

	<p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS: CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421. PHONE : 02838-271426/271163 FAX :02838-271425 E-mail id- adj-mundra@gov.in</p>	
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A	FILE NO.	F. No. GEN/ADJ/ADC/2156/2023-Adjn
B	ORDER-IN-ORIGINAL NO.	MCH/ADC/AKM/194/2024-25
C	PASSED BY	AMIT KUMAR MISHRA ADDITIONAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA.
D	DATE OF ORDER	26.11.2024
E	DATE OF ISSUE	26.11.2024
F	SCN NUMBER & DATE	GEN/ADJ/ADC/2156/2023-Adjn-O/o Pr Commr-Cus-mundra dated 17.11.2023
G	NOTICEE/ PARTY/ IMPORTER	1. M/s. Modern Trading
H	DIN NUMBER	20241171MO000000C49B

1. यहआदेश संबन्धित को निःशुल्क प्रदान किया जाता है।

This Order - in - Original is granted to the concerned free of charge.

2. यदि कोई व्यक्ति इस आदेश से असंतुष्ट है तो वह सीमाशुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमाशुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 1 में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-

Any person aggrieved by this Order - in - Original may file an appeal under Section 128A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

“सीमाशुल्कआयुक्त) अपील,
चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,
नवरंगपुरा,अहमदाबाद 380 009”

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

3. उक्तअपील यहआदेश भेजने की दिनांक से 60 दिन के भीतर दाखिल की जानी चाहिए।

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

4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपए का टिकट लगा होना चाहिए और

इसके साथ निम्नलिखित अवश्य संलग्न किया जाए-

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

- i. उक्त अपील की एक प्रति और A copy of the appeal, and
- ii. इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची-1 के अनुसार न्यायालय शुल्क अधिनियम-1870 के मद सं०-6 में निर्धारित 5/- रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।

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

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

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

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

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

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

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

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BRIEF FACTS OF THE CASE

1. Intelligence was received in this office vide letter F. No. DRI/AZU/GRU/Misc Int/2022/9886 dated 20.09.2022 issued by the Deputy Director, Directorate of the Revenue Intelligence, Gandhidham Regional Unit to the effect that three containers no. CAIU8596388, PCIU8969392 and BSIU8128443 pertaining to M/s Modern Trading, Thane, Maharashtra (IEC-LBHPK4384G/GSTIN-27LBHPK4384G1Z6) were suspected to have mis-declaration and concealment. These containers were to be cleared through SEZ entity, M/s Empezar Logistics Pvt Ltd., Mundra SEZ and were lying at Adani Terminal, Mundra Port. However, in the case of container no. CAIU8596388, the port of discharge had been changed from Mundra Port to Jebel Ali, UAE. Acting upon the intelligence these

3 containers were put on hold and examined under the Panchnama dated 01.10.2022 in the Ashutosh-CFS.

2.1 Meanwhile, it was noticed that one more container No. BSIU8138478 pertaining to M/s Modern Trading was also found lying at the Adani Port with same supplier and same notified party. Accordingly, the same was also put on hold and examined under Panchnama dated 03.10.2022 in the CWC-CFS.

2.2 Furthermore, it was noticed that Bill of Entry was not filed in case of any of these containers

EXAMINATION OF THE GOODS:

3.1 All the four containers, viz CAIU8596388, PCIU8969392, BSIU8128443 & BSIU8138478 were opened and examined by the officers of SIIB Section, Custom House, Mundra in the presence of independent panchas and the representative of M/s PIL India Private Ltd. who are the agent of Shipping Line M/s Pacific International Lines (PTE) Ltd who have issued the Bills of Lading) and representative of CFS. The copies of Bills of lading (total 04 bills of lading) were provided by the representative of M/s PIL (India) Private Ltd., details of which are as under: -

Sr No	Bill of Lading No & Date	Container No	Description of goods	Importer/Consignee	Shipper
1	HUUF20076500 dtd. 31.08.2022 (RUD-4)	PCIU8969392 (40 feet)	Leggings	Modern Trading, E 5/8, Santosh Nagar, Near Tata Power Diva, Thane, Maharashtra - 400612 (IEC-LBHPK4384G)	
2	HUUF20076600 dtd. 31.08.2022 (RUD-5)	BSIU8128443 (40 feet)	Leggings		
3	SZUO20500200 Dtd.04.09.2022 (RUD-6)	CAIU8596388 (40 feet)	Decorative Candles, Decorative lanterns	Original importer- Modern Trading, E 5/8, Santosh Nagar, Near Tata Power Diva, Thane, Maharashtra - 400612 (IEC-LBHPK4384G)	Guangzhou Yi Jun Da Import and Export Co Ltd, Address-Room No 1716, No. 1, Wangjiang

				Changed With IGM- Al Jazzat Goods Wholesalers LLC P.O. Box 294816 Dubai UAE	2nd Street, Huangge Town, Nansha District, Guangzhou
4	HUUF20066700, Dated 22.08.2022 (RUD-7)	BSIU8138478 (40 feet)	Leggings	Modern Trading, E 5/8, Santosh Nagar, Near Tata Power Diva, Thane, Maharashtra - 400612 (IEC- LBHPK4384G)	

3.2 Container wise detail of examination and inventory of imported goods found during the examination is as under:

3.2.1: Container No. PCIU8969392 covered under BL No. HUUF20076500 dated 31.08.2022:

Container No. PCIU8969392 covered under BL No. HUUF20076500 dated 31.08.2022 was examined under Panchnama dated 01.10.2022 and detailed inventory of the goods found during the examination (Annexure-A to the panchnama dated 01.10.2022) are as under:

Sr No	Marking on Cartons	No of Cartons	Pcs/Carton	Total Pcs	Remarks
1	IK-92	20	30	600	Converse Brand Canvas Shoes
2	YY	30	48	1440	PVC Slippers - Nike, Adidas, Freedom, Under Armour
3	YY	41	50/60 prs	2360 prs	PVC Slippers - Nike, Adidas, Jordan
4	MD	5	200	1000	Plazo
5	MD	8	2240	1920	Leggings
6	HSSB	4	---	4766	Panties

7	HSSB	16	---	9006	Bra
8	HSSB	1	350	350	Invisible Strap Bra
9	HSSB	2	2000	2000	Nipple Silicon Pad
10	HSSB	1	600	600	Hook
			100	100	Bra Supporter
			1000	1000	Bra Pin
11	HSSB	1	600	600	Free bra
			600	600	Invisible Bra Strap
12	Raj	48	432	20736	Baby Leggings
13	--	1	720	720	Panties
14	AM	102	36/48/50/60 prs	4654 prs	PVC Slippers - Nike, Under Armour, Puma
15	SKF	10	500	5000	Knitted Ladies' Top
16	MMK	12	1800	20400	Women Panties
17	RN, SH	52	1200	62400	Underwear/Swimming Trunk Male
18	HS	37	288	10656	Cleansing Face Solid Mask (Green Mask Stick)
		3	84	252	Concealer (Nest King Brand)
		12	180	2160	Glow Star Highlighter
		3	504	1512	Radiant Concealer
		10	216	2160	Foundation Profilter
		8	144	1152	Matte Foundation
		15	48	720	Eyeshadow Tray (Beauty Glazed)
		1	2580	2580	Matte Lipstick
		30	288	8640	Brilliance Hojo Highlighter
		5	216	1080	Lion Highlighting Powder
		2	720	1440	Maskara Volume Control
		1	120	120	Matte Liquid Lipstick
		4	720	2880	Beauty Glazed Eyeliner Maskara
		2	48	96	Pressed Powder Eyeshadow
		5	144	720	Fixer Setting Mist Spray
19	AC	11	200	2200	Plazo
20	JM	20	400	8000	Yuoto Brand e-cigarette (2500 puffs)

21	AM/26	8	400	3200	Yuoto Brand e-cigarette (2500
22		4	300	1200	puffs) Yuoto Brand e-cigarette (5000 puffs)
		Sub-total (e-cigarette) only		12400	

From the above inventory drawn during the examination, it appears that the goods found were entirely different from the declared goods on the he BL No. HUUF20076500 dated 31.08.2022 in as much as in the BL, 539 cartoons of leggings were mentioned whereas during examination, different goods as tabulated above were found.

Furthermore, during examination 32 cartoons/12400 packets of of E-cigarette were also found which are prohibited items in terms of the Notification 20/2015-2020 dated 26.09.2019. Other Goods are appeared to be used for concealment of E-Cigarettes.

3.2.2: Container No. BSIU8128443 covered under BL No. HUUF20076600 dated 31.08.2022:

Container No. BSIU8128443 covered under BL No. HUUF20076600 dated 31.08.2022 was examined under Panchnama dated 01.10.2022 and detailed inventory of the goods (Annexure-B to the panchnama dated 01.10.2022) found during the examination are as under:

Sr No	Marking on Cartons	No of Cartons	Pcs/Carton	Total Pcs	Remarks
1	SK	13	---	4002	Knitted Ladies Top
		1	353	353	Cardigan
	RJ	1	209	209	Audemars Piquet Brand Wrist Watch
		6	260	1560	Tissot Wrist Watch
		9	250	2250	Carrera Wrist Watch
		15	260	3900	Emporio Armani Wrist Watch
		2	240	480	Mercedes Benz Wrist Watch
		5	250	1250	Cartier Wrist Watch
		38	240	9120	Rado Wrist Watch
		5	260	1300	Patek Phipille Wrist Watch
		2	250	500	Fossil Wrist Watch
					Casio Digital Display Wrist

2		5	450	2250	Watch
3	Raj	9	---	4965	Bra
4	SF	22	---	8957	Women Top
		6	--	1700	Sweater/Cardigan
5	SD	15	--	17847	Panties
		4	--	2366	Slips
		1	1000	1000	Briefs
		11	--	5190	Bra
6	MAD/MK/KB/MD	9	--	1940	Baby Top
		20	625	12500	Women Top
		5	--	1230	Baby Skirt
		4	--	1030	Adult Top
		73	--	17126	Women Sweater
		7	--	1380	Skirt (Adult)
		3	--	787	Baby Sweater
		89	240	21360	Leggings
7	A-H	1	300	300	Pod Salt Brand e-cigarette (2500puffs)(British made e-liquid)
8	A-H	1	290	290	Freeton F-resin max disposable pod (e-cigarette) (7500puffs)
9	A-H	1	50	50	Freeton F-resin max disposable pod (e-cigarette) (7500puffs)
10	A-H	1	300	300	Pod Salt Brand e-cigarette (2500puffs)(British made e-liquid)
11	A-H	1	220	220	Freeton F-resin max disposable pod (e-cigarette) (7500puffs)
12	Lakhani	1	380	380	Yuoto Brand e-cigarette (2500puffs)
13	A-H	1	200	200	Pod Salt Brand e-cigarette (2500puffs)(British made e-liquid)
					Pod Salt Brand e-cigarette

14	A-H	1	200	200	(2500puffs)(British made e-liquid)
	Sub-total (e-cigarette)			1940	

From the above inventory drawn during the examination, it appears that the goods found were entirely different from the declared goods on the he BL No. HUUF20076500 dated 31.08.2022 in as much as in the BL, 395 cartoons of leggings were mentioned whereas during examination, different goods as tabulated above were found.

Furthermore, during examination 32 cartoons/12400 packets of E-cigarette were also found which are prohibited items in terms of the Notification 20/2015-2020 dated 26.09.2019. Other Goods are appeared to be used for concealment of E-Cigarettes.

3.2.3: Container No. CAIU8596388 covered under BL No. SZUO20500200 dated 04.09.2022:

Container No. CAIU8596388 covered under BL No. SZUO20500200 dated 04.09.2022 was examined under Panchnama dated 01.10.2022 and detailed inventory of the goods (Annexure-C to the panchnama dated 01.10.2022) found during the examination are as under:

Sr No	Marking on Cartons	No of Cartons	Pcs/Carton	Total Pcs	Remarks
1	MMB/ST	4	--	1030	Diesel Brand Wrist Watch
		3	300	900	Armani Brand Wrist Watch
		1	220	200	Fossil Brand Wrist Watch
		5	--	1600	Tissot Brand Wrist Watch
		6	--	2940	Casio Digital Display Wrist Watch
		7	--	3140	Rolex Brand Wrist Watch
		4	240	960	Audemars Piquet Wrist Watch
		1	--	500	Armani/Rolex brand Wrist Watch
	Total			11270	Watches
					Very thin wire with grain size LED at one end and

2	--	50	2500	125000	connector at other
3	--	84	480	40320	Toys -- Hello Kitty, Avengers, Spiderman, Superfun, Balls, Doremon, Me 2 Brand Flash Top for kids
4	--	60	144	8640	Toy Car for kids
5	--	30	1200	36000	LED Candle
6	--	12	360	4320	LED Lantern
7	ST/DM 97	11	36	396	Drone with Camera
	ST/DM 97	7	36	252	Drone with camera (Drone UAV 4K HD)
	K 68	20	36	720	Drone with camera (No brand or marking)
	Item No LHX60WF30	18	30	540	Drone with camera (No brand or marking)
	Item No LHX60WF30	1	24	24	Drone with camera (No brand or marking)
	ST/S 99A	10	36	360	Drone with camera (Drone Vanguard Aircraft)
	ST/S 99B	10	36	360	Drone with camera (No brand or marking)
	S 710	7	48	336	Drone with camera (No brand or marking)
	E 88	30	24	720	Pocket Drone E 88 Upgrade Version-2
	Sub Total			3708	Drone with Camera

From the above inventory drawn during the examination, it appears that the goods found were entirely different from the declared goods on the he BL No. SZUO20500200 dated 04.09.2022 in as much as in the BL, 452 cartoons of Decorative lights and Decorative lantern were mentioned whereas during examination, different goods as tabulated above were found.

Furthermore, during examination 114 cartoons/3708 packets of Drone with Camera were also found which are prohibited items in terms of import policy issued vide Notification no. 54/2015-20 dated 09.02.2022 issued by the DGFT vide F. No. 01/89/27/AM-21/PC. II(A)E/30106. Other Goods are appeared to be used for concealment

of E-Cigarettes.

3.2.4: Container No. BSIU8138478 covered under BL No. HLLUF20066700 dated 22.08.2022:

The Container No. BSIU8138478 covered under BL No. HLLUF20066700 dated 22.08.2022 was opened and examined under Panchnama dated 03.10.2022 and detailed inventory of the goods (Annexure-A to the panchnama dated 03.10.2022) found during the examination are as under:

Sr No	Marking on Cartons	No of Cartons	Pcs/Carton	Total Pcs	Remarks
1	Ali Heera	60	300	18000	Re-chargeable e-cigarette (MYA Brand)
2	SK/HS/AM	14	300	4200	Yuoto Brand disposable e-cigarette (5000puffs)
3	AM	11	400/390	4360	Yuoto Brand disposable e-cigarette (2500puffs)
	Sub-total (e-cigarette)			26560	
4	AY	37	--	1896 prs	Jordan Brand PVC Slippers
5	AY	12	60	720 prs	Puma Brand PVC Slippers
6	AY	40	--	2070 prs	Nike Brand PVC Slippers
7	AY	7	48	296 prs	Under Armour Brand PVC Slippers
8	AY	17	--	864 prs	Adidas Brand PVC Slippers
9	AY	2	48	96 prs	Freedom Brand PVC Slippers
10	HMW	9	3600	32400	Panties
11	MD/AC	46	200	9200	Plazo
12	MD	58	240	13920	Leggings
13	LLP	66	600	39600	Bra
14	LLP	15	1200	18000	Bra
15	LLP	1	405	405	Bra
16	--	3	--	1485	G Shock Brand Wrist Watch
17	--	3	--	980	Casio Brand Digital Wrist Watch
18	--	8	--	1128	Invicta Brand Wrist Watch
19	--	3	240	720	Patek Phillip Brand Wrist Watch
20		4	600	2400	Tissot Brand Wrist Watch

21		1	500	500	Rolex Brand Wrist Watch
22		5	500	2500	Audemars Piquet Brand Wrist Watch

From the above inventory drawn during the examination, it appears that the goods found were entirely different from the declared goods on the he BL No. HLLUF20066700 dated 22.08.2022 in as much as in the BL, 499 cartoons of Leggings were mentioned whereas during examination, different goods as tabulated above were found.

Furthermore, during examination 32 cartoons/12400 packets of E-cigarette were also found which are prohibited items in terms of the Notification 20/2015-2020 dated 26.09.2019. Other Goods are appeared to be used for concealment of E-Cigarettes.

3.3 Whereas, from the examination reports as discussed above, it appears that there was an attempt to import of contraband goods/prohibited goods, viz *E-cigarette & Drones* in the guise of leggings and other items as mentioned in the Bills of lading and therefore, it appears that the importers attempted to import the items by way of mis-declaration and the goods imported in container no. PCIU8969392, BSIU8128443 and CAIU8596388 lying at Ashutosh CFS, Mundra, and the goods imported in Container No BSIU8138478 lying at CWC CFS, Mundra were liable for confiscation under Sections 111 of the Customs Act, 1962 and therefore, were placed under seizure vide SEIZURE MEMO dated 22.11.2022 (DIN: 20221171MO0000888B7B) and SEIZURE MEMO dated 22.11.2022 (DIN: 20221171MO0000888B7B respectively. The seized goods were handed over to the concerned CFSs for safe custody vide Supratnamas dated 22.11.2022.

4. INVESTIGATION AT THE SHIPPING LINE END:

4.1 From the documents available on record, it was noticed that M/s Pacific International Lines (PTE) Ltd. Singapore have issued Bills of landing in the present issues, therefore, Summons dated 31.10.2022 was issued to Indian agent of the shipping line, i.e. M/s PIL (India) Private Limited having its registered office at 807-809, 'Rahheja Towers', 177 Anna Salai, Chennai-600002 (The shipping agent for short) for recording of statement and to produce relevant documents. Shri Ganesh Iyer, Branch Manager of said shipping agent appeared on 31.10.2022 for statement but his statement could not be recorded as he was not having any knowledge or documents in the matter. Therefore, letter dated 31.10.2022 was issued to the said shipping agent directing therein to submit all detail and information related to 4 containers along with payment particulars.

4.2 In response, the shipping agent vide letter dated 10.11.2022 submitted that they have

reached out to the relevant parties for further information and documents and they will require some time to retrieve and collect the necessary information and/or documents.

4.3 Further, the shipping agent, vide letter dated 08.12.2022 has submitted following detail/documents:

- i. A print out of we-chat conversation relating to the freight rates of carriage of cargoes to port of Nansha and Port of Shekou dated on or around 22 August, 2022.
- ii. Swift Message (Society for Worldwide Interbank Financial Telecommunications) dated 01.09.2022 in respect of remittance for the sum of USD 34,999.65 for Bills of lading No. HUUF20076500 dated 31.08.2022, HUUF20076600 dated 31.08.2022, HUUF20066700 dated 22.08.2022 and SZUO20500200 dated 04.09.2022.
- iii. Documents for port of lading at Ports of Nansha (China):
 - a. Container No. BSIU8138478 (BL No. HUUF20066700):
 - i. E-booking request dated 01.08.2022
 - ii. Non-negotiable copy of the BL No. HUUF20066700 dated 22.08.2022
 - iii. Booking details (undated)
 - iv. Packing List (undated)
 - v. Customs Declaration dated 17.08.2022
 - b. Container No. PCIU8969392 (BL No. HUUF20076500)
 - i. E-booking request dated 19.08.2022
 - ii. Non-negotiable copy of the BL No. HUUF20076500
 - iii. Booking details (undated)
 - iv. Packing List (undated)
 - v. Customs Declaration dated 25.08.2022
 - c. Container No. BSIU8128443 (BL No. HUUF20076600)
 - i. E-booking request dated 19.08.2022
 - ii. Non-negotiable copy of the BL No. HUUF20076600
 - iii. Packing List (undated)
 - iv. Customs Declaration dated 26.08.2022
 - v. Documents for port of lading at Ports of Shekou (China):
 - a. Container No. CAIU8596388 (BL No. SZU020500200)
 - i. Quotation, booking details, packing list and booking party details (undated)
 - ii. Packing list (undated)

- iii. Manifest declaration details (undated)
- iv. Equipment Interchange receipts dated 28.08.2022
- v. Bank remittance details dated 01.09.2022
- vi. Email dated 11.10.2022 containing booking details

5. INVESTIGATION AT THE END OF NOTIFIED PARTY, M/s EMPEZAR LOGISTICS PVT LTD.:

5.1 From scrutiny of the Bill of Ladings, it is noticed that in all these cases, initially, notified party was SEZ warehouse unit, i.e. M/s Empezar Logistics Pvt Ltd., SEZ Warehouse, Keeper Road No. 11/B, Sector 11, Mundra SEZ (hereinafter referred as '**M/s Empezar**' for short). Later on, after arrival of the container at Mundra Port in case of BL No. SZU020500200 (container No. CAIU8596388), the port of discharge had been changed from Mundra Port to Jebel Ali, UAE with change of consignee and notified party also as Al Jazzat Goods Wholesalers LLC P.O. Box 294816 Dubai. Therefore, investigation was extended towards M/s Empezar and Summons dated 07.06.2023 was issued to the Authorised signatory of M/s Empezar. In response, Shri Akash Jitendrabhai Desai, General Manager of M/s Empezar appeared before the investigating officer and a statement of Shri Akash Jitendrabhai Desai has been recorded on 07.06.2023, wherein, he, inter-alia stated that

- *He was the general manager of M/s Empezar since last one and half years.*
- *They used to act as warehouse and used to clear the goods also on behalf of their clients in some cases. In most of the cases, they had given user id password to CHAs to file Bill of Entry on behalf of their clients. In second kind of cases, they acted as only as warehousing unit and Bill of Entry was filed by the CHA through their id password.*
- *On being asked about as to when CHA submit documents to M/s Empezar, he stated that the CHA does not submit documents to them. The CHA files BE which comes to their menu and on approval by them, the BE is considered as filed.*
- *In all the cases when the Bill of Entry is filed, they have complete KYC of the importer.*
- *They complete the KYC process in both cases, whether they acted as warehousing unit or they have cleared the goods. In cases when they act as only warehousing unit, complete KYCs of importer as well as the CHA both are taken; and when they acted as clearing agent, complete*

KYC of importer is taken.

- *On being asked about the Notify Party in a Bill of Lading, he stated that this term is related to shipping line and as per his layman understanding, notify party means that temporarily goods are under the possession notified party until these goods are cleared.*
- *On being asked about M/s Modern Trading, Al Jazzat Goods Wholesalers LLC and Shri Sudarshan Kashinath Kadam (proprietor of M/s Modern Trading), he stated that he had not heard about these firms/persons.*
- *He was shown BL No. HUUF20076500 dated 31.08.2022, HUUF20076600 dated 31.08.2022, SZUO20500200 dated 04.09.2022 and HUUF20066700 dated 22.08.2022, wherein M/s Empezar is shown as notified party. On being asked, he stated that they don't/didn't have any client by the name of Modern Trading or Al Jazzat Goods Wholesalers LLC. They have no control over if anybody puts their name as notify party on the Bill of Lading.*
- *They had never filed any Bill of Entry with their names as importers even in past. Regarding them being notify party in both the cases, he was unable to comment, how their name appeared on the BLs as notified party.*

5.2 Whereas, it was further noticed that on the BLs, along with name of the notify party, i.e. M/s Empezar Logistics Pvt Ltd, email id as E2E@EMPEZARGROUP.COM and mobile number as 9687668624 was mentioned. Therefore, to verify these credentials, another Summons was issued to M/s Empezar on 25.10.2023. In response, Shri Satish Kumar Dubey working as Executive- Documentation in M/s Empezar appeared on 26.10.2023 under authority letter dated 26.10.2023 issued by the Chief Executive Officer of M/s. Empezar Logistics Pvt Ltd. A statement of Shri Satish Kumar Dubey has been recorded on 26.10.2023, wherein, he, inter-alia stated that

- *He was working as Executive- Documentation of M/s. Empezar Logistics Pvt Ltd since July, 2023. Earlier he was working as assistant-documentation in the same company and was filling Bill of Entries for our SEZ unit.*
- *He was looking after all documentation work of the company along with customer coordination, shipping line coordination and all work related to import/export clearance of their warehouse SEZ unit.*
- *On being asked about notified party, he stated that this term related to*

shipping line and as per his layman understanding, notify party means that temporarily goods are under the possession of notified party until cleared.

- *On being asked about M/s Modern Trading, Al Jazzat Goods Wholesalers LLC and Shri Sudarshan Kashinath Kadam (proprietor of M/s Modern Trading), he shown his ignorance.*
- *On being perused Bills of Lading Number HUUF20076500 dated 31.08.2022, HUUF20076600 dated 31.08.2022, SZUO20500200 dated 04.09.2022 and HUUF20066700 dated 22.08.2022 he stated that they don't/didn't have any client by the name of Modern Trading or Al Jazzat Goods Wholesalers LLC. Since we did not have any such client, there is no question of any Bill of Entry filed for the consignments in question.*
- *That they had no control over if anybody puts their name as notify party on the Bill of Lading. They come to know about this only when shipping line/importer or CHA intimate them about the consignment. In the present case, they were never intimated about the shipments neither by shipping line nor by importer/CHA.*
- *On being specifically asked about the email id E2E@EMPEZARGROUP.COM and mobile number 9687668624, mentioned on the BL he stated that Email id E2E@EMPEZARGROUP.COM is their company, i.e M/s Empezar Logistics Pvt Ltd's official email id and is being used for all official correspondences. Further mobile number **9687668624** is their company's official mobile number and being handled by the documentation in-charge of the company. At present this mobile number is being used by him since July, 2023.*
- *On being asked as to when they were not aware about the shipment covered under the above said BLs, how does their official email id and official mobile numbers are mentioned on the BLs, he shown his ignorance.*
- *On being asked to submit the communication detail of email id E2E@EMPEZARGROUP.COM for the period July, 2022 to September, 2022 as called for vide Summons dated 25.10.2023, he stated that we had not done any communication for these BLs but they had received few email from the shipping lines during September, 2022 & December, 2022 for documentation related work. He submitted herewith all communication detail of email id E2E@EMPEZARGROUP.COM related to the above said BLs.*
- *He was further, specifically asked to comment on the email dated*

29.09.2022 received from the shipping lines email id, i.e. Nikunj.bhatt@mun.pilship.com to their email id E2E@EMPEZARGROUP.COM along with Importer, M/s Modern Trading email id, i.e. Sudarshankashinathkadam4384@gmail.com, wherein the shipping line asked for commercial invoice and packing list for the BL No. HUUF20076500 dated 31.08.2022 and HUUF20076600 dated 31.08.2022. In response, he stated that as per email record, no reply was given for the above email dated 29.09.2022 received from the shipping line and no further communication was made from their end in this matter.

5.3 From the above statements recorded, it appeared that the M/s. Empezar Logistics Pvt Ltd, SEZ Warehouse unit is mentioned as notified party on these BLs. Their official email id and mobile number is also mentioned on the BLs. Furthermore, they were also informed by the shipping line about the same by sending email on 29.09. on the official email id of M/s Empezar and importer, itself. Had M/s Empezar was not aware about the consignment, they would have reverted to the shipping line but they did not do this, which clearly indicates that they were fully aware about the arrival of the consignments but as the consignments were kept on hold by the SIIB, Custom House, Mundra, they are trying to mislead the investigation by stating their ignorance about incorporation their name in BLs as notified party.

6. INVESTIGATION AT THE IMPORTER, M/S MODERN TRADING END:

6.1 Whereas, this office vide letter dated 30.09.2022 requested the jurisdictional Customs Commissionerate, Mumbai Customs (Preventive) Commissionerate to carry out search at the premises of the importer, M/s Modern Trading situated at E 5/8, Santosh Nagar, Near Tata Power, Diva, Thane, Maharashtra. Accordingly, the premises of M/s Modern Trading was searched on 01.10.2022 under panchnama proceedings by the officers of Mumbai Customs and during the search no record related to M/s Modern Trading was found. During the search, mother of Shri Sudarshan Kasinath Kadam who is the Proprietor of M/s Modern Trading as per GST registration detail available on GST portal, was available at the premises and as per panchnama proceedings, she tried to contact his son, Shri Sudarshan Kasinath Kadam, Proprietor of M/s Modern Trading but could not contact him. No document related to M/s Modern Trading was retrieved during the panchnama proceeding.

6.2 Whereas, Summons were issued to Shri Sudarshan Kashinath Kadam, proprietor of M/s Modern Trading on 31.12.2022, 07.06.2023 & 14.08.2023 (forwarded through email


on sudarshankashinathkadam4384@gmail.com) but no response has been received from the importer. This clearly indicates that M/s Modern Trading is not cooperating with the investigation.

7. INVESTIGATION AT THE END OF M/s MAHARSHTRA EXIM:

7.1 Whereas, as discussed in para 4 above, the shipper agents submitted copy of Swift Message (Society for Worldwide Interbank Financial Telecommunications) dated 01.09.2022 in respect of remittance for the sum of USD 34,999.65 for Bills of lading No. HUUF20076500 dated 31.08.2022, HUUF20076600 dated 31.08.2022, HUUF20066700 dated 22.08.2022 and SZUO20500200 dated 04.09.2022. Here it is pertinent to mention that the Society for Worldwide Interbank Financial Telecommunications (SWIFT) is a member-owned cooperative payment network that provides safe and secure financial transactions for its members. On going through the said SWIFT report dated 01.09.2022, it was noticed that the ordering customer of the said remittance was M/s Maharashtra Exim against invoice number GYJD22-23/2562. Scan copy of the said Swift message is reproduced hereinunder:

The ordering customer is 'Maharashtra Exim' and remittance was done against invoice no. GYJD22-23/2562

Header Block			
Message Direction		SWIFT OUTGOING - ACKNOWLEDGEMENT	
Message Type		103	
Sender Detail		Receiver Detail	
Sender	YESBINBBXXX	Receiver	MSBCCNBJ003
Sender Session	7140	Sender Sequence	
Sender Date - Time	220901 - 1812	Receiver Date - Time	-
User Header Detail			
MUR Code			
Transaction Detail			
Transaction Reference Number		594BM59222312853	
Value Date		220901	
Currency		USD	
Amount		34,999.65	
Message Detail			
TAG	FIELD NAME	DESCRIPTION	
:20:	Sender's Reference	594BM59222312853	
:23B:	Bank Operation Code	CRED	
:32A:	Value Date/Currency/Interbank Settled Amount	220901USD34,999.65	
:33B:	Currency/Instructed Amount	USD34,999.65	
:50K:	Ordering Customer	/018963400011383 MAHARASHTRA EXIM	
:57A:	Account With Institution	ZJRCCN2NXXX	
:59:		/ 631701402 GUANGZHOU YI JUN DA IMPORT AND EXPORT CO.LTD ROOM 1716,NO.1,WANGJIANG SECOND STREET,HUANGGE TOWN,NANSHA DISTRICT,GUANGZHOU CITY	
:70:	Remittance Information	TOWARDS INV NO GYJD22-23/2562	
:71A:	Details of Charges	BEN	
:71F:	Sender's Charges	USD0.00	



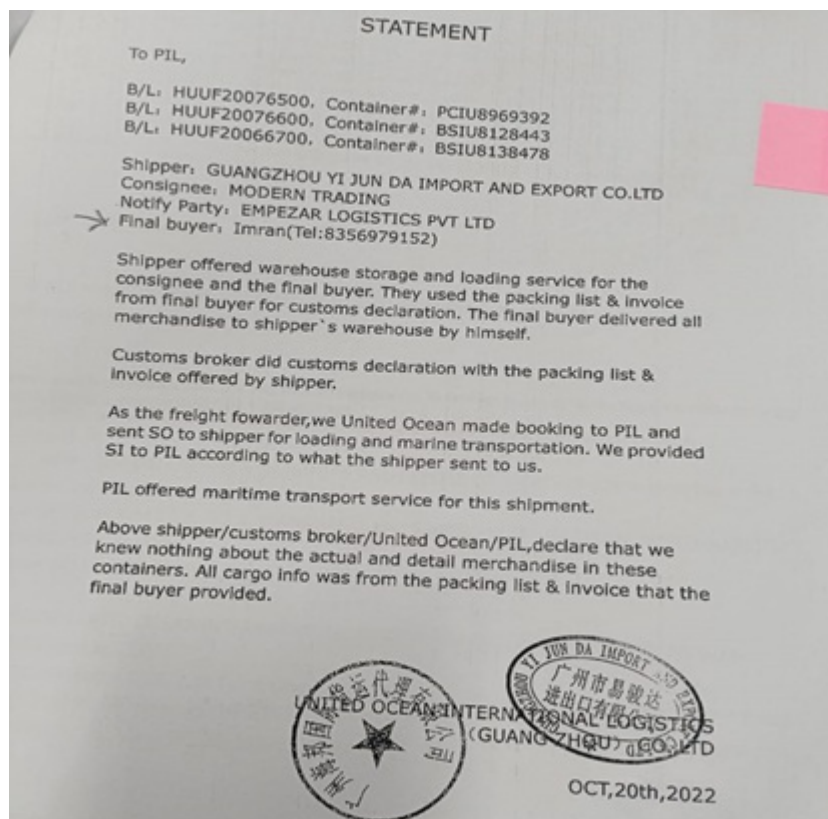
7.2 Further, the shipper agent has also submitted a statement dated 20.10.2022 issued by M/s United Ocean International Logistics (Guangzhou) Co Ltd, (the forwarder in these consignments) addressed to M/s PIL, the shipper agent himself in relation to lading No. HUUF20076500 dated 31.08.2022, HUUF20076600 dated 31.08.2022, HUUF20066700 dated 22.08.2022. In this statement, the forwarder has stated that

- the shipper (M/s Guangzhou Yi Jun Da Import and Export Co. Ltd) offered warehouse storage and lading services for the consignee (M/s

Modern Trading) and the final buyer (Mr. Imran-mobile 8356979152).

- *The shipper used the packing list & invoice from final buyer for customs declaration.*
- *The final buyer delivered all merchandise to shipper's warehouse by himself.*

Scan copy of the said Swift message is reproduced hereinunder:



7.3 From the above discussion, it appears that M/s Marashtra Exim and Mr. Imran were main persons who had managed the consignments at load port at China and paid the remittance to the supplier for above consignments. Therefore, investigation was extended towards M/s Marashtra Exim. From the GSTN portal, the registration detail of M/s Marashtra Exim was obtained and it was noticed that the said unit is a GST registered taxpayer having GSTIN 27ABLFM9470C1ZZ having registered place of business at 4, Moedin Ki Chawl, I Block, Prem Nagar, Jogeshwari East, Mumbai Sub Urban, Maharashtra-400060. This unit is registered as a Trader of commodities covered under HSN 39 (Articles of Plastics), 9003 (FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES), 4202 (suitcase & bags) & 8214 (Articles of base metal). Further, as per information available on the internet, it was found that Sh. Arif Abbas Shaikh and Sh. Nasir Ahmed Mukhtar Hussain Shaikh are the two partners of the firm.

7.4 Whereas, letter dated 31.12.2022 was also issued to the Branch Manager, Yes Bank, Mundra Port, Mundra to submit the KYC detail of the account holder as per SWIFT documents submitted by the Shipping line. In response, vide letter dated 11.01.2023, the authorised signatory of M/s Yes bank, Mundra Branch submitted that transaction no. 594BM592223312853 mentioned on the Swift documents (Scan Image-1, above) was not available in their bank record. It was however, further submitted that the account number 018963400011383 mentioned on the Swift document was being held in the name of M/s Maharashtra Exim and all KYC documents have been submitted to this office vide said letter dated 11.01.2023. From the KYC documents received from the bank, it appears that M/s Maharashtra Exim was established on 04.07.2019 as a partnership firm and having IEC No. ABLFM94070C w.e.f. 10.02.2020. Their registered address was 4, Moedin Ki Chawl, I Block, Prem Nagar, Jogeshwari East, Mumbai Sub Urban, Maharashtra-400060. Further, they had applied for bank account in Yes Bank on 09.06.2022.

7.5 Whereas, the Yes Bank, vide letter dated 21.03.2023 submitted copy of Account statement of M/s Maharashtra Exim of Account No. 018963400011383 for the period from 15.08.2022 till 09.03.2023 along with supporting documents submitted for SWIFT transactions for the said period. From scrutiny of the bank account statement, it is noticed that there were repeated overseas transactions through SWIFT by M/s Maharashtra Exim during the period 15.08.2022 to 23.09.2022, which appears as the remittance paid by M/s Maharashtra Exim to its overseas suppliers for import of goods. It is, however, noticed that no such transaction taken place after 23.09.2022. Furthermore, copy of proforma invoices issued by the supplier to M/s Maharashtra Exim have been submitted along with bank's letter dated 21.03.2022. On scrutiny of the same, it is noticed that M/s Maharashtra Exim was importing miscellaneous consumable items like musical instruments, cosmetic items, Shoes & Slippers, Sunglasses etc. from various suppliers of China.

7.6 Whereas, proforma invoice no. GYJD22-23/2562 dated 01.09.2022 shown to be issued by M/s Guanghou Yi Jun Da Import and Export Co. Ltd., Room No. 1716, No. 1, Wangjiang Second Street, Huangge Town, Nansha District, Guanghou City, China to M/s Maharashtra Exim, Mumbai for supply of various types of shoes and slippers has also been submitted along with Banks; letter dated 21.03.2022. Here, it is pertinent to mention that invoice No. GYJD22-23/2562 dated 01.09.2022 is the same invoice number mentioned on the swift document submitted by the shipper agents along with their letter dated 08.12.2022 as a documentary evidence in respect of remittance for the sum of USD 34,999.65 for Bills of lading No. HUUF20076500 dated 31.08.2022, HUUF20076600 dated 31.08.2022, HUUF20066700 dated 22.08.2022 and SZUO20500200 dated 04.09.2022. Further, in all BLs, supplier is the same party, i.e. M/s Guanghou Yi Jun Da Import and Export Co. Ltd.. On conjoint scrutiny of the documents submitted by the shipper agent and bank, as

discussed above, it appears that the M/s Maharashtra Exim had placed orders to M/s Guanghou Yi Jun Da Import & Export which were attempted to import into India vide aforesaid BLs and remitted a part of the total value of the items vide above mentioned Swift document. In view of the above, it appears that M/s Maharashtra Exim was final buyer of the goods attempted to import vide aforesaid BLs.

7.7 Whereas, Summons dated 31.12.2022 were issued to both the partners of M/s Maharashtra Exim to appear before the investigating officer for rendering their statement in the matter. However, the summons remained unanswered. Another Summons was issued on 14.08.2023 and was forwarded to the jurisdictional Central GST authority, i.e. Central GST Commissionerate (AE), Mumbai-East vide letter dated 14.08.2023 for delivery of the Summons to M/s Maharashtra Exim. The said Summons was also forwarded on the email id of M/s Maharashtra Exim, i.e. maharastraexim031@gmail.com which is available on the KYC document submitted by the bank. No response has been received from M/s Maharashtra Exim. Further, the Deputy Commissioner (AE), Central GST, Mumbai (East), vide letter dated 04.10.2023 has communicated that the Summon could not be delivered to the taxpayer at their principal place of business (4, Moedin Ki Chawl, I Block, Prem Nagar, Jogeshwari East, Mumbai Sub Urban, Maharashtra-400060) as the same could not be located and the Summons has been forwarded to the registered email id (as3477122@gmail.com) registered in GST Portal and through post.

7.8 From the above discussion, it appears that M/s Maharashtra Exim is the final buyer of the consignments covered under the above discussed BLs. They had paid the remittance to the foreign supplier which is established as per the submission made by the shipping line. Further, they are not responding to Summons issued to them on different occasions.

8. VALUATION OF THE IMPORTED GOODS:

8.1 As per inventory of the Panchnamas dated 01.10.2022 03.10.2022 as discussed above, it is noticed that there were miscellaneous items in the containers against the items declared on the BLs including prohibited items like E-cigarette and Drones, stuffed in the containers. Therefore, it appears that there was gross mis declaration in respect of description, classification, quantity in the import consignments covered under the above said BLs. Bill of Entries of these consignments were not filed. Furthermore, it was noticed that other items like, Toys, Shoes and slippers and wrist watches were also stuffed in the containers concealed with the prohibited items like E-cigarettes and Drones and import of these items also require fulfilment of policy conditions as per their respective HSNs.

8.2 Whereas, to ascertain nature and value of the goods found stuffed in these containers,

valuation report was sought from the Empanelled Chartered Engineer/valuer of Custom House, Mundra. Shri Ajayraj Sing B. Jhala, the empanelled Chartered Engineer, based on telephonic conversation with various suppliers, general inspection available on the internet and the market survey has submitted his opinion regarding value and nature of the goods vide following reports dated 05.11.2023 & 09.11.2023

Sr No	Bill of Lading No & Date	Container No	CE Report No.
1	HUUF20076500 dtd. 31.08.2022	PCIU8969392	ABJ: INSP:CE:23 24:SIIB:UN:01
2	HUUF20076600 dtd. 31.08.2022	BSIU8128443	ABJ:INSP:CE:23 24:SIIB:UN:02
3	SZUO20500200 Dtd.04.09.2022	CAIU8596388	ABJ: INSP:CE:23 24:SIIB:UN:03
4	HUUF20066700 Dated 22.08.2022	BSIU8138478	ABJ:INSP:CE:23 24:SIIB:Un:04

9. Since the investigation in the present matter could not be completed within 06 months as per provisions of Section 124 of the Customs Act, 1962 due to unavoidable circumstances, the competent authority, had granted extension for issuance of Show Cause Notice in this matter vide Order dated 17.05.2023.

10. MIS-DECLARATION AND CONCEALMENT OF THE IMPORT CONSIGNMENTS: -

10.1 From the above discussion, it appeared that the item imported vide aforesaid BLs and containers were attempted to import by way of gross misdeclaration in terms of quantity, description. Furthermore, it is noticed that the importer has attempted import of prohibited items like e-cigarettes and drones concealed with other items as under:

Sr No	Bill of Lading No & Date	Container No	Description of goods as per BL	Item found during the examination	Value of the goods as opined vide CE Reports
1	HUUF20076500	PCIU8969392	Leggings	First copy of branded shoes	83313010
				Under garments	
				Garments	
				Cosmetic Items	
				E-Cigarettes	

2	HUUF20076600	BSIU8128443	Leggings	First Copy of Wrist Watches	96591412
				First copy of wrist watches	
				Under garments	
				Garments	
				E-Cigarettes	
3	SZUO20500200	CAIU8596388	Decorative Candles, Decorative lanterns	First Copy of Wrist Watches	71424100
				Toyes	
				Drones	
4	HUUF20066700,	BSIU8138478	Leggings	E-Cigarettes	151525138
				First copy of branded Slippers	
				Under garments	
				First Copy of Wrist Watches	

10.2 Whereas, vide Notification No. 20/2015-2020 dated 26.09.2019 issued by the Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry, import of electronic cigarettes and parts or components thereof is prohibited. Relevant portion of the notification is reproduced herein under:

"Import of electronic cigarettes (e - cigarettes) or any parts or components thereof such as refill pods, atomisers, cartridges etc, including all forms of Electronic Nicotine Delivery Systems, Heat Not Burn Products, e - Hookah and the like devices by whatever name and shape, size or form it may have, but does not include any product licenced under the Drugs and Cosmetics Act, 1940, under HS Code: 8543 is Prohibited in accordance with the Prohibition of Electronic Cigarettes (Production, Manufacture, Import, Exports, Transport, Sale, Distribution, Storage and Advertisement) Ordinance, 2019.

10.3 In view of the above, it appears that following quantity of the E-Cigarette having estimated value of Rs. 11,47,02,500/- as under as opined by the Chartered Engineer found during the examination of the following containers are prohibited items in nature.

Sr. No.	Container No.	BL No.	Value of E-Cigarette	Value of other items	Total value	Qty (Pcs)
1	PCIU8969392	HUUF20076500	18700000	64613010	83313010	12400

2	BSIU8128443	HUUF20076600	4207500	92383912	96591412	1940
3	BSIU8138478	HUUF20066700	91795000	59730138	151525138	26560
	Total		114702500	216727060	331429560	40900

Furthermore, it appears that other items, found with the E-Cigarette as tabulated Table have also been attempted to import with violation of provisions of Customs Act, 1962 and allied act in as much most of them were not declared in terms of description and quantity and not complied with the statutory requirement. Furthermore, it appears that these other items were also used to conceal the prohibited item, i.e. E-Cigarettes. Therefore, it appears that these all E-Cigarettes having estimated value of Rs. 11,47,02,500/- along with other items as discussed above having estimated value of Rs. 21,67,27,060/-are liable to confiscate under the provisions of Section 111(d),111(f), 111 (l) 111(m) and 111(n) of the Customs Act, 1962.

10.4 Whereas, in terms of import policy issued vide Notification no. 54/2015-20 dated 09.02.2022 issued by the DGFT vide F. No. 01/89/27/AM-21/PC. II(A)E/30106, Import of drones in Completely-Built-Up (CBU), Semi-knocked-down (SKD) or Completely-Knocked-down (CKD) form is Prohibited.

10.5 In view of the above, it appears that following quantity of the Drones having estimated value as under as opined by the Chartered Engineer found during the examination of the following containers are prohibited items in nature.

Sr. No.	Container No.	BL No.	Qty (In Pcs)	Value of Drones	Value of other items	Total value
1	CAIU8596388	SZU020500200	3708	20324700	51099400	71424100

10.6 Furthermore, it appears that other items, found with the Drones as tabulated above have also been attempted to import with violation of provisions of Customs Act, 1962 and allied act in as much most of them were not declared in terms of description and quantity and not complied with the statutory requirement. Furthermore, it appears that these other items were also used to conceal the prohibited item, i.e. Drones. Therefore, it appears that these Drones total 3708 pcs having estimated value of Rs. 2,03,24,700/- along with other items as discussed above having estimated value of Rs 5,10,99,400/- are liable to confiscate under the provisions of Section 111(d),111(f), 111 (l) 111(m) and 111(n) of the Customs Act, 1962.

11. ROLE AND CULPABILITY ON THE IMPORTER/PERSON/FIRM

INVOLVED: -**11.1 ROLE OF M/s MODERN TRADING:**

11.1.1 M/s Modern Trading, IEC No. LBHPK4384G is shown as the consignee in all the four BLs. However, in the case of one container No. CAIU8596388 covered under BL No. SZUO20500200 dtd.04.09.2022, the port of discharge had been changed from Mundra Port to Jebel Ali, UAE with change of consignee and notified party as M/s Al Jazzat Goods Wholesalers LLC P.O. Box 294816 Dubai after arrival of the container at Mundra Port. During the search at the registered premises of M/s Modern Trading by the officers of Mumbai Customs, which appeared as residence of the proprietor of Shri Sudarshan Kashinath Kadam, proprietor of M/s Modern Trading, no document related to business of M/s Modern Trading was found. Further, from the DGFT portal, it was noticed that the IEC of M/s Modern Trading was registered w.e.f. 01.07.2022 and having no import/export detail. Therefore, it appears that M/s Modern Trading was nothing but a dummy/fake firm whose IEC was used to import the prohibited items viz. E-Cigarette and Drones as discussed above. Furthermore, Shri Sudarshan Kashinath Kadam, proprietor of M/s Modern Trading has also not responded any of the Summons dated 31.12.2022, 07.06.2023 & 14.08.2023. These, all the acts of omission and commission as discussed above on part of Shri Sudarshan Kashinath Kadam, proprietor of M/s Modern Trading are in contravention to the provisions of Customs Act, 1962 and rules made there under. Thus, it appears that Shri Sudarshan Kashinath Kadam done an act rendering these goods liable for confiscation under Section 111 of the Customs Act, 1962 and has also rendered himself liable to penalty under Section 112(a) and (b) of Customs Act 1962.

11.1.2 It also appears that Shri Sudarshan Kashinath Kadam, proprietor of M/s Modern Trading has cause to prepare false BLs for the containers as discussed above by using his IEC with wrong description for ensuring clearance of prohibited goods i.e. e-cigarettes & drones along with dutiable goods. Thus, it appears that Shri Sudarshan Kashinath Kadam, proprietor of M/s Modern Trading has rendered themselves liable for penalty under Section 114AA of the Customs Act, 1962

11.2 ROLE OF M/s MAHARSHTRA EXIM:

11.2.1 Whereas, as per the swift document submitted by the shipper agent during the investigation, it appears that M/s Maharashtra Exim had paid the remittance towards the consignments covered under the above said BLs HUUF20076500 dated 31.08.2022, HUUF20076600 dated 31.08.2022, HUUF20066700 dated 22.08.2022 and SZUO20500200 dated 04.09.2022. Further, the shipper agent has also submitted a statement dated 20.10.2022 issued by M/s United Ocean International Logistics (Guangzhou) Co Ltd, (the forwarder in these consignments) addressed to M/s PIL, wherein

forwarder has stated that the shipper offered warehouse storage and lading services for the consignee (M/s Modern Trading) and the final buyer and the shipper used the packing list & invoice from final buyer for customs declaration. Further, the final buyer delivered all merchandise to shipper's warehouse by himself. Furthermore, from scrutiny of the bank account statement of M/s Maharashtra Exim, it is noticed that there were repeated overseas transactions through SWIFT by during the period 15.08.2022 to 23.09.2022, which appears as the remittance paid by M/s Maharashtra Exim to its overseas suppliers for import of goods. It is, however, noticed that no such transaction taken place after 23.09.2022.

11.2.2 Whereas, proforma invoice no. GYJD22-23/2562 dated 01.09.2022 shown to be issued by M/s Guanghou Yi Jun Da Import and Export Co. Ltd., Room No. 1716, No. 1, Wangjiang Second Street, Huangjee Town, Nansha District, Guanghou City, China to M/s Maharashtra Exim, Mumbai for supply of various types of shoes and slippers has also been submitted by the Yes bank vide letter dated 21.03.2022. Here, it is pertinent to mention that invoice No. GYJD22-23/2562 dated 01.09.2022 is the same invoice number mentioned on the swift document submitted by the shipper agents along with their letter dated 08.12.2022 as documentary evidence in respect of remittance for the sum of USD 34,999.65 for Bills of lading No. HUUF20076500 dated 31.08.2022, HUUF20076600 dated 31.08.2022, HUUF20066700 dated 22.08.2022 and SZUO20500200 dated 04.09.2022. In these all BLs, supplier is the same party, i.e. M/s Guanghou Yi Jun Da Import and Export Co. Ltd. On conjoint scrutiny of the documents submitted by the shipper agent and bank, it appears that the M/s Maharashtra Exim had placed orders to M/s Guanghou Yi Jun Da Import & Export which were attempted to import into India vide aforesaid BLs and remitted a part of the total value of the items vide above mentioned Swift document. In view of the above, it appears that M/s Maharashtra Exim was final buyer of the goods attempted to import vide aforesaid BLs including the prohibited goods as discussed above.

11.2.3 Whereas, Summons dated 31.12.2022 were issued to both the partners of M/s Maharashtra Exim to appear before the investigating officer for rendering their statement in the matter. However, the summons remained unanswered. Another Summons was issued on 14.08.2023 and was forwarded to the jurisdictional Central GST authority, i.e. Central GST Commissionerate (AE), Mumbai-East vide letter dated 14.08.2023 for delivery of the Summons to M/s Maharashtra Exim. The said Summons was also forwarded on the email id of M/s Maharashtra Exim, i.e. maharashtraexim031@gmail.com which is available on the KYC document submitted by the bank. No response has been received from M/s Maharashtra Exim. Further, the Deputy Commissioner (AE), Central GST, Mumbai (East), vide letter dated 04.10.2023 has communicated that the Summon could not be delivered to the taxpayer at their principal place of business (4, Moedin Ki Chawl, I Block, Prem Nagar, Jogeshwari East, Mumbai Sub Urban, Maharashtra-400060) as the same could not

be located and the Summons has been forwarded to the registered email id (as3477122@gmail.com) registered in GST Portal and through post.

11.2.4 From the above discussion, it appears that M/s Maharashtra Exim is the final buyer of the consignments covered under the above discussed BLs. They had paid the remittance to the foreign supplier which is established as per the submission made by the shipping line. Further, they are not responding the Summons issued to them on different occasion.

11.2.5 These, all the acts of omission and commission as discussed above on part of M/s Maharashtra Exim are in contravention to the provisions of Customs Act, 1962 and rules made there under by way of importing prohibited goods, viz, E-cigarettes and Drones into India along with dutiable goods. Thus, it appears that M/s Maharashtra Exim done an act rendering these goods liable for confiscation under Section 111 of the Customs Act, 1962 and has also rendered himself liable to penalty under Section 112(a) and (b) of Customs Act 1962.

11.2.6 It also appears that M/s Maharashtra Exim has intentionally cause to prepare false BLs for the containers as discussed above with wrong description for ensuring clearance of prohibited goods i.e. e-cigarettes & drones along with dutiable goods. Thus, it appears that M/s Maharashtra Exim has rendered themselves liable for penalty under Section 114AA of the Customs Act, 1962.

11.3 ROLE OF M/S EMPEZAR LOGISTICS PVT. LTD.:

11.3.1 M/s Empezar Logistics Pvt. Ltd. is shown as notified party initially in all four above discussed BLs but later on after arrival of the container at Mundra Port, in case of BL No. SZU020500200 (container No. CAIU8596388), the port of discharge had been changed from Mundra Port to Jebel Ali, UAE with change of consignee and notified party also as M/s Al Jazzat Goods Wholesalers LLC P.O. Box 294816 Dubai.

11.3.2 A statement of Shri Akash Jitendrabhai Desai, General Manager of M/s Empezar has been recorded on 07.06.2023, wherein, he, inter-alia shown his ignorance about the filling of above said BLs and arrival of the consignments covered these BLs. He has also shown ignorance about M/s Modern Trading, Al Jazzat Goods Wholesalers LLC and Shri Sudarshan Kashinath Kadam (proprietor of M/s Modern Trading). On being asked about M/s Empezar being the notified party in these cases, he stated that they don't/didn't have any client by the name of Modern Trading or Al Jazzat Goods Wholesalers LLC and They have no control over if anybody puts their name as notify party on the Bill of Lading.

11.3.3 Whereas, from scrutiny of the BLs it was further noticed that on the BLs, along with name of the notify party, i.e. M/s Empezar Logistics Pvt. Ltd, email id as E2E@EMPEZARGROUP.COM and mobile number as 9687668624 was mentioned. Therefore, to verify the whereabouts of these credentials, another Summons was issued to M/s Empezar on 25.10.2023. In response, Shri Satish Kumar Dubey working as Executive-Documentation in M/s Empezar appeared on 26.10.2023 and a statement of Shri Satish Kumar Dubey was recorded on 26.10.2023, wherein, on being specifically asked about the email id E2E@EMPEZARGROUP.COM and mobile number 9687668624, mentioned on the BL he stated that Email id E2E@EMPEZARGROUP.COM is their company, i.e. M/s Empezar Logistics Pvt Ltd's official email id and is being used for all official correspondences. Further mobile number **9687668624** is their company's official mobile number and being handled by the documentation in-charge of the company. At present this mobile number is being used by him since July, 2023. On being asked as to when they were not aware about the shipment covered under the above said BLs, how does their official email id and official mobile numbers are mentioned on the BLs, he shown his ignorance. Further, on being asked to submit the communication detail of email id E2E@EMPEZARGROUP.COM for the period July, 2022 to September, 2022 as called for vide Summons dated 25.10.2023, he stated that they had not done any communication for these BLs but they had received few email from the shipping lines during September, 2022 & December, 2022 for documentation related work. He submitted herewith all communication detail of email id E2E@EMPEZARGROUP.COM related to the above said BLs. He was further, specifically asked to comment on the email dated 29.09.2022 received from the shipping lines email id, i.e. Nikunj.bhatt@mun.pilship.com to their email id E2E@EMPEZARGROUP.COM along with Importer, M/s Modern Trading email id, i.e. Sudarshankashinathkadam4384@gmail.com, wherein the shipping line asked for commercial invoice and packing list for the BL No. HUUF20076500 dated 31.08.2022 and HUUF20076600 dated 31.08.2022 (two out of total four BLs covered under this investigation). In response, he stated that as per email record, no reply was given for the above email dated 29.09.2022 received from the shipping line and no further communication was made from their end in this matter.

11.3.4 From the above it appeared that the M/s. Empezar Logistics Pvt Ltd, SEZ Warehouse unit is mentioned as notified party on these BLs. Their official email id and mobile number is also mentioned on the BLs. Furthermore, they were also informed by the shipping line about the arrival of the containers vide email on 29.09.2022 on the official email id of M/s Empezar and importer, itself. Had M/s Empezar was not aware about the consignment, they would have reverted to the shipping line but they did not do this, which clearly indicates that they were fully aware about the arrival of the consignments but as the

consignments were kept on hold by the SIIB, Custom House, Mundra, they tried to mislead the investigation by stating their ignorance about incorporation their name in BLs as notified party.

11.3.5 Thus, it appears that M/s Empezar Logistics have done an act rendering these goods liable for confiscation and has knowingly concerned himself in dealing with Prohibited goods i.e. e-cigarettes & drones. It also appears that Empezar Logistics are also actively indulged into conspiracy of importing of Prohibited good into India along with dutiable goods. Thus, it appears that M/s Empezar Logistics have done an act rendering these goods liable for confiscation under Section 111 of the Customs Act, 1962 and by doing so, has also rendered himself liable to penalty under Section 112(a) and (b) of Customs Act 1962.

11.3.6 Whereas, it also appears that M/s Empezar Logistics has intentionally cause to prepare false BLs for the containers as discussed above with wrong description for ensuring clearance of prohibited goods i.e. e-cigarettes & drones along with dutiable goods. Thus, it appears that M/s Empezar Logistics has rendered themselves liable for penalty under Section 114AA of the Customs Act, 1962.

12.1 Now, therefore M/s Modern Trading (IEC- LBHPK4384G) (Properitor-Sudarshan Kasinath Kadam) situated at E 5/8, Santosh Nagar, Near Tata Power, Diva, Thane, Maharashtra, may be called upon to show cause to the Commissioner of Customs, Customs House, Mundra having office at 1st Floor, PUB Building 5B, Adani Port, Mundra, as to why:-

- i. Total 40,900 Pcs of E-Cigarette falling under HS code 85434000 imported through Container No PCIU8969392, BSIU8128443 & BSIU8138478 having estimated assessable value **Rs. 11,47,02,500/-** and appear to be prohibited as per provisions of Notification No. 20/2015-2020 dated 26.09.2019 and therefore liable to confiscation under Section 111(d), 111(f), 111 (l) 111(m) 111(n) and 111(o) of the Customs Act, 1962, should not be absolutely confiscated.
- ii. Other goods imported through Container No PCIU8969392, BSIU8128443 & BSIU8138478 having estimated assessable value of **Rs. 21,67,27,060/-** appears as used for concealment of the prohibited goods, i.e. E-cigarette as discussed above and therefore liable to confiscation under Section 111(d), 111(f), 111 (l) 111(m) 111(n) and 111(o) of the Customs Act, 1962, should not be absolutely confiscated.
- iii. Total 3708 No. of Drones falling under HSN code 88010090 imported

through Container No CAIV8596388 & having estimated assessable value of **Rs. 2,03,24,700/-** appears to be prohibited as per provisions of Notification no. 54/2015-20 dated 09.02.2022 issued by the DGFT vide F. No. 01/89/27/AM-21/PC.II(A)E/ and therefore liable to confiscation under Section 111(d),111(f), 111 (l) 111(m) 111(n) and 111(o) of the Customs Act, 1962, should not be absolutely confiscated.

- iv. Other goods imported through Container No CAIV8596388 having estimated market price of Rs. 5,10,99,400/- appears as used for concealment of the prohibited goods viz Drones as discussed above and therefore liable to confiscation under Section 111(d),111(f), 111 (l) 111(m) 111(n) and 111(o) of the Customs Act, 1962, should not be absolutely confiscated.
- v. Penalty should not be imposed on the them separately for each under Section 112(a) & 112 (b) and 114 AA of the Customs Act, 1962 for the reason and contraventions as discussed above.

12.2 Now, therefore M/s Maharashtra Exim (IEC- ABLFM9470C) 4, Moedin Ki Chawl, I Block, Prem Nagar, Jogeshwari East, Mumbai Sub Urban, Maharashtra-400060 may be called upon to show cause to the Commissioner of Customs, Customs House, Mundra having office at 1st Floor, PUB Building 5B, Adani Port, Mundra, as to why Penalty should not be imposed on the them separately for each under Section 112(a) & 112 (b) and 114 AA of the Customs Act, 1962 for the reason and contraventions as discussed above.

12.3 Now, therefore M/s Empezar Logistics Pvt Ltd., SEZ Warehouse, Keeper Road No. 11/B, Sector 11, Mundra SEZ, may be called upon to show cause to the Commissioner of Customs, Customs House, Mundra having office at 1st Floor, PUB Building 5B, Adani Port, Mundra, as to why Penalty should not be imposed on the them separately for each under Section 112(a) & 112 (b) and 114 AA of the Customs Act, 1962 for the reason and contraventions as discussed above.

Personal Hearing

13.1 Personal Hearing in the matter, was Fixed on 19.01.2024 and 30.08.2024. In response to which no one from notice No. 1 i.e. M/s Modern Trading and the notice no. 2 i.e. Maharashtra exim attended the PH either in person or through their authorized representative. However, the 3rd notice i.e. M/s Empezar logistics Pvt. Ltd. have replied to the SCN vide their letter dt. 17.03.2024 & 30.08.2024.

13.2 On account of change in the adjudicating authority another PH was given to all the noticees on 06.11.2024. In response to which no one either from M/s Modern Trading

or M/s Maharashtra Exim appeared for PH either in person or through their authorized representative nor any written submission was received. However, M/s Empazer logistics, pvt. Ltd. vide their e-mail dt. 11.11.2024 have requested to consider their submission dt. 30.08.2024 for adjudication proceedings.

DEFENCE SUBMISSION

1 4 . M/s Empezar Logistics Pvt. Ltd. vide his submission dt. 30.08.2024 has interalia stated that:

14.1 Relevant points of submission dt. 30.08.2024 made by M/s Empazer Logistics Pvt. Ltd.

- i. The notice pertains to consignments imported by M/s Modern Trading. It may however, be noted that though the Noticee was the notified warehousing entity, but the no Bills of Entry were ever filed and the goods were never imported into the facility of the Noticee. These goods were seized by the Directorate of Revenue Intelligence (DRI) while it was lying at the facility of CWC and Ashutosh CFSs. The show cause notice has however, been issued without any application of mind and allegations of other cases are blanketly and blindly adopted in the present case as well despite the fact that the goods had never been warehoused or dealt with in any manner by the noticee. In the group of cases, it has been the case of the department that the noticee had aided/abetted in the smuggling of goods by creating user id for the Customs House Agent (CHA) through which the import documents were prepared by the Customs House Agent (CHA). It has been alleged that there was no procedure in support of the said system adopted by the noticee and accordingly, the responsibility of filing true and correct information relating to import goods vested with the noticee as the importer of the goods. It is further alleged that the noticee had further failed to ensure that the goods were de-stuffed in the warehouse which also resulted in the said attempt of smuggling illegal goods into India. On the premise of the said breach/infracton, the Noticee is called upon in such show cause notices as to why the penalties should not be imposed on them under various provisions of the Customs Act, 1962. The said allegations do not apply in the present case at all.
- ii. At the outset, the noticee says and submits that the proposals raised in the show cause notice are without any merit in law as well as in facts of the case and the same is therefore, required to be withdrawn. The noticee submits that there has been no violation/contravention of any of the provisions of the Customs Act, 1962 or any other applicable law to invite penalty on them. They therefore, emphatically deny all the allegations levelled against them in this show cause notice, and also submit that the proposal levelled against them in the show cause notice deserve to be vacated because, as aforesaid, they are unsustainable in facts as well as in law. In the present

case, the Noticee has no role at all and therefore, the issuance of show cause notice to the Noticee has been ex-facie illegal and without authority of law.

- iii. The functioning of the system as highlighted above, clearly shows that the SEZ Unit and more so, a SEZ Warehousing Unit, acts merely as a channel between the Customs Department and the foreign supplier/Indian Importer or its CHA. The scrutiny by the SEZ Unit is only limited to procedural approval of the documents filed by the Unit Maker/CHA in line with the checklist of documents necessary for the purpose of assessment. The creation of the bill of entry vests with the Unit Maker and the assessment thereof vests with the Customs Department and the SEZ Unit only acts as a point of contact between the Department and the concerned Unit Maker/CHA.
- iv. At the outset, it is clarified that the alleged acts and omissions on the part of the Noticee, as stated in the show cause notice, pertains to consignments proposed to be imported by M/s Modern Trading. No bill of entry has been filed for the said goods and the goods have never been stored at the Noticee's facility.
- v. From verification of the facts as is evident from the system and the Show Cause Notice now issued, it appears that M/s Modern Trading had imported various consignments, which were stored at the facility of CWC and Ashutosh CFS. No bill of entry was filed for the said consignments and the goods were never brought to the facility of the Noticee.
- vi. It is evident that the warehouse keeper would even otherwise, have no involvement or financial gain from such activities, would not engage in any violation of the law. The warehouse keeper's responsibility is limited to providing access for the filing of documents, while the collective responsibility for acts of commission and omission rests with importers and SEZ Customs, of which the Noticee has no knowledge. Therefore, the Noticee cannot be held liable to explain or be subjected to penalties. Consequently, the allegations inviting penalties under Sections 112(a), 112(b), and 117 cannot be imposed upon the Noticee, who has no locus standi concerning the goods.
- vii. While the law empowers a warehousing unit to hold goods on behalf of a foreign supplier or a domestic tariff area buyer, the SEZ Rules, 2006, do not authorize a non-unit to file a Bill of Lading for the purpose of warehousing. The SEZ online portal, on which the Bill of Lading is required to be filed, only enables a unit to submit a Bill of Entry. Therefore, a warehousing unit can only file a Bill of Entry on behalf of a foreign supplier or a DTA importer. This is why a warehousing unit is mentioned as a notified party in the Bill of Lading, allowing them to file the Bill of Entry on behalf of others. This designation does not imply that the warehousing unit has a title over the property or possesses additional knowledge beyond what is stated in the documents handed over to them. Under regular customs procedure, the Customs

Broking Regulations do not mandate the broker to possess knowledge beyond what is contained in the documents presented to them. Similarly, while discharging the analogous responsibility of a customs broker in filing the Bill of Entry, a warehousing unit need not know more than what is mentioned in the Bill of Lading and invoices. However, in the present the Noticee had even not provided the CHA services and therefore, department cannot even catch the Noticee on this count. Therefore, there are no acts and omissions on the part of the Noticee warranting the confiscation of goods and consequential penalties under Section 112(a), 112(b), or even under Section 114A of the Customs Act, 1962. Consequently, the allegations in the show cause notice against the Noticee are false, incorrect, and not legally tenable.

Discussion and Findings

15. I have carefully gone through the facts of the case, allegations made in the show cause notice dated 17.11.2023, following the principles of natural justice as per the provisions of the Customs Act / Rules.

I find that following main issues are involved in the SCN, which are required to be decided-

- i. Whether total 40,900 Pcs of E-Cigarette falling under HS code 85434000 imported through Container No PCIU8969392, BSIU8128443 & BSIU8138478 having estimated assessable value **Rs. 11,47,02,500/-** and appear to be prohibited as per provisions of Notification No. 20/2015-2020 dated 26.09.2019 and therefore liable to confiscation under Section 111(d),111(f), 111 (l) 111(m) 111(n) and 111(o) of the Customs Act, 1962, should be absolutely confiscated.
- ii. Whether other goods imported through Container No PCIU8969392, BSIU8128443 & BSIU8138478 having estimated assessable value of **Rs. 21,67,27,060/-** appears as used for concealment of the prohibited goods, i.e. E-cigarette as discussed above and therefore liable to confiscation under Section 111(d),111(f), 111 (l) 111(m) 111(n) and 111(o) of the Customs Act, 1962, should be absolutely confiscated.
- iii. Whether total 3708 No. of Drones falling under HSN code 88010090 imported through Container No CAIV8596388 & having estimated assessable value of **Rs. 2,03,24,700/-** appears to be prohibited as per provisions of Notification no. 54/2015-20 dated 09.02.2022 issued by the DGFT vide F. No. 01/89/27/AM-21/PC. II(A)E/ and therefore liable to confiscation under Section 111(d),111(f), 111 (l) 111(m) 111(n) and 111(o) of the Customs Act, 1962, should be absolutely confiscated.
- iv. Whether other goods imported through Container No CAIU8596388 having estimated market price of Rs. 5,10,99,400/- appears as used for concealment of the prohibited goods viz Drones as discussed above and therefore liable to confiscation

under Section 111(d), 111(f), 111 (l) 111(m) 111(n) and 111(o) of the Customs Act, 1962, should not be absolutely confiscated.

- v. Whether penalty should be imposed on M/s Modern Trading separately for each under Section 112(a) & 112 (b) and 114 AA of the Customs Act, 1962 for the reason and contraventions as discussed above.
- vi. Whether penalty should be imposed on M/s Maharashtra Exim separately for each under Section 112(a) & 112 (b) and 114 AA of the Customs Act, 1962 for the reason and contraventions as discussed above.
- vii. Whether penalty should be imposed on M/s Empazer Logistics Pvt. Ltd. separately for each under Section 112(a) & 112 (b) and 114 AA of the Customs Act, 1962 for the reason and contraventions as discussed above.

16. I find that the instant case arises out of input received from the DD, DRI, Zonal unit, Gandhidham based on which the investigation was carried out by the SIIB, Mundra.

16.1. I find that the instant show cause notice deals with 04 (03+01) containers imported by M/s Modern Trading 03 of which were to be cleared through SEZ entity, M/s Empezar Logistics Pvt Ltd., Mundra SEZ and were lying at Adani Terminal, Mundra Port. However, in the case of container no. CAIU8596388, the port of discharge had been changed from Mundra Port to Jebel Ali, UAE. Acting upon the intelligence these 03 containers were put on hold and examined under the Panchnama dated 01.10.2022 in the Ashutosh-CFS. Further, it was noticed that 01 (one) more container No. BSIU8138478 pertaining to M/s Modern Trading was also found lying at the Adani Port with same supplier and same notified party. Accordingly, the same was also put on hold and examined under Panchnama dated 03.10.2022 in the CWC-CFS. The details are as follows:

Sr No	Bill of Lading No & Date	Container No	Description of goods	Importer/Consignee	Shipper
1	HUUF20076500 dtd. 31.08.2022	PCIU8969392 (40 feet)	Leggings	Modern Trading, E 5/8, Santosh Nagar, Near	Guangzhou Yi Jun Da Import and Export Co Ltd, Address- Room No 1716, No. 1, Wangjiang
2	HUUF20076600 dtd. 31.08.2022	BSIU8128443 (40 feet)	Leggings	Tata Power Diva, Thane, Maharashtra - 400612 (IEC-LBHPK4384G)	
3	SZUO20500200 Dtd.04.09.2022	CAIU8596388 (40 feet)	Decorative Candles, Decorative	Original importer- Modern Trading, E 5/8, Santosh Nagar, Near Tata Power Diva, Thane, Maharashtra - 400612 (IEC-LBHPK4384G)	

			lanterns	Changed With IGM- Al Jazzat Goods Wholesalers LLC P.O. Box 294816 Dubai UAE	2nd Street, Huangge Town, Nansha District, Guangzhou
4	HUUF20066700, Dated 22.08.2022	BSIU8138478 (40 feet)	Leggings	Modern Trading, E 5/8, Santosh Nagar, Near Tata Power Diva, Thane, Maharashtra - 400612 (IEC-LBHPK4384G)	

1 6 . 2 I find that All the four containers, viz CAIU8596388, PCIU8969392, BSIU8128443 & BSIU8138478 were opened and examined by the officers of SIIB Section, Custom House, Mundra in the presence of independent panchas and the representative of M/s PIL India Private Ltd. who are the agent of Shipping Line M/s Pacific International Lines (PTE) Ltd who have issued the Bills of Lading) and representative of CFS. The copies of Bills of lading (total 04 bills of lading) were provided by the representative of M/s PIL (India) Private Ltd., details of which are as under: -

Sr. No.	Container No.	BL No and Date	Status of goods
1	PCIU8969392	HUUF20076500 dt. 31.08.2022	Examined vide panchnama dt. 01.10.2022 at Ashutosh-CFS.
2	BSIU8128443	HUUF20076600 dt. 31.08.2022	
3	CAIU8596388	SZUO20500200 dt. 04.09.2022	
4	BSIU8138478	HLLUF20066700 dt. 22.08.2022	Examined vide panchnama dt. 03.10.2022 at CWC-CFS.

1 6 . 3 I find that M/s M/s Modern Trading have imported has imported total 04 consignments which were examined by the officers at SIIB, CH, Mundra under panchnama dt. 01.10.2022 & 03.10.2022. During examination it is noticed that there were miscellaneous items in the containers against the items declared on the BLs including prohibited items like E-cigarette and Drones, stuffed in the containers. Therefore, it appears that there was gross mis declaration in respect of description, classification, quantity in the import consignments covered under the above said BLs. Bill of Entries of these consignments were not filed. Furthermore, it was noticed that other items like, Toys, Shoes and slippers and wrist watches were also stuffed in the containers concealed with the

prohibited items like E-cigarettes and Drones and import of these items also require fulfilment of policy conditions as per their respective HSNs.

16.4 I find that in order to ascertain nature and value of the goods found stuffed in these containers, valuation report was sought from the Empanelled Chartered Engineer/valuer of Custom House, Mundra. Shri Ajayraj Sing B. Jhala, the empanelled Chartered Engineer, based on telephonic conversation with various suppliers, general inspection available on the internet and the market survey has submitted his opinion regarding value and nature of the goods vide following reports dated 05.11.2023 & 09.11.2023

Sr. No.	Container No.	BL No.	Value of E-Cigarette	Value of other items	Total value	Qty (Pcs)
1	PCIU8969392	HUUF20076500	18700000	64613010	83313010	12400
2	BSIU8128443	HUUF20076600	4207500	92383912	96591412	1940
3	BSIU8138478	HUUF20066700	91795000	59730138	151525138	26560
	Total		114702500	216727060	331429560	40900

&

Sr. No.	Container No.	BL No.	Value of Drones	Value of other items	Total value	Qty (Pcs)
1	CAIU8596388	SZU020500200	20324700	51099400	71424100	3708

16.5 In view of the above, I am inclined to accept the value of the goods imported vide Container no. PCIU8969392, BSIU8128443, BSIU8138478 and CAIU8596388 against the corresponding BL no. HUUF20076500, HUUF20076600, HUUF20066700 and SZU020500200 respectively as determined by the Chartered Engineer as mentioned above and will go ahead in the further proceedings by considering the same.

16.6 Mis-declaration and liability to confiscation of imported goods of M/s Modern Trading: -

16.6.1. I find from the above discussion that the items imported vide aforesaid BLs and containers were attempted to import by way of gross misdeclaration in terms of quantity, description. Furthermore, it is noticed that the importer has attempted import of prohibited items like e-cigarettes and drones concealed with other items as under:

Sr No	Bill of Lading No & Date	Container No	Description of goods as per BL	Item found during the examination	Value of the goods as opined vide
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					CE Reports
1	HUUF20076500	PCIU8969392	Leggings	First copy of branded shoes	83313010
				Under garments	
				Garments	
				Cosmetic Items	
				E-Cigarettes	
2	HUUF20076600	BSIU8128443	Leggings	First Copy of Wrist Watches	96591412
				First copy of wrist watches	
				Under garments	
				Garments	
				E-Cigarettes	
3	SZUO20500200	CAIU8596388	Decorative Candles, Decorative lanterns	First Copy of Wrist Watches	71424100
				Toyes	
				Drones	
4	HUUF20066700,	BSIU8138478	Leggings	E-Cigarettes	151525138
				First copy of branded Slippers	
				Under garments	
				First Copy of Wrist Watches	

16.6.2 I also find that vide Notification No. 20/2015-2020 dated 26.09.2019 issued by the Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry, import of electronic cigarettes and parts or components thereof is prohibited. Relevant portion of the notification is reproduced herein under:

"Import of electronic cigarettes (e - cigarettes) or any parts or components thereof such as refill pods, atomisers, cartridges etc, including all forms of Electronic Nicotine Delivery Systems, Heat Not Burn Products, e - Hookah and the like devices by whatever

name and shape, size or form it may have, but does not include any product licenced under the Drugs and Cosmetics Act, 1940, under HS Code: 8543 is Prohibited in accordance with the Prohibition of Electronic Cigarettes (Production, Manufacture, Import, Exports, Transport, Sale, Distribution, Storage and Advertisement) Ordinance, 2019.

16.6.3 I find in view of the above that following quantity of the E-Cigarette having estimated value of Rs. 11,47,02,500/- as under as opined by the Chartered Engineer found during the examination of the following containers are prohibited items in nature.

Sr. No.	Container No.	BL No.	Value of E-Cigarette	Value of other items	Total value	Qty (Pcs)
1	PCIU8969392	HUUF20076500	18700000	64613010	83313010	12400
2	BSIU8128443	HUUF20076600	4207500	92383912	96591412	1940
3	BSIU8138478	HUUF20066700	91795000	59730138	151525138	26560
	Total		114702500	216727060	331429560	40900

16.6.4 Further, I find that that the other items, found with the E-Cigarette as tabulated have also been attempted to import with violation of provisions of Customs Act, 1962 and allied act in as much most of them were not declared in terms of description and quantity and not complied with the statutory requirement. Furthermore, it appears that these other items were also used to conceal the prohibited item, i.e. E-Cigarettes.

16.6.5 I also find that as per in terms of import policy issued vide Notification no. 54/2015-20 dated 09.02.2022 issued by the DGFT vide F. No. 01/89/27/AM-21/PC. II(A)E/30106, Import of drones in Completely-Built-Up (CBU), Semi-knocked-down (SKD) or Completely-Knocked-down (CKD) form is Prohibited.

16.6.6 In view of the above, I find that following quantity of the Drones having estimated value as under as opined by the Chartered Engineer found during the examination of the following containers are prohibited items in nature.

Sr. No.	Container No.	BL No.	Qty (In Pcs)	Value of Drones	Value of other items	Total value
1	CAIU8596388	SZU020500200	3708	20324700	51099400	71424100

16.6.7 Further I find that the other items, found with the Drones as tabulated above have also been attempted to import with violation of provisions of Customs Act, 1962 and allied act in as much most of them were not declared in terms of description and quantity and not complied with the statutory requirement. Furthermore, it appears that these

other items were also used to conceal the prohibited item, i.e. Drones.

16.6.8 The section 111(d),111(f), 111 (l) 111(m) and 111(n) of the Customs Act, 1962 provide for following.

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

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

111(j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;

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

111(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];

111(n) any dutiable or prohibited goods transitted with or without transshipment or attempted to be so transitted in contravention of the provisions of Chapter VIII;

111(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;

16.6.8 In view of the discussion above It is evident that M/s Modern Trading has imported 04 containers no. CAIU8596388, PCIU8969392, BSIU8128443 and BSIU813847 However, in the case of container no. CAIU8596388, the port of discharge had been changed from Mundra Port to Jebel Ali, UAE. On examination surplus goods both prohibited and restricted were also found to have been imported in the guise of declared items. Therefore, I find that as per the discussion above the goods as tabulated below are liable for absolute confiscation under section 111(d),111(f), 111 (l), 111(m), 111(n) and 111(o).

Sr	Goods Imported vide Container	Comodity	Quantity	Value as determined by the
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No.	No.			CE
1	PCIU8969392,	E-Cigarette	40,900	11,47,02,500/-
2	BSIU8128443 and BSIU813847	Other goods	-	21,67,27,060/-
3		Drone	3708	2,03,24,700/-
4	CAIU8596388	Other items	-	5,10,99,400/-

17. Imposition of Redemption fine in lieu of confiscation of the goods under section 111(d), 111(f), 111 (l), 111(m), 111(n), and 111(o) of the Customs Act,1962.

17.1 On plain reading of the provisions of the Section 111(d),111(f), 111 (l) 111(m), 111(n) and 111(o) of the Customs Act, 1962 (mentioned at Point no. 16.6.8) it is clear that the impugned goods have been improperly imported to the extent that such goods were concealed, mis-declared, prohibited, restricted and attempted to be transited in contravention of the chapter VIII therefore, shall be liable to confiscation. As discussed in the foregoing para's, it is evident the Importer has deliberately concealed/ misdeclared the imported goods with a malafide intention to evade duty. Therefore, I hold that the impugned imported goods are liable for confiscation as per the provisions of Section 111(d),111(f), 111 (l), 111(m), 111(n) and 111(o) of Customs Act, 1962.

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

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

17.3 A plain reading of the above provision shows that imposition of redemption fine is an option in lieu of confiscation. It provides for an opportunity to owner of confiscated goods for release of confiscated goods by paying redemption fine where there is no restriction on policy provision for domestic clearance. I find that since the Importer is involved in misdeclaration, concealment, importing prohibited and restricted items and attempting transit of the goods in violation of the act, there is no scope left for leniency in

the instant case.

18. Role and culpability of M/s Modern Enterprises

18.1 I find that the SCN has proposed penalty under section 112(a), 112(b) and section 114AA of the Customs Act, 1962 against the importer M/s Modern Trading. Now I will discuss liability of the importer under the proposed sections of the customs act, 1962 for levying penalty against M/s Modern Trading.

18.2 I find that in the present case, M/s Modern Enterprises has imported total 04 containers the details are as follows:

Sr.No.	Container No.	BL No.	Remark
1	CAIU8596388	SZU020500200	To be cleared from Mundra Port
2	PCIU8969392	HUUF20076500	
3	BSIU8128443	HUUF20076600	
4	BSIU8138478	HUUF20066700	Port of discharge changed to Jabel Ali

18.3 I find that during the search at the registered premises of M/s Modern Trading by the officers of Mumbai Customs, which appeared as residence of Shri Sudarshan Kashinath Kadam, proprietor of M/s Modern Trading, no document related to business of M/s Modern Trading was found. Further, from the DGFT portal, it was noticed that the IEC of M/s Modern Trading was registered w.e.f. 01.07.2022 and having no import/export detail Therefore, it is clear that M/s Modern Trading was nothing but a dummy/fake firm whose IEC was used to import the prohibited items viz. E-Cigarette and Drones as discussed above. Furthermore, Shri Sudarshan Kashinath Kadam, proprietor of M/s Modern Trading has also not responded any of the Summons dated 31.12.2022, 07.06.2023 & 14.08.2023. These, all the acts of omission and commission as discussed above on part of Shri Sudarshan Kashinath Kadam, proprietor of M/s Modern Trading are in contravention to the provisions of Customs Act, 1962 and rules made there under.

18.4 In view of the discussion above, I find that the M/s Modern Trading is evidently dummy/fake firm whose IEC has been used to import goods vide 04 containers PCIU8969392, BSIU8128443, BSIU8138478 **and** CAIU8596388 against the

corresponding BL no. HUUF20076500, HUUF20076600, HUUF20066700 and SZU020500200 respectively that turned out to be misdeclared, concealed, prohibited and restricted. Therefore, as much as penalty under Section 112(a) of Customs Act, 1962 is concerned, I find that by the acts of omission and commission, the importer, M/s. Modern Trading had rendered himself liable for penalty under Section 112(a) of the Customs Act, 1962. Therefore, the proposition of penalty under Section 112(a) of Customs Act, 1962 on M/s Modern Trading is legitimate and thus, the same is confirmed Under section 112(a) (i) of the Customs Act, 1962.

1 8 . 5 I find that imposition of penalty under Section 112(a) and 112(b) simultaneously tantamount to imposition of double penalty, therefore, I refrain from imposition of penalty on M/s. Modern Trading under Section 112(b) of the Act wherever, penalty under Section 112(a) of the Customs Act, 1962, is to be imposed.

18.6 Further, it has come to my attention that Sudarshan Kashinath kadam, proprietor of M/s. Modern Trading, has intentionally prepared false Bills of Lading (BLs) for the containers mentioned above. This was done using his IEC code with incorrect descriptions to facilitate the clearance of prohibited goods—specifically e-cigarettes and drones—along with dutiable goods. Regarding the penalty on M/s. Modern Trading under Section 114AA of the Customs Act, 1962, this section mandates penal action for the deliberate use of false or misleading information by an offender. Based on the investigation and the available evidence, it is clear that the goods were imported through misdeclaration and concealment, with the intent to evade customs duties and circumvent mandatory policy regulations. The importer knowingly and intentionally signed, created, or caused the creation of import documents and related paperwork that contained false or incorrect details—such as descriptions, values, etc.—with a fraudulent intent. Therefore, I find that Shri Sudarshan Kashinath kadam, proprietor of M/s. Modern Trading is liable to penalty under Section 114AA of the Customs Act, 1962.

19. Role and culpability of M/s Maharashtra Exim

1 9 . 1 I find that the SCN has proposed penalty under section 112(a), 112(b) and section 114AA of the Customs Act, 1962 against M/s Maharashtra Exim. Now I will discuss liability of them under the proposed sections of the customs act, 1962 for levying penalty against M/s Maharashtra Exim.

1 9 . 2 I find that the proforma invoice No. GYJD22-23/2562, dated 01.09.2022, issued by M/s Guangzhou Yi Jun Da Import and Export Co. Ltd., China, to M/s Maharashtra Exim, Mumbai, for various shoes and slippers, was submitted by Yes Bank in

a letter dated 21.03.2022. This invoice matches the one referenced in the SWIFT document provided by the shipper's agent on 08.12.2022, which details a remittance of USD 34,999.65 for Bills of Lading HUUF20076500, HUUF20076600, HUUF20066700, and SZUO20500200. In all these BLs, the supplier is M/s Guangzhou Yi Jun da Import and Export Co. Ltd. Based on the documents from the shipper's agent and the bank, it appears that M/s Maharashtra Exim placed orders with the supplier for goods imported under these BLs, including prohibited items. Thus, M/s Maharashtra Exim seems to be the final buyer of the goods.

19.3 I also find that summons dated 31.12.2022 were issued to both partners of M/s Maharashtra Exim to appear before the investigating officer, but remained unanswered. A second summons was sent on 14.08.2023 to the Central GST Commissionerate (AE), Mumbai-East, for delivery. It was also emailed to M/s Maharashtra Exim at maharastraexim031@gmail.com, as per the bank's KYC records, but no response was received. On 04.10.2023, the Deputy Commissioner (AE), Central GST, Mumbai-East, reported that the summons could not be delivered to the business address (4, Moedin Ki Chawl, Mumbai), as it was unlocatable.

19.4 From the above discussion I find that M/s Maharashtra Exim is the final buyer of the consignments covered under the above discussed BLs and are in contravention to the provisions of Customs Act, 1962 and rules made there under by way of importing prohibited goods, viz, E-cigarettes and Drones into India along with other dutiable goods.

19.5 Further, I also find that M/s Maharashtra Exim, through its partners Shri Arif Abbas Shaikh and Shri Nasir Ahmed Mukhtar Hussain Shaikh, has intentionally cause to prepare false BLs for the containers as discussed above with wrong description for ensuring clearance of prohibited goods i.e. e-cigarettes & drones along with dutiable goods. Thus, it appears that M/s Maharashtra Exim has rendered themselves liable for penalty under Section 114AA of the Customs Act, 1962 by importing goods vide 04 containers PCIU8969392, BSIU8128443, BSIU8138478 and CAIU8596388 against the corresponding BL no. HUUF20076500, HUUF20076600, HUUF20066700 and SZU020500200 respectively that turned out to be misdeclared, concealed, prohibited and restricted. Therefore, as much as penalty under Section 112(a) of Customs Act, 1962 is concerned, I find that by the acts of omission and commission, M/s. Maharashtra Exim had rendered himself liable for penalty under Section 112(a) of the Customs Act, 1962. Therefore, the proposition of penalty under Section 112(a) of Customs Act, 1962 on M/s Maharashtra Exim is legitimate and thus, the same is confirmed Under section 112(a) (i) of the Customs Act, 1962.

19.6 I find that M/s Maharashtra Exim intentionally prepared false Bills of Lading with incorrect descriptions to facilitate the clearance of prohibited goods, such as e-

cigarettes and drones, along with other dutiable items. Regarding the penalty on M/s Maharashtra Exim under Section 114AA of the Customs Act, 1962, this provision mandates penal action for the intentional use of false or misleading documents. The investigation shows that the goods were misdeclared and concealed to evade customs duties and bypass policy requirements. M/s Maharashtra Exim knowingly and intentionally submitted false or incorrect documents inaccurate i.e in correct descriptions and quantity with malafide intent. Therefore, Shri Arif Abbas Shaikh and Shri Nasir Ahmed Mukhtar Hussain Shaikh, the two partners of the firm M/s Maharashtra Exim are liable for penalty under Section 114AA of the Customs Act, 1962.

20. Role and culpability of Empezar Logistics

20.1 I find that the out of 04 containers pertaining to M/s Modern Trading in question the three containers no. CAIU8596388, PCIU8969392 and BSIU8128443 intended to be cleared through SEZ entity, M/s Empezar Logistics Pvt Ltd., Mundra SEZ. However, in the case of container no. CAIU8596388, the port of discharge had been changed from Mundra Port to Jebel Ali, UAE with change of consignee and notified party also as M/s Al Jazzat Goods Wholesalers LLC P.O. Box 294816 Dubai. Based on the intelligence from DRI, Zonal Unit Gandhidham, the all the 03 containers were put on hold at Adani Terminal, Mundra and examined at the Ashutosh CFS. However, the fourth container BSIU8138478 with same supplier and same notified party at the time of hold was lying at Adani port and was examined at the CWC CFS. Therefore, I find that the goods never reached at the premise of M/s Empazer Logistics Pvt, Ltd.

20.2 I find that The SCN has levied charges against M/s Empezar Logistics Pvt. Ltd. on the basis that they have been shown as notified party initially in all four above discussed BLs but later on after arrival of the container at Mundra Port, in case of BL No. SZU020500200 (container No. CAIU8596388), the port of discharge had been changed from Mundra Port to Jebel Ali, UAE with change of consignee and notified party also as M/s Al Jazzat Goods Wholesalers LLC P.O. Box 294816 Dubai. The Bill of lading is the document issued by the shipping line and any correction or update in the same in any case is possible at their end only. Further, Shri Akash Jitendrabhai Desai, General Manager of M/s Empezar in his statement dt. 07.06.2023 has denied having any knowledge about the filling of above said BLs and arrival of the consignments covered these BLs, and that about the firms namely, M/s Morden Trading or M/s Al Jazzat Goods warehousing agency. Further, Shri Satish Kumar Dubey, Executive- Documentation in his statement dt. 25.10.2023 although emails were received from the shipping line about the imported containers, the same were not answered. The SCN has also not provided any concrete evidence with respect to any relation between the M/s Empazer Logistics Pvt. Ltd. and the shipping Line. The SCN has also failed to establish any concrete link/nexus between M/s

Empazer Logistics, and the importer or the shipping line. Therefore, I find that the e-mail sent to M/s Empazer Logistics Pvt. Ltd. is one sided communication and doesn't prove business agreement between the two.

20.3 Further, I have carefully gone through the defense submission and observed that from verification of the facts as is evident that M/s Modern Trading had imported various consignments, which were examined by the SIIB, CH, Mundra at the facility of CWC and Ashutosh CFS. No bill of entry was filed for the said consignments and the goods were never brought to the facility of the Noticee. It is also evident that the warehouse keeper would even otherwise, have no involvement or financial gain from such activities, would not engage in any violation of the law. The warehouse keeper's responsibility is limited to providing access for the filing of documents. While the law allows warehousing units to hold goods on behalf of foreign suppliers or Domestic Tariff Area (DTA) buyers, the SEZ Rules, 2006 do not authorize a non-SEZ unit to file a Bill of Lading for warehousing purposes. The SEZ online portal permits only SEZ units to file a Bill of Entry, which can be done on behalf of a foreign supplier or DTA importer. The warehousing unit's role is limited to filing the Bill of Entry as a notified party, but this does not imply ownership or additional knowledge beyond the documents provided. Under customs regulations, brokers are not required to possess knowledge beyond the documents they handle, and similarly, warehousing units need only refer to the Bill of Lading and invoices when filing the Bill of Entry. In this case the BE has not been found nor the goods were moved to the facility of M/s Empazer Logistics Pvt. Ltd. Therefore, I find no acts or omissions on the part of M/s. Empazer Logistics Pvt. Ltd. Therefore, I hold that the penalties as proposed under section 112(a), 112(b) and 114AA of the Customs Act, 1962 upon M/s Empazer Logistics pvt. Ltd. are not sustainable.

20.4 In view of the above discussion and findings I pass following order.

- i. I order to absolutely confiscate total 40,900 Pcs of E-Cigarette falling under HS code 85434000 imported through Container No PCIU8969392, BSIU8128443 & BSIU8138478 having estimated assessable value **Rs. 11,47,02,500/-** appear to be prohibited as per provisions of Notification No. 20/2015-2020 dated 26.09.2019 under Section 111(d), 111(f), 111 (l) 111(m) 111(n) and 111(o) of the Customs Act, 1962, should be absolutely confiscated. Since goods are absolutely confiscated hence question of any redemption fine under section 125 of the Customs Act, 1962 does not arise.
- ii. I order to absolutely confiscate other goods imported through Container No

- PCIU8969392, BSIU8128443 & BSIU8138478 having estimated assessable value of **Rs. 21,67,27,060/-** appears as used for concealment of the prohibited goods, i.e. E-cigarette as discussed above under Section 111(d),111(f), 111 (l) 111(m) 111(n) and 111(o) of the Customs Act, 1962. I refrain from imposing any redemption fine under section 125 of the Customs Act,1962 as goods are absolutely confiscated.
- iii. I order to absolutely confiscate total 3708 No. of Drones falling under HSN code 88010090 imported through Container No CAIV8596388 & having estimated assessable value of **Rs. 2,03,24,700/-** appears to be prohibited as per provisions of Notification no. 54/2015-20 dated 09.02.2022 issued by the DGFT vide F. No. 01/89/27/AM-21/PC. II(A)E/ under Section 111(d),111(f), 111 (l) 111(m) 111(n) and 111(o) of the Customs Act, 1962. Since goods are absolutely confiscated, hence question of redemption fine under section 125 of the Customs Act,1962 does not arise.
- iv. I order to absolutely confiscate other goods imported through Container No CAIU8596388 having estimated market price of Rs. 5,10,99,400/- appears as used for concealment of the prohibited goods viz Drones as discussed above under Section 111(d),111(f), 111 (l) 111(m) 111(n) and 111(o) of the Customs Act, 1962. I refrain from imposing any redemption fine under section 125 of the Customs Act,1962 as goods are absolutely confiscated.
- v. I impose penalty of **Rs. 1,00,00,000/- (One Crore only)** on M/s Modern Trading under Section 112(a) of the customs Act,1962. I refrain from imposing any penalty on M/s Modern Trading under section 112 (b)of the Customs Act, 1962 and I impose penalty of **Rs. 50,00,000 (Rs. Fifty Lakhs Only)** on Shri Sudarshan kashinath Kadam, the proprietor of M/s Modern Trading under Section 114 AA of the Customs Act, 1962 for the reasons stated above.
- vi. I impose penalty of **Rs. 2,00,00,000/- (Rs. Two Crore only)** on M/s Maharashtra Exim under Section 112(a) of the customs Act,1962. I refrain from imposing any penalty under section 112 (b)of the Customs Act, 1962 and I impose penalty of **Rs. 1,00,00,000/- (Rs. One Crore only)** on Shri Arif Abbas Shaikh and **Rs. 1,00,00,000/- (Rs. One Crore only)** on Shri Nasir Ahmed Mukhtar Hussain Shaikh the partners of M/s Maharashtra Exim under Section 114 AA of the Customs Act, 1962 for the reasons stated above.
- vii. I refrain from imposing any penalty on M/s Empazer Logistics Pvt. Ltd. separately for each under Section 112(a) & 112 (b) and 114 AA of the Customs Act, 1962 for the reasons stated above.

(Amit Kumar Mishra)

Additional Commissioner,
Customs House, Mundra

To,

(i) M/s Modern Trading, E 5/8, Santosh Nagar, Near Tata Power, Diva, Thane, Maharashtra (GSTIN No.27LBHPK4384G1Z6; IEC & PAN No.: LBHPK4384G) (Proprietor: Sh. Sudarshan Kashinath Kadam).

(ii) M/s Maharashtra Exim (IEC- ABLFM9470C), 4, Moedin Ki Chawl, I Block, Prem Nagar, Jogeshwari East, Mumbai Sub Urban, Maharashtra-400060.

(iii) M/s Empezar Logistics Pvt Ltd., SEZ Warehouse, Keeper Road No. 11/B, Sector 11, Mundra SEZ

Copy to:

- i. The Additional Commissioner (Import), Customs, Mundra.
- ii. The Dy./Asstt. Commissioner (Legal/Prosecution), Custom House, Mundra.
- iii. The Dy./Asstt. Commissioner (SIIB), Custom House, Mundra.
- iv. The Dy./Asstt. Commissioner (Disposal), Custom House, Mundra.
- v. The Dy./Asstt. Commissioner (RRA/TRC), Customs House, Mundra.
- vi. The Dy./Asstt. Commissioner (EDI), Custom House, Mundra.
- vii. Notice Board (to display on Notice Board for all Noticees).
- viii. Guard File