

I/1707717/2024

	<p>सीमा शुल्क आयुक्त का कार्यालय, Office of the Commissioner of Customs, नया सीमाशुल्क सदन, New Custom House, Near Balaji Temple, नया कांडला – ३७०२१०. New Kandla – 370 210. दूरभाष /Tel. 02836-271468-469, फैक्स/Fax. 02836-271467 E-mail : adjcustomskandla22@gmail.com</p>
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DIN-20240171ML000000DC17**SHOW CAUSE NOTICE****(UNDER SECTION 124 READ WITH SECTION 28(4) OF THE CUSTOMS ACT, 1962)****WHEREAS IT APPEARS THAT,**

The information gathered by the Directorate of Revenue Intelligence(referred as 'DRI' hereinafter) indicated that M/s. Tata International Limited, Office No. 11, Ground Floor, Plot No. 40, Sector 8, Gandhidham, Kachchh-370201 (IEC 388024291), (herein after referred as 'M/s TIL' for sake of brevity), have imported 20300 MTs goods consisting of 75% RBD Olein (i.e. Refined Bleached and Deodorised Palm Olein) by mis-declaring the same as "Crude Palm Oil (Edible Grade) in Bulk" (herein after referred to as 'CPO') in the vessel "MT-Distya Pushti", at Deendayal Port, Kandla with intent to evade Customs duty. The intelligence also indicated that a Singapore based trading entity M/s. Glentech Ventures PTE Ltd. Singapore (referred as 'M/s. GVPL' hereinafter) (Indian sister concern M/s. Glentech Industries Private Limited(referred as 'M/s. GIPL')),whose operations were managed by Shri Sudhanshu Agarwal and was looking into purchase of the said cargo from Indonesian Mill Owners and sell to M/s. TIWA, UAE(referred as 'M/s. TIWA' hereinafter) who in turn would sell the consignment to its Indian Counterpart/sister concern M/s. TIL, India. It was also gathered that Master of the vessel along with the Chief Officer of the vessel had manipulated the documents related to the said consignment on the vessel for mis-declaration of the goods.

2. Acting on the said intelligence, the vessel "MT-Distya Pushti" was boarded by the Officers of DRI, Gandhidham Regional Unit along with officers of Customs House, Kandla and Chemical Examiner, CRCL, Kandla under Panchnama dated 02/03.01.2022 [**RUD No. 01**]. During the course of search/rummaging of the vessel, various documents such as (1) Pre cargo meeting documents, (2) Manifest, (3) Mate receipt, (4) Tanker Bill of Lading at Port of Kuala Tanjung, Indonesia, (6) Statement of the Facts, (7) Notice of readiness, (8) Letter of Protest showing 69 MTs shortage of loaded RBD Olein, (9) Testing and sampling reports were taken and placed in a file marked as "Made up file containing e-mail printouts and print outs of ledgers, Pro-forma Invoices, Sales Contract etc." and the same were retrieved alongwith other documents, as mentioned in the Panchnama dated 02/ 03.01.2021.

2.1 Shri Bhaskar, Master of the Vessel "MT-Distya Pushti" also provided the STOWAGE plan of the vessel and informed that there were 16 Tanks for storage of the cargo in the Vessel. Out of the 16 tanks only 15 were loaded with cargo having quantity around 20300 MT and one tank was empty. During the course of Panchnama , printouts of documents/files available in computer system installed in ship's office were taken. During scrutiny of the files available in the

I/1707717/2024

ship's office of the vessel, two documents namely pre cargo meeting for Dumai Port, Indonesia and Kuala Tanjung port, Indonesia which were containing description of cargo as CPO and RBD Palmolein & PFAD respectively were found. Shri Jyotiyana Kulmohit, Chief Officer of the vessel MT Distya Pushti confirmed that the said documents pertained to the cargo loaded on the vessel. During search, the Master of the vessel, Shri Bhaskar informed that their management team of M/s. Phelix Shipping Ventures Pvt. Ltd had directed them not to disclose the actual load port documents to anyone. During the course of rummaging, a sealed packet was found in the cabin of the Chief Officer who stated that the said packet contained the actual load port documents having correct description and other particulars. The said envelope was marked as "VOY-07/2021, DUMAI & KUALA TANJUNG, CPO, RBD & PFAD, NOT TO BE USED, FOR REFERENCE ONLY". The documents contained in the said sealed packet were having description of goods as CPO for Dumai Port and RBD Palm Olein & PFAD for Kuala Tanjung port. The documents contained in the sealed packet were placed in a made-up file marked as Made-Up File-2.

2.2 The DRI and Customs officers again boarded the vessel 'MT-Distya Pushti' and examined the cargo in the presence of master of the vessel and others under Panchnama dated 03/04.01.2022 **[RUD No. 02]** to draw representative samples from each of the 15 tanks in triplicate in which the cargo imported by M/s. TIL., had been stored. During Panchnama total 45 representative samples (03 from each tank) from 15 tanks were drawn and sealed with CUSTOM lac seal.

2.3 Another simultaneous search was carried out by DRI officers on 02.01.2022 under running Panchnama dated 02.01.2022 **[RUD No.03]** at the residence premises of Shri Sudhanshu Agarwal situated at House No. 801, Earth Court-1, Jaypee Greens, Greater Noida, Gautam Budh Nagar - 201308 (UP) and office premises of M/s.GIPL, situated at No. 508, 5th Floor, Wegmans Business Park, Plot No. 3, Sector-Knowledge Park-III, Surajpur Kasna Main Road, Greater Noida, Gautam Budh Nagar-201308 (UP). During the course of search, various documents as mentioned in the Panchnama were withdrawn for further investigation.

2.4 During Panchnama proceeding Shri Sudhanshu Agarwal informed that he looks after the work of four companies namely M/s.GIPL (engaged in trading of Mentha Oil and Palm Oil), M/s. GVPL (engaged in facilitating activity related to charter vessel to M/s. TIL), M/s. Glentech Global Ltd. and M/s. Pt Glentech Global Resources, Indonesia.

2.5 Another simultaneous search was carried out by DRI officers on 03.01.2022 under Panchnama dated 03.01.2022 **[RUD No.04]** at the office premises of M/s. Midas Tankers Pvt. Ltd & M/s. Phelix Shipping Ventures Pvt. Ltd., both situated at 617, the Great Eastern Galleria, Nerul Sector 4, Navi Mumbai 400706. During the Panchnama proceedings the e-mail id accounts@phelixship.com in respect of the office correspondence of M/s. Midas Tankers Pvt. Ltd was opened and print outs of certain emails were taken and placed in two made up files.

2.5.1 During the Panchnama proceedings, on being inquired about the documents viz. Bill of Lading and other shipping documents, Shri Sanjay Ganpat Shedekar informed that the same are available at the premises of M/s.

I/1707717/2024

Phelix Shipping Ventures Pvt Ltd., situated at 207 of The Great Eastern Galleria. The premises of M/s. Phelix Shipping Ventures Pvt. Ltd., situated at 207 of The Great Eastern Galleria were also searched. During the Panchnama proceedings, printouts relevant to the inquiry were taken from the mail id: technical@phelixships.com. During the Panchnama ,printouts relevant to the inquiry were taken out from the mail id operations@midasship.com and the same were resumed under Panchnama dated 03.01.2022.

2.6 TESTING OF SAMPLES:

2.6.1 The said vessel contained 15 tanks of imported goods. The samples from each tank were systematically drawn under above Panchnama dated 03/04.01.2022. These samples along with the samples handed over by the captain of the vessel ‘MT Distya Pushti’, during his statement dated 02/03.01.2022 were sent to CRCL, Vadodara for testing. After analysis of the samples, test reports No. RCL/2242 to RCL/2260 of samples were submitted by the Chemical Examiner. [RUD No. 05].

2.6.2 On perusal of the test report of the sample “Slop P” [RUD No. 06], which was handed over by the Captain of the vessel during his statement dated 02/03.01.2022, describing the same as “PFAD”, it appears that the goods have the characteristics of Palm Fatty Acid Distillate (PFAD).The parameters are as under: -

- | | | |
|----|-----------------------------|----------------|
| 1. | Moisture content | = 0.05% |
| 2. | Saponification value | = 200.6 |
| 3. | Iodine Value | = 52.7 |
| 4. | Acid Value | = 208.5 |
| 5. | Free Fatty Acid | = 95.1% |
- (As Palmitic Acid)

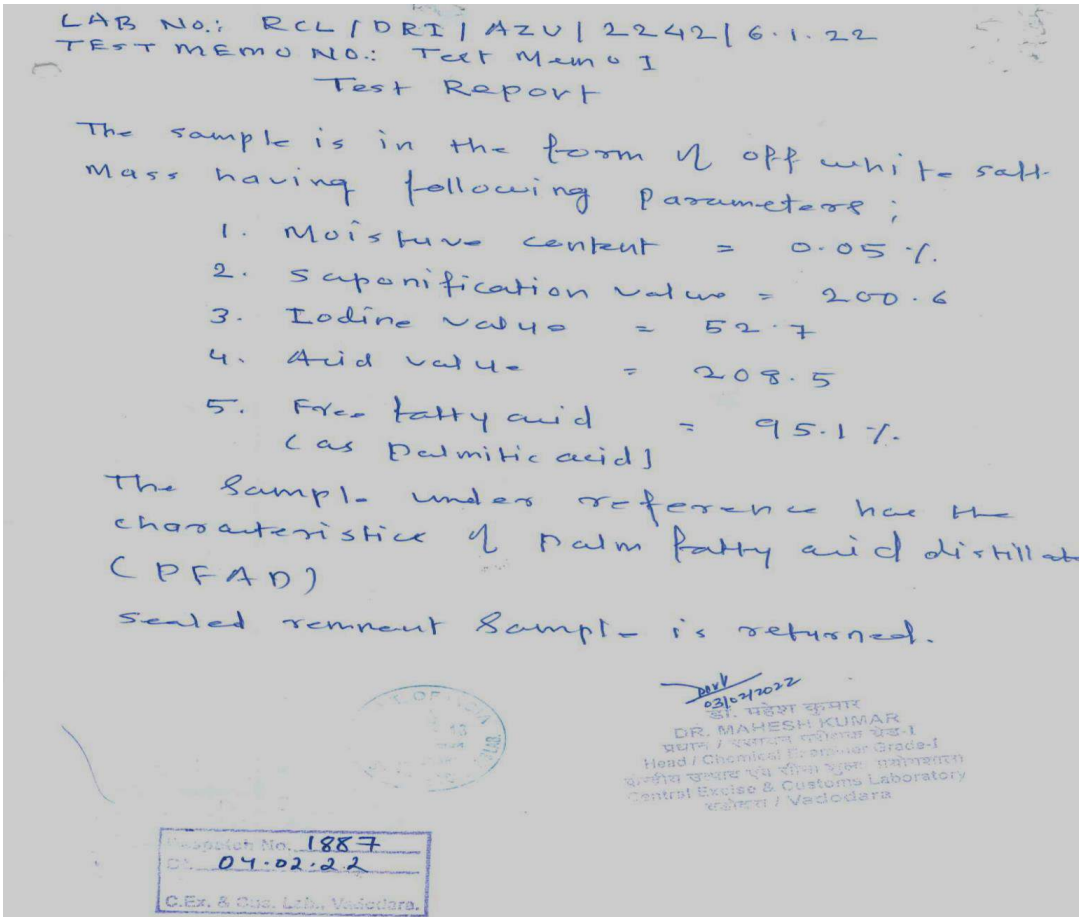




Image1: Scanned image of Test Report issued by CRCL Vadodara.

I/1707717/2024

Perusal of the above test report confirms that PFAD was loaded on the vessel at load port.


2.6.3 Similarly, on perusal of the test report of the sample “7P” [RUD No. 07], which was handed over by the captain of the vessel during his statement dated 02/03.01.2022, describing the same as “RBD”, it appears that the goods meet the requirement of RBD Palmolein.

The scanned image of the above said test report is reproduced herein below:



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केन्द्रीय उत्पाद एवं सीमा शुल्क प्रयोगशाला
Central Excise & Customs Laboratory
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड
Central Board of Indirect Taxes & Customs
राजस्व विभाग, वित्तमंत्रालय, भारत सरकार
Department of Revenue, Ministry of Finance
Government of India



REPORT OF LABORATORY ANALYSIS

ULR No.: TC84421900001711F
Lab.No. RCL/DRI/AZU/2244


Date: 04.02.2022


Report of Laboratory Analysis

Discipline: Chemical Testing
Group: Oil & Fats
Test Report No.: RCL/DRI/AZU/2244
Date of Issue: 04.02.2022
Part A: Particular of sample
Sample submitted by : IO, DRI/AZU
Your ref:-DRI/AZU/GI-02/INT-22/2021
Address: DRI/AZU
Sample Drawn by: Customer
Sample described as: Crude Palm Oil
Mark Sample No.: 7P
Colour & form of sample: Pale yellow turbid oily liquid
Date of Receipt: 06.01.2022

Report of Laboratory Analysis:
The sample is in the form of pale yellow turbid oily liquid.It is free from sediments,suspended and other foreign matter,separated water,added colouring and flavouring substances.

S. No	Quality Parameters	Unit	Prescribed standards as per (a) provisions of the FSS Act, Rules and Regulations &	Test Results	Test Method
1	Refractive Index at 40°C	-	1.4550-1.4610	1.4551	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 5.0 /IS-548(P-I)-1964 M-10
2	Saponification value	-	195-205	197.1	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 9.0 /IS-548(P-I)-1964 M-15
3	Iodine value (Wij's method)	-	54-62	58.79	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 12.0/IS-548(P-I)-1964 M-14
4	Unsaponifiable matter	%	Not more than 1.2	0.60	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 10.0/IS-548(P-I)-1964 M-8
5	Acid Value, max	-	Not more than 0.6	0.21	IS-548(P-I)-1964 M-7
6	Free Fatty Acid as Palmitic acid	%	-	0.10	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 11.8


For Director, Central Excise & Customs Laboratory
Kandla


For Officer, Kandla

I/1707717/2024

ULR No.: TC844219000001711F
Lab.No. RCL/DRI/AZU/2244

Date: 04.02.2022

7	Test for Mineral oil	-	Negative	Negative	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M-28.0/IS-548(P-II)-1964
8	Test for Argetnone oil	-	Negative	Negative	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M – 30/IS-548(P-II)-1964
9	Test for Rancidity	-	Negative	Negative	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M-37.0/IS-548(P-II)-1964
10	Cloud Point	°C	Not more than 18	10	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M-17.0
11	Carotenoids	mg/kg	-	Below detectable limits	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M – 36
12	Moisture & insoluble impurities, max	% by mass	0.25	0.09	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 3.0 /IS-548(P-I)-1964 M-5&6

Opinion: Above analyzed parameters reveals that the sample w/r meets the requirement of RBD Palmolein as per the standards laid down under regulation 2.2.1 (16) of food safety and standards (food products standards and food additives) Regulation, 2011 and provision of food safety and standards act 2006.

Sealed remnant sample returned herewith.

- Note 1. Tested Sample(s) not drawn by the laboratory.
2. Test results relate to the submitted sample(s) only.
3. Test report shall not be reproduced except in full, without written approval of the laboratory.



(Signature)
(Dr. MAHESH KUMAR)
Head/Chemical Examiner Gr. I
Central Excise & Customs Laboratory,
Vadodara

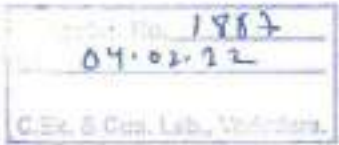


Image2: Scanned Image of Test Report issued by Head/ Chemical Examiner, C.Ex. & Customs Laboratory, Vadodara

As per the opinion offered in the aforementioned test report submitted by the Head/ Chemical Examiner, C.Ex.& Customs Laboratory i.r.o. sample “7P”, reveals that “the sample meets the requirement of RBD Palmolein”. Perusal of the above test report confirms that the sample meets the requirement of RBD Palmolein and accordingly it appears that the RBD Palmolein was loaded on the vessel at load port.



2.6.4 The samples of the goods imported by declaring the same as CPO were drawn under Panchnama dated 03/04.01.2022. As per the opinion offered by the Head/ Chemical Examiner, C.Ex.,& Customs Laboratory Vadodara in the test report of the sample “7S/S-1” [RUD No. 08], “the sample does not meet the requirement of Crude Palm Oil & Palm Oil (Raw)”. It is further submitted that the “Carotenoids content in the sample is below the limit; Palm Oil normally

I/1707717/2024

contains 500-700 ppm carotenoids. In view of the above it is concluded that sample u/r is an admixture of Crude Palm Oil, Palmolein and other palm based oil”.


It is pertinent to mention here that the same opinion was offered by the Head/ Chemical Examiner, CRCL in respect of other samples drawn from the respective 15 tanks under Panchnama dated 03/04.01.2022.

Therefore, it is safe to conclude that all the samples are admixture of Crude Palm Oil, Palmolein and other palm-based oil in the test report. For better comprehension, the scanned image of one of the test reports is reproduced below:



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केन्द्रीय उत्पाद एवं सीमा शुल्क प्रयोगशाला
Central Excise & Customs Laboratory
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड
Central Board of Indirect Taxes & Customs
राजस्व विभाग, वित्तमंत्रालय, भारत सरकार
Department of Revenue, Ministry of Finance
Government of India



REPORT OF LABORATORY ANALYSIS

ULR No.: TC844219090001695 F
Lab.No. RCL/DRI/AZU/ 2246
Date: 02.02.2022

Report of Laboratory Analysis

Discipline: Chemical Testing
Group: Oil & Fats
Test Report No.: RCL/DRI/AZU/ 2246
Date of Issue: 02.02.2022
Part A: Particular of sample
Sample submitted by IO, DRI/AZU
Your ref:-DRI/AZU/GI-02/INT-22/2021
Address: DRI/AZU
Sample Drawn by: Customer
Sample described as: Crude Palm Oil
Mark Sample No.: 7S/S-1
Colour & form of sample: Reddish Orange oily liquid
Date of Receipt: 05.01.2022
Report of Laboratory Analysis:
The sample is in the form of reddish orange oily liquid.

S. No	Quality Parameters	Unit	Prescribed standards as per (a) provisions of the FSS Act, Rules and Regulations & IS-8223-2018	Test Results	Test Method
1	Molature & insoluble impurities, max	% by mass	0.25	0.06	FSSAI Manual of Methods of Analysis Food Year 2016 (OI and Fats), M - 3.0/IS-548(P-I)-1964 M-5&6
2	Refractive Index at 20°C	-	1.4491-1.4552	1.4547	FSSAI Manual of Methods of Analysis Food Year 2016 (OI and Fats), M - 3.0/IS-548(P-I)-1964 M-10
3	Saponification value	-	195-205	197.0	FSSAI Manual of Methods of Analysis Food Year 2016 (OI and Fats), M - 9.0/IS-548(P-I)-1964 M-15
4	Iodine value (Wijs method)	-	43-56	57.2	FSSAI Manual of Methods of Analysis Food Year 2016 (OI and Fats), M - 12.0/IS-548(P-I)-1964 M-14
5	Unsaponifiable matter	%	Not more than 1.2	0.96	FSSAI Manual of Methods of Analysis Food Year 2016 (OI and Fats), M - 10.0/IS-548(P-I)-1964 M-8
6	Acid Value,max	-	Not more than 16.0	5.72	IS-548(P-I)-1964 M-7
7	Free Fatty Acid as Palmitic acid	%	Not more than 10.0	2.61	FSSAI Manual of Methods of Analysis Food Year 2016 (OI and Fats), M - 11.8

I/1707717/2024

ULR No.: TC844219000001695F
Lab.No. RCL/DRI/AZU/2246

Date: 02.02.2022

8	Test for Mineral oil	-	Negative	Negative	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M-28.0/IS-548(P-II)-1964
9	Test for Argemone oil	-	Negative	Negative	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 30/IS-548(P-II)-1964
10	Test for Rancidity	-	Negative	Negative	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M-37.0/IS-548(P-II)-1964
11	Melting Point	°C	Not more than 39.0	35.0	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 8.0/IS-548(P-I)-1964 M-9
12	Cloud Point	°C	---	14.0	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M-17.0
13	Carotenoids	mg/kg	500-700 Ref. Bailey's Industrial Oil and Fat Products ,Vol.-2	106.3	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 36
14	Deterioration of Bleachability Index (DOBI)	-	1.68-2.30=Poor grade 2.31 -2.92=Fair grade 2.93-3.24=Good grade >3.24 =Excellent grade	0.57	ISO-17932:2011(EN)

Opinion: Above analyzed parameters reveals that the sample u/r does not meet the requirement of Crude Palm Oil & Palm Oil (Raw) as per norms under the regulation 2.2.1 (16) of food safety and standards (food products and food additive) Regulation, 2011 and provision of food safety and standards act 2006 and rules made there under & IS-8323-2018 respectively.

2. Carotenoids content in the sample u/r is below the limit. However, crude palm oil normally contains 500-700 ppm carotenoids (Ref. Bailey's Industrial Oil and Fat Products, Vol.-2 page 340).

In view of the above, it is concluded that sample u/r is an admixture of Crude Palm Oil, Palmolein and other palm based oil.

Sealed remnant sample returned herewith.

Note 1. Tested Sample(s) not drawn by the laboratory.
2. Test results relate to the submitted sample(s) only.
3. Test report shall not be reproduced except in full, without written approval of the laboratory.

(Dr. MAHESH KUMAR)
Head/Chemical Examiner Gr. I
Central Excise & Customs Laboratory,
Vadodra

"End of Report"

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4/2/22
C.Ex. & Cus. Lab., Vadodra.

2 | Page

Image3: - Scanned image of one of test reports given by Head/ Chemical Examiner Gr.I, C.Ex. & Customs, Vadodara.(remaining all reports attached in RUDs)

The perusal of the test reports suggest that the goods imported by M/s. TIL, by declaring the same as Crude Palm Oil, do not conform to the parameters of Crude Palm Oil & Palm Oil (raw), but is an admixture of Crude Palm Oil, Palmolein and other palm based oil. The test reports of other samples drawn under Panchnama dated 03/04.01.2022 confirms that in all the samples, the Carotenoid content is below the limit. Thus, from the test reports, it appears that M/s. TIL have mis-declared the goods imported by them as Crude Palm Oil.

I/1707717/2024

2.6.5 From the test reports as discussed hereinabove, it appears that the goods imported by M/s. TIL by declaring the same as Crude Palm Oil do not possess the characteristics of Crude Palm Oil, but, is an admixture of Crude Palm Oil, Palmolein and other palm based oil. On the contrary, from the test report of samples handed over by the Captain of the vessel, it appears that RBD and PFAD were also loaded on the vessel at load ports. Thus, it appears that the goods imported by M/s. TIL is not Crude Palm Oil but is an admixture of Crude Palm Oil, Palmolein and other palm-based oil, but, in order to escape from the payment of duties at higher rates, M/s. TIL have knowingly declared the goods as CPO.

2.7. FILING OF BILLS OF ENTRY:

2.7.1 M/s. TIL filed 83 Bills of Entry all dated 16.12.2021. On perusal of the details of Bills of Entry it appears that M/s. TIL have filed above Bills of Entry by declaring the goods as "CRUDE PALM OIL (EDIBLE GRADE) IN BULK" and have classified the product under CTH 15111000. The declared quantity is 20300.234 MT and assessable value was Rs. 203,84,62,207/-.

2.8 Seizure and Provisional Release of imported goods vide 'MT Distya Pushti':

2.8.1 The evidences/documents, gathered/recovered during Panchnama dated 02/03.01.2022, prima-facie suggest that 4999.869 MT CPO was loaded from Dumai Port, Indonesia and 15000.225 MT Refined Bleached Deodorised Palmolein (RBD Palmolein) and 300.140 MT Palm Fatty Acid Distillate (PFAD) were loaded from Kuala Tanjung Port, Indonesia on the said vessel "MT Distya Pushti". The preliminary investigation revealed that blending of the above goods was done on the vessel during its voyage from Kuala Tanjung Port, Indonesia to Kandla Port, India in the ratio of 24.7% CPO, 74.1% RBD and 1.2% PFAD.

2.8.2 Thus, it appeared that the importer M/s. TIL have mis-declared the goods as "Crude Palm Oil (Edible Grade) and imported by classifying the same under CTH 15111000. However, on preliminary investigation, it appeared that the goods imported by M/s. TIL fall under CTH 15119090 and not under 15111000. Thus, it appeared that the goods imported by M/s. TIL, imported vide 83 Bills of Entry, by mis-declaring the same as CPO were in contravention of provisions of the Customs Act, 1962 and therefore rendered the goods (non-seized- cleared) in past liable for confiscation under Section 111 of the Customs Act, 1962. Further, the said vessel MT Distya Pushti (IMO No. 9179127), which was used for transportation of the said mis-declared cargo also became liable for confiscation under the provisions of Section 115(2) of the Customs Act, 1962. Therefore, the said 20300.234 MT goods, having declared assessable value of Rs. 203,84,62,207/-, imported by M/s. TIL, under the said 83 Bills of Entry and also the vessel MT Distya Pushti, having insured value of Rs. 57,35,40,000/- were placed under seizure under Section 110(1) of the Customs Act, 1962, vide Seizure Memo F. No. CUS/SIIB/FUP/1/2022-SIIB-O/o Commr-Cus-Kandla dated 14.01.2022, issued by the Preventive Officer, Custom House, Kandla.

I/1707717/2024

2.8.3 The goods imported and seized under Panchnama dated 02/03.01.2022 under section 110 of the Customs Act, 1962 were provisionally released on execution of PD Bond of an amount of Rs. 206,73,59,038/- and Bank Guarantee of an amount of Rs. 20,67,35,904/- on the request of the importer M/s. TIL, vide letter F. No. CUS/SIIB/FUP/1/2022-SIIB-O/o Commr-Cus-Kandla dated 03.02.2022.

2.9. SCRUTINY OF DOCUMENTS/RECORDS:

During investigation searches were conducted at various premises and statements of various persons were recorded. During searches incriminating documents were recovered/retrieved. During recording of statements also some documents were produced. The scrutiny of the records/documents revealed that the importer had imported 15000 MT RBD, 5000 MT CPO and 300 MT PFAD, which were procured/purchased from the suppliers in Indonesia. The scrutiny of relevant documents is discussed herein below: -

2.9.1 SCRUTINY OF DOCUMENTS RESUMED FROM THE OFFICE PREMISES OF M/S. GLENTECH INDUSTRIES PVT. LTD:

The office premises of M/s. GIPL, 508, 5th Floor, Wegmans Business Park, Plot No. 3, Knowledge Park-III, Greater Noida, UP was searched under Panchnama dated 02.01.2022 and documents as mentioned in the Panchnama were resumed. These documents contained purchase and sales invoices and various other documents such as COO certificates etc.

SCRUTINY OF INVOICES

2.9.1.2 File marked at Sr. No. 7 of the Annexure-A to the above Panchnama dated 02.01.2022 [**RUD NO.3**] contains documents pertaining to purchase of imported goods in Indonesia. M/s. TIWA had purchased 4999.868 MT CPO, 15000 MT RBD and 300 MT PFAD in Indonesia. The details of the few invoices is as under: -

2.9.1.3 Page No. 85 of the above mentioned file is an invoice bearing No. CPO/I/004 showing purchase of 2499.869 MT Crude Palm Oil (Edible Grade) in Bulk. The above goods were purchased by M/s. GVPL, Singapore from M/s. PT. Kharisma Pemasaran Bersama Nusantara, Indonesia (referred as 'M/s. KPBN' hereinafter) for USD 3294827.34. For better comprehension, the scanned image of the above invoice is reproduced below: -

Image4: Scanned copy of invoice bearing No. CPO/I/004 showing purchase of 2499.869 MTs of CPO shipped under B/L No. DUM/DEE/02 from Dumai, Indonesia 01.12.2021 on MT Distya Pushti Voy.07/21.

2.9.1.5 Page No. 97 of the above mentioned file is an invoice bearing No. GVPL/2021-22/13 dated 06.12.2021, issued by M/s. GVPL, Singapore to M/s. TIWA, showing sale of 4999.869 MT Crude Palm Oil (Edible Grade) in Bulk which were purchased under invoices discussed herein above for USD 6589827.34.

10

Image5: Scanned copy of the invoice No. 110A/INV-E/INL/XI/2021 dated 25.11.2021, showing purchase of 15000.225 MT Refined Bleached and Deodorised Palm Olein (Edible Grade) in Bulk.

2.9.1.7 Similarly, Page No. 115 of the above mentioned file is an invoice No. 110B/INV-E/INL/XI/2021 dated 25.11.2021, showing purchase of 250 MT Palm Fatty Acid Distillate in Bulk. The above goods were purchased by M/s.TIWA from M/s. INL, Indonesia for USD 294000. The scanned image of the above invoice is reproduced below: -

I/1707717/2024



COMMERCIAL INVOICE

1. Shipper/Exporter PT. INDUSTRI NABATI LESTARI KOMP. KAWASAN EKONOMI KHUSUS SEI MANGKEI KAY I-S KEL SEI MANGKEI, REC BOSAR MALISAS KAB.SIMALUNGUN,SUMATERA UTARA, 21184 INDONESIA,		8. No. & Date of Invoice 110B/INV-E/INL/XI/2021 DATED: 15 NOV 2021		
2. Consignee TO ORDER OF CITIBANK N.A SINGAPORE BRANCH		9. Term Of Payment L/C No. 5942604469 Dated: 15 NOV 2021	10. Billing to Party	
3. Notify Party / Applicant TATA INTERNATIONAL WEST ASIA DMCC, 2001 TO 2005 JUMEIRAH BAY X3 TOWER, CLUSTER X, JLT, UNITED ARAB EMIRATES		11. Contract Number : 153/SC/POB/INL/XI/2021 163/SC/POB/INL/XI/2021		
4. Port of Loading KUALA TANJUNG PORT, INDONESIA		12. Remarks FINAL DESTINATION: DEENDAYAL (KANDLA) PORT, INDIA FOR KUALA TANJUNG PORT, INDONESIA		
5. Port of Discharge DEENDAYAL (KANDLA) PORT, INDIA		7. Shipped on Board Date: 05 DEC 2021		
6. Pre-Carriage By M/T: DISTYA PUSHTI VOY. 07/21				
13. Marks and Nos.	14. Description of Goods	15. Quantity (in M/T)	16. Unit Price	17. Amount
	200.000 MTS PALM FATTY ACID DISTILLATE (PFAD) IN BULK AT USD 1181.00 PER MT	200.00	USD 1,181.00	USD 236,200.00
	50.000 MTS PALM FATTY ACID DISTILLATE (PFAD) IN BULK AT USD 1156.00 PER MT	50.00	USD 1,156.00	USD 57,800.00
INCOTERM: FOB KUALA TANJUNG PORT, INDONESIA MERCHANDISE IS OF INDONESIA ORIGIN BL NO /DATE DP-KTG-DEF-02 DATED 05TH DEC 2021				
TOTAL		250.00		USD 294,000.00
In word : US Dollar TWO HUNDRED NINETY FOUR THOUSAND ONLY				
NOTE: Payment please transfer to below account : Bank Name : BANK MANDIRI Beneficiary Name : PT. INDUSTRI NABATI LESTARI Account no : 105.001.326.1940 (USD) Swift Code : BMRIDJ4A Address : Jalan Imam Bonjol No: 18D				
SIGNED BY ERNI YASRIANTI SALES EXPORT				

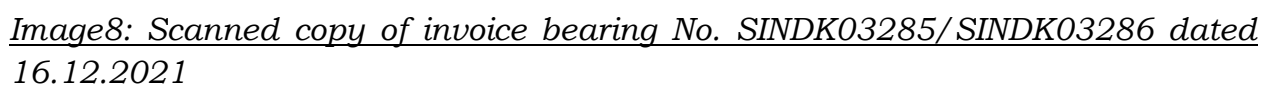
Image6: - Scanned copy of invoice No. 110B/INV-E/INL/XI/2021 dated 25.11.2021, showing purchase of 250 MT Palm Fatty Acid Distillate in Bulk.

From the above invoice, it can be seen that 250 MT Palm Fatty Acid Distillate in Bulk were purchased by M/s. TIWA from M/s. INL, Indonesia for USD 294000. In the present case the, supplier of the goods is M/s. TIWA.

2.9.1.8 Similarly, Page No. 114 of the above mentioned file is an invoice No. 110C/INV-E/INL/XI/2021 dated 05.12.2021, showing purchase of 50.140 MT Palm Fatty Acid Distillate in Bulk. The above goods were purchased by M/s. TIWA from M/s. INL, Indonesia for USD 61722.34. The scanned image of the above invoice is reproduced below:

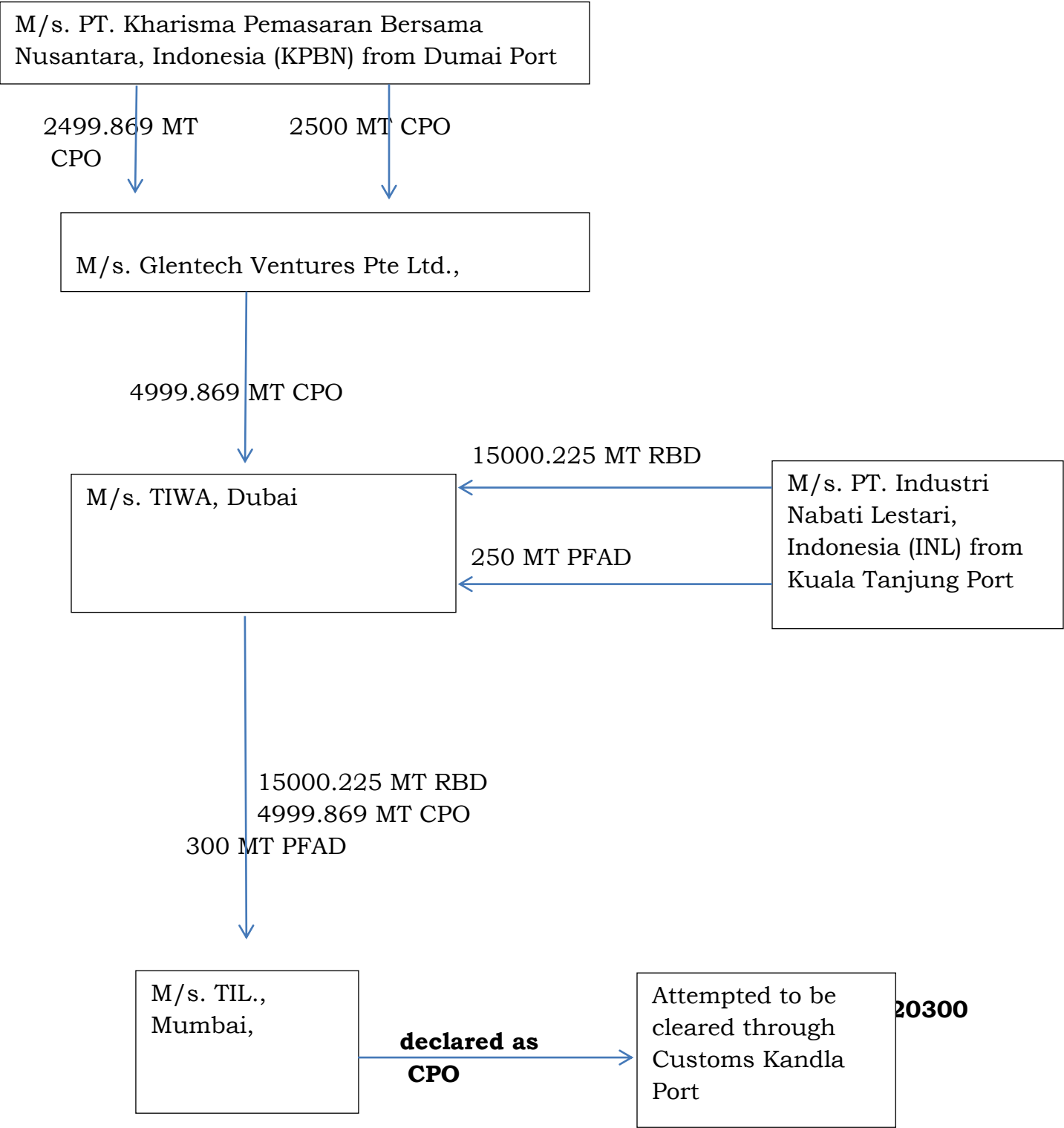
Image7: - Scanned copy of invoice No. 110C/INV-E/INL/XI/2021 dated 05.12.2021, showing purchase of 50.140 MT Palm Fatty Acid Distillate in Bulk.

2.9.1.9 Page No. 103 of the above mentioned file is an invoice bearing No. SINDK03285/SINDK03286 dated 16.12.2021, issued by M/s. TIWA, Dubai to M/s. TIL., Mumbai, showing sale of 15300.365 MT CPO and 4999.869 MT CPO for USD 20365397.83 USD and 6860970.24 USD, respectively. The scanned image of the above invoice is reproduced below:-



14

I/1707717/2024



Picture depicting movement of Goods and invoices' declaration i.r.o consignment imported vide vessel MT Ditya Pushti MID-DP-07/21

SCRUTINY OF SALES/ PUCHASE CONTRACTS

2.9.1.13 Page Nos. 15-13 of the above mentioned file is Contract Number 153/SC/FOB/INL/X/2021 dated 19.10.2021 between M/s. GVPL, Singapore (Buyer) and M/s. INL, Indonesia (Seller). The contract is for purchase of 200 MT Palm Fatty Acid Distillate @ USD 930.00 for total amount of USD 1,86,000.00 by M/s. GVPL, Singapore. The scanned image of the above contract is reproduced below:

I/1707717/2024

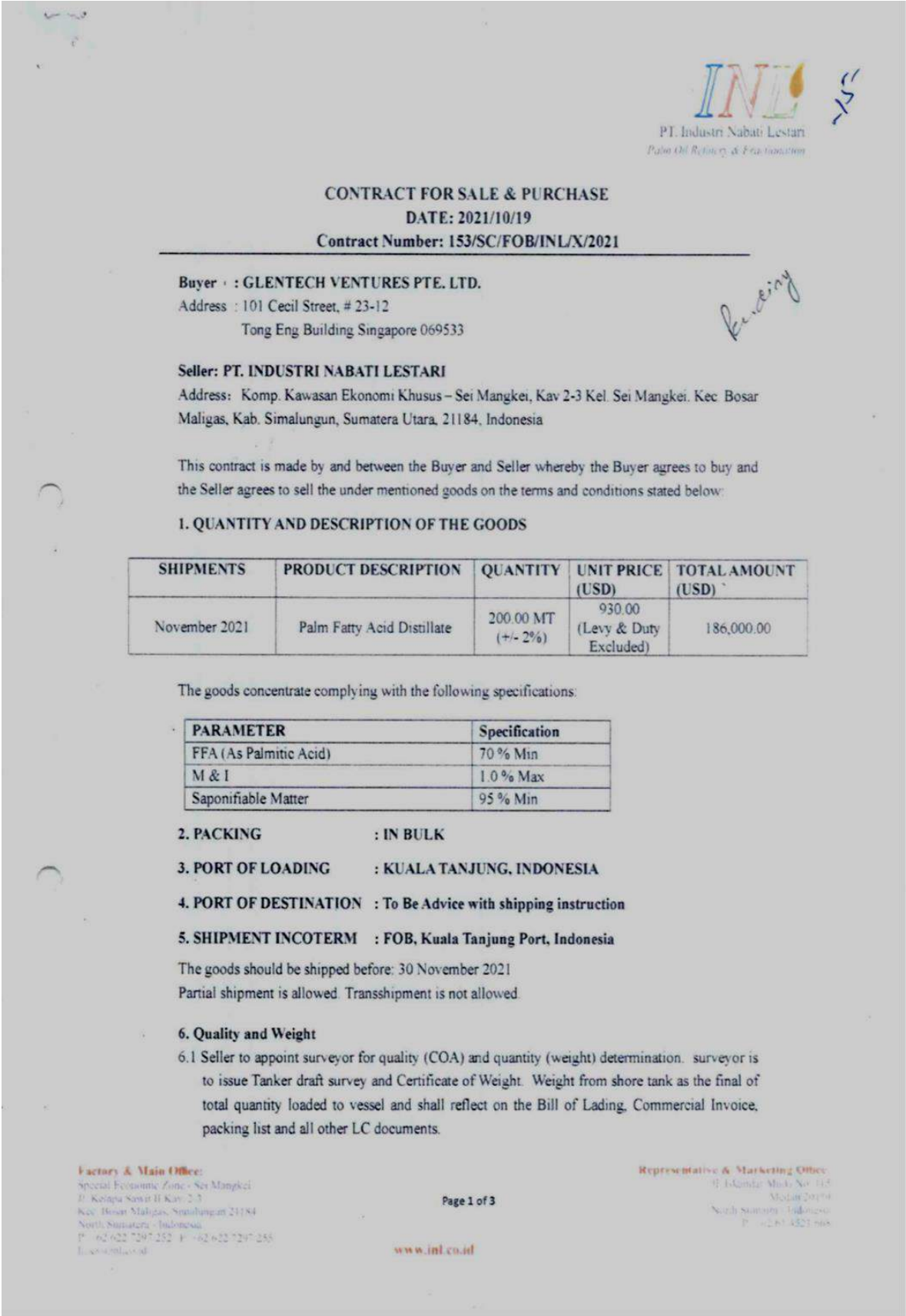


Image12: Scanned image of contractNo. 153/SC/FOB/INL/X/2021 dated 19.10.2021 for illustration purpose.

2.9.1.14 Page Nos. 12-4 of the above mentioned file are three Contracts bearing No. 154/SC/FOB/INL/X/2021 dated 19.10.2021, Contract No.146/SC/FOB/INL/ X/2021 dated 06.10.2021 and Contract No. 151/SC/FOB/INL/X/2021 dated 07.10.2021 between M/s. GVPL., Singapore (Buyer) and M/s. INL, Indonesia (Seller). Each contract is for purchase of 5000 MT RBD. The scanned image of the above contract is reproduced below: -

I/1707717/2024

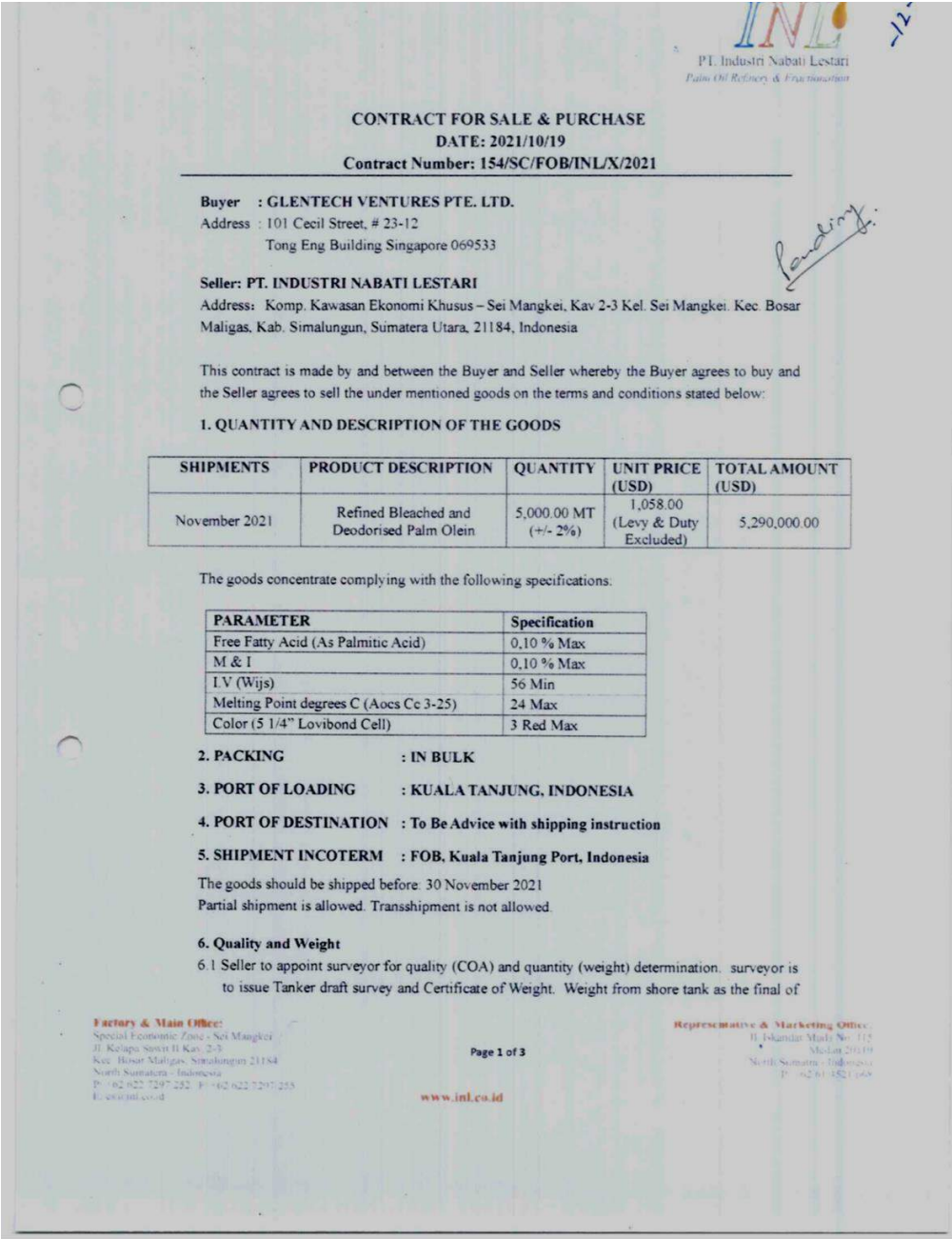


Image13: Scanned image of aforementioned contracts for purchase of 5000MT RBD Palmolein (for illustrative purpose)

The perusal of the abovementioned contracts reveals that M/s. GVPL, Singapore (Buyer) had entered into contract with M/s. INL, Indonesia (Seller) for purchase of 15000 MT RBD. Besides other particulars, the contracts also contain parameters of the goods to be purchased i.e. RBD, packing details, port of loading etc.

SCRUTINY OF SHIPPING CERTIFICATE

2.9.1.15 Page No. 81 of the above mentioned file is a Shipping Certificate dated 02.12.2021, issued by PT. Urban Shipping Agency (USA), Indonesia. As per the above certificate 2499.869 MT CPO was shipped through vessel MT Distya Pushti, Voyage No. MID-DP-07/21 from Dumai port, Indonesia. The port of discharge is Deendayal (Kandla) port, India and BL No. DUM/DEE/02 dated 01.12.2021. The scanned image of the above Shipping Certificate is reproduced below:

I/1707717/2024



Image14: Scanned image of Shipping Certificate dated 02.12.2021, issued by PT. Urban Shipping Agency (USA), Indonesia i.r.o. 2499.869 MT CPO from Dumai Port, Indonesia

The perusal of the above certificate reveals that 2499.869 MTs of CPO were loaded from Dumai port, Indonesia in subject vessel MT Distya Pushti Voy. MID-DP-07/21.

2.9.1.16 Similarly, Page No. 82 of the above mentioned file is also a Shipping Certificate dated 02.12.2021, issued by PT. Urban Shipping Agency (USA), Indonesia. As per the above certificate 2500 MT CPO was shipped through vessel MT Distya Pushti, Voyage No. MID-DP-07/21 from Dumai port, Indonesia. The port of discharge is Deendayal (Kandla) port, India and BL No. DUM/DEE/01 dated 01.12.2021. The scanned image of the above Shipping Certificate is reproduced below:

I/1707717/2024

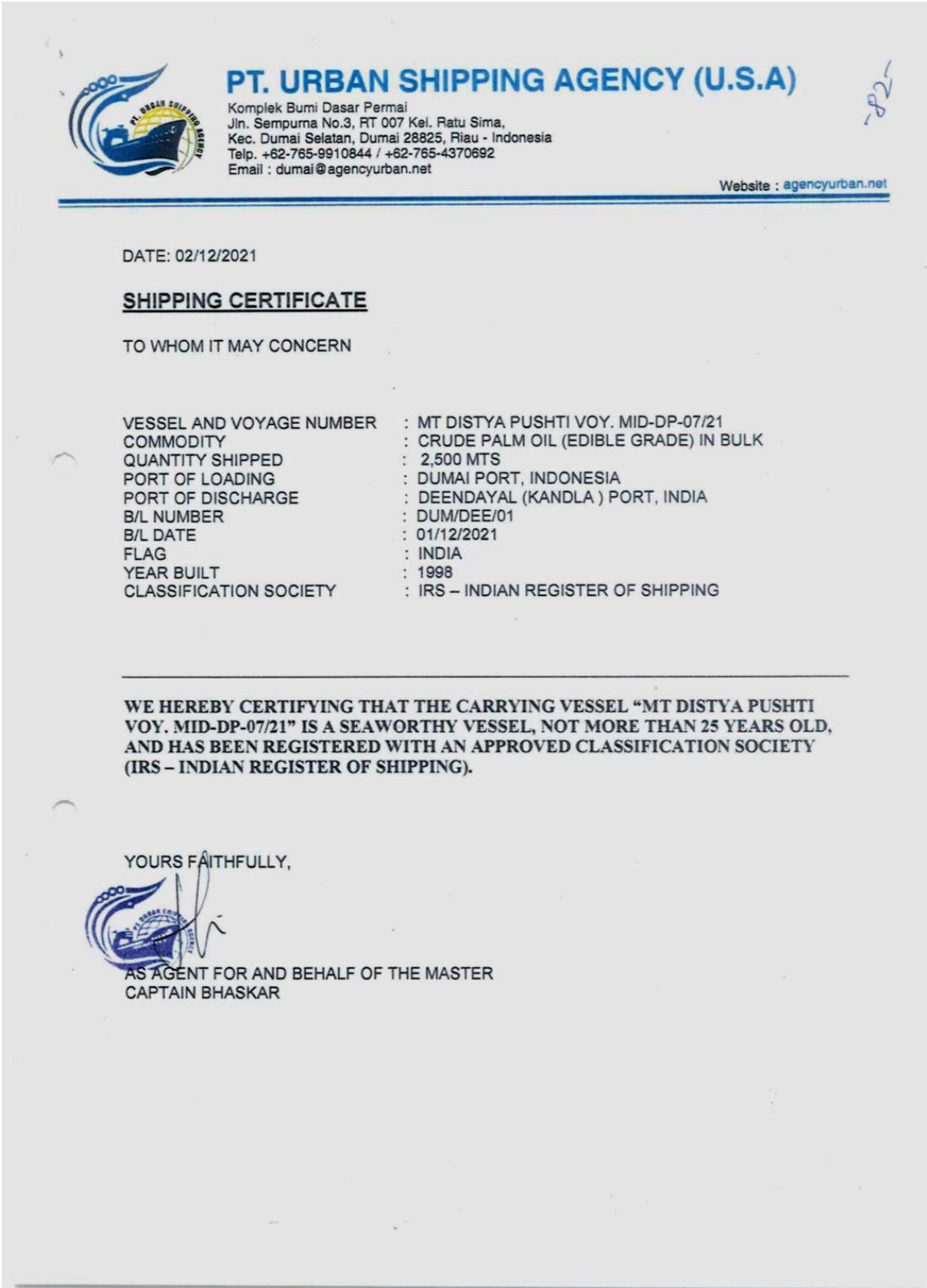


Image 15: Scanned image of Shipping Certificate dated 02.12.2021, issued by PT. Urban Shipping Agency (USA), Indonesia i.r.o. 2500 MT CPO from Dumai Port, Indonesia


The perusal of the above certificate reveals that 2500 MT CPO was loaded from Dumai port, Indonesia in vessel MT Distya Pushti Voy MID-DP-07/21.

2.9.1.17 File marked at Sr. No. 6 of the Annexure-A to the Panchnama [RUD NO. 3] contains documents viz. charter agreement of vessel, purchase contract, e-mail correspondence, inspection report etc.

I/1707717/2024

SCRUTINY OF CHARTER PARTY AGREEMENT, E-MAILS, VOYAGE ORDERS ETC.

2.9.1.18 Page Nos. 71-69 of the above mentioned file is charter agreement dated 03.11.2021 of the vessel 'MT Distya Pushti'. The agreement is between M/s. Midas Tankers Pvt. Ltd., Mumbai (Owner) and Performance Charterer M/s. GVPL, Singapore/Payment Charterer M/s. TIWA. The scanned image of the charter agreement is reproduced below: -



CODE WORD FOR THIS CHARTER PARTY:

71

VEGOILVOY

1/27/50

TANKER VOYAGE CHARTER PARTY

PREAMBLE

SINGAPORE03RD NOVEMBER 2021

PlaceDate

CHARTER PARTY made as of 03RD NOVEMBER 2021, at SINGAPORE

by and between MIDAS TANKERS PVT. LTD.
617, THE GREAT EASTERN GALLERIA, NERUL SEC-4
NAVI MUMBAI - 400706

(hereinafter called the " Owner") of the good INDIAN FLAGMS/SS DISTYA PUSHTI

(hereinafter called the "Vessel") and PERFORMANCE CHARTERER: GLENTECH VENTURES PTE LTD
101, CECIL STREET, 323-12 TONG, ENG BUILDING,
SINGAPORE 069533, SINGAPORE

PAYMENT CHARTERER: TATA INTERNATIONAL WEST ASIA DMCC
UNIT NO: 2001 - 2005, JUMEIRAH BAY TOWER X3, PLOT NO JLT-PH2
X3A, JUMEIRAH LAKES TOWERS, DUBAI, UNITED ARAB EMIRATES

-DEMURRAGE IF ANY TO BE BORNE BY GLENTECH VENTURES PTE LTD

Charterer (hereinafter called "Charterer").

The Vessel shall receive from the Charterer or supplier at the port or ports of loading, or so near thereto as she may safely get, always afloat, the cargo described in Part I, for delivery as ordered on signing bills of lading to the port or ports of discharge, or so near thereto as she may safely get always afloat; and there discharge the cargo; all subject to the terms, provisions, exceptions and limitations contained or incorporated in this Charter Party, which shall include the foregoing preamble and Parts I and II. In the event of a conflict, the provisions of Part I shall prevail over those contained in Part II to the extent of such conflict. Each of the provisions of this Charter Party shall be and be deemed severable, and if any provision or part of any provision should be held invalid, illegal or unenforceable, the remaining provisions or part or parts of any provisions shall continue in full force and effect.

PART I

A. Description and Position of Vessel.

Net Registered Tonnage: 10608.00

Total Deadweight: 33540 MT tons of 2,240 lbs. each on 12.39 M draft in salt water on assigned summer freeboard.

Capacity for cargo 35,669.5 M3 CUBIC METRES AT 98%, EXCLUDING SLOP TANKS
bbls. of 42 American gallons each at 60deg F. or tons of 2,240 lbs. each (10% more or less, Vessel's option.)

Classed: IRSNow: TRADING

Sd/-

Signature

20

I/1707717/2024

4-3 GRADES OF MIN 20,000 MT PALM OIL PRODUCTS (EXCLUDING STEARIN/PALM ACID BUT INCLUDING ABOUT 400 MT PFAD WHICH WILL BE BLENDED) WITH 2% MORE IN CHOPT AWYNS

INTENDED BREAKDOWN:

5,000 MT CPO – INTENDED PORT: DUMAI

15,000 MT PALM OLEIN – INTENDED PORT: KUALA TANJUNG

ABOUT 400 MT PFAD – INTENDED PORT: KUALA TANJUNG

CHARTERERS WARRANTS THAT MIN CARGO WILL BE 20,000 MTS AND ABOVE BREAKUP CAN BE CHANGED AS PER CHARTERERS REQUIREMENT

CHARTERER HAS OPTION TO DO ITT BLENDING IN PORT KLANG/TANJUNG BRUAS AT CHARTERER'S TIME AND COSTS – OWNER IS TO PROVIDE MINIMUM 2000 MT SPACE FOR BLENDING PURPOSE

OWNER WARRANTS LAST 3 CARGOES ARE CLEAN, UNLEADED AND NOT ON FOSFA BANNED LIST LAST CARGO – OWNER CONFIRMS

OWNER WARRANTS LAST 3 CARGOES ARE LOADED WITH MINIMUM 60% VOLUME CAPACITY – OWNER CONFIRMS

CHARTERER WILL BLEND 10,000MT OLEIN WITH 5000 MT CPO AND 200MT PFAD, AND REMAINING 5000MT OLEIN WILL BE IMPORTD/MANIFESTED TO INDIA AS OLEIN ONLY – OWNER CONFIRMS

HEATING INSTRUCTIONS: CHARTERER AND OWNER CONFIRM

DURING VOYAGE FOR CPO AND OLEIN: 32 to 40 DEG C

MAINTAIN 45 TO 50 DEG C UNTIL BLENDING IS COMPLETED

DISCHARGE TEMPERATURE: 50 TO 55 DEG C AS PER FOSFA'S RECOMMENDED HEATING INSTRUCTIONS

If this Charter Party is for a full cargo, then it shall be the quantity the Vessel can carry if loaded to her minimum permissible freeboard for the voyage, but not exceeding what the Vessel can, in the Master's judgment, reasonably stow and carry over and above her tackle, apparel, stores, and furniture, sufficient space to be left in the expansion tanks to provide for the expansion of the cargo. In no event shall Charterer be required to furnish cargo in excess of the quantity stated as the Vessel's capacity for cargo plus 10% of that quantity. If less than a full cargo is to be carried, the quantity stated shall be the minimum quantity which the Charterer is required to supply.

C. Loading Port.

2SP/1SB DUMAI AND KUALA TANJUNG, INDONESIA (DUMAI FOLLOWED BY KUALA TANJUNG AS PER LAYCAN CHARTERER HAS WITH SHIPPERS)

Readiness Date: 20TH NOVEMBER 2021

Cancelling Date: 29TH NOVEMBER 2021 (2359)

D. Discharging Port.

1-2SP/1SB NEW MANGALORE AND/OR JNPT AND/OR KANDLA, INDIA (WCI RANGE) OR
1-2SP/1SB MVKK, INDIA (ECI RANGE)

CHARTERER SHALL CONFIRM DISCHARGE PORT PRIOR LOADING

E. Total Laytime.

125/80 MTPH SHINC REV

F. Freight Rate.

USD 40.00 PMT BASIS 2/1 FOR JNPT OR KANDLA
USD 39.00 PMT BASIS 2/1 FOR NEW MANGALORE ONLY
USD 42.00 PMT BASIS 2/2 FOR WCI RANGE
USD 37.00 PMT BASIS 2/1 FOR MVKK RANGE
USD 38.50 PMT BASIS 2/2 FOR MVKK RANGE

Freight Payable at:

Edman Hane

I/1707717/2024

(69)

- USD 15,000 PDPR

H. Special provisions.

1) CURRENT TENTATIVE ITINERARY:

PADANG 05-07 NOVEMBER

CHITTAGONG 13-17 NOVEMBER

DUMAI 22-24 NOVEMBER

ABOVE IS BASIS IAGW AND WP

2) OWNERS WARRANT, THAT DURING THE CURRENCY OF THIS CHARTER PARTY VESSEL SHALL NOT CHANGE OWNERSHIP OR CLASS

3) Laytime in 1st load port is to start NOR + 24 hours or all fast whichever is earlier


4) COMMISSIONS:

2.50% BROKERAGE COMMISSION TO SBS SHIPBROKERS PTE. LTD. ON FREIGHT/ DEADFREIGHT/ DEMURRAGE TO BE DEDUCTIBLE FROM SOURCE

NIL ADDRESS COMMISSION

C/P: VEGOILVOY WITH CHARTERER'S RIDER CLAUSE: - AS PER ATTACHED MUTUALLY AMENDED RIDER CLAUSE.

IN WITNESS WHEREOF the parties hereto have executed this agreement, in duplicate, as of the day and year first above written.

Witness to signature of:	By: <div>Name & Designation : On behalf of Charterer</div>
Witness to signature of:	By: <div><div></div><div>Name & Designation : On behalf of Owner</div></div>

PART II

1. WARRANTY.

(a) The Owner shall, before and at the commencement of the voyage, exercise due diligence to make the Vessel seaworthy, properly manned, equipped, and supplied for and during the voyage, and to make the pipes, pumps, and heater coils tight, staunch, and strong, in every respect fit for the voyage, and to make the tanks, holds, and other spaces in which cargo is carried fit and safe fit its carriage and preservation.

(b) It is understood that if the tank or tanks, into which the particular cargo covered by this Charter is to be placed, upon testing prove to be defective the Owner undertakes to execute the necessary repairs, provided repairs can be effected within 24 hours and at reasonable expense; otherwise, Owner has the option of cancelling this Charter in which case no responsibility shall rest with the Vessel, Owners, or Agents.

2. TIME FOR READINESS OF CARGO.

Charterer warrants that the cargo shall be available for loading at the designated loading port upon arrival of the Vessel within the Readiness and Cancelling date shown in Part I hereof. Any delay suffered by the Vessel for failure to conform to this warranty shall count as used laytime.

3. READINESS AND CANCELLING DATE.

Laytime shall not commence before the readiness date named in Part I, unless otherwise provided in this Charter, or unless the Charterer accepts a notice of readiness or orders or permits the Vessel to berth before that date, or otherwise waives the provisions of this paragraph. If the Vessel is not ready to load by 4.00p.m. (local time) on the cancelling date named in Part I, the Charterer shall have the

Adhar

June

Image16: Scanned images of samples from Tanker Voyage Charter Party Agreement dated 03.11.2021

As per the above agreement, 5000 MT CPO was to be loaded from Dumai port, Indonesia; 15000 MT Palm Olein and about 400 MT PFAD from Kuala Tanjung port, Indonesia. Further, as per the agreement, the Charterer has option of blending in port Klang/Tanjung Bruas. The clause reads as under:

“Charterer has option to do ITT of blending in port Klang/TanjungBruas at Charterer’s time and costs – owner is to provide minimum 2000 MT space for blending purpose.”

Another clause regarding blending of goods reads as under:

“Charterer will blend 10,000 MT Olein with 5000 MT CPO and 200 MT PFAD, and remaining 5000 MT Olein will be imported/manifested to India as Olein only – Owner confirms.”

22

I/1707717/2024

Thus, as per the above clauses, the Charterer will blend the goods viz. Olein, CPO and PFAD.

2.9.1.19 Page No. 149 of the above file is print out of an e-mail correspondence dated 17.11.2021 from Amit Agarwal (operations@glentech.co) to Amit Thakkar (amit.thakkar@tatainternational.com) and others. Vide above mail, it has been instructed to open LC to PT INL for total 15250 MT (15,000 MT RBD & 250 MT PFAD). The scanned image of the above page is reproduced below:

1/2/22, 7:13 PM

Glentech Mail - FYI : LC COPY - 5942604469 : PT INL LC OPENING REQUEST

149

Issuing bank will be Citi Singapore.

thanks

From: AMIT AGARWAL <operations@glentech.co>
Sent: Wednesday, November 17, 2021 03:57 PM
To: Amit Thakkar <amit.thakkar@tatainternational.com>; Kushal Bothra <kushal.bothra@tatainternational.com>
Cc: sudhanshu@glentech.co; 'Sidhant Agarwal' <sidhant@glentech.co>; Sachin Deshpande <sachin.deshpande@tatainternational.com>; Rajesh Sharma <rajesh.sharma@tatainternational.com>; Ravi Thakkar <ravi.thakkar@tatainternational.com>
Subject: FW: PT INL LC OPENING REQUEST

** External Email: This message originated outside Tata International. Treat hyperlinks and attachments if any in this email with caution.

Dear Sir,

Kindly open the LC to PT INL for total 15,250MT (15,000MT of RBD & 250MT of PFAD) as per enclosed draft LC and contract copy.

kindly send the counter signed contract copy for record.

Thanks & Regards,

Amit Agarwal

From: AMIT AGARWAL <operations@glentech.co>
Sent: Tuesday, November 16, 2021 10:57 AM
To: amit.thakkar@tatainternational.com; 'Kushal Bothra' <kushal.bothra@tatainternational.com>
Cc: sudhanshu@glentech.co; 'Sidhant Agarwal' <sidhant@glentech.co>; 'Sachin Deshpande' sachin.deshpande@tatainternational.com; 'Ravi Thakkar' ravi.thakkar@tatainternational.com; 'Rajesh Sharma' rajesh.sharma@tatainternational.com
Subject: PT INL LC OPENING REQUEST

Dear Sir,

Kindly open the LC to PT INL for total 15,250MT (15,000MT of RBD & 250MT of PFAD). This would be opened irrespective of any scenario occurring in 5,000MT of CPO LC.

Request to your team to kindly process to open the LC for 15,250MT as per enclosed draft.

[Handwritten signature]
 05/01/22

[Handwritten signature]

Image 17: E-mail from operations@glentech.co to amit.thakkar@tatainternational.com regarding opening of LC

It is pertinent to mention here that 15000 MT RBD and 300 MT PFAD was purchased from M/s.INL, Indonesia. This e-mail confirms the fact that 15000 MT RBD and 300 MT PFAD were purchased by the supplier in Indonesia.

2.9.1.20 Page No. 151 of the above mentioned file is print out of an e-mail correspondence dated 17.11.2021 from Amit Agarwal (operations@glentech.co)

I/1707717/2024

to Ravi Thakkar, Amit Thakkar of M/s.TIL. The mail suggests that details of contracts with INL have been enclosed. The details pertain to 15,000 MT RBD & 250 MT PFAD. The scanned image of the above page is reproduced below:

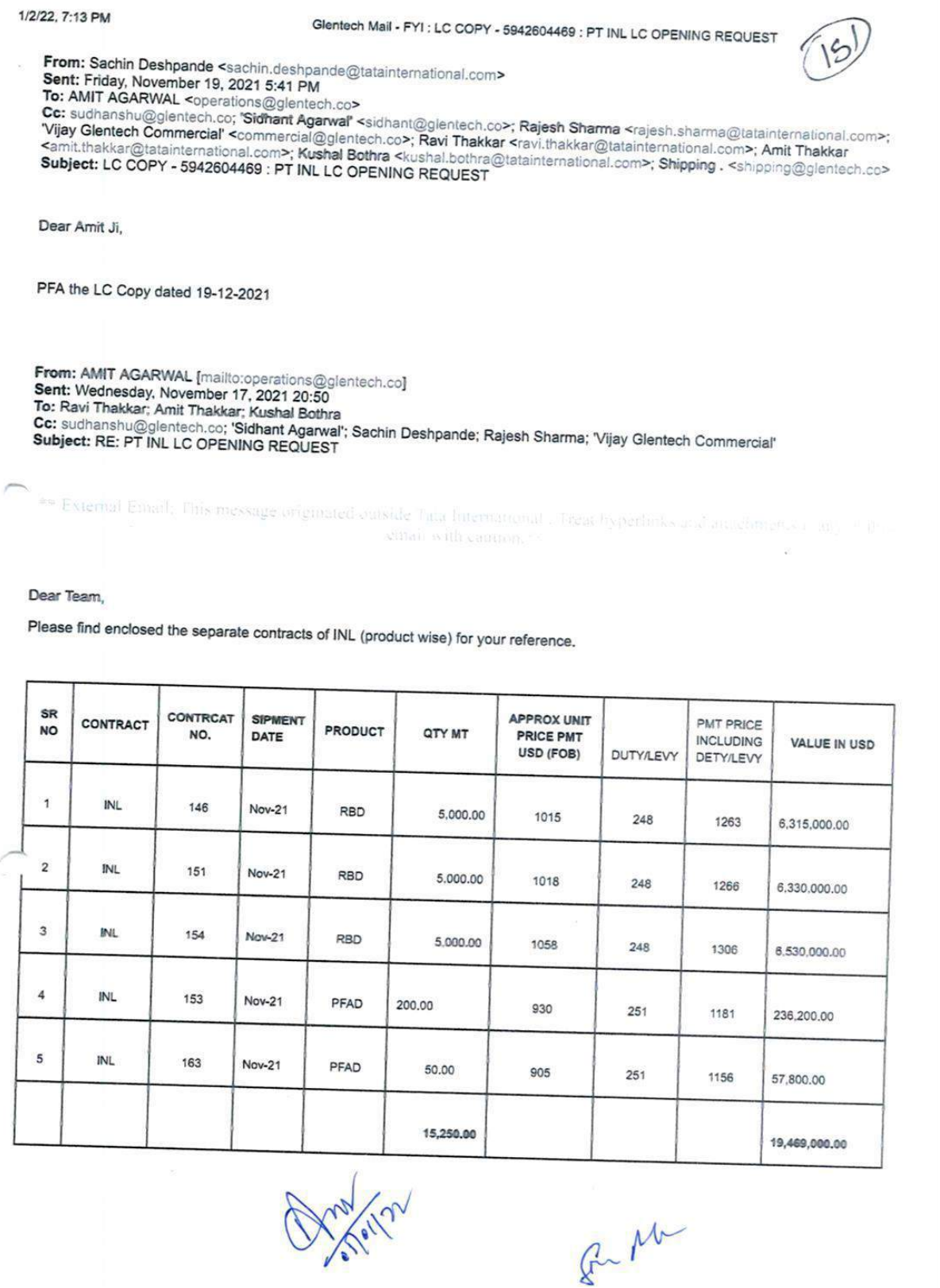


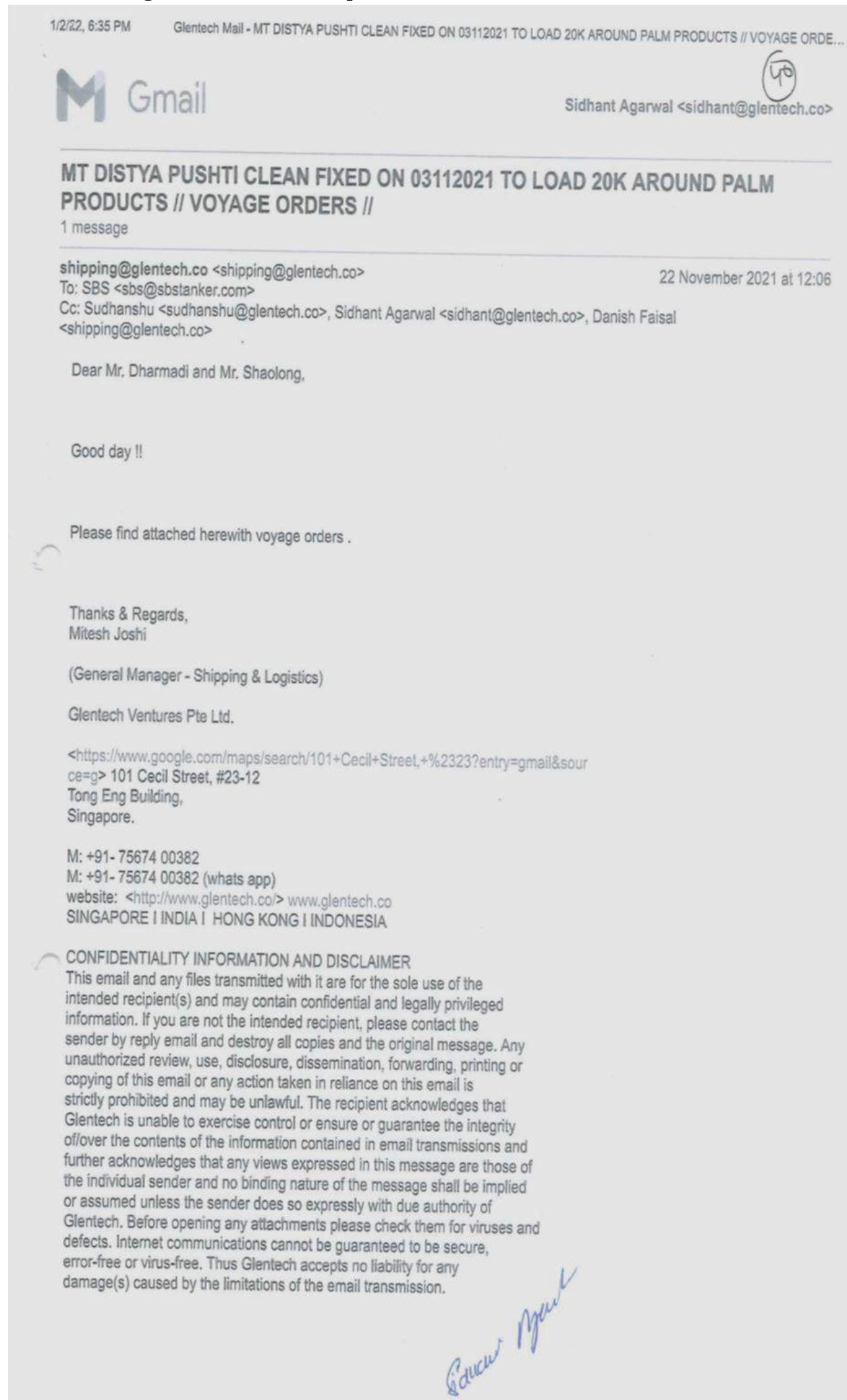
Image18: E-mail from Sachin.deshpande@tatainternational.com (Executive of M/s. TIL) to operations@glentech.co (VP, M/s. GIPL) regarding request for opening of LC.

It is pertinent to mention here that the name of the party for 15000 MT RBD and 250 MT PFAD is mentioned as “INL”, which is nothing but M/s. INL, Indonesia, from whom 15000 MT RBD and 300 MT PFAD were purchased in Indonesia.

2.9.1.21 Page Nos. 40-34 of the above mentioned file are print out of an e-mail correspondence dated 22.11.2021 from mail id shipping@glentech.co to

I/1707717/2024

sbs@sbstanker.com and voyage order, enclosed with the above mail. The scanned image of the same is reproduced below: -



I/1707717/2024

1/2/22, 8:35 PM

Glentech Mail - MT DISTYA PUSHTI CLEAN FIXED ON 03112021 TO LOAD 20K AROUND PALM PRODUCTS II VOYAGE ORDE

 Voyage Orders MT DISTYA PUSHTI.pdf

563K

39

38

WE ADVISE HERewith VOYAGE INSTRUCTION FOR THE ABOVE VESSEL.
PLEASE CONFIRM MASTER IS INSTRUCTED ACCORDINGLY

M/TIME, PLEASE KINDLY ASK MASTER/ AGENT START TO UPDATE ETA TO ALL CONCERNED PARTIES.

AA) LOAD PORT(S)
CHARTERERS ADVISE THE VESSEL IS IMMEDIATELY TO PROCEED TO LOAD PORT(S) AND
PLEASE ENSURE ALL CARGO TANKS, PUMPS AND PIPES ARE CLEANED AND SUITABLY FIT TO
LOAD THE GRADE AS FOLLOWS:

LAYCAN: 23 – 24th Nov, 2021
LOADPORT: DUMAL, KUALA TANJUNG, INDONESIA & LINGGIMELAKA, MALAYSIA
CARGO TO LOAD: CRUDE PALM OIL / RBD PALMOLEIN / PFAD
QUANTITY: 5000 Mts CPO / 15000 Mts Olein / 250 Mts PFAD

PLEASE ADVISE LOADING PLAN (STOWAGE PLAN) TANK BY TANK, AND ESTIMATED INTAKE BOTH
METRIC TONNES AND BBLs AND EXPECTED SAILING DRAFT AFTER LOADING.

IF THE SHIP'S FIGURES DIFFER FROM SHORE FIGURES BY AN AMOUNT IN EXCESS OF 0.3
PCT, MASTER IS NOT TO SIGN BILL OF LADING AND IN SUCH CASE, MASTER IS TO
CONTACT CHARTERERS IMMEDIATELY.

MASTER IS TO ENSURE THAT THE VESSEL WILL COMPLY AT ALL TIMES WITH INTERNATIONAL LO
ADLINES REGULATIONS. IN THIS RESPECT, MASTER SHOULD ENSURE THAT THE VESSEL IS LOADE
D SO AS TO MEET THE LOADLINES REQUIREMENTS OF ALL THE DISCHARGE RANGES OF THE GO
VERNING CHARTER PARTY.

VESSEL TO ARRIVE AT LOADPORT WITH SUITABLE BALLAST IN ACCORDANCE WITH TERMINAL
REGULATIONS AND WITH ALL CARGO TANKS/LINES/PUMPS THOROUGHLY CLEANED, STRIPPED,
DRAINED, FREE OF ALL RESIDUES FROM PREVIOUS CARGO AND TO BE ACCEPTABLE TO
INSPECTORS FOR THE LOADING OF DESIGNATED CARGO GRADE(S).

IF FREE PRATIQUE IS NOT GRANTED PROMPTLY ON ARRIVAL MASTER MUST IMMEDIATELY PROT
EST IN WRITING TO PORT AUTHORITIES AND OWNERS SHALL ATTACH SUCH PROTEST TO
THEIR DEMURRAGE CLAIM.

VESSEL SHOULD ARRIVE AT LOADPORT WITH SUFFICIENT BUNKERS TO PERFORM THE COMPL
ETE VOYAGE UNDER OUR CHARTER. IF OWNERS REQUIRE ADDITIONAL BUNKERING ARRANG
EMENTS, OWNERS ARE REQUIRED TO NOTIFY CHARTERERS OF THEIR INTENTIONS WELL IN
ADVANCE.

BB) DISCHARGE PORTS
MAX ARRIVAL DRAFT RESTRICTION AT DISCHARGE PORT. XXXX

CC) NOTIFYING PARTIES – LOAD PORT(S)
MASTER IS TO NOTIFY ETA AT LOADPORT
(IN LOCAL TIME) IMMEDIATELY ON SAILING FROM PREVIOUS DISPORT, AND 96 / 72 / 48 /
24 HOURS PRIOR TO ARRIVAL, ADDRESSED TO THE FOLLOWING:

- (I) CHARTERERS:

a) Performance charter

: GLENTECH VENTURES PTE LTD
101, Cecil Street, 323-12 Tong Eng Building,
Singapore 069533, Singapore
shipping@glentech.co
operations@glentech.co
- Payment Charter

: Tutu International west asia DMCC
Unit no: 2101 – 2105, Jumeirah Bay Tower X3, Plot no JLT-PH2
X3A, Jumeirah Lakes Towers, Dubai, United Arab Emirates

Gov M

I/1707717/2024

33

Tel: +9714 5149206
email: ravi.thakkar@tatainternational.com;
amit.thakkar@tatainternational.com;

-DEMURRAGE IF ANY TO BE BORNE BY GLENTECH VENTURES PTE LTD

(2) SUPPLIERS:

DUMAI:
PT. KHARISMA PEMASARAN BERSAMA NUSANTARA
(PT. KPB NUSANTARA) MEDAN BRANCH ON BEHALF
OF PT. PERKEBUNAN NUSANTARA – III
JALAN BALAI KOTA NO. 8 MEDAN 20111
lugsawit@inacom.co.id
divisi.pemasaran.k3@holding-perkebunan.com

KUALA TANJUNG:
PT INDUSTRI NABATI LESTARI
KOMP. KAWASAN EKONOMI KHUSUS SEIMANGKEL KAV. 2-3, KEL. SEIMANGKEI KEK BOSAR,
MALIGAS, KAB. SIMALUNGUN,
SUMATERA UTARA, 21184, INDONESIA
zulfar_r_sdhq@inl.co.id; rawaty_ibrhlm@inl.co.id;
Contact : +62 812-6372-969

3) OTHER PARTIES:

(4) BROKERS:

MASTER TO ADVISE IMMEDIATELY ANY CHANGE IN ETA AT LOADPORT OR DISPORT EXCEEDING 6 HOURS WHILST ON PASSAGE WITH REASON FOR SAME.

DD) NOTIFYING PARTIES – DISCHARGE PORT(S)
MASTER IS TO NOTIFY ETA AT DISCHARGE PORT (IN LOCAL TIME) IMMEDIATELY ON SAILING FROM PREVIOUS PORT, AND 96 / 72 / 48 / 24 HOURS PRIOR TO ARRIVAL, ADDRESSED TO THE FOLLOWING:

- 1) CHARTERERS : GLENTECH VENTURE PTE LTD
commercial@glentech.co; operations@glentech.sg; shipping@glentech.co
- 2) RECEIVERS : TBA
- 3) OTHER PARTIES:
- 4) BROKERS:

EE) NOMINATED AGENTS

LOADPORT AGENT: The Details of the Load Port Vessel Agent is As:-

DUMAI:
PT. URBAN SHIPPING AGENCY (USA)
BARAKOMINDO SHIPPING PT.
komplek bumi dasar permai
Jalan sempurna no. 3 rt 007 kel. Ratu Sinta kec. Dumai selatan
Dumai 28925 - Riau - Indonesia
Tlp. +62-765-4370692 / +62-765-9916844

Edmar Nant

I/1707717/2024

63

Pic. Ajaat sudrajat
Mob. +62-813-7195-9243
WA. +62-813-6404-4825
Email : dumai@barakomindo.com (general),
Ajatsdr2nd@yahoo.com (private)
Backup email : dumai@agencyurban.net

KUALA TANJUNG:

PT. Usda Seroja jaya – Batam Head Office.
Dapur 12, kel. Sei Pelungut Kec. Sagulung,
Kota Batam, Provinsi Kepulauan Riau
Mob/Wa: 0812 621 7879, 0821 64352102 : PIC Iskandar.Z.
Private: iskandar@usdaseroja.com, iskandar.usda@gmail.com

LINNGI MELAKA:

" MARITIME NETWORK SDN BHD
NO.11-G, JALAN RAMIN 2/K57,
BANDAR BOTANIC, 41200 KLANG,
SELANGOR DARUL EHSAN
MOBILE - +6016 6643828 / +6014 3613828 RK MORTHY
+ +6012 2336978 DATO SERI JAYA
Fax : +60(3) 33190585
E-mail : enquiry@maritime-net.com; jaya@maritime-net.com "

DISPORT AGENT : Details of the Discharge Port Agent.

KANDLA:

KANDLA:
Samudra Marine Services Pvt. Ltd., (Agency Division)
Level 2, La-Shewa Building, 233,
P D'Mello Road, Opposite G.P.O
Fort , Mumbai 400 001
Tel: +91 22 2270 1125 / 26 / 27
Fax: +91 22 2270 1128
Email : agency@samudramarine.com
Website : www.samudramarine.com
PIC:
Ketan +91 8879005881 Skype: ketan_smspl
Nitin +91 8879005886 Skype: nitin_smspl
Mathew +91 8879005882 Skype: minnan_smspl
Girish +91 8879765039 Skype: girish_smspl
Hari Shyam - +91 94268 19533 / +91 76980 91999

THE ETA'S AS ABOVE SHOULD BE SENT EVEN IF
THE VESSEL HAS NOT YET SAILED FROM THE PREVIOUS PORT. IN THIS EVENT, THE ETA SHOULD BE S
ENT BY OWNERS OR AGENTS ON THE MASTER'S BEHALF.

ETA MSG TO ADVISE:

- (1) POSITION IN LAT/LONG.
- (2) SPEED.
- (3) DISTANT TO GO.
- (4) DISTANT MADE GOOD.
- (5) WIND/SEA STATE.
- (6) ANY ANTICIPATED DELAYS OR DIVERSION DUE TO ADVERSE WEATHER CONDITION. (IF APPLICABLE)

Sonar

I/1707717/2024

(35)

- (8) BERTHING SCHEDULE OR ANY ANTICIPATED DELAY FOR EACH PORT (MASTER TO CHECK AND LIAISE CLOSELY WITH AGENT)
- (9) STATING CURRENT ETA LOAD THE VESSEL IS HEREBY AUTHORIZED TO TENDER NOTICE OF READINESS (TO ALL THE ABOVE PARTIES) AND TO BERTH PRIOR TO COMMENCEMENT OF LAYCAN AND IN ANY EVENT THE LAYCAN SPECIFIED IN THE CHARTER PARTY SHALL PREVAIL.

MASTER TO NOTIFY CONFIRMATION OF NOTICE OF READINESS TENDERED, INCLUDING DATE AND TIME, TO THE ABOVE PARTIES. PLEASE KEEP US FULLY ADVISED OF VESSEL'S MOVEMENTS AT LOADPORT.

MASTER TO ISSUE LETTERS OF PROTEST IF THE TERMINAL RESTRICTS THE LOADING RATE SIGNIFICANTLY LESS THAN THE CAPABILITY OF THE VESSEL TO RECEIVE CARGO. STATEMENT OF FACTS MUST BE SIGNED BY [LOADING TERMINAL/SUPPLIER'S] REPRESENTATIVE. IF THEY REFUSE TO SIGN, MASTER MUST ISSUE A CONTEMPORANEOUS PROTEST TO THEM. OWNER TO INSTRUCT AGENTS TO RELEASE PORT AND VESSEL'S MOVEMENT INFORMATION TO GLENTECH VENTURE PTE LTD.

BLENDING :

DUE TO COVID RESTRICTIONS AT PORT KLANG BLENDING OPERATION CAN NOT BE HAPPEN THERE. SO NOW BLENDING OPERATION TO BE PERFORMED IN LINNGI, MELAKA PORT NEAR TO PORT KLANG MALAYSIA.

BLENDING OPERATION WILL BE HANDLED BY GEOCHEM SURVEYORS AND SURVEYORS WILL RAISE / ASSIST WITH STANDARD BLENDING OPS. AS PER OUR DECIDED., 10,000 MTS OLEIN WILL BLEND WITH 5000 MTS CPO + 250 MTS PFAD. REMAINING 5000 MTS OLEIN WILL IMPORT IN INDIA SEPARATELY.

IN SHORT, VESSEL WILL DISCHARGE 15000 MTS CPO AT KANDLA + 5000 MTS OLEIN AT KANDLA.

VESSEL TO ISSUE NON NEGOTIABLE COPY OF SWITCH BL IMMEDIATELY AFTER THE BLENDING AND SAILING OF VESSEL FROM MALAYSIA FOR FILING IGM AT DISCHARGE PORT.

IN ABSENCE OF THE OBL, VESSEL TO DISCHARGE THE CARGO BASIS CORPORATE LOI FROM GLENTECH VENTURES PVT LTD.

-SWITCHING B/L-

OWNER TO ISSUE SECOND SET (GLOBAL) BILLS OF LADING IN SINGAPORE OR ANY OTHER PLACE REQUIRED BY CHARTERERS, THROUGH AGENT NOMINATED BY OWNERS AT THE COST WHICH IS TO BE MUTUALLY AGREED WITH CHARTERERS. ONCE THE FULL FIRST SET (LOCAL) BILLS OF LADING ARE SURRENDERED TO VESSEL OWNERS ARE TO ISSUE/RELEASE THE SECOND SET (GLOBAL) BILLS OF LADING TO CHARTERER SIMULTANEOUSLY.

ON REQUEST AND TO FORWARD COPIES OF THE STATEMENT OF FACTS AND NOTICE OF READINESS AS SOON AS POSSIBLE AFTER VESSEL HAS COMPLETED LOADING. UPON COMPLETION OF LOADING THE VESSEL IS TO PROCEED TO DISCHARGE PORT FOR ORDERS AND THE MASTER IS TO NOTIFY GLENTECH VENTURE PTE LTD THE ETA (IN LOCAL TIME) AT NEXT PORT AND FOLLOWING INFORMATION :

- B/L QUANTITY
- B/L DATE, SHIPPER, CONSIGNEE, CONSIGNOR, DESTINATION
- FULL TIME SHEET / REASONS FOR DELAY IF ANY
- LETTERS OF PROTEST ISSUED IF ANY
- SAMPLES ON BOARD
- SAILING DRAFT SPECIFYING WHETHER SEA, BRACKISH OR FRESH WATER
- FULL LIST OF CARGO DOCUMENTS ON BOARD STATING NUMBERS OF ORIGINALS AND COPIES.

ESTIMATED ARRIVAL DRAFT FORE AND AFT NEXT PORT SPECIFYING WHETHER CALCULATED FOR SEA, BRACKISH OR FRESH WATER.

Sdhu *Mpant*

I/1707717/2024

39

PLEASE ADVISE IN WRITING OWNERS' P AND I CLUB WORDING FOR LOI FOR NON-
PRODUCTION OF B/L AND CHANGE OF DESTINATION
IN CASE OF NEED AND ADDRESS/FAX NUMBER WHERE SAME SHOULD BE SENT.

EMERGENCY CONTINGENCY COMMUNICATION

OWNERS ARE TO FOLLOW THESE INSTRUCTIONS IN THE CASE OF AN EMERGENCY SUCH AS
COLLISION/GROUNDING/FIRE/POLLUTION OR ANY OTHER INCIDENT WHERE IMMEDIATE
ASSISTANCE IS REQUIRED OR ADVERSE MEDIA COVERAGE MAY BE EXPECTED. THE AIM OF
THESE INSTRUCTIONS IS

TO ASCERTAIN THE NATURE OF THE EMERGENCY, WHAT STEPS ARE BEING TAKEN AND
TO SPEED UP APPROPRIATE RESPONSE; THIS SHOULD BENEFIT ALL PARTIES CONCERNED.

IN CASE OF EMERGENCY, OIL SPILL, ETC OWNERS ARE REQUIRED TO IMMEDIATELY
COMMUNICATE BY TELEPHONE TO CHARTERERS AS PER CONTACT DETAILS LISTED BELOW
AND CONFIRM IN WRITING THE FOLLOWING INFORMATION:

- NAME OF VESSEL
- DATE AND EXACT TIME OF INCIDENT
- POSITION OF THE VESSEL
- NAME/NATIONALITY AND TYPE OF OTHER
VESSEL(S) INVOLVED NATURE AND EXTENT OF DAMAGE
- WHETHER THE EMERGENCY IS ESCALATING OR UNDER CONTROL ANY
OTHER RELEVANT DETAILS RELATING TO THE INCIDENT

THANKS & BEST REGARDS

Edison Appu

Image19: Scanned copy of E-mail from shipping@glentech.co to
sbs@sbstanker.com enclosing voyage order of MT Distya Pushti.

I/1707717/2024

As per the voyage order, the load ports are Dumai, Kuala Tanjung, Indonesia and Linggi Melaka, Malaysia; Cargo to be loaded is Crude Palm Oil/RBD Palmolein/PFAD; Quantity 5000 MT CPO, 15000 MT Olein, 250 MT PFAD.

As regards blending, vide aforementioned e-mails, it is mentioned that due to covid restrictions, blending operation cannot happen at Klang port and blending operation to be performed at nearby port Linggi Melaka; Blending operation will be handled by Geochem Surveyors; 10000 MT Olein will be blended with 5000 MT CPO and 250 MT PFAD and remaining 5000 MT Olein will be imported in India separately; Vessel will discharge 15000 MT CPO and 5000 MT Olein at Kandla; vessel will issue switch BL immediately after blending and sailing of vessel from Malaysia for filing IGM at discharge port; owner to issue second set (Global) Bills of Lading in Singapore or any other place required by charterers, through agents nominated by owners at the cost which is to be mutually agreed with charterers; once the first set of Bills of Lading are surrendered, vessel owners has to issue second set of Bills of Lading to charterer simultaneously.

From the foregoing, it is safe to conclude that 5000MT CPO, 10000MT RBD Palmolein and 250MT PFAD were loaded at different ports under different B/Ls and the blending operations of 5000MT CPO, 10000MT RBD Palmolein and 250MT PFAD was undertaken onboard vessel during the voyage. As per the Switching BL Cause of the Voyage Order and Charter Party, the original Bills of lading were switched to second set of Bills of Lading showing description as CPO only which otherwise, was admixture of CPO, RBD Palmolein and PFAD.

2.9.1.22 Page No.146 of the above mentioned file is print-out of an email correspondence dated 25.11.2021 from Mr. Amit Thakkar (amit.thakkar@tatainternational.com) to Shri Sudhanshu Agarwal of M/s Glentech (Sudhanshu@glentech.co) & Shri Sidhant Agarwal of M/s. Glentech (sidhant@glentech.co) wherein discussion w.r.t. the terms for 20250MT shipment have been conveyed by Mr Amit of M/s. TIL to M/s. GIPL, as per terms: -

5000 MT CPO to be procured from M/s. KPBN; 15000MT RBD Palmolein and 250 MT PFAD from INL; Blended cargo would be 5000 MT, 10000 MT RBD Palmolein and 250 MT PFAD totalling to 15000 MT approx.; Balance 5000 MT RBD Palmolein shall be loaded separately and sold independently as RBD Palmolein; Entire cargo of 20000 MT shall be sold off before arrival of the vessel in India; Tata trade margin shall be USD 25 per MT.

The scanned image of the above mail is reproduced below: -

I/1707717/2024

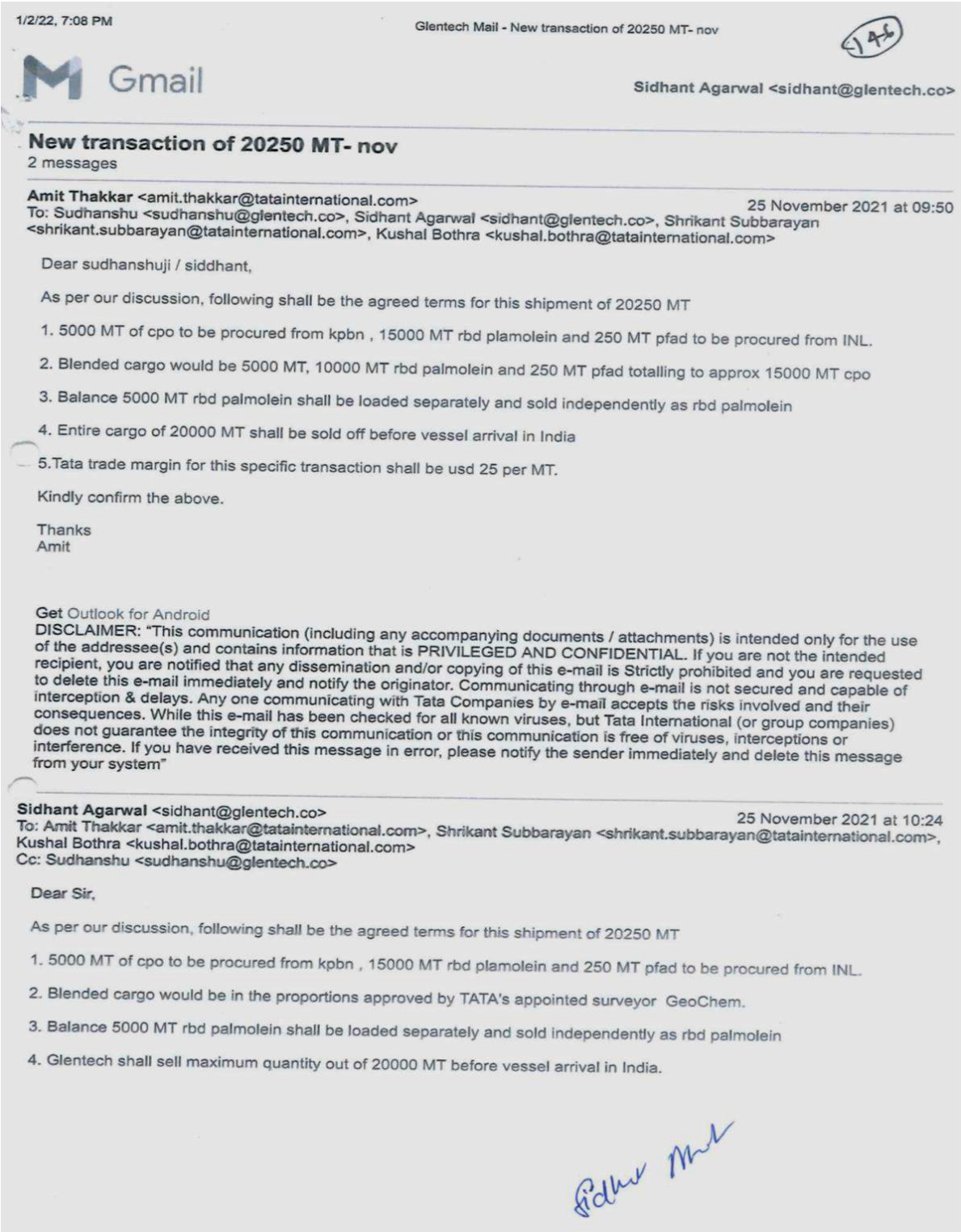


Image20: Scanned copy of the e-mail correspondence between M/s. TIL and M/s. GIPL

From the above e-mail and terms for the shipment, it is clear that it was pre-decided that 15000 MT RBD and 5000 MT CPO shall be procured separately and blended before arrival of the cargo into India.

2.9.2 SCRUTINY OF DOCUMENTS RESUMED FROM THE VESSEL MT DISTYA PUSHTI Voy. MID-DP-07/21:

The vessel Distya Pushti was boarded by the Officers of DRI, Gandhidham Regional Unit along with officers of Customs House, Kandla under Panchnama dated 02/03.01.2022. [RUD-1]During the course of search / rummaging of the vessel under Panchnama dated 02/03.01.2022, documents/records were withdrawn.

I/1707717/2024

2.9.2.1 During the course of rummaging, a sealed packet marked as **"VOY-07/2021, DUMAI & KUALA TANJUNG, CPO, RBD & PFAD, NOT TO BE USED, FOR REFERENCE ONLY"** was recovered from the cabin of Chief Officer. The Chief Officer informed that the said packet contained the actual load port documents having correct description and other particulars. The sealed packet was opened and the documents were placed in a file marked as **Made-Up File-2 of [RUD-1]**. The documents pertained to loading of goods CPO from Dumai Port and RBD Palm Olein & PFAD from Kuala Tanjung port. The above file contains documents pertaining to loading of imported goods in Indonesia.

2.9.2.2 Page No. 311 of the above mentioned file is ‘Statement of Facts’, issued by M/s. Phelix Shipping Ventures Pvt. Ltd., showing details of loading of 15000.225 MT RBD Palmolein and 300.140 MT PFAD in vessel ‘Distya Pushti’ from 03.12.2021 to 06.12.2021 at Kuala Tanjung Port, Indonesia. The scanned image of the above page is reproduced below: -

Phelix Shipping Ventures Private Limited



311

STATEMENT OF FACTS

Vessel : MT DISTYA PUSHTI (For Oil & Chemical Tankers)

Voyage No.	07021	Charterers	PHILIX SHIPPING VENTURES PVT. LTD.
On Time / Voyage Charter		Cargo Shipper / Receiver	PT INDOREKHA MARINE LESTARI
Loading	RBD PALMOLEIN and PFAD	Port	KUALA TANJUNG, INDONESIA
Date Arrived	03-Dec-21	Terminal	KTMT
Date sailed	06-Dec-21	Agent	P.T. Lusa Senja Jaya
		Inspection	DECC-ISM
Cargo Loaded In MTs		No of Manifold Connections Provided by ship: 5	
		No of Manifold Connections Provided by shore: 120" 130" (OILING & 130" (PFAD)	
Product	As Per Shown	As Per Ship	
RBD PALMOLEIN	15000.225 MT	14951.755 MT	
PFAD	300.140 MT	298.597 MT	

Activity	Date /	Time
ROBP	03.12.2021	2000
ROR Tending	03.12.2021	2000
ROR	03.12.2021	2040
Free Protocol	03.12.2021	0740
Tugs Made Fast and All	03.12.2021	2050
First Line Ashore	04.12.2021	0100
Tugs Cast off and All	04.12.2021	0120
Pilot away	04.12.2021	0120
All Fast at Jetty KTMT	04.12.2021	0120
Compass Down	04.12.2021	0200
Surveyor on Board	04.12.2021	0204
Key meeting	04.12.2021	0212.0224
Tank inspection	04.12.2021	0214.0224
NOR Accepted	04.12.2021	0424
Cargo Hoses connection to #1 of No. 3 Manifold (P)	04.12.2021	0434
Commenced Loading RBD PALMOLEIN through No. 4 Manifold	04.12.2021	0500
Cargo Hoses connection to #1 of No. 3 Manifold (P)	04.12.2021	1124
Commenced Loading RBD PALMOLEIN through No. 3 Manifold	04.12.2021	1212
Cargo Hoses connection to #1 for PFAD at SLOP (P) COT	05.12.2021	0714
Commenced Loading PFAD	05.12.2021	0730
Ceased loading RBD PALMOLEIN by terminal	05.12.2021	1200
Cargo Hoses disconnected at No. 3 manifold (P)	05.12.2021	1242
Resumed Loading RBD PALMOLEIN by terminal through No. 4 manifold	05.12.2021	1248
Cargo Hoses connection to #1 of No. 3 Manifold (P)	05.12.2021	1754
Resumed Loading RBD PALMOLEIN by terminal through No. 3 manifold	05.12.2021	1830
Completed Loading PFAD	05.12.2021	2224
Cargo Hoses disconnected for PFAD	05.12.2021	2330
Completed Loading RBD PALMOLEIN	05.12.2021	2330
Unlashing and Cargo Calculations	05.12.2021	0855.9100
Availing Confirmation by all parties	05.12.2021	1100.9200
Re-Unlashing and Cargo Calculations	05.12.2021	1300.9400
Availing Confirmation by all parties	05.12.2021	1400.9510
2nd Re-Unlashing and blowing of shore line	05.12.2021	1610.9612
3rd Re-Unlashing and Cargo Calculations	05.12.2021	1624.9710
Cargo Hoses disconnected	05.12.2021	1848
Documents on board	05.12.2021	2000

DELAYS / STORAGES DURING PORT STAY ON SHIP / TERMINAL / SIGNATURES AND

03.12.2021/0200 LT	04.12.2021/0424 LT	DELAY IN ACCEPTING NOR
05.12.2021/1200 LT	05.12.2021/1648 LT	CEASED LOADING RBD BY TERMINAL

MASTER

MURSAI

MASTER

DELTA PUSHTI

DELTA PUSHTI

DELTA PUSHTI

TERMINAL REPRESENTATIVE

TERMINAL REPRESENTATIVE

TERMINAL REPRESENTATIVE

Scanned by 15/12/21

Page 1 of 1

File Ship

Version No: 03

Form : OTK - 03

P1: 03/10/22

P2: 03/10/22

Frequency: As and When Generated

Image21: Scanned copy of ‘Statement of Facts’, issued by M/s. Phelix Shipping Ventures Pvt. Ltd.

I/1707717/2024

2.9.2.3 The perusal of the above page shows that the Charterers are M/s. GVPL, date of arrival of vessel was 03.12.2021 and date of sailing was 06.12.2021. Name of Supplier is M/s. INL, Name of Inspectors was shown as ‘Geochem’. As per the above statement of facts, 15000.225 MT RBD Palmolein and 300.140 MT PFAD were loaded in vessel ‘Distya Pushti’ at Kuala Tanjung Port, Indonesia from 03.12.2021 to 06.12.2021.

Thus, from the above details, it is crystal clear that 15000.225 MT RBD Palmolein and 300.140 MT PFAD were loaded in vessel ‘Distya Pushti’ at Kuala Tanjung Port, Indonesia.

2.9.2.4 Page No. 309 of the above mentioned file is ‘Notice of Readiness, issued by Capt. Bhaskar, M/s. Phelix Shipping Ventures Pvt. Ltd., showing arrival of the vessel at Kuala Tanjung Port at 22.00 hrs of 03.12.2021 for loading of 15000 MT RBD Palmolein and 250 MT PFAD in vessel ‘Distya Pushti’. The scanned image of the above page is reproduced below: -

Phelix Shipping Ventures Private Limited



309

Name of Vessel: DISTYA PUSHTI

Part of: KUALA TANJUNG, INDONESIA

Date: 03-12-21

NOTICE OF READINESS

To: LOADING MASTER

KTMT

TO WHOM EVER IT MAY CONCERN

Dear Sirs,

Please be advised of the arrival of the above vessel at the port of KUALA TANJUNG, INDONESIA

at 22:00 hrs. today the 03-12-21

The vessel is in all respects ready to commence ~~LOADING/DISCHARGING~~ a full cargo of

15000 MT of RBD PALMOLEIN in bulk. and

250 MT of PFAD in bulk.

Time to commence in accordance with the terms and conditions of the Governing Charter Party

Date: 03-12-21 Place: KUALA TANJUNG, INDONESIA

Please acknowledge receipt of this Notice of Readiness by signing and returning duplicate

Yours truly,

Signature: CAPT BHASKAR

Master



Received By/Accepted By:



Signature: (Seal)

Date and Hour: 04.12.21 AT 04.24 HOURS

SUBJECT TO ALL TERMS CONDITIONS AND OR EXCEPTIONS OF THE GOVERNING CHARTER PARTY.

Version No: 00
FORM - CTK - 31

Dated: 1 July 2017
Phelix Shipping Ventures Pvt LTD.

16/01/12

Page 1 of 1

Image22: Scanned copy of ‘Notice of Readiness’, issued by M/s. Phelix Shipping Ventures Pvt. Ltd.

2.9.2.5 Page No. 305 of the above mentioned file is 'Ullage Report', issued by M/s. Phelix Shipping Ventures Pvt. Ltd., after loading PFAD. Similarly, Page No. 303 of the above file is 'Ullage Report', issued by M/s. Phelix Shipping Ventures Pvt. Ltd., after loading RBD Palmolein. The copies of Page No. 303 and 305 are as reproduced below: -

35

I/1707717/2024

Phelix Shipping Ventures Private Limited



ULLAGE REPORT

DATE : 6-Dec-2021

VESSEL : 'M.T DISTA PUSHTI'

PORT : KUALA TANJUNG, INDONESIA

TERMINAL : JETTY KINT

VOYAGE : 07/21 (CARGO - PFAD)

OPERATION: SIGNATURE ULLAGE REPORT(AFTER COULDING PFAD)

TANK NO.	UT/ULLAGE	ULLAGE AFTER APPLYING CORRECTION	TOTAL OBSRVD VOLUME CUB.MTRS	FREE	WATER	GROSS OBSRVD VOLUME CUB.MTRS	TEMPERATURE	DENSITY	QUANTITY MT
				DIP CM	VOLUME CUB.MTRS				
1 PORT									
1 STBD									
2 PORT									
2 STBD									
3 PORT									
3 STBD									
4 PORT									
4 STBD									
5 PORT									
5 STBD									
6 PORT									
6 STBD									
7 PORT									
7 STBD									
BL PORT	8.590	8.065	344.761			344.761	64.000	0.8670	298.907
BL STBD									
TOTAL			344.761			344.761			298.907
T ₁ = 9.55 m		T ₂ = 9.58 m		L ₁ = 80		AVERAGE		0.8670	
T ₃ = 0.00 m									

REMARKS:

1) TANK GAUGING BY UT No. 82603

2) VESSEL ROLLING AND PITCHING MODERATELY AT TIME OF GAUGING AND WAS AT BORD

3) INSUFFICIENT TIME ALLOWED FOR SETTLING OF FREE WATER.

4) CALCULATED DENSITY AS GIVEN BY LOAD PORT SURVEYOR.



CHIEF OFFICER



INSPECTOR



Image23: Scanned copies of Ullage Reports.

2.9.2.6 Page No. 299 and 297 of the above mentioned file are ‘Letter of Protest’, issued by M/s. Phelix Shipping Ventures Pvt. Ltd., showing difference in quantity of RBD and PFAD as per ship’s figures and Bill of Lading, respectively. This shows that RBD and PFAD were loaded at port Kuala Tanjung.

I/1707717/2024

Phelix Shipping Ventures Private Limited



299

Letter of Protest

for

Difference in Cargo Quantity

Vessel

MT DISTYA PUSHTI

Voyage No.

07721

At (Port)

Terminal/Berth

(Date)

KUALA TANJUNG,
INDONESIA
JETTY KTMT
8-Dec-21

To,

(Supplier / Terminal) OR 'TO WHOM IT MAY CONCERN'

Dear Sir

On completion of loading, differences were observed between ship's figures and bill of lading figures as per details given here under-

S No	PRODUCT	SHIP'S RECEIVED FIGURE MT (WITH OUT VEF)	SHIP'S RECEIVED FIGURE (WITH VEF)	B/L FIGURE	DIFFERENC E(WITH OUT VEF)	DIFFERENCE (WITH VEF)
1	RBD PALMOLEIN	14951.795	14973.959	15000.225	-48.427	-26.266
					-0.323%	-0.175%

I, therefore protest the above difference. Please note that this letter is in lieu of the Clausung by me of the Bill of Lading in respect of the above-mentioned difference. It is my understanding that this procedure is in accordance with your own request and in respect of any claims which may arise out of such difference, this letter shall be regarded by you as evidence of the quantity to dispute just as if the same had been endorsed in the Bill of Lading.



MASTER



Master
MT Distya Pushti
Capt Bhaskar
(* Delete if not applicable)
Acknowledged copies of this letter forwarded to-
CC: Owners -
CC: * Charterers -
CC: Port Agents
CC:
CC:



For receipt only
Without prejudice

Seen
14/01/22

Dated: 1 July 2017
CONTROLLED DOCUMENT
Frequency: As and When Generated

Version No: 00
Form - OTK- 19

Page 1 of 1
File: Ship

Image24: Scanned copies of Letter of Protest i.r.o RBD Palmolein.

37

I/1707717/2024

Phelix Shipping Ventures Private Limited



297

Letter of Protest

for

Difference in Cargo Quantity

Vessel

M.T DISTYA PUSHTI

Voyage No.

07/21

At (Port)

Terminal/Berth

(Date)

KUALA TANJUNG,
INDONESIA
JETTY KTMT
8-Dec-21

To,

(Supplier / Terminal) OR 'TO WHOM IT MAY CONCERN'

Dear Sir

On completion of loading, differences were observed between ship's figures and bill of lading figures as per details given here under-

S No	PRODUCT	SHIP'S RECEIVED FIGURE MT (WITH OUT VEF)	SHIP'S RECEIVED FIGURE (WITH VEF)	B/L FIGURE	DIFFERENC E(WITH OUT VEF)	DIFFERENCE (WITH VEF)
1	PFAD	298.907	299.350	300.140	-1.233	-0.790
					-0.411%	-0.263%

I, therefore protest the above difference. Please note that this letter is in lieu of the Clausings by me of the Bill of Lading in respect of the above-mentioned difference. It is my understanding that this procedure is in accordance with your own request and in respect of any claims which may arise out of such difference, this letter shall be regarded by you as evidence of the quantity to dispute just as if the same had been endorsed in the Bill of Lading.



M.T. DISTYA PUSHTI

MUMBAI

MASTER

Master

MT Distya Pushti

Capt Bhaskar

(* Delete if not applicable)

Acknowledged copies of this letter forwarded to-

CC: Owners -

CC: * Charterers -

CC: Port Agents

CC:

CC:



For receipt only

Without prejudice

Seen

07/07/21

Version No: 00

Form - QTK- 19

Dated: 1 July 2017

CONTROLLED DOCUMENT

Frequency: As and When Generated

Page 1 of 1

File: Ship

Image25: Scanned copies of Letter of Protest i.r.o PFAD.

38



MT. DISTRICT CLERK
Marilyn A. [Signature]
Marilyn A. [Signature]
Marilyn A. [Signature]

39

**GEO
CHEM**

The vessel hereby acknowledges receipt of following samples drawn by us on board in the presence of vessel personnel and will retain or distribute accordingly.

FOR VESSEL (A) :		FOR CONSIGNEE (B) :	
Ship Tank No.	Quantity	Ship Tank No.	Seal No.
3P	1 X 250 ML	3P	2 X 250 ML
3S	1 X 250 ML	3S	2 X 250 ML
4P	1 X 250 ML	4P	2 X 250 ML
4S	1 X 250 ML	4S	2 X 250 ML
5P	1 X 250 ML	5P	2 X 250 ML
5S	1 X 250 ML	5S	2 X 250 ML
6P	1 X 250 ML	6P	2 X 250 ML
6S	1 X 250 ML	6S	2 X 250 ML
7P	1 X 250 ML	7P	2 X 250 ML
7S	1 X 250 ML	7S	2 X 250 ML
Total =	10 Bottle(s)	Total =	20 Bottle(s)

Grand Total = 30 Bottles

REMARKS: -

- 1) All sample were sealed
- 2) Sample A For vessel retention for contamination and condition purpose
Sample B For consignee to be handed by vessel at discharge port

GEO-CHEM FAR EAST PTE LTD
Load port: KUALA TANJUNG, INDONESIA

Surveyor

MT. DISTYAFUSHI

Mastered2way Office

Seen
8/11/22


Image27: Scanned copy of 'Sample Receipt/Distribution Instruction' dated 06.12.2021 i.r.o RBD Palmolein

The perusal of the above shows that total 30 samples, each of 250 ml of RBD Palmolein were drawn from 10 Ship tanks of vessel Distya Pushti by Geo-Chem Far East Pte Ltd., Indonesia. Out of 30 samples, 10 samples were meant for vessel and 20 samples were meant for consignee. This shows that RBD was loaded in 10 tanks of the vessel from the load port.


2.9.2.9 Page No. 167 and 165 of the above mentioned file are 'Notice of Discrepancy', issued by PT. Trust Certified International, showing difference in

I/1707717/2024

quantity of PFAD and RBD as per ship's loaded quantity and Bill of Lading quantity, respectively. This shows that RBD and PFAD were loaded in the vessel at port Kuala Tanjung.



PT. TRUST CERTIFIED INTERNATIONAL
Supervising - Certifying Service



PT. LEON TESTING AND CONSULTANCY
Leon Overseas Group Company

163

Date : 04/12/2021

Vessel : M/T. DISTYA PUSHTI

Commodity : PALM FATTY ACID DISTILLATE (PFAD) IN BULK

Stowage : SLOP P.

Loading Port : KUALA TANJUNG, INDONESIA

Discharging Port : DEENDAYAL(KANDLA), INDIA

Shipper/Receiver : PT. INDUSTRI NABATI LESTARI

Voyage No. : 07/21


NOTICE OF DISCREPANCY

To : MASTER/CHIEF OFFICER ON BEHALF OF THE VESSEL OWNER


As independent surveyor nominated to carry out an independent survey during the loading of the above - mentioned cargo, we have to draw your attention to the discrepancy for the quantity variance as follows: -

Date	:	06/12/2021	
Bill of Lading quantity	:	300.140	Metric Tons
Ship's Loaded quantity	:	298.907	Metric Tons
Difference	:	-1.233	Metric Tons
Percentage	:	-0.411%	

Therefore, on behalf of our principal, we are compelled to file this Notice of Discrepancy and reserve the matter to you and your owners on the consequences resulting thereof.



For Receipt Only
Without Prejudice



Issued By:

Acknowledge Receipt By:

Grand Palace Kemayoran A - 25 Jl Benyamin Suaeb Block A5 Kemayoran Jakarta Pusat 10630
Telp. +62 21-22605900, +62 21-22608699

See
12/01/21

Image28: Scanned copy of 'Notice of Discrepancy' i.r.o. PFAD

41

I/1707717/2024



PT. TRUST CERTIFIED INTERNATIONAL
Surveying - Weighing Service



PT. LEON TESTING AND CONSULTANCY
Labor Oversee Group Company

165

Date : 06/12/2021

Vessel : M/T. DISTYA PUSHTI Voyage No. : 07/21

Commodity : REFINED BLEACHED AND DEODORISED PALM OLEIN(EDIBLE GRADE) IN BULK

Stowage : 3P, 3S, 4P, 4S, 5P, 5S, 6P, 6S, 7P AND 7S.

Loading Port : KUALA TANJUNG, INDONESIA

Discharging Port : BUDGE BUDGE, INDIA

Shipper/Receiver : PT. INDUSTRI NABATI LESTARI

NOTICE OF DISCREPANCY

To : MASTER/CHIEF OFFICER ON BEHALF OF THE VESSEL OWNER

As independent surveyor nominated to carry out an independent survey during the loading of the above - mentioned cargo, we have to draw your attention to the discrepancy for the quantity variance as follows: -

Date	:	06/12/2021	
B/E of Lading quantity	:	15,000.225	Metric Tons
Ship's Loaded quantity	:	14,951.798	Metric Tons
Difference	:	-48.427	Metric Tons
Percentage	:	-0.323%	

Therefore, on behalf of our principal, we are compelled to file this Notice of Discrepancy and reserve the matter to you and your owners on the consequences resulting thereof.



For Receipt Only
Without Prejudice



Issued By:

Acknowledge Receipt By:

Grand Palace Kemayoran A - 25 Jl Benyamin Sueb Block A5 Kemayoran Jakarta Pusat 10630
Telp. +62 21-22605900, +62 21-22608699

See attached

Image29: Scanned copy of ‘Notice of Discrepancy’ i.r.o. RBD Palmolein

42

GEO
CHEM

VESSEL NAME	: MT. DISTYA PUSHTI
VOYAGE NO	: 0721
LOADING PORT	: KUALA TANJUNG, INDONESIA
DESTINATION	: DEENDAYAL, INDIA
DATE	: DECEMBER 06, 2021
QTY / COMMODITY	: MT / PALM FATTY ACID DISTILLATE W/BULK
SHIPPER / SELLER	: PT.INDUSTRI NABATI LESTARI

REMARKS:		
SHORE FIGURE	=	300.140 M/TONS
SHIPS FIGURE	=	298.907 M/TONS
DIFFERENCE	=	-1.233 M/TONS
PERCENTAGE	=	0.411 %

BEFORE : FWD :	<u>7.20</u>	METRES, AFT :	<u>7.20</u>	METRES & LIST :	<u>0</u>	PORT/STBD
AFTER : FWD :	<u>9.50</u>	METRES, AFT :	<u>9.50</u>	METRES & LIST :	<u>0</u>	PORT/STBD

- This is to certify that the above measurements are taken and calculated jointly with the ship's Chief Officer.
- Density Table Provided by Terminal.
- Ullage and Temperature taken by UTI NO. 62683
- Vessel Rolling and Pitching During Ullage On board
Loading Port : KUALA TANJUNG, INDONESIA

FOR ULLAGE & TEMP ONLY
Master : Chief Officer

FOR VILLAGE & TWP ONLY
Master / Chief Officer




Master / Chief Officer

[Signature]

MT. DISTYAPUSHTI

VESSEL ROLLING AND PITCHING
MODERATELY AT TIME OF GAOING

43

SHIP'S CARGO STATEMENT						
VESSEL NAME	MT. DISTYA PUSHTI					
VOYAGE NO.	0721					
LOADING PORT	KUALA TANJUNG, INDONESIA					
DESTINATION	DEENDHYAL, INDIA					
DATE	DECEMBER 06, 2021					
QTY / COMMODITY	MT / RBD PALM OLEIN IN BULK					
SHIPPER / SELLER	PT. INDUSTRI NABATI LESTARI					
MEASUREMENTS ON BOARD : AFTER LOADING						
SHIP'S TANK NO.	SOUNDING / ULLAGE (M)	CORR. SOUNDING / ULLAGE (M)	TEMP (°C)	DENSITY (KG/L)	VOLUME (M³)	QTY. ONBOARD IN (MT)
3P	6.790	6.285	33.5	0.90145	1,805.684	1,627.734
3S	6.800	6.275	33.5	0.90145	1,802.307	1,624.669
4P	7.880	7.355	32.5	0.90215	1,615.306	1,459.955
4S	7.500	6.975	32.0	0.90250	1,589.202	1,524.505
5P	5.480	4.955	32.5	0.90215	2,025.084	1,826.930
5S	5.690	5.105	32.5	0.90215	2,025.084	1,826.930
6P	8.840	8.315	32.5	0.90215	1,455.716	1,313.273
6S	8.600	8.075	32.5	0.90215	1,489.485	1,343.720
7P	7.410	6.885	33.0	0.90180	1,334.267	1,203.242
7S	7.430	6.905	33.0	0.90180	1,331.583	1,200.822
TOTAL :						14,951.798
REMARKS :						
SHORE FIGURE =		15,000.225	WTONS			
BHPIS FIGURE =		14,951.798	WTONS			
DIFFERENCE =		-48.427	WTONS			
PERCENTAGE =		0.323	%			
DRAUGHT :-						
BEFORE : FWD :	7.25	METRES, AFT :	7.20	METRES & LIST :	0	° PORT/STBD
AFTER : FWD :	9.58	METRES, AFT :	9.50	METRES & LIST :	0	° PORT/STBD
- This is to certify that the above measurements are taken and calculated jointly with the ship's Chief Officer.						
- Density Table Provided by Terminal.						
- Ullage and Temperature taken by UTI NO. 62683						
- Vessel Rolling and Pitching During Ullage On board						
Loading Port : KUALA TANJUNG, INDONESIA						
FOR ULLAGES & TEMP ONLY Master / Chief Officer						
 						
VESSEL ROLLING AND PITCHING MODERATE AT TIME OF LOADING						
Surveyor						
						
Seen on 07/09/21						

44

[illegible]

Image32: Scanned copy of 'Sequences of Loading' and 'Stowage Plan'

45

I/1707717/2024

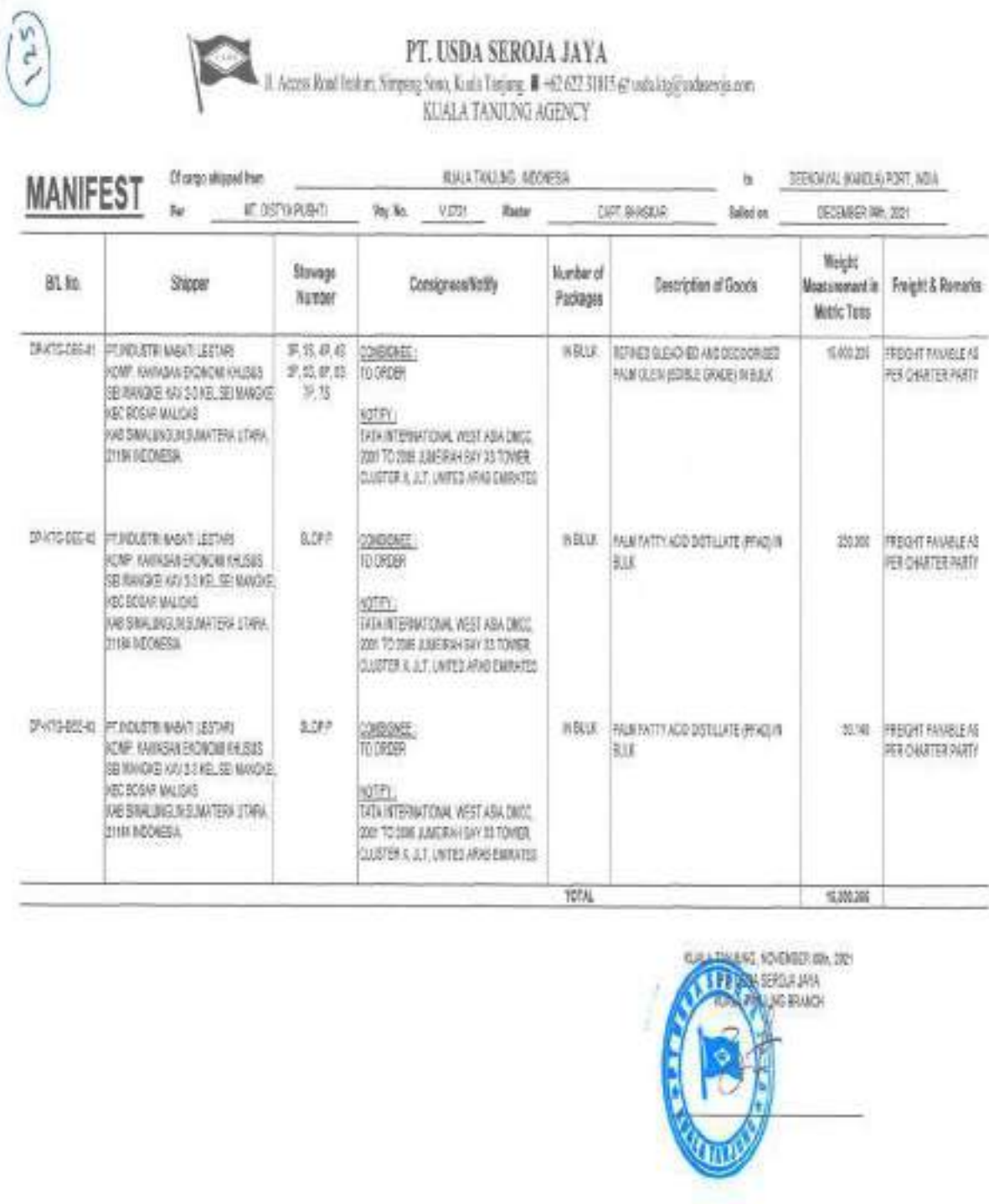


Image33: - Scanned copy of Manifest issued by PT.USDA Seroja Jaya i.r.o Vessel ‘MT Distya Pushti MID-PD-Voy/ 07/21’ bound to be sailed on 06.12.2021

2.9.2.14 Page No. 111 of the above file is ‘Manifest’ of cargo shipped on MT Distya Pushti VOY. MID-DP-07/21 dated 01.12.2021, issued by PT. Urban Shipping Agency at Dumai Indonesia, showing details of Bills of Lading. According to which, 2500 MTS and 2499.869 MT of Crude Palm Oil (Edible Grade) in Bulk were loaded in the vessel MT Distya Pushti - 07/21 at Dumai Indonesia Port under B/L No. DUM/DEE/01 and DUM/DEE/02 respectively. The destination port is shown as Kandla. This shows that 4999.869MTS of CPO were loaded in the said vessel at Dumai Indonesia port. This is also supported by Mate’s receipt dated 01.12.2021 at Page No. 109 of the above file.

I/1707717/2024

PT. Urban Shipping Agency
Dumai, Indonesia

MANIFEST

Of Cargo Shipped on MT DISTYA PUSHTI VOY. MID-OP/07/21 Master CAPTAIN BHASKARI From DUMAI PORT, INDONESIA to DEENDAYAL (KANDLA) PORT, INDIA

BL No.	Marks & Nos.	Nature of Packages	Quantity	Stowage	Description of Goods	Shippers	Notify / Consignee	Destination
Sumbeport	-	IN BULK	219,000 MTs	17,15,17,35	CRUDE PALM OIL (EDIBLE GRADE) IN BULK	PT. KHARISMA PEMASARAN BERSAMA NUSANTARA (PT. KPN NUSANTARA) MEDAN BRANCH ON BEHALF OF PT. PERKERJAAN NUSANTARA - B JALAN BALAI KOTA NO. 8 MEDAN 20111	CONSIGNEE : TO ORDER OF TATA INTERNATIONAL WEST ASIA DMCC 2001 TO 2005 JUMEIRAH DIFC 35 TOWER CLUSTER X, JLT, P.O BOX 19883, DUBAI, UNITED ARAB EMIRATES NOTIFY : VILENTECH VENTURES PTE LTD 101 CECIL STREET, #20-12 TANG BAO BUILDING, SINGAPORE 069033	DEENDAYAL (KANDLA) PORT, INDIA
DUMAI	-	IN BULK	2 499.869 MT	17,15,17,35	CRUDE PALM OIL (EDIBLE GRADE) IN BULK	PT. KHARISMA PEMASARAN BERSAMA NUSANTARA (PT. KPN NUSANTARA) MEDAN BRANCH ON BEHALF OF PT. PERKERJAAN NUSANTARA - B JALAN BALAI KOTA NO. 8 MEDAN 20111	DO	DEENDAYAL (KANDLA) PORT, INDIA
TOTAL			4 999.869 MT					

Dumai, 01st December 2021

PT. Urban Shipping Agency

Dumai, Indonesia



Scanned
01/12/21

(11)

Image34: Scanned copy of ‘Manifest’ of cargo dated 01.12.2021 – CPO shipped on MT Distya Pushti Voy.MID-DP-07/21 at Dumai, Indonesia

2.9.2.15 Page No. 93 of the above file is ‘Statement of Facts (Loading)’, issued by M/s. SUCOFINDO dated 30.11.2021, showing details of loading of 2499.869 MT CPO in vessel ‘Distya Pushti’ from 29.11.2021 to 01.12.2021 at DUMAI Port, Indonesia. The scanned image of the above page is reproduced below:

I/1707717/2024

93

STATEMENT OF FACTS
(Loading / Discharge)



Vessel / Voyage No.	: MT, DISTYA PUSHTI / 07/21	Date : NOVEMBER 30, 2021
Consignment	: CRUDE PALM OIL, (EDIBLE GRADE) IN BULK	
Shore/Tank No	: 06, 12 (INSTALATION PT. SAN)	
Stowage	: 1P, 1S, 2P, 2S	
Applicant for Survey	: SURVEY LOADING	
Shipper	: PT. KHARISMA PEMASARAN BERSAMA NUSANTARA ON BEHALF PT. PERKEBUNAN NUSANTARA V	
Notify	: GLENTECH VENTURES PTE LTD	
Port Of Loading	: DUMAI, INDONESIA	
Port Of Discharge	: DEENDAYAL, INDIA	
Shore Figure	: 2499.857	MT
Ships Figure	:	MT
Difference	:	MT
TIME LOG		
Vessel Arrived At Morong	: ON NOVEMBER 29, 2021 at 21.12	Local Time *)
N.O.R. Tendered	: ON NOVEMBER 29, 2021 at 21.12	Local Time
Arrival Dumai	: ON NOVEMBER 29, 2021 at 04.06	Local Time
S.P.O.B	: ON NOVEMBER 29, 2021 at 22.00	Local Time
Free Partique Granted	: ON NOVEMBER 30, 2021 at 07.45	Local Time
H.P.O.B	: ON NOVEMBER 30, 2021 at 09.06	Local Time
Berthed	: ON NOVEMBER 30, 2021 at 10.54	Local Time
Surveyor On Board	: ON NOVEMBER 30, 2021 at 11.18	Local Time
Commenced Tank Inspection	: ON NOVEMBER 30, 2021 at 11.30	Local Time
Completed Tank Inspection / Accepted	: ON NOVEMBER 30, 2021 at 12.15	Local Time
Cargo pumping from PT. SAN	:	
Hose Connected	: ON DECEMBER 01, 2021 at 02.35	Local Time
Commenced Loading / Discharging	: ON DECEMBER 01, 2021 at 02.40	Local Time
Completed Loading / Discharging	: ON DECEMBER 01, 2021 at 15.55	Local Time
Hose Disconnected	: ON DECEMBER 01, 2021 at 17.40	Local Time
Calculation And Reporting Completed	: ON DECEMBER 01, 2021 at 18.00	Local Time
Vessel Sailed / ETD	: ON DECEMBER 01, 2021 at 20.00	Local Time
Yours Faithfully,		
 Inspector/Surveyor		Acknowledged by,  Master / Chief Officer
		
please Refer To Vessel SOF		
FORMKSP-AGRI62	Rev : 01	Tgl. Berlaku : 11/07/2019
Hal. 1 dari 1 hal.		

Done 01/01/2022

Image35: Scanned copy of ‘Statement of Facts’ dated 30.11.2021 – CPO shipped on MT Distya Pushti Voy.MID-DP-07/21 at Dumai, Indonesia.

I/1707717/2024

2.9.2.16 Page No. 91 of the above file is ‘Statement of Facts (Loading)’, issued by M/s. SUCOFINDO dated 30.11.2021, showing details of loading of 2500 MT CPO in vessel ‘Distya Pushti’ from 29.11.2021 to 01.12.2021 at DUMAI Port, Indonesia. The scanned image of the above page is reproduced below:

(31)

STATEMENT OF FACTS
(Loading / Discharge)



Vessel / Voyage No.	: MT. DISTYA PUSHTI / 07/21	Date : NOVEMBER 30, 2021
Consignment	: CRUDE PALM OIL (EDIBLE GRADE) IN BULK	
Shore/Tank No.	: 06 (INSTALATION PT. SAN)	
Stowage	: 1P, 1S, 2P, 2S	
Applicant for Survey	: SURVEY LOADING	
Shipper	: PT. KHARISMA PEMASARAN BERSAMA NUSANTARA ON BEHALF PT. PERKERJANAN NUSANTARA II	
Notify	: GLENTECH VENTURES PTE LTD	
Port Of Loading	: DUMAI, INDONESIA	
Port Of Discharge	: DEENDAYAL, INDIA	
Shore Figure	: 2500.000	MT
Ships Figure	:	MT
Difference	:	MT
TIME LOG		
Vessel Arrived At Morong	: ON NOVEMBER 29, 2021	at 21.12 Local Time
N.O.R. Tendered	: ON NOVEMBER 29, 2021	at 21.12 Local Time
Arrival Dumai	: ON NOVEMBER 29, 2021	at 04.08 Local Time
S.P.O.B	: ON NOVEMBER 29, 2021	at 22.00 Local Time
Free Partique Granted	: ON NOVEMBER 30, 2021	at 07.45 Local Time
H.P.O.B	: ON NOVEMBER 30, 2021	at 09.08 Local Time
Berthed	: ON NOVEMBER 30, 2021	at 10.54 Local Time
Surveyor On Board	: ON NOVEMBER 30, 2021	at 11.18 Local Time
Commenced Tank Inspection	: ON NOVEMBER 30, 2021	at 11.30 Local Time
Completed Tank Inspection / Accepted Cargo pumping from PT. SAN	: ON NOVEMBER 30, 2021	at 12.15 Local Time
Hose Connected	: ON NOVEMBER 30, 2021	at 14.50 Local Time
Commenced Loading / Discharging	: ON NOVEMBER 30, 2021	at 15.10 Local Time
Completed Loading / Discharging	: ON DECEMBER 01, 2021	at 02.35 Local Time
Hose Disconnected	: ON DECEMBER 01, 2021	at 02.40 Local Time
Calculation And Reporting Completed	: ON DECEMBER 01, 2021	at 19.00 Local Time
Vessel Sailed / ETD	: ON DECEMBER 01, 2021	at 3000 Local Time

Yours Faithfully,


Inspector/Surveyor

Acknowledged by,

MT. DISTYA PUSHTI
MUMBAI


Master / Chief Officer

Please Refer to Vessel SOF

FOR/KSP-AGRI/02

Rev : 01

Tgl Berlaku : 11/07/2019

Hal. 1 dan 1 hal.



Image36: Scanned copy of ‘Statement of Facts’ dated 30.11.2021 – CPO shipped on MT Distya Pushti Voy.MID-DP-07/21 at Dumai, Indonesia.

2.9.2.17 Page No. 87 of the above mentioned file is ‘Notice of Discrepancy’, issued by SUCOFINDO, showing difference in quantity of CPO as per ship’s loaded quantity and Bill of Lading quantity, respectively. This shows that CPO was loaded in the vessel at port DUMAI.

2.9.2.18 Page No. 71 of the above mentioned file is ‘Report of sampling and distribution of samples’ issued by SUCOFINDO shows the samples of CPO were taken from 1P, 1S, 2P, 2S of ‘MT Distya Pushti’ only. This shows that one set of samples was for the consignee and another to be retained by vessel.

(5)

See above

From the perusal of the above, it is apparent that total 12 samples, each of 250 ml of CPO were drawn from Ship Tank No.1P, 1S, 2P and 2S by Geo-Chem Far East Pte Ltd., Indonesia. Out of 12 samples, 04 samples were meant for vessel and 08 samples were meant for consignee. This shows that CPO was loaded in tank '1P, 1S, 2P and 2S' from the load port 'DUMAI'.

CPO	RBD Palmolein	PFAD
1P, 1S, 2P, 2S	3P, 3S, 4P, 4S, 5P, 5S, 6P, 6S, 7P, 7S	SLOP P

2.9.3.1 Page No. 21 (reproduced herein as below) of the above mentioned documents is 'Tanker Bill of Lading No. DP-KTG-DEE-01 dated 06.12.2021' issued by M/s. PT. USDA Seroja Jaya, Kuala Tanjung. As per the said B/L 15000.25MTS REFINED BLEACHED AND DEODORISED PALM OIL (EDIBLE GRADE) IN BULK was loaded on vessel MT Distya PushtiVoy.07/21 showing HSN 15119037 from Kuala Tanjung. The name of the shipper is M/s. INL, Indonesia and Name of the Notified Party is M/s. TIWA.

Image 38: 'Tanker Bill of Lading No. DP-KTG-DEE-01 dated 06.12.2021'

51

Image39: Scanned copy of 'Tanker Bill of Lading No. DP-KTG-DEE-02 dated 05.12.2021'

52

I/1707717/2024

Shipped in apparent good order and condition by
Shipper
PT INDUSTRI NABATI LESTARI
KOMP. KAWASAN EKONOMI KHUSUS-SE MANGKEL
KAW. 3-4, KEL. SE MANGKEL KEC. BOSAR MANGKAS
KAB. SUMALUNGUN, SUMATERA UTARA, 21154, INDONESIA

Tanker Bill of Lading
BL NO: DP-KTG-DEE-03

Consignee / Order of
TO ORDER OF CITIBANK N.A SINGAPORE BRANCH

FIRST ORIGINAL

Notify Address
TATA INTERNATIONAL WEST ASIA DMCC
2001 TO 2005 JUMEIRAH BAY 13 TOWER
CLUSTER X, JLT, UNITED ARAB EMIRATES

On board for tanker
MT. DISTYA PUSHTI VOY. 07/21

Flag
INDIA

Master
CAPT. BHASKAR

At the port of
KUALA TANJUNG PORT, INDONESIA

To be delivered in the port of
DEENDAYAL (KANDLA) PORT, INDIA

A quantity in bulk said by the Shipper to be:
COMMODITY
(Name of Product)
PALM FATTY ACID DISTILLATE (PFAD) IN BULK

QUANTITY
(In Metric Tons, Net Weight)
80,140 MT

VESSEL IMO NO. 8179127
HLS CODE: 3023.19.20
INCOTERMS: FOB KUALA TANJUNG PORT, INDONESIA
CLEAN IN BOARD
DECEMBER 05TH, 2021
FREIGHT PAYABLE AS PER CHARTER PARTY
OCEAN CARRIAGE STOWAGE: BULK

This shipment of 80,140 Metric tons was loaded on board the Vessel as part of one original set of 300,140 Metric tons stored in BLDG 2, with no segregation as to parcels. For the whole shipment, 03 (THREE) sets of B/L of Lading have been issued for which the Vessel is relieved from all responsibilities in the event it would be (if one set only) would have been issued.

The quantity, measurement, weight, gauge, quality, nature and value and actual condition of the cargo unknown to the Vessel and the Master, is to be delivered in the port of discharge or so near thereto as the Vessel can safely get, always subject upon prior payment of freight as agreed. Cargo is warranted free of damage to Vessel except for the actual risks inherent in the stowage of the commodity as described.

This document is issued under and pursuant to the terms of the Charter dated 11th NOVEMBER 2021 between AS PER CHARTER PARTY as Owner and AS PER CHARTER PARTY as Charterer, and all conditions, clauses and exceptions whatever of the said Charter apply in and govern the rights concerned in this document. The Charter Parties, New York Clause and Bill of Lading Collision Clause as set out on the reverse of this Bill of Lading are hereby incorporated herein and shall remain in effect even if unenforceable in the United States of America. General Average payment according to the York-Antwerp Rules 1974.

The Master is authorized to act for all interests in arranging for storage, warehouse, in terms of Lloyd's Open Excess. The freight is payable disburse less and is subject to adjustment with loading, ship and / or cargo lost or not lost or abandoned.

The Charterer shall have an absolute lien on the cargo for all freight, dead freight, demurrage, damages for detention and all other monies due under the above-mentioned Charter or under this Bill of Lading, together with the costs and expenses, including storage fees, of recovering same, and shall be entitled to sell or otherwise dispose of the property bailed and apply the proceeds towards satisfaction of such liability.

The receipt of cargoes evidenced by this Bill of Lading is between the shipper, consignee and his owner or charterer of the Vessel named herein as party to the cargo described above.

It is understood and agreed that, other than said ship owner or charterer, no person, firm or corporation or other legal entity whatsoever, is or shall be deemed to be liable with respect to the shipment as carrier, holder or endorser in contract or in tort. If, however, it shall be alleged that any other than said ship owner or charterer is carrier or holder of said document or under any responsibility with respect thereto, all limitations of or exonerations from liability and all defenses provided by law or by the terms of the contract of carriage shall be available to such other.

All of the provisions, notices, printed or stamped on either side hereof are part of this Bill of Lading Contract.

In Witness Whereof, the master has signed 3 (THREE) ORIGINALS
Bill of Lading of this tenor and date, one of which being accomplished, the others will be void.

Dated at
KUALA TANJUNG,
INDONESIA

05th
Dec
2021

As Agent: With Authority
Master of the Vessel

Image40: Scanned copy of Tanker Bill of Lading No. DP-KTG-DEE-03 dated 05.12.2021

It is apparent from the above mentioned documents that 15000.25MTS REFINED BLEACHED AND DEODORISED PALM OIL (EDIBLE GRADE) IN BULK and 300.140 MTS ‘PALM FATTY ACID DISTILATE (PFAD) IN BULK’ was loaded on vessel MT Distya Pushti Voy.07/21 from Kuala Tanjung.

2.9.3.4 Page No. 39 to 203 of the said documents are Tanker Bills of Lading No. KTG/DEE/01 to KTG/DEE/83 issued by M/s. SBS Shipbrokers PTE Ltd. B/L No. KTG/DEE/01 to KTG/DEE/20 are issued on 28.11.2021 at the DUMAI Port, Indonesia whereas B/L No. KTG/DEE/21 to KTG/DEE/83 is issued on 30.11.2021 at the KUALA Tanjung Port, Indonesia by M/s. SBS Shipbrokers PTE Ltd. B/L No. KTG/DEE/01 to KTG/DEE/80 each shows loading of 250 MTS CPO on the vessel in tanks. B/L No. KTG/DEE/81 shows loading of 200 MTS CPO on the vessel in tanks.B/L No. KTG/DEE/82 shows loading of 50 MTS CPO on the vessel in tanks. B/L No. KTG/DEE/83 shows loading of 50.365 MTS CPO on the vessel in tanks.

I/1707717/2024

2.9.3.5 Comparison of Bills of Lading No. DP-KTG-DEE-01 dated 06.12.2021, DP-KTG-DEE-02 & DP-KTG-DEE-03 dated 05.12.2021 vis-à-vis B/L No. KTG/DEE/01 to KTG/DEE/20 dated 28.11.2021 and B/L No. KTG/DEE/21 to KTG/DEE/83 dated 30.11.2021:

B/L Nos. DP-KTG-DEE-01 dated 06.12.2021, DP-KTG-DEE-02 & DP-KTG-DEE-03 dated 05.12.2021	B/L Nos. KTG/DEE/01 to KTG/DEE/20 dated 28.11.2021, B/L. KTG/DEE/21 to KTG/DEE/83 dated 30.11.2021
These BLs are in respect of 15000.250 MTS REFINED BLEACHED AND DEODORISED PALM OIL (EDIBLE GRADE) IN BULK loaded on vessel MT Distya Pushti Voy.07/21 showing HSN 15119037 from Kuala Tanjung and 300.140 MTS ‘PALM FATTY ACID DISTILATE (PFAD) IN BULK’ was loaded on vessel MT Distya Pushti Voy.07/21 showing HSN 3823 19 20 from Kuala Tanjung respectively.	These BLs are in respect of 20300.365 MT CRUDE PALM OIL (EDIBLE GRADE) IN BULK loaded on vessel MT Distya Pushti Voy. 07/21 showing HSN 15111000 from DUMAI Port, Indonesia.
These BLs were kept sealed inside the cabin of the Chief Officer of the vessel and resumed under Panchnama during rummaging.	These are the BLs which were meant to be submitted at Customs Port, Kandla, India and were switch BL which are switched by the vessel owner as per the terms of the charter party agreement and voyage order after blending of 15000.250 MTs RBD Palmolein, 300.140MTs PFAD, and 5000 MTS CPO., declaring entire quantity as CPO only

On comparison of the “B/L DP-KTG-DEE-01 dated 06.12.2021, DP-KTG-DEE-02 & DP-KTG-DEE-03 dated 05.12.2021” with “B/L KTG/DEE/01 to KTG/DEE/20 dated 28.11.2021 and B/L KTG/DEE/21 to KTG/DEE/83 dated 30.11.2021”, it appears that the original BLs issued at the port of load are in respect of 15000.250 MTS REFINED BLEACHED AND DEODORISED PALM OIL (EDIBLE GRADE) IN BULK loaded on vessel MT Distya Pushti Voy. 07/21 showing HSN 15119037 from Kuala Tanjung port and 300.140 MTS ‘PALM FATTY ACID DISTILATE (PFAD) IN BULK’ loaded on vessel MT Distya Pushti Voy. 07/21 showing HSN 38231920 from Kuala Tanjung port whereas the latter ones are in respect of CRUDE PALM OIL (EDIBLE GRADE) IN BULK loaded on vessel MT Distya Pushti Voy. 07/21 showing HSN 15111000 from DUMAI Port, Indonesia.

From the above, it is apparent that though RBD and PFAD were loaded in the vessel at Kuala Tanjung port, the B/Ls were manipulated to show that the entire cargo loaded in the vessel was CPO.

2.9.4 SCRUTINY OF DOCUMENTS RESUMED FROM THE OFFICE PREMISES OF M/S. MIDAS TANKER & M/S. PHELIX SHIPPING VENTURES PVT. LTD:

2.9.4.1 The office premises of M/s. Midas Tanker & M/s. Phelix Shipping Ventures Pvt. Ltd were searched under Panchnama dated 03.01.2022 and documents as mentioned in the Panchnama were resumed under above Panchnama. The document at Page No. 31 and 34 are the copies of the original Bills of Lading i.e. DUM/DEE/02 and DUM/DEE/01 dated 01.12.2021

I/1707717/2024

respectively. As per the above B/L 2499.869 MTS and 2500 MTS CPO were loaded from DUMAI Port, Indonesia. The name of the supplier is M/s. KPBN, Consignee is M/s. TIWA and notified party is M/s. GVPL, Singapore. Thus, it is apparent that 4999.869MTS CPO was loaded in the vessel in 'MT Distya Pushti' in tanks 1P, 1S, 2P, 2S.

2.9.4.2 Page No. 19 is the copy of E-mail correspondence dated 02.12.2021[**RUD-4**] from operations@midasship.com to 'Distya Pushti-MASTER' regarding blending of cargo. As per the above mail, the instructions for blending 15000MTS of olein with 5000 MT CPO and 250MT PFAD were communicated. The scanned image of the said page is reproduced below: -

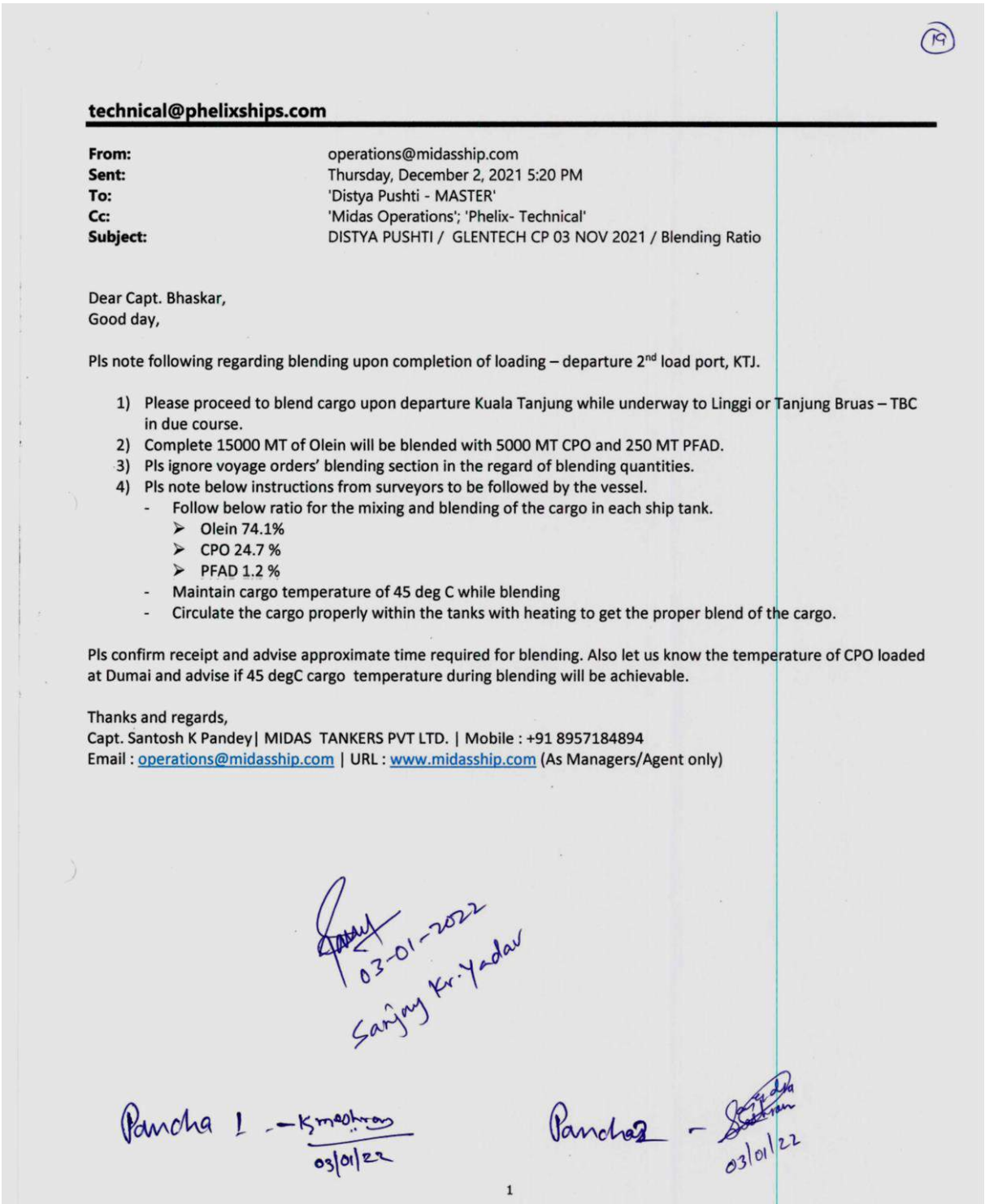
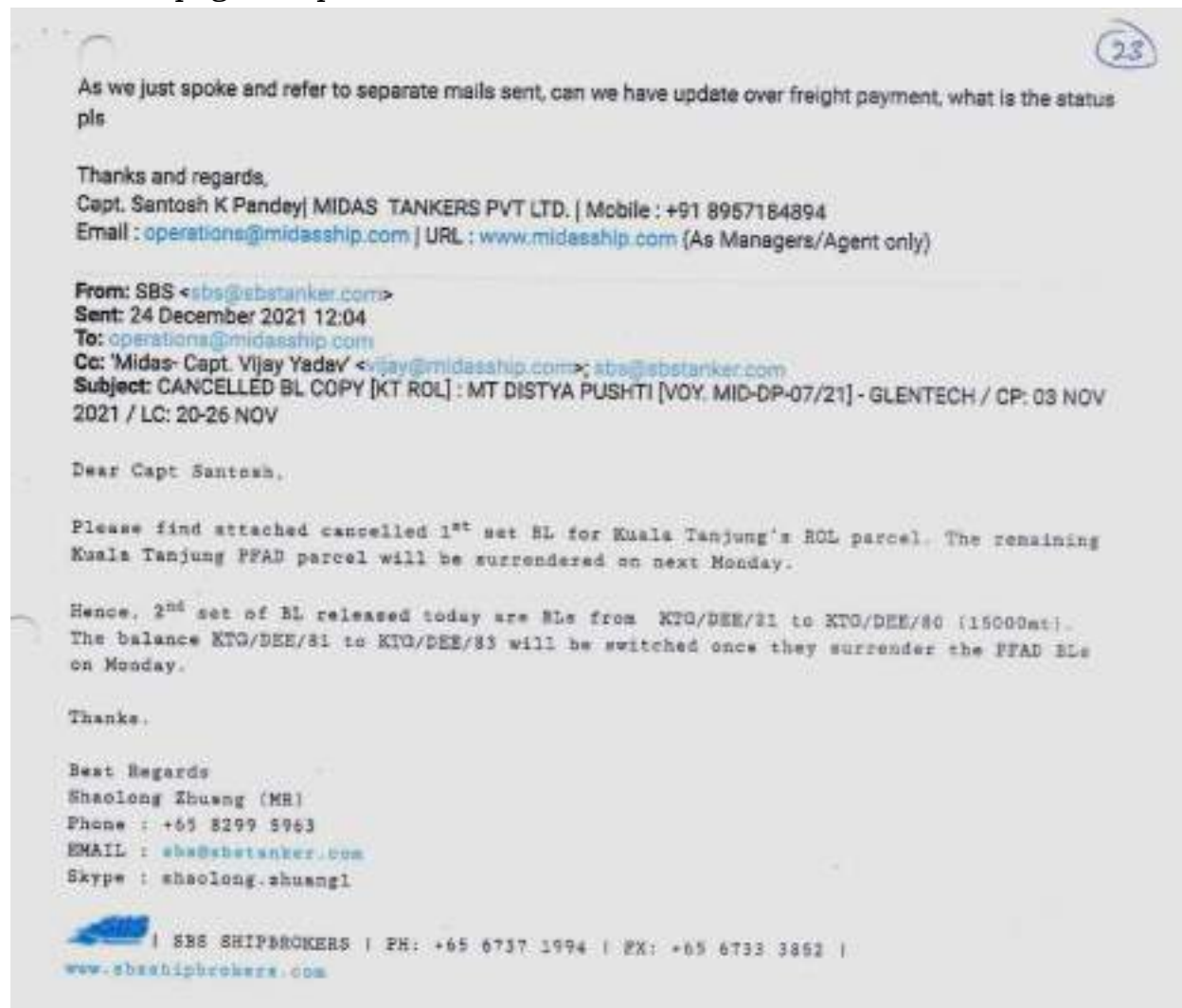


Image41: Scanned image of copy of E-mail correspondence dated 02.12.2021 from operations@midasship.com to 'Distya Pushti-MASTER' regarding blending of cargo.

2.9.4.3 Page No. 23 is the copy of E-mail correspondence dated 24.12.2021[**RUD-4**] from sbs@sbstanker.com to operations@midasship.com regarding instructions in relation to switching of Bills of Lading of RBD

I/1707717/2024

Palmolein and PFAD with all B/Ls of CPO were communicated. As per which, the cancelled 1st set of Bills of Lading for Kuala Tanjung was forwarded. And the 2nd set of BL bearing Nos.KTG/DEE/21 to KTG/DEE/80 (15000 MT). It is also mentioned that the remaining B/L viz. KTG/DEE/81 to KTG/DEE/83 will be switched once they surrender the PFAD BLs on Monday. The scanned image of the said page is reproduced below: -



2.9.5 SCRUTINY OF DOCUMENTS PRODUCED BY SHRI SIDHANT AGARWAL, DIRECTOR OF M/S. GIPL, DURING RECORDING OF HIS STATEMENT DATED 29.01.2023: -

2.9.5.1 Shri Sidhant Agarwal, Director of M/s. GIPL, Greater Noida, U.P. during recording of his statement dated 29.01.2023, produced a file containing Page No. 1 to 104. **[RUD-10]**

2.9.5.2 Page No. 104 of the above mentioned file is Certificate of Origin bearing No. 4863/CO-CC/XII/2021 dated 08.12.2021, issued by Kamar Dagang Dan Industry Sumatera Utara. As per the said Certificate, the goods viz. 300.140 MTs PFAD, shipped to M/s. TIWA by M/s. INL through vessel 'MT Distya Pushti' vide B/L No. DP-KTG-DEE-02 & DP-KTG-DEE-03 both dated 05.12.2021, were of Indonesian Origin.

2.9.5.3 Similarly, Page No. 103 of the above mentioned file is Certificate of Origin bearing No. 4862/CO-CC/XII/2021 dated 08.12.2021 issued by Kamar Dagang Dan Industry Sumatera Utara. As per the said Certificate, the goods viz. 15000.225 MTS RBD Palmolein (Edible) Grade,

I/1707717/2024

shipped to M/s. TIWA by M/s. INL through vessel ‘MT Distya Pushti’ vide B/L No. DP-KTG-DEE-01 dated 06.12.2021, were of Indonesian Origin.

From the above Certificates of Origin, it appears that the goods viz. 300.140 MT PFAD and 15000.225 MT RBD were purchased by M/s. TIWA from M/s. INL and loaded into the vessel Distya Pushti. Further, another Certificate of Origin, wherein goods viz. 20300.234 MT CPO of Indonesian Origin is shown. Thus, it appears that they have fabricated the Certificate of Origin.

2.9.5.4 Page Nos. 101 and 102 of the said file are Certificates of Origin bearing Reference No. 0007002/KDM/2021 and Ref. No. 0007001/KDM/2021 both dated 04.12.2021 issued by Pt. Sarana Agro Nusantara, Republic of Indonesia. As per the said Certificates, the goods viz. 2500 MTs and 2499.869 MTs CPO, to the order of M/s. TIWA by M/s KPBN through vessel ‘MT Distya Pushti’ vide B/L No. DUM/DEE/01 and DUM/DEE/02 both dated 01.12.2021, were of Indonesian Origin.

2.9.5.5 Page No. 98 & 99 of the above file is weight and quality certificate dated 08.12.2021, issued by M/s. Pt. Leon Testing and Consultancy. The above certificate pertains to 300.140 MTs PFAD loaded into Slop P of the vessel ‘MT Distya Pushti’. As per the test result of the said cargo, the following specifications are mentioned: -

<i>“Free Fatty Acid (As Palmitic)</i>	<i>91.81%</i>
<i>Moisture and Impurities</i>	<i>0.32%</i>
<i>Saponifiable Matter</i>	<i>98.42”</i>

2.9.5.6 Page No. 90 & 91 of the above file is weight and quality certificate dated 08.12.2021, issued by M/s. Pt. Leon Testing and Consultancy. The above certificate pertains to 15000.225 MTs RBD Palmolein (Edible Grade) loaded into the vessel ‘MT Distya Pushti’. As per the test result of the said cargo, the following specifications are mentioned: -

<i>“Free Fatty Acid (As Palmitic)</i>	<i>0.062%</i>
<i>Moisture and Impurities</i>	<i>0.04%</i>
<i>IV(WIJS)</i>	<i>56.65</i>
<i>Melting point</i>	<i>22.5 Deg. C</i>
<i>Colour</i>	<i>2.8 (RED)”</i>

2.10 CONCLUSION OF INVESTIGATION I.R.O. IMPORT OF CONSIGNMENT VIDE VESSEL- ‘MT DISTYA PUSHTI’

A. On scrutiny of the documents as discussed hereinabove, it appears that 5000 MT CPO, 15000 MT RBD and 300 MT PFAD were purchased/ M/s. GVPL/M/s. TIWA in Indonesia from M/s. KPBN and M/s. INL. The ‘CPO’ was loaded on the vessel Distya Pushti at Dumai port whereas RBD and PFAD were loaded on the said vessel at Kuala Tanjung port as per below mentioned table.

B/L no.	Date	Item description	CTH	Qty	Port of loading	Port of discharge	Consignee
DUM/DEE /01 &02	02.12.2021	Crude Palm Oil (Edible Grade) in bulk	1511 1000	4999.869 MTS	Dumai	Kandla Port	M/s. KPBN
DP-KTG-	06.12.2021	Refined	1511	15000.225	Kuala	Kandla Port	M/s. INL

I/1707717/2024

DEE-01		Bleached &Deodorised Palmolein (Edible Grade) in Bulk	9037	MTS	Tanjung		
DP-KTG-DEE-02	05.12.2021	Palm Fatty Acid Distillate (PFAD) in Bulk	38231920	250 MTS	Kuala Tanjung	Kandla Port	M/s. INL
DP-KTG-DEE-03	05.12.2021	Palm Fatty Acid Distillate (PFAD) in Bulk	38231920	50.140 MTS	Kuala Tanjung	Kandla Port	M/s. INL

B. Further, as per the Charter agreement dated 03.11.2021 of the vessel ‘MT Distya Pushti’ between M/s. Midas Tankers Pvt. Ltd., Mumbai (Owner) and Performance Charterer M/s.GVPL, Singapore and Payment Charterer M/s. TIWA, 5000 MT CPO was to be loaded from Dumai port, Indonesia; 15000 MT Palm Olein and about 400 MT PFAD from Kuala Tanjung port, Indonesia. As per the instructions from the management team of M/s. Midas Tankers Pvt. Ltd., vide E-mail dated 02.12.2021 to the Master of the Vessel was instructed to proceed to blend the entire 15000 MTs of Olein with 50000 MT CPO and 250 MT PFAD while underway to Linggi or Tanjung Bruas.

C. Similarly,instructions in context of switching of Bills of Lading of RBD Palmolein and PFAD with all B/Ls of CPO were communicated to the master of the vessel by the M/s. Midas Tankers Pvt. Ltd. Further, the original bills of lading of RBD and PFAD were replaced with the manipulated Bills of Lading, showing the cargo as CPO. It was also instructed to conceal the original load port documents and to produce the manipulated Bills of Lading declaring the goods as CPO at the port of discharge, i.e. Kandla.

D. As the manipulated Bills of Lading, IGM were filed declaring the goods as CPO and M/s TIL had filed 83 bills of entry dated 16.12.2021 and the description of goods mentioned as CPO (Edible Grade) in Bulk.

From the investigation conducted, it appears that the importer M/s. TIL in active connivance of M/s. GIPL, attempted to import admixture of CPO, RBD and PFAD, falling under CTH 15119090 through Kandla Customs Port, by way of mis-declaration of the same as CPO falling under CTH 15111000 and suppression of the facts of actual loaded goods on the vessel MT Distya Pushti, to evade higher customs duty payment to Indian Customs.

INVESTIGATION IN RESPECT OF PREVIOUSLY IMPORTED CARGO

3. It was further gathered during the course of investigation of import by M/s. TIL vide vessel ‘MT Distya Pushti’ that they had imported admixture of CPO, RBD and PFAD, in the manner of mixing/blending the said constituents on board vessel ‘MT Distya Pushti Voy.07/21’ previously as well. It is further gathered from the documentary as well as oral evidences, that M/s. TIL had imported admixture of CPO, RBD and PFAD, in the import consignments and in the documents presented before Customs mis-declared the cargo as CPO and classified the same under CTH 15111000 by suppressing the facts that the goods imported were admixture of CPO, RBD and PFAD, which merits classification under CTH 15119090. The above act on the part of importer

I/1707717/2024

resulted into short payment of Customs duties by ex-bond filers in the previous consignments as well.

3.1. It was further gathered that the import of CPO was undertaken by M/s TIL, using similar *modus operandi* in the previous imported consignments imported vide Vessels “FMT GUMULDUR V.202109”, “MT HONG HAI6 V.2106” and “MT FMT EFES V.202111” as per below mentioned details, which resulted in short payment of Customs duties by various ex-bond filers.

3.1.1 The details of the 12199.71 MT of admixture imported vide vessel FMT GUMULDUR V.202109 was purchased from M/s TIWA and declared as CPO in the bill of entry before Indian Customs is as below mentioned table:

Sr. No.	COMMODITY loaded at load Port	QTY (MTs)	SUPPLIER (M/s.)	LOAD PORT	Warehou se Bill of Entry no.	Bill of Entry date
1	CPO	3499.71	OLAM	DUMAI, INDONESIA	5302477, 5302489, 5302500, 5302513, 5302519 & 5302523	03.09.2021
	RBD PALM OLEIN	8500	INL	KUALA TANJUBG, INDONESIA		
	PFAD	200	INL	KUALA TANJUBG, INDONESIA		
	Total	12199.7				

3.1.2 The details of the 15462.070 MT of admixture imported vide vessel MT HONG HAI6 V.2106 was purchased from M/s. Tata International Singapore PTE Ltd and declared as CPO in the bill of entry before Indian Customs is as below mentioned table:

Sr. No.	COMMODITY loaded at load Port	QTY (MTs)	LOAD PORT	Warehouse Bill of Entry no.	Bill of Entry date
1	RBD PALM OLEIN	6513.520	KUALA TANJUBG, INDONESIA	5916265, 5916285, 5916291 & 5916292	20.10.2021
	CPO	8948.550	Phuket, Thailand		
	Total	15462.070			

3.1.3 The details of the 12959.31MT of admixture imported vide vessel MT FMT EFES VOY. 202111was purchased from M/s. TIWA and declared as CPO in the bill of entry before Indian Customs is as below mentioned table:

Sr. No.	COMMODITY loaded at load Port	QTY (MTs)	SUPPLIER (M/s.)	LOAD PORT	Warehous e Bill of Entry no.	Bill of Entry date
3	RBD PALM OLEIN	5086.015	PT INL	KAULA TANJUNG, INDONESIA	6212683 & 6212824	11.11.2021

I/1707717/2024

	CPO	7873.290	THA CHANG	PHUKAT PORT, THAILAND		
	Total	12959.31				

4. FILING OF WAREHOUSE BILLS OF ENTRY (IN RESPECT OF PREVIOUSLY IMPORTED CONSIGNMENTS BY M/S. TIL):

4.1 M/s. TIL had filed 12 Warehouse Bills of Entries at Kandla Customs House as mentioned in **Annexure-A** to this notice, declaring the cargo as “CPO”, wherein, it appears that blending of goods was undertaken on board vessel(s). The copies of said W.H. Bills of Entries are already available with the importer M/s. TIL. With respect to the aforementioned W.H. Bills of Entry, it appears that the goods have been mis-declared as ‘CPO’ by M/s. TIL which are further sold, and subsequently cleared by various importers by filing Ex-Bond Bills of Entry for Home Consumption as per **Annexure- B** attached to this notice. The copies of such Bills of Entry are available with the respective Ex-Bond filers of the said cargo.

4.2 Further, M/s. G-ONE Agro Products Ltd. (IEC: 0802004245), herein after referred as M/s G-One had filed the Ex-Bond BoE for Home consumption in respect of clearance of goods imported vide aforementioned vessels, as listed under **Annexure – C** to this show cause, by declaring the goods as CPO under CTH 15111000 in the said Bills of Entry. The copies of such Bills of Entry are already available with them. [M/s. G-One]

5. TARIFF CLASSIFICATION OF CPO & Admixture of RBD Palmolein, CPO and PFAD:

Crude palm Oil is classifiable under the chapter heading 15111000 of the Customs Tariff attracting duties leviable thereunder while admixture of RBD Palmolein, CPO and PFAD falls under the Chapter Heading is under CTH 15119090 of the Customs Tariff and attracts duties leviable thereunder.

6. SCRUTINY OF DOCUMENTS (i.r.o. previously imported consignments)

The investigation was conducted in respect of cargo imported vide vessel “MT Distya Pushti Voy. 07/21” and was extended to previously imported consignments by M/s. TIL vide vessels MT FMT Gumuldur 202109, MT HONG HAI6 V.2106, MT FMT EFES 202111 vide W.H. Bills of Entry as per Annexure-A. Further investigations revealed that M/s. TIL in connivance with M/s GIPL and other stakeholders viz. Vessel owners, M/s. TIWA, UAE, M/s. Tata International Singapore PTE Ltd.(referred as ‘M/s. TISPL’ hereinafter), M/s.GVPL, had filed such Bills of Entry by mis-declaring and mis-classifying the cargo as CPO, with intent to earn commission on the same for use of its brand name to import cargo and supress the description of actually imported goods. These goods were subsequently cleared by various importers who purchased these goods from M/s. TIL and filed the Ex-Bond Bills of Entry for Home Consumption had paid lesser amount of customs duty, thus, this entire planning of importing goods by way of mis-declaration by M/s. TIL led to evasion of customs duty by various beneficiaries viz., ex-bond filers (as listed in Annexure –Bto this show cause).

I/1707717/2024

6.1 During the course of investigation, statements of various persons were recorded and documents were produced during the statements of concerned persons.

Statements of various concerned persons were recorded as mentioned below: -

- 1** Statement of Shri Amit Agarwal, Asstt. Vice President M/s. GIPL & M/s. GVPL., Singapore recorded on 05.01.2022 [**RUD No.11**]
- 2** Statement of Shri Sachin Deshpande, Executive of M/s TIL was recorded on 06.01.2022 under Section 108 of the Indian Customs Act, 1962 [**RUD No. 12**]
- 3** Statement of Shri Sachin Deshpande, Executive of M/s TIL was recorded under Section 108 of the Indian Customs Act, 1962 on 07.01.2022 [**RUD No. 13**]
- 4** Statement of Shri Amit Thakkar was recorded on 07.01.2022 under Section 108 of the Customs Act [**RUD No. 14**]
- 5** Statement of Shri Shrikant Subbarayan, Head of Agri Business Division of M/s.TIL was recorded under Section 108 of the Customs Act, 1962 on 08.01.2022 [**RUD No. 15**]
- 6** Statement of Shri Sidhant Agarwal, Director of M/s. GIPL dated 27.01.2022 [**RUD No. 16**]
- 7** Statement of Shri Sidhant Agarwal Director of M/s. GIPL dated 28.01.2022 [**RUD No. 17**]
- 8** Statement of Shri Sudhanshu Agrawal, Ex-CEO of M/s. GIPL dated 27.01.2022 [**RUD No. 18**]
- 9** Statement of Shri Sudhanshu Agrawal, representative and founder of M/s. GVPL dated 28.01.2022 [**RUD No. 19**]
- 10** Statement of Shri Sudhanshu Agrawal, ex-CEO of M/s. GIPL dated 29.01.2022 [**RUD No. 20**]
- 11** Statement of Shri Appu Patel, Director, M/s. G-one recorded on 24.02.2022 [**RUD No. 21**]
- 12** Statement of Shri Shrikant Subbarayan, Head – Minerals & Agri Trading Business, M/s. TIL., Mumbai dated on 20.05.2022 [**RUD No. 22**]

Statements recorded: -

6.1.1 Statement of Shri Amit Agarwal, Asstt. Vice President M/s. GIPL & M/s. GVPL, Singapore was recorded on 05.01.2022 [**RUD No. 11**], wherein *interalia* he stated that: -

- M/s. GIPL is engaged in trading of imported edible oils viz. Crude Palm Oil, Refined, Blended & Deodorized (RBD) Palm Oil and Palm Fatty Acid Distillery (PFAD) and in export of Mentha Oil which M/s. GIPL purchases from domestic market.
- that M/s. GIPL has purchased the imported aforesaid Palm Oil from M/s. TIL., Mumbai; that he is engaged in preparing Sale contracts/Bond to Bond Agreement with Domestic buyers of Crude Palm Oil (CPO), Refined, Blended & Deodorized (RBD) Palm Oil and Palm Fatty Acid Distillery (PFAD). Further when they receive advance payment from buyers of said oils, he used to issue Delivery Order (DO).
- On being asked regarding sales of the said oils he stated that Shri Sudhanshu Agarwal, former CEO of M/s. GIPL and father of Shri Sidhant Agarwal, one of the Directors of M/s. GIPL, looks after sales of

I/1707717/2024

M/s. GIPL and he used to be in contact with buyers of Crude Palm Oil (CPO), Refined, Blended & Deodorized (RBD) Palm Oil and Palm Fatty Acid Distillery (PFAD).

- On being asked regarding business relation of aforesaid companies of Glentech Group with M/s. TIL & their Overseas affiliate companies, he stated that an agreement for commodity supply and service agreement dated 09.03.2021 has been entered between M/s. GIPL & M/s. TIL. As per the said agreement M/s. TIL shall import the Commodity/(ies) viz. Crude Palm Oil/Soya Oil/PFAD and other Edible Oils from the overseas Supplier or from TIL's Affiliates on behalf of M/s. GIPL; that he was the authorized signatory of M/s. GIPL for the said agreement. It is further stated that an agreement dated 09.03.2021 for Commodity Supply and Services has been entered between M/s. GIPL & M/s. TISPL. As per the Scope of the Agreement M/s. GIPL agrees and acknowledges that M/s. TISPL can import the commodity (ies) from the overseas supplier through M/s. GVPL and/or onward sell the same in Indian market through M/s. GIPL at its sole discretion and option. On being asked he stated that he was the authorized signatory of M/s. GIPL/ M/s. GVPL for the said agreement.
- Further in addition to above he stated that as per the aforesaid two agreements M/s. TIL & its affiliate companies will buy the goods from the overseas supplier through M/s. GVPL only in overseas country and further M/s. TIL will import the said goods in India on behalf of M/s. GIPL. Further, after importation the said goods, the same to be handed over to M/s. GIPL only.
- He was shown page No. 148 to 152 of file No. 06 resumed under Panchnama dated 02.01.2022 drawn at office premises of M/s. GIPL viz., printout of emails sent or received by me from employees of M/s. TIL through his official email ID operations@glentech.co and on being asked regarding content of the said mail, he stated that he has requested to employees of M/s. TIL for opening Bank Letter of Credit (LC) in respect to the 15000MTs RBD and 250 MTs PFAD and he also requested them not to open LC for 5000 MTs Crude Palm Oil (CPO). Further, it is stated that vide aforesaid mail, he sent draft Letter of Credit to them (employees of M/s. TIL). On being asked regarding mail dated 17.11.2021 (20:50 PM) he stated that vide the said mail he sent details of contracts of M/s. TIWA, UAE with PT Industri Nebati Lestari (INL) w.r.t. supply of said 15000MTs RBD & 250 MTs PFAD.
- He was shown the contract No. TIWA/2122/CPO-RBD/0001 dated 24.11.2021 entered between M/s. GVPL, Singapore and M/s. TIWA, UAE for supply of 5000 MTs (+/- 2% at seller's option) Crude Palm Oil (CPO) by M/s. GVPL to M/s. TIWA, which was resumed under Panchnama date 02.01.2022 drawn at office premises of M/s. GIPL. The said contract was signed by him on behalf of M/s. GVPL. On being asked, he stated that the said 5000 MTS CPO first purchased by M/s. GVPL from M/s. KPBN, Indonesia and then sold to M/s. TIWA as per contract dated 24.11.2021.
- It is stated that the said consignment of 15000MTs of RBD, 5000 MTs CPO & 300 MTs PFAD (50MTS added later vide contract No.

I/1707717/2024

170/SC/FOB/INL/XII/2021) was loaded in ship namely MT Distya Pushti at Indonesia on 06.12.2021. Further the said cargo in same ship was imported in India by M/s. TIL from M/s. TIWA and the said ship MT Distya Pushti along with the said 20300 MTs (15000 MTs RBD+ 5000 MTS CPO + 300 MTs PFAD) (approx.) cargo arrived at Kandla Port recently.

- He was shown the page No. 108 to 116 of file No. 07 resumed under Panchnama dated 02.01.2022 drawn at office premises of M/s. GIPL. In this context, he stated that said pages (114-116) are (i) commercial invoices issued by INL to M/s. TIWA w.r.t. sell of RBD & PFAD and description of goods mentioned therein are correct. The pages (111-113) are Tanker Bill of Lading wherein shipper is mentioned as M/s. INL, Indonesia, Notify party as M/s. TIWA, Name of the ship as M/T. Distya Pushti Voy. 07/21, Loading port as Kuala Tanjung Port, Indonesia & delivered port was mentioned as Deendayal (Kandla) Port, India. In the said Bill of lading, the description of goods mentioned as RBD Palm Oil & PFAD which is correctly mentioned. Page No. 110 is Certificate of Origin w.r.t. aforesaid goods supplied by INL to M/s. TIWA, wherein goods description is mentioned as RBD Palm Oil & PFAD which is correctly mentioned. Page No. 108 & 109 are Shipping Certificate, wherein the description of goods loaded in M/T. Distya Pushti Voy. 07/21 are mentioned as RBD Palm Oil & PFAD.
- On being asked he stated that in all the three type of documents description of goods supplied by M/s INL to M/s. TIWA are correctly mentioned as RBD Palm Oil & PFAD and the said goods loaded in M/T. Distya Pushti Voy. 07/21 on 06.12.2021 at Kuala Tanjung Port, Indonesia and further the same ship arrived at Kandla Port recently.
- On being asked regarding the page No. 107 of file No. 7 resumed under Panchnama dated 02.01.2022 drawn at office premises of M/s. GIPL, he stated that the said page is Certificate of Origin issued by Dubai Chamber in respect of goods imported by M/s. TIL from M/s. TIWA and description of goods was mentioned as Crude Palm Oil (Edible Oil) in Bulk, quantity was mentioned as 20300.234 MTs, name of the vessel is mentioned as MT Distya Pushti- 07/21.
- On being asked that when the goods purchased by M/s. TIWA from INL & M/s. GVPL from Indonesia and loaded in MT Distya Pushti- 07/21 at Indonesia and further same was further sold to M/s. TIL vide the same vessel, then why the description of goods were mentioned as Crude Palm Oil (Edible Oil) in Bulk instead of RBD Palm Oil & PFAD in Certificate of Origin & in IGM filed by M/s. TIL., he stated that he doesn't know anything and didn't make any correspondence with M/s. TIL or M/s. TIWA.

6.1.2 Statement of Shri Sachin Deshpande, Executive of M/s TIL was recorded under Section 108 of the Indian Customs Act, 1962 on 06.01.2022[**RUD No. 12**]& 07.01.2022 [**RUD No.13**] wherein he *interalia* stated that he looks after the documentation part of import of different types of oils and voluntarily produced the documents viz. Sample copy of sale purchase contract of M/s. TIL with M/s. TIWA DMCC, UAE, LC copy, copy of purchase contracts Bills of

I/1707717/2024

lading etc w.r.t. consignment vide ‘MT Distya Pushti’. He also produced the summary of previous consignment for importation of CPO the details and quantities etc.

Further, vide statement dated 07.01.2022, he *inter-alia* in response to question no. 13 has stated that in previous 03 vesselsRBD & PFAD were also imported; that the details of previous imports are as under: -

Sr . No .	VESSEL NAME	Letter of Credit (LC)	SELLER	Actual goods loaded and declared at load port	QTY (MTs)	SUPPLIER	LOAD PORT	Warehouse Bill of Entry no.	Bill of Entry date	Description of imported goods declared in bill of entry before Indian Customs	QTY (MTs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	FMT GUMULDUR	5940604359 dated 11.08.2021	M/s. TIWA	CPO	3499.71	M/s OLAM	DUMAI, INDONESIA	5302477, 5302489, 5302500, 5302513, 5302519 & 5302523	03.09.2021	CPO	12199.71
				RBD PALM OLEIN	8500	M/s PTINL	KUALA TANJUBG, INDONESIA				
				PFAD	200	M/s PTINL	KUALA TANJUBG, INDONESIA				
				Total	12199.7						
2	MT HONG HAI6	YUDOCB212024/25/26 dated 20.09.2021	M/s. Tata International Singapore PTE Ltd, (herein referred as M/s TISPL)	RBD PALM OLEIN	6513.520		KUALA TANJUBG, INDONESIA	5916265, 5916285, 5916291 & 5916292	20.10.2021	CPO	15462.070
				CPO	8948.550		Phuket, Thailand				
				Total	15462.070						
3	MT FMT EFES VOY. 2021 11	5944604443 & 5945604443 both dated 22.10.2021	M/s. TIWA	RBD PALM OLEIN	5086.015	M/s PTINL	KAULATANJUNG, INDONESIA	6212683 & 6212824	11.11.2021	CPO	12959.31
				CPO	7873.	M/s THA	PHUKAT				

I/1707717/2024

					290	CHA NG	PORT, THAI LAND				
				Total	1295 9.31						

He also produced copies of Original Invoices issued to M/s. TIWA or M/s. TISPL by the suppliers w.r.t aforesaid 02 old consignments (Sr. 1 & 2 of aforesaid table); copy of original Bill of Ladings with respect to aforesaid 03 old consignments and stated that descriptions of goods were mentioned as CPO, RBD Palm Olein & PFAD which were actually imported by M/s. TIL. and the same were loaded in respective vessels at load port.

6.1.3. Statement of Shri Amit Thakkar was recorded on 07.01.2022 and documents produced during the statement **[RUD No.14]** under Section 108 of the Customs Act wherein *inter-alia* he stated that his job at M/s. TIL(Agri Division) includes Domestic procurement as well import procurement of oil; that M/s. TIL deals in Trading Business which includes Trading/Trade Facilitation of Edible Oil/Pulses; Vide said statement he further elaborated the terms Trading and Trade Facilitation; that the Trading Activity of M/s. TIL includes procurement of edible oil product/pulses through Domestic Market as well as through Importations; and that in Trade Facilitation, client through Broker as well as their own and even sales Relations Team of M/s. TIL would approach to the potential client for business. Then M/s. TIL facilitate them by paying to the supplier on their behalf i.e., Opening a letter of Credit/made cash payment against Documents (CAD) in account of M/s. TIL or their subsidiaries. Further M/s. TIL negotiate the terms and conditions and thereafter entered into an Agreement and also ask them to deposit the security deposit i.e. margin money. Subsequently, after securing the full payment i.e. Value of Cargo/Goods + Processing Fees the delivery order is issued. Vide said statement dated 07.01.2022, it is stated that: -

- M/s. TIL’s role is of Trade Facilitator, M/s. TIL facilitated M/s. GIPL, for procurement of Oil products i.e. CPO, RBD, PFAD, Soya Oil etc.; that the stage wise steps which were followed for execution of the above said work is as under: -
 1. Client Agreement dated 9.3.2021 between M/s. TIL & M/s. GVPL Agreement was already in existence.
 2. Details (i.r.o. vessel MT Distya Pushti) of the purchase contract of 20300 MT between M/s. GVPL & Suppliers from Indonesia were shared through E-Mail dated 8.11.2021(From Amit Agarwal (operations@glentech.co to Ravi Thakkar(ravi.thakkar@tatainternational.com)); that M/s. TIL forwarded their response through E-Mail(amit.thakkar@tatainternational.com) on 25.11.2021 9.51 AM. The response was forwarded to Mr. Sudhanshu & Mr. Sidhant Agarwal (both of M/s.GIPL),Mr. Shrikant Subbarayan, Head of Agri Division of M/s. TIL and Mr.Kushal Bothra, Manager of Agri Division of M/s. TIL.

It is further stated that as per the above said mail, they had conveyed the agreed terms for the shipment of 20250 MT. Agreed terms are as under: -

I/1707717/2024

- 5000 MT of CPO to be procured from KPBN (PT. Perkebunan Nusantara III (PERSERO)); 15000 MT RBD Palmolein and 250 MT PFAD to be procured from INL (INL).
- Blended cargo would be 5000 MT, 10000 MT RBD Palmolein 250 MT PFAD totalling to approx. 15000 MT CPO.
- Balance 5000 MTRBD Palmolein shall be loaded separately and sold independently as RBD Palmolein.
- Entire cargo of 20000 MT shall be sold off before vessel arrival in India.
- Tata trade margin for this specific transaction shall be USD 25 per MT.

It is stated that M/s. TIL forwarded the above mail for their confirmation and they received the confirmation through E-mail dated 25.11.2021; 10:25 A.M. (sidhant@glentech.co) vide their e-mail. He produced the copy of the above said mail. Subsequently, purchase contract was executed wherein Buyer is M/s. TIWA and Seller is M/s. INL for 15000 MT of RBD & 300 MT of PFAD. Further he stated that since the purchase contract of M/s. KPBN could not be transferred to M/s. TIWA, the purchase was undertaken from M/s. GVPL for 5000MT of CPO. He produced a copy of the above said contract) on FOB basis.

3. Then they opened the LC in favour of M/s. INL for 15000 MT of RBD & 300 MT of PFAD and in favour of M/s. GVPL for 5000MT of CPO. He produces a copy of the LC in respect of purchase of 5000MT of CPO in favour of M/s. GVPL).
4. Then vessel was arranged by M/s. GVPL. Accordingly, charter agreement was executed between M/s. Midas Tankers Pvt. Ltd & M/s. GVPL, wherein M/s. GVPL is operational Charter, M/s. TIWA were the payment charterer.
5. Email was received from Shipping and Logistics department of M/s. GVPL (shipping@glentech.co) on 24.11.2021 12:12 regarding appointment of M/s. Geo Chem as a surveyor/Inspector Agency at the load port. He reproduces the content of the above said email: -
 “We hereby nominate you for the subject cargo at DUMAI, Kuala Tanjung and Linggi. Vessels ETA to Dumai O/a 26.10.2021.
 Port rotation and cargo nomination as follow.
 1. Dumai
 Agents: Urban Shipping Agency
 Shipper: KPBN III and KPBN V-5000 MTS CPO
 2. Kuala Tanjung
 Agents:Urban Shipping Agency
 Shipper:PT INL-15000 MTS Olein & 250 MTs PFAD
 - 3 Linggi
 Agents: Maritime NETwrk SDN BHD
 Ops:CARGO OPS(Other than loading)
6. Subsequently, Crude Palm Oil (CPO)(5000 MT) was loaded from Dumai & 15000 MT Refined Bleached Deodorised Palmolein (RBD) and 300 MT Palm Fatty Acid Distillation (PFAD) at Kuala Tanjung port, Indonesia. He stated that as operational charterer entire blending operation had been undertaken in supervision by M/s.

I/1707717/2024

GVPL and he's not fully aware exactly where and how it took place.

- On being asked about the details of Bills of Entry (along with details of imported commodities, quantity etc.) filed for the current import consignment by M/s. TIL before Kandla Customs, he produced summary sheet containing details of 83 Bills of Entries filed by M/s. TIL at Kandla Port w.r.t. goods imported via Vessel namely MT Distya Pushti wherein the description of goods mentioned as Crude Palm Oil (CPO)(Edible Grade) in Bulk, Country of Origin: ID (Indonesia), Port of Shipment(for Sr. No. 1 to 16 & 18 to 21): IDDUM and For Sr. No. 17,22 to 83): IDKTJ in the said Bills of Entries. Qty in 80 bills of entry is 250 MT each, wherein B/E No. 67144238-Qty. 249.869 MT, B/E No.671448(Qty. 50 MT) & B/E No. 6714454-Qty. 50.365 MT.
- On being asked as to from whom the said imported goods were purchased by M/s. TIL, it is stated that M/s. TIL purchased the said goods from M/s. TIWA.
- He affirmed that the same goods viz. 5000MTs CPO, 15000MTs RBD & 300 MTs PFAD which have been purchased by M/s. TIWA from M/s. GVPL & M/s. INL (M/s. INL), Indonesia were sold was further sold by M/s. TIWA to M/s. TIL.
- On being asked about the entries in the aforesaid 83 Bills of Entry all dated 16.12.2021 as to whether it matches with the entries mentioned in the Bill of Lading (original and other one) for the said consignment, he denied the same and stated that w.r.t goods purchased by M/s. TIWA from M/s. GVPL & M/s INL, Indonesia, goods description mentioned in the Bills of Lading were 5000MTs CPO, 15000MTs RBD & 300 MTs PFAD and mentioned in Original Bills of Lading i.e. DUM/DEE/01-02 dated 1.12.2021, DP-KTG-DEE-01-02-03 dated 5-6.12.2021 whereas as per the 83 Bills of Entry, the description of Goods is shown as CPO (Edible Grade)in Bulk. He produces copies of the Bills of lading No. KTG/DEE/81 to 83.
- On being asked about any declaration in the documents filed before the Kandla Customs w.r.t. current consignment that RBD Olein and PFAD was also loaded in the said vessel, he stated that they have submitted the appropriate documents before the Customs Authority at Kandla as resultant product after blending to derive better quality of CPO, which was certified by the surveyor before arrival in India and accordingly same were appropriately declared as CPO before the Customs.
- He affirmed that the "RBD" and "PFAD" were loaded on Kuala Tanjung Port, Indonesia and CPO was loaded in DUMAI port. He also accepted that post blending local B/Ls were switched to Global B/L and that these products have not been declared in the documents filed before Kandla Customs and M/s.TIL has submitted the 'CPO' B/L/documents to the Customs Authority.
- When the goods purchased by M/s. TIWA from M/s INL & M/s. GVPL. were 15000MTs RBD & 300 MTs PFAD, 5000MTs CPO and the same were loaded in MT Distya Pushti- 07/21 at Indonesia and further the same were further sold to M/s. TIL vide the same vessel, In this context, on being asked about the reason for description of goods mentioned as Crude Palm Oil (Edible Oil) in Bulk instead of RBD Palm Oil, PFAD & CPO in Certificate of Origin & in IGM & aforesaid 83 Bills of Entries filed by M/s. TIL before Kandla Customs, it is stated that as per their client M/s.GIPL, three different cargoes purchased in Indonesia and blended

I/1707717/2024

to derive better quality CPO as required and desired by buyers in India and accordingly, post blending and certification received from the surveyors certifying the cargo as CPO and they got certificate of Origin issued from Dubai Chamber, M/s. TIL has accordingly filed the documents for CPO with Customs. He produced a copy of the Country-of-Origin Certificate No. 2117495 dated 20.12.2021.

- On being asked as to why was M/s. GVPL directing the vessel's persons/shipping agent for blending & for switching of Bill of Lading Whereas, the goods were imported by M/s. TIL from their affiliate company M/s. TIWA, Dubai; title of the said goods was with M/s. TIWA, Dubai, it is stated that the M/s. TIL was providing trade facilitation services to M/s GIPL, and entire sourcing and purchase in Indonesia had been undertaken by M/s. GVPL. In the charterer agreement M/s. GVPL is the operational charterer and accordingly directions were issued by M/s. GVPL.
- He produced the copy of Charter party agreement.
- On being asked as to what directions were given to vessel agents/vessel persons with respect to the current import consignment of your company and reasons thereof, it is stated that as per the charterer agreement M/s. GVPL is the operational charter and accordingly directions were issued by M/s. GVPL.
- He produced the details of previous import through Vessel Name “MT FMT Gumuldur”, “MT HONG HAI”, “MT FMT EFES VOY. 202111”. B/E Date 3.9.2021, 20.10.2021 & 11.11.2021 respectively as below: -

Details of goods imported by M/s. TIL. (except MT Distya Pushti)											
Sr. No	VESSEL NAME	Letter of Credit (LC)	SELLER	COMMODITY loaded at load Port	QTY (MTs)	SUPPLIER	LOAD PORT	Bill of Entry no.	Bill of Entry date	Description of imported goods declared in bill of entry	QTY (MTs)
1	FMT GUMULDUR	5940604359 dated 11.08.2021	M/s. TIWA	CPO	3499.71	OLAM	DUMAI, INDONESIA	5302477, 5302489, 5302500, 5302513, 5302519 & 5302523	03.09.2021	CPO	12199.71
				RBD PALM OLEIN	8500	PTINL	KUALA TANJUBG, INDONESIA				
				PFAD	200	PTINL	KUALA TANJUBG, INDONESIA				
				Total	12199.7						
2	MT HONG HAI	YUDOCB212 024/25/26 dated 20.09.2021	M/s. TISPL	RBD PALM OLEIN	6513.520		KUALA TANJUBG, INDONESIA	5916265, 5916285, 5916291 & 5916292	20.10.2021	CPO	15462.070
				CPO	8948.550		Phuket, Thailand				
				Total	15462.070						
3	MT FMT EFES VOY. 202111	5944604443 & 5945604443 both dated 22.10.2021	M/s. TIWA	RBD PALM OLEIN	5086.015	PT INL	KAULA TANJUNG, INDONESIA	6212683 & 6212824	11.11.2021	CPO	12959.31
				CPO	7873.290	THA CHANG	PHUKAT PORT, THAILAND				
				Total	12959.31						

- He affirmed the fact that Blending process and switch of Bill of Lading were undertaken/ followed in the similar manner of the current consignment i.e. onboard vessel “MT Distya Pusti” in the aforesaid old 03 consignment also. Further he stated that even though M/s. TIL had procured CPO, RBD & PFAD through M/s. GVPL and their identified suppliers in earlier consignments also and blended there off to derive better quality of CPO, which was certified by the surveyor before arrival in India and accordingly, they declared as CPO before the Customs.

I/1707717/2024

6.1.4. A Statement of Shri Shrikant Subbarayan, Head of Agri Business Division of M/s. TIL was recorded under Section 108 of the Customs Act, 1962 on 08.01.2022 **[RUD No. 15]**, wherein *interalia* he stated that he is responsible for delivering business performance as per business plan. They deal in commodities like pulses and grains, oils and oilseeds, sugar; that their activities include Trading and Trade facilitation; that the trading means the firm is buying/selling, importing/exporting where the risk or reward is theirs'(M/s. TIL); that in Trade Facilitation, they enable Third Party to do the transaction were in lieu of margin money. Thus, they have a fixed profit and price risk averse. For the oil business transactions, only Trade Facilitation activity is carried out by them. It is stated that the term "margin money" used above refers to the advance payment provided to the company by a third party to protect it from the risk of price fluctuations. In trade facilitation, the company assists third parties in purchasing oil commodities by opening letters of credit (LCs) on their behalf to suppliers based in foreign countries. Before opening the LCs, the original contracts are transferred to the company's name. Prior to entering into the said purchase contract, the company always has a sales contract with the third party, in which the margins for the transaction are agreed upon and the material is presold to the third party. The company handles the financial aspects of the said sale/purchase trade facilitation activity and manages the risk until its funds are returned. His responsibility is to monitor and supervise five traders working under him. He regularly tracks and discusses with these five traders whether the business is going according to plan; that he is the approving authority at M.s/ TIL for finalizing any deal in above mentioned two categories viz. Trading and Trade Facilitation. It is further stated that the cargo belongs to the third party and they look after the finance part of the said cargo. He further stated that: -

- *for the custom related purpose, the importer will be M/s. TIL. And the supplier will be either, M/s. TIWA, UAE or TISPL, Singapore.*
- *since entire transactions was about facilitating the M/s. GVPL's trade, hence the purchase of the cargo, the blending of the cargo was all per the instructions issued by M/s. GVPL, as he was the ultimate buyer after the import of the said cargo into the India.*

6.1.5. Statement of Shri Sidhant Agarwal, Director of M/s. GIPL recorded under Section 108 of the Customs Act, 1962

A statement of Shri Sidhant Agarwal, Director of M/s. GIPL was recorded on 27/28.01.2022 **[RUD No 16 & 17 respectively]**, wherein, *interalia* he stated that M/s. GVPL. entered in contract with KPBN, Indonesia for supply of Crude Palm Oil and accordingly same was supplied by M/s. KPBN, Indonesia to M/s. GVPL; that further, as per agreement between M/s. TIWA & M/s. GVPL, the said goods were supplied to M/s. TIWA; that the said CPO, RBD & PFAD were blended on Vessel 'MT Distya Pushti' and further the said blended goods by imported by 'M/s. TIL' at Kandla Port; that as per understanding between M/s. TIL & M/s. GIPL, the said imported blended goods would be sold to buyers by M/s. GIPL & M/s. TIL; that the requirement to blend has been stated as there was demand of CPO having FFA value below 3.5; that accordingly they then inquired at Indonesia to ascertain the way or place to obtain the CPO having FFA value below 3.5. Against which, it was learnt by them that naturally CPO having FFA value below 3.5 was very rare. But the same can be obtained by

I/1707717/2024

blending three different products i.e. CPO, PFAD & RBD olein only and product can be made marketable as per buyer’s requirement. It is further stated that: -

- M/s. TIL was the importer w.r.t. consignments imported vide vessel MT FMT Gumuldur (Sep. 2021), Hong Hai (Oct. 2021) & MT FMT EFES (Nov. 2021) & MT Distya Pushti;
- that w.r.t. all the aforesaid consignments of goods imported by M/s. TIL., M/s. TIL was financial charter who make arrangement Letter of Credit (LC) in overseas country for purchasing the said goods and M/s. GVPL was operational charter; that apart from that M/s. TIL & M/s. GIPL are business partner also; Goods imported vide vessel namely, MT FMT Gumuldur, MT Hong Hai & MT FMT EFES were further sold in India on Bond to Bond basis by M/s. GIPL as well as M/s. TIL;
- On being asked about the details of goods imported through vessel namely, MT FMT Gumuldur V.202109, MT Hong Hai6 V.2106 & MT FMT EFES VOY. 202111 and details of further sale of goods, it is stated that the goods imported vide said vessels are as below : -

Details of goods imported by M/s. TIL which were further sold to M/s. GIPL										
Sr No .	VESSEL NAME	SEL LER	COMMODITY loaded at load Port	QTY (MTs)	SUPP LIER (M/s.)	LOAD PORT	Bill of Entry no.	Bill of Entry date	Description of imported goods declared in bill of entry	QTY (MTs)
1	FMT GUMULDUR	M/s. TIW A	CPO	3499.71	OLAM	DUMAI, INDONESIA	5302477, 5302489, 5302500, 5302513, 5302519 & 5302523	03.09.21	CPO	12199.71
			RBD PALM OLEIN	8500	INL	KUALA TANJUBG, INDONESIA				
			PFAD	200	INL	KUALA TANJUBG, INDONESIA				
			Total	12199.7						
2	MT HONG HAI	M/s. TISPL	RBD PALM OLEIN	6513.520		KUALA TANJUBG, INDONESIA	5916265, 5916285, 5916291 & 5916292	20.10.21	CPO	15462.070
			CPO	8948.550		Phuket, Thailand				
			Total	15462.07						
3	MT FMT EFES VOY. 202111	M/s. TIW A	RBD PALM OLEIN	5086.015	INL	KAULA TANJUNG, INDONESIA	6212683 & 6212824	11.11.21	CPO	12959.31
			CPO	7873.290	THA CHAN G	PHUKAT PORT, THAILAND				
			Total	12959.31						

- That M/s. GIPL & M/s. TIL mutually decided to import the blended goods obtained through blending of CPO with RBD & PFAD in one specific ratio.
- that their first consignment with M/s. TIL import of 2500 MTs CPO and M/s. GIPL purchased through Bond from M/s. TIL on dated 11.5.2021. It was normal CPO, wherein FFA value (Free Fatty Acid) was around 4.5 to 5, due which some difficulties were experienced in selling the above said CPO. Then on the basis of the market survey it was found by them there is a demand of CPO having FFA value below 3.5. Accordingly, they then inquired at Indonesia to ascertain the way or place to obtained the CPO having FFA value below 3.5. Against which, it was learnt that naturally CPO having FFA value below 3.5 is very rare. But the same can be obtained by blending three different products i.e. CPO, PFAD & RBD olein only and product can be made marketable as per buyer’s requirement. Accordingly, above matter was conveyed to M/s. TIL. In response, M/s. TIL confirmed to proceed. Further, accordingly, the next consignments were ordered and goods obtained after blending of CPO

I/1707717/2024

with RBD Palmolein or PFAD were imported. The said blended goods imported through vessel namely MT FMT Gumuldur, Hong Hai & MT FMT EFES, were further sold by M/s. GIPL & M/s. TIL to buyers in domestic market.

- That the blending ratio is suggested by the surveyor which were nominated by M/s. TIL. It is further stated that in case of consignment imported through vessel “MT HONG HAI 6” & “MT.FMT EFES” M/s. TIL had nominated surveyor namely “AM SPEC”. Further, the ratio of blending was decided on availability of quantity of CPO & RBD. As per availability of CPO & RBD surveyor decided the quantity of PFAD which required to blend with CPO & RBD.
- It is stated that the said blended goods have better quality than normal CPO due to lower FFA value i.e. below 3.5, hence, blended goods have more market demand in India. It is also stated that as refined product i.e. RBD Palmolein for which FFA value is less than 0.1% is mixed with normal CPO, therefore the FFA value of the said blended goods/resultant goods is lesser than normal CPO.
- It is stated that the refined goods viz. RBD & PFAD are part of the said resultant/ blended goods w.r.t. the Distya Pushti consignment around 74.1% RBD Palmolein & 1.2% PFAD which are refined goods. Further, w.r.t. to consignment imported through MT FMT Gumuldur, Hong Hai & MT FMT EFES, the ratio of refined goods are as under: -

Sr. No.	Name of the Vessel	Quantity of RBD Palmolein (%)	Qty. of PFAD (%)
01.	MT FMT Gumuldur	69.67	1.64
02.	Hong Hai	42.12	--
03.	MT FMT EFES	39.25	--

- He produced the following documents duly signed with date: -
 - (i) Documents related to import of goods through MT FMT Gumuldur by M/s. TIL having page no 01 to 346 containing Agreement of M/s. GVPL as well as M/s. TIWA with suppliers of CPO, RBD Palmolein & PFAD, Charterer Party Agreement, LCs, copy of BL, Country of Origin Certificate, into bond Bill of Entry for warehousing, agreement of M/s. GIPL with M/s. TIL, agreements with buyers of M/s. GIPL etc.
 - (ii) Documents related to import of goods through Hong Hai by M/s. TIL having page no 01 to 539 containing Agreement of M/s. GVPL as well as M/s. TISPL, Singapore with suppliers of CPO & RBD Palmolein, Tanker Voyage Charterer Party Agreement, LCs, copy of BL, Country of Origin Certificate, into bond Bill of Entry for warehousing, agreement of M/s. GIPL with M/s. TIL, agreements with buyers of M/s. GIPL etc.
 - (iii) Documents related to import of goods through MT FMT EFES by M/s. TIL having page no 01 to 211 containing Agreement of M/s. GVPL as well as M/s. TIWA, with suppliers of CPO & RBD Palmolein, Tanker Voyage Charterer Party Agreement, copy of BL, Country of Origin Certificate, into bond Bill of Entry for warehousing, agreement of M/s. GIPL with M/s. TIL, agreements with buyers of M/s. GIPL etc.

6.1.6. A Statement of Shri Sudhanshu Agrawal, ex-CEO and representative of M/s. GIPL was recorded on 27.01.2022/28.01.2022 **[RUD No.18 & 19 respectively]** under Section 108 of the Customs Act, 1962

I/1707717/2024

wherein *interalia* he stated that the first consignment they dealt with M/s. TIL was when they imported 2500 MTs CPO through vessel MT Splendour and they purchase through Bond from M/s. TIL on dated 11.05.2021. It was normal CPO, wherein FFA (Free Fatty Acid) was around 4.5 to 5.1 add and that they experienced difficulties in selling the above said CPO; then they carried out the market survey and found that there is a demand of CPO having FFA value below 3.5. Then, they inquired at Indonesia to ascertain the way or place to obtained the CPO having FFA value below 3.5. Against which, it is learnt that naturally it is not possible to obtain CPO having FFA value below 3.5 but the same can be obtained by blending three different products i.e. CPO, PFAD & RBD olein only and product can be made marketable as per buyer's requirement. Accordingly, above matter was conveyed to M/s. TIL. In response, M/s. TIL informed that they would check the risk & legal aspect and then will confirm. After a long-time they confirmed to proceed. Further, accordingly, the next consignments were ordered and imported. He produced the details of the same as below.

Sr. No.	Vessel Name	Seller	COMMODITY	Qty. Break Up (Approx.)	Total Qty (In Mts)
1	MT FMT GUMULDUR	OLAM	CPO	3500	12100
		INL	RBD	8400	
		INL	PFAD	200	
2	MT HONG HAI 6	THA CHANG	CPO	6000	15600
		THANA PALM	CPO	3000	
		INL	RBD	6600	
3	MT.FMT EFES	THA CHANG	CPO	8000	13000
		INL	RBD	5000	
4	MT.DISTYA PUSHTI	KPBN	CPO	5000	20300
		INL	RBD	15000	
		INL	PFAD	300	

He confirmed that above said consignments were imported by blending of three different products in the above given proportion/ quantities.

- On being asked as to who decides the blending ratio, it is stated that it is mainly suggested by the surveyor, nominated by M/s TIL and may be appointed by them. It is further stated that right to choose of the surveyor always remains with M/s TIL. More particularly, he stated that in case of consignment imported through vessel “MT HONG HAI 6” & “MT.FMT EFES”, M/s TIL had nominated surveyor. Further, the ratio depends upon the availability of material i.e. CPO, RBD & PFAD.
- On being asked to explain the reason as to why there is a demand for so called CPO with FFA value below 3.5, it is stated that it is a market practice and whatever he gathered from his experience since 2014 **&interaction with the end users, it is learnt that time in refining process as well as costing is lesser.**

He also produced list of their main buyers of Edible Oils, i.e, M/s. DIL Exim Commodities Pvt. Ltd., M/s. Sangrur Agro Limited, M/s. DIL Exim Commodities Pvt. Ltd. M/s. Sheel Oil and Fats Pvt. Ltd., M/s. G-One Agro Products Ltd. etc.

I/1707717/2024

6.1.7 A further statement of Shri Sudhanshu Agrawal, representative and founder of M/s.GIPL was recorded on 28.01.2022 under Section 108 of the Customs Act, 1962 **[RUD No.19]**, wherein *inter-alia* he stated that M/s. TIL is financial partner as 100% finance is done by M/s. Tata International Ltd. and M/s. GIPL had to deposit some amount as margin as decided by M/s TIL for managing the risk. He further stated that that there is demand of product which is having FFA value below 3.5 and the same can be obtained by blending two/ three different products, i.e CPO, PFAD and RBD Olein only and product can be made marketable as per buyers' requirement. That, in India, blending would not be financially viable as RBD would attract more customs duty and due to duty difference in RBD the resultant cost would increase and buyer would not purchase. he had knowledge that blending will take place and affirmed that originally idea of blending is through market survey by them and same was approved by M/s TIL. Hence, M/s. GVPL and M/s TIL have full knowledge about blending as it was required to make product marketable and after blending also, they name the product at Crude Palm Oil; that in Bond-to-Bond Sell, bond is executed on stamp paper of Rs.300/- in between seller and buyer and simultaneously, bond invoice is generated. The above sell is considered as sell outside India and as such no GST as well as Customs is payable in Bond-to-Bond sell; that whosoever files Ex-bond Bills of Entry would pay GST and Customs Duty; that they being the operational Charter, they are responsible for any demurrage charges, dead freight and any other liability of vessel arises during operation only; Cargo is insured by M/s. TIL. As such Blending is done as per guidance of the surveyor; that as operational charter, they do not carry the whole risk, that full finance is of M/s. TIL, right to refusal is with M/s. TIL.

- That blending is done as per the charter party agreement and been done under the supervision/guidance of surveyor. Surveyor always nominated by M/s. TIL.

6.1.8. A further statement of Shri Sudhanshu Agrawal, *ex-CEO* of M/s. GIPL was recorded under Section 108 of Customs Act, 1962 on 29.01.2022 **[RUD No. 20]** wherein *interalia* he stated and affirmed that in the following consignments, blending took place: -

Sr. No .	VESSEL NAME	SELLER	COMMODITY loaded at load Port	QTY (MTs)	SUPPLIER	LOAD PORT	Bill of Entry no.	Bill of Entry date	Description of imported goods declared in bill of entry	QTY (MTs)
1	MT Splendor	M/s. TISPL	CPO	1934.237	Olam Inter. & Pt. ICHtiar Gusti Pudi	DUMAI, INDONESIA			CPO	1934.237
			PFAD	4999.966					PFAD	4999.966
			Total	6934.203						
2	FMT GUMULDU R	M/s. TIWA	CPO	3499.71	OLAM	DUMAI, INDONESIA	5302477, 5302489, 5302500, 5302513, 5302519 & 5302523	03.09.21	CPO	12199.71
			RBD PALM OLEIN	8500	PTINL	KUALA TANJUBG, INDONESIA				
			PFAD	200	PTINL	KUALA TANJUBG, INDONESIA				
			Total	12199.7						

I/1707717/2024

3	MT HONG HAI	M/s. TISPL	RBD PALM OLEIN	6513.520		KUALA TANJUBG, INDONESIA	5916265, 5916285, 5916291 &5916292	20.1 0.21	CPO	15462.070
			CPO	8948.550		Phuket, Thailand				
			Total	15462.07						
4	MT FMT EFES VOY. 202111	M/s. TIWA	RBD PALM OLEIN	5086.015	PT INL	KAULA TANJUNG, INDONESIA	6212683 & 6212824	11.1 1.21	CPO	12959.31
			CPO	7873.290	THA CHANG	PHUKAT PORT, THAILAND				
			Total	12959.31						

- W.r.t to the above, it is stated that Blending was done in Malaysian port/Thailand Port and as per his memory it was done either at Linggi Port or Port Klang and Phuket port (Thailand). Further, it is informed that in case of cargo imported through FMT Gumuldur, the blending was done on board/ship. But in case of other two cargo mentioned at Sr.No. 3 & 4, it was top blending meaning to say that CPO was added to the RBD filled up tank of the vessel and then stirring process were carried out.
- It is further stated that blending is done by the vessel owner company and as per the instructions issued by us after getting concurrence from M/s. TIL. On being ask he produce the copy of document i.e. standard form letter of indemnity to be given in return for loading into cargo tanks without cleaning or conducting any special treatment of cargo tanks issued by M/s. TIL vide letter dated 17.8.2021 in favour of M/s. TELCOM International Trading PTE Ltd., in case of cargo imported through Vessel namely MT FMT GUMULDUR VOY 202109.
- That M/s. GIPL and M/s. TIL are on the equal platform as far as the policy decision/execution/risk/loss etc. is concerned. And that the imported cargo is being also sold by both of them.

6.1.9 Statement of Shri Appu Patel, Director of M/s. G-One Agro Products Ltd., was recorded under Section 108 of the Customs Act, 1962 on 24.02.2022 **[RUD No. 21]** wherein *inter-alia* he stated that M/s. G-one Agro Products Ltd. has 05 directors having IEC 0802004245 and is engaged in manufacturing/refining of all kinds of edible oils; that he looks after marketing, commercial, finance, payment etc. of M/s. G-one Agro Products Ltd.; that M/s. G-one Agro Products Ltd. has purchased and filed Ex-Bond Bills of Entry w.r.t. total 14191 MTs. Crude Palm Oil which were imported by M/s. Tata International Ltd. through vessels namely, MT FMT Gumuldur, MT Hong Hai 6 and MT FMT EFES and produced the details of such Bills of Entry. He was shown the statements dated 27.01.2022 and 28.01.2022 of Shri Sidhant Agarwal, Director of M/s. Glentech Industries Private Limited and statement dated 07.01.2022 of Shri Sachin Deshpande, table -2 of the statement dated 27.01.2022 of Shri Sidhant Agarwal wherein it is stated that M/s. Tata International Limited imported blended foods viz. admixture of CPO, RBD palmolein & PFAD through vessels namely MT FMT Gumuldur, MT Hong Hai6 and MT FMT EFES; that further M/s. Glentech Industries Private Limited purchased a portion of the said admixture of CPO, RBD & PFAD from M/s. Tata International Ltd. and sold to G-one Agro Products Ltd. and statement dated 27.01.2022 of Shri Sidhant Agarwal, wherein it is stated that the said admixture of CPO with RBD & PFAD were declared as Crude Palm Oil (CPO) before Customs, Kandla. On perusal of the same, it is stated and affirmed that the said goods viz. admixture of CPO, RBD & PFAD purchased by M/s.

I/1707717/2024

Glentech Industries Private Limited from M/s. Tata International Ltd. and were further purchased by M/s. G-One Agro Products Ltd. and they had also purchased the said goods directly from M/s. TIL which was imported through vessel MT FMT Gumuldur, MT Hong hai 6 and MT FMT EFES; that the said goods were mentioned as CPO Edible Grade (in Bulk) in the bond to bond agreement with respective seller. He also stated that refining cost in case of the blended goods with FFA 3.5 is lesser than natural CPO as proportion of impurities are less in the said blended goods in comparison to the natural CPO. Further he stated that RBD Palmolein is not crude, it is purely refined goods and their finished product at their Chhatral factory is RBD Palmolein.

6.1.10. A further statement of Shri Shrikant Subbarayan, Head – Minerals & Agri Trading Business, M/s. TIL., Mumbai was recorded under Section 108 of the Indian Customs Act, 1962 on 20.05.2022 **[RUD No. 22]** wherein *inter-alia*, he stated that there is more demand of CPO having FFA value below 3.5 in market and proposed for blending of three different product i.e. CPO, PFAD & RBD Olien to obtain CPO having FFA value below 3.5; that after making market survey as well as checking risk & legal aspect w.r.t. blending process/Importation of Blending Products, M/s. TIL agreed for the same.And accordingly, they gave their concurrence for importation of goods to be brought after blending. He produced details of consignment imported by us & M/s. GIPL are as below: -

Sr. No.	Vessel Name	Seller	COMMODITY	Qty. Break Up (approx.)	Total Qty (In Mts)
1	MT FMT GUMULDUR	OLAM	CPO	3500	12100
		INL	RBD	8400	
		INL	PFAD	200	
2	MT HONG HAI 6	THA CHANG	CPO	6000	15600
		THANA PALM	CPO	3000	
		INL	RBD	6600	
3	MT.FMT EFES	THA CHANG	CPO	8000	13000
		INL	RBD	5000	
4	MT.DISTYA PUSHTI	KPBN	CPO	5000	20300
		INL	RBD	15000	
		INL	PFAD	300	

- He confirmed that above said consignments declared as CPO were imported after blending of three different products i.e. CPO, RBD & PFAD in different proportion. And that the whole process of blending was done as per the instruction of M/s. GIPL/M/s.GVPL & under supervision of surveyor.
- That in all the consignments imported vide vessel namely MT FMT Gumuldur, MT HONG HAI 6, MT.FMT EFES & MT. Distya Pushti, goods were termed as CPO as it was a blended goods i.e. CPO (resultant goods obtained after blending of CPO, RBD or PFAD) having FFA below 3.5.

6.2 SCRUTINY OF DOCUMENTS

During the course of investigation, it appears that manipulation of documents was done by importers i.r.o previously imported consignments imported vide three different vessels, viz. “MT FMT GUMULDUR V.202109, MT HONG HAI6 V.2106, MT FMT EFES V.202111”to suppress the facts from Indian Customs. These documents consist of purchase contracts, invoices,

I/1707717/2024

charter party, original and switch B/Ls etc. Further, Shri Sidhant Agarwal, Director, M/S. GIPL & M/s. GVPL, Shri Sudhanshu Agarwal, Ex-CEO of M/s. GIPL & M/s. GVPL, Shri Sachin Deshpande, Executive of M/s. TIL, Shri Amit Thakkar, Agri Division M/s. TIL have admitted in their statements to having procured different quantity of CPO, RBD Palmolein and PFAD and blend the same before import into India and mis-declare the same as CPO The scrutiny i.r.o. such previously imported consignments viz. is elaborated herein below, vessel wise: -

SCRUTINY OF DOCUMENTS i.r.o. IMPORT OF GOODS VIDE VESSEL MT FMT GUMULDUR V.202109

6.2.1. During investigation, statements of the various concerned persons were recorded wherein they produce various documents which reveal that M/s. TIL had filed the following Warehouse (W.H.) B.Es for import of total 12100.02 MT of cargo by declaring the same as CPO imported vide vessel MT Gumuldur V.202109, which are further sold to buyers at India and are subsequently cleared by various importers by filing Ex-Bond Bills of Entry for Home Consumption. The following table shows the list of W.H. B.E. filed by M/s. TIL i.r.o. import of consignment imported vide the said vessel

	CUSTOM HOUSE CODE	W.H. BE NUMBER	BE DATE	NAME OF THE IMPORTER (M/s)	QUANTITY	UQC
1	INIXY1	5302519	03-09-2021	TIL	980.00	MTS
2	INIXY1	5302477	03-09-2021	TIL	69.71	MTS
3	INIXY1	5302489	03-09-2021	TIL	1470.00	MTS
4	INIXY1	5302513	03-09-2021	TIL	490.00	MTS
5	INIXY1	5302500	03-09-2021	TIL	6640.31	MTS
6	INIXY1	5302523	03-09-2021	TIL	2450.00	MTS
TOTAL QTY					12100.02	MTS

6.2.2 The scrutiny of documents produced by Shri Sidhant Agarwal **[RUD-22]** i.r.o VESSEL MT FMT GUMULDUR V.202109is discussed herein as below: -

A. SCRUTINY OF SALES/PUCHASE CONTRACTS of CPO, RBD and PFAD FROM DIFFERENT SUPPLIERS:

The file produced contains document i.r.o import vide vessel MT FMT GUMULDUR **[RUD-22]** reveals that they, M/s. GVPL / M/s. TIWA, UAE / M/s. TISPL had entered into the following contract nos. with Seller INL, Indonesia (referred as 'INL') to procure respective goods as per below mentioned table: -

Pg. No. of file of [RUD -22]	Product Description	Qty (about)	Contract No. and date	Sale Agreement Between
285 to 289	Refined Bleached and Deodorised Palm Olein	2000 MT	094/SC/FOB/INV/VII/2021 Revision I dated 13.07.2021 [RUD No.22]	M/s. GVPL & M/s. INL revised to Title - M/s. TIWA DMCC, UAE and M/s. INL, Indonesia.


I/1707717/2024

291 to 295	Refined Bleached and Deodorised Palm Olein	3000 MT	100/SC/FOB/INV/VII/2 021 Revision I dated 12.07.2021 [RUD No.22]	M/s. GVPL & M/s. INL revised to Title - M/s. TIWA DMCC, UAE and M/s. INL, Indonesia.
297 to 301	Refined Bleached and Deodorised Palm Olein	2000 MT	101/SC/FOB/INV/VII/2 021 Revision I dated 19.07.2021 [RUD No.22]	M/s. GVPL & M/s. INL revised to Title - M/s. TIWA DMCC, UAE and M/s. INL, Indonesia.
303 to 307	Refined Bleached and Deodorised Palm Olein	1500 MT	106/SC/FOB/INV/VII/2 021 Revision-I dated 21.07.2021 [RUD No.22]	M/s. GVPL & M/s. INL revised to Title - M/s. TIWA DMCC, UAE and M/s. INL, Indonesia.
309 to 313	Palm Fatty Acid Distillate	200 MT	107/SC/FOB/INV/VII/2 021 dated 22.07.2021 [RUD No.22]	M/s. GVPL & M/s. INL revised to Title - M/s. TIWA DMCC, UAE and M/s. INL, Indonesia.
281 to 283	CPO	1500 MT	EO/S/01212/ 21 dated 22.07.2021	M/s. TIWA UAE and M/s. Olam International Limited, Indonesia
277 to 279	CPO	2000 MT	EO/S/01247/ 21 dated 03.08.2021	M/s. TIWA UAE and M/s. Olam International Limited, Indonesia

From the perusal of the above contracts, it is revealed that M/s. GVPL had entered into sale and purchase contract with M/s. INL, Indonesia, FOB incoterms: Kuala Tanjung, Indonesia for procurement of approx. 8500 MT of Refined Bleached and Deodorised Palm Olein and in contract with M/s. Olam International Limited, Indonesia, FOB incoterms: Dumai, Indonesia 200 MT of Palm Fatty Acid Distillate, and are at the page no. 318 to 346 of the file produced during recording of the statements under section 108 of the Customs Act, 1962 by Shri Sidhant Agarwal, Director of M/s. GIPL i.r.o. imports vide vessel MT FMT Gumuldur V.202109. These contracts were further revised in so much that the name of the buyer was changed to M/s. TIWA DMCC, UAE later, which are at Page No. 285 to 313 of the said file. Further, it is also gathered that M/s. TIWA DMCC, UAE had entered into sales Contract No. EO/S/01212/21 dated 22.07.2021 entered between Seller M/s. Olam International Limited, Indonesia and buyer M/s. TIWA for sale/purchase of 1500 MT of Crude Palm Oil and a sales Contract No. EO/S/01247/21 dated 03.08.2021 entered between Seller Olam International Limited, Dumai, Indonesia and buyer M/s. TIWA for sale/purchase of 2000 MT of Crude Palm Oil. Scanned images of one of the Contracts i.r.o. CPO and RBD Palmolein each are reproduced herein below: -

I/1707717/2024

291



PT. Industri Nabati Lestari
Palm Oil Refinery & Processing

CONTRACT FOR SALE & PURCHASE

DATE: 2021/07/12

Contract Number: 100/SC/FOB/INV/VII/2021

Revision I

Buyer : TATA INTERNATIONAL WEST ASIA DMCC

Address : 2001 to 2005 Jumeirah Bay X3 Tower,
Cluster X, JLT, P.O Box 120933,
Dubai, United Arab Emirates

Seller: PT. INDUSTRI NABATI LESTARI

Address: Komp. Kawasan Ekonomi Khusus – Sei Mangkei, Kav 2-3 Kel. Sei Mangkei, Kec. Bosar
Maligas, Kab. Simalungun, Sumatera Utara. 21184, Indonesia

This contract is made by and between the Buyer and Seller whereby the Buyer agrees to buy and the Seller agrees to sell the under mentioned goods on the terms and conditions stated below

1. QUANTITY AND DESCRIPTION OF THE GOODS

SHIPMENTS	PRODUCT DESCRIPTION	QUANTITY	UNIT PRICE (USD)	TOTAL AMOUNT (USD)
August 2021	Refined Bleached and Deodorised Palm Olein	3 000,00 MT	996 00	2,988,000 00

The goods concentrate complying with the following specifications

PARAMETER	Specification
Free Fatty Acid (As Palmitic Acid)	0,10 % Max
M & I	0,10 % Max
I.V (Wijs)	56 Min
Melting Point degrees C (Aocs Cc 3-25)	24 Max
Color (5 1/4" Lovibond Cell)	3 Red Max

2. PACKING : IN BULK

3. PORT OF LOADING : KUALA TANJUNG, INDONESIA

4. PORT OF DESTINATION : To Be Advice with shipping instruction

5. SHIPMENT INCOTERM : FOB, Kuala Tanjung Port, Indonesia

The goods should be shipped before: 31 August 2021

Partial shipment is allowed. Transshipment is not allowed

6. Quality and Weight

6.1 Seller to appoint surveyor for quality (COA) and quantity (weight) determination. surveyor is to issue Tanker draft survey and Certificate of Weight. Weight from shore tank as the final of

Factory & Main Office:
Special Economic Zone - Sei Mangkei
Jl. Kertala Sari Kav. 2-3
Kec. Sei Mangkei, Kab. Simalungun 21184
Sumatera Utara, Indonesia
Telp. +622 5247 512 - 4, Fax +622 5247 524

Page 1 of 3

Representative & Marketing Office:
Jl. Jenderal Sudirman No. 11
Kec. Medan Barat, Kota Medan
Sumatera Utara, Indonesia
Telp. +622 221 1111, Fax +622 221 1112

Image 42 : Scanned copy of Contract No. 100/SC/FOB/INV/VII/2021 Revision I dated 12.07.2021 for procurement of RBD

78

I/1707717/2024

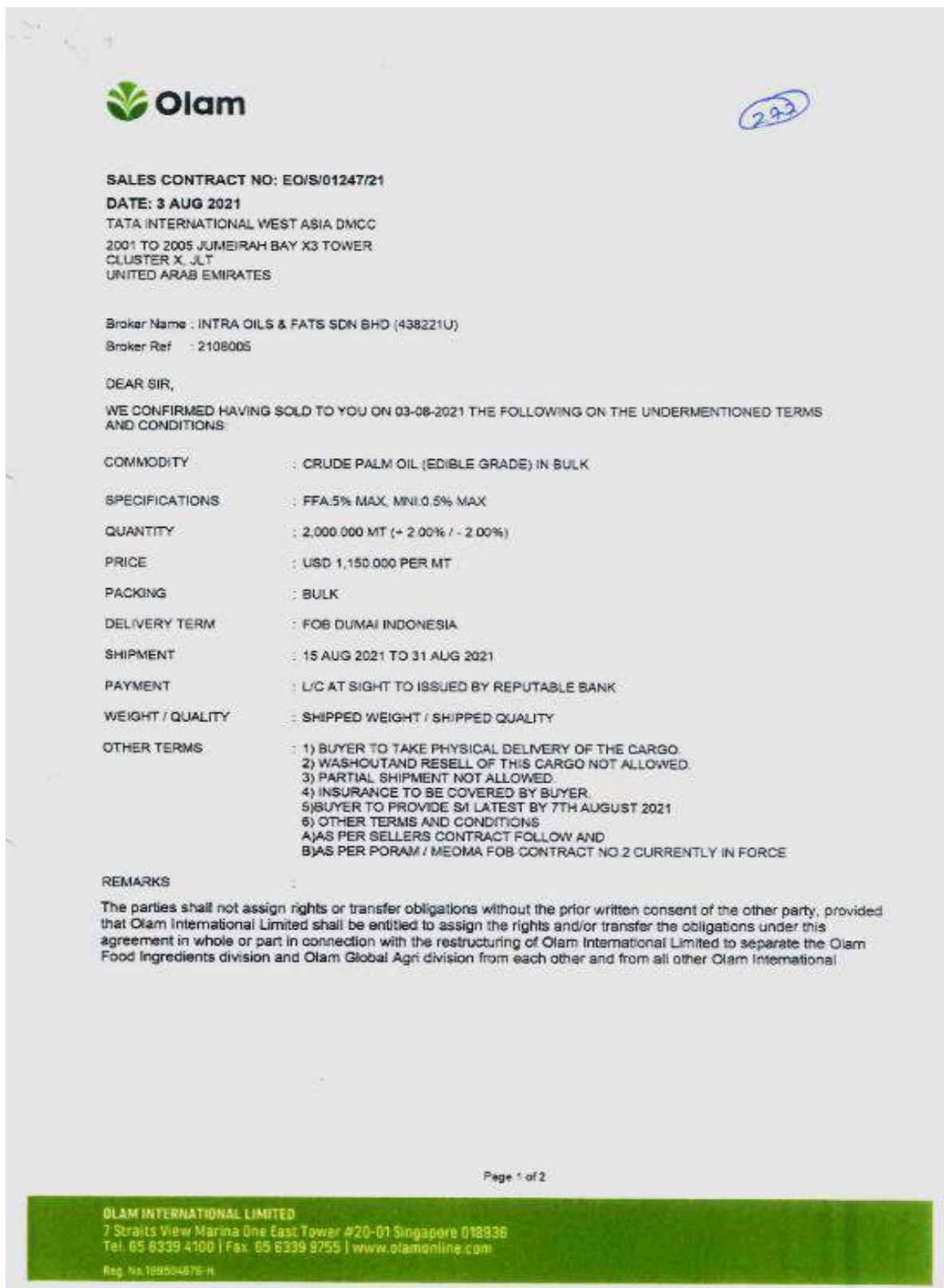


Image 43.: Scanned copy of one of Contract with M/s. Olam International Ltd. i.r.o. purchase of CPO.

6.2.3. Further page no. 315-317 of the said file produced by Shri Sidhant Agarwal, wherein an email is forwarded to irawaty.ibrahim@inl.co.id with CC: Sudhanshu@glentech, sidhant@glentech.co, commercial@glentech.co, bearing subject Trade Confirmation for PFAD 200 MT- August -2021, wherein it is informed to INL by operations@glentech.co that: -

“ We wish to inform that for all below contracts the LC will be issued by M/s. Tata International West DMCC,”

I/1707717/2024

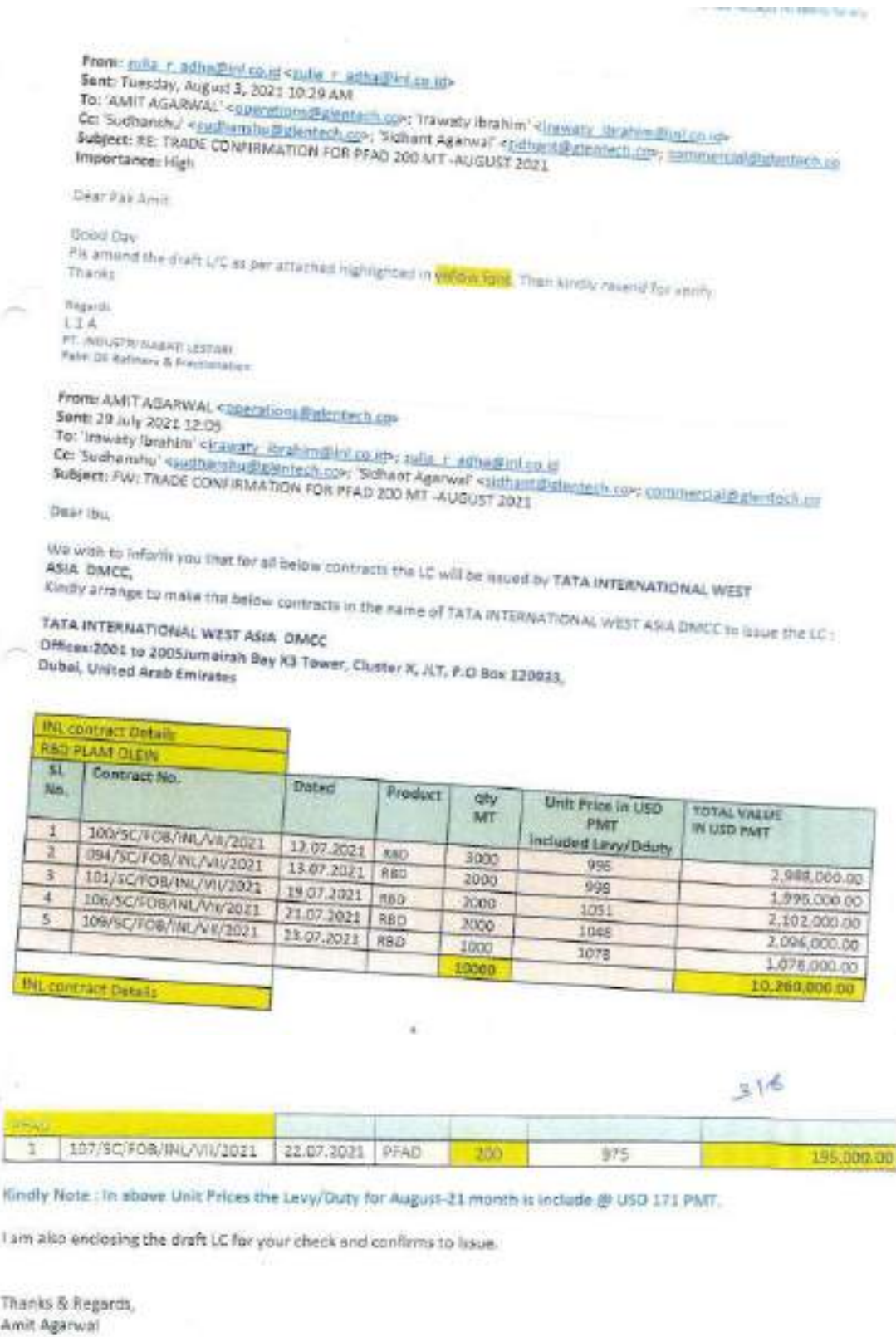


Image 44: Scanned Copy of the E-mail i.r.o. trade confirmation of 200MT PFAD.

B. SCRUTINY OF LETTERS OF CREDIT, DEBIT ADVICE AND CHARTER PARTY AGREEMENT

6.2.4. The letters of Credit were issued by the Order of M/s. TIWA, UAE i.r.o. procurement of 8500MT Refined Bleached and Deodorised Palm Olein and 200 MT PFAD and 3500 MT CPO to be loaded on vessel MT FMT Gumuldur Voy 202109.

Page No. of file	LC No./ Date	Beneficiary (In favour of)	i.r.o purchase of goods viz.,
263	Letter of Credit,	INL, Indonesia	2000MTs RBD Palmolein as per contract

I/1707717/2024

to 271	Ref 5940604359 dated 11.08. 2021 [RUD No. 22]	[at Kuala Tanjung]	No. 094/SC/FOB/INL/ VII/2021 Revision I dtd 13.07.2021 3000MTS RBD Palmolein as per contract no. 100/SC/FOB/INL/ VII/2021 Revision -I dated 12.07.2021, 2000MTS RBD Palmolein as per. 101/SC/FOB/INL/VII/2021 Revision -I dated 21.07.2021, 1000MTS RBD Palmolein as per. 106/SC/FOB/VII/2021 Revision -I dated 21.07.2021, 200 MTS PALM FATTY ACID DISTILLATE (PFAD) IN BULK as per contract No.107/SC/FOB/ INL/VII/2021 dated 21.07.2021.
292	Letter of Credit Ref no. 5940604359 dated 12.08.2021 [RUD NO 22]	INL, Indonesia [at Kuala Tanjung]	1500MTS RBD Palmolein as per contract No. 106/SC/FOB/INL/ VII/2021 Revision -I dated 21.07.2021. (##Point 4 to be read as 1500MTs)
259 to 262	Letter of Credit Ref No. 5949604349 dated Aug 10, 2021 [RUD No 22]	M/s. Olam International Limited, Indonesia [at Dumai, Indonesia]	1500MT CRUDE PALM OIL (EDIBLE GRADE) IN BULK @ USD 1120 PMT and 2000MTS CRUDE PALM OIL (EDIBLE GRADE) IN BULK @ USD 1150 PMT incoterms: FOB DUMAI PORT, INDONESIA AS PER CONTRACTs No. EO/S/01212/21 dated 22.07.2021 and EO/S/01247/21 dated 03.08.2021, with origin: Indonesia.

Furthermore, the aforementioned LCs clearly mentions the incoterms: FOB Kuala Tanjung, Indonesia, and at Sr. No. 7 of said terms mentioning, “Comingling of Cargo of Same Grade and Specification is allowed”.

From the cojoined reading of aforementioned contracts and Letters of Credit, it is revealed that M/s. GVPL Had entered into sale and purchase contract with INL for procurement of approx. 8500 MT of Refined Bleached and Deodorised Palm Olein and 200 MT of Palm Fatty Acid Distillate, and M/s TIWA DMCC, UAE with M/s. Olam International PTE LTd. for about 3500 MTs CPO at Dumai, Indonesia. Further, the letters of Credit were issued by the Order of M/s. TIWA, UAE i.r.o. procurement/ purchase of 8500MT Refined Bleached and Deodorised Palm Olein and 200 MT PFAD and 3500 MT CPO and loaded on vessel MT FMT Gumuldur Voy 202109.

6.2.5. Furthermore, a debit advice has been issued in this context by Citi bank dated 25.08.2021 by the Order of TIWA, UAE to beneficiary M/s. Telcom International Trading PTE Ltd., Singapore, which is owner of the Vessel MT FMT Gumuldur.

I/1707717/2024



Image45: Scanned image of Debit Advice by Order of M/s TIWA DMCC UAE to Beneficiary M/s. Telcom International Trading PTE Ltd., Singapore.

The said payment was i.r.o. the services utilized by M/s TIWA, UAE and M/ GVPL as per the charter party agreement dated 30.07.2021 between Charters: -

Performance Charter: M/s. GVPL, Singapore;

Payment Charter: M/s. TIWA, UAE.

&

Disponent Owners:M/s. Telcom International Trading Pte Ltd. or its nominee Relogistics Solution Pvt. Ltd., the vessel owner. Scanned copy of same is reproduced herein below:

I/1707717/2024



CHARTERPARTY DTD : 30TH JULY 2021 AT SINGAPORE

CHRTS :

Performance charter : GLENTECH VENTURES PTE LTD
201, Cecil Street, 323-12 Tong Eng Building,
Singapore 069533, Singapore
commercial@glentech.co, operations@glentech.co

Payment Charter : Tata International west asia DMCC
Unit no: 2001 - 2005, Jumeirah Bay Tower X3, Plot no JLT-PH2
X3A, Jumeirah Lakes Towers, Dubai, United Arab Emirates
Tel: +9714 5149206
email: ravi.thakkar@tatainternational.com; amit.thakkar@tatainternational.com

DEMURRAGE IF ANY TO BE BORNE BY GLENTECH VENTURES PTE LTD

DISPONENT OWNERS : TELCOM INTERNATIONAL TRADING PTE LTD OR ITS NOMINEE RELOGISTICS SOLUTION PTE LTD

VESSEL : MT PMT GUMILDUR
BUILT 2009, MALTA FLAG, ABS CLASS
14,368MT SDWT ON 8.695 M SDRAFT
LOA/BEAM 142.98M/21.70 M
MARINELINE 784 COATED CARGO TANKS / DECK STEAM HEATER

ITINERARY:

30-04 AUG HALDIA (OTHER OPS + CREW CHANGE)
09-09 AUG PORT KLANG (BUNKERS)
10-12 AUG DUMAI (LOAD)
13-15 AUG KUALA TANJUNG (LOAD)
16-18 AUG SOUTHERN PORT, KRABI THAILAND (LOAD)
27-30 AUG KANDLA (DISCHARGE)
(BSS AGW+WP+WOG)

50, Bukit Batok Street 23, #06-11, Midview Building, Singapore 659578 Telephone: (65) 6515 5684 Fax: (65) 6316 4342
E-mail: telcom@telcom-int.com • Homepage: <http://www.telcom-int.com>

I/1707717/2024

Page
No.

243



LAST 3 CARGOES :

TK	1ST LAST (TBO)	2ND LAST	3RD LAST
SL5	MTBE	GASOIL	LOGG
1P	PARAXYLENE	GTL LIGHT PARAFFIN	LINEAR ALKYL BENZENE
15	PARAXYLENE	GTL LIGHT PARAFFIN	STYRENE MONOMER DELETER
2P	PARAXYLENE	LINEAR ALKYL BENZENE	LINEAR ALKYL BENZENE
25	PARAXYLENE	LINEAR ALKYL BENZENE	LINEAR ALKYL BENZENE
3P	PARAXYLENE	GTL LIGHT PARAFFIN	STYRENE MONOMER DELETER
35	PARAXYLENE	GTL LIGHT PARAFFIN	MTBE
4P	PARAXYLENE	LINEAR ALKYL BENZENE	LINEAR ALKYL BENZENE
45	PARAXYLENE	LINEAR ALKYL BENZENE	LINEAR ALKYL BENZENE
5P	GTL LIGHT PARAFFIN	MTBE	EMC 110
55	GTL LIGHT PARAFFIN	MTBE	EMC 110
6P	PARAXYLENE	LINEAR ALKYL BENZENE	LINEAR ALKYL BENZENE
65	PARAXYLENE	LINEAR ALKYL BENZENE	LINEAR ALKYL BENZENE
7P	PARAXYLENE	GTL LIGHT PARAFFIN	BENZENE
75	PARAXYLENE	GTL LIGHT PARAFFIN	MTBE

*VESSEL WILL NOT STOW ANY POP INTO COT 15 & 3P

FOR

P/CGO : 12,500MT 1-3 GRADE PALM OIL PRODUCTS WITH 5% MOLCO, IN BULK, AND AWWNS

(NO FREE MINERAL ACID CONTENT, WATER CONTENT IN CARGO TO BE LESS THAN 1%)

CARGO BREAKDOWN:

1.5KT CPO (DUMAI)

8.8KT OLEIN + 200MT PFAD (KUALA TANJUNG)

2KT CPO (SOUTHERN PORT, KRABI THAILAND)

LOAD : 3SP 158 KUALA TANJUNG, INDONESIA + DUMAI, INDONESIA + SOUTHERN PORT KRABI, THAILAND

DISCHARGE : 1SP 158 KANDLA, INDIA

LAYCAN : 11-15 AUGUST 2021

FREIGHT : USD 41.00 PMT BASIS 3:1

OWNERS BANK ACCOUNT DETAILS AS BELOW:

NAME : TELCOM INTERNATIONAL TRADING PTE LTD

ACCOUNT NO : 0001-019356-01-2

SWIFT CODE : DBSSSGSGXXX

BANK : DBS Bank Ltd.

50, Bukit Batok Street 23, #06-11, Midview Building, Singapore 659578 Telephone: (65) 6515 5684 Fax: (65) 6316 4342

E-mail: telcom@telcom-int.com • Homepage: <http://www.telcom-int.com>

Image46: Charter Party dated 30.07.2021

I/1707717/2024

According to the said charter Party agreement dated 30.07.2021 at Singapore was entered between vessel broker M/s. Telcom Singapore, M/s. GVPL (as performance charter), M/s. TIWA (as Payment Charterer), the said vessel undertook voyage as per below mentioned itinerary: -

“30-04 AUG Haldia (OTHER OPS+CREW CHANGE)
 09-09 AUG PORT KLANG (BUNKERS)
 10-12 AUG DUMAI (LOAD)
 13-15 AUG KUALA TANJUNG (LOAD)
 16-18 AUG SOUTHERN PORT, KRABI THAILAND (LOAD)
 27-30 AUG KANDLA (DISCHARGE)

...

WITH CARGO BREAKDOWN :

1.5KT CPO(DUMAI)
 8.8KT OLEIN + 200 MT PFAD (KUALA TANJUNG)
 2KT CPO (SOUTHERN PORT, KRABI THAILAND)

.....

.....

-SWITHCING CLAUSE

“ OWNER TO ISSUE SECOND SET (GLOBAL) BILLS OF LADING IN SIGAPORE OR ANY OTHER PLACE REQUIRED BY CHARTERRES THROUGH AGENT NOMINATED BY OWNERS AT THE COST WHICH IS TO BE MUTUALLY AGREED WITH CHARTERES. ONCE THE FULL FIRST SET (LOCAL) BILLS OF LADING ARE SURRENDERED TO VESSEL OWNERS ARE OT ISSUE/ RELEASE THE SECOND SET (GLOBAL) BILLS OF LADING TO CHARTERER WITHIN 24 HOURS SIMULTANEOUSLY. OWNER WILL EMAIL A SIGNED NON NEGOTIABLE COPY OF SECOND (GLOBAL) SET BILLS OF LADING TO CHARTERER FOR FILING MANIFEST ONLY WITH INDIAN CUSTOMS, SWITCH BL COST WILL BE ON CHARTERES ACCOUNT.”

B. Original Bills of Lading raised by the Master of vessel at ports of Indonesia

6.2.6. Furthermore, the Tanker Bill of Lading No. KTG/DEE/01 (to be used with charter-parties) issued at Kuala Tanjung Indonesia at 17-08-2021 by Capt. Sanjay Kumar **[Pg. 239 of RUD No. 22]** i.r.o. 2000MT RBD Palm Olein in Bulk, 3000 MT RBD Palm Olein in Bulk, 2000MT RBD Palm Olein in Bulk, 1400.309 MT RBD Palm Olein in Bulk as per contracts no. 094/ SC/FOB/INL/VII/2021 dated 13.07.2021, 100/ SC/FOB/INL/VII/2021 dated 12.07.2021, 101/ SC/FOB/INL/VII/2021 dated 19.07.2021, 106/SC/FOB/INL/VII/2021 REVISION I dated 21.07.2021 stowed in 1P, 2P, 2S, 3S, 4P, 6P, 7P and 7S respectively, freight payable as per charter party agreement dated 31.07.2021, and the Tanker Bills of Lading No. KTG/DEE/02 (to be used with charter- parties) issued at Kuala Tanjung Indonesia at 16-08-2021 by Capt. Sanjay Kumari.r.o. 200MT PFAD in Bulk as per Contract No. 107/SC/FOB/INL/VII/2021 dated 22.07.2021. These B/Ls which clearly shown respective quantity i.e. 8400.309 MT RBD Palm Olein, and 200 MT PFAD were loaded on the Vessel MT FMT Gumuldur VOY 202109 on 16-17 Aug, 2021 respectively. Herein below is reproduction of scanned image of such

I/1707717/2024

B/Ls:

239

TANKER BILL OF LADING : B/L No: KTG/DEE/02

TO BE USED WITH CHARTER PARTIES

Shipper

PT. INDUSTRI NABATI LESTARI
KOMP. KANASAN EKONOMI KHUSUS-SEI MANOKI
KAY 2-3 KEL. SEI MANOKI KEC BOBAR MALIGAS
KAB. SIMALUNGUN, SUMATERA UTARA, 21114, INDONESIA

Consignee

TO ORDER OF CITIBANK N.A., SINGAPORE BRANCH

Notify address

TATA INTERNATIONAL WEST ASIA DMCC
OFFICES 2001 TO 2005 JUMRAH BAY X3 TOWER, CLUSTER X,
JLT, P.O BOX 120003, DUBAI, UNITED ARAB EMIRATES

Vessel

Part of loading

MT. PMT GUMILDUR VOY 202102

KUALA TANJUNG PORT, INDONESIA

Port of discharge

DEENDAYAL (KANDLA) PORT, INDIA

Shipper's description of goods

Gross Weight

200 MTS

200.000 MTS PALM FATTY ACID DISTILLATE (PFAD) IN BULK
AS PER CONTRACT NO. 1078C/FOB/M/L/A/V/2021 DATED: 22.07.2021

CLEAN ON BOARD
DATE: 16TH AUGUST 2021
FREIGHT PAYABLE AS PER CHARTER PARTY
FOB KUALA TANJUNG PORT, INDONESIA

VESSEL IMO NO. 9427076
N.S. CODE: 3823 19 20

OCEAN CARRIAGE STOWAGE: SLOP C.

1 of which being receivable for loss or damage (wherever arising)

on deck as shipped, the Carrier not being responsible for loss or damage (wherever arising)

Freight payable as per CHARTER PARTY DATED 31TH JULY 2021

SHIPPED at the Port of Loading in apparent good order and condition on board the Vessel for carriage to the Port of Discharge or to other Ports as the ship solely get the goods specified above.
Weight, measure, quality, quantity, condition, contents and marks unknown.
The Master or Agent of the said Vessel has agreed the number of B/Ls of Lading indicated below at the time and date any and which being accomplished the others shall be void.

Received on account of freight:

FOR CONDITIONS OF CARRIAGE SEE OVERLEAF

Time used for loading.....days.....hours.

Freight payable at

Place and date of issue

Number of original B/L

Signature

THREE (3)

KUALA TANJUNG, INDONESIA, 16TH AUGUST 2021

AS AGENT FOR AND ON BEHALF OF THE MASTER: SATHI SATHI KUMAR

Image47 : Scanned copy of Original B/L No. KTG/DEE/02 dated 16.08.2021 at Kuala Tanjung, Indonesia i.r.o loading of 200MT PFAD

I/1707717/2024

293

TANKER BILL OF LADING

B/L No. KTG/DEE/01

TO BE USED WITH CHARTER-PARTIES

Shipper

PT INDUSTRIAL NASATI LISTARI
KOMP. KAWASAN EKONOMI KHUSUS-SEI MANGKEI,
KAW.2-3, KEL. SEI MANGKEI KEC. BOSAR MALIGAS,
KAB. SIMALUNGUN, SUMATERA UTARA, 21184, INDONESIA

Consignee

TO ORDER OF CITIBANK N.A. SINGAPORE BRANCH

Notify address

TATA INTERNATIONAL WEST ASIA DMCC
OFFICES 2001 TO 2005 JUMEIRAH BAY X3 TOWER, CLUSTER X,
JLT, P.O BOX 120033, DUBAI UNITED ARAB EMIRATES

Vessel

Port of loading

Port of discharge

Shipper's description of goods

Gross Weight

CLEAN ON BOARD

DATE : 17TH AUGUST 2021

FREIGHT PAYABLE AS PER CHARTER PARTY

FOB KUALA TANJUNG PORT, INDONESIA

OCEAN CARRIAGE STOWAGE: 1P,2P,2S,3S,4P, 5P,6S,7P AND 7S

VESSEL REG NO. 9427978

H.S. CODE: 1511.90.37

2000.000 MTS REFINED BLEACHED AND DEODORISED PALM OLEIN (EDIBLE GRADE) IN BULK
AS PER CONTRACT NO.064/SC/FOB/INL/VI/2021 REVISION I DATED: 13.07.2021

3000.000 MTS REFINED BLEACHED AND DEODORISED PALM OLEIN (EDIBLE GRADE) IN BULK
AS PER CONTRACT NO.105/SC/FOB/INL/VI/2021 REVISION I DATED: 12.07.2021

7000.000 MTS REFINED BLEACHED AND DEODORISED PALM OLEIN (EDIBLE GRADE) IN BULK
AS PER CONTRACT NO.101/SC/FOB/INL/VI/2021 REVISION I DATED: 13.07.2021

1400.309 MTS REFINED BLEACHED AND DEODORISED PALM OLEIN (EDIBLE GRADE) IN BULK
AS PER CONTRACT NO.106/SC/FOB/INL/VI/2021 REVISION I DATED: 21.07.2021

SHIPMENT IS THE PROPERTY OF THE SHIPPER AND THE SHIPPER'S RESPONSIBILITY FOR THE CARGO IS NOT TRANSFERRED TO THE CARRIER UNLESS THE CARGO IS RECEIVED BY THE CARRIER IN THE PORT OF DISCHARGE IN THE CONDITION SPECIFIED ABOVE.

IN WITNESS WHEREOF THE MASTER OR AGENT OF THE SAID VESSEL HAS SIGNED THE NUMBER OF BILLS OF LADING INDICATED BELOW AT THIS PLACE AND DATE, ANY AND ALL BEING ACCOMPLISHED THE OTHERS SHALL BE VOID.

FOR CONDITIONS OF CARRIAGE SEE OVERLEAF

Freight payable as per CHARTER PARTY DATED 31TH JULY 2021

Received on account of freight:

Time used for loading: days, hours.

Freight payable at

Number of original B/L

THREE (3)

Place and date of issue

KUALA TANJUNG, INDONESIA 17TH AUGUST 2021

Signature

AS MASTER OR AGENT ON BEHALF OF THE MASTER: CAPT. SANJAY KUMAR

Image 48 : Scanned copy of Original B/L/ No. KTG/ DEE/01 dated 17.08.2021 at Kuala Tanjung, Indonesia on the vessel MT FMT Gumuldur 202109 i.r.o. loading of 8400.309 MT of RBD Palmolein

6.2.7 Further, as per the Tanker Bill of Lading No. DMI/DEE/03 dated 12.08.2021 (to be used with charter-parties) issued at Dumai Port, Indonesia by Capt. Sanjay Kumar i.r.o. 1999.971 MT of CPO (Edible Graded) in Bulk Stowed in 4S, 5P and 5S [Pg. 235 of RUD No. 22] Tanker Bill of Lading No. DMI/DEE/02 dated 12.08.2021 (to be used with charter-parties) issued at Dumai Port, Indonesia by Capt. Sanjay Kumar i.r.o 1000 MT of CPO (Edible Graded) in Bulk stowed in 4S, 5P and 5S [Pg 233 of RUD No 22],which clearly shows thatthe actual quantity of CPO loaded at DUMAI Port, Indonesia was 2999.971MT only. Below are the scanned images of such B/Ls: -

I/1707717/2024

233

TANKER BILL OF LADING B/L No. DMI / DEE / 02
TONE USED WITH CHARTER-PARTIES

COGNOME: PT EKA DURA INDONESIA
PT EKA DURA INDONESIA
JL. PULO AYANG RAYA BLOK OR-1
KAWASAN INDUSTRI PULOGADUNG
JAKARTA 13030, INDONESIA

Consignee
TO ORDER OF CITIBANK N.A., SINGAPORE

Notify address
TATA INTERNATIONAL WEST ASIA DMCC
OFFICES: 2001 TO 2005 JUMEIRAH BAY X3 TOWER,
CLUSTER X, JLT, P.O. BOX 120933,
DUBAI, UNITED ARAB EMIRATES

Vessel
MT. FMT GUMULDUR VOY 202109

Port of loading
DUMAI PORT, INDONESIA

Port of discharge
DEENDAYAL (KANDLA) PORT, INDIA

Shipper's description of goods
CRUDE PALM OIL (EDIBLE GRADE) IN BULK
"SHIPPED CLEAN ON BOARD" DATED 12TH AUGUST 2021
FREIGHT PAYABLE AS PER CHARTER PARTY
H.S. CODE: 15111000
VESSEL IMO NO. 5427976
OCEAN CARRIAGE STOWAGE: 48, 5P AND 5B

Gross Weight
1000 MT

(of which being responsible for loss or damage however arising)

on deck at Shipper's risk the Carrier not

Freight payable as per CHARTER PARTY 30TH JULY 2021

Received an account of freight

Time used for loading days hours

SHIPPED at the Port of Loading in apparent good order and condition on board the Vessel for carriage to the Port of Discharge or to other Ports at the ship's tally per the goods specified above.
Weights, measures, quality, quantity, condition, contents and value unknown.
AS WITH/SS, whereas the Master or Agent of the said Vessel has signed the number of Bills of Lading indicated below of this tenor and date, any one which being accomplished the above shall be valid.

FOR CONDITIONS OF CARRIAGE SEE OVERLEAF

Freight payable at
DUMAI PORT, INDONESIA 12TH AUGUST 2021

Number of original B/L
THREE (3)

Place and date of issue
DUMAI PORT, INDONESIA 12TH AUGUST 2021

Signature
AS AGENTS FOR AND ON BEHALF OF THE MASTER
CAPT. SANJAY KUMAR

Image 49.: Scanned copy of Original B/L No. DMI/DEE/02 dated 12.08.2021 at DUMAI, Indonesia on Vessel MT FMT GUMULDUR 202109 i.r.o. loading of 1000 MT of CPO

88

I/1707717/2024

232

TANKER BILL OF LADING, SET NO: DMI/DEE/03
TO BE USED WITH CHARTER PARTIES

Shipper
PT. SUMBER TANJUNGPURA RESOURCES
JL. PANGERAN DIPONEGORO NO. 51
MADRAS HULU MEDAN POLONIA,
KOTA MEDAN SUMATERA UTARA 20152, INDONESIA

Consignee
TO ORDER OF CIMBANK N.A., SINGAPORE

Notify Address
TATA INTERNATIONAL WEST ASIA DMCC
OFFICES 2001 TO 2005 JUMEIRAH BAY X3 TOWER,
CLUSTER K, JLT, P.O BOX 120025,
DUBAI, UNITED ARAB EMIRATES

Vessel
MT. FMT GUMULDUR VOY 202109

Port of loading
DUMAI PORT, INDONESIA

Port of discharge
DEENDAYAL (KANDLA) PORT, INDIA

Shipper's description of goods
CRUDE PALM OIL (EDIBLE GRADE) IN BULK

Gross Weight
1999.971 MT

SHIPPED CLEAN ON BOARD DATED 12TH AUGUST 2021

FREIGHT PAYABLE AS PER CHARTER PARTY

N.S. CODE: 15111000

VESSEL IMO NO: 9427275

OCEAN CARRIAGE STOWAGE : 48.5P AND 55

This shipment of 1999.971 Liquid Metric Tons was loaded on the Vessel as part of one original lot of 2455.716 Liquid Metric Tons stowed in 48.5P AND 55 with no segregation as to parcels. For the whole shipment (03) (THREE) sets of Bill of Lading have been issued for which the Vessel is relieved from all responsibilities to the extent it would be if one set only would have been issued. The Vessel undertakes to deliver only that portion of the cargo actually loaded which is represented by the percentages that the total amount specified in the Bill(s) of Lading bears to the total of the commingling shipment delivered at destination. Neither the Vessel nor the owners assume any responsibility for the consequences of such commingling nor for the separation thereof at the time of delivery in respect of the quality, colour and specification of the cargo.

(of which
is/are responsible for loss or damage however arising)

on deposit Shipper's bill to the Owner and

Freight payable as per: CHARTER PARTY 30TH JULY 2021

Reserved on account of freight:

Time used for loading: _____ days _____ hours

SHIPPED at the Port of Loading in separate good order and condition in bond to the Vessel for storage to the Port of Discharge or as near thereto as the cargo may safely get the goods specified above.
Weight, measure, quality, quantity, condition, contents and value unknown.
Notwithstanding where the Master or Agent of the said vessel has signed the number of sets of Lading issued below at the time and date, any and all bills being accompanied the others to be void.

FOR CONDITIONS OF CARRIAGE SEE CHARTER PARTY

Freight payable at

Place and date of issue
DUMAI PORT, INDONESIA 12TH AUGUST 2021

Number of original B/L

Signature

THREE (3)

AS AGENTS FOR AND ON BEHALF OF THE MASTER
CAPT. SANJAY KUMAR

Image 50: Scanned copy of Original B/L No. DMI/DEE/03 dated 12.08.2021 at Port of Loading: Dumai, Indonesia i.r.o. 1999.971 MT CPO on Vessel MT FMT GUMULDUR 202109.

E. Switched/Manipulated Bills of Lading raised for the purpose of production before Indian Customs

6.2.8. As per the switching cause of the tripartite agreement entered between the vessel broker, M/s. TIWA, M/s. GVPL, it appears that the aforementioned Bills of Lading viz., were switched and a second set of Bills of Lading[switch B/L] bearing No. KTG/DEE-01 to KTG/DEE-51 [TO BE USE WITH CHARTER PARTIES] were issued by Capt. Sanjay Kumar.

6.2.9 Out of the switch B/Ls No. KTG/DEE-01 to KTG/DEE-51, B/L No. KTG/DEE/01 to 14 dated 12.08.2021 were i.r.o. 245 MTs CPO each showing loading of same at DUMAI, Indonesia. A sample of such B/L is as under: -

89

I/1707717/2024

FIRST ORIGINAL

TANKER BILL OF LADING
B/L No. KTG/DEE/09
TO BE USED WITH CHARTER-PARTIES

Shipper
TATA INTERNATIONAL WEST ASIA DMCC
OFFICE NO.11, GROUND FLOOR, PLOT NO.41, SECTOR NO.8
CLUSTER X, JLT, P.O. BOX 125933,
DUBAI, UNITED ARAB EMIRATES

Consignee
TO ORDER

Notify address
TATA INTERNATIONAL LTD
OFFICE NO. 11, GROUND FLOOR, PLOT NO.41, SECTOR NO.8
GANDHIDHAM KACHOH, SURAT, 39501, INDIA

Vessel
Port of loading DUMAI PORT, INDONESIA
MT. FMT GUMUL DUR VOY 202109

Port of discharge
DEENDAYAL (KANDLA) PORT, INDIA

Shipper's description of goods
Gross Weight
345.00 MTS
NET: 038834291
GST : 26AAACT318P1ZE
PAN: AAAT3199T
EMAIL: RAVI THAKKAR(AT)TATAINTERNATIONAL.COM
H.S. CODE: 15111050
VESSEL NO NO. 5427978

THIS SHIPMENT OF 345.000 METRIC TONS WAS LOADED ON BOARD THE VESSEL AS PART OF ONE ORIGINAL LOT OF 12100.023 METRIC TONS STOWED IN TANKS 1P,2P,2S,3S,4P,4S,5P,5S,6P,6S,7P,7S AND SLOP C WHERE 3499.714 METRIC TONS WAS COMMINGLED INTO THE SAME TANKS ON 21ST AUGUST 2021, 200.000 METRIC TONS, 8400.309 METRIC TONS THAT WAS LOADED INTO THE SAME TANKS AT KUALA TANJUNG ON 16TH AUGUST 2021 AND 17TH AUGUST 2021 WITH NO SEGREGATION AS TO PARCELS. FOR THE WHOLE SHIPMENT 51 SETS OF BILL OF LADING HAVE BEEN ISSUED, FOR WHICH THE VESSEL IS RELIEVED FROM ALL RESPONSIBILITIES TO THE EXTENT IT WOULD BE IF ONE SET ONLY WOULD HAVE BEEN ISSUED. THE VESSEL UNDERTAKES TO DELIVER ONLY THAT PORTION OF THE CARGO ACTUALLY LOADED UNDER THIS B/L, WHICH IS REPRESENTED BY THE PERCENTAGE THAT THE TOTAL AMOUNT SPECIFIED IN THE BILL(S) OF LADING BEARS TO THE TOTAL OF THE COMMINGLING SHIPMENT DELIVERED AT DESTINATION. NEITHER THE VESSEL, NOR THE OWNERS ASSUME ANY RESPONSIBILITY FOR THE CONSEQUENCES OF SUCH COMMINGLING NOR FOR THE SEPARATION THEREOF AT THE TIME OF DELIVERY.

Charter party dated 30 July 2021

Received in account of freight:

Time used for loading: days: hours:

Freight payable at:
Number of original B/L:
THREE (3)

SHIPPED at the Port of Loading in apparent good order and condition on board the Vessel for delivery to the first consignee or to other consignee at the risk solely of the consignee. Weight, measure, quality, quantity, condition, contents and value unknown.
SHIPPER warrants the Master or Agent of the said Vessel has signed the number of B/L of 0209, 020905 copies of this form and Bill, any one which may be distributed to other parties to risk.
FOR CONDITIONS OF CARRIAGE OF GOODS BY SEA
Place and date of issue
SINGAPORE AS AT DUMAI PORT, INDONESIA, 12TH AUGUST 2021
Signature
AS AGENTS FOR AND ON BEHALF OF THE MASTER, CAPT. SANJAY KUMAR

Image 51 : Scanned copy of switched B/L No. KTG/DEE/09 dated 12.08.2021

6.2.10 Similarly, Bill of Lading no. KTG/DEE/15 dated 12.08.2021 is i.r.o. 69.714MTs CPO showing loading of same at DUMAI, Indonesia issued by Capt. Sanjay Kumar; Further, out of switch B/L No. KTG/DEE-01 to KTG/DEE-51, B/L No. KTG/DEE/16 to 50 dated 17.08.2021 are for 245 MTs CPO each at Kuala Tanjung, KTG/DEE/51 dated 17.08.2021 is for 25.309MT CPO at Kuala Tanjung, Indonesia were issued by Capt. Sanjay Kumar, mentioning: -

THIS SHIPMENT OF 245.000 METRIC TONS WAS LOADED ON BOARD THE VESSEL AS PART OF ONE ORIGINAL LOT OF 12100.023 METRIC TONS STOWED IN TANKS 1P,2P,2S,3S,4P,4S,5P,5S,6P,6S,7P,7S AND SLOP C WHERE 3499.714 METRIC TONS WAS COMMINGLED INTO THE SAME TANKS ON 21ST AUGUST 2021, 200.000 METRIC TONS, 8400.309 METRIC TONS THAT WAS LOADED INTO THE SAME TANKS AT KUALA TANJUNG ON 16TH AUGUST 2021 AND 17TH AUGUST 2021 WITH NO SEGREGATION AS TO PARCELS. FOR THE WHOLE SHIPMENT 51 SETS OF BILL OF LADING HAVE BEEN ISSUED, FOR WHICH THE VESSEL IS RELIEVED FROM ALL RESPONSIBILITIES TO THE EXTENT IT WOULD BE IF ONE SET ONLY WOULD HAVE BEEN ISSUED. THE VESSEL UNDERTAKES TO DELIVER ONLY THAT PORTION OF THE CARGO ACTUALLY LOADED UNDER THIS B/L, WHICH IS REPRESENTED BY THE PERCENTAGE THAT THE TOTAL AMOUNT SPECIFIED IN THE BILL(S) OF LADING BEARS TO THE TOTAL OF THE COMMINGLING SHIPMENT DELIVERED AT DESTINATION. NEITHER THE VESSEL, NOR THE OWNERS ASSUME ANY RESPONSIBILITY FOR THE CONSEQUENCES OF SUCH COMMINGLING NOR FOR THE SEPARATION THEREOF AT THE TIME OF DELIVERY.

Charter party dated 30 July 2021

SHIPPED at the Port of Loading in apparent good order and condition on board the Vessel for delivery to the first consignee or to other consignee at the risk solely of the consignee. Weight, measure, quality, quantity, condition, contents and value unknown.
SHIPPER warrants the Master or Agent of the said Vessel has signed the number of B/L of 0209, 020905 copies of this form and Bill, any one which may be distributed to other parties to risk.
FOR CONDITIONS OF CARRIAGE OF GOODS BY SEA
Place and date of issue
SINGAPORE AS AT DUMAI PORT, INDONESIA, 12TH AUGUST 2021
Signature
AS AGENTS FOR AND ON BEHALF OF THE MASTER, CAPT. SANJAY KUMAR

Perusal of the said B/L clearly shows that the said quantity 245MTs was loaded on board vessel MT FMT Gumuldur Voy. 202109 as part of one lot of 12100.023MT stowed in tanks 1P, 2P, 2S, 3S, 4P, 4S, 5P, 5S, 6P, 6S, 7P, 7S AND SLOP C WHERE 3499.714 METRIC TONS WAS COMMINGLED INTO THE SAME TANKS ON 21ST AUGUST 2021, 200.000 METRIC TONS, 8400.309 METRIC TONS THAT WAS LOADED INTO THE SAME TANKS AT KUALA TANJUNG ON 16TH AUGUST 2021 AND 17TH AUGUST 2021as per charter party dated 30.07.2021.

90

6.2.11 Page No. 229 is copy of an invoice bearing No. PCSDK02078 dated 12.08.2021 which was raised by M/s. TIWA to M/s. TIL, with mention of description of goods: Crude Palm Oil, Qty: 12100.023 MTs of CPO and B/L No. KTG/DEE-01 to KTG/DEE-51. Scanned copy of the said invoice is produced herein below : -



INVOICE NO	:PCSDK02078
INVOICE DATE	: 12/08/2021
BILL OF LADING NO.	: KTG/DEE - 01 TO KTG/DEE - 51
SHIPMENT DATE	: 12/08/2021
VESSEL NAME	: MT. FMT GUMILDUR VOY 202109
PORT OF LOADING	: DUMAI PORT , INDONESIA
PORT OF DISCHARGE	: DEENDAYAL PORT, KANDLA
PAYMENT TERM	: CASH AGAINST DOCUMENTS

NO	DESCRIPTION OF GOODS	QTY (MT)	UNIT PRICE CFR (USD)	TOTAL VALUE CFR (USD)
	CRUDE PALM OIL (EDIBLE GRADE) IN BULK H.S. CODE: 15111000	12100.023	1179.07	14,266,774.118
				14,266,774.118

FOR TATA INTERNATIONAL WEST ASIA DMCC



COO #: 20834785
COO Date: 31-Aug-2021
Invoice #: PCSDK02078
Invoice Date: 12-Aug-2021

91

I/1707717/2024

6.2.12. From the scrutiny of the above documents as mentioned from A to F viz., sales-purchase contracts, LC, Bills of Lading (original as well as switched), invoices, etc as discussed herein above, it is safe to conclude that the goods viz. 8400.309 MT RBD Palm Olein, 200MT PFAD were procured/purchased by M/s. TIWA in Indonesia from M/s. INL and loaded on the vessel at Kuala Tanjung, Indonesia on 16-17 August, 2021 and the goods viz., 2999.971 MT of Crude Palm Oil (Edible Grade) in Bulk was loaded on the vessel at Dumai Port, Indonesia on 12 August, 2021 on the vessel MT FMT Gumuldur Voy 202109; that the comingling of cargo was carried out and the Original Bills of Lading were switched into the second (Global) set of Bills of Lading analogous to the process of blending/ comingling carried out in MT Distya Pushti. From the above, it is amply clear that switch B/L are meticulously prepared showing different quantities of goods, viz. 12100.02 MT of CPO loaded at different ports in Indonesia which is nothing but aggregate of 3499.71 MT CPO, 8400.309 MT RBD Palmolein and 200 MT PFAD loaded at Dumai and Kuala Tanjung Port of Indonesia respectively. However, as per the itinerary of the vessel MT FMT Gumuldur V.202109 the said vessel was at Dumai Port around 10-12th August for loading 1.5MT CPO, the vessel was at Kuala Tanjung around 13-15th August, 2021 for loading 8.8MT Olein + 200 MT PFAD. The Original Bills of lading at Kuala Tanjung were i.r.o. RBD Palmolein and PFAD, these BL were switched with new set of BL's showing description of goods as CPO were issued by vessel owner. It is therefore, safe to conclude that the sales contracts were for procurement of CPO, RBD Palmolein PFAD, invoices and Bills of Lading were issued i.r.o respective goods at ports at Indonesia, that the blending took place during the voyage of the vessel, and new set of BL showing entire goods as CPO were issued with an intent to mis-declare the goods at discharge port and evade duties of customs at the port of discharge, i.e. Kandla.

SCRUTINY OF DOCUMENTS I.R.O. IMPORT OF GOODS VIDE VESSEL MT HONG HAI6 V.2106

6.2.13. During investigation, statements of the various concerned persons were recorded wherein they produce various documents which reveal that M/s. TIL had filed the following Warehouse (W.H.) B.Es for import of total 15462.07MTs of cargo by declaring the same as CPO imported vide vessel MT Hong Hai6 V.2106.The details is as below:

Sl. No.	CUSTOM HOUSE CODE	W.H. BE NUMBER	BEDATE	DESCRIPTION OF GOODS MENTIONED IN THE W.H. B.E.	QUANTITY	UQC
1	INIXY1	5916265	20-10-2021	CRUDE PALM OIL OF (EDIBLE GRADE) IN BULK	65.52	MTS
2	INIXY1	5916292	20-10-2021	CRUDE PALM OIL OF (EDIBLE GRADE) IN BULK	6448	MTS
3	INIXY1	5916285	20-10-2021	CRUDE PALM OIL OF (EDIBLE GRADE) IN BULK	3220.2	MTS
4	INIXY1	5916291	20-10-2021	CRUDE PALM OIL OF (EDIBLE GRADE) IN BULK	5728.35	MTS
Total					15462.07	MTS

6.2.14. Further, as per the statement and scrutiny of documents produced by Shri Sachin Deshpande, Executive of M/s. TIL during recording of his statement dated 06.01.2022, 07.01.2022 and letter dated 08.01.2022 and as per the statement and scrutiny of documents produced by Shri Sidhant

I/1707717/2024

Agarwal, Director of M/s. GIPL dated 28.01.2023 and 29.01.2023, it is revealed that they had actually imported the following cargo vide MT HONG HAI6 VOY.2106 as below: -

VESS EL NAME	Letter of Credit (LC)	SELLE R	COM MOD ITY load ed at load Port	QTY (MTs)	SU PP LI E R	LOAD PORT	Ware hous e Bill of Entr y no.	Bill of Entr y date	Descri ption of import ed goods declar ed in bill of entry	QTY (MTs)
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MT HONG HAI6 VOY.2 106	YUDOCB212 024/25/26 dated 20.09.2021 [RUD No23]	M/s. TISPL	RBD PAL M OLEI N	6513.520		KUALA TANJUB G, INDONE SIA	5916 265, 5916 285, 5916 291	20.10 .2021	CPO	15462.070
			CPO	8948.550		Phuket, Thailand	& 5916 292			
			Total	15462.07 0						

6.2.15. During therecording of the statement of Shri Sidhant Agarwal, Director of M/s. GIPL, a file containing Page No. 1 to 439 [RUD No. 23] consisting of various documents viz., invoices, sales-purchase contracts, Bills of Lading, LC etc. in respect of purchase and import of cargo vide vessel MT Hong Hai6 V.2109 was produced. The scrutiny of said documents is discussed herein as below: -

A. SCRUTINY OF SALES/PUCHASE CONTRACTS:

M/s. GVPL / M/s. TIWA, UAE / M/s. TISPL had entered into the following contract nos. with Sellers at Indonesia and Thailand to procure respective goods as per below mentioned table:-

Pg no. of file	Product Description	Quantity	Contract No. and date	Contract/Agreement Between
491 to 495	Refined Bleached and Deodorised Palm Olein (RBD Palmolein)	600 MT	106B/SC/FOB/INL/VII /2021 Revision I dated 21.07.2021 [RUD No. 23]	M/s. GVPL and INL, Indonesia. Revised to Buyer - M/s TISPL, Singapore
	Refined Bleached and Deodorised Palm Olein (RBD Palmolein)	1,000 MT	109/SC/FOB/INL/VII/2 021 dated 23.07.2021 and revised vide 109/SC/FOB/INL/VII/2 021 REVISION II dated 23.07.2021 [RUD No.23]	M/s. GVPL and INL, Indonesia. Revised to Buyer - M/s. TISPL and M/s. INL, Indonesia
497 to 501	Refined Bleached and Deodorised Palm Olein (RBD Palmolein)	4,913 MT	120/SC/FOB/INL/VIII/ 2021 dated 16.08.2021 [RUD No.23]	M/s. TISPL and INL, Indonesia.
507 to 513	Crude Palm Oil, in Bulk	2,000 MT	Sales Agreement No. BSO640113 dated	M/s. Thana Palm Products Company Limited, Thailand and

I/1707717/2024


			23.07.2021 revision date 17.08.2021 [RUD No.23]	M/s. TISPL/signed M/s. GVPL
515 to 519	Crude Palm Oil, in Bulk	1,000 MT	Sales Agreement No. BSO640138 dated 27.08.2021 [RUD No.23]	M/s. Thana Palm Products Company Limited, Thailand and M/s. TISPL/signed by M/s. GVPL
503	Crude Palm Oil (CPO)	About 4,000 MT	CPO2564/00362 dated 01.09.2021 [RUD No.23]	M/s. TISPL and Tha Chang Oil Palm Industries Co. Ltd. Thailand
505	Crude Palm Oil (CPO)	About 2,000 MT	CPO 2564/00366 dated 08.09.2021 [RUD No.23]	M/s. TISPL and Tha Chang Oil Palm Industries Co. Ltd. Thailand

From the perusal of the above contracts, it is revealed that M/s. GVPL had entered into sale and purchase contract with M/s. INL (M/s. INL), Kuala Tanjung, Indonesia for procurement of approx. 6513 MT of Refined Bleached and Deodorised Palm Olein i.r.o. imports vide vessel MT Hong Hai6 V. 2106. Further, it is also gathered that initially these contracts were between M/s GVPL & M/s. INL, Indonesia; that these contracts were revised in so much that the name of the buyer was changed to M/s. TIWA later. Further, it is also gathered that M/s. TIWA had entered into sales Contract No. with Seller M/s Thana Palm Products Company Limited, Thailand for purchase of 3000 MT of Crude Palm Oil (CPO). M/s. TIWA also entered into purchase contract with M/s. Tha Chang Oil Palm Industries Co. Ltd., Thailand to procure/purchase approx. 6000 MTs of CPO. Scanned images of one of the contracts i.r.o. RBD Palmolein and CPO each are reproduced herein below: -










Image53. Copy of contract with M/s. INL, Indonesia for procurement of RBD

I/1707717/2024



THA CHANG OIL PALM INDUSTRIES CO., LTD.
79 000 3 THACHANG SURATTHANI THAILAND 84131
TEL: +66 77 277777 FAX: +66 77 277799

CPO2564/0002 September 1, 2021

TO: TATA INTERNATIONAL SINGAPORE PTE LIMITED
Address: 11 KEPPEL ROAD #10-03 ABI PLAZA
SINGAPORE-109957

Dear Sir, We confirm having today sold to you as follows:-

GOODS: Crude Palm Oil (CPO)
QUANTITY: ABOUT 4,000.00 MT
PACKING: Tank Car (No container and Flexitag)
PRICE: 1,160.00 USD/MT FOB, Phuket, Thailand
AMOUNT: ABOUT 4,640,000.00 USD
SHIPMENT: September 2021
PAYMENT: LC at sight

The seller and the buyer agreed to use seller weight as final weight.
The Default Rate 15% Per Year From The Due Payment Date.

Remark: Specification at Phuket port
Free Fatty Acid, as Palmitic acid (%) 5.00 max
Moisture and Insoluble Impurities (%) 0.50 max
The seller and buyer are agree to use independent surveyor weight as final weight.

Arbitration: It has been agreed that all disputes in connection with contract or the execution thereof shall be settled by friendly negotiation. If no settlement can be reached, the case in disputes shall then be submitted for arbitration in Singapore. This shall be governed by and conducted in accordance with the laws of Singapore. Sole Arbitrator to be appointed for arbitration. The decision made by the Singapore International Arbitration Centre (SIAC) shall be accepted as final and binding upon both parties. The fees for arbitration shall be borne by the losing party unless otherwise awarded by the commission.

Account Name: Tha Chang Oil Palm Industry Co., Ltd.
Account Number: 827-1-16692-2
Bank name: KRUNG THAI BANK SWIFT Code: KRTHTHBKJXXX
Account Opening Branch: SRIVICHAI BRANCH
Branch code: 300822
Bank Address: 67/83 SRIVICHAI ROAD, MAHAM TUA SUB DISTRICT, MUHANG SURAT THANI, SURAT THANI 84131

Please sign and revert us





 for Tha Chang Oil Palm Industries Co., Ltd.

Image 54 : Scanned image of contract entered by M/s. TISPL with M/s. Tha Chang Oil Palm Oil Palm Products Ltd.

I/1707717/2024



Image 55: Scanned image of contract entered by M/s. TISPL with M/s. Thana Palm Products Co. Ltd.

B. SCRUTINY OF INVOICES, LC & E-MAIL CORR. ETC

6.2.17 As per the above-mentioned contracts, various invoices were raised by M/s. INL, Indonesia, M/s. Thana Chang Oil Palm Products Ltd., Thailand, M/s. Thana Palm Products Co. Ltd. in context of sale of CPO to M/s. TISPL w.r.t respective quantity of goods sold as per below mentioned table: -

Page No. of the said File	Invoice No. and Date	Issued by/to	Product Desc.	Quantity (MT)	Remarks
379	No.090/INV-E/INL/IX/ 2021 dated 27.09.2021	M/s. INL, Indonesia/ M/s. TISPL	RBD Palm Olein	6513.52	B/L No. KTG/DEE/01 dated 30.09.2021, Loading Port: Kuala Tanjung, Indonesia vide LC No. YUDOCB212025
381	IV64100002 dated 07.10.2021	M/s. Thana Palm Products Company Limited/	CPO	1020	B/L No. HH6V2106 PHU-02, Loading Port: Phuket, Thailand, Country of Export: Thailand

I/1707717/2024

		M/s. TISPL			As per Contract No. BSO640138 revised date 27.08.2021 LC No. YUDOCB212024
383	IV64100001 dated 07.10.2021	M/s. Thana Palm Products Co. Ltd. Thailand / M/s. TISPL	CPO	1980.35	B/L No. HH6V2106 PHU-01 Loading Port: Phuket, Thailand, Country of Export: Thailand As per Contract No. BSO640113 revised date 17.08.2021 LC No. YUDOCB212024
385	IV2109-0001A dated 07.10.2021	M/s. Thana Chang Oil Palm Industries Co. Ltd., Thailand / M/s. TISPL	CPO	5948.50	As per Contract No. CPO2564/00362 dated 01.09.2021 CPO2564/0366 dated 08.09.2021 B/L No. HH6V2106 PHU-03 & HH6V2106 PHU-04 Loading Port: Phuket, Thailand LC: YUDOCB212026
Total				15462.37 MTs	


The scanned images of the above invoices are as under: -



Image 56 :Scanned copy of the Invoice No.090/INV-E/INL/IX/2021 dated 27.09.2021 [Pg- 379] i.r.o. RBD Palmolein

I/1707717/2024

381



Thana Palm
Products




THANA PALM PRODUCTS COMPANY LIMITED

ADDRESS: NO. 50/1 MU 7 SAWIAT SUB-DISTRICT, THA CHANG DISTRICT,
SURAT THANI PROVINCE, 84150, THAILAND TAX PAYER NO. 0845555000759

TEL +66(0)77-270-999

EMAIL: BANTHITA@THANA-PP.COM

WEBSITE: WWW.THANA-PP.COM



COMMERCIAL INVOICE

ORIGINAL

Invoice to:		Date of Invoice:		OCTOBER 7, 2021	
TATA INTERNATIONAL SINGAPORE PTE LIMITED		Invoice No.		IV64100002	
11 KEPPEL ROAD #10-03 ABI PLAZA		Shipment Date:		OCTOBER 6, 2021	
SINGAPORE-089057		Vessel:		MT HONG HAI 6 V.2106	
		B/L No.		HH6V2106PHU-02	
Consignee: TO ORDER OF HSBC BANK SINGAPORE		Country of Export:		THAILAND	
Notify:		Country of Origin of Goods:		THAILAND	
TATA INTERNATIONAL SINGAPORE PTE LIMITED		Country of Ultimate Destination:		INDIA	
11 KEPPEL ROAD #10-03 ABI PLAZA		Shipper:			
SINGAPORE-089057		THANA PALM PRODUCTS COMPANY LIMITED			
Referred to P.O. or L/C Number		YUDOCB212024		ADDRESS: NO. 50/1 MU 7 SAWIAT SUB-DISTRICT, THA CHANG DISTRICT, SURAT THANI PROVINCE 84150 THAILAND TAX PAYER NO. 0845555000759 TEL +66(0)77-270-999	
Referred to contract number		B80540138		Payment By:	
Incoterms:		FOB PHUKET THAILAND		100% IRREVOCABLE LC AT SIGHT	
Port of Loading		PHUKET THAILAND			
Port of Destination		DEENDAYAL (KANDLA) PORT, INDIA			

ITEMS	DESCRIPTION	QUANTITY (METRIC TON)	PRICE PER UNIT (USD)	AMOUNT (USD)
1	CRUDE PALM OIL (EDIBLE GRADE). IN BULK, HS CODE: 15111000 SPEC: FFA 5.00% MAX M&F: 0.5%MAX DOBI: 2.0MIN (AS PER PORAM)	1,020.000	1,190.000	1,213,800.000
	TOTAL F.O.B. USD	1,020.000	1,190.000	1,213,800.000

Total US Dollars:

USD ONE MILLION TWO HUNDRED THIRTEEN THOUSAND EIGHT HUNDRED ONLY

Shipping Marks

1. In Bulk

2. Ocean Carriage Stowage

Country of Origin : Thailand

Total Net Weight: 1,020 MT

Total Gross Weight: 1,020 MT

REMARKS:

1. Contract Quantity of 1000 MT can be varied by ± 2%

2. Packing: One lot

Certified Correct:


Thana Palm Products Company Limited

Charanya Laobandit

Authorized Signature




Image 57: Scanned copy of the Commercial Invoice No. IV64100002 dated 07.10.2021/ Pg No. -381/ i.r.o. CPO

I/1707717/2024



Thana Palm
Products

THANA PALM PRODUCTS COMPANY LIMITED
ADDRESS: NO. 50/1 MU 7 SAWIAT SUB-DISTRICT, THA CHANG DISTRICT,
SURAT THANI PROVINCE, 84150. THAILAND TAX PAYER NO. 0845555000769
TEL +66(0)77-270-999
EMAIL: BANTHITA@THANA-PP.COM
WEBSITE: WWW.THANA-PP.COM



COMMERCIAL INVOICE

ORIGINAL

Invoice to:		Date of Invoice:		OCTOBER 7, 2021			
TATA INTERNATIONAL SINGAPORE PTE LIMITED 11 KEPPEL ROAD #10-03 ABI PLAZA SINGAPORE-089057		Invoice No.		IV64100001			
		Shipment Date:		OCTOBER 6, 2021			
		Vessel:		MT HONG HAI S V.2106			
		B/L No.		HH8V2106PHU-01			
Consignee: TO ORDER OF HSBC BANK SINGAPORE		Country of Export:		THAILAND			
Notify:		Country of Origin of Goods:		THAILAND			
TATA INTERNATIONAL SINGAPORE PTE LIMITED 11 KEPPEL ROAD #10-03 ABI PLAZA SINGAPORE-089057		Country of Ultimate Destination:		INDIA			
		Shipper:		THANA PALM PRODUCTS COMPANY LIMITED ADDRESS: NO. 50/1 MU 7 SAWIAT SUB-DISTRICT, THA CHANG DISTRICT, SURAT THANI PROVINCE 84150 THAILAND TAX PAYER NO. 0845555000769 TEL +66(0)77-270-999			
Referred to P.O. or L/C Number		YUDOC8212024		Payment By:		100% IRREVOCABLE LC AT SIGHT	
Referred to contract number		BS0640113 -REVISED					
Incoterms:		FOB PHUKET, THAILAND					
Port of Loading		PHUKET, THAILAND					
Port of Destination		DEENDAYAL (KANDLA) PORT, INDIA					

ITEMS	DESCRIPTION	QUANTITY (METRIC TON)	PRICE PER UNIT (USD)	AMOUNT (USD)
1	CRUDE PALM OIL (EDIBLE GRADE), IN BULK, HS CODE: 15111000 SPEC: FFA 5.25% MAX. M&I: 0.5% MAX DOBI: 1.5MIN (AS PER PORAM)	1,980.350	1,105.000	2,188,286.750
TOTAL F.O.B. USD		1,980.350	1,105.000	2,188,286.750
Total US Dollars: USD TWO MILLION ONE HUNDRED EIGHTY-EIGHT THOUSAND TWO HUNDRED EIGHTY-SIX AND SEVENTY-FIVE CENTS				

Shipping Marks

1. In Bulk

2. Ocean Carriage Stowage:

Country of Origin : Thailand

Total Net Weight: 1,980.350 MT

Total Gross Weight: 1,980.350 MT

REMARKS:

1. Contract Quantity of 2000 MT can be varied by ± 2%

2. Packing: One lot

Certified Correct:

Thana Palm Products Company Limited

Chareeya Laobandit

Authorized Signature

Image 58 : Scanned copy of the invoice No. IV64100001 dated 07.10.2021/Pg No. 383] i.r.o. CPO

I/1707717/2024



INVOICE

INVOICE NO : IV2109-001A
DATE : October 7, 2021
ISSUING BANK : THE HONGKONG AND SHANGHAI BANKING CORPORATION LIMITED SINGAPORE
GLOBAL TRADE AND RECEIVABLES FINANCE - TRANSACTION SERVICES TEAM
20 PASIR PANJANG ROAD (EAST LOBBY) FLOOR 12-31 MAPLE TREE BUSINESS CITY
SINGAPORE 117434
LC No : IRREVOCABLE DOCUMENTARY CREDIT NO. YUDOC8212026 DATED 21/09/21
CONTRACT NO : CPO256400362 DT 01/09/2021
CPO256400366 DT 08/09/2021
For account and risk of Messrs :
TAZA INTERNATIONAL SINGAPORE PTE LIMITED
11 KIEPPEL ROAD #10-01 ABE PLAZA SINGAPORE 084157
COMMODITY : CRUDE PALM OIL (EDIBLE GRADE) IN BULK
PARAMETER SPECIFICATION
FFA (AS PALMITIC) : 5.0 PCT MAX
M&I : 5.0 PCT MAX
BL No. : HHSV2106PHU-03, HHSV2106PHU-04
VESSEL NO. : M/V. LONG HAI 6 reg.no.21106
BOARD DATE : October 7, 2021
PORT OF SHIPMENT : PHUKET PORT, THAILAND
PORT OF DISCHARGE : DEENDAYAL (KANDLA) PORT, INDIA
INCOTERMS : FOB PHUKET PORT, THAILAND

Description of goods	Quantity MTS	Unit Price USD / MTS	Amount USD
CRUDE PALM OIL (EDIBLE GRADE) IN BULK CONTRACT NO. CPO256400362 DT 01/09/2021	3,928.20	1,160.00	4,536,712.00
CRUDE PALM OIL (EDIBLE GRADE) IN BULK CONTRACT NO. CPO256400366 DT 08/09/2021	2,020.00	1,170.00	2,363,400.00
	Total		6,900,112.00
	TOTAL BALANCE		6,900,112.00

U.S. Dollar : Six million, nine hundred and twenty thousand, one hundred and twelve dollars only

SHIPPING MARK : IN BULK
COUNTRY OF ORIGIN : THAILAND
QUANTITY : 5,948.20 MTS



Image 59 :Scanned copy of the invoice No. IV2109-001A issued by M/s. Tha Chang Oil Palm Industries Co. Ltd. Thailand i.r.o. 5948.20MTs CPO

I/1707717/2024

From the perusal of these invoices, it is amply clear that 6513.52 MTs of RBD Palmolein and 8949.85 MT of CPO was sold to M/s. TISPL A further perusal of the aforementioned invoices reveal that the payment is made vide terms of Letters of Credit No.YUDOCB212024 in favour of beneficiary- M/s. Thana Palm Products Company Limited, LC No. YUDOCB212025 in favour of beneficiary- M/s. PT. Industri Nebati Leastari, Indonesia, LC No.YUDOCB212026 dtd. 21092020 in favour of beneficiary M/s. Tha Chang Oil Palm Products Co. Ltd, Thailand. Such LC are at Page No. 457 to 489 of the said file applied by M/s. TISPL, Singapore, to respective beneficiaries.

6.2.18. Page No. 523-525 of the said file is the e-mail correspondence dated 10.09.2021 from shipping@glentech.co.in to Banitha Laobandit of M/s. Thana Palm Products, Thailand, from Mitesh Joshi, General Manager (Shipping and Logistics) of M/s. GVPL, intimating to change the contract in favour of M/s. TISPL, Singapore. The scanned copy of the same is reproduced herein below:



Image 60 : Scanned copy of email w.r.t. amendment contract which was earlier made in favour of M/s. TIL/ M/s .GVPL to the favour of M/s. TISPL

C. SCRUTINY OF CHARTER PARTY AGREEMENT & PAYMENT THEREOF

6.2.19. Page No. 391 to 455 of the above mentioned file is the Charter Party dated 09.09.2021 **[RUD No 21]** between M/s. TIWA/ Tata International West Asia/ M/s.TISPL/M/s.TIL. and M/s. Oka Tanker PTE Ltd., Singapore

I/1707717/2024

i.r.o. Vessel Hong Hai6, with clauses w.r.t blending of cargo/ top loading of cargo, scanned image of which is reproduced herein below: -

“ -OWNER/MASTER TO ALLOW TO RECIRCULATE CARGOS AFTER TOP UP LOADING IF TERMINAL PERMITS

- FOR BL SWITCH, TO USE BELOW AGENT AT SINGAPORE, SWITCH COST ON CHARTERER'S ACCOUNT

.....

.....

WITH FURTHER RIDER CLAUSES VIZ.,

.....

9. OWNER TO ISSUE SECOND SET (GLOBAL) BILLS OF LADING IN SINGAPORE OR ANY OTHER PLACE REQUIRED BY CHARTERERS, THROUGH AGENT NOMINATED BY CHARTERERS AT THE COST AGREED BY CHARTERERS. ONCE THE FULL FIRST SET (LOCAL) BILLS OF LADING ARE SURRENDERED TO VESSEL OWNER'S APPOINTED AGENT (WHO WAS NOMINATED BY THE CHARTERERS) ARE TO ISSUE/RELEASE THE SECOND SET (GLOBAL) BILLS OF LADING TO CHARTERER. IN PRACTICAL WORKING, THE OWNER AGENT WILL SUBMIT THE SECOND SET BL AT CHARTERERS BANK AND COLLECT FIRST SET BL FROM CHARTERERS BANK. OWNERS WILL EMAIL A SIGNED NON-NEGOTIABLE COPY OF SECOND (GLOBAL) SET BILLS OF LADING (EVEN IF FIRST SET OF ORIGINAL BILL OF LADINGS HAS NOT BEEN SURRENDERED TO OWNERS OR THEIR AGENT) TO CHARTERER FOR FILING MANIFEST ONLY WITH INDIAN CUSTOMS. SWITCH BL COST WILL BE ON CHARTERERS ACCOUNT. BL CAN BE SWITCHED MULTIPLE TIMES AT CHARTERERS COST. BL CAN BE SWITCHED AFTER DISCHARGE OF CARGO ALSO.

10. OWNER SHALL BLEND TWO-THREE OR MORE CARGO(ES) OF DIFFERENT GRADES AND THE OWNER SHALL ALSO GIVE ONE PRODUCT BL OF CPO (CRUDE PLAM OIL) AS SWITCH BL. OWNER SHALL GIVE NON-NEGOTIABLE COPY (IE., NNBL) OF BL IMMEDIATELY OF CPO AFTER LOADING FOR FILING IGM/ COO.

.....

Blending operation will be taken care by the Owner and his crew members. Charterers will also appoint surveyor for sampling and supervision.

.....

Blending will be taken care in any port situated in other country except Indonesia it has to be mutually decided between the Owner and Charterers regarding place of blending (i.e. name of port and country).

*ALL THE BLENDING OPERATION COST WOULD BE FOR CHARTERER'S ACCOUNT.
#ACCEPTED#*

CHARTERERS ALLOW 36HRS TO COUNT AS LAYTIME FOR ITT/BLENDING. ANY TIME FROM VESSEL ANCHOR TILL SURVEYOR AWAY TO COUNT AS LAYTIME. BUT ANY TIME USED MORE THEN 36HRS ON ITT NOT TO COUNT AS LAYTIME, AND SAME DEMURRAGE RATE APPLICABLE, TO BE SETTLED AS DEMURRAGE IN CASE LAYTIME USED UP. NO ADDITIONAL COST ON CHRTRS INCLUDING BUT NOT LIMITED ADDITIONAL BUNKER CHARGES, HEATING CHARGES ETC.

.....”

6.2.20. Further, Page No. 389 is the copy of the telegraphic transfer document no. SWIFT MT103, a document issued by DBS on the order of M/s. TISPL, Singapore, Beneficiary: - M/s. OKA Tankers PTE Ltd., Singapore, w.r.t invoice no. 20211008-01 raised by M/s. OKA Tanker i.r.o. MT Hong HAI6 CP date 09.09.2021 to Charterer M/s. TISPL, for quantity 15472.07 MT of CPO at Load Port : Kuala Tanjung, Indonesia and Phuket, Thailand. The scanned image of the invoice and telegraphic transfer document is reproduced as below:

-

Image61: Scanned copy of the freight invoice raised by M/s. OKA Tanker to M/s. Tata Singapore PTE Ltd.

Image 62: The scanned copy of the invoice No. 20211008-01 dated 08.10.2021 raised by M/s. OKA Tankers

I/1707717/2024

C. ORIGINAL BILLS OF LADING RAISED BY THE MASTER OF VESSEL AT PORTS AT INDONESIA AND THAILAND

6.2.21. The original Bills of Lading were issued by Capt. Liu Youyi, Master of the vessel MT Hong Hai6 V.2106 w.r.t loading of goods at ports at Indonesia and Thailand, as detailed under: -

Page No.	Tanker B/L. No. date	Port of Loading/ Port of Issuance	Description Of Goods	Qty (MTS)	Stowage
371	KTG/DEE/01 dated 30.09.2021	Kuala Tanjung, Indonesia	RBD Palmolein	6513.320	1P, 1S, 2P, 2S, 3P, 3S, 4P, 4S, 5P, 5S, 6P, 6S
373	HH6V2106 PHU-01 dated 06.12.2021	Phuket, Thailand	CPO	1980.350	3P, 3S, 6P, 6S
375	HH6V2106PHU-02 dated 06.10.2021	Phuket, Thailand	CPO	1020	3P, 3S, 6P, 6S

Perusal of the above Bills of lading, indicate that 6513.32 MT of RBD Palm Olein was loaded onto the vessel MT Hong Hai6 V.2106 at Kuala Tanjung, Indonesia as per the above-mentioned stowage, shipper- M/s. INL, Indonesia, notified party- M/s TISPL. Herein below is the scanned image of this B/L.



Further perusal of Bill of lading(B/L) issued at Phuket, Thailand indicate that CPO was loaded at Phuket, Thailand on 06.12.2021 and such B/Ls was issued by the vessel owner, with mention that loading of above two cargo, both of one original lot of 3000.350 MTS stowed in 3P, 3S, 6P, 6S only. It mentions the name of the shipper as Thana Palm Products Company Limited, Thailand, notified party- M/s. TISPL which clearly shows that the respective quantity i.e. 1020 MT CPO and 1980.350 MT of Crude Palm Oil(Edible Grade) in Bulk was loaded on the Vessel MT Hong Hai6 V.2106 on 6th October, 2021 at Phuket Thailand and stowed in tanks 3P, 3S, 6P, 6S and thus loaded on top where RBD Palmolein was already stowed on board vessel MT HongHai6 V.2106. Herein below is scanned image of sample B/L issued at Thailand.

Image 64.: Scanned copy of one of the original B/L issued at Thailand.

6.2.22. As per the switching cause of the Charter Party dated 09.09.2021 entered between the charterers, viz M/s. TIWA/ Tata International West Asia/ M/s. TISPL/ M/s.TIL, and the vessel owner, M/s. OKA Tankers International Ltd, the Bills of Lading KTG/DEE/01 i.r.o 6513.520 MT of RBD Palmolein were

I/1707717/2024

switched and a second set of Bills of Lading Bearing No. KTG/DEE/01 to KTG/DEE/27 dated 30.09.2021 were issued mentioning the description of goods as CPO. Out of these 27 B/Ls, B/Ls No. KTG/DEE/01 to 26 dated 30.09.2021 is for 248MTs of Crude Palm Oil each and B/L No. KTG/DEE/27 dated 30.09.201 is for 65.520MT of Crude Palm Oil, showing port of loading Kuala Tanjung with port of discharge at Kandla Port. Thus, totalling to 6513.520MTs of CPO. It also mentioned: -

This shipment of 248.00 Liquid Metric Tons was loaded on the Vessel as part of one original lot of 15,462.070 Liquid Metric Tons stowed in 1P, 1S, 2P, 2S, 3P, 3S, 4P, 4S, 5P, 5S, 6P, 6S with no segregation as to parcels. For the whole shipment 63 (SIXTY THREE) sets of Bill of Lading have been issued for which the Vessel is relieved from all responsibilities to the extent it would be if one set only would have been issued. The Vessel undertakes to deliver only that portion of the cargo actually loaded which is represented by the percentage that the total amount specified in the Bill(s) of Lading bears to the total of the commingling shipment delivered at destination. Neither the Vessel nor the owners assume any responsibility for the consequences of such commingling nor for the separation thereof at the time of delivery in respect of the quality, colour and specification of the cargo.

(of which on deck at Shipper's risk, the Carrier not being responsible for loss or damage however arising)

Image 65: Snapshot from the switched B/L. KTG/DEE/01 to 26 dated 30.09.2021

Shipper's description of goods	Gross Weight
CRUDE PALM OIL (EDIBLE GRADE) IN BULK	65.520 MTS
IEC:0388024291	
GST :24AAACT3198F1ZE	"FREIGHT PREPAID"
PAN:AAACT3198F	
EMAIL:RAVI.THAKKAR(AT)TATAINTERNATIONAL.COM	CLEAN ON BOARD
H.S. CODE: 15111000	
VESSEL IMO NO. 9643934	

This shipment of 65.520 Liquid Metric Tons was loaded on the Vessel as part of one original lot of 15,462.070 Liquid Metric Tons stowed in 1P, 1S, 2P, 2S, 3P, 3S, 4P, 4S, 5P, 5S, 6P, 6S with no segregation as to parcels. For the whole shipment 63 (SIXTY THREE) sets of Bill of Lading have been issued for which the Vessel is relieved from all responsibilities to the extent it would be if one set only would have been issued. The Vessel undertakes to deliver only that portion of the cargo actually loaded which is represented by the percentage that the total amount specified in the Bill(s) of Lading bears to the total of the commingling shipment delivered at destination. Neither the Vessel nor the owners assume any responsibility for the consequences of such commingling nor for the separation thereof at the time of delivery in respect of the quality, colour and specification of the cargo.

(of which on deck at Shipper's risk, the Carrier not being responsible for loss or damage however arising)

Image 66: Snapshot from the switched B/L No. KTG/DEE/27 dated 30.09.2021

I/1707717/2024

289

TANKER BILL OF LADING

BL NO. KTG/DEE/26

TO BE ISSUED WITH PARTIES' PARTIES

TO: TATA INTERNATIONAL SINGAPORE PTE LIMITED

11 KEPPEL ROAD, # 10-03 ASI PLAZA

SINGAPORE-088657

TO: C/O

TATA INTERNATIONAL LTD

OFFICE NO. 11, GROUND FLOOR, PLOT NO 40, SECTOR NO 8,

GANDHIDHAM KACHCHH, GUJARAT, 370001, INDIA

Vessel

Port of loading

KUALA TANJUNG PORT, INDONESIA

MT. HONG HAI 8 VOT. 2008

Port of discharge

DEENDAYAL (KANDLA) PORT, INDIA

Export description of goods

Gross Weight

CRUDE PALM OIL (EDIBLE GRADE) IN BULK

248.00 MTS

SEC: 0388024291

GST : 24AAAAT3198F12E

PAN: AAACT3198F

EMAIL: RAVI.THAKKAR(AT)TATAINTERNATIONAL.COM

H.S. CODE: 15111000

VESSEL REG NO: 9940304

FREIGHT PREPAID

CLEAN ON BOARD

This shipment of 248.00 Liquid Metric Tons was loaded on the Vessel as part of one original lot of 19,482.070 Liquid Metric Tons

shipped in 1P, 1S, 2P, 2S, 3P, 3S, 4P, 4S, 5P, 5S, 6P, 6S with no segregation as to parcels. For the whole shipment 25 (Sixty

THREE) sets of B/L of Lading have been issued for which the Vessel is relieved from all responsibilities to the extent it would be if one set

only would have been issued. The Vessel undertakes to deliver only that portion of the cargo actually loaded which is represented by the

percentage that the total amount specified in the B/L(s) of Lading bears to the total of the summing-up shipment delivered at destination.

Neither the Vessel nor the owners assume any responsibility for the consequences of such summing-up nor for the separation thereof at the

time of delivery in respect of the quality, colour and specification of the cargo.

(When loaded in bulk or in containers)

Received in account of freight

Time used for loading

Days

Hours

Freight payable at

Number of original B/L

THREE (3)

Place and date of issue

KUALA TANJUNG PORT, INDONESIA,

30TH SEPTEMBER 2021

Signature

AS AGENTS FOR AND ON BEHALF OF THE MASTER,

CAPT. LIU YUJUN

Image 67: A copy of one of the switched B/L amongst the B/L Nos. KTG/DEE/ 1 to 26.

Similarly, the remaining sets of Bills of Lading are from KTG/DEE/28 to 39 all dated 06.10.2021 are i.r.o 248 MTs each of CPO loaded at Phuket, Thailand. Bill of Lading No. KTG/DEE/40 dated 06.10.2021 is i.r.o. 24.350MTs of CPO at Phuket, Thailand. Further Bills of Lading No. KTG/DEE/41 to 63 dated 07.10.2021 are i.r.o. 248MTs of CPO and B/L/ No. KTG/DEE/64 dated 07.10.2021 is i.r.t. 244.200MTs of CPO loaded at Phuket, Thailand. The total of quantity of goods loaded under said B/Ls is 8948.55MTs of CPO loaded at

Phuket Thailand on 06th and 7th Oct,2021. A sample copy of the B/L issued by Capt. Liu Youyi at Phuket, Thailand is as below: -



TANKER BILL OF LADING
 NO. **KTG/088/62**

Shipper
TATA INTERNATIONAL SINGAPORE PTE LIMITED
11 KEFFEL ROAD, #10-03 ASI PLAZA
SINGAPORE 089587

TO BE USED WITH CHARTERPARTIES
Letter 11

Consignee
TO ORDER

Address
TATA INTERNATIONAL LTD
OFFICE NO. 11, GROUND FLOOR, PLOT NO. 42, SECTOR NO. 8
GANDHIMAH KACHCHH, GURAT 370201, INDIA



Vessel
MT. HONG HUI 8 VOY. 2106

Port of loading **PHUKET PORT, THAILAND**

Port of delivery
JEENDAYAL (KANDLA) PORT, INDIA

Shipper's description of goods	Gross Weight
CRUDE PALM OIL (EDIBLE GRADES) IN BULK	248.00 MTS
DEC:0086024291 GST:244AACT3108F122 PAN:AAACT3158F EMAIL:RAVITHAKKAR(AT)TATAINTERNATIONAL.COM H.S. CODE: 15111000 UESSEL MO NO. 0640004	
	FREIGHT PREPAID
	CLEAN ON BOARD

This shipment of **248.00** Liquid Metric Tons was loaded on the Vessel as part of the original lot of **15,462.070** Liquid Metric Tons stowed in **1P, 1S, 2P, 2S, 3P, 3S, 4P, 4S, 5P, 5S, 6P, 6S** with no segregation as to parcels. For the whole shipment 63 (SIXTY THREE) sets of Bill of Lading have been issued for which the Vessel is relieved from all responsibilities to the extent it would be if one set only would have been issued. The Vessel undertakes to deliver only that portion of the cargo actually loaded which is manifested by the percentages that the total amount specified in the Bills of Lading bears to the total of the corresponding shipments delivered at destination. Neither the Vessel nor the owners assume any responsibility for the consequences of such commingling nor for the separation thereof at the time of delivery in respect of the quality, colour and specification of the cargo.

(which
or does it present to the Consignee

Bill of Lading is not a receipt for the cargo

Received on board of freight: _____
 Time used for loading: _____ days _____ hours

SIGNED at the Port of Loading in presence and with seal of: _____
 Captain or Agent of the Vessel for delivery to the Port of Destination or to the consignee as the case may be for the purpose of the Bill of Lading.
 Freight, Freight, Cash, Quantity, Condition, Storage and other charges.
 INWHEER whereof the Master or Agent of the said Vessel has signed the number of sets of Lading indicated above at this time and date any and all bills, accompanied by the documents referred to.

Freight payable at: _____
 Number of original B/L: **THREE (3)**

Place and date of issue
PHUKET PORT, THAILAND,
07TH OCTOBER 2021
 Signature: 

AS AGENTS FOR AND ON BEHALF OF THE MASTER,
CAPE LTD (SUN)

Image 68: Copy of the switched B/L No. KTG/DE/62

From the perusal of the above-mentioned Bills of Lading issued at Kuala Tanjung, Indonesia and Phuket, Thailand, the total no. of switch B/Ls issued are 64 (Sixty Four) sets of Bills of Lading i.r.o. CPO, totalling to 15462.070 MTs, which is nothing but sum of $((248 \times 26 + 65.520) = 6513.520) + (24.35 + (248 \times 23) + 244.200) = 8948.550$ MTs), as per stowage 1P, 1S, 2P, 2S, 3P, which clearly shows comingling of cargo was done in the tanks of the vessel

I/1707717/2024

and original bills of lading were switched to new set of Bills of Lading mis-declaring the cargo as CPO.

6.2.23. The scrutiny of the documents as discussed herein above, it is safe to conclude that the goods viz. 6513.520 MT of RBD Palm Olein was procured/purchased by M/s. TISPL in Indonesia from M/s. INL, Indonesia loaded on the vessel at Kuala Tanjung, Indonesia on 30th September, 2021 and the goods viz., 8948.550MT of Crude Palm Oil only was procured/purchased by M/s. TISPL from M/s Tha Chang Oil Palm Industries Co. Ltd. and M/s. Thana Palm Products Co. Ltd. was loaded on the vessel at Phuket, Thailand on 6th and 7th October, 2021 on the vessel MT Hong Hai6 V.2106; that the comingling of cargo was carried out and the Original Bills of Entry were switched into the second (Global) set of Bills of Lading analogously to the process of blending/comingling carried out in the vessel MT Distya Pushti V.072021 and MT Gumuldur V.202109. Further, M/s. TIWA/ Tata International West Asia/ M/s. TISPL/ M/s. TIL and M/s. Oka Tanker PTE Ltd., Singapore had entered into charter party dated 09.09.2021 with explicit mention of switching clause that owner shall blend two-three or more cargo(es) of different grades and the owner shall also give one product BL of CPO(Crude Palm Oil) as switch BL; Further, documents viz. LC shows that M/s. TIWA made payments towards the freight charges of the said vessel MT. FMT EFES V.2021111 for its voyage from Indonesia to India. It is therefore, safe to conclude that the sales contracts were for the procurement of CPO, RBD Palmolein, invoices and Bills of Lading were issued i.r.o these goods at ports at Thailand and Indonesia respectively, that the blending took place on board vessel, and new set of BL showing entire goods as CPO were issued by the vessel owner. All the above documents conclusively establish that though CPO, RBD were purchased in Thailand and Indonesia, the importer M/s. TIL in connivance with vessel owner had manipulated the documents to camouflage the import of above goods and prepared another set of documents showing loading /import of entire goods as CPO. These documents were presented before Customs authorities with intent to mis-declare the goods at discharge port and evade duties of customs at the port of discharge, i.e. Kandla.

SCRUITNY OF DOCUMENTS i.r.o. IMPORT OF GOODS VIDE VESSEL MT.FMT EFES V.202111

6.2.24. During investigation, statements of the various concerned persons were recorded wherein they produce various documents which reveal that M/s. TIL had filed the following Warehouse (W.H.) B.Es for import of total 12959.31MT vide vessel MT.FMT EFES V.202111by mis-declaring the same as CPO. The details are as below:

Sl. No.	CUSTOM HOUSE CODE	W.H. BE NUMBER	BEDATE	NAME OF THE IMPORTER (M/s)	Description Of goods	QUANTITY (MTs)
1	INIXY1	6212683	11-11-2021	TIL	CPO	5086.015
2	INIXY1	6212824	11-11-2021	TIL	CPO	7873.29
					Total	12959.31

6.2.25. Further, as per the statement and scrutiny of documents produced by Shri Sidhant Agarwal, Director of M/s. GIPL dated 28.01.2023 and

I/1707717/2024

29.01.2023, it is revealed that they had actually imported the following cargo vide respective Vessels as below: -

VESS EL NAM E	Letter of Credit (LC)	SELLER	COMM ODITY loaded at load Port	QTY (MTs)	SUPPLIE R	LOAD PORT	Warehouse Bill of Entry no.	Descripti on of imported goods declared in bill of entry
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(10)
MT FMT EFES VOY. 2021 11	594460 4443 & 594560 4443 both dated 22.10.2 021	TIWA	RBD PALM OLEIN	5086.015	M/s. INL	KAULA TANJUNG, INDONESIA	6212683 & 6212824, both dated 11-11-2021	CPO
			CPO	7873.290	THA CHANG	PHUKET PORT, THAILAND		
			Total	12959.31				

A. SCRUTINY OF SALES/PURCHASE CONTRACTS

6.2.26 The documents produced w.r.t. import vide vessel MT.FMT EFES V.202111 [RUD-24] during the statement of Shri Sidhant Agarwal dated 28.01.2022 reveal that **M/s. GVPL & M/s. TISPL**, had entered into the following contract nos. with Sellers at Indonesia and Thailand to procure respective goods as per below mentioned table: -

Pag e No.	Product Description	Quantity	Contract No. and date	Sale Agreement Between (M/s.)
207	Refined Bleached and Deodorised Palm Olein	5000 MT	142/SC/FOB/INV/I X/2021 dated 30.09.2021 [RUD NO 24]	M/s. GVPL and M/s.INL, Indonesia
199	Crude Palm Oil	3000 MT	CPO2564/00396 dated 05.10.2021 [RUD No. 24]	M/s. TISPL/ M/s. GVPL Singapore and M/s. Tha Chang Palm Industries Co. Ltd. Thailand
197	Crude Palm Oil	5000 MT	CPO 2564/00392 dated 30.09.2021 [RUD No 24]	M/s. TISPL/ M/s. GVPL Singapore and M/s. Tha Chang Palm Industries Co. Ltd. Thailand
	Total	13000MT		

The scanned images of one of such contracts are as below:

I/1707717/2024



Image69: Scanned copy of the Contract No. 142/SC/FOB/INL/IX/2021 dated 30.09.2021 i.r.o. 5000 MT RBD Palmolein

From the above, it is revealed that M/s. GVPL. & M/s. TIWA DMCC, UAE had entered into sale and purchase contract No. 142/SC/FOB/INL/IX/2021 dated 30.09.2021 with M/s. INL, Indonesia for procurement of approx. 5000 MT of RBD Palmolein and which is at page no. 207 to 212 of the above said file produced during recording of the statements under section 108 of the customs act, 1962 of Shri Sidhant Agarwal, Director of M/s. GIPL i.r.o. imports vide vessel MT FMT EFES.

B. SCRUTINY OF INVOICES/BILLS OF LADING/ CHARTER PARTY ETC.

6.2.27 Page No. 163 is copy of Invoice No. 102/INV-E/INL/X/2021 dated 23.10.2021 **[RUD 24]** issued by M/s Pt. Industri Nebati Lestari, Indonesia to M/s. TIWA, UAE for Bills of Lading No. KTP/DEE/01 dated 26.10.2021, w.r.t 5086.015MTS of Refined Bleached and Deodorised Palm Olein (Edible Grade) in Bulk as per contract No. 142/SC/FOB/INL/IX/2021 dated 30.09.2021 loaded on vessel MT FMT EFES V.202111 from Kuala Tanjung Port, Indonesia. Payment made as per LC No. 5944604443 dated 22.10.2021.

I/1707717/2024



COMMERCIAL INVOICE

1. Shipper/Exporter PT. INDUSTRI NAGATI LESTARI KORPOR. KAWASAN EKONOMI RIJUS SDI MANGKOT KAW. 2-3 KEL. SDI MANGKOT, KEC. BOJARI NALUGAS KAB. SIMALUNGUN, SUMATERA UTARA, 21184 INDONESIA		6. No. & Date of Invoice 102/INV-E/INL/X/2021 DATED : 23 OCTOBER 2021		
		9. Terms Of Payments LC NO: 594460443	10. Billing to Party	
2. Consignee TO ORDER OF CITIBANK N.A SINGAPORE BRANCH		11. Contract Number : 142/SC/FOB/INL/X/2021		
3. Notify Party / Applicant TATA INTERNATIONAL WEST ASIA DMCC 2001 TO 2005 JUMHURAH BAY KSTOWER CLUSTER X, JLT, UNITED ARAB EMIRATES		12. Remarks FINAL DESTINATION: DEMBAYAL (KANDLA) PORT, INDIA FOR KUALA TANGUNG PORT, INDONESIA		
4. Port of Loading KUALA TANGUNG PORT, INDONESIA	5. Port of Discharge DEMBAYAL (KANDLA) PORT, INDIA			
6. Pre-Carriage By M/T. PMT EFES NO. 2021111	7. Shipped on Board Date 26 OCTOBER 2021			
13. Marks and Nos.	14. Description of Goods	15. Quantity (In MT)	16. Unit Price	17. Amount
	5086.015 MTS REFINED BLEACHED AND ODEODORIZED PALM OIL IN (EDIBLE GRADE) IN BULK AT USD 1174.00 PER MT AS PER CONTRACT NO. 142/SC/FOB/INL/X/2021 DATED: 30.09.2021 INCOTERM: FOB KUALA TANGUNG PORT, INDONESIA NATREMANISSE IS OF INDONESIA ORIGIN BL NO: NTR/CDE/CL DATED 26 OCTOBER 2021 LC NO: 594460443 DATED 22/10/2021	5,086.025	USD 1,174.00	USD 5,970,981.61
TOTAL		5,086.025		USD 5,970,981.61
IN WORDS : US Dollar FIVE MILLION NINE HUNDRED SEVENTY THOUSAND NINE HUNDRED EIGHTY ONE AND SIXTY ONE CENT ONLY				
NOTE : Payment please transfer to below account : Bank Name : BANK MANDIRI Beneficiary Name : PT. INDUSTRI NAGATI LESTARI Account no : 185.001.325.1540 (USD) Swift Code : BMRBID3A Address : Jalan Imam Bonjol No: 160				
<div>SIGNED BY  ELIA RUMI ACHYA SALES REPORT</div>				

1. Industri Nagati Lestari
2. PT. Industri Nagati Lestari
3. PT. Industri Nagati Lestari
4. PT. Industri Nagati Lestari
5. PT. Industri Nagati Lestari
6. PT. Industri Nagati Lestari
7. PT. Industri Nagati Lestari
8. PT. Industri Nagati Lestari
9. PT. Industri Nagati Lestari
10. PT. Industri Nagati Lestari

1. Industri Nagati Lestari
2. PT. Industri Nagati Lestari
3. PT. Industri Nagati Lestari
4. PT. Industri Nagati Lestari
5. PT. Industri Nagati Lestari
6. PT. Industri Nagati Lestari
7. PT. Industri Nagati Lestari
8. PT. Industri Nagati Lestari
9. PT. Industri Nagati Lestari
10. PT. Industri Nagati Lestari

Image 70: Scanned copy of Invoice No. 102/INV-E/INL/X/2021 dated 23.10.2021 i.r.o purchase of RBD

6.2.28. Page 165 of the containing documents i.r.o. import of consignments vide vessel MT EFES V.2021111 is a copy of Invoice No. IV2110-0001A dated 31.10.2021 [RUD 24] issued by M/s Tha Chang Oil Palm

I/1707717/2024

Industries Co. Ltd. to M/s. TIWA, UAE for Bills of Lading No. KTP/DEE/02, PHP/DEE/03 both dated 31.10.2021 loaded on vessel MT FMT EFES V.202111 from Phuket Port, Thailand and Port of Discharge as Kandla, India in respect of 4920.806 MTS Crude Palm Oil (Edible Grade) in Bulk as per contract No. CPO2564/00392 dated 30.09.2021 and 2952.484 MTCPO as per contract no. CPO2564/00396 dated 05.10.2021 respectively.



THE CHARONG OIL PALM INDUSTRIES CO., LTD.
79 ROAD 3 TRACHANG SUBATHAN THAILAND 8100
TELE: +66 77 277772 FAX: +66 77 277789



INVOICE

INVOICE NO.
DATE
BILLING NAME
LIC NO.
CONTRACT NO.
THE NAME OF THE CARRIER
COUNTRY
BL NO.
VESSEL NO.
BOARD DATE
PORT OF ORIGIN
PORT OF DISCHARGE
INCOTERMS

IV2110-0001A
OCTOBER 31, 2021
CITIBANK, N.A., SINGAPORE BRANCH, 8 MARINE VETER
SUITE 15-01 ALTA SQUARE THOMSON 3, SINGAPORE 068961

BANK GUARANTEE DOCUMENTARY CREDIT NO. 94400440 DATED 31/10/21
3,000,000 MTS CRUDE PALM OIL (EDIBLE GRADE) IN BULK AT US\$1200.00 PER MT
AS PER CONTRACT NO. CPO2564/00392 DATE 30/09/2021
3,000,000 MTS CRUDE PALM OIL (EDIBLE GRADE) IN BULK AT US\$1200.00 PER
MT AS PER CONTRACT NO. CPO2564/00396 DATE 05/10/2021

TATA INTERNATIONAL MERCHANTS PVT. LTD.
OFFICE 301 TO 302 JUBILAH HILL 2 TOWER CLUSTER K, I.T. F 3 BHK (2000)
BUNGALOW UNITED ARAB EMIRATES

CRUDE PALM OIL (EDIBLE GRADE) IN BULK
PARAMETER SPECIFICATION
FFA (AS PALASTIC) 3.4 PCT MAX
M AND I 0.5 PCT MAX

KTYTHS/ALPH/THS/01 BL DATE October 31, 2021
MT FMT EFES V.202111
October 31, 2021
PHUKET PORT, THAILAND
DRED-DHALA QALOGAL PORT, INDIA
FOR PHUKET PORT, THAILAND

Description of goods	Quantity MTS	Unit Price USD / MTS	Amount USD
CRUDE PALM OIL (EDIBLE GRADE) IN BULK (AS PER CONTRACT NO. CPO2564/00392 DATE 30/09/2021)	3,000,000	1,200.00	3,600,000.00
CRUDE PALM OIL (EDIBLE GRADE) IN BULK (AS PER CONTRACT NO. CPO2564/00396 DATE 05/10/2021)	2,952,484	1,200.00	3,542,980.80
Total			7,142,980.80
TOTAL BALANCE			7,142,980.80

U.S. Dollar

Notes: all tax, port terminal and THC charges included, also included port deep-water delivery cost

DISPNO MAKE
COUNTRY OF ORIGIN
QUANTITY

IN BULK
THAILAND
3,000,000 MTS



THE CHARONG OIL PALM INDUSTRIES CO., LTD.
79 ROAD 3 TRACHANG SUBATHAN THAILAND 8100
TELE: +66 77 277772 FAX: +66 77 277789

For The Charong Oil Palm Industries Co., Ltd.

Image 71: Scanned copy of Invoice no. IV2110-0001A dated 31.10.2021 i.r.o purchase of CPO

C. SCRUTINY OF CHARTER PARTY AGREEMENT & PAYMENT THEREOF

Page No. 173 to 182 of the said file is the clean recap of the Charter party dated 12.10.2021 between charterers M/s. GVPL as performance charterers and M/s. TIWA as payment charterers and vessel owner M/s. Telkom International Trading PTE Ltd. i.r.o. vessel MT FMT EFES. A charter Party agreement dated 12.10.2021 at Singapore was entered between vessel owner MT FMT EFES, viz. M/s. Telkom Singapore, M/s. GVPL (as performance charter), M/s. TIWA (as Payment Charterer). Accordingly, the said vessel undertook voyage as per below mentioned tentative itinerary: -


“06 OCT DEPARTED SOHAR
16-19 OCT HALDIA
23-24 OCT KUALATANJUNG
26-29 OCT PHUKET
06 NOV KANDLA

WITH CARGO BREAKDOWN :
4-5KT OLEIN (KUALA TANJUNG)
8-9KT CPO(PHUKET)
.....

113

I/1707717/2024

-SWITHCING CLAUSE
“OWNER TO ISSUE SECOND SET (GLOBAL) BILLS OF LADING IN SINGAPORE OR ANY OTHER PLACE REQUIRED BY CHARTERER THROUGH AGENT NOMINATED BY OWNERS AT THE COST WHICH IS TO BE MUTUALLY AGREED WITH CHARTERER. ONCE THE FULL FIRST SET (LOCAL) BILLS OF LADING ARE SURRENDERED TO VESSEL OWNERS ARE TO ISSUE/ RELEASE THE SECOND SET (GLOBAL) BILLS OF LADING TO CHARTERER WITHIN 24 HOURS SIMULTANEOUSLY. OWNER WILL EMAIL A SIGNED NON NEGOTIABLE COPY OF SECOND (GLOBAL) SET BILLS OF LADING TO CHARTERER FOR FILING MANIFEST ONLY WITH INDIAN CUSTOMS, SWITCH BL COST WILL BE ON CHARTERER ACCOUNT.”



CLEAN
RECAP

132

16 OCTOBER 2021

DANISH / BENJAMIN,

**MAIN TERMS AND RIDER AS PER LAST AS DISCUSSED AND ALSO INCLUDED YOUR CLAUSE AS YOU MENTIONED THAT SHIPPING TIME NOT TO COUNT AS LAYTIME. KINDLY PLEASE DECLARE DISPORT INTENTION.

+++

WE ARE PLEASE TO RECAP ON BEHALF OF TELCOM INTERNATIONAL TRADING PTE LTD THAT CHTRS, GLENTECH VENTURES PTE LTD / TATA INTERNATIONAL HAVE FIXED CLEANED THE FOLLOWING VESSEL ON THE FOLLOWING TERMS AND CONDITIONS.

KINDLY PLEASE REVIEW THE ENSURE THAT ALL TERMS ARE AS AGREED AND SHOULD CHTRS NOT REVERT WITH ANY AMENDMENTS WITHIN 24 HOURS THEN THIS FIXTURE IS DEEM ENFORCED AS RECAP AS FOLLOWS

CHTRS ARE TO REVERT ON THE TOP LOADING / BLENDING SEQUENCE AND AS WELL AS TO CONFIRM THAT VESSEL IS ALLOWED TO TOP LOAD IN PHUKET, THAILAND. CHTRS TO FURNISH OWNERS WITH VOYAGE INSTRUCTIONS DETAILING AS SUCH. OWNERS TO REVERT WITH PROPOSED STOW IN ACCORDANCE.

CHARTERPARTY DTD : 12 OCTOBER 2021

CHTRS : GLENTECH VENTURES PTE LTD AS PERFORMANCE CHTRAS
TATA INTERNATIONAL WEST ASIA DMCC AS PAYMENT CHTRAS EXCEPT IN CASE OF DEMURRAGE WHERE GLENTECH WILL BE RESPONSIBLE FOR PAYMENT

DISPONENT OWNERS : TELCOM INTERNATIONAL TRADING PTE LTD OR ITS NOMINEE LOGISTICS SOLUTION PTE LTD

VESSEL : MT FMT RFES '008'
BUILT 2010, MALTA FLAG, ABS CLASS
14,374MT DWT ON 8.7 M DRAFT
LOA/DEAM 142.90M/21.70 M
MARINELINE COATED CARGO TANKS / DECK STEAM STAINLESS STEEL HEATER
STAINLESS STEEL HEATING COILS IN SLOP TANKS

ITINERARY:

06 OCT	DEPARTED SOHAR
16-19 OCT	HALDIA
23-24 OCT	KUALA TANJUNG
26-29 OCT	PHUKET
06 NOV	KANDLA

I/1707717/2024



CLEAN
RECAP

173

16 OCTOBER 2021

DANISH / BENJAMIN,

**MAIN TERMS AND RIDER AS PER LAST AS DISCUSSED AND ALSO INCLUDED YOUR CLAUSE AS YOU MENTIONED THAT SHIPING TIME NOT TO COUNT AS LAYTIME. KINDLY PLEASE DECLARE DISPORT INTENTION.

+++

WE ARE PLEASE TO RECAP ON BEHALF OF TELCOM INTERNATIONAL TRADING PTE LTD THAT CHTRS, GLENTECH VENTURES PTE LTD / TATA INTERNATIONAL HAVE FIXED CLEANED THE FOLLOWING VESSEL ON THE FOLLOWING TERMS AND CONDITIONS.

KINDLY PLEASE REVIEW THE ENSURE THAT ALL TERMS ARE AS AGREED AND SHOULD CHTRS NOT EVERT WITH ANY AMENDMENTS WITHIN 24 HOURS THEN THIS FIXTURE IS DEEM ENFORCED AS RECAP AS FOLLOWS

CHTRS ARE TO REVERT ON THE TOP LOADING / BLENDING SEQUENCE AND AS WELL AS TO CONFIRM THAT VESSEL IS ALLOWED TO TOP LOAD IN PHUKET, THAILAND. CHTRS TO FURNISH OWNERS WITH VOYAGE INSTRUCTIONS DETAILING AS SUCH. OWNERS TO REVERT WITH PROPOSED STOW IN ACCORDANCE.

+++++

CHARTERPARTY DTD : 12 OCTOBER 2021

CHTRS : GLENTECH VENTURES PTE LTD AS PERFORMANCE CHTRS
TATA INTERNATIONAL WEST ASIA DMCC AS PAYMENT CHTRS EXCEPT IN CASE OF DEMURRAGE WHERE GLENTECH WILL BE RESPONSIBLE FOR PAYMENT

DISPONENT OWNERS : TELCOM INTERNATIONAL TRADING PTE LTD OR ITS NOMINEE RELOGISTICS
OLUTION PTE LTD

VESSEL : MT FMT EFES '008'
BUILT 2010, MALTA FLAG, ABS CLASS
14,374MT SDWT ON 8.7 M SDRAFT
LOA/DEAM 142.90M/21.70 M
MARINELINE COATED CARGO TANKS / DECK STEAM STAINLESS STEEL HEATER
STAINLESS STEEL HEATING COILS IN SLOP TANKS

ITINERARY:

08 OCT DEPARTED SORAR
16-19 OCT HALDIA
23-24 OCT KUALA TANJUNG
26-29 OCT PHUKET
06 NOV KANDLA

50 Bukit Batok Street 23, #06-11, Midview Building, Singapore 659578 Telephone: (65) 6515 5684 Fax: (65) 6316 4342
E-mail: telcom@telcom-int.com • Homepage: <http://www.telcom-int.com>

I/1707717/2024

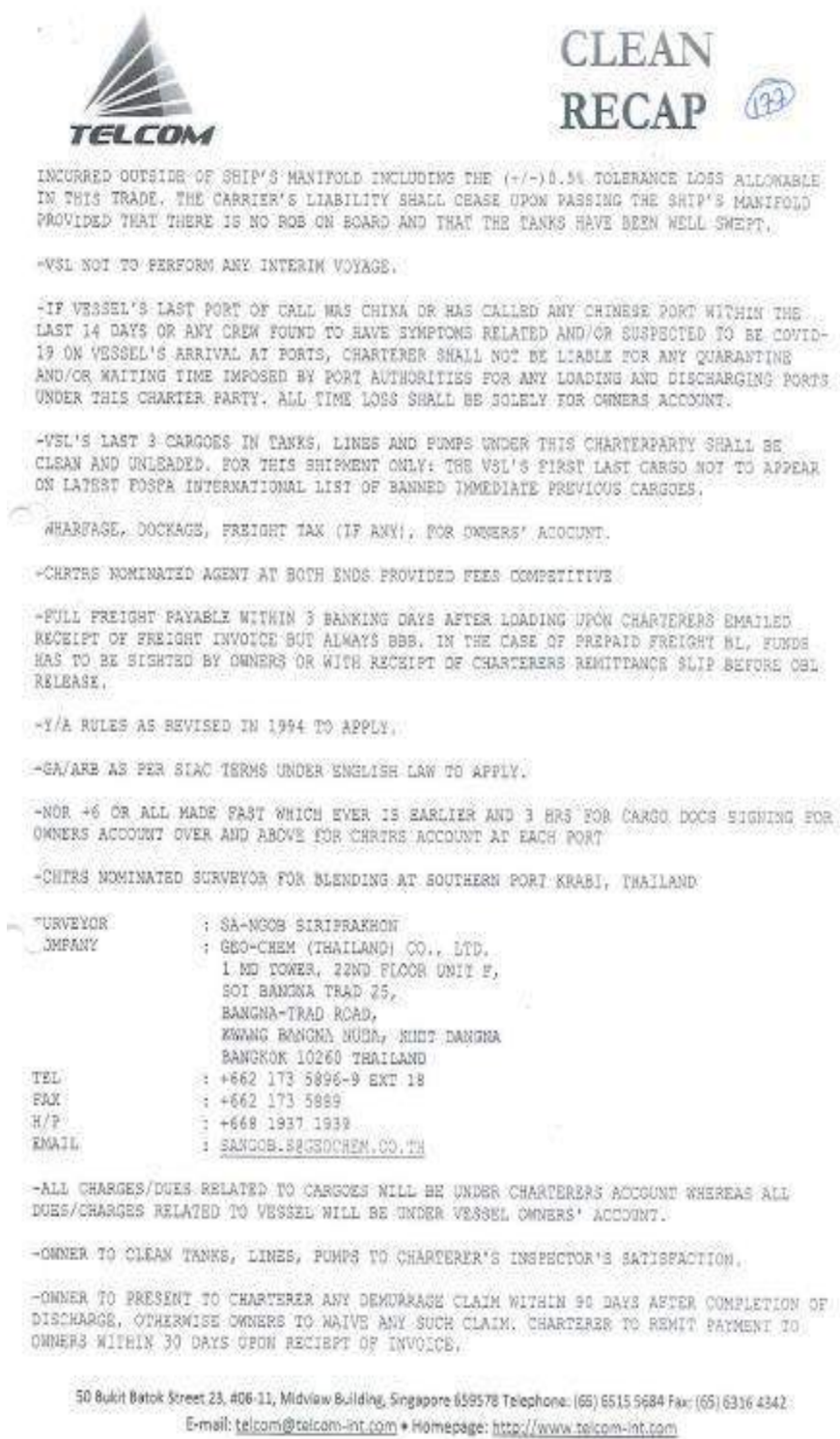



Image 72: Scanned image of Charter Party dated 12.10.2021

Further, Page No. 185 of the above mentioned file is Invoice No. TT-MS072-1121 dated 01.11.2021 raised by M/s. Telcom, Singapore as per Charter Party Agreement dated 12.10.2021 to M/s TIWA, UAE mentioning port of loading as Kuala Tanjung, Indonesia + Phuket, Thailand with discharge location as Kandla. Further the Vessel No. mentioned on the same is MT FMT EFES 202111 for charging freight of USD 505412.90 i.r.o. loading 2952.484MT of CPO, 4920.806MT of CPO and 5086.015 RBD Palmolein. Scanned copy of the said invoice is as below: -

I/1707717/2024



Telcom International Trading Pte Ltd
5D Bukit Batok Street 23, #05-11,
Midview Building, Singapore 659578
Tel: (65) 6515 5684 Fax: (65) 6316 4342
Coy Reg : 200405577M
E-mail: ops@telcom-int.com
Homepage: <http://www.telcom-int.com>

MESSRS:
Tata International West Asia DMCC
Unit M2001/2004, Jumeirah Bay Tower KS, Plot No. 1LT-7H2 KSA,
Jumeirah Lakes Tower, P.O. box 120933, Dubai,
United Arab Emirates
Attn : Accounts Department

TAX INVOICE NO. : TT-MS072-1121
TAX INVOICE DATE : 1st November 2021
DUE DATE : IMMEDIATE
CURRENCY : USD

FIXTURE NO	CHARTER PARTY DTD	LOADING PORT	DISCHARGE LOCATION(S)
TL52041/21	12TH OCT 2021	KUALA TANJUNG, INDONESIA + PHUKET, THAILAND	KANDLA, INDIA

DESCRIPTION	QUANTITY (MT)	UNIT PRICE (USD)	AMOUNT (USD)
MT FMT EFES Voyage No - 202111			
Freight for 1 Grade Crude Palm Oil	2.952.484	USD 39.00	USD 115,146.38
Freight for 1 Grade Crude Palm Oil	4.920.806	USD 39.00	USD 191,911.43
Freight for 1 Grade RBD Palm Olein	5.086.015	USD 39.00	USD 198,364.89

ment Term(s) : Full freight to be paid upon completion of loading

TOTAL AMOUNT USD 606,412.90

Please remit above amount IN FULL by Telegraphic Transfer without deduction of charges. Any late payment shall be subject to interest charge of 2% per month compounded daily.

NameTelcom International Trading Pte Ltd

Name of BankDBS Bank Ltd

Bank Address12 Marina Boulevard, DBS Asia Central, Marina Bay Financial Centre Tower 3, Singapore 018962

Account No0001-0103356-01-2

Swift CodeDBS333880

E. S. O. E.





Image73.: Scanned copy of Invoice No. TT-MS072-1121 dated 01.11.2021 issued by M/s. Telcom International PTE Ltd.

D. Original Bills of Lading raised by the Master of vessel at ports at Indonesia and Thailand,

6.2.29. Furthermore, the Tanker Bills of Lading No. KTP/DEE/01 dated 26.10.2021 issued at Kuala Tanjung Indonesia [pg 171 of RUD No. 24] Capt. Julio Uytiepo Conejero, Master of Mt FMT EFES w.r.t. loading of 5086.015 MTS Refined Bleached and Deodorised Palm Olein as per contract No. 142/SC/FOB/INL/IX/2021 dated 30.09.2021 on board tanker MT FMT EFES Voy. 202111 stowed in 1P, 1S, 2P, 2 2P, 2S, 3S, 4P, 6P, 7P and 7S respectively, freight payable as per charter party dated 12.10.2021. It mentions the name of the shipper as Pt. Industri Nebati Lestaro, Indonesia, notified party- M/s. TIWA UAE, which clearly shows that 5086.015 MT RBD Palm Olein was loaded on the Vessel MT FMT EFES Voy.202111 on 26th October, 2021 at Kuala Tanjung, Indonesia.

Image74.: Scanned copy of Original Bill of Lading No. KTP/DEE/01 dated 12.10.2021 showing loading of 5086.015 MTS of RBD Palmolein at Kuala Tanjung, Indonesia

118

I/1707717/2024



PT. USDA SEROJA JAYA

AGENCY DIVISION

HEAD OFFICE : B & G TOWER 10TH FLOOR, MEDAN 20111 - INDONESIA
TELP : +62 (61) 4102 399, FAX : +62 (61) 4102 10040, EMAIL : USDA.MEDAN@USDA.CO.ID

INSA No. 159/INSA.VIII/90

BRANCH : BELAWAN - KUALATANJUNG - DUMAI - BATAM - PADANG - PALEMBANG - GRESIK - BALIKRAPAN - KUMAT - DITUNG

26th OCTOBER 2021

159

SHIPPING CERTIFICATE

VESSEL : MT. FMT EFES VOY. 202111
COMMODITY : 5086.015 MTS REFINED BLEACHED AND DEODORISED PALM OLEIN (EDIBLE GRADE)
IN BULK AS PER CONTRACT NO.142/SC/FOB/INL/IX/2021 DATED: 30.09.2021
INCOTERM: FOB KUALA TANJUNG PORT, INDONESIA
TOTAL QUANTITY : 5,086.015 MTS
PORT OF LOADING : KUALA TANJUNG, INDONESIA
PORT OF DISCHARGE : DEENDAYAL (KANDLA) PORT, INDIA
BL NO/DATE : KTP/DEE/01 DATED 26.10.2021

WE CERTIFYING THAT THE CARRYING VESSEL "MT. FMT EFESVOY. 202111" IS A SEAWORTHY VESSEL, NOT MORE THAN 25 YEARS OLD, AND HAS BEEN REGISTERED WITH AN APPROVED CLASSIFICATION SOCIETY (AMERICAN BUREAU OF SHIPPING).



AS AGENT AND ON BEHALF OF THE MASTER,
MASTER: CAPT. JULIO UYTIEPO CONEJERO

Image75: Scanned Copy of Shipping certificate dated 26-10-2021 issued by Capt. Julio Uytiepo Conejero, Master of "MT FMT EFES VOY.202111" in respect of 5086.015 RBD

From the perusal of the above, it clearly shows that 5086.015 MTS of RBD Palmolein was loaded on vessel MT FMT EFES 202111 and shipped on 26.10.2021.

[illegible]

As per the Tanker Bill of Lading No.PHP/DEE/03 DATED 31.10.2021 issued at Phuket, Thailand by Capt. Julio Uytiepo Conejero, Master of MT FMT EFES w.r.t. loading of 2952.484MTS only of Crude Palm Oil (Edible Grade) in Bulk stowed in C, 1P, 1S, 2P, 2S, 3P, 3S, 4P, 4S, 5P, 5S, 6P, 6S, 7P, 7S

Image77 :Scanned copy of Tanker Original B/ L No. KTP/DEE/02 dated 31.10.2021 issued at Phuket, Thailand

6.2.32. Page No. 183 of the said file is the copy of the email from Sachin.deshpande@tatainternational.com to Sudhanshu, Sidhant Agarwal and others sending the payment details dated 03.11.2021 i.r.o. telegraphic transfer of USD 5,05,413 from M/s.TISPL towards Telcom International Trading PTE Ltd. (the vessel owner).

I/1707717/2024

183

PAYMENT DETAILS : FYI : MT FMT EFES V2
09 Nov / Freight Invoice - Ops Matter External

Sachin Deshpande <sachin.deshpande@tatainternational.com>
to me, Ravi, AMIT, Sudhanahu, Sigant, Amit, Kushal, Rajesh

Dear Team,

Please find below the freight Payment details

Invoice No.	Invoice Date	Total Invoiced Amount (\$)	Total Amount Paid (\$)	Balance (\$)
5086.015	2021-10-26	5086.015	5086.015	0.00

From: Danish Faisal [mailto:shipping@qlentech.co]
Sent: Monday, November 01, 2021, 4:47 PM
To: Sachin Deshpande <sachin.deshpande@tatainternational.com>; Ravi T
Cc: 'AMIT AGARWAL' <aggarwal@qlentech.co>; 'Sudhanahu' <sudhanahu@tatainternational.com>; Kushal Bothra <kushal.bothra@tatainternational.com>
Subject: RE: FYI : MT FMT EFES V2109 202111 / QLENTECH/TATA / CP 12 Q

** External Email: This message originated outside

Dear Sachin,

Good day,

Kindly find the attached for your ref.

Thanks & Regards,
SM Danish Faisal

Image78: Scanned copy of the email dated 01.11.2021 intimating the payment details

From the above, it is clear that M/s. TISPL had paid towards the freight charges of 5086.015 MTS of RBD Palmolein from Kuala Tanjung, Indonesia., 4920.806 MTS of CPO at Phuket, Thailand, and 2952.484 MT of CPO at Phuket, Thailand.

E. Switched/Manipulated Bills of Lading raised for the purpose of production before Indian Customs

6.2.33. As per the switching cause of the charter party agreement dated 12.10.2021 agreement entered between the charterers, viz M/s. TIWA, UAE as Payment Charter, M/s. GVPL, Singapore, as performance charter and the vessel owner, M/s. Telcom International Trading PTE Ltd, Singapore it appears that the original Bills of Lading No. KTP/DEE/01 dated 26.10.2021 issued at Kuala Tanjung, Indonesia i.r.o. 5086.015MT of RBD Palm Olein were switched and a second set of Bills of Lading Bearing No. KTG/DEE-01 to KTG/DEE-21 dated 26.10.2021 were issued, out of which KTG/DEE/01 to 20 dated 26.10.2021 are for 250MTs mentioning description of goods as CPO loaded on the vessel and KTG/DEE/21 dated 26.10.2021 is for 86.015MT mentioning description of goods as CPO loaded on the vessel at Kuala Tanjung with port of discharge at Kandla Port, India with the mention of: -

This shipment of 250.00 Liquid Metric Tons was loaded on the Vessel as part of one original lot of 12,955.305 Liquid Metric Tons stowed in 1P, 1S, 2P, 2S, 3P, 3S, 4P, 4S, 5P, 5S, 6P, 6S, 7P, 7S AND SLOP C where 5086.015mt was loaded into the same tanks on 26th October 2021 and 7,873.290mt that was commingled into the same tanks at phuket on 31st October 2021 with no segregation as to parcels. For the whole shipment 54 (FIFTY FOUR) sets of Bill of Lading have been issued for which the Vessel is relieved from all responsibilities to the extent it would be if one set only would have been issued. The Vessel undertakes to deliver only that portion of the cargo actually loaded which is represented by the percentage that the total amount specified in the Bill(s) of Lading bears to the total of the commingling shipment delivered at destination. Neither the Vessel nor the owners assume any responsibility for the consequences of such commingling nor for the separation thereof at the time of delivery in respect of the quality, colour and specification of the cargo.

Image 79.: - Scanned copy of one of the switched B/L No. KTG/DEE/01 dated 26.10.2021

6.2.34. At Page No. 113 of the said file is an Invoice No. SINDK03162 dated 08.11.2021 **[RUD No 24]** which is raised by M/s. TIWA UAE to M/s. TIL,

I/1707717/2024

with mention of description of Goods: Crude Palm Oil, Qty: 12959.31, Total Value: 16,074,981.11 USD.

INVOICE



Sell to:

Tata International Ltd

7th Floor, Trent House, C - Block, Plot N
Bandra-Kurla Complex, Bandra East, Mu
India

TATA INTERNATIONAL WEST ASIA DMCC

Office No: 2001 to 2005, 20th Floor, Jumeirah Bay
X-3 Tower, X-3 Cluster, I.T. PO Box 120933, Dubai, UAE

T +971 4 562 3900
F +971 4 514 9206

Delivered to:

Tata International Ltd

7th Floor, Trent House, C - Block, Plot N
Bandra-Kurla Complex, Bandra East, Mu
India

Terms Of Delivery
Reference
Vessel Info:

Cost Insurance & Freight
COND00517

Customer P.O.
Sales Order:

COND00517

Customer No.

CD00339

Date:
Invoice:
Terms of Paym:

8. November 2021
SINDK03162
100% CAD

Due Date:

8. November 2021

Item	Description	Pieces	Quantity	Price	Amount
Shipment No. PSSDK02598					
IT254	CRUDE PALM OIL		5086.015 MT	1240.42 MT	6308794.73
CRUDE PALM OIL					
Specifications					
Grade: CRUDE PALM OIL					
Shipment No. PSSDK02599					
IT254	CRUDE PALM OIL		7873.29 MT	1240.42 MT	9765185.38
CRUDE PALM OIL					
Specifications					
Grade: CRUDE PALM OIL					
Total MT					12,959.31
Total USD					16,074,981.11



Image 80: Scanned copy of invoice dated 08.11.2021 raised by M/s. TIWA to M/s. TIL. after issuance of switch B/L.

6.2.35 From the scrutiny of the documents as discussed herein above, it is safe to conclude that the goods viz. 5086.015 MT of RBD Palm Olein was procured/purchased by M/s. TIWA, UAE in Indonesia from M/s. Pt. Industri Nebati Lestari, Indonesia and was loaded on the vessel at Kuala Tanjung, Indonesia on 26th October, 2021 and the goods viz., 7872.29 MT of Crude Palm Oil (CPO) was procured/purchased by M/s. TIWA, UAE from M/s. Tha Chang Oil Palm Industries Co. Ltd. was loaded on the vessel at Phuket, Thailand on 31st October, 2021 on the vessel MT FMT EFES Voy. 2021111; that the cargo was stowed as mentioned in the original Bills of Lading in the same tanks where CPO was loaded at Phuket Thailand on 31.10.2021; that the comingling of cargo was carried out and the Original Bills of Entry were switched into the second (Global) set of Bills of Lading analogously to the process of blending/comingling carried out in the vessel MT Distya Pushti V.072021, MT. HongHai6 V.2106 and MT GUMULDUR VOY. 202109. Further, M/s. GVPL, Singapore & M/s. TIWA DMCC, UAE had entered into charter party agreement dated 12.10.2021 with M/s. Telcom International Trading PTE Ltd, Singapore with explicit mention of blending option and the switching clause. Further, M/s. TIWA made payments towards the freight charges of the said vessel MT FMT EFES V.2021111 for its voyage from Indonesia to India.

124

I/1707717/2024

6.2.36. All the above documents conclusively establish that though CPO, RBD and PFAD were purchased in Indonesia, the importer M/s. TIL in active connivance of M/s. GVPL and vessel owner viz. M/s. Telcom International Trading PTE Ltd, Singapore manipulated the documents to camouflage the import of above goods and prepared another set of documents showing loading /import of CPO on the vessel. Such action led to evasion of customs duty on import of such goods at the time of clearance of such goods from Customs Port, i.e. Kandla.

OUTCOME OF THE INVESTIGATION:

7.1 From the above scrutiny of documents gathered during the course of investigation viz. Contracts of sales-purchase with sellers at Indonesia/ Thailand, copies of invoices, copies of original and switched Bills of Ladings, charter party agreements with various vessel owners, LC etc., it is gathered that M/s. TIL in association with M/s. GIPL and vessel owner viz. M/s. Telcom International Trading PTE Ltd., Singapore/M/s. OKA Tankers PTE Ltd., Singapore had procured CPO, RBD Palmolein, PFAD from different sellers at Thailand and Indonesia respectively and imported the goods viz. CPO, RBD and PFAD, by blending them on board vessels “FMT GUMULDUR V.202109”, “MT HONG HAI6 V.2106”, “MT FMT EFES V.2021111”; that M/s. TIL were aware that the blending on board vessel has to be undertaken in order to make it marketable in domestic market; that post blending/comingling, the said goods become admixture of CPO, RBD, PFAD. M/s. TIL (as financial charterer) and M/s. GIPL(as operational charterer) had entered into charter party agreement with vessel owners. Such agreements with the vessel owner were agreed upon by all parties with explicit condition of having blending as well as switching of B/L clauses. M/s. Oka Tankers PTE Ltd., Singapore, and M/s. Telcom International PTE Ltd., Singapore had inserted these clauses and subsequently charged for the same from M/s. TIL, which they agreed to pay vide said agreement(s). The documentary evidences also indicate that the payment charterer viz. M/s. TIL had made the payments to the vessel owners. Thus, by allowing the blending of different cargos on board vessel, M/s. Oka Tankers PTE Ltd., Singapore, and M/s. Telcom International PTE Ltd., Singapore had concerned themselves in the wrongful act of blending the cargo and camouflaging the documents by switching the original Bills of Lading with second set of Bills of Lading with mis- declaration of the goods as CPO. They were in due knowledge of such wrongful act on the part of themselves, had been instrumental in the entire scheme of mis-declaration of goods imported into India. M/s. TIL classified the goods so mis-declared goods under CTH 15111000 in the 12 W.H Bills of Entry as mentioned in Annexure-A to this show cause, which were otherwise an admixture of 3499.71MTs of CPO, 8500MTs of RBD Palm Olein and 200MTs of PFAD imported vide vessel MTs Gumuldur Voy.202109, 8948.55MTs of CPO, 6513.52MTs of RBD Palmolein imported vide vessel Hong Hai6 V.2106 and 7873.29MTs CPO and 5086.015MTs RBD Palmolein imported vide vessel MT FMT EFES Voy.202111, with an intent to suppress the correct description of goods and to evade the appropriate duties of Customs at the time of clearance and to earn commission on such imports. M/s. TIL mis-declared the entire cargo as ‘CPO’ in the documents presented before Customs Authorities at Kandla. Such imported goods were cleared by them as well as further sold in the domestic market.

I/1707717/2024

7.2 Further, it was only when a case was booked by the investigative agency in respect of 20300 MTs of goods imported vide ‘MT Distya Pushti’, they admitted that they had imported the said goods i.r.o. 3 previous consignments vide vessels MT Gumuldur V.202109, Hong Hai6 V.2106, MT EFES V.202111 using similar *modus operandi* as in respect of import of consignments on ‘MT Distya Pushti’. A Show Cause Notice to the effect is already issued to M/s. TIL in this context. Thus, by such act they had suppressed this information from the Customs department and continued mis-declaring the said goods in the 12 W.H. Bills of Entry(Annexure-A) and subsequently which were cleared by various importers resulting into short payment of duties of Customs of account of mis-declaration and mis-classification in W/H BoE as mentioned in table below:

Sr. No.	VESSEL NAME	SELLER	COMMODITY loaded at load Port	QTY (MTs)	SUPPLIER (M/s.)	LOAD PORT	Warehouse Bill of Entry no.	Bill of Entry date	Description of imported goods declared in bill of entry	QTY (MTs)
1	FMT GUMUL DUR V.2021 09	M/s. TIWA	CPO	3499.71	OLAM	DUMAI, INDONESIA	5302 477, 5302 489, 5302 500, 5302 513, 5302 519 & 5302 523	03.09 .2021	CPO	12199. 71
			RBD PALM OLEIN	8500	INL	KUALA TANJUBG, INDONESIA				
			PFAD	200	INL	KUALA TANJUBG, INDONESIA				
			Total	12199.7						
2	MT HONG HAI6 V.2106	M/s. TISPL	RBD PALM OLEIN	6513.520		KUALA TANJUBG, INDONESIA	5916 265, 5916 285, 5916 291 & 5916 292	20.10 .2021	CPO	15462. 070
			CPO	8948.550		Phuket, Thailand				
			Total	15462.070						
3	MT FMT EFES VOY. 202111	M/s. TIWA	RBD PALM OLEIN	5086.015	PT INL	KAULA TANJUNG, INDONESIA	6212 683 & 6212 824	11.11 .2021	CPO	12959. 31
			CPO	7873.290	THA CHANG	PHUKAT PORT, THAILAND				
			Total	12959.31						

7.3 The buyers/importers, filed the corresponding Bills of Entry for Home Consumption in respect of the aforementioned W.H Bills of Entry by M/s. TIL.(as per **Annexure-A**), mentioning the description of goods as ‘CPO’, which is incorrect in as much as the said goods were *admixture* of CPO, RBD Palmolein and PFAD as discussed hereinabove. Further the buyers of such goods from M/s. TIL importers had already cleared the said goods from the warehouse by way of Filing Ex- Bond Bills of Entry for Home Clearance (**as per Annexure –B**) and thus short paid the duties of Customs on account of mis-declaration and mis-classification of the goods. The total differential duty recoverable on such goods imported and cleared already by mis-declaring the goods as CPO, misclassifying the same under CTH 15111000 in Bills of Entry for Home Consumption by M/s. G-one is as per **Annexure –C** to this show cause notice. The differential duty is required to be recovered from them by invoking the provisions of Section 28(4) of the Customs Act, 1962 as M/s TIL had suppressed the information regarding actual contents of the cargo from the department. In the said Bills of Entry for home consumption, the ex-bond filer

I/1707717/2024

viz. M/s. G-One had actually imported ‘*admixture of Crude Palm Oil, Palmolein and other Palm based oil*’ by mis-declaring the same as ‘*Crude Palm Oil*’, by classifying it under CTH 15111000 instead of correct classification under CTH 15119090(Others- Palmolein), which is the appropriate classification of imported goods.

7.4 Further, M/s. G-one had filed the Ex-Bond BoE for Home consumption for clearance of goods imported vide aforementioned vessels viz. MT FMT Gumuldur V.202109, MT Hong Hai6 V.2106, MT FMT EFES V202111 as per Bills of Entry as tabulated in **Annexure –C** to this show cause notice. Vide said Bills of Entry M/s. G-one had accordingly mis-declared the assessable value of goods as**Rs.130,16,43,192/-** and accordingly M/s. G-one had paid **Rs.18,86,96,489/-**. The actual assessable value appears to be **Rs.133,20,24,437/-** and duty payable appears to be **Rs.35,06,40,593/-** as detailed in Annexure-C to the said show cause notice. Thus, such act on the part of M/s. G-one leads to short payment of Customs duties to the tune of Rs. **16,19,44,104 by** way of mis-declaring and misclassifying the goods as ‘CPO’ under CTH 15111000 instead of declaring the said goods under CTH 15119090 (Others- Palmolein), which is correct classification of subject goods. From the above, it appears that M/s. G-one had paid lesser amount of customs duty and defrauded the government exchequer. The same is required to be recovered from them on account of mis-classification and mis-declaration.

8 CLASSIFICATION OF GOODS IMPORTED:

8.1 As discussed in the preceding paragraphs, though it appears that M/s.TIL had purchased and imported different goods, viz., CPO, RBD and PFAD, however, in the import documents presented before Customs, they declared the product as CPO, by classifying the same under CTH 15111000. However, from the test reports, evidences recovered during investigation and statements of various persons recorded revealed that M/s. TIL had procured CPO, RBD and PFAD from the suppliers in Indonesia and blended all the three products during voyage of the vessels as discussed above.

8.2 In view of the above, the product imported by M/s. TIL is not CPO but admixture of Crude Palm Oil, Palmolein and other palm-based oil. Therefore, it is safe to conclude that the classification presented by M/s. TIL vide 12 W.H. Bills of Entry i.e. 15111000 and subsequently cleared vide 104 BoE for Home Consumption by various importers is not the correct classification. Thus, they have wrongly classified the product under CTH 15111000 and the said classification is required to be rejected and the goods need to be reclassified under appropriate CTH which is 15119090. The Customs Tariff Heading 1511 covers Palm Oil and its fractions, whether or not Refined, but not chemically modified. The Tariff Sub-Headings of CTH 1511 are as under: -

Tariff Item		Description of goods
(1)	(2)	(3)
15111000	-	Crude oil
151190	-	Other:
15119010	---	Refined bleached deodorised palm oil

I/1707717/2024

15119020	---	Refined bleached deodorised Palmolein
15119030	---	Refined bleached deodorised palm stearin
15119090	---	Other

8.3 From the tariff sub-headings, it can be seen that CTH 15111000 covers Crude Palm Oil. The product in question imported by M/s. TIL is not Crude Palm Oil, but, is an admixture of Crude Palm Oil, Palmolein and other palm-based oil. Therefore, the product imported by M/s. TIL viz. admixture of Crude Palm Oil, Palmolein and other palm-based oil merits classification under CTH 15119090. Therefore, the correct classification of goods imported by M/s. TIL is 15119090. Hence, the classification of the imported goods, done by M/s. TIL under CTH 15111000, is required to be rejected and goods is to be re-classified under CTH 15119090.

8.4 Further, the goods imported by M/s. TIL at Kandla Port, India by mis-declaring the same as Crude Palm Oil (CPO), under CTH 15111000 attracts duties of customs over different period of time during 2021-22, as per the following duty structure: -

DUTY STRUCTURE ON CPO UNDER CTH 15111000 OVER DIFFERENT PERIOD OF TIME

Effective Date	BCD (%)	AIDC (%)	SWS (SWS (@10% of all duties) (%))	IGST (%)
30.06.2021 to 10.09.2021	10% [BCD as per Ntn No. 34/2021 – Cus. dated 29.06.2021]	17.5% [AIDC @ 17.5% as per Ntn No. 11/2021 - Cus dated 01.02.2021]	2.75	5
11.09.2021 to 13.10.2021	2.5% [BCD @ 2.5%, amended vide Ntn No. 42/2021- Cus. dated 11.09.2021; Exemption from BCD on CPO withdrawn vide Ntn. 43/2021 dated 10.09.2021]	20% [AIDC @ 20%, Ntn. No. 11/2021 - Cus dated 01.02.2021 amended vide Ntn No. 42/2021-Cus. dated 10.09.2021	2.25	5
14.10.2021 to 20.12.2021	NIL [as amended vide Ntn No. 48/2021- Cus. dated 11.09.2021]	7.5% [AIDC @ 7.5% as amended vide Ntn. No. 49/2021- Cus dated	0.75	5
21.12.2021 to 15.02.2022	NIL	7.5%	0.75	5

8.4.1 However, the goods actually imported viz., admixture of Crude Palm Oil, Palmolein and other palm-based oil which merits classification under

I/1707717/2024

CTH 15119090 (Others- Palmolein) attracts duties as per the following duty structure: -

DUTY STRUCTURE ON ADMIXTURE OF CPO, RBD PALMOLEIN & PFAD
UNDER CTH 15119090 OVER DIFFERENT PERIOD OF TIME

Effective Date	BCD (%)	AID C (%)	SWS (@10% of all duties) (%)	IGS T (%)
30.06.2021 to 10.09.2021	37.5% [BCD @37.5% as per Ntn No. 34/2021 – Cus. dated 29.06.2021]	NIL	3.75%	5%
11.09.2021 to 13.10.2021	32.50% [BCD @ 32.5%, amended vide Ntn No. 42/2021- Cus. dated 11.09.2021]	NIL	3.25%	5%
14.10.2021 to 20.12.2021	17.50% [as amended vide Ntn No. 48/2021- Cus. dated 11.09.2021]	NIL	1.75%	5%
21.12.2021 to 15.02.2022	12.5% [as amended vide Ntn no. 53/2021-Cus dated 20.12.2021]	NIL	1.25%	5%

8.4.2. From the above, it is apparent that the duty on goods falling under CTH 15111000 vis-a-vis duty on the goods falling under CTH 15119090, which is the correct classification of actually imported goods, appears to be lesser at different points of time. Despite being aware of the true nature of the impugned goods (i.e. the blended goods having FFA<3.5 and refining is cheaper in respect of such goods as percentage of RBD is more and their resultant product is RBD only), the manner adopted by the importer for mis-classification of impugned goods for the sole purpose of claiming lower rates of duty appears to be indicative of their *Mensrea*. Therefore, by not declaring the true and correct facts, at the time of import in the W.H. Bills of Entry, M/s. TIL mis-declared and misclassified the goods as ‘CPO’ appears to have indulged in mis-declaration & misclassification and suppression of facts with intent to evade payment of applicable BCD and Additional duty of Customs. In view of the foregoing, the amount of customs duty short paid duty on account of mis-declaration and misclassification by M/s. TIL and other ex-Bond filers of the Bills of Entry for Home Consumption as per Annexure-B is required to be recovered from such importers. The above action on the part of M/s. TIL and such Ex-Bond filers of Bills of Entry for Home Consumption rendered the goods(non-seized and already cleared) liable for confiscation under Section 111 of the Customs Act, 1962, which are already cleared on payment of lesser amount of customs duty.

9. STATUTORY LEGAL/PENAL PROVISIONS UNDER CUSTOMS ACT, 1962:

9.1 Section 17(1) of Customs Act 1962:

An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self - assess the duty, if any, leviable on such goods.

I/1707717/2024

9.2 Section 46 of the Customs Act, 1962 - Entry of goods on importation:

(1) *The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed:*

Provided

(2)

(3)

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

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

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

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

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

9.3 Section 15 of the Customs Act, 1962: Date for determination of rate of duty and tariff valuation of imported goods.—

(1) *1[The rate of duty 2[***]] and tariff valuation, if any, applicable to any imported goods, shall be the rate and valuation in force,—*

(a) in the case of goods entered for home consumption under section 46, on the date on which a bill of entry in respect of such goods is presented under that section;

(b) in the case of goods cleared from a warehouse under section 68, on the date on which 3[a bill of entry for home consumption in respect of such goods is presented under that section];

(c) in the case of any other goods, on the date of payment of duty: 4[Provided that if a bill of entry has been presented before the date of entry inwards of the vessel or the arrival of the aircraft by which the goods are imported, the bill of entry shall be deemed to have been presented on the date of such entry inwards or the arrival, as the case may be.]

9.4 Section 28 of the Customs Act, 1962 Recovery of 2[duties not levied or not paid or short-levied or short-paid] or erroneously refunded.

(1)

(2)

(3)

(4) Where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of—

(a) collusion; or

I/1707717/2024

(b) any wilful mis-statement; or

(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied 11[or not paid] or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

9.5 SECTION 111 - Confiscation of improperly imported goods etc.:

The relevant clauses of Section 111 are reproduced below:

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

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

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

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

(o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer.

9.6 SECTION 114A - Penalty for short-levy or non-levy of duty in certain cases:

Where the duty has not been levied or has not been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (2) of section 28 shall, also be liable to pay a penalty equal to the duty or interest so determined.

9.7. Section 30 of the Customs Act, 1962:

Delivery of arrival manifest or import manifest or import report.

30.(1) The person-in-charge of —

(i) a vessel; or

(ii) an aircraft; or

(iii) a vehicle,

I/1707717/2024

carrying imported goods or export goods or any other person as may be specified by the Central Government, by notification in the Official Gazette, in this behalf shall, in the case of a vessel or an aircraft, deliver to the proper officer an arrival manifest or import manifest by presenting electronically prior to the arrival of the vessel or the aircraft, as the case may be, and in the case of a vehicle, an import report within twelve hours after its arrival in the customs station, in such form and manner as may be prescribed and if the arrival manifest or import manifest or the import report or any part thereof, is not delivered to the proper officer within the time specified in this sub-section and if the proper officer is satisfied that there was no sufficient cause for such delay, the person-in-charge or any other person referred to in this sub-section, who caused such delay, shall be liable to a penalty not exceeding fifty thousand rupees:

Provided that the Principal Commissioner of Customs or Commissioner of Customs may, in cases where it is not feasible to deliver arrival manifest or import manifest by presenting electronically, allow the same to be delivered in any other manner.

(2) The person delivering the arrival manifest or import manifest or import report shall at the foot thereof make and subscribe to a declaration as to the truth of its contents.

(3) If the proper officer is satisfied that the arrival manifest or import manifest or import report is in any way incorrect or incomplete, and that there was no fraudulent intention, he may permit it to be amended or supplemented.

9.8 Section 132 of the Customs Act, 1962 -False declaration, false documents etc.:

Whoever makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document in the transaction of any business relating to the customs, knowing or having reason to believe that such declaration, statement or document is false in any material particular, shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

10. OBLIGATIONS UNDER SELF-ASSESSMENT AND PENAL LIABILITY UNDER SECTION 114A OF THE CUSTOMS ACT, 1962

Section 17 of the Customs Act, 1962, was substituted with effect from 08.04.2011 introducing self-assessment of goods imported by the importers. Accordingly, self-assessed warehouse Bills of Entry vide which the impugned goods of quantity 40521.398 MTs were imported through vessels viz., MT FMT Gumuldur V.202109, MT Hong Hai6 V.2106, MT FMT EFES V202111 by M/s. TIL were self-assessed by M/s. TIL. These subject goods were subsequently cleared by various importers as such as per Annexure –B to this show cause by way of mis-declaration and misclassification of the goods as CPO under CTH 15111000. The said imported goods were however, an admixture of CPO, RBD Palmolein and PFAD which merits classification under CTH 15119090 (Others-Palmolein). Such act on the part of M/s. TIL resulted into short payment of Customs Duty (as per **Annexure- B**) by the different ex-bond filers.

I/1707717/2024

Under the self-assessment procedure, it is obligatory on the part of importers to declare all the particulars such as description of the goods, appropriate CTH so as to arrive at a proper assessment of the applicable rate of duties by the proper Customs officer. While claiming any classification, it is obligatory on the part of the importer to check applicability of classification claimed by them to the imported goods. Despite being aware of the true nature of the impugned goods, to make the product marketable, and to earn commission on such imported goods, the manner adopted by the importer for mis-classification of impugned goods for the sole purpose of claiming lower rate of Basic Customs duty appears to be indicative of their *Mensrea*. Therefore, by not declaring the true and correct facts, at the time of import in the warehouse bills of entry, M/s. TIL mis-declared and misclassified the goods as 'CPO' appears to have indulged in mis-declaration & misclassification and suppression of facts with intent to evade payment of applicable BCD and Additional duty of Customs. These goods mis-declared in W.H. Bills of Entry were subsequently led to the clearance of the self-assessed imported goods before the Customs by such importers who purchased said goods from M/s. TIL, thus, leading to short payment of duties. M/s. G-one, being one of them had filed the Ex Bond BoE for Home consumption (**Annexure-C**) and had short paid customs duty to the tune of Rs. **16,19,44,104/-** (Rupees Sixteen Crores Nineteen Lakhs Forty-Four Thousand One Hundred and four only)

It is well settled principle in law that buyers (Filers of Bills of Entry for Home Consumption in this case) are obligated to verify the source/antecedent of their supply (M/s TIL in the instant case); Caveat emptor "*let the buyer beware.*" Potential buyers are warned by the phrase to do their research and ask pointed questions of the seller. The seller isn't responsible for problems that the buyer encounters with the product after the sale, which in this case such filers of Bills of Entry for Home Consumption have done so by mis-declaring with intent to suppress and falsify. The onus was on such filers of Ex-Bond Bills of Entry for Home Consumption to perform due diligence before making the purchase and subsequent removal of goods from warehouse by filing Ex-BoEs.

Thus, in view of the omissions and commissions mentioned above, the total amount of duties which were short paid by Rs**16,19,44,104/** (Rupees Sixteen Crores Nineteen Lakhs Forty-Four Thousand One Hundred and four only) is due to be recovered from M/s. G-one, being a filer of Ex-BoE for Home Consumption by invoking extended period of limitation. Also, by such act of purchase of goods without verifying the correctness of the goods being purchased by them from M/s. TIL, and M/s. G-one they have indulged themselves in such act of omission which rendered themselves liable to imposition of penalty under provisions of the Customs Act, 1962.

11. The subject SCN is being issued in view of the provisions of Section 28(4) of the Customs Act, 1962, under which Show Cause Notice is required to be given within period of five years where any duty has not been levied or not paid or has been short-levied or short-paid, by reason of suppression by the importer or the exporter or the agent or employee of the importer or exporter.

12. ROLE PLAYED BY VARIOUS COMPANIES/PERSONS:

This appears a case of connivance amongst all the parties involved, wherein every stakeholder involved was aware of their illegal role being played by them. It appears that each stakeholder intended to suppress the facts before Indian Customs, to mis-declare the subject cargo to defraud the government exchequer. There are evidences of determinative character which complied with the inference arising from the dubious conduct of stakeholders seems to lead to the conclusion it was all planned to mis-declare the subject cargo and suppress the information from the department. The role in brief is reproduced below: -

12.1 M/s. TATA INTERNATIONAL LTD:

12.1.1. Scrutiny of the various documents/records as well as facts stated by various persons during investigation revealed that M/s. TIL and M/s. GIPL, in connivance with each other devised a strategic plan to import admixture of CPO, RBD and PFAD, by mis-declaring the same as CPO. They purchased CPO, RBD and PFAD in Indonesia from different suppliers. M/s. TIL facilitated M/s. GIPL, for procurement of Oil products i.e. CPO, RBD, PFAD from Indonesia. They gave go ahead to M/s. GIPL to enter into Charter Agreement with M/s. Oka Tankers PTE Ltd., Singapore & M/s. Telcom International Trading PTE. Ltd., Singapore for transporting the goods viz. RBD Palmolein, CPO, PFAD from different ports at Indonesia/ Thailand to India through vessels viz., MT FMT Gumuldur V.202109, MT Hong Hai6 V.2106, MT FMT EFES V202111 as discussed in foregoing paragraphs; loaded on the vessels. As per the said Charter Agreement, after loading the above goods on vessel, blending of the above goods was carried out with the help of Owners of the vessel. After blending, they manipulated various documents to show the goods imported as CPO and presented the same before Customs. M/s. TIL filed W.H. Bills of Entry for entire quantity of 40486.172 MTs cargo, by mis-declaring the same as CPO, though they knew that the goods imported were actually admixture of CPO, RBD and PFAD. M/s. TIL classified the goods so mis-declared under CTH 15111000, with intent to evade the appropriate duties of Customs by M/s. G-One& others and to earn commission.

12.1.2 From the above, it appears that M/s. TIL, Mumbai imported '*admixture of Crude Palm Oil, Palmolein and other Palm based oil*' by mis-declaring the same as '*Crude Palm Oil*', classifying under CTH 15111000 instead of correct classification under CTH 15119090, which is the appropriate classification of the goods viz. '*admixture of Crude Palm Oil, Palmolein and other Palm based oil*', imported by them. It further appears that M/s. TIL played active role in ensuring the blending of CPO, PFAD & RBD Olien, which is not only prohibited, but also the act of agreeing/allowing to blend clearly demonstrates that the entire activity right from planning, creation, monitoring and managing of all the operations was with a mala fide intention of evading customs duty. Thus, this appears to be is a clear case of suppression of information from the department and mis-declaration. The above action on the part of M/s. TIL had rendered themselves liable to penalty under Section 112(a), 112(b), 114AA and 117 of the Customs Act, 1962.

12.2 M/s. GLENTECH INDUSTRIES PRIVATE LIMITED:

12.2.1 Scrutiny of the various documents/records, as well as facts stated by various persons during investigation, as discussed hereinabove, revealed that M/s. GIPL and M/s. TIL, in connivance with each other devised a strategic plan to import admixture of CPO, RBD and PFAD, by mis-declaring the same as CPO. They purchased CPO, RBD and PFAD in Indonesia from different suppliers. They entered into Charter Agreement with M/s. OKA Tankers PTE Ltd., Singapore and M/s. Telcom Trading International PTE Ltd., Singapore for transporting the goods from Indonesia to India through vessels MT FMT Gumuldur V.202109, MT Hong Hai6 V.2106, MT FMT EFES V202111; loaded CPO on the vessels at different ports at Indonesia/ Thailand. As per the Charter Agreement, after loading the above goods on vessel, blending of the above goods was carried out with the help of the Owner(s) of the vessel(s). After blending, they arranged manipulated various documents to show the goods imported as CPO and presented the same before Customs. As per the instructions of Charterers, the original documents viz. Bills of Lading etc. were secreted in the vessel and intentionally not produced before Customs. After import of the goods into India, the importer M/s. TIL filed W.H. Bills of Entry, by mis-declaring the goods as CPO, though they knew that the goods imported are admixture of CPO, RBD and PFAD. Further, after import of the goods into India, it was the responsibility of M/s. GIPL to sell the goods into Indian market. The goods so mis-declared and mis-classified under CTH 15111000, with intent to evade the appropriate duties of Customs. M/s. GIPL also further sold the goods to M/s. G-one who had filed the Ex Bond BoE for Home Consumption despite having knowledge of the correct nature of said goods; they had suppressed the information from the department and cleared the subject goods by mis-declaring and mis-classifying the same as 'CPO' in Ex-Bond Bills of Entry which resulted into short payment of duty as per **Annexure-C** to this show cause.

12.2.2 Thus, M/s. GIPL played active role in the purchase, transport, blending of the cargo during voyage of the vessels and import of the said goods by mis-declaring the same as CPO. From the above, it appears that M/s. GIPL actively connived in the import of '*admixture of Crude Palm Oil, Palmolein and other Palm based oil*' by mis-declaring the same as '*Crude Palm Oil*', classifying under CTH 15111000 instead of correct classification under CTH 15119090, which is the appropriate classification of the goods imported viz. '*admixture of Crude Palm Oil, Palmolein and other Palm based oil*'. It further appears that M/s. GIPL played active role in ensuring the blending of CPO, PFAD & RBD olein, which is not only prohibited, but also the act of agreeing/allowing to blend clearly demonstrates that the entire activity right from planning, creation, monitoring and managing of all the operations was with a mala fide intention of evading customs duty. Thus, this appears to be is a clear case of mis-declaration. The above action on the part of M/s. GIPL had rendered themselves liable to penalty under Section 112(a), 112(b), 114AA and 117 of the Customs Act, 1962.

ROLE OF M/s. G-ONE AGRO PRODUCTS Ltd.

12.3.1 M/s G-one had purchased the 14191 MTs of said blended goods viz. admixture of CPO, RBD Palmolein, PFAD which were originally imported by M/s TIL by the way of mis-declaration and mis-classifying as CPO under CTH 15111000 in the W.H. B.E.s filed before Kandla Customs with intent to evade the appropriate duties of Customs. M/s. TIL had suppressed this information from Department while filing W.H.B.Es. Also, by entering into charter agreement as financial charterer they were aware that the blending on board vessel has to be undertaken in order to make it marketable in domestic market.

12.3.2 Further, G-One cleared a portion of such imported goods having quantity of 14191 MTs of goods having assessable value of Rs. 133,20,24,437/- (Rupees One Hundred Thirty Three Crores Twenty Lakhs Twenty Four Thousand Four Hundred and Thirty Seven only) by way of mis-declaring the same as 'CPO' in the Ex-Bond Bills of Entry filed by them and thus evaded Customs Duty amounting to Rs.16,19,44,104/- (Rupees Sixteen Crores Nineteen Lakhs Forty Four Thousand One Hundred and Four only) under the following Bills of Entries as per Annexure C.

12.3.3 M/s G-One being a buyer has the obligation to verify the source/antecedent of their supply. Thus, Onus was on the M/s G-One to perform due diligence before making purchase and subsequent clearance of goods from Warehouse by filing Ex-Bond BoE. Thus, in view of the omissions mentioned herein above, the differential duty of Rs.16,19,44,104/- (Rupees Sixteen Crores Nineteen Lakhs Forty Four Thousand One Hundred and Four only) has been short paid by them on account of suppression, mis-declaration and misclassification of goods in the respective Ex- Bond Bills of Entry and is due to be recovered from them. The acts of omission and commission on the part of M/s. G-One rendered the imported goods (non-seized – cleared in past) liable for confiscation under Section 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962 and rendered themselves liable to penalty under Section 112(a), 112(b), 114A and 114AA, 117 of the Customs Act, 1962.

12.4. M/s. OKA Tankers Pvt. Ltd. and M/s. Telcom International PTE Ltd.

12.4.1. M/s. OKA Tankers Pvt. Ltd., 77 High Street Road, #8-10, High Street Plaza, Singapore 17943 were owner of the vessel MT Hong Hai6 and M/s. Telcom International PTE Ltd., 50 Bukit Batok Street 23, #06-11, Midview Building, Singapore 659578, were the owners of the vessels 'MT FMT Gumuldur', 'MT FMT EFES'. They entered into Tanker Voyage Charter Party agreement with M/s. TIWA, UAE/M/s. TISPL/ M/s. TIL and M/s. GIPL for transporting cargo from the ports in Indonesia/ Thailand to Kandla port in India. Further, as per the agreement, the above goods were to be blended on board, which were confirmed by all the parties viz. payment charterer, operational charterer and despondent owners; actively connived to replace the original BLs prepared at the port of loading with manipulated BLs after blending of the cargo on board; to present the manipulated documents before Customs at the time of arrival of the cargo at discharge port. The switching of Bills of Lading was done by the crew of the vessel owners, under guidance of their management. The Vessel owners viz., M/s. OKA Tankers Pvt. Ltd. and

I/1707717/2024

M/s. Telcom International PTE Ltd. entered into agreement which allowed blending of cargo i.e. CPO, RBD Palmolein and PFAD on board vessel, which is otherwise prohibited. Therefore, by indulging in such act of blending on board, manipulation of documents viz. IGM, Bills of Lading etc. in connivance with M/s. GIPL and M/s. TIL., allowing their conveyance to be used in such a manner which rendered the goods (non-seized – cleared in past) as well as vessel (non-seized – cleared in past) liable for confiscation under section 111 and 115 of the Customs Act, 1962. Accordingly, by indulging in such act of omission and commission, on their part abetted the importer to import goods by mis-declaring the same as CPO, by classifying the same under CTH15111000, by allowing comingling/blending of cargo with led to evasion of the Customs Duty.

12.4.2. The indulging in the act of manipulation of the documents is punishable offence and thus by concerning themselves in such act of manipulation of documents concerned themselves liable to be charged for violations of Section 30 (Arrival Manifest production) read with Section 38 (Production of the documents) of the Customs Act, and therefore liable to be charged under Section 132 (false documentation). Further, he also concerned themselves in mis-declaration of goods by manipulating the actual documents for filing IGM with intent to help the importer M/s. TIL to evade Customs Duty. By such acts of omission and commission, the goods so imported(non-seized and cleared) by mis-declaring the same as CPO became liable for confiscation and they rendered themselves liable to penalty under Section 112(a), 112(b), 114AA and 117 of the Customs Act, 1962 and also under Section 132 and 135(1) of the Customs Act, 1962.

12.5. ROLE OF CAPT. SHRI SANJAY KUMAR, MASTER OF VESSEL MT FMT GUMULDUR V.202109:

12.5.1 Capt. Shri Sanjay Kumar, Master of vessel 'MT FMT Gumuldur V.202109' looked after the supervision of all activities relating to the vessel and responsible for all activities pertaining to the vessel including issuance of documents like Bill of Lading, Mate receipt, IGM/EGM related Customs documentation etc. Therefore, a summons dated 20.12.2023 was issued to him(via e-mail) to join the investigation, which was not responded to by him nor the vessel owner. Further, he allowed blending of 3499.71 MT Crude Palm Oil (CPO), loaded from Dumai (Indonesia), 8400.309 MT RBD and 200 MT PFAD, loaded from Kuala Tanjung Port, Indonesia and accordingly as per the instructions of their management; presented manipulated BLs, showing import of CPO thereby hiding the true nature of the goods onboard vessel. Thus, he was instrumental in blending of all the three cargos loaded on the vessel, preparation of manipulated documents, and presenting manipulated documents before Customs at the port of discharge, i.e., Customs, Kandla. It is pertinent to mention here that he issued/signed the switched Bill of lading by mis-declaring the goods as CPO instead of admixture of CPO and RBD Plamolein and filed the same before Indian Customs.

12.5.2 Thus, he failed in discharging his duties in the capacity of Master of vessel to declare and submit the documents received at load port at the discharge port with correct descriptions and other material particulars. Instead, he produced false documents viz. switched/ manipulated Bills of Lading before Customs for clearance of the cargo and suppressed the original

I/1707717/2024

Bills of Lading issued at the port of load. Thus, he abetted in blending/comingling of the goods onboard vessel, failed in declaring the correct particulars of the subject cargo in the documents, abetted in manipulation of original documents pertaining to the subject imported goods and mis-declared the same as 'CPO' instead of 'admixture of Crude Palm Oil, RBD olein and PFAD'. He actively assisted the importer to enable them to mis-declare the imported goods as 'CPO'.

12.5.3 The act of manipulation of the documents is punishable offence and he rendered himself liable to be charged for violations of Section 30 (Arrival Manifest production) read with Section 38 (Production of the documents) of the Customs Act, and therefore liable to be charged under Section 132 (false documentation). Further, he also concerned himself in mis-declaration of goods by manipulating the actual documents for filing IGM with intent to help the importer M/s. TIL to evade Customs Duty. By such acts of omission and commission, the goods so imported by mis-declaring the same as CPO became liable for confiscation and he rendered himself liable to penalty under Section 112(a), 112(b), 114AA and 117 of the Customs Act, 1962 and also under Section 132 and 135(1) of the Customs Act, 1962.

12.6. ROLE OF CAPT. SHRI LIU YOUYI, MASTER OF VESSEL MT. HONG HAI6 V.2106:

12.6.1 Capt. Shri Liu Youyi, Master of Vessel MT. Hong Hai6 V.2106, looked after the supervision of all activities relating to the vessel and responsible for all activities pertaining to the vessel including issuance of documents like Bills of Lading, IGM/EGM related Customs documentation etc. Therefore, a summons dated 20.12.2023 was issued to him(via e-mail) to join the investigation, which was not responded to by him nor the vessel owner. Further, he allowed blending of 8948.55 MT Crude Palm Oil (CPO), loaded from Phuket (Thailand), 6513.52 MT RBD, loaded from Kuala Tanjung Port, Indonesia and accordingly as per the instructions of their management, presented manipulated BLs, showing import of CPO thereby hiding the true nature of the goods onboard vessel. Thus, he was instrumental in blending of all the three cargos loaded on the vessel, preparation of manipulated documents, and presenting manipulated documents before Customs at the port of discharge, i.e. Customs, Kandla. It is pertinent to mention here that he issued/signed the switched Bill of lading by mis-declaring the goods as CPO instead of admixture of CPO and RBD Plamolein and filed the same before Indian Customs.

12.6.2 Thus, he failed in discharging his duties in the capacity of Master of vessel to declare and submit the documents received at load port at the discharge port with correct descriptions and other material particulars. Instead, he produced false documents viz. switched/ manipulated Bills of Lading before Customs for clearance of the cargo and suppressed the original Bills of Lading issued at the port of load. Thus, he abetted in blending/comingling of the goods on-board vessel, failed in declaring the correct particulars of the subject cargo in the documents, abetted in manipulation of original documents pertaining to the subject imported goods and mis-declared the same as 'CPO' instead of 'admixture of Crude Palm Oil, RBD olein and PFAD'. He actively assisted the importer to enable them to mis-declare the imported goods as 'CPO'.

12.6.3 The act of manipulation of the documents is punishable offence and he rendered himself liable to be charged for violations of Section 30 (Arrival Manifest production) read with Section 38 (Production of the documents) of the Customs Act, and therefore liable to be charged under Section 132 (false documentation). Further, he also concerned himself in mis-declaration of goods by manipulating the actual documents for filing IGM with intent to help the importer M/s. TIL to evade Customs Duty. By such acts of omission and commission, the goods so imported by mis-declaring the same as CPO became liable for confiscation and he rendered himself liable to penalty under Section 112(a), 112(b), 114AA and 117 of the Customs Act, 1962 and also under Section 132 and 135(1) of the Customs Act, 1962.

12.7. ROLE OF CAPT. SHRI JULIO UTIYEPO CONEJERO, MASTER OF VESSEL MT FMT EFES VOY.202111:

12.7.1 Capt. Shri Julio Utiyepo Conejero, Master Of Vessel MT FMT EFES Voy.202111, looked after the supervision of all activities relating to the vessel and responsible for all activities pertaining to the vessel including issuance of documents like Bills of Lading, IGM/EGM related Customs documentation etc. Therefore, a summons dated 20.12.2023 was issued to him(via e-mail) to join the investigation, which was not responded to by him nor the vessel owner. Further, he allowed blending of 7873.290 MT Crude Palm Oil (CPO), loaded from Phuket (Thailand), 5086.015 MT RBD, loaded from Kuala Tanjung Port, Indonesia and accordingly as per the instructions of their management, presented manipulated BLs, showing import of CPO thereby hiding the true nature of the goods onboard vessel. Thus, he was instrumental in blending of all the three cargos loaded on the vessel, preparation of manipulated documents, and presenting manipulated documents before Customs at the port of discharge, i.e Customs, Kandla. It is pertinent to mention here that he issued/signed the switched Bill of lading by mis-declaring the goods as CPO instead of admixture of CPO and RBD Plamolein and filed the same before Indian Customs.

12.7.2 Thus, he failed in discharging his duties in the capacity of Master of vessel to declare and submit the documents received at load port at the discharge port with correct descriptions and other material particulars. Instead, he produced false documents viz. switched/ manipulated Bills of Lading before Customs for clearance of the cargo and suppressed the original Bills of Lading issued at the port of load. Thus, he abetted in blending/comingling of the goods onboard vessel, failed in declaring the correct particulars of the subject cargo in the documents, abetted in manipulation of original documents pertaining to the subject imported goods and mis-declared the same as 'CPO' instead of 'admixture of Crude Palm Oil and RBD Olein'. He actively assisted the importer to enable them to mis-declare the imported goods as 'CPO'.

12.7.3 The act of manipulation of the documents is punishable offence and he rendered himself liable to be charged for violations of Section 30 (Arrival Manifest production) read with Section 38 (Production of the documents) of the Customs Act, and therefore liable to be charged under Section 132 (false documentation). Further, he also concerned himself in mis-declaration of goods by manipulating the actual documents for filing IGM with intent to help the

I/1707717/2024

importer M/s. TIL to evade Customs Duty. By such acts of omission and commission, the goods so imported by mis-declaring the same as CPO became liable for confiscation and he rendered himself liable to penalty under Section 112(a), 112(b), 114AA and 117 of the Customs Act, 1962 and also under Section 132 and 135(1) of the Customs Act, 1962.

12.8 SHRI SIDHANT AGARWAL, DIRECTOR OF M/S. GLENTECH INDUSTRIES PRIVATE LIMITED and M/s GVPL:

12.8.1 Shri Sidhant Agarwal, Director of M/s. GIPL and M/s. GVPL, Singapore was the key person in the entire racket of import of '*admixture of Crude Palm Oil, Palmolein and other Palm based oil*', by mis-declaring the same as Crude Palm Oil. M/s. GVPL, Singapore purchased and/or arranged purchase of the goods CPO, RBD and PFAD in Indonesia and sold to/ changed the contracts to the name of M/s. TIWA, UAE/ M/s. TISPL, who in turn sold the goods to M/s. TIL, Mumbai, the importer and filer of W.H. Bills of Entry of the goods in the present case, as per the agreement between M/s. TIWA & M/s. GVPL. The said goods viz. CPO, RBD & PFAD were blended during voyage of the Vessels MT Gumuldur, CPO & RBD were blended during the voyage of MT Hong Hai6 and CPO & RBD were blended during the voyage of MT FMT EFES at the behest of charterer M/s. GIPL and M/s. GVPL (operational charterer). The importer, M/s. TIL filed the W.H. Bills of Entry, by mis-declaring the goods as CPO, by classifying the same under CTH 15111000. Further, after import of the goods into India, it was the responsibility of M/s. GIPL to sell the goods into Indian market.

12.8.2 Further, M/s. GIPL in connivance with M/s. TIL entered into agreement with respective vessel owners for transporting the goods into India. It was decided to blend the goods onboard during voyage of the vessel. The instructions for blending were given by M/s. GIPL to M/s. Midas Tankers Pvt. Ltd. Thus, Shri Sidhant Agarwal, Director of M/s. GIPL played active role in ensuring the blending of CPO, PFAD & RBD oil. The above act of import of goods by blending the three products right from planning, creation, monitoring and managing of all the operations was with a mala fide intention to evade Customs duty. Thus, he knowingly played an important role in effecting the said unscrupulous import which became liable to confiscation under Section 111 of the Customs Act, 1962. The acts of omission and commission on the part of Shri Sidhant Agarwal rendered the imported goods (non-seized- cleared in past) liable for confiscation under Section 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962. He had knowingly and intentionally caused to be made, signed or used documents relating to import of goods by mis-declaring it as CPO, which he knew or had reason to believe were false and incorrect in material particulars. Hence, the said act on his part rendered him liable for penalty under Section 112(a), 112(b) and 114AA, 117 of the Customs Act, 1962.

12.9 SHRI SUDHANSU AGARWAL, REPRESENTATIVE AND EX-CEO OF M/S. GIPL:

12.9.1 Shri Sudhanshu Agarwal, Representative and Ex-CEO of M/s. GIPL is looking after all the business affairs of the company. He used to execute business deals of M/s. GIPL, got business support through M/s. GVPL, which is parent company of M/s. GIPL. M/s. GIPL entered into contract with

I/1707717/2024

the vessel owners to blend the different cargoes viz. CPO, RBD Palmolein and PFAD as discussed in foregoing paras and accordingly issued directions for blending of CPO, RBD & PFAD. He was in direct touch with Shri Amit Thakkar of M/s. TIL to obtain concurrence for blending of goods; and also appointed the surveyor, in agreement with M/s. TIL who approved the blending plan. He on behalf of M/s. GIPL, being operational charterer floated inquiry with the vessel broker for requirement of vessel with blending facility only.

12.9.2 Though the title of the goods always remained with M/s. TIL, he passed the orders/directions in connivance with M/s. TIL. M/s. GIPL in connivance with M/s. TIL imported the cargo after blending RBD, CPO, PFAD on board and indulged in bond to bond sale of the said quantity of 40486.172 MT of imported cargo through vessels MT FMT Gumuldur, MT Hong Hai6, MT FMT EFES which were mis-declared as CPO under CTH 15111000 instead of appropriate CTH 15119090 with an intent to evade the Customs duty by them as well as to make it marketable and to sell such goods in Indian market. By such acts of omission and commission he has rendered himself liable to penalty for mis-declaration of imported goods under section 112(a) and 112(b) of the Customs Act, 1962. He had knowingly and intentionally caused to be made, signed or used documents relating to import of goods by mis-declaring it as CPO, which he knew or had reason to believe were false and incorrect in material particulars. Hence, the said act on his part rendered him liable for penalty under Section(s) 112(a), 112(b) and 114AA, 117 of the Customs Act, 1962.

12.10 ROLE OF SHRI AMIT THAKKAR, SENIOR MANAGER, M/S. TATA INTERNATIONAL LTD (AGRI DIVISION):

12.10.1 Shri Amit Thakkar, Senior Manager, M/s. TIL (Agri Division) was aware of the fact that “RBD” and “PFAD” were loaded at Kuala Tanjung Port, Indonesia and CPO was loaded in DUMAI port and Phuket Port, Thailand. He was also aware that after blending, the original BLs were switched and were replaced by manipulated BLs, showing entire cargo as CPO. Despite the facts that he knew that the goods imported were not CPO, but an admixture of CPO, RBD and PFAD, BL and other documents, showing import of CPO were submitted before the Customs Authority. He admitted that post blending of the goods onboard, the original Bills of Lading were switched to Global Bills of Lading, showing entire quantity as CPO.

12.10.2 Thus, Shri Amit Thakkar played active role in import of admixture of CPO, RBD and PFAD, by mis-declaring the same as CPO, classifying under CTH 15111000 instead of appropriate CTH 15119090 with an intent to evade the Customs duty. By such acts of omission and commission he has rendered himself liable to penalty for mis-declaration of imported goods under section 112 (a) and 112(b) of the Customs Act, 1962. He had knowingly and intentionally caused to be made, signed or used documents relating to import of goods by mis-declaring it as CPO, which he knew or had reason to believe were false and incorrect in material particulars. Hence, the said act on his part rendered him liable for penalty under Section 112(a), 112(b) and 114AA, 117 of the Customs Act, 1962.

I/1707717/2024

12.11 ROLE OF SHRI SHRIKANT SUBBARAYAN, HEAD OF AGRI (BUSINESS) DIVISION, M/S. TIL (AGRI DIVISION):

12.11.1 Shri Shrikant Subbarayan had given approval for finalizing the deal in providing Trade Facilitation to M/s. GVPL. He approved the final contract between M/s. TIL and M/s. GVPL to facilitate the latter in import of goods by way of mis-declaration and mis-classification of goods. He was aware of the purchase of CPO, RBD and PFAD in Indonesia, blending of all the three cargo onboard, preparation of manipulated documents. He was also aware that at the time of import the W.H. Bills of Entry were filed mis-declaring the goods as CPO, by classifying the same under CTH 15111000, though he knew that the goods imported is admixture of CPO, RBD and PFAD, which merits classification under CTH 15119090 (non –seized and cleared), with an intent to earn commission and evade the Customs duty. By such acts of omission and commission he has rendered himself liable to penalty under section 112 (a) and 112(b) of the Customs Act, 1962. He had knowingly and intentionally caused to be made, signed or used documents relating to import of goods by mis-declaring it as CPO, which he knew or had reason to believe were false and incorrect in material particulars. Hence, the said act on his part rendered him liable for penalty under Section 112(a), 112(b), 114AA and 117 of the Customs Act, 1962.

12.12 ROLE OF SHRI AMIT AGARWAL, ASSTT. VICE PRESIDENT, M/S. GLENTECH INDUSTRIES PRIVATE LIMITED & M/S. GLENTECH VENTURE PTE LTD., SINGAPORE:

12.12.1 He was actively involved in purchase of imported cargo imported in the name of M/s. TIL., from overseas suppliers. Being Authorized Signatory of M/s. GIPL., he was instrumental in entering into the agreement for commodity supply and service agreement dated 09.03.2021 between M/s. GIPL & M/s. TIL. He was aware of the fact that CPO, RBD and PFAD were purchased from the overseas suppliers in Indonesia. He was also aware that the above goods were blended on board vessel. Being authorised signatory, he concerned himself in signing of charter party agreement with M/s Telcom International PTE Ltd and M/s. Oka Tankers PTE Ltd. As per the agreement, CPO was to be loaded from Dumai port and RBD and PFAD were to be loaded from Kuala Tanjung port. After loading the above goods, all the goods were blended on board. After blending, manipulated documents, switch BL was prepared, showing cargo as CPO, though it was an admixture of CPO, RBD and PFAD.

12.12.2 Thus, he was actively involved in the acts of omission and commission to assist the importer to import goods by mis-declaring the same as CPO, by classifying the same under CTH 15111000, though the goods imported was admixture of CPO, RBD and PFAD, which merits classification under CTH 15119090, with an intent to evade the Customs duty. The above act on his part rendered the goods liable for confiscation and rendered himself liable to penalty under section 112(a), 112(b), 114AA and 117 of the Customs Act, 1962.

I/1707717/2024

13 LIABILITY TO CONFISCATION OF THE IMPORTED GOODS, WHICH WERE NOT SEIZED AND CLEARED:

13.1 Further, In view of the above, it appears that M/s. Tata International Ltd wilfully mis-declared, mis-stated and suppressed the facts regarding description and classification of the impugned goods at the time of filing W.H. Bills of Entry and which were subsequently cleared by various ex-bond filers vide various Bills of Entry (as detailed in **Annexure – B**) and had claimed lower rates of Customs duties as discussed herein above. Due to this deliberate act of mis-classification and mis-declaration in the import of entire quantity of 40521.39 MT vide vessels MT FMT Gumuldur V.202109, MT Hong Hai6 V.2106 and MT FMT EFES V.202111 on the part of M/s. TIL and leadto short payment of Customs duties by various Ex-bond filers on goods non-seized and already cleared by them. Further, by this deliberate act of mis-declaration and mis-classification appears to be with intent to evade Customs duty. Therefore, it appears that the liability to pay the dues arise on the part of actual beneficial owners, i.e. importers of such goods who cleared these goods by way of filing Ex-Bond Bills of Entry.

13.2 It further appears that since the duty on the goods imported by M/s. G-One, was short levied on account of mis-declaration and misclassification, which is liable to be demanded and recovered under the provisions of Section 28(4) of the Customs Act, 1962 and 14191 MTs of the said goods cleared by M/s G-one also appears to be liable for confiscation (non-seized- cleared in past). M/s. G-one also appears liable for imposition of penalty under section 112(a) & 112(b), 114A and 117 of the Customs Act, 1962.

14 CALCULATION OF DIFFERENTIAL DUTY RECOVERABLE:

14.1. M/s. TIL and M/s. GIPL, in connivance with each other devised a strategic plan to import admixture of CPO, RBD and PFAD, by mis-declaring the same as CPO. They purchased CPO, RBD and PFAD in Indonesia/ Thailand from different suppliers. They entered into Charter Agreement for transporting the goods from Indonesia and Thailand to India with M/s. OKA Tankers PTE Ltd. through vessel ‘MT Hong Hai6 V.2106’ and M/s. Telcom International PTE Ltd, through vessels ‘MT FMT Gumuldur V.202109’ and ‘MT FMT EFES V.202111’ having blending facility and switching of Bills of Lading clause in the agreements. The details of the goods loaded at different ports and imported vide different vessels and after blending, the goods described in the bill of entry are as per below mentioned table--

Sr. No.	VESSEL NAME	COMMO DITY loaded at load Port	QTY (MTs)	LOAD PORT	Bill of Lading no.	Ware House Bill of Entry
1	FMT GUMULDUR Voy.202109	CPO	3499.71	DUMAI, INDONESIA	DMI/DEE/02 and DMI/DEE/03 dated 12.08.2021	5302477, 5302489, 5302500, 5302513, 5302519 & 5302523 ; all dated 03.09.2021
		RBD PALM OLEIN	8400.300	KUALA TANJUBG, INDONESIA	KTG/DEE/01 dated 17.08.2021	
		PFAD	200	KUALA TANJUBG, INDONESIA	KTG/DEE/02 dated 16.08.2021	
		Total	12100.01			
2	MT HONG HAI6 V.2106	RBD PALM	6513.520	KUALA TANJUBG,	KTG/DEE/01 dated 30.09.2021	5916265, 5916285,

I/1707717/2024

		OLEIN		INDONESIA		5916291 & 5916292 all dated 20.10.2021
		CPO	8948.550	Phuket, Thailand	HH6V2106PHU-02 , HH6V2106PHU-02 dated 06.10.2021	
		Total	15462.07			
3	MT FMT EFES VOY. 202111	RBD PALM OLEIN	5086.015	KAULA TANJUNG, INDONESIA	KTP/DEE/01 dated 26.10.2021	6212683 & 6212824 ; both dated 11.11.2021
		CPO	7873.290	PHUKET PORT, THAILAND	KTP/DEE/02 and PHP/DEE/03 dated 31.10.2021	
		Total	12959.31			

In view of above, total 40521.398 MT of admixture of CPO, RBD and PFAD were imported through the above mentioned 03 vessels viz., MT FMT Gumuldur V.202109, MT Hong Hai6 V.2106, MT FMT EFES V202111 and mis-declared the same as CPO before Customs Authorities at Kandla Port.

14.2 The documentary as well as oral evidences, as discussed in brief in foregoing paras conclusively establish that though M/s. TIL had imported admixture of CPO, RBD and PFAD and while filing warehouse bill of entry at the Kandla port, M/s TIL in the import documents mis-declared the entire quantity of 40521.39 MT cargo as CPO brought into the country vide vessels MT FMT Gumuldur V.202109, MT Hong Hai6 V.2106, MT FMT EFES V202111 and mis-classified the same under CTH 15111000 by suppressing the facts that the goods imported were actually admixture of CPO, RBD and PFAD, CPO and RBD respectively which merits classification under CTH 15119090. The above act on the part of M/s. TIL subsequently resulted in short payment of customs duties by M/s. G-one to the tune of Rs, 16,19,44,104/- and thus, defrauding the government exchequer.

14.3 CBIC vide following notification have notified the tariff rate of items vide various non- tariff notification of Customs. The notifications applicable on the date of presentation of Bills of Entry for Home consumption by M/s. G-One are:- Notification No. 69/2021 – Customs (N.T.) dated 31.08.2021, 81/2021- Customs (N.T.) dated 14.10.2021 and 87/2021- Customs (N.T.) dated 29.10.2021respectively. The tariff rate (USD per metric Ton) are notified therein, and mentioned as below:-

Notification No.	Sr No.	Chapter/ heading/ sub-heading/ item	Description of Goods	Tariff rate (US\$ per metric Ton)
69/2021 -Customs (N.T) dated 31-08-2021	6 of Table - I	15119090	Others - Palmolein	1063
81/2021- Customs (N.T.) dated 14.10.2021	6 of Table -I	15119090	Others - Palmolein	1223
87/2021- Customs (N.T.) dated 29.10.2021	6 of Table -I	15119090	Others - Palmolein	1261

14.3 Further, M/s. G-one had filed the self- assessed Ex-Bond BoE for Home consumption for clearance of goods (approx. 14191MTs) imported vide aforementioned vessel as discussed above **(Annexure-C)**. The above act on the part of importer resulted into short payment of Customs duties which appears to be payable under CTH 15119090 as per the below mentioned Customs Tariff notifications: -

I/1707717/2024

**DUTY STRUCTURE ON ADMIXTURE OF CPO, RBD PALMOLEIN & PFAD UNDER CTH 15119090
OVER DIFFERENT PERIOD OF TIME**

Effective Date	BCD (%)	AID C (%)	SWS (@10% of all duties) (%)	IGS T (%)
30.06.2021 to 10.09.2021	37.5% [BCD @37.5% as per Ntn No. 34/2021 – Cus. dated 29.06.2021]	NIL	3.75%	5%
11.09.2021 to 13.10.2021	32.50% [BCD @ 32.5%, amended vide Ntn No. 42/2021- Cus. dated 11.09.2021]	NIL	3.25%	5%
14.10.2021 to 20.12.2021	17.50% [as amended vide Ntn No. 48/2021- Cus. dated 11.09.2021]	NIL	1.75%	5%
21.12.2021 to 15.02.2022	12.5% [as amended vide Ntn no. 5.3/2021-Cus dated 20.12.2021]	NIL	1.25%	5%

Further, the duty paid by M/s. G-One vis-à-vis duty actually payable by M/s. G-One is tabulated as per Annexure –C to this show Cause.

14.4 The total differential duty recoverable on the goods, imported by mis-declaring the goods as CPO, mis-classifying the same under CTH 15111000 amounts to Rs.16,19,44,104/- (Rupees Sixteen Crores Nineteen Lakhs Forty-Four Thousand One Hundred and Four only) in respect of goods already cleared by them having assessable value arrived as per the aforementioned tariff notification is Rs.133,20,24,437/- (Rupees One Hundred and Thirty Three Crores, Twenty Lakhs, Twenty Four ThousandsFour Hundred and Thirty Seven only). The differential duty is required to be recovered from them by invoking the provisions of Section 28(4) of the Customs Act, 1962 along with interest under Section 28AA.

15. SHOW CAUSE:

15.1. Now therefore, **M/s. G-one Agro Products Limited having its registered office at Survey No-1067(P) Kadi- Chhatral Raod, At –Village, Dist- Gandhinagar, Gujarat -382729having IEC 0802004245**, are called upon to show cause in writing to the Commissioner of Customs, Kandla as to why: -

- i. The declared classification of the subject goods, i.e. 14191 MT of imported cargo vide vessels“FMT GUMULDUR V.202109”, “MT HONG HAI6 V.2106”, “MT FMT EFES V.202111” under CTH 15111000 in the Ex- Bond Bills of Entry as detailed in **Annexure – C** should not be rejected and re-classified under CTH 15119090 of the Customs Tariff Heading of the First Schedule to the Customs Tariff Act, 1975 and why the subject Ex- Bond Bills of Entry should not be reassessed accordingly;
- ii. The declared value of the imported goods (non-seized and cleared) imported vide vessels “FMT GUMULDUR V.202109”, “MT HONG HAI6 V.2106”, “MT FMT EFES V.202111” should not be rejected on account of misclassification of goods and the total assessable value of Rs. 133,20,24,437/- Rupees One Hundred and Thirty Three Crores, Twenty Lakhs, Twenty Four Thousand Four Hundred and Thirty Seven only)

I/1707717/2024

should not be taken for calculation of customs duty as detailed in Annexure C and as per the relevant Customs Tariff notifications as discussed in foregoing paras;

- iii. The total imported goods(non-seized and cleared in the past) by way of mis-declaration and mis-classification as discussed in above paragraphs should not be held liable for confiscation under Section 111 of the Customs Act, 1962;
- iv. The Customs Duty **Rs.16,19,44,104/- (Rupees Sixteen Crores Ninetten Lakhs Forty-Four Thousand One Hundred and Four only)** which is short paid on account of misclassification and mis-declaration in various Ex- Bond Bills of Entry for Home Consumption (non-seized and cleared) should not be recovered from them under the provisions of Section 28(4) of the Customs Act, 1962, along with the applicable interest thereon under Section 28AA, *ibid*;
- v. Penalty should not be imposed upon them under the provisions of Section 112(a) & 112(b), 114A, 114AA and 117 of the Customs Act, 1962 for the goods mentioned at (ii) above;

15.2 Now therefore, **M/s. Tata International Limited, Office No. 11, Ground Floor, Plot No. 40, Sector 8, Gandhidham, Kachchh-370201 having IEC 388024291** are called upon to show cause in writing to the Commissioner of Customs, Kandla so as to why: -

- (i) Penalty should not be imposed upon them under the provisions of Section 112(a) & 112(b), 114AA and 117 of the Customs Act, 1962 for such act of mis-classification and mis-declaration of imported goods in the warehouse Bills of Entry on their part which subsequently led to short payment of duty by M/s. G-one Agro Products Limited as discussed in above para.

15.3. Now therefore, **M/s. GIPL, having office at 508, 5th Floor, Wegmans Business Park, Plot No. 3, Sector-Knowledge Park-III, Surajpur Kasna Main Road, Greater Noida, Gautam Budh Nagar-201308 (UP)** are called upon to show cause in writing to the Commissioner of Customs, Kandla so as to why: -

- (i) Penalty should not be imposed upon them under the provisions of Section 112(a) & 112(b), 114AA and 117 of the Customs Act, 1962 for such act of connivance with M/s. TIL for getting such buyers of goods for M/s TIL which subsequently led to short payment of duty.

15.4. Now therefore, **M/s. OKA Tankers PTE Ltd. having their Regd Office at 77 HIGH STREET, #08-10, HIGH STREET PLAZA, SINGAPORE (179433),** are called upon to show cause in writing to the Commissioner of Customs, Kandla in view of them being in knowledge of wrongful act of omission or commission, knowingly abetted or instrumental/facilitator in the entire scheme of mis-declaration with an intent of falsity and defraud the government exchequer, as to why: -

- (i) The vessel MT Hong Hai6 (non-seized- cleared in past), used for transporting the said goods should not be held liable for confiscation under Section 115 of the Customs Act, 1962;

I/1707717/2024

- (ii) Penalty should not be imposed upon them under the provisions of Section 112(a) & 112(b), 114AA and 117 of the Customs Act, 1962 for the reason mentioned at (i) above;

15.5. Now therefore, M/s. Telcom International PTE Ltd. having their Regd. Office at 50 Bukit Batok Street 23, #06-11, Midview Building, Singapore 659578, are called upon to show cause in writing to the Commissioner of Customs, Kandla in view of them being in knowledge of wrongful act of omission or commission, knowingly abetted or instrumental/facilitator in the entire scheme of mis-declaration with an intent of defraud the government exchequer, as to why: -

- (i) The vessel MT FMT Gumuldur (non-seized- cleared in past), and MT.FMT EFES (non-seized- cleared in past), used for transporting the said goods should not be held liable for confiscation under Section 115 of the Customs Act, 1962;
- (ii) Penalty should not be imposed upon them under the provisions of Section 112(a) & 112(b), 114AA and 117 of the Customs Act, 1962 for the reason mentioned at (i) above;

16. Now, therefore, the following persons are called upon to show cause in writing to the Commissioner of Customs, Kandla as why personal penalty under Section 112(a) & 112(b), Section 117 and Section 114AA of the Customs Act, 1962 should not be imposed on them being in knowledge of wrongful act of omission or commission, having knowingly abetted or been instrumental/facilitator in the entire scheme of mis-declaration with an intent of suppression and falsity and to defraud the government exchequer: -

- (1) Shri Sidhant Agarwal, Director of M/s. GIPL & M/s. GVPL
- (2) Shri Sudhanshu Agarwal, Director of M/s. GIPL & M/s. GVPL
- (3) Shri Amit Agarwal, Assistant Vice President of M/s. GIPL & M/s. GVPL
- (4) Shri Shrikant Subbarayan, Head Agri Business Division, M/s. Tata International Ltd.
- (5) Shri Amit Thakkar, Senior Manager M/s. Tata International Ltd.
- (6) Capt. Shri Sanjay Kumar, Master of Vessel MT FMT Gumuldur V.202109
- (7) Capt. Liu Youyi, Master of Vessel MT Hong Hai6 V.2106
- (8) Capt. Julio Uytiepo Conejero, Master of Vessel MT FMT EFES Voy.202111

17. Now, therefore, Shri Appu Patel, Director of M/s. G-one Agro Products Limited is called upon to show cause in writing to the Commissioner of Customs, Kandla as why personal penalty under Section 112(a) & 112(b), Section 117, Section 114A and Section 114AA of the Customs Act, 1962 should not be imposed on him.

18. Now, therefore, the following persons are called upon to show cause in writing to the Commissioner of Customs, Kandla as why action under Section 132 of the Customs Act, 1962 should not be taken against;

I/1707717/2024

- (1) Capt. Shri Sanjay Kumar, Master of Vessel MT FMT Gumuldur V.202109
- (2) Capt. Liu Youyi, Master of Vessel MT Hong Hai6 V.2106
- (3) Capt. Julio Uytiepo Conejero, Master of Vessel MT FMT EFES Voy.202111

19. The above notice is further required to state specifically in their written reply as to whether they wish to be heard in person before the case is adjudicated. If no specific mention is made about this in their written submission, it shall be presumed that they do not wish to be heard in person. They should produce at the time of showing cause, all the evidences upon which they intend to rely in support of their defence.

20. They are further required to note that their reply should reach within 30(thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this SCN or if they do not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

21. The documents relied upon to this show Cause notice are as listed at Annexure – ‘R’ are attached with this Show Cause Notice.

(M. RAMMOHAN RAO)
Commissioner
Customs Kandla

F.No. GEN/ADJ/COMM/40/2024-Adjn-O/o Commr-Cus-Kandla

DIN- 20240171ML000000DC17

By Speed Post/ email

To (noticee): -

- (1) M/s. Tata International Limited, Office No. 11, Ground Floor, Plot No. 40, Sector 8, Gandhidham, Kachchh-370201 having IEC 388024291. [E-mail:-til.post@tatainternational.com]**
- (2) M/s. Glentech Industries Private Limited, 508, 5th Floor, Wegmans Business Park, Plot No. 3, Sector-Knowledge Park-III, Surajpur Kasna Main Road, Greater Noida, Gautam Budh Nagar-201308 (UP) having IEC AAICG1071A [E-mail: marketing@glentech.co]**
- (3) M/s. G-one Agro Products Limited, Survey No-1067(P) Kadi- Chhatral Raod, At -Village, Dist- Gandhinagar, Gujarat -382729 having IEC 0802004245 [E-mail:- info@gonegroup.com].**

I/1707717/2024

- (4) M/s. Oka Tankers PTE Ltd., 77 HIGH STREET, #08-10, HIGH STREET PLAZA, SINGAPORE (179433)[**E-mail:-**].
- (5) M/s. Telcom International PTE Ltd., 50 Bukit Batok Street 23, #06-11, Midview Building, Singapore 659578 [**E-mail : telcom@telcom-int.com**]
- (6) Shri Sidhant Agarwal, Director of M/s. GIPL & M/s. GVPL[**E-mail:- sidhant@glentech.co**]
- (7) Shri Sudhanshu Agarwal, Director of M/s. GIPL & M/s. **GVPL** [**E-mail:- sudhanshuagarwal90@gmail.com**]
- (8) Shri Amit Agarwal, Assistant Vice President of M/s. M/s. GIPL & M/s. GVPL [**E-mail:-operations@glentech.co**]
- (9) Shri Shrikant Subbarayan, Head Agri Businees Division, M/s. Tata International Limited [**E-mail:- shrikant.subbrayan@tatainternational.com**]
- (10) Shri Amit Thakkar, Senior Manager M/s. Tata International Limited[**E-mail:-amit.thakkar@tatainternational.com**]
- (11) Capt. Shri Sanjay Kumar, Master of Vessel MT FMT Gumuldur V.202109[**E-mail:-gumuldur@skyfile.com**]
- (12) Capt. Liu Youyi, Master of Vessel MT Hong Hai6 V.2106[**E-mail:- Honghai6@msatmail.com**]
- (13) Capt. Julio Uytiepo Conejero, Master of Vessel MT FMT EFES Voy.202111[**E-mail:-Efes@skyfile.com**]

Copy to: -

- 1) The Additional Director General, Directorate of Revenue Intelligence, Unit No. 15 Magnet Corporate Park Near Sola Flyover, S.G. Highway, Thaltej, Ahmedabad -380054 for information.