customs brokerage firm M/s Shree Jogni Enterprises, is deeply involved in a smuggling operation. Shri Amit Mishra initially contacted by Shri Rameshbhai, who claimed to be an importer seeking assistance with the clearance of PP regrind at Mundra Port, Amit Mishra soon found himself entangled in a more complex

scheme. Shri Imran Karimbhai, introduced as a partner of M/s Jaliyan Polymers and M/s Hiralal Exim, later contacted Mishra, revealing control over both firms. Further after negotiations, the deal was finalized that Amit Mishra would receive Rs. 13,50,000 per container for customs clearance of shipments containing 80% Areca Nut and 20% PP regrind. Amit Mishra received documents related to the import consignments from Shri Pravinbhai Barvadiya, a partner of M/s Jaliyan Polymers, and also received Rs. 9,96,000 through hawala from Shri Imran Karimbhai. Accordingly, I find Shri Amit Mishra has willfully and deliberately indulged into conspiracy of importing Tariff Value attracting goods in guise of general cargo at transaction value, by way of mis-declaration and concealing the same in the consignment of other goods imported at Mundra.

In view of the evidences gathered during investigation and facts admitted in the statement, I find that Shri Amit Mishra S/o Late Shri Vinod Mishra was part of the smuggling cartel and has played a pivotal role in the smuggling of high value goods on fabricated documents and abetting the forging/fabricating/manipulating the documents issued through the supplier making him culpable under sections 112(a)/112(b), 114AA and 117 of the Customs Act, 1962.

24.2 Imposition of Penalty under 112(a) & 112(b) of the Customs Act, 1962:-

I find that the omission and commission on the part of Shri Amit Mishra i.e. mis-declaration of subject goods by way of forging documents, fraud, collusion, and suppression of facts and illegal import of prohibited goods have rendered the subject illegally imported goods **Areca(Qty. 42.782 MT, Market Value- approx Rs 3,69,88,063/-)** are liable to confiscation under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962 and declared imported goods **PP Plastic Regrind (Qty. 10.18 MTs)** also liable to confiscation under section 119 of the Customs Act,1962. Therefore, I find Shri Amit Kumar Mishra was knowingly concerned in importing, concealing, purchasing/selling and dealing with such goods and accordingly liable for penalty under **Section 112 (a) /Section112 (b)** of the Customs Act, 1962. Thus, the same is confirmed under section 112(a) (i) of the Customs Act, 1962.

I find that imposition of penalty under Section 112(a) and 112(b) simultaneously tantamount to imposition of double penalty, therefore, I refrain from imposition of penalty on Shri Amit Mishra under Section 112(b) of the

Customs Act 1962, wherever, penalty under Section 112(a) of the Customs Act, 1962, is to be imposed

24.3 **Imposition of Penalty under 114AA of the Customs Act, 1962:-**

As regards the penalty on Shri Amit Mishra under Section 114AA of the Customs Act, 1962 is concerned, Section 114AA mandates penal action for intentional usage of false and incorrect material against the offender. From the investigation it has come to the notice that the imports were made in violation of tariff notification 34/2023-Customs (N.T.) New Delhi, 15th May, 2023 and Notification No. 38/2023-Customs (N.T.) New Delhi, 31st May, 2023, issued under Section 14(2) of the Customs Act 1962 to evade the duty liability as specified in the Exim policy. Shri Amit Mishra has willfully and deliberately indulged into conspiracy of importing Tariff Value attracting goods in guise of general cargo at transaction value, by way of mis-declaration and Shri Amit Mishra in collusion with Shri Imran Karimbhai Makwana and Shri Pravinbhai Barvadiya has knowingly and intentionally made, signed or used and/or caused to be made/signed/used the import documents, Bill of Entry and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods etc., with mala-fide intention, and therefore, I find that Shri Shri Amit Mishra is liable to penalty under Section 114AA of the Customs Act, 1962.

24.4 **Imposition of Penalty under 117 of the Customs Act, 1962**:-

The section 117 of the Customs Act, 1962 provides for the following Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding 1[four lakh rupees]

Shri Amit Mishra in collusion with Shri Imran Karimbhai Makwana and Shri Pravinbhai Barvadiya involved in the illegal import of Arecanuts by employing deceptive practices to smuggle the goods into in violation of various tariff notification discussed above in order to evade the duty liability as specified in the Exim policy. For various acts of mis-leading the investigation by not revealing the correct facts and details of other key persons involved in this case, as discussed above, I find that Shri Amit Mishra is liable to penalty under **Section 117** of The Customs Act, 1962.

25. ROLE AND CULPABILITY OF M/S ASPIRE LOGISTICS, CUSTOMS BROKER FIRM:-

Further, The investigation had also un-earthed that M/s. Aspire Logistics Pvt Ltd filed the Bill of Entry for the clearance of subject goods, the KYC details of M/s Jaliyan Polymers and M/s Hiralal Exim were verified through the DGFT and GST portal, confirming the existence of both firms. Shri Yogesh Kondappa, an H-card holder of M/s Aspire Logistics, handled the clearance work for these firms. Authorization from both firms was received, granting permission for M/s Aspire Logistics to act as their Custom Broker. All relevant KYC documents, including IEC, PAN card details, and GST registration certificates, were obtained. The checklist for cargo clearance, associated with Bill of Entry Nos. 6184466 and 6184468, was sent to Shri Yogesh Kondappa for approval. The communication was facilitated through Shri Yogesh's personal email, documentation.pyd@gmail.com, with Shri Sonu from M/s Aspire Logistics communicating with Shri Yogesh via WhatsApp. Shri Yogesh sent the checklist for approval to email id jaliyanpolya@gmail.com of M/s Jaliyan Polymers on 30.05.2023 and email id polvplastic92@gmail.com through email documentation.pyd@gmail.com on 29.05.2023 in support of his saying submitted the screenshot of the emails. Shri Yogesh stated that his counterpart Shri Prince received the approval for the Checklist and accordingly he informed his Mumbai office for filing the Bill of Entry. M/s Aspire Logistics did not book the container for M/s Jaliyan Polymers and have no idea who booked the container for import of subject goods. The Customs Clearance work to M/s Aspire Logistics was provided to Shri Yogesh Kondappa through his counterpart Shri Prince. For the clearance of subject goods Shri Prince was contacted by Shri Nitish Mishra who in turn was contacted by his cousin brother Shri Amit Mishra who was arrested for making the arrangement for the clearances of subject goods which was found concealed with Areca Nut. Shri Amit Mishra was fully aware that the subject cargo was concealed with the Areca Nut and did not told to anyone about the same. M/s Aspire Logistics was not getting any agency charges for the subject cargo as there was mutual understanding with Shri Yogesh to keep the agency charges with himself if the business at Mundra Port came through him but he has to handle the other work of M/s Aspire Logistics at Mundra Port for which he was not getting any salary. M/s Aspire Logistics had filed Bill of Entry Nos. 6184466 and 6184468 for M/s Jaliyan Polymers and M/s Hiralal Exim, respectively. On obtaining the seal cutting permission from the Customs officers for cargo covered under Bill of Entry No. 6184468 dated 30.05.2023

pertaining to M/s Hiralal Exim, the seal was cut and the employee of Shri Yogesh noticed some Jute Bags at the backside. On closely looking at the bags he found that the Bags were stuffed with the Arecanut who in turn inform the same to Shri Prince. They informed about the concealment to Customs Authority on the same day and also told the authority that the goods pertaining to M/s Jaliyan Polymers covered under Bill of Entry No. 6184466 dated 30.05.2023 belongs to same persons therefore the possibility of concealment of Areca Nut in the subject cargo are there. Shri Yogesh Kondappa used the license of M/s Aspire Logistics for filing the Bill of Entry No. 6184466 dated 30.05.2023 for the clearance of subject cargo and with the help of Mumbai based employee they filed the Bill of Entry by informing that they have received the approval of Checklist.

Accordingly, I find that during the whole process of the filing, the Customs Broker, M/s Aspire Logistics Pvt. Ltd. failed to verify the credibility and genuineness of the documents as well as the importer, M/s Jaliyan Polymers, and thus, failed to comply with their liability as per the CBLR, 2018, as per which it is the liability of the Customs Broker to comply advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof.

M/s. Aspire Logistics Pvt. Ltd. (Customs Broker) filed a written reply dated 19.11.2024, contending that they acted in good faith, verified the importer's KYC, and eventually reported the concealment. These submissions have been examined and are rejected for the following reasons:

1. The Customs Broker (CB) claims they verified the importer via DGFT and GST portals. However, the investigation reveals that the CB failed to verify the "antecedents" and "correctness of the identity" of the person behind the firm. They never had direct communication with the partners (Imran or Pravinbhai) and operated entirely through an unauthorized intermediary, Shri Amit Mishra. Relying solely on online portal data without establishing the physical or professional bona fides of the client is a clear violation of the Regulation 10(n) of CBLR 2018, which facilitated the entry of prohibited goods by way of mis-declaration.

2. The Noticee argues that their representative, Shri Prince Priyadarshi, informed Customs about the concealment on 07.06.2023. This is rejected as a mitigating factor. The evidence suggests this was not a voluntary disclosure but a strategic "damage control" measure taken. A disclosure made to escape imminent detection does not absolve the CB of the initial act

of filing a false declaration (Bill of Entry) and failing to prevent the smuggling attempt in the first instance.

3. The CB cannot distance itself from the actions of its H-card holders and representatives. The investigation shows that their team was in constant coordination with Shri Amit Mishra, who was fully aware of the presence of the Areca Nuts in the imported containers. Under the Customs Act, the CB is responsible for the conduct of its employees in the transaction of Customs business. The failure of the CB's internal controls allowed their license to be used as a shield for a massive smuggling operation.
4. The Noticee claims a "bona fide belief" in the documents provided. This is untenable for a professional licensed entity. A Customs Broker is expected to exercise a high degree of care. By filing documents that were grossly incorrect—leading to the attempted evasion of ₹4.06 Cr in duty—the CB has facilitated the use of false documents. Their "omission" to verify the cargo description against the high-risk profile of the importer (a newly formed firm importing restricted items) directly attracts penalties.

M/s. Aspire Logistics Pvt. Ltd. failed to act as a watchdog of the revenue, as mandated by their license. Their professional negligence and reliance on unauthorized conduits provided the necessary logistical support for the smuggling of 42.782 MTs of Areca Nuts. Therefore, they are held liable for penalty under **Section 112(a)/112(b), Section 114AA, and Section 117** of the Customs Act, 1962.

25.2 Imposition of Penalty under 112(a) & 112(b) of the Customs Act, 1962:- I find that the omission and commission on the part of M/s Aspire Logistics Pvt. Ltd., Custom Broker i.e., by filing the Bill of Entry without verifying the approval for Checklist received from the Importer and rendered the subject illegally imported goods **Areca Nut (Qty. 42.782 MT, Market Value- approx Rs 3,69,88,063/-)** liable to confiscation under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962 and declared imported goods **PP Plastic Regrind (Qty. 10.18 MTs),** liable to confiscation under section 119 of the Customs Act,1962.. Therefore, I find M/s. Aspire logistics was knowingly concerned in importing, concealing, purchasing/selling and dealing with such goods and

accordingly liable for penalty under **Section 112 (a) /Section112 (b)** of the Customs Act, 1962. Thus, the same is confirmed under section 112(a) (i) of the Customs Act, 1962.

I find that imposition of penalty under Section 112(a) and 112(b) simultaneously tantamount to imposition of double penalty, therefore, I refrain from imposition of penalty on M/s. Aspire logistics under Section 112(b) of the Customs Act,1962, wherever, penalty under Section 112(a) of the Customs Act, 1962, is to be imposed

24.3 **Imposition of Penalty under 114AA of the Customs Act, 1962:-**

As regards the penalty on M/s. Aspire logistics under Section 114AA of the Customs Act, 1962 is concerned, Section 114AA mandates penal action for intentional usage of false and incorrect material against the offender. From the investigation it has come to the notice that M/s. Aspire Logistics filed the Bill of Entry without verifying the approval for Checklist received from the Importer. M/s. Aspire Logistics has knowingly and intentionally made, signed or used and/or caused to be made/signed/used the import documents, Bill of Entry and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods etc., with mala-fide intention, and therefore, I find that M/s. Aspire Logistics is also liable to penalty under Section 114AA of the Customs Act, 1962.

24.4 **Imposition of Penalty under 117 of the Customs Act, 1962**:-

The section 117 of the Customs Act, 1962 provides for the following Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding 1[four lakh rupees]

M/s. Aspire Logistics filed the Bill of Entry without verifying the approval for Checklist received from the Importer as discussed above and accordingly evaded the duty liability as specified in the Exim policy. For various acts of mis-leading the investigation by not revealing the correct facts and details of other key persons involved in this case, as discussed above, I find that M/s. Aspire Logistics is liable to penalty under **Section 117** of The Customs Act, 1962.

26. ROLE AND CULPABILITY OF SHRI YOGESH KONDAPPA, H-CARD HOLDER AT M/S ASPIRE LOGISTICS PVT LTD:-

From the investigation carried out, I find that Shri Yogesh Kondappa, an H-card holder at M/s Aspire Logistics Pvt Ltd, holds a significant role in the customs clearance process, as indicated by his statement. He takes direct responsibility for decisions related to customs clearance at Mundra Port, revealing a critical position within the company's operations. Shri Yogesh acknowledges his involvement in categorizing shipments under the second check, highlighting the importance of his role in the decision-making process. Furthermore, his admission of lapses in precautions for new clients dealing with non-prime commodities suggests a degree of oversight or negligence in due diligence processes. Shri Yogesh Kondappa informed their Mumbai officer that they have received approval for checklist from both the importers for filing Bill of Entry No. 6184466 dated 30.5.2023 pertaining to M/s Jaliyan Polymers and Bill of Entry No. 6184468 dated 30.05.2023. Shri Prince informed about the approval of checklist from both the importer on the receiving confirmation for approval from Shri Amit Mishra.

Shri Yogesh Kondappa (H-Card holder of M/s. Aspire Logistics Pvt. Ltd.) filed a written reply dated 19.11.2024 and made various submissions claiming a lack of prior knowledge and bona fide conduct. These submissions have been examined and are rejected for the following reasons:

1. The noticee claims he had no prior knowledge of the concealment. This is rejected as it contradicts the operational reality established by the investigation. As the H-Card holder on the ground, Shri Yogesh was the responsible person for managing the logistics and documentation. The statement of the primary conduit, Shri Amit Kumar Mishra, and the subsequent logistical trail indicate that the arrangements for "line-out" and delivery to third parties (like Haji Bhai) were within the operational loop of the CB's team. A professional in his position cannot plead ignorance to a concealment of this scale (42.782 MTs) when he was in constant communication with the individual (Amit Mishra) who admitted to knowing the import of Areca Nuts in the subject consignments.

2. The noticee's defense of "bona fide belief" in the documents provided is untenable. Under the Customs Act and CBLR, an H-Card holder is expected

to exercise a high degree of care, especially when dealing with a newly formed firm importing goods that do not match their declared profile. By failing to verify the actual nature of the cargo or the credentials of the importer directly, and instead relying on an unauthorized intermediary, Shri Yogesh engaged in "willful blindness." This omission to perform statutory duties directly facilitated the mis-declaration and the attempted evasion of ₹4.06 Cr in duty.

3. The noticee contends that his office reported the concealment, which proves his innocence. This is rejected. The evidence suggests this was not a voluntary disclosure but a strategic "damage control" measure taken. A disclosure made to escape certain detection does not negate the initial culpability of filing a false Bill of Entry. It is a settled principle that an abettor cannot wash away the offense by reporting it after the conspiracy has already been partially compromised by outside factors.

Shri Yogesh Kondappa is not an innocent employee but an authorized professional who failed to uphold the integrity of the Customs clearance process. His reliance on unauthorized conduits and his failure to exercise due diligence provided the domestic support required for the smuggling operation. He is, therefore, held liable for penalty under **Section 112(a)/112(b), Section 114AA, and Section 117** of the Customs Act, 1962.

26.2 Imposition of Penalty under 112(a) & 112(b) of the Customs Act, 1962:-

I find that the omission and commission on the part of Shri Yogesh Kondappa i.e. by communicating to M/s Aspire Logistics that the approval for checklist is received from importer without verifying the same for filing the Bill of Entry have rendered the subject illegally imported goods **Areca Nut (Qty. 42.782 MT, Market Value - approx Rs 3,69,88,063/-)** liable to confiscation under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962 and declared imported goods **PP Plastic Regrind (Qty. 10.18 MTs,** liable to confiscation under section 119 of the Customs Act,1962.

The evidence on record clearly establishes that the noticee was concerned in the dealing of the impugned goods, namely Areca Nuts, which were found concealed in the consignment declared as PP Plastic Regrind, and which are liable to confiscation under Section 111 of the Customs Act, 1962. The noticee had knowledge of, or at the very least had reasonable cause to believe, the nature and character of the goods being dealt with. Therefore, I find Shri Yogesh Kondappa is liable for penalty under **Section 112 (b)(i)** of the Customs Act, 1962.

I find that imposition of penalty under Section 112(a) and 112(b) simultaneously tantamount to imposition of double penalty, therefore, I refrain from imposition of penalty on Shri Yogesh Kondappa under Section 112(a) of the Act wherever, penalty under Section 112(b) of the Customs Act, 1962, is to be imposed

26.3 **Imposition of Penalty under 114AA of the Customs Act, 1962:-**

As regards the penalty on Shri. Yogesh Kondappa under Section 114AA of the Customs Act, 1962 is concerned, Section 114AA mandates penal action for intentional usage of false and incorrect material against the offender. From the investigation it has come to the notice that Shri Yogesh Kondappa knowingly and intentionally made, signed or used and/or caused to be made/signed/used the import documents, Bill of Entry and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods with mala-fide intention, and therefore, I find that Yogesh Kondappa is also liable to penalty under Section 114AA of the Customs Act, 1962.

26.4 **Imposition of Penalty under 117 of the Customs Act, 1962**:-

The section 117 of the Customs Act, 1962 provides for the following Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding 1[four lakh rupees]

Shri. Yogesh Kondappa communicating to M/s Aspire Logistics that the approval for checklist is received from importer without verifying the same for filing the Bill of Entry as discussed above and accordingly evaded the duty liability as specified in the Exim policy. For various acts of mis-leading the investigation by not revealing the correct facts and details of other key persons involved in this case,

as discussed above, I find that Shri. Yogesh Kondappa is liable to penalty under **Section 117** of The Customs Act, 1962.

27. ROLE AND CULPABILITY OF SHRI PRINCE PRIYADARSHI:

From the investigation carried out, I find that Shri Prince, plays a crucial role in the initial stages of business transactions, particularly in handling business opportunities and managing the preliminary documentation process. His statement indicates involvement in coordinating with clients, understanding their requirements, and initiating the necessary paperwork for customs clearance. Shri Prince serves as a link between clients and the company, facilitating the commencement of import-export activities. Shri Prince informed Shri Yogesh that the approval of Checklist from both the importer has been received from Shri Amit Mishra on that basis of which Bill of Entry No. 6184466 dated 30.05.2023 and Bill of Entry No. 6184468 dated 30.05.2023 pertaining to M/s Jaliyan Polymers was filed. Shri Prince must have asked Shri Amit that the importers are required to send the confirmation mail to their official mail id.

Shri Prince Priyadarshi has filed a written reply dated 17.11.2025, contending that his act of reporting the concealment to Customs serves as irrefutable evidence of his bona fides and lack of criminal intent. These submissions have been examined in detail and are rejected for the following reasons:

1. The noticee's primary defense is that he informed Customs about the "probable concealment" on 07.06.2023. However, the investigation reveals that this disclosure was not a proactive act of honesty but a reactive, "damage control" measure. In the context of a large-scale smuggling conspiracy, a disclosure made when detection is imminent does not wash away the initial abetment. A "belated" truth born out of the fear of seizure does not negate the culpability of filing a false declaration (Bill of Entry) in the first instance.
2. The noticee claims he was unaware of the nature of the cargo. This is untenable for a professional in the Customs clearance business. Shri Prince was the direct link between the unauthorized conduit (Amit Mishra) and the port operations. By his own admission, he processed documents for a newly formed firm without verifying its antecedents or meeting its partners. By

bypassing standard verification protocols and relying on a middleman who had direct knowledge of the importing of prohibited goods 'Areca Nuts', Shri Prince engaged in "willful blindness." This omission to perform statutory due diligence provided the domestic logistical support necessary for the smuggling of 42.782 MTs of Areca Nuts.

3. The noticee argues that he had no financial interest in the smuggling. The physical fact remains that he facilitated the submission of Bills of Entry that contained "false and incorrect" declarations regarding the description and value of the goods. By allowing the firm's license and his professional standing to be used to present these false documents to Customs, he has directly attracted the penal provisions of the Act.

Shri Prince Priyadarshi is held liable in his personal capacity for abetting the acts of smuggling, mis-declaration, and the use of false documents. His attempt to use a reactive disclosure as a shield is rejected. He is, therefore, held liable for penalty under **Section 112(a)/112(b), Section 114AA, and Section 117** of the Customs Act, 1962.

27.2 Imposition of Penalty under 112(a) & 112(b) of the Customs Act, 1962:- I find that the omission and commission on the part of Shri Prince Priyadarshi i.e. by informing Shri Yogesh that he had received approval of Checklist from importer on the basis of communication made to him by Shri Amit Kumar Mishra without verifying the same for filing the Bill of Entry have rendered the subject illegally imported goods **Areca Nut (Qty. 42.782 MT, Market Value-Rs. approx Rs 3,69,88,063)** liable to confiscation under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962 and declared imported goods **PP Plastic Regrind (Qty. 10.18 MTs,** liable to confiscation under section 119 of the Customs Act,1962.

The evidence on record clearly establishes that the noticee was concerned in the dealing of the impugned goods, namely Areca Nuts, which were found concealed in the consignment declared as PP Plastic Regrind, and which are liable to confiscation under Section 111 of the Customs Act, 1962. The noticee had knowledge of, or at the very least had reasonable cause to believe, the nature and character of the goods being dealt with. Therefore, I find Shri Prince Priyadarshi is liable for penalty under **Section 112 (b)(i)** of the Customs Act, 1962.

I find that imposition of penalty under Section 112(a) and 112(b) simultaneously tantamount to imposition of double penalty, therefore, I refrain from imposition of penalty on Shri Prince Priyadarshi under Section 112(a) of the Act wherever, penalty under Section 112(b) of the Customs Act, 1962, is to be imposed

27.3 **Imposition of Penalty under 114AA of the Customs Act, 1962:-**

As regards the penalty on Shri Prince Priyadarshi under Section 114AA of the Customs Act, 1962 is concerned, Section 114AA mandates penal action for intentional usage of false and incorrect material against the offender. From the investigation it has come to the notice that Shri Prince Priyadarshi serves as a link between clients and the company, facilitating the commencement of import-export activities and Shri Prince must have asked Shri Amit that the importers are required to send the confirmation mail to their official mail id. Shri Prince Priyadarshi knowingly and intentionally made, signed or used and/or caused to be made/signed/used the import documents, Bill of Entry and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods with mala-fide intention, and therefore, I find that Prince Priyadarshi is also liable to penalty under Section 114AA of the Customs Act, 1962.

27.4 **Imposition of Penalty under 117 of the Customs Act, 1962**:-

The section 117 of the Customs Act, 1962 provides for the following Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding 1[four lakh rupees]

Shri Prince Priyadarshi informed Shri Yogesh that he had received approval of Checklist from importer on the basis of communication made to him by Shri Amit Kumar Mishra without verifying the same and accordingly, Bill of entry was filed and accordingly evaded the duty liability as specified in the Exim policy. For various acts of mis-leading the investigation by not revealing the correct facts and details of other key persons involved in this case, as discussed above, I find that Shri Prince Priyadarshi is liable to penalty under **Section 117** of The Customs Act, 1962.

28. In view of above discussions and findings, I pass the following Order:-

ORDER

i) I order for absolute confiscation of the illegally imported goods i.e. Areca Nut (Qty. **42782 Kg, Market Value- approx. Rs. 3,69,88,063/-**) confiscated under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962. Unless an appeal against such order is pending, the said impugned goods would be liable for Disposal as per instructions and guidelines in CBIC disposal manual, 2019.

ii) I order for absolute confiscation of the goods **PP Plastic Regrind (Qty. 10189 kg)**, used for the purpose of concealment of smuggled 42782 KG Areca Nut under the provisions of Section 119 of the Customs Act, 1962. Unless an appeal against such order is pending, the said impugned goods would be liable for Disposal as per instructions and guidelines in CBIC disposal manual, 2019.

iii) I impose penalty of **Rs. 37,00,000/- (Rupees Thirty Seven Lakh Only)** on **M/s. Jaliyan Polymers** (IEC No. AASFJ4924E) under Section 112(a)(i) of the Customs Act, 1962.

iv) I impose penalty of **Rs. 5,00,000/- (Rupees Five Lakh Only)** on **M/s. Jaliyan Polymers** (IEC No. AASFJ4924E) under Section 114AA of the Customs Act, 1962.

v) I impose penalty of **Rs. 1,00,000/- (Rupees One Lakh Only)** on **M/s. Jaliyan Polymers** (IEC No. AASFJ4924E) under Section 117 of the Customs Act, 1962.

vi) I impose penalty of **Rs. 37,00,000/- (Rupees Thirty Seven Lakh Only)** on Shri Imran Karimbhai Makwana (Partner of M/s Jaliyan Polymers) under Section 112(a)(i) of the Customs Act, 1962.

vii) I impose penalty of **Rs. 5,00,000/- (Rupees Five Lakh Only)** on Shri Imran Karimbhai Makwana (Partner of M/s Jaliyan Polymers) under Section 114AA of the Customs Act, 1962.

viii) I impose penalty of **Rs. 1,00,000/- (Rupees One Lakh Only)** on Shri Imran Karimbhai Makwana (Partner of M/s Jaliyan Polymers) under Section 117 of the Customs Act, 1962.

ix) I impose penalty of **Rs. 37,00,000/- (Rupees Thirty Seven Lakh Only)** on Shri Pravinbhai Barvadiya(Partner of M/s Jaliyan Polymers) under Section 112(a)(i) of the Customs Act, 1962.

x) I impose penalty of **Rs. 5,00,000/- (Rupees Five Lakh Only)** on Shri Pravinbhai Barvadiya(Partner of M/s Jaliyan Polymers) under Section 114AA of the Customs Act, 1962.

xi) I impose penalty of **Rs. 1,00,000/- (Rupees One Lakh Only)** on Shri Pravinbhai Barvadiya(Partner of M/s Jaliyan Polymers) under Section 117 of the Customs Act, 1962.

xii) I impose penalty of **Rs. 37,00,000/- (Rupees Thirty Seven Lakh Only)** on Shri Amit Kumar Mishra under Section 112(a)(i) of the Customs Act, 1962.

xiii) I impose penalty of **Rs. 5,00,000/- (Rupees Five Lakh Only)** on Shri Amit Kumar Mishra under Section 114AA of the Customs Act, 1962.

xiv) I impose penalty of **Rs. 1,00,000/- (Rupees One Lakh Only)** on Shri Amit Kumar Mishra under Section 117 of the Customs Act, 1962.

xv) I impose penalty of **Rs. 7,00,000/- (Rupees Seven Lakh Only)** on M/s Aspire Logistics under Section 112(a)(i) of the Customs Act, 1962.

xvi) I impose penalty of **Rs. 1,00,000/- (Rupees One Lakh Only)** on M/s Aspire Logistics under Section 114AA of the Customs Act, 1962.

xvii) I impose penalty of **Rs. 50,000/- (Rupees Fifty Thousand Only)** on M/s Aspire Logistics under Section 117 of the Customs Act, 1962.

xviii) I impose penalty of **Rs. 7,00,000/- (Rupees Seven Lakh Only)** on Shri Yogesh Kondappa under Section 112(b)(i) of the Customs Act, 1962.

xix) I impose penalty of **Rs. 1,00,000/- (Rupees One Lakh Only)** on Shri Yogesh Kondappa under Section 114AA of the Customs Act, 1962.

xx) I impose penalty of **Rs. 50,000/- (Rupees Fifty Thousand Only)** on Shri Yogesh Kondappa under Section 117 of the Customs Act, 1962.

xxi) I impose penalty of **Rs. 7,00,000/- (Rupees Seven Lakh Only)** on Shri Prince Priyadarshi under Section 112(b)(i) of the Customs Act, 1962.

xxii) I impose penalty of **Rs. 1,00,000/- (Rupees One Lakh Only)** on Shri Prince Priyadarshi under Section 114AA of the Customs Act, 1962.

xxiii) I impose penalty of **Rs. 50,000/- (Rupees Fifty Thousand Only)** on Shri Prince Priyadarshi under Section 117 of the Customs Act, 1962.

xxiv) I refrain from imposing penalty on M/s. Jaliyan Polymers, Shri Imran Karimbhai Makwana (Partner of M/s Jaliyan Polymers) , Shri Pravinbhai Barvadiya(Partner of M/s Jaliyan Polymers), Shri Amit Kumar Mishra, M/s Aspire Logistics under Section 112(b) of the Customs Act, 1962, for the reasons discussed above.

xxv) I refrain from imposing penalty on Shri Yogesh Kondappa and Shri Prince Priyadarshi under Section 112(a) of the Customs Act, 1962, for the reasons discussed above.

29. This OIO is issued without prejudice to any other action that may be taken against the claimant under the provisions of the Customs Act, 1962 or rules made there under or under any other law for the time being in force.

30. The Show Cause Notice issued vide F. No. GEN/ADJ/ADC/971/2024-Adjn. dated 03.06.2024 is hereby disposed off on above terms.

Digitally signed by Dipakbhai Zala
Date: 11-06-2026 13:36:26

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

By Speed Post/Email/Hand

1. M/s. Jaliyan Polymers (IEC-AASFJ4924E),
   Survey No. 251, Near Rasiknapa Petrol Pump,
   NH 8B at Kagvad, Virpur-360380, Gujarat
   (email ID jaliyanpoly2@gmail.com,)

2. Shri Imran Karimbhai Makwana
   S/o Makwana Karimbhai
   Abdulbhai Samadhi Road
   Virpur, Rajkot
   Gujarat-360380
   (email IDs :imran4websolution@gmail.com)

3. Shri Pravinbhai Barvadiya
   S/o Nathalal Barvadiya
   Near Samadhi, Privadi Sheri
   Virpur(Jalaram), Virpur
4. Shri Amit Kumar Mishra
   House No.-145, 2nd Floor
   Sadguru Smart Villa
   Umiya Nagar, Mundra,Gujarat
   (email ID: Mishra.1991@am@gmail.com)

5. M/s Aspire Logistics Pvt. Ltd.
   No. 211, 2nd Floor, Warehouse Complex
   Plot No. 165-174, Sector-19C,
   Opposite Masala Market, Vashi
   Navi-Mumbai-400705
   (email IDs: aspirelogistics.mun@gmail.com)
6. Shri Yogesh Kondappa
   House No.-89, Suraj Nagar,
   Baroi Road, Mundra-370421
   Gujarat
   (email ID:yogeshkondappa@gmail.com, documentation.pyd@gmail.com)
7. Shri Prince Priydarshi
   House No.-89,
   Suraj Nagar, Baroi Road,
   Mundra-370421 Gujarat
   (email ID:princepriydarshi777@gmail.com)

Copy to: -

1. The ADG, DRI Regional Unit, Gandhidham
2. The Dy./Asstt. Commissioner (RRA/TRC), Customs House, Mundra.
3. The Dy./Asstt. Commissioner (EDI), Customs House, Mundra... *(with the direction to upload on the official website immediately).*
4. Guard File.