	प्रधान आयुक्त का कार्यालय, सीमा शुल्क सदन, मुन्द्रा **OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE: MUNDRA, KUTCH** **MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421** ई-मेल/ E-Mail: adj-mundra@gov.in	
A	फा /.सं .FILE NO.	GEN/ADJ/ADC/1368/2025-Adjn-O/o Pr Commr-Cus-Mundra
B	मूल आदेश सं. ORDER-IN- ORIGINAL NO.	MCH/ADC/AKM/225/2026-27
C	द्वारा पारित किया गया PASSED BY	**Amit Kumar Mishra** Additional Commissioner of Customs, Custom House, Mundra
D	आदेश की तिथि DATE OF ORDER	17-07-2026
E	जारी करने की तिथि DATE OF ISSUE	17-07-2026
F	कारण बताओ नोटिस संएवं तिथि . SCN NO. & DATE	27/2025-26/ADC/AKM/EXP/MCH dated 22.05.2025
G	नोटिसी /पार्टी/निर्यातक NOTICEE/PARTY/ EXPORTER	**1.** M/s. Shivam Enterprise (IEC No. AXSPA2622H), Shri Nileshbhai Thakarshibhai Aghara, Proprietor **2.** Shri Ravindrasinh Bharatsinh Jadeja **3.** Shri Mukesh s/o Hariram, Proprietor, M/s. MK Shipping and Logistics **4.** Shri Dasari Narayanmurti, G-Card Holder, M/s. Anax Air Services Pvt. Ltd.
H	डिन DIN	20260771MO00003DC5CA

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

2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 128A के अंतर्गत प्रपत्र सीए3-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:

   "सीमा शुल्क आयुक्त) अपील(, चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड, नवरंगपुरा, अहमदाबाद 380009"

   "The Commissioner of Customs (Appeals), Mundra, 4TH Floor, Hudco Building, Ishwar Bhuvan Road, Navrangpura, Ahmedabad-380009."

3. उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।
   Appeal shall be filed within three months 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 accompanied by –

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रूपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं°-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय

शुल्क स्टाम्प वहन करना चाहिए।
The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paisa only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ ड्यूटि/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये। Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.
7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के सभी मामलों में पालन किया जाना चाहिए।
While submitting the appeal, the Customs (Appeals) Rules, 1982 and the Customs Act, 1962 should be adhered to in all respects.

8. 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 (Appeals) के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।
An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

BRIEF FACTS OF THE CASE

1.1 Whereas, inputs, received from the DRI, New Delhi on 21.05.2024 indicated that the goods stuffed in container nos. SRGU9611373, BWLU9101965 and SRGU9611820, covered under shipping bill nos. 9513589 dated 30.04.2024 and 9515729 dated 30.04.2024 may be mis-declared and suspected to be loaded with onions. Therefore, the three afore-mentioned containers were taken on hold for a thorough examination.

1.2 On the basis of above inputs, the CIU, Customs House Mundra verified the above-mentioned shipping bills. From the shipping bills it envisaged that M/s. Shivam Enterprise (IEC NO. AXSPA2622H) having address at Shop No. 3, Ground Floor, Milli Park, Opp. CNG Pump, Halvad Road, Morbi, Gujarat (herein after referred to as "**M/s. Shivam Enterprise**" for the sake of brevity) had filed the above-mentioned 02 shipping bills through their customs broker **M/s. Anax Air Services Pvt. Ltd., New Delhi** (CB No. AAACA1708JCH008) for the export of goods declared as "Fresh Indian Mangoes (CTH: 08045029)".

1.3 The officers of CIU further developed intelligence which revealed that the same exporter also filed 04 more shipping bills bearing numbers 9120888 dated 15.04.2024, 9121048 dated 15.04.2024, 9121839 dated 15.04.2024 and 9513186 dated 30.04.2024 through the same customs broker. The goods covered under above-mentioned shipping bills were stuffed in container nos. PMLU8902449, OTPU6462429, SNHU8001236, TRIU8501059, HJCU6091910, TCLU1010383 and TRIU8286819, and the same were declared as **"Fresh Indian Pomegranates (CTH: 08109010)" and "Fresh Indian Mango (CTH: 08045029).** However, the intelligence indicated that the goods were suspected to be loaded with onions. Hence, the afore-mentioned 07 containers were placed on hold for a thorough examination.

1.4 Furthermore, the CIU received additional inputs which indicated that the goods covered under Export Invoice Nos. SEI/023/24-25 dated 10.04.2024, SEI/024/24-25 dated 10.04.2024, and SEI/025/24-25 dated 10.04.2024 also belonged to the same exporter. The goods covered under above-mentioned export invoices were stuffed in Container Nos. CXRU1380641, SEGU9870660, and SEGU9154027, and the same were declared as "Fresh Indian Pomegranates." However, the intelligence suggested that the goods stuffed in the said containers may have been mis-declared and mis-classified, and were suspected to contain onions. As a result, the 03 aforementioned containers were selected for detailed examination.

1.5 The container-wise details of the shipping bills, invoices, consignees and goods declared in shipping bills and corresponding invoices are as under:

TABLE- A

Sl. No.	Container Number	SB No. & Date	Invoice No. & Date	Consignee (M/s.)	Goods Declared
01.	PMLU8902449 (40 Ft Reefer)	9120888 Dt. 15.04.2024	SEI/025/24-25 Dt. 10.04.2024	Khat Al Badayer General Trading LLC, UAE	Fresh Indian Pomegranates (CTH: 08109010)
02.	OTPU6462429 (40 Ft Reefer)				Fresh Indian Pomegranates (CTH: 08109010)
03.	SRGU9611373 (40 Ft Reefer)	9513589 Dt. 30.04.2024	SEI/08/24-25 Dt. 10.04.2024	Evergreen Zone Goods Whoesalers, LLC, New Century City Tower, Diera Dubai	Fresh Indian Mango (CTH:08045029)
04.	BWLU9101965 (40 Ft Reefer)				Fresh Indian Mango (CTH:08045029)
05.	SRGU9611820 (40 Ft Reefer)	9515729 Dt. 30.04.2024	SEI/06/24-25 Dt. 10.04.2024	Royal International LLC, Sharjah, UAE	Fresh Indian Mango (CTH:08045029)
06.	SNHU8001236 (40 Ft Reefer)	9121048 Dt. 15.04.2024	SEI/023/24-25 Dt. 10.04.2024	Highly Fresh Trading, LLC, UAE	Fresh Indian Pomegranates (CTH: 08109010)
07.	TRIU8501059 (40 Ft Reefer)	9121839 Dt. 15.04.2024	SEI/024/24-25 Dt. 10.04.2024	Highly Fresh Trading, LLC, UAE	Fresh Indian Pomegranates (CTH: 08109010)
08.	HJCU6091910 (40 Ft Reefer)				Fresh Indian Pomegranates (CTH: 08109010)
09.	TCLU1010383		SEI/07/24-	Ammar Bin Asfaq General	Fresh Indian

	(40 Ft Reefer)	9513186 Dt. 30.04.2024	25 Dt. 10.04.2024	Trading, FZ, RAKEZ Business Zone, UAE	Mango (CTH:08045029)
10.	TRIU8286819 (40 Ft Reefer)				Fresh Indian Mango (CTH:08045029)
11.	CRXU2380641 (40 Ft Reefer)	--	SEI/023/24-25 Dt. 10.04.2024	Highly Fresh Trading, LLC, UAE	Fresh Indian Pomegranates (CTH: 08109010)
12.	SEGU9870660 (40 Ft Reefer)	--	SEI/024/24-25 Dt. 10.04.2024	Khat Al Badayer General Trading LLC, UAE	Fresh Indian Pomegranates (CTH: 08109010)
13.	SEGU9154027 (40 Ft Reefer)	--	SEI/025/24-25 Dt. 10.04.2024	Khat Al Badayer General Trading LLC, UAE	Fresh Indian Pomegranates (CTH: 08109010)

EXAMINATION OF THE GOODS:

2.1 While **Container Nos. SRGU9611373, BWLU9101965 and SRGU9611820** were put on hold, they were lying at the terminal. For the purpose of examination, they were shifted to the CFS M/s. Saurashtra Freight Pvt. Ltd., AP & SEZ Mundra. The examination of the goods stuffed in the said 03 containers was carried out at the premises of the said CFS under **Panchnama dated 25.05.2024**. The goods stuffed in the above-mentioned containers were declared as Fresh Indian Mango (CTH: 08045029). During the examination, the goods were 100% de-stuffed, and it was found that the containers were entirely loaded with onions packed in Red Coloured Reticulate PP Bags. The examination revealed that the "Onions" were being attempted to be exported under the guise of "Fresh Indian Mango". The brief details of the examination of the above goods are as follows:

TABLE- B

Sr. No.	Container No.	SB No. & Date	Goods declared in SBs	Goods found during examination	No. of Bags found	Average weight of Bags (in Kg)	Total Net weight of the goods as per weighment slip (in MT)
1.	SRGU 9611373	9513589 Dt. 30.04.2024	Fresh Indian Mango (CTH: 08045029)	Onions (CTH:07031019)	561	44.978	25.460
2.	BWLU 9101965	9513589 Dt. 30.04.2024	Fresh Indian Mango (CTH: 08045029)	Onions (CTH:07031019)	546	45.420	27.270
3.	SRGU	9515729	Fresh	Onions	1328	Small	24.070

	9611820	Dt. 30.04.2024	Indian Mango (CTH: 08045029)	(CTH:07031019)	(1292 Small bags + 36 Big bags)	bag-17.288 Big bag-45.230	

2.2 While the **Container Nos. PMLU8902449 and OTPU6462429** were taken on hold, they were lying at the terminal. For the purpose of examination, both containers were shifted to the CFS M/s. Mundhra CFS, AP & SEZ, Mundra. The examination of the goods stuffed in the said 02 containers was conducted at the premises of the said CFS under **Panchnama dated 26.05.2024**. The goods stuffed in the above-mentioned containers were declared as "Fresh Indian Pomegranates" (CTH: 08109010). During the examination, the goods were 100% de-stuffed, and it was found that the containers were fully loaded with onions packed in red-colored reticulate PP bags. The examination revealed that "Onions" were being attempted to be exported under the guise of "Fresh Indian Pomegranates." The brief details of the examination of the goods are as follows:

TABLE- C

Sr. No.	Container No.	Shipping Bill No. & Date	Goods declared in the shipping bill	Goods found during the examination	No. of Bags found	Average Weight of Bags	Total Net Weight of the goods as per weighment slip (in MT)
1.	PMLU8902449	9120888 dated 15.04.2024	Fresh Indian Pomegranates (CTH: 08109010)	Onions (CTH-07031019)	700	40 Kg	27.620
2.	OTPU6462429				700	40 Kg	27.310

2.3 While the goods stuffed in Container Nos. **SNHU8001236, TRIU8501059, HJCU6091910, TCLU1010383 and TRIU8286819** were placed on hold, they were already dispatched from the Mundra Port. Consequently, a letter dated 27.05.2024 was issued to the shipping line M/s. Jodac Shipping Line Pvt. Ltd., instructing them to bring back these containers to Mundra Port. The containers returned back at Mundra Port on 07.06.2024 and were then moved to the CFS M/s. Ashutosh Container Service Pvt. Ltd., CFS, AP & SEZ, Mundra. The examination of the goods stuffed in the said 05 containers was done under **Panchnama dated 09.06.2024**. The goods loaded in Container Nos. SNHU8001236, TRIU8501059 and HJCU6091910 were declared as Fresh Indian Pomegranates, while the goods in

Container No. TCLU1010383 and TRIU8286819 were declared as Fresh Indian Mango. During the course of examination, the goods were 100% de-stuffed, and it was found that the all 05 containers were fully loaded with onions packed in red colour reticulate PP Bags. From the examination, it revealed that "Onions" were being attempted to be exported in the guise of Fresh Indian Pomegranates and Fresh Indian Mango. The brief details of the examination of the above goods are as under:

TABLE- D

Sl. No.	Container NO.	SB NO. & Date	Goods declared in SB	Goods found during examination	No. of bags found	Weight of bags (approx.)	Total Net weight of the goods as per weighment slip (in MT)
01	SNHU 8001236	9121048 Dt. 15.04.2024	Fresh Indian Pomegranates (CTH: 08109010)	Onions (CTH-07031019)	741	40 Kgs	26.020
02	TRIU 8501059	9121839 Dt. 15.04.2024	Fresh Indian Pomegranates (CTH: 08109010)	Onions (CTH-07031019)	1535	19 Kgs	27.920
03	HJCU 6091910		Fresh Indian Pomegranates (CTH: 08109010)	Onions (CTH-07031019)	1538	19 Kgs	27.860
04	TCLU1010383	9513186 Dt. 30.04.2024	Fresh Indian Mango (CTH: 08045029)	Onions (CTH-07031019)	1541	19 Kgs	27.320
05	TRIU 8286819		Fresh Indian Mango (CTH: 08045029)	Onions (CTH-07031019)	1535	19 Kgs	27.880

2.4 In the case of Container Nos. **CXRU1380641, SEGU9870660 and SEGU9154027** shipping bills were not generated, however the same were covered under Export Invoice Nos. SEI/023/24-25 dated 10.04.2024, SEI/024/24-25 dated 10.04.2024, and SEI/025/24-25 dated 10.04.2024 respectively. The examination of the goods stuffed in the said 03 containers was carried out at the premises of CFS M/s. Saurashtra Freight Pvt. Ltd., CFS, AP & SEZ, Mundra, Kutch under the **Panchnama dated 10.06.2024**. The goods in these three containers were declared as "Fresh Indian Pomegranates" under Export Invoices. During the examination of Container No. SEGU9154027, it was found that the container was loaded with onions packed in red reticulate PP bags. The goods were in a deteriorated condition, emitting a foul odor, and discharging liquid, which prevented the full de-stuffing of the goods. Additionally, during the examination of Containers Nos. CXRU1380641 and SEGU9870660, the goods were fully de-stuffed, revealing that both containers contained only onions packed in red reticulate bags. The examination results indicated that onions were being falsely declared and

misclassified as "Fresh Indian Pomegranates." The brief details of the examination of the above goods are as under:

TABLE- E

Sl. No.	Container NO.	SB No. & Date	Invoice No. & Date	Goods declared in Invoice	Goods found during examination	No. of bags found	Weight of bags (approx.)	Total Net weight of the goods as per weighment slip (in MT)
1	CXRU 1380641	Not filed	SEI/023/24-25 dt.10.04.2024	Fresh Indian Pomegranates (CTH: 08109010)	Onions (CTH-07031019)	1366	19 Kgs	25.350
2	SEGU 9870660	Not filed	SEI/024/24-25 dt. 10.04.2024	Fresh Indian Pomegranates (CTH: 08109010)	Onions (CTH-07031019)	1499	17 Kgs	25.570
3	SEGU 9154027	Not filed	SEI/025/24-25 dt. 10.04.2024	Fresh Indian Pomegranates (CTH: 08109010)	Onions (CTH-07031019)	Goods had spoiled and smelling very bad. They were not fit for de-stuffing.		21.430 (Gross weight)

2.5 Whereas, during the course of examination, some images were taken of the containers along with the onions, as shown below:













SEIZURE OF THE GOODS:

3.1 The goods loaded in 05 containers were covered under 03 shipping bills filed on 15.04.2024. Further, the goods in another 05 containers were covered under 03 shipping bills filed on 30.04.2024. Furthermore, with respect to the remaining 03 containers, although the shipping bills had not yet been filed, the corresponding export invoices had been generated on 10.04.2024.

3.2 Whereas, the examination revealed that all 13 containers were entirely stuffed with onions (CTH: 07031019), rather than the "Fresh Indian Mangoes/Pomegranates" as declared in the corresponding shipping bills and export invoices. Thus, during the examination, the goods were found mis-declared and mis-classified.

3.3 At the time of filing of shipping bills and generating export invoices, the export policy for onions was regulated by DGFT Notification No. 81/2023, dated 22.03.2024, which explicitly prohibited the export of onions (CTH: 07031019).

3.4 In view of the above, it appeared that the description and classification of the goods were wilfully mis-declared in the shipping bills and export invoices, with the intent to circumvent applicable prohibition regulations. Therefore, it appeared that the goods loaded in all 13 aforesaid containers were being attempted to be exported in violation of the said prohibitions, and, hence the same were liable for confiscation under Section 113(d) and 113 (i) of the Customs Act, 1962. Accordingly, the goods were seized on 27.05.2024, 10.06.2024 and 13.06.2024 under Section 110 of the Customs Act, 1962.

3.5 The details of the seizure memos under which the goods were seized are as under:

TABLE- F

Sl. No.	Seizure Memo	Description of the goods seized	Corresponding Shipping Bill/Invoice	Container No.
1	Seizure Memo Dated 27.05.2024	Onions (CTH: 07031019)	SB Nos. 9513589, & 9515729 both dated 30.04.2025	SRGU9611373, BWLU9101965, SRGU9611820
2				

	Seizure Memo Dated 27.05.2024	Onions (CTH: 07031019)	SB No. 9120888 dated 15.04.2024	PMLU8902449, OTPU6462429
3	Seizure Memo Dated 10.06.2024	Onions (CTH: 07031019)	SB Nos. 9121048, 9121839 both dated 15.04.2024 and SB No. 9513186 dated 30.04.2024	SNHU8001236, TRIU8501059, HJCU6091910, TCLU1010383, TRIU8286819
4	Seizure Memo Dated 13.06.204	Onions (CTH: 07031019)	Invoice Nos. SEI/023/24-25, SEI/024/24-25 & SEI/025/24-25 all dated 10.04.2024	CXRU1380641, SEGU9870660, SEGU9154027

INVESTIGATION CONDUCTED:

4.1 The examination revealed that all 13 containers were entirely stuffed with onions. This clearly indicated that the onions were being illicitly exported under the false pretense of "Fresh Indian Mangoes/Pomegranates." Therefore, it appeared that the shipping bills and invoices had been deliberately fabricated to facilitate the export of prohibited goods. This prompted an investigation into the matter.

4 . 2 M/s. Shivam Enterprise had acquired permission from the Customs Jamnagar for stuffing and self-sealing export goods at the premises of M/s. Pavan Industries**,** situated at Survey No. 165 P1/P2/P3/P4, Plot No. 33, Siddhi Vinayak Ind. Park, Rangpar, Morbi, Gujarat (hereinafter referred to as "**M/s. Pavan Industries**" for the sake of brevity). Therefore, vide letter dated 28.05.2024, the authorities of the Customs Jamnagar were requested to carry out search operations at the registered address of M/s. Shivam Enterprise and M/s. Pavan Industries, Morbi.

4.3 The office of M/s. Shivam Enterprise located at Shop No. 3, Ground Floor, Milli Park, Opp. CNG Pump, Halvad Road, Morbi, Gujarat was searched by the officers of Customs Jamnagar under **Panchnama dated 29.05.2024**. During the search, the owner of M/s. Shivam Enterprise was not present at the office. The officers tried to contact him on his mobile number, but it was not reachable. Therefore, office was searched in the presence of the exporter's employee. During

the search, it was found that no computer or laptop was present in the office. Further, apart from the IEC License and GST Registration Certificate, no other goods or documents relevant to the proceedings under the Customs Act, 1962 were found in the office.

4 . 4 The premises of M/s. Pavan Industries, situated at Survey No. 165 P1/P2/P3/P4, Plot No. 33, Siddhi Vinayak Ind. Park, Rangpar, Morbi, Gujarat was searched by the officers of Customs Jamnagar under **Panchnama dated 29.05.2024**, in the presence of Mr. Satishbhai Bhatiya partner of M/s. Pavan Industries. During the search, the officers, *inter alia*, checked CCTV Footage, which revealed that recordings were available only from 19:00 hrs. of 09.05.2024. Footage prior to that had either been deleted or overwritten due to limited storage capacity of the hard disk. Additionally, no documents related to M/s. Shivam Enterprise were found during the search, except for 14 Jumbo bags containing a dark brown color sand substance with lustrous appearance.

4 . 5 During the search at the premises of M/s. Pavan Industries, a statement dated 29.05.2024 of Mr. Satishbhai Bhatiya, partner of M/s. Pavan Industries was also recorded by the officers, wherein he, *inter alia*, stated that

- *his firm is engaged in manufacturing of dolomite powder.*
- *his firm is totally involved in domestic supply, and not involved in any type of export or import related activity.*
- *He stated that Shri Nileshbhai Aghara, proprietor of M/s. Shivam Enterprise, was his friend, and being a friend, he had allowed Shri Nileshbhai Aghara to use his factory premises for stuffing of containers, and for that arrangement he had not charged anything from Shri Nileshbhai Aghara.*
- *During the statement, he was informed that M/s. Shivam Enterprise had shown shipment of total 10 containers from Mundra Port under the cover of 06 shipping bills, purportedly containing Fresh Indian Mangoes and Fresh Indian Pomegranate. These containers were reportedly stuffed and sealed at the premises of M/s. Pavan Industries. In this regard on being asked the relevant documents related to the above exports, he stated that he was unaware about the exports as described. He further stated that he did not have any documents related to the said exports.*

4 . 6 Apart from search operations, summons were issued to the M/s. Shivam Enterprise, M/s. Pavan Industries, G-Card Holder and F-Card Holder of the customs broker M/s. Anax Air Services Pvt. Ltd., New Delhi requesting the submission of documents related to the case and voluntary recording of their statements.

4 . 7 In response to summons dated 28.05.2024 issued to **Shri Dasari Narayanmurti, G- Card Holder** of M/s. Anax Air Services Pvt. Ltd., he appeared

on 29.05.2024 and recorded his voluntary statement dated 29.05.2024 under Section 108 of the Customs Act, 1962, wherein he *inter alia* stated that:

- *He is the G-Card Holder employee of the customs broker company M/s. Anax Air Services Pvt Ltd., New Delhi and in the said company he looks after the work related to filing of bills of entry and shipping bills.*
- *When asked about M/s. Shivam Enterprise, he stated that he neither knows about M/s. Shivam Enterprise nor has any contact with the owner of that firm.*
- *When he was perused shipping bill nos. 9120888 dated 15.04.2024, 9513589 dated 30.04.2024 and 9515729 dated 30.04.2024, he confirmed that all these shipping bills were filed by his company on the basis of documents received from Shri Ravirajsinh Jadeja.*
- *When asked why he had filed shipping bills on behalf of M/s. Shivam Enterprise if he did not know them, he stated that one of his friends, Shri Ravirajsinh Jadeja of M/s. Rishad Shipping, had approached him for export-related work for M/s. Shivam Enterprise and provided all the necessary documents to complete the KYC of the exporter, as well as all the documents required for filing the shipping bills. He further stated that Shri Ravirajsinh Jadeja confirmed him to pay him agency charges of ₹1,200 per container. He stated that being a friend, he agreed to file the shipping bills in the name of M/s. Shivam Enterprise.*
- *On being asked how he received documents from Shri Ravirajsinh Jadeja, he stated that he received documents from Shri Ravirajsinh Jadeja on his email ID murthydasari11@gmail.com from email ID rishadshipping@gmail.com.*
- *On being asked about the person who prepared the check list for filing the shipping bills on behalf of M/s. Shivam Enterprise, he stated that as per regular practice the check list in respect of the said firm was prepared by the employee seated at his Delhi Office.*
- *On being asked about the person who had obtained LEO from customs in respect of shipping bill nos. 9120888 dated 15.04.2024, 9513589 dated 30.04.2024 and 9515729 dated 30.04.2024, he stated that his company had filed only shipping bills and not completed clearance work in respect of these shipping bills. As per best of his knowledge Shri Ravirajsinh Jadeja had obtained LEO for the shipping bills filed on behalf of M/s. Shivam Enterprise.*
- *During the statement, he was perused the Panchnama dated 25.05.2024 and the Panchnama dated 26.05.2024. After perusing these two panchnamas, he stated that he was unaware about the goods stuffed in the containers. He stated that only during the course of examination of the containers he found that they were stuffed with onions.*

4.8 The exporter i.e. **Shri Nileshbhai Thakarshibhai Aghara** proprietor of M/s. Shivam Enterprise appeared on 05.06.2024 and recorded his voluntary statement dated 05.06.2024**,** wherein he *inter alia* stated that:

- *he is the proprietor of M/s. Shivam Enterprise and his firm is engaged in trading of china clay and sanitary items.*
- *When asked whether he was engaged in export and import activities from Mundra Port, he stated that he was not engaged in any such activities.*
- *On being asked why he obtained an IEC License if he was not engaged in export and import activities, he stated that he had planned to export quartz powder, and, for that purpose he got IEC*

License (IEC No. AXSPA26622H) in July, 2019. He stated that he had also applied for self-sealing permission approximately 6 to 8 months ago.

- *On being asked about the place declared in self-sealing permission, He stated that he had obtained permission for self-sealing of export goods at M/s Pavan Industries situated at Survey No. 165 P1/P2/ P3 /P4, Plot No. 33. Siddhi Vinayak Ind. Park, Rangpar, Morbi, Gujarat-366442.*

4.9 Shri Nileshbhai Thakarshibhai Aghara further appeared on 07.06.2024 to record his voluntary statement. In his statement dated 07.06.2024 he, *inter alia*, stated that:

- *all activities and responsibilities related to M/s. Shivam Enterprise were handled by him.*
- *When asked about M/s. Pavan Industries, he stated that he has limited knowledge of the firm, and that it is engaged in business of crushing dolomite, and Shri Satishbhai is its owner.*
- *During his statement, he was perused Statement dated 06.06.2024 of Shri Satishbhai Mansukhbhai Bhatiya.*
- *He stated that in January, 2024, he had purchased 112 MT dolomite powder from M/s. Pavan Industries, loaded it into 04 containers at the factory premises of M/s. Pavan Industries, thereafter, the containers were sent to Mundra for the purpose of export. He stated that for export related work he had provided export related documents to an individual named Mr. Krishna (Mobile No. 7004906205), and, subsequently received a copy of shipping bill in which name of the CHA was written as M/s. Madhav Workland. He stated that he was later informed that goods could not be exported due to hike in container charges.*
- *He stated that in the same month he stuffed three more containers for another customer from the factory premises of M/s. Pavan Industries, but those goods also could not be exported.*
- *During his statement, he produced a copy of the sales and purchase register for the financial years 2023–24 and 2024–25 (up to May 2024), along with the bank statement for his ICICI Bank account for the period from 01.03.2024 to 30.05.2024.*

4.10 Whereas, the physical presence of the goods was no longer required for the investigation, and considering their perishable nature, the Assistant Commissioner (Disposal), Customs House, Mundra was, vide letter dated 13.06.2024, requested to proceed with disposal of the goods as per Disposal Manual. The Disposal Cell, vide their email dated 21.04.2025, informed that out of 13 containers, the goods in 11 containers have been disposed of through auctions, while the goods in the remaining 02 containers were found unfit for human consumption, and will be disposed of through destruction.

4.11 Whereas, Shri Nileshbhai Thackershibhai Aghara proprietor of M/s. Shivam Enterprise, vide his letter dated 14.06.2024, informed the Deputy Commissioner, CIU, Customs House, Mundra that he was not aware of the shipments in the present case and that the goods in question did not belong to him.

4.12 A voluntary statement of **Shri Satish Mansukhbhai Bhatiya partner of M/s.**

Pavan Industries was recorded on 06.06.2024**,** wherein he, *inter alia*, stated that:

- *He is one of the partners of M/s. Pavan Industries situated at Survey No. 165 P1/P2/ P3 /P4, Plot No. 33. Siddhi Vinayak Ind. Park, Rangpar, Morbi, Gujarat-366442 and his firm is engaged in manufacturing of Dolomite Powder.*
- *When asked about M/s. Shivam Enterprise he stated that this firm is also engaged in trading of dolomite powder and Shri Nileshbhai Thackersibhai Aghara is the owner of this firm.*
- *He stated that Shri Nileshbhai informed him about having a work order for the export of dolomite. He further stated that for the purpose of obtaining container stuffing permission from the premises of M/s. Pavan Industries, Shri Nileshbhai collected from him a copy of the GST certificate, a blank letterhead with signature, and a copy of the PAN Card. He stated that later, Shri Nileshbhai informed him that he had obtained the permission from Customs.*
- *On being asked whether he had sold any goods to M/s. Shivam Enterprise, he stated that in January 2024, his firm, M/s. Pavan Industries, had sold 112 MT of dolomite to Shri Nileshbhai, the owner of M/s. Shivam Enterprise. He further stated that Shri Nileshbhai had stuffed the dolomite into 04 containers at the factory premises of M/s. Pavan Industries for the purpose of export. However, he stated that he had no knowledge as to whether the goods were actually exported. He also stated that thereafter, Shri Nileshbhai did not purchase any further goods from his firm.*
- *When asked whether, apart from the aforesaid four containers, any additional goods from his factory premises were loaded into containers, he stated that during the same month (January 2024), Shri Nileshbhai brought a light red-coloured powder packed in jumbo bags, loaded on two trucks, to his factory premises. He further stated that the jumbo bags were then reloaded into 03 containers and he was informed that these containers would be exported. However, he stated that he did not know where the containers were sent after loading.*
- *He stated that, after those incidents, Shri Nileshbhai never used his factory premises. When asked whether, from January 2024 until today, anyone had stored or loaded onions at his factory premises, he stated that nobody has ever stored/stuffed onions at his factory premises.*
- *On being asked when he came to know that the owner of M/s. Shivam Enterprise had declared that onions were loaded into export containers at his factory premises, he stated that he came to know of it only on 29.05.2024, when Customs officers searched his factory premises and informed him that Shri Nileshbhai had made such a declaration.*

4.13 Statement of **Shri G. Sathyanarayanan, F-Card Holder of M/s. Anax Air Services Pvt Ltd** was recorded on 10.06.2024, wherein he, *inter alia*, stated that:

- *He is the active director of the customs broker company M/s. Anax Air Services Pvt. Ltd. and looks after all the work of the company.*
- *On being asked what process followed by him for filing of shipping bill of export goods from Mundra Port he stated that first his company receives KYC documents i.e. Address Proof, IEC certificate, GST Registration Certificate, Blank Cheque etc. and export documents i.e. invoice, packing list and other agencies certificates if required. After completion of KYC and receiving of all the relevant documents,*

shipping bill is filed by his company.

- *On being asked how he receives document for filing shipping bill, he stated that he generally receives documents from exporter through email address anax.mundra@gmail.com and anaxairsindia@gmail.com, and sometimes through Whatsapp.*
- *On being asked about the person responsible for preparing the checklist, he stated that one of his employees, seated at the Delhi office, prepares the checklist for export / import activities.*
- *On being asked about M/s. Shivam Enterprise, he stated that his company associated with M/s. Shivam Enterprise through one shipping agency and further information about that shipping agency is available with Shri Dasari Narayan Murti, G-Card Holder of his company M/s. Anax Air Services Pvt Ltd.*

4.14 Further statement of **Shri G. Sathyanarayanan, F-Card Holder of M/s. Anax Air Services Pvt. Ltd.** was recorded on 11.06.2024**,** wherein he was shown his previous statement dated 10.06.2024. In his statement dated 11.06.2024, he, *inter alia*, stated that:

- *his company received all documents in respect of export related work of M/s. Shivam Enterprise through his G-Card Holder Mr. Dasari Narayanmurti on email address anax.mundra@gmail.com from email address rishadshipp@gmail.com with reference to a person named as Shri Ravirajsinh.*
- *On being asked whether his company had scrutinized all the documents received from email address rishadshipp@gmail.com, he stated that his company received export related work of M/s. Shivam Enterprise through his company's G-card Holder Shri Dasari Narayanmurti and all the documents regarding the said firm had been scrutinized by him.*
- *On being asked whether he personally knows Shri Ravirajsinh, he stated that he did not know personally any such individual and never met him.*
- *On being asked if he has issued any invoices to M/s. Shivam Enterprise for services provided by his company, he stated that generally invoices are raised to the freight forwarding companies on completion of a given shipment in 30-35 days as per receipt of all export/import documents. He further stated that in case of M/s. Shivam Enterprise the shipment was not completed and he has not issued invoices in this regard.*
- *On being asked whether he has received any amount from M/s. Shivam Enterprise against services provided by his company for export related work, he stated that he has not received any amount from M/s. Shivam Enterprise against services provided by his company.*
- *On being asked whether he knows personally to owner of M/s. Shivam Enterprise, he stated that he did not know personally to owner of the M/s. Shivam Enterprise.*
- *On being asked whether he or his employees tried to contact to the exporter i.e. M/s. Shivam Enterprise where he received documents through third person, he stated that the work related to export of M/s. Shivam Enterprise was received through our G-Card Holder Mr. Dasari Narayanmurti. Therefore, he did not feel necessarily to contact exporter directly. So, neither he*

nor his employees tried to contact to the exporter.

- *Upon being asked about the person instructed to obtain customs clearance for the goods covered under the shipping bills filed by his company on behalf of M/s. Shivam Enterprise, he stated that he had not given any specific instructions to any individual for obtaining customs clearance of the shipping bills filed by his company on behalf of M/s. Shivam Enterprise.*
- *During his statement, he was shown the Panchnamas dated 25.05.2024, 26.05.2024, and 09.06.2024. Upon perusal of the same, he stated that after the examination of the goods under the above-mentioned Panchnamas, Shri Dasari Narayanmurti informed him about the entire issue, including the mis-declaration of the goods and the fact that the containers were stuffed with onions. He further stated that, apart from this, he does not have any additional information regarding the matter.*
- *During his statement, he was perused the Customs Brokers Licensing Regulations (CBLR), 2018. Upon being questioned whether he had fulfilled all obligations prescribed under Rule 10 of the CBLR, 2018 regarding the shipping bills filed by his company on behalf of M/s. Shivam Enterprise, he stated that, as a customs broker, it is his responsibility to obtain all necessary documents directly from his clients and to verify their information and credentials before filing any documents with Customs. However, he stated that, in the case of M/s. Shivam Enterprise, all documents were received through his G-Card Holder employee, and being his employee, his company had faith on him. So, the company filed the shipping bills without verification.*
- *When asked why penal action should not be initiated against his company for failing to comply with the obligations prescribed under Rule 10 of the CBLR, 2018 and for violating provisions of the Customs Act, 1962, he stated that he generally undertakes verification before accepting any import/export-related work from his clients. However, due to the fragile and stagnant market conditions, he sometimes receives work through forwarders. He admitted that the lapses in the instant case occurred due to oversight. He further stated that there was no intention of mis-declaration in this case and that his company did not derive any benefit from the incident.*

4.15 During the preliminary investigation, it appeared that the customs broker M/s. Anax Air Services Pvt Ltd had failed to fulfill their obligations and had violated multiple provisions of the Customs Brokers Licensing Regulations, 2018. Accordingly, vide letter dated 30.05.2024, the Additional Commissioner (CBLR), Customs House, Mundra was requested to initiate appropriate action against the customs broker under the relevant provisions of the said regulations.

4.16 Shri Dasari Narayanmurti, G-Card Holder and Shri G. Sathyanarayanan, F-Card Holder of the customs broker stated that they received documents from Shri Ravirajsinh Jadeja for filing the shipping bills under the name of M/s. Shivam Enterprise. Accordingly, summons were issued to Shri Ravindrasinh Bharatsinh Jadeja (alias Ravirajsinh Jadeja) to appear and record his statement**.**

4.17 **Shri Ravindrasinh Bharatsinh Jadeja** presented himself before the officers on 11.06.2024 to record his voluntary statement. In his statement dated **11.06.2024**,

he, *inter alia*, stated that:

- *He is engaged in rendering transport services. He stated that he takes vehicles from local market and provides them to other persons on commission basis. He stated that he also deals in clearance of export of various goods.*
- *On being asked how many customs house agents are associated with him in the work related to handling of export goods, he stated that he is associated with only one customs broker firm i.e. M/s. Anax Air Services Pvt. Ltd.*
- *On being asked about names of the IEC holders for whom he deals export related work, he stated that he deals with only one IEC No. ASXPA2622H issued to Shri Nileshbhai Thakersibhai Aghara, the owner of M/s. Shivam Enterprise. He stated that he came in contact with Shri Nileshbhai through Shri Jagdish Singh Panwar, Bhilwara, Rajasthan.*
- *He stated that Shri Nileshbhai had come to Mundra to meet him for the work related to export of Bentonite and after discussions, Shri Nileshbhai decided to send him his IEC and other relevant documents to handle export related work. He stated that he collected IEC and other relevant documents from Shri Nileshbhai in the month of Dec, 2023.*
- *On being asked who contacted customs broker M/s. Anax Air Services Pvt. Ltd. for export related works in respect of M/s. Shivam Enterprise, he stated that he had contacted Mr. Dasari Narayanmurti, G-Card Holder employee of M/s. Anax Air Services Pvt. Ltd. for the above-described work. He stated that after discussions with Mr. Dasari Narayanmurti, he decided to give Shri Dasari Narayanmurti Rs. 30,000/- for per container for clearance of export goods in respect of M/s. Shivam Enterprise.*
- *On being asked who had prepared the documents in the instant case, he stated that he had prepared all the documents and forwarded to CHA M/s. Anax Air Services Pvt. Ltd for filing the shipping bills. He stated that he had provided only draft copy of invoices prepared with the name of M/s. Shivam Enterprise to Mr. Dasari Narayanmurti, G-Card Holder employee of M/s. Anax Air Services Pvt. Ltd. He further stated that he has no idea about that who had signed those invoices before attaching them with shipping bills filed with the name of M/s. Shivam Enterprise by M/s. Anax Air Services Pvt. Ltd.*
- *On being asked about the person who booked the containers in the instant case, he stated that he had booked 08 containers from two shipping lines and stuffed them at a place behind Radhe Godown, Mithorohar, Gandhidham. He further stated that the remaining 05 containers were booked by Shri Krishna Kumar.*
- *On being asked whether he had received the goods from M/s. Shivam Enterprise, he stated that he did not receive the goods from M/s. Shivam Enterprise. He stated that the actual owner of the goods stuffed in container no. SRGU9611820 was Shri Navin Bhanushali. He further stated that the actual owner of the goods stuffed in container nos. OTPU6462429, PMLU8902449, CXRU1380641, SEGU9870660 & SEGU9154027 was Shri Umer Sekh. Moreover, he stated that the actual owner of the goods stuffed in container nos. BWLU9101965 and SRGU9611373 was Shri Rakesh Bhanushali. He stated that the above said 03 persons agreed to give him Rs. 5,00,000/- per container for completing the entire task from receiving of the goods to obtaining customs clearance.*
- *On being asked about the actual owners of the goods stuffed in container nos. SNHU8001236, HJCU6091910, TRIU8501059, TCLU1010383 & TRIU8286819, he stated that to the best of his*

knowledge either Shri Krishna Kumar was the actual owner of goods stuffed in the said 05 containers or he can provide the details of the actual owners.

- *On being asked whether Shri Nileshbhai owner of M/s. Shivam Enterprise had any knowledge that onions were stuffed in containers, he stated that Shri Nileshbhai did not has any knowledge that onions were stuffed in the containers.*
- *On being asked whether Dasari Narayanmurti, G-Card Holder employee of M/s. Anax Air Services Pvt. Ltd. had any knowledge that onions were stuffed in the containers, he stated that Mr. Dasari Narayanmurti was fully aware that onions were stuffed in the containers and that he was to receive Rs. 30,000/- per container for filing of the shipping bills.*
- *On being asked if he had contacted any customs officer posted at Docks Examination for obtaining customs clearance of the shipping bills, he stated that he did not contact any customs officers for the shipping bills filed with the name of M/s Shivam Enterprise.*
- *On being asked about the persons who came to customs officers for obtaining customs clearance for the shipping bills, he stated that he made contact with Shri Krishna Kumar to complete the customs clearance for the shipping bills filed with the name of M/s. Shivam Enterprise. He stated that, to the best of his knowledge, the customs clearance work was obtained by Shri Krishna Kumar through Shri Niket Patel one of the employees of M/s. Lucky Clearing Agency.*
- *At the end of the statement, he added that he received the goods from the actual owners and stuffed them into the containers booked by him. He stated that he obtained customs clearance in respect of 05 containers and other 05 containers were cleared by Mr. Krishna.*

4.18 Shri Dasari Narayanmurti, G-Card Holder was further summoned to appear via summons dated 13.06.2024 and 04.07.2024; however, he failed to appear on the scheduled dates. Additionally, Attempts were also made to contact him via his mobile number; however, he did not answer the calls.

4.19 One more statement of Shri **Nileshbhai Thackersibhai Aghara** proprietor of M/s. Shivam Enterprise was recorded on **05.08.2024,** wherein he was shown his earlier statements dated 05.06.2024 & 07.06.2024. During his statement dated 05.08.2024, he, *inter alia*, stated that:

- *He stuffed total 07 containers from the factory premises of M/s. Pavan Industries, out of which 04 containers were stuffed with dolomite and sent to Mundra for export.*
- *He stated that for export of those 04 containers, he contacted a person Shri Krishna and sent him relevant documents. He stated that later on Shri Krishna sent him copy of shipping bill in which the name of CHA was written as M/s. Madav Workland. He stated that he did not know about that CHA. He stated that the said 04 containers were booked by Shri Krishna, so he did not know about the shipping line.*
- *He stated that in rest of the 03 containers, he stuffed 84 MT Natural Abrassive for export, but for some reasons he could not export them and returned the said goods to M/s. Vijay Minechem, Bhilwara.*
- *On being asked about Shri Ravirajsinh Jadeja, he stated that he met Shri Ravirajsinh Jadeja in Mundra in the month of Feb, 2024 through one of his friends. He stated that he gave him his documents in relation to export of dolomite, but he could not complete that work. After that he never met with Mr. Ravirajsinh Jadeja.*
- *He stated that when he came to know that someone had attempted to export onions in the name of his firm, he contacted Shri Ravirajsinh Jadeja, but he did not receive his call, and, after that he*

neither got mobile call nor he met with him.

- *On being asked about customs broker firm M/s. Anax Air Services Pvt. Ltd., New Delhi, he stated that he did not know any such person and he never met with any such person in the past. He stated that he did not how they obtained the documents with the name of me firm. He stated that neither he engaged in any business related to onions nor he sent them any documents for export of onions.*
- *On being asked whether he ever met with any officers of Customs Mundra for any customs related work, he stated that neither he met nor he contacted any officers of Customs Mundra for his any work.*
- *On being asked why penal actions should not be taken against him for making attempt of exporting prohibited goods, he stated that, neither he engaged in any business related to onions nor he provided his documents to any person for export of such prohibited goods. He stated that Shri Ravirajsinh Jadeja or Shri Krishna or both may be behind this and maybe they misused or manipulated his documents and created false documents for export of onions.*

4.20 In his statement dated 11.06.2024, Shri Ravindrasinh Bharatsinh Jadeja, stated that with respect to the 08 containers belonging to him, the actual owners of the goods were Shri Navin Bhanushali, Shri Umar Sekh and Shri Rakesh Bhanushali. Therefore, above-mentioned 03 individuals were summoned vide summons dated 24.06.2024, 12.09.2024, 01.10.2024, however, none of them appeared on scheduled dates. The summons issued to Shri Rakesh Bhanushali and Shri Umar Sekh were returned by the postal department with the remark "no such person in this address" and "incomplete address" respectively.

4.21 Whereas, investigation of the case, could not be completed within stipulated period of six months, an extension of further six months was requested from the competent authority. The competent authority approved the request on 22.11.2024. Accordingly, the exporter M/s. Shivam Enterprise was duly informed of this extension vide letter dated 25.11.2024.

4.22 An additional summons was issued to Shri Umar Sekh and Shri Rakesh Bhanushali on 07.02.2025, and vide letter of the same date, i.e., 07.02.2025, the CIU, Mumbai was requested to serve the summons on the said individuals.

4.23 Whereas, the Assistant Commissioner, HQIU & RI, Customs (Preventive) Commissionerate, Mumbai, vide their letter dated 21.02.2025, informed that during the visit, it was found that someone other than Shri Rakesh Bhanushali resides at the address in summons. Further, the address of Shri Umar Sekh was found to be a razed building. Therefore, the summons could not be served on either individual.

4.24 Furthermore, an additional summons dated 04.03.2025 was also issued to Shri Navin Bhanushali and served upon him through the Customs Division, Bhuj. In response to the summons, he appeared on 18.03.2025 to record his statement. During his statement dated 18.03.2025**,** he, *inter alia*, stated that:

- *He is engaged in the business of bricks manufacturing and trading of cement.*
- *On being asked about M/s. Shivam Enterprise, Shri Krishna Kumar, Shri Rakesh Bhanushali and Shri Umar Sekh, he stated that he have no knowledge of the said firms and the individuals.*
- *When asked about Shri Ravindrasinh Bharatsinh Jadeja, he stated that he came into contact with him in 2019. He stated that Shri Ravindrasinh Bharatsinh Jadeja informed him that he was engaged in providing transport services at Mundra Port.*
- *On being asked if he had sold onions to Shri Ravindrasinh Bharatsinh Jadeja between January and April 2024, he stated that he was not involved in the onion business and had not sold onions to Shri Jadeja, either directly or indirectly.*
- *During his statement, he was shown the statement of Shri Ravindrasinh Bharatsinh Jadeja, recorded on 11.06.2024, wherein Shri Jadeja had stated that Shri Navin Bhanushali was the actual owner of the onions stuffed in Container No. SRGU9611820. When asked for his comments, he stated that he had never sold any goods to Shri Jadeja for export and expressed his disagreement with Shri Jadeja's statement.*

4.25 During the course of investigation, Shri Ravindrasinh Bharatsinh Jadeja stated that, to the best of his knowledge, customs clearance for the shipping bills in the present case was obtained by Shri Krishna Kumar through Shri Niket Patel, an employee of M/s Lucky Clearing. Therefore, vide summons dated 16.12.2024 Shri Niket Patel was directed to appear and record his statement.

4.26 **Shri Niket Patel** appeared on 17.12.2024 to record his voluntary statement. During his statement dated 17.12.2024, he, *inter alia*, stated that:

- *he is a G-Card Holder employee of M/s. Lucky Clearing.*
- *When questioned about Mr. Krishna Kumar, he stated that he does not know any such individual and he never met him in any manner.*
- *On being asked about Shri Ravindrasinh Bharatsinh Jadeja, he stated that he has known Shri Jadeja professionally for more than 10 years.*
- *During his statement, he was shown the statement dated 11.06.2024 of Shri Ravindrasinh Bharatsinh Jadeja, wherein Shri Jadeja had stated that in the present case, the customs clearance for the shipping bills was handled by Shri Krishna Kumar through Niket Patel of M/s. Lucky Clearing. When asked for his comments on this matter, he stated that he neither knows Shri Krishna Kumar nor was he approached by him for the customs clearance work related to the shipping bills of M/s. Shivam Enterprise.*
- *On being asked whether he approached the customs officers posted at docks examination for customs clearance of the shipping bills of M/s. Shivam Enterprise, he stated that did not approach, either directly or indirectly, the customs officers posted at docks examination for customs clearance work of M/s. Shivam Enterprise.*

4.27 Whereas, Shri Ravindrasinh Bharatsinh Jadeja, in his statement dated 11.06.2024, disclosed that he had undertaken responsibility for clearance of only 08 containers, and the remaining 05 containers were booked by Shri Krishna Kumar

through M/s. Jodac Shipping Line. During the investigation, several attempts were made to contact Shri Krishna Kumar, but his mobile number was switched off.

4.28 Whereas, to locate Shri Krishna Kumar, the shipping line M/s. Jodac Shipping Line Pvt Ltd and its associated freight forwarders were contacted, and they revealed that request for booking of remaining container nos. SNHU8001236, HJCU6091910, TRIU8501059, TCLU1010383 & TRIU8286819 was made by **M/s. Pinakeen Shipping**, Maruti Corner-2, Plot No. 9 & 10, Rasapir Circle, Dhrab, Mundra (for the sake of brevity hereinafter referred to as M/s. Pinakeen Shipping). Accordingly, M/s. Pinakeen Shipping was summoned to appear and record statement.

4.29 In response to summons dated 11.03.2025, **Shri Karan Navinbhai Makani proprietor of M/s. Pinakeen Shipping** appeared on 13.03.2025 to record his voluntary statement. In his statement dated 13.03.2025, he, *inter alia*, stated that he has no knowledge of M/s. Shivam Enterprise, Shri Ravindrsinh Bharatsinh Jadeja and Shri Krishna Kumar. He stated that Shri Mukesh proprietor of M/s. MK Shipping and Logistics, Shop No. 202, Shahid Mansi Circle, Mundra Port Road, Mundra contacted him to arrange the booking of 05 containers in the month of April, 2024. He further stated that for this work he requested to M/s Empress shipping. He stated that, subsequently M/s Empress shipping informed him booking of 05 Container Nos. SNHU8001236, HJCU6091910, TRIU8501059, TCLU1010383 and TRIU8286819. During the statement, he submitted GST Registration and KYC details of Shri Mukesh along with email trails related to the booking of containers.

4.30 Whereas, multiple summons were issued to Shri Mukesh proprietor of M/s. MK Shipping and Logistics at the address of his office in Mundra, address available through GSTIN and at the address of his native place; however, he did not respond to the summons. Additionally, attempts were made to reach him via his mobile number, but he did not answer to the calls.

4.31 Shri Ravindrasinh Bharatsinh Jadeja further appeared on 12.04.2025 to record his statement. During his statement dated 12.04.2025, he was perused his earlier statement dated 11.06.2024. In his statement dated 12.04.2025, he, inter alia, stated that:

- *On being asked to provide documentary evidence supporting his earlier statement that Shri Navin Bhanushali, Shri Umer Sekh, and Shri Rakesh Bhanushali were the actual owners of the goods stuffed in the 08 containers booked by him, he stated that he did not possess any such evidence.*

- *When asked to provide documentary evidence supporting his earlier statement that the remaining 05 containers were booked by Shri Krishna Kumar, he stated that he did not have any such evidence.*
- *On being asked whereabouts of Shri Krishna Kumar, he stated that after recording his earlier statement he made attempt to contact Shri Kirshna Kumar to inform him to appear before the CIU officers in connection with the ongoing inquiry, however his phone was found to be switched off. He further stated that the real identity of Shri Krishna Kumar is Shri Mukesh and he is the proprietor of M/s. MK Shipping and Logistics, having office near Rasapir Circle, Mundra.*
- *On being asked whether owner of M/s. Shivam Enterprise was aware that the shipping bills were filed by using his IEC License, he replied in affirmative and stated that following the filing of the shipping bills, Shri Nileshbhai Thackersibhai Aghara contacted him over the phone on the same day and expressed his concern regarding the use of his IEC. He stated that in response he assured Shri Nileshbhai Thackersibhai Aghara to provide him a monetary consideration upon successful completion of the export. He stated that after that Shri Nileshbhai agreed not to raise the matter further. However, he stated that Shri Nileshbhai did not have any knowledge that onions to be stuffed in the containers.*

4.32 Whereas, to investigate contradictory statements of Shri Ravindrasinh Bharatsinh Jadeja recorded on 12.04.2025, Shri Nileshbhai Thackersibhai Aghara was further summoned vide summons dated 11.04.2025 and 17.04.2025, however, he failed to appear and did not co-operate with the investigation.

DISCUSSION AND FINDINGS OF THE INVESTIGATION:

5.1 Intelligence shared by the DRI, New Delhi, and along with additional inputs gathered by CIU, Customs House, Mundra, indicated that the export goods packed in 13 containers by M/s. Shivam Enterprise may have been mis-declared and were suspected to contain onions. The aforesaid 13 containers were taken on hold, and upon subsequent examination, it was found that all 13 containers were fully loaded with onions, rather than "Fresh Indian Mangoes/Pomegranates" as declared in the corresponding shipping bills and export invoices. From the investigation, it appears that the goods were being exported contrary to the prohibitions imposed under the prevailing export policies and the same were liable for confiscation under Section 113 of the Customs Act, 1962. Therefore, the goods were seized on 27.05.2024, 10.06.2024 and 13.06.2024 under Section 110 of the Customs Act, 1962 and handed over to the concerned CFSs for safe custody.

5.2 On 29.05.2024, the search operations were conducted at the office of M/s. Shivam Enterprise and the factory of M/s. Pavan Industries, Morbi which had been declared by M/s. Shivam Enterprise as the place for stuffing and self-sealing of the export containers. However, during the search, no relevant documents were found related to present case at both locations.

5.3 During the investigation, statements recorded by G-Card and F-Card holders of M/s. Anax Air Services Pvt. Ltd. revealed that Shri Ravindrasinh

Bharatsinh Jadeja provided all relevant documents for filing six shipping bills in the name of M/s. Shivam Enterprise. In his statement dated 11.06.2024, Shri Jadeja admitted to creating fake draft invoices and supplying forged documents, including the IEC license and KYC details of M/s. Shivam Enterprise, to the customs broker.

5.4 During the course of investigation, Shri Dasari Narayanmurti, G-Card Holder of Customs Broker M/s. Anax Air Services Pvt. Ltd., in his statement dated 29.05.2024, claimed that he was unaware that the containers were stuffed with onions and came to know of the actual contents only at the time of examination. Contradicting this, Shri Ravindrasinh Bharatsinh Jadeja, in his statement dated 11.06.2024, stated that Shri Dasari Narayanmurti was fully aware that the containers were loaded with onions instead of Fresh Indian Mangoes/Pomegranates and had agreed to file the corresponding shipping bills upon being offered agency charges of ₹30,000 per container. Further, despite being issued summons dated 01.06.2024 and 04.07.2024, Shri Dasari Narayanmurti did not appear on the scheduled dates. Thus, from the above facts and circumstances, it appears that Shri Dasari Narayanmurti had prior knowledge of the true nature of the goods and knowingly facilitated the filing of shipping bills containing false and misleading information.

5.5 Shri Satishbhai Bhatiya, in his statements dated 29.05.2024 and 06.06.2024 confirmed that M/s Shivam Enterprise has obtained permission from Customs for stuffing and self-sealing of the export goods from his factory M/s Pavan Industries. However, he, in his statements, stated that only 07 containers were stuffed by M/s. Shivam Enterprise from his factory in January, 2024, and no further stuffing took place thereafter. Further, Shri Ravindrasinh Bharatsinh Jadeja in his statement dated 11.06.2024, disclosed that the onions were actually stuffed at a place behind the Radhe Godown, Mithorohar Road, Gandhidham. Thus, from the statements of Shri Satishbhai and Shri Jadeja it appears that the 13 containers were stuffed at a place other than the factory premises of M/s. Pavan Industries.

5.6 During the course of investigation, Shri Ravindrasinh Bharatsinh Jadeja, in his statement dated 11.06.2024, stated that he had handled 08 containers, while the remaining 05 containers were managed by Shri Krishna Kumar from M/s. Jodac Shipping Line Pvt. Ltd. He further admitted to arranging and providing documentation to the customs broker for the filing of all 06 shipping bills, whereas Shri Krishna Kumar was responsible for obtaining customs clearance for the same. Inquiries with M/s. Jodac Shipping Line Pvt. Ltd. and its freight forwarders

revealed that the 05 containers in question were booked by Shri Mukesh, proprietor of M/s. MK Shipping and Logistics. Subsequently, in his statement dated 12.04.2025, Shri Ravindrasinh Bharatsinh Jadeja disclosed that the real identity of Shri Krishna Kumar is Shri Mukesh of M/s. MK Shipping and Logistics. During the investigation multiple summons were issued to Shri Mukesh, however, he did not appear on the scheduled dates. From the foregoing facts and circumstances, it appears that Shri Mukesh, directly involved with Shri Ravindrasinh Bharatsinh Jadeja, in the illegal export of onions in contravention of the prevailing export policies.

5.7 During the investigation, Shri Nileshbhai Thackersibhai Aghara in his recorded statements and vide letter dated 14.06.2024 denied any knowledge or ownership of the subject goods. Further, Shri Ravindrasinh Bharatsinh Jadeja, in his statement dated 11.06.2024, named Shri Rakesh Bhanushali, Shri Umar Sekh and Shri Navin Bhanushali as the actual owners of the goods. During the course of investigation, summons were issued to Shri Rakesh Bhanushali and Shri Umar Sekh at the addresses provided by Shri Jadeja, however, the summons were returned undelivered. Subsequently, fresh summons were issued on 07.02.2025, and the CIU, Mumbai was requested to effect service. However, the Assistant Commissioner, HQIU & RI, Customs (Preventive) Commissionerate, Mumbai, vide their letter dated 21.02.2025, reported that the service of summons could not be completed as address for Shri Bhanushali was found to be occupied by someone else, and that for Shri Sekh was a razed building. Furthermore, Shri Navin Bhanushali appeared on 18.03.2025 and in his recorded statement he denied any involvement in the onion trade or any transactions with Shri Jadeja and refuted the statement of Shri Jadeja regarding ownership of the subject goods. Shri Jadeja, further appeared on 12.04.2025 to record his statement. During the statement when he was specifically asked to provide evidence supporting his statement regarding the aforementioned 03 individuals, he stated that he did not possess any such evidence. During the investigation, Shri Nileshbhai was again summoned on 15.04.2025 and 22.04.2024, however, he did not appear. These facts indicate that Shri Jadeja provided false and misleading information during the investigation and, *prima facie*, it appears that M/s. Shivam Enterprise is the actual owner of the subject goods.

LEGAL PROVISIONS RELATED TO THE CASE:

6.1 FOREIGN TRADE (DEVELOPMENT AND REGULATION), ACT 1992:

Section 3. Power to make provisions relating to imports and exports. -

1. *The Central Government may, be order published in the Official Gazette, make provision for the development and regulation of foreign trade by facilitating imports and increasing exports*
2. *The Central Government may also, by Order published in the official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services and technology.*

   Provided that the provisions of this sub-section shall be applicable, in case of import or export of services or technology, only when the service or technology provider is availing benefits under the foreign trade policy or is dealing with specified services or specified technologies.

3. *All goods to which any Order under Sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly.*

6.2 LEGAL PROVISIONS RELATED TO FOREIGN TRADE POLICY:

- **Notification No. 49/2023-DGFT dated 07.12.2023**
  As per this notification, export policy of onions (CTH: 07031019) was revised from free to prohibited till 31.03.2024.

- **Notification No. 81/2023-DGFT dated 22.03.2024:**
  As per this notification, prohibition on export of onions (CTH: 07031019) was extended until further orders.

- **Notification No. 10/2024-25 dated 04.05.2024:**
  As per this notification, export policy for onions (CTH: 07031019) was changed from prohibited to free, subject to a minimum export price (MEP) of USD 550 per metric ton.

- The word "prohibited" has been defined in chapter 11 of the FTP, which reads as under:

  11.41 "Prohibited" *indicates the import/export policy of an item, as appearing in ITC (HS) or elsewhere, whose import or export is not permitted.*

6.3. LEGAL PROVISIONS RELATED TO CUSTOMS ACT, 1962

- **Section 2. Definitions. –**

  (18) "export", *with its grammatical variations and cognate expressions, means taking out of India to a place outside India;*

  (19) "export goods" *means any goods which are to be taken out of India to a place outside India;*

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

(37) ***"shipping bill"*** *means a shipping bill referred to in section 50;*

- **Section 14. Valuation of goods. –**

1. *For the purposes of the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, the value of the imported goods and export goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, or as the case may be, for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such other conditions as may be specified in the rules made in this behalf….*

- **Section 50. Entry of goods for exportation**

1. ……
2. *The exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.*
3. *The exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely: -*

a. *the accuracy and completeness of the information given therein;*
b. *the authenticity and validity of any document supporting it; and*
c. *compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.*

- **SECTION 113. Confiscation of goods attempted to be improperly exported, etc.**

The following export goods shall be liable to confiscation: -

(a) any goods attempted to be exported by sea or air from any place other than a customs port or a customs airport appointed for the loading of such goods;
(b) any goods attempted to be exported by land or inland water through any route other than a route specified in a notification issued under clause (c) of section 7 *for the export of such goods;*
(c) any goods brought near the land frontier or the coast of India or near any bay, gulf, creek or tidal river for the purpose of being exported from a place other than a land customs station or a customs port appointed for the loading of such goods;
(d) any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;
(e) any goods found concealed in a package which is brought within the limits of a customs area for the purpose of exportation;
(f) any goods which are loaded or attempted to be loaded in contravention of the provisions of section 33 *or* section 34*;*
(g) any goods loaded or attempted to be loaded on any conveyance, or water-borne, or attempted to be water-borne for being loaded on any vessel, the eventual

destination of which is a place outside India, without the permission of the proper officer;
(h) any 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;
(i) any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77;
(ia) any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the exporter or manufacturer under this Act in relation to the fixation of rate of drawback under section 75;
(j) any goods on which import duty has not been paid and which are entered for exportation under a claim for drawback under section 74;
(ja) any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;
(k) any goods cleared for exportation which are not loaded for exportation on account of any wilful act, negligence or default of the exporter, his agent or employee, or which after having been loaded for exportation are unloaded without the permission of the proper officer;
(l) any specified goods in relation to which any provisions of Chapter IVB or of any rule made under this Act for carrying out the purposes of that Chapter have been contravened.

- **Section 114. Penalty for attempt to export goods improperly, etc. –**
Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding three times the value of the goods as declared by the exporter or the value as determined under this Act, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:

***Provided** that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent of the penalty so determined;*

(iii) in the case of any other goods, to a penalty not exceeding the value of the goods, as declared by the exporter or the value as determined under this Act, whichever is the greater.]

- **Section 114AA. Penalty for use of false and incorrect material. -**
If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in

any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

- **Section 117. Penalties for contravention, etc., not expressly mentioned. -** *Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding four lakh rupees.*

ROLE AND CULPABILITY OF THE PERSONS:

Role and responsibility at the End of Ravindrasinh Bharatsinh Jadeja.

7.1 In his voluntary statements, Shri Jadeja admitted that he had created fake invoices in the name of M/s. Shivam Enterprise, which were subsequently forwarded to Shri Dasari Narayanmurti, the G-Card holder of M/s. Anax Air Services Pvt. Ltd., via email, for the purpose of filing incorrect shipping bills. Shri Jadeja further disclosed that he had offered a sum of Rs. 30,000 per container to Shri Dasari Narayanmurti in exchange for his assistance in facilitating the clearance of these fraudulent shipments.

7.2 Shri Jadeja also acknowledged his responsibility for handling and providing logistics services for eight containers involved in this illicit export operation. He admitted that he stuffed the onions into the 08 containers at a place behind Radhe Godown, Mithorohar, Gandhidham.

7.3 It appears that Shri Jadeja was one of the main persons of the entire fraudulent operation. He not only prepared fake invoices but also induced the G-Card holder of M/s. Anax Air Services Pvt. Ltd. to facilitate the illegal export of onions under the false guise of fresh mangoes and pomegranates.

7.4 In view of the above facts and circumstances, it appears that Shri Ravindrasinh Bharatsinh Jadeja has played a central role in the commission of this fraud. By mis-declaring and mis-classifying the subject goods in the invoices and by providing handling and logistics services, he assisted the exporter in the attempt to export prohibited goods liable for confiscation under Section 113(d) & 113(i) of the Customs Act, 1962. Accordingly, he is liable to penal action under Section 114 (i) of the Customs Act, 1962, for attempting to export prohibited goods. Further, he is also liable to penal action under Section 114AA of the said Act, for knowingly preparing and utilizing fake invoices in support of the shipping bills filed in connection with the attempted export.

Role and Responsibility of Shri Mukesh proprietor of M/s. MK Shipping and

Logistics:

7.5 During the course of investigation, Shri Ravindrasinh Bharatsinh Jadeja, in his statements, disclosed that he was responsible for handling of only eight (08) containers. He further stated that the remaining five (05) containers were handled by Shri Krishna Kumar. In his subsequent statement, Shri Jadeja revealed that the real identity of Shri Krishna Kumar is Shri Mukesh, proprietor of M/s. MK Shipping and Logistics.

7.6 During the course of investigation, it revealed that the aforesaid five (05) containers were booked by M/s. Pinakeen Shipping Logistics on behalf of Shri Mukesh, proprietor of M/s. MK Shipping and Logistics. Upon perusal of email correspondences provided by M/s. Pinakeen Shipping Logistics and other facts of the case, it appears that the said five (05) containers were initially booked by Shri Mukesh for the export of potatoes from Mundra Port, and the description of the goods was subsequently amended to "fresh Indian mangoes/pomegranates." However, during the physical examination of the containers it revealed that they were fully stuffed with onions. Furthermore, as per the statement dated 11.06.2024 of Shri Jadeja, it appears that the responsibility of obtaining customs clearance for all 06 shipping bills was taken by Shri Mukesh. These facts strongly indicate that Shri Mukesh had full knowledge of the actual contents of the containers and played an active role in making attempt to export onions contrary to the prohibition conditions.

7.7 Summons were issued to Shri Mukesh, proprietor of M/s. MK Shipping and Logistics, on 15.03.2025, 21.03.2025, and 29.03.2025, directing him to appear to record his statement. However, he failed to respond to the said summons and did not present himself. Additionally, multiple attempts were made to contact him, but he did not respond to the phone calls and did not join the investigation.

7.8 In view of the aforementioned facts, circumstances and from his non-cooperation in the investigation, it appears that Shri Mukesh, in collusion with Shri Ravindrasinh Bharatsinh Jadeja, was directly involved in the entire fraudulent operation of attempt to export prohibited goods by way of mis-declaring and mis-classifying them. The goods attempted to be exported are liable for confiscation under Section 113 (d) & (i) of the Customs Act, 1962. Accordingly, he is liable to penal action under Section 114 of the Customs Act, 1962, for abetting the export of prohibited goods. Further, he is also liable to penal action under Section 114AA of the said Act, for wilfully utilizing false and incorrect documents for filing the

incorrect shipping bills in relation to export of prohibited goods.

Role and responsibility at the end of Dasari Narayanmurti, G-Card Holder:

7.9 Shri Dasari Narayanmurti in his statement recorded that he was acquainted with Shri Ravindrasinh Bharatsinh Jadeja, who had approached him with a request to undertake the export-related documentation for M/s. Shivam Enterprise. Shri Narayanmurti admitted that he agreed to process and file shipping bills for the said firm in lieu of an agency charge of ₹1,200/- per container. He further averred that he was unaware of the actual description of the cargo and only at the time of examination of the goods by the customs officers he came to know that the containers were loaded with onions.

7.10 Contradicting the above, Shri Ravindrasinh Bharatsinh Jadeja, in his voluntary statement dated 11.06.2024, revealed that Shri Dasari Narayanmurti had complete knowledge of the actual description of the export goods and willingly undertook the task of filing shipping bills for a consideration of ₹30,000/- per container. Furthermore, Shri G. Satyanarayan, F-Card Holder of M/s. Anax Services Pvt. Ltd., stated that their firm had undertaken the export documentation of M/s. Shivam Enterprise through its employee and G-Card Holder, Shri Dasari Narayanmurti. He, categorically, stated that all documents pertaining to the said export were scrutinized by Shri Narayanmurti himself.

7.11 For further statement of Shri Dasari Narayanmurti, he was directed vide summons dated 13.06.2024 and 04.07.2024 to appear on schedule dates. However, he did not appear to record his statement. Further, attempts were made to contact him but he did not respond to the calls. His non-cooperation with the investigative process clearly suggests that Shri Dasari Narayanmurti had full knowledge regarding the true nature and description of the export cargo and had actively connived with Shri Ravindrasinh Bharatsionh Jadeja in facilitating the export of prohibited goods. It further appears that Shri Dasari Narayanmurti deliberately clear the paper work for the filing of shipping bills based on fake invoices supplied by Shri Jadeja.

7.12 In view of the foregoing acts of omission and commission, and circumstances of the case, it appears that Shri Dasari Narayanmurti colluded with Shri Ravindrasinh Bharatsinh Jadeja in the attempt to export of prohibited goods and he deliberately filed the shipping bills containing incorrect information of the goods liable for confiscation under Section 113 (d) & (i) of the Customs Act, 1962. Such conduct renders him liable for penal action under the provisions of Section

114(i) of the said Act. Further, by knowingly facilitating the filing of shipping bills on the basis of fake invoices, he is also liable for penal action under Section 114AA of the said Act.

Role and responsibility of M/s Shivam Enterprise:

7.13 Shri Nileshbhai Thackersibhai Aghara proprietor of M/s. Shivam Enterprise, in his statements, claimed ignorance regarding the shipments in question and, vide his letter dated 14.06.2024, informed that the goods under reference did not pertain to him.

7.14 Shri Ravindrasinh Bharatsinh Jadeja, in his statement dated 11.06.2024, stated that the subject goods were not associated with Shri Nielshbhai. However, in his subsequent statement dated 12.04.2025, Shri Jadeja recorded contradictory statement. He stated that Shri Nileshbhai was indeed aware that his IEC License had been used. Shri Jadeja further deposed that post-filing of the shipping bills, Shri Nileshbhai contacted him expressing concern over the unauthorized use of his IEC. Shri Jadeja had disclosed that he offered to provide Shri Nileshbhai a monetary consideration upon successful completion of the export, to which Shri Nileshbhai allegedly acquiesced, thereby refraining from raising the issue further. To investigate the contradictions in the statements of Shri Jadeja, Shri Nileshbhai was directed by summons dated 11.04.2025 and again on 17.04.2025 to appear on scheduled dates. However, he did not co-operate with the ongoing investigation.

7.15 Upon being questioned about the actual ownership of the goods, Shri Ravindrasinh Bharatsinh Jadeja in his statement dated 11.06.2024 recorded that Shri Rakesh Bhanushali, Shri Umar Shekh, and Shri Navin Bhanushali were the actual owners of the goods rather than M/s. Shivam Enterprise. However, during the course of the investigation, it was found that Shri Rakesh Bhanushali and Shri Umar Shekh did not reside at the addresses provided by Shri Jadeja. Furthermore, Shri Navin Bhanushali, in his statement dated 18.03.2025, denied any involvement in the matter. When Shri Jadeja was subsequently asked to provide documentary evidence to substantiate his claims regarding the involvement of the aforementioned 03 individuals, he conceded that he had no such evidence.

7.16 Moreover, it is pertinent to note that, the copy of filed shipping bill and, as per Circular No. 30/2020-Customs dated 22.06.2020, PDF version of final LEO (Export Order) copy of the Shipping Bill is automatically served on the exporter at his registered email ICEGATE. This mechanism substantiates the assertion that Shri Nileshbhai had full knowledge about the shipment of subject goods.

7.17 On the basis of foregoing facts and circumstances, it can be reasonably concluded that Shri Nileshbhai Thackersibhai Aghara had complete knowledge of the shipments in question and it appears that he is legally the actual owner of the goods. The mention of the names of Shri Rakesh Bhanushali, Shri Umar Shekh, and Shri Navin Bhanushali appears to have been orchestrated by Shri Ravindrasinh Bharatsinh Jadeja with the sole intent to mislead the investigation. It appears that Shri Nileshbhai Thackersibhai Aghara instigated and colluded with Shri Ravindrasinh Bharatsinh Jadeja and Shri Mukesh to perpetrate the fraudulent act, while deliberately distancing himself from the operational aspects of the transactions so as to shield himself from liability and penal consequences under the provisions of the Customs Act, 1962.

7.18 Thus, it appears that Shri Nileshbhai Thackersibhai Aghara proprietor of M/s. Shivam Enterprise was directly involved in the entire fraud of attempt to export prohibited goods by way of mis-declaring and mis-classifying them. The goods attempted to be exported by him appear liable for confiscation under Section 113 (d) & (i) of the Customs Act, 1962. Therefore, he has rendered himself liable for penal action under the provisions of Section 114 (i) of the Customs Act, 1962.

VALUATION OF THE GOODS

8.1 In the present case, a total of 13 containers were examined, out of which the goods stuffed in 10 containers were covered under 06 shipping bills. Further, out of these 06 shipping bills, 03 were filed on 15.04.2024 and the remaining 03 were filed on 30.04.2024. Furthermore, the let export orders for all 06 shipping bills were issued on 10.05.2024.

8.2 During the course of investigation, on perusal of the subject 06 shipping bills and corresponding invoices, it was observed that the FOB value of the goods declared in both shipping bills and corresponding invoices was USD 450 per metric ton. However, as per Notification No. 10/2024-25-DGFT, dated 4th May 2024, the export policy for onions was revised, and clearance of onions was permitted, subject to the condition of a minimum export price of USD 550 per metric ton. Accordingly, the declared transaction value was found to be below the prescribed minimum export price. Therefore, the value of the goods was required to be re-determined in accordance with Rules 4 to 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007, which are reproduced below:

Rule 3. Determination of the method of valuation. –

(1) Subject to rule 8, the value of export goods shall be the transaction value.
(2) The transaction value shall be accepted even where the buyer and seller are related, provided that the relationship has not influenced the price.
(3) If the value cannot be determined under the provisions of sub-rule (1) and sub-rule (2), the value shall be determined by proceeding sequentially through rules 4 to 6

Rule 4. Determination of export value by comparison. –

(1) The value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).
(2) In determining the value of export goods under sub-rule (1), the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including-
(i) difference in the dates of exportation,
(ii) difference in commercial levels and quantity levels,
(iii) difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,
(iv) difference in domestic freight and insurance charges depending on the place of exportation.

Rule 5. Computed value method. -
If the value cannot be determined under rule 4, it shall be based on a computed value, which shall include the following: -
(a) cost of production, manufacture or processing of export goods;
(b) charges, if any, for the design or brand;
(c) an amount towards profit.

Rule 6. Residual method. -
(1) Subject to the provisions of rule 3, where the value of the export goods cannot be determined under the provisions of rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods.

8.3 Since the value of the goods must comply with the minimum export price (MEP) stipulated under Notification No. 10/2024-25-DGFT dated 4th May 2024, the provisions of Rule 4 and Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007, are not applicable in the present case. Accordingly, the value is required to be re-determined under Rule 6 of the said Rules, using reasonable means consistent with the principles and general provisions of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

8.4 Further, the goods stuffed in remaining 03 containers were covered under

03 export invoices. On perusal of these invoices, it was observed that the value of the transaction value of the goods was declared as USD 740 per metric ton, which is at the higher end of the prescribed minimum export price of USD 550. However, during physical examination, discrepancies were found between the declared net weight and the actual net weight determined. Accordingly, the value has been re-calculated based on the net weight ascertained during the examination.

8.5 In view of above, the value of the subject goods has been re-determined by comparing the FOB value declared in shipping bills and corresponding export invoices with minimum export price of USD 550/MT, and considering the actual net weight of the goods found during the course of examination, as detailed in TABLE- G below:

TABLE- G

Sl. No.	Shipping Bill No./Invoice No. & Date	Per Metric Ton FOB Value declared in SB/Invoice (in USD.)	Per Metric Ton Price as per DGFT Notif. No. 10/2024-25 dt 04.05.2024 (in USD)	Higher value of the goods on comparing value in Col. 3 with Col. 4	Net Weight as per weighment slip (in MT)	Rate of exchange	Value determined (in Rs.)
1	*2*	*3*	*4*	*5*	*6*	*8*	*9*
1	9515729 dt. 30.04.2024	450	550	550	24.07	82.70	10,94,824
2	9513589 dt. 30.04.2024	450	550	550	52.73	82.70	23,98,424
3	9120888 dt. 15.04.2024	450	550	550	54.93	82.60	24,95,470
4	9121048 dt. 15.04.2024	450	550	550	26.02	82.60	11,82,089
5	9121839 dt. 15.04.2024	450	550	550	55.78	82.60	25,34,085
6	9513186 dt. 30.04.2024	450	550	550	55.2	82.70	25,10,772
7	SEI/023/24-25 dt. 10.04.2024	740	550	740	25.35	82.60	15,49,493
8	SEI/024/24-25 dt. 10.04.2024	740	550	740	25.57	82.60	15,62,941
9	SEI/025/24-25 dt. 10.04.2024	740	550	740	21.43	82.60	13,09,887
					Total Value		**1,66,37,985**

9.1 Accordingly, Show Cause Notice No. 27/2025-26/ADC/AKM/EXP/MCH dated 22.05.2025 was issued to the exporter **M/s. Shivam Enterprise** (IEC No. AXSPA2622H) calling upon it to show cause as to why:

i. The description and classification of the export goods declared as *Fresh Indian Mangoes (CTH: 08045029) and Fresh Indian Pomegranates (CTH: 08109010)* in the shipping bills and export invoices listed in TABLE-A, at Para 1.5 above, should not be rejected, and the same should be re-described as *Onions* and re-classified under CTH- 07031019 of the Customs Tariff Act, 1975.

ii. The net weight of the export goods declared in export invoices and corresponding shipping bills should not be rejected, and same should be taken as weight found during the course of examination as mentioned in **TABLE- B, C, D & E** above.

iii. The FOB value of the goods declared in shipping bills and corresponding export invoices should not be rejected for not complying with the Notification No. 10/2024-25-DGFT dated 04.05.2024, and same should be re-determined as **Rs. 1,66,37,985 (Rupees One Crore Sixty Six Lakh Thirty Seven Thousand Nine Hundred Eighty Five only)** as per **TABLE-G,** under the provisions of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

iv. The export goods declared in the shipping bills and corresponding export invoices and seized vide seizure memo dated 27.05.2024, 27.05.2024, 10.06.2024 and 13.06.2024 should not be held liable for confiscation under Section 113 (d) & 113 (i) of the Customs Act, 1962 read with Notification No. 81/2023-DGFT dated 22.03.2024.

v. The penalty should not be imposed on them under Section 114(i) of the Customs Act, 1962.

9.2 **Shri Ravindrasinh Bharatsinh Jadeja** residing at the address Plot No. 104, Kalnapura, Opp. Dulari Hospital, Mundra, Dist. Kutch, Gujarat was called upon to show cause as to why:

i. Penalty should not be imposed on him under Section 114 (i) of the Customs Act, 1962 for having abetted the attempt to export of prohibited goods and thereby rendering the goods liable to confiscation under the provisions of Section 113 (d) & (i) of the Customs Act, 1962.

ii. Personal penalty should not be imposed on him under Section 114AA of the

Customs Act, 1962 for preparing and supplying false and incorrect documents to the customs broker for filing of the shipping bills in respect of goods exported by the noticee i.e. M/s. Shivam Enterprise.

9.3 Shri Mukesh s/o Hariram residing at the address Natho Ka Bas, Degana Ganw, Degana, Nagaur, Rajasthan- 341503, was called upon to show cause as to why:

i. Penalty should not be imposed on him under Section 114 (i) of the Customs Act, 1962 for having abetted the attempt to export of prohibited goods and thereby rendering the goods liable to confiscation under the provisions of Section 113 (d) & (i) of the Customs Act, 1962.
ii. Personal penalty should not be imposed on him under Section 114AA of the Customs Act, 1962 for using false and incorrect documents in respect of goods exported by the notice i.e. M/s. Shivam Enterprise.

9.4 Shri Dasari Naryanmurti residing at P. No. 324, Sector-7, Gandhidham, Kutch-370201, was called upon to show cause as to why:

i. Penalty should not be imposed on him under Section 114 (i) of the Customs Act, 1962 for having connived in the attempted export of prohibited goods and thereby rendering the goods liable to confiscation under the provisions of Section 113 (d) & (i) of the Customs Act, 1962.
ii. Personal penalty should not be imposed on him under Section 114AA of the Customs Act, 1962 for knowingly facilitating the filing of the shipping bills on the basis of false and incorrect documents in respect of goods exported by the notice i.e. M/s. Shivam Enterprise.

WRITTEN SUBMISSIONS

10. The Show Cause Notice bearing SCN No. 27/2025-26/ADC/AKM/EXP/MCH dated 22.05.2025 was served upon all four Noticees through proper channels. Opportunity to file written submissions and appear for personal hearing was duly afforded to all the Noticees. The submissions made by the Noticees are summarised below.

10.1 M/s. Shivam Enterprise (Noticee No. 1) – The Noticee filed a reply to the Show Cause Notice vide letter dated 12.06.2025, accompanied by an Affidavit dated 12.06.2025. The Noticee has inter alia submitted as under:

(i) Someone had misused his name, business title, Income Tax PAN, GST

registration number, IEC code and bank account number for export purposes without his knowledge or consent;

(ii) He has no knowledge about the entire export movement and never engaged in this type of trading activity. His business deals mainly in China clay, soda lumb and related commodities;

(iii) His bank statement produced before the Investigation Officer during recording of statement on 05.06.2024 showed no single transaction related to the subject exports — thus no proof exists that he made the exports;

(iv) He had planned to export dolomite powder but postponed the decision due to high container charges during the relevant period. He never made any export or generated any shipping bill related to any kind of goods;

(v) He had sent a letter dated 14.06.2024 by email to ciu-mundra@gov.in stating the facts and confirming that the ownership of the seized goods does not belong to him; and

(vi) He had no objection if the Customs Authority proceeded with disposal of the seized goods and requested that the proceedings under the Show Cause Notice be dropped.

10.2 In addition to the above, Noticee No. 1 filed further written submission vide letter dated 27.06.2026 through their Authorised Representative M/s. B.N. Jadeja & Associates. In these additional submissions, the Noticee inter alia reiterated that the credentials of M/s. Shivam Enterprise had been misused by unknown third parties; that no alert was received on the registered mobile number (9879885309) or email ID (shivamenterprise6162@gmail.com) when the IEC was allegedly used by the third party; and that they had filed a complaint dated 11.06.2024 at B-Division Police Station, Morbi against the persons involved in the alleged misuse of their credentials.

PERSONAL HEARINGS

11. Personal hearings were conducted in the instant matter on the dates detailed below. The record of the personal hearings is as under:

11.1 M/s. Shivam Enterprise (Noticee No. 1) engaged Shri Piyush J. Chawhan of M/s. B.N. Jadeja & Associates, Gandhidham as their Authorised Representative vide Letter of Authority dated 03.10.2025. The first personal hearing was held on 07.10.2025. Shri Piyush J. Chawhan, Authorised Representative, appeared on behalf of Noticee No. 1, stated that his client is unaware of the subject onion export

consignment, submitted documents and requested one week's time to file written submissions in defence. Noticees No. 2, 3 and 4 did not appear.

11.2 The second personal hearing was fixed on 30.10.2025. Noticee No. 1 vide letter dated 29.10.2025 filed by their Authorised Representative M/s. B.N. Jadeja & Associates sought exemption from attending the personal hearing, reiterating that the credentials of M/s. Shivam Enterprise had been misused by third parties and stating that their written statement along with affidavit had already been submitted and placed on record. Noticees No. 2, 3 and 4 did not appear.

11.3 The third personal hearing was held on 14.11.2025. None of the Noticees appeared.

11.4 The fourth personal hearing was held on 05.02.2026. None of the Noticees appeared.

11.5 The fifth personal hearing was fixed on 11.03.2026. Noticee No. 1 vide letter dated 09.03.2026 filed by their Authorized Representative M/s. B.N. Jadeja & Associates again sought exemption from attending, additionally contending that no alert was received on the registered mobile number or email ID in the DGFT Portal when the IEC was allegedly used by the third party for the proposed export of actual commodity. Noticees No. 2, 3 and 4 did not appear.

11.6 The sixth personal hearing was fixed on 19.06.2026. Noticee No. 1 vide letter dated 27.06.2026 filed by their Authorised Representative M/s. B.N. Jadeja & Associates waived personal hearing and requested that the case be decided on the basis of written submissions already placed on record. Noticees No. 2, 3 and 4 did not appear.

11.7 Noticees No. 2, 3 and 4 neither filed any written reply to the Show Cause Notice nor appeared for any personal hearing on any of the above dates, despite being duly served with the SCN and notices for personal hearing.

DISCUSSION AND FINDINGS

12. I have carefully gone through the Show Cause Notice SCN No. 27/2025-26/ADC/AKM/EXP/MCH dated 22.05.2025, the reply filed by Noticee No. 1, the exemption letters dated 29.10.2025 and 09.03.2026, and all other documents available on record. I find from the records of the case that this office had given ample opportunities to the Noticees for personal hearing on 07.10.2025, 30.10.2025, 14.11.2025, 05.02.2026, 11.03.2026 and 19.06.2026. The Authorised Representative of Noticee No. 1 appeared on 07.10.2025. Noticees No. 2, 3 and 4 did not appear on any of the above dates. I therefore find that sufficient opportunities have been given to the Noticees and they have failed to avail of such opportunities. There is no dispute about the fact that the need for speedy adjudication is essential to put an

end to litigation. It is further a matter of fact that adjudication proceedings need to be finalized within the stipulated time. With regard to proceeding to decide the case ex-parte, it is observed that the Hon'ble High Court of Allahabad in the case of Modipon Ltd. vs Collector of C. Excise, Meerut decided on 19 August, 1996 has effectively dealt with the issue of natural justice and personal hearing. The extract of the observations of the Hon'ble Court is reproduced herein below:

"…….

…….

19. "No doubt hearing includes written submissions and personal hearing as well but the principle of Audi Alteram Partem does not make it imperative for the authorities to compel physical presence of the party concerned for hearing and go on adjourning the proceeding so long the party concerned does not appear before them. What is imperative for the authorities is to afford the opportunity. It is for the party concerned to avail the opportunity or not. If the opportunity afforded is not availed of by the party concerned, there is no violation of the principles of natural justice. The fundamental principles of natural justice and fair play are safeguards for the flow of justice and not the instruments for delaying the proceedings and thereby obstructing the flow of justice. In the instant case as stated in detail in preceding paragraphs, repeated adjournments were granted to the petitioners, dates after dates were fixed for personal hearing, petitioners filed written submissions, the administrative officer of the factory appeared for personal hearing and filed written submissions, therefore, in the opinion of this Court there is sufficient compliance of the principles of natural justice as adequate opportunity of hearing was afforded to the petitioners.

20. For the sake of arguments it was asked by this Court during the course of arguments as to what submissions the petitioners would have made at the time of personal hearing but nothing substantial was suggested by the learned counsel for the petitioners in this regard.

21. It may be recalled here that the requirement of natural justice varies from cases to cases and situations to situations. Courts cannot insist that under all circumstances personal hearing has to be afforded. Quasi-judicial authorities are expected to apply their judicial mind over the grievances made by the persons concerned but it cannot be held that before dismissing such applications in all events the quasi-judicial authorities must hear the applicants personally. When principles of natural justice require an opportunity before an adverse order is passed, it does not in all circumstances mean a personal hearing. The requirement is complied with if

the person concerned is afforded an opportunity to present his case before the authority. Any order passed after taking into consideration the points raised in such applications shall not be held to be invalid merely on the ground that no personal hearing had been afforded. This is all the more important in the context of taxation and revenue matters. See Union of India and Anr. v. Jesus Sales Corporation [1996 (83) E.L.T. 486 (S.C.) = J.T. 1996 (3) SC 597]."

In view of the above and relying upon the aforesaid judgment, I am proceeding to decide the case ex-parte on the basis of the facts and evidence on record. The issues to be decided by me are:

(i) Whether the description and classification of the export goods declared as Fresh Indian Mangoes (CTH: 08045029) and Fresh Indian Pomegranates (CTH: 08109010) in the shipping bills and export invoices should be rejected, and the same should be re-described as Onions and re-classified under CTH 07031019 of the Customs Tariff Act, 1975;

(ii) Whether the net weight of the export goods declared in the shipping bills and export invoices should be rejected and the weight found during examination should be taken as the correct net weight;

(iii) Whether the FOB value declared in the shipping bills and export invoices should be rejected for non-compliance with DGFT Notification No. 10/2024-25 dated 04.05.2024 and the value should be re-determined at Rs. 1,66,37,985/- under the Customs Valuation (Determination of Value of Export Goods) Rules, 2007;

(iv) Whether the export goods seized vide seizure memos dated 27.05.2024, 10.06.2024 and 13.06.2024 should be held liable for confiscation under Section 113(d) and Section 113(i) of the Customs Act, 1962 read with DGFT Notification No. 81/2023 dated 22.03.2024;

(v) Whether penalty should be imposed on M/s. Shivam Enterprise under Section 114(i) of the Customs Act, 1962;

(vi) Whether penalty should be imposed on Shri Ravindrasinh Bharatsinh Jadeja under Section 114(i) and Section 114AA of the Customs Act, 1962;

(vii) Whether penalty should be imposed on Shri Mukesh under Section 114(i) and Section 114AA of the Customs Act, 1962;

(viii) Whether penalty should be imposed on Shri Dasari Narayanmurti under Section 114(i) and Section 114AA of the Customs Act, 1962.

13. REJECTION OF DESCRIPTION AND CLASSIFICATION

13.1 Regarding the first issue, I find that all six shipping bills in the present case declared the export goods as 'Fresh Indian Mangoes (CTH: 08045029)' and 'Fresh Indian Pomegranates (CTH: 08109010)', while the three export invoices without corresponding shipping bills also declared the goods as 'Fresh Indian Pomegranates'. However, examination conducted under four Panchnamas dated 25.05.2024, 26.05.2024, 09.06.2024 and 10.06.2024 at different CFSs conclusively established that all 13 containers were loaded exclusively with onions (CTH: 07031019) packed in red coloured reticulate PP bags. Not a single bag of mango or pomegranate was found in any of the 13 containers. The misdeclaration is total and absolute, the goods actually found are entirely different in nature, description and classification from those declared.

13.2 I find that the goods actually found i.e. onions are correctly classifiable under CTH 07031019 of the First Schedule to the Customs Tariff Act, 1975. The declared description 'Fresh Indian Mangoes' (CTH: 08045029) and 'Fresh Indian Pomegranates' (CTH: 08109010) are completely and materially incorrect and do not correspond in any manner to the actual goods found during examination. I accordingly hold that the declared description and classification are liable to be rejected and the goods are required to be re-described as 'Onions' and re-classified under CTH 07031019.

14. REJECTION OF NET WEIGHT

14.1 Regarding the second issue, I find that the net weight declared in the shipping bills and export invoices do not correspond to the actual weights of goods found during examination. The actual weights were determined under the respective Panchnamas through weighment slips prepared at the time of examination. Container-wise, the actual net weights found were as detailed in Tables B, C, D and E, supra. It is also noted that in the case of Container No. SEGU9154027, the goods were found in a severely deteriorated condition emitting foul odour and discharging liquid, which prevented full de-stuffing, and only the gross weight could be ascertained.

14.2 I find that the weighment slips prepared during Panchnama proceedings are the only reliable, authenticated and contemporaneous record of the quantity of goods attempted to be exported. The declared net weight in the shipping bills and invoices, being based on false declarations, has no evidentiary value. I accordingly hold that the declared net weight is rejected and the actual net weight of goods as found during examination, as detailed in Tables B, C, D and E, supra, shall be

taken as the correct net weight of the impugned goods.

15. RE-DETERMINATION OF VALUE

15.1 Regarding the third issue, I find that the goods actually found during examination are onions (CTH: 07031019). The shipping bills and export invoices declared the goods as Fresh Indian Mangoes and Fresh Indian Pomegranates at a FOB value of USD 450 per metric ton. However, since the declared description has been rejected and the goods have been re-described as onions, the declared FOB value of USD 450 per metric ton, which pertained to the declared goods and not to the actual goods, is also required to be rejected. The value of the impugned goods i.e. onions is accordingly required to be re-determined under the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

15.2 I find that Rule 3(1) of the CVR, 2007 provides that the value of export goods shall be the transaction value. However, in the present case, no transaction value for onions is available as the goods were not declared as onions and no invoice or contract for sale of onions exists on record. Accordingly, Rule 3(1) is not applicable. Rule 3(3) of the CVR, 2007 requires the value to be determined by proceeding sequentially through Rules 4 to 6. Rule 4 (value by comparison) is not applicable as no comparable transaction value of goods of like kind and quality exported at or about the same time is available on record. Rule 5 (computed value method) is also not applicable as no cost-of-production data is available. Accordingly, the value is required to be re-determined under Rule 6 (Residual Method) of the CVR, 2007 using reasonable means consistent with the principles and general provisions of the Rules.

15.3 I find that as per DGFT Notification No. 10/2024-25 dated 04.05.2024, export of onions is permissible subject to a Minimum Export Price (MEP) of USD 550 per metric ton. The MEP of USD 550/MT, being the Government-prescribed floor price for export of onions, is the most reasonable and appropriate basis for re-determination of value under Rule 6 of the CVR, 2007. Accordingly, the value of the impugned goods is re-determined at USD 550 per metric ton.

15.4 For the three export invoices having item description Fresh Indian Mangoes and Fresh Indian Pomegranates without corresponding shipping bills (CXRU1380641, SEGU9870660 and SEGU9154027), the declared FOB value was USD 740/MT. Since declared USD 740/MT is higher than the MEP of USD 550/MT of Onions, and considering that no transaction value for onions is available, USD 740/MT is applied as the basis for re-determination for these containers as well. The value is re-calculated based on the actual net weight found

during examination.

15.5 The re-determined FOB value of the subject goods is as under:

Sl.	**SB No./Invoice No. & Date**	**Declared FOB (USD/MT)**	**MEP (USD/MT)**	**Higher Value (USD/MT)**	**Net Wt. (MT)**	**Exchange Rate (Rs.)**	**Value Determined (Rs.)**
1	9515729 dt. 30.04.2024	450	550	550	24.07	82.70	10,94,824
2	9513589 dt. 30.04.2024	450	550	550	52.73	82.70	23,98,424
3	9120888 dt. 15.04.2024	450	550	550	54.93	82.60	24,95,470
4	9121048 dt. 15.04.2024	450	550	550	26.02	82.60	11,82,089
5	9121839 dt. 15.04.2024	450	550	550	55.78	82.60	25,34,085
6	9513186 dt. 30.04.2024	450	550	550	55.20	82.70	25,10,772
7	SEI/023/24-25 dt. 10.04.2024	740	550	740	25.35	82.60	15,49,493
8	SEI/024/24-25 dt. 10.04.2024	740	550	740	25.57	82.60	15,62,941
9	SEI/025/24-25 dt. 10.04.2024	740	550	740	21.43	82.60	13,09,887
	TOTAL						**Rs. 1,66,37,985/-**

15.6 Accordingly, the total FOB value of the impugned goods is re-determined at **Rs. 1,66,37,985/- (Rupees One Crore Sixty Six Lakh Thirty Seven Thousand Nine Hundred and Eighty Five only)** under Rule 6 of the CVR, 2007 read with DGFT

Notification No. 10/2024-25 dated 04.05.2024.

16. CONFISCATION

16.1 Regarding the fourth issue, I find that DGFT Notification No. 49/2023 dated 07.12.2023 revised the export policy of onions (CTH: 07031019) from 'Free' to 'Prohibited' till 31.03.2024. This prohibition was further extended until further orders vide DGFT Notification No. 81/2023 dated 22.03.2024. *As per Section 3(3) of the Foreign Trade (Development and Regulation) Act, 1992, all goods to which any Order under Section 3(2) applies shall be deemed to be goods the import or export of which has been prohibited under Section 11 of the Customs Act, 1962 and all the provisions of that Act shall have effect accordingly*. All six shipping bills were filed on 15.04.2024 and 30.04.2024, squarely within the period of prohibition. Examination conclusively established that all 13 containers contained exclusively onions. The goods are accordingly 'prohibited goods' within the meaning of Section 2(33) of the Customs Act, 1962.

16.2 I find that Section 113(d) of the Customs Act, 1962 provides for confiscation of any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force. Since all 13 containers were found loaded exclusively with onions when brought within the customs area at Mundra Port, and the export of onions was prohibited at the relevant time, the goods are liable for confiscation under Section 113(d).

16.3 I further find that Section 113(i) of the Customs Act, 1962 provides for confiscation of goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act. In the present case, the goods entered for exportation in the shipping bills and invoices were declared as 'Fresh Indian Mangoes (CTH: 08045029)' and 'Fresh Indian Pomegranates (CTH: 08109010)', whereas the goods actually found during examination were onions (CTH: 07031019). The goods thus do not correspond with the entry made under the Customs Act, 1962 in respect of their description, classification and quantity, which are material particulars of the export entry. The goods are accordingly also liable for confiscation under Section 113(i) of the Customs Act, 1962.

16.4 As regards the question of option under Section 125 of the Customs Act, 1962, I find that Section 125(1) of the Customs Act, 1962 provides as under:

"*Wherever confiscation of any goods is authorized by this Act, the officer*

adjudicating 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 an option to pay in lieu of confiscation such fine as the said officer thinks fit."

I find that the aforesaid provision makes a clear distinction between prohibited goods and non-prohibited goods, in the case of prohibited goods, the grant of redemption option is discretionary, whereas in the case of non-prohibited goods it is mandatory. The impugned goods being prohibited goods, the grant of redemption option lies in my discretion. I find no justification to exercise such discretion in favour of the Noticees in the present case, given the deliberate and systematic nature of the misdeclaration involved, wherein onions, a prohibited export commodity, were attempted to be exported under the guise of Fresh Indian Mangoes and Fresh Indian Pomegranates across 13 reefer containers. Further, the impugned goods, being perishable in nature, have already been disposed of by the Disposal Cell of Customs House, Mundra through auction/destruction as confirmed vide email dated 21.04.2025, and no physical goods remain available for redemption. Accordingly, I order absolute confiscation of the impugned goods under Section 113(d) and Section 113(i) of the Customs Act, 1962 and no option under Section 125 of the Customs Act, 1962 is granted.

17. PENALTY ON M/S SHIVAM ENTERPRISE (NOTICEE NO. 1)

17.1 Regarding the fifth issue, I find that M/s. Shivam Enterprise is the IEC holder under whose name all 06 shipping bills were filed. Section 50(2) and Section 50(3) of the Customs Act, 1962 cast a statutory duty on the exporter to make a true declaration as to the contents of the shipping bill and to ensure accuracy, completeness and compliance with applicable restrictions and prohibitions.

17.2 M/s. Shivam Enterprise (Noticee No. 1), in its SCN reply, Affidavit dated 12.06.2025 and through its authorized representative in the exemption letters dated 29.10.2025 and 09.03.2026, has consistently contended that its IEC, PAN, GST and bank account details were misused by unknown third parties; that it has no knowledge of or connection with the subject shipments; that no financial transaction relating to these exports appears in its bank statement; and that it never filed or authorised the filing of any shipping bill. In the exemption letter dated 09.03.2026, they additionally contended that no alert was received on the registered mobile number or email ID in the DGFT Portal when the IEC was allegedly used. I have carefully considered the aforesaid contentions. I find, however, that they are not borne out by the totality of facts and evidence on

record, for the following reasons:

(a) Deliberate steps for export and duty to safeguard credentials: I find that Shri Nileshbhai Thakarshibhai Aghara had himself obtained an IEC, as admitted by him in his own statement dated 05.06.2024. I find that obtaining an IEC involves a registration process requiring One-Time-Password (OTP) authentication sent exclusively to the applicant's registered mobile number and email ID. Further, he had obtained self-sealing permission from Customs Jamnagar specifically for stuffing of export goods at the premises of M/s. Pavan Industries, Morbi, the very premises where the subject containers were declared to have been stuffed. Both the IEC and the self-sealing permission are instruments granted specifically to enable export, requiring active engagement and document submission by the IEC holder himself, and cannot be obtained by any third person without his knowledge and participation. I further find that, having obtained these credentials, it was the statutory duty of Shri Nileshbhai to safeguard them from misuse. Even if the credentials were misused by a third party, such misuse would only show that Shri Nileshbhai failed to safeguard them properly. Therefore, the plea of complete unawareness raised by Shri Nileshbhai is neither credible nor legally tenable, and is accordingly rejected.

(b) Automatic ICEGATE delivery of LEO: As per Circular No. 30/2020-Customs dated 22.06.2020, the PDF version of the final Let Export Order (LEO) copy of each Shipping Bill is automatically served on the exporter at his registered email ID on ICEGATE upon grant of LEO. LEOs were granted for all six shipping bills filed in the name of M/s. Shivam Enterprise on 10.05.2024. The contention in the exemption letter dated 09.03.2026 that no alert was received on the DGFT Portal is wholly misconceived and irrelevant, the relevant statutory mechanism is the automatic service of LEO through ICEGATE under Circular No. 30/2020, which is separate and independent from any DGFT portal notification. The ICEGATE delivery mechanism establishes that Shri Nileshbhai had actual and constructive knowledge of all six shipments.

(c) Admission in Jadeja's statement dated 12.04.2025: Shri Ravindrasinh Bharatsinh Jadeja, in his voluntary statement dated 12.04.2025 recorded under Section 108 of the Customs Act, 1962, specifically disclosed that after the filing of the shipping bills, Shri Nileshbhai had contacted him expressing concern over the use of his IEC, and that upon being offered monetary consideration for successful completion of the export, Shri Nileshbhai agreed not to raise the issue further. This statement directly establishes knowledge, consent and complicity of the exporter.

(d) Non-cooperation during investigation: When summoned on 11.04.2025 and 17.04.2025 specifically to respond to the contradictions arising from Jadeja's

statement dated 12.04.2025, Shri Nileshbhai deliberately chose not to appear. This non-cooperation reinforces the inference of his involvement in the subject fraudulent export operation.

(e) Shri Ravindrasinh Bharatsinh Jadeja, in his statement dated 11.06.2024, had named Shri Rakesh Bhanushali, Shri Umar Sekh and Shri Navin Bhanushali as the alleged actual owners of the goods in an apparent attempt to distance M/s. Shivam Enterprise from the shipments. However, Shri Rakesh Bhanushali and Shri Umar Sekh were found untraceable at the addresses provided, as confirmed by Customs Preventive Commissionerate, Mumbai vide letter dated 21.02.2025. Shri Navin Bhanushali appeared and denied any involvement. Shri Jadeja himself, in his statement dated 12.04.2025, admitted that he possessed no documentary evidence to substantiate his claims regarding these three individuals. In the absence of any credible alternative ownership, M/s. Shivam Enterprise, as the IEC holder in whose name the shipping bills were filed, is legally the owner of the goods and responsible for the attempted export.

17.3 I have also considered the additional submissions dated 27.06.2026 filed by Noticee No. 1. As regards the contention that no alert was received on the registered mobile number or email ID when the IEC was allegedly used by a third party, I find that this argument has already been addressed and rejected at para 17.2(b) above. As regards the police complaint filed at B-Division Police Station, Morbi, I find that the said complaint was filed on 11.06.2024, i.e. after the goods had already been seized on 27.05.2024 and after the statement of Shri Nileshbhai had been recorded on 05.06.2024 under Section 108 of the Customs Act, 1962. The complaint was thus a reactive measure taken after customs proceedings had already commenced against him and does not lend any credibility to the defence of innocent misuse of credentials. Accordingly, the additional submissions do not alter the findings recorded above.

17.4 I find that the aforesaid facts and circumstances, individually and collectively, establish the culpability of M/s. Shivam Enterprise beyond reasonable doubt. The goods found liable for confiscation under Section 113(d) and 113(i) as held above render M/s. Shivam Enterprise liable to penalty under Section 114(i) of the Customs Act, 1962.

18. PENALTY ON SHRI RAVINDRASINH BHARATSINH JADEJA (NOTICEE NO. 2)

18.1 Regarding the proposed penalty on Shri Ravindrasinh Bharatsinh Jadeja, I find that he has not filed any written reply to the Show Cause Notice and has not

appeared for any personal hearing. His involvement is, however, established from his own voluntary statements recorded on 11.06.2024 and 12.04.2025 under Section 108 of the Customs Act, 1962, wherein he admitted that he created fake draft invoices in the name of M/s. Shivam Enterprise and forwarded the same along with the IEC and KYC documents of M/s. Shivam Enterprise to the customs broker via email for filing of the shipping bills; that he physically arranged for stuffing of onions in 08 containers at a place behind Radhe Godown, Mithorohar, Gandhidham; and that he offered Shri Dasari Narayanmurti Rs. 30,000/- per container for facilitating the filing of the shipping bills.

18.2 I find that by creating fake invoices and supplying forged documents to the customs broker for filing of incorrect shipping bills, Noticee No. 2 directly abetted the attempt to export prohibited goods rendering the goods liable to confiscation under Section 113(d) and 113(i). He is accordingly liable to penalty under Section 114(i) of the Customs Act, 1962.

18.3 I further find that Section 114AA of the Customs Act, 1962 provides that if a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act. In the present case, I find that Shri Ravindrasinh Bharatsinh Jadeja personally and deliberately prepared fake draft invoices in the name of M/s. Shivam Enterprise showing the export goods as 'Fresh Indian Mangoes' and 'Fresh Indian Pomegranates', whereas the goods actually being exported were onions, which were prohibited for export at the relevant time. These fake invoices were false and incorrect in the most fundamental material particulars, namely the description, classification and value of the goods. He thereafter caused these false invoices to be used by forwarding them to the customs broker M/s. Anax Air Services Pvt. Ltd. for filing of the shipping bills before Customs. The filing of shipping bills on the basis of these false invoices was the very mechanism by which the attempt to export prohibited goods was sought to be given a veneer of legitimacy. The knowledge and intent of Shri Ravindrasinh Bharatsinh Jadeja are not a matter of inference they are established from his own admissions recorded in his voluntary statements dated 11.06.2024 and 12.04.2025. He has accordingly rendered himself liable to penalty under Section 114AA of the Customs Act, 1962.

19. PENALTY ON SHRI MUKESH (NOTICEE NO. 3)

19.1 Regarding the proposed penalty on Shri Mukesh, Proprietor of M/s. MK Shipping and Logistics, Degana, Nagaur, Rajasthan, I find that he, who operated

under the alias 'Shri Krishna Kumar' as disclosed by Shri Ravindrasinh Bharatsinh Jadeja in his statement dated 12.04.2025, has not filed any reply to the Show Cause Notice and has not appeared despite multiple summons dated 15.03.2025, 21.03.2025 and 29.03.2025. His deliberate non-cooperation with the investigation and adjudication proceedings reinforces the inference of his involvement in the subject fraudulent operation.

19.2 I find that the following facts establish the direct and active involvement of Noticee No. 3 in the subject fraudulent export operation: inquiries with M/s. Jodac Shipping Line Pvt. Ltd. and M/s. Pinakeen Shipping established that 05 containers were booked by Shri Mukesh, initially for export of potatoes and subsequently amended to 'Fresh Indian Mangoes/Pomegranates'; Shri Jadeja in his statement dated 12.04.2025 confirmed that the real identity of 'Shri Krishna Kumar' is Shri Mukesh of M/s. MK Shipping and Logistics; and as per Shri Jadeja's statement, Shri Mukesh was responsible for obtaining customs clearance for all 06 shipping bills filed in the name of M/s. Shivam Enterprise.

19.3 I find that Shri Mukesh abetted the attempt to export prohibited goods by booking 05 containers, facilitating customs clearance and actively participating in the overall fraudulent scheme. He is accordingly liable to penalty under Section 114(i) of the Customs Act, 1962.

19.4 I further find that Section 114AA of the Customs Act, 1962 provides for any person who knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular in the transaction of any business for the purposes of this Act. In the present case, I find that Shri Mukesh was responsible for obtaining customs clearance for all 06 shipping bills filed in the name of M/s. Shivam Enterprise, as established from the statement of Shri Jadeja dated 11.06.2024. The customs clearance of the subject shipping bills was obtained on the basis of false and incorrect invoices which declared the goods as 'Fresh Indian Mangoes' and 'Fresh Indian Pomegranates', whereas the containers actually contained onions, a prohibited export commodity. Furthermore, the 05 containers booked by Shri Mukesh were initially booked for export of potatoes, and the description was subsequently amended to 'Fresh Indian Mangoes/Pomegranates', which clearly establishes that he was fully aware at all times that the declared description of goods did not correspond to the goods actually being exported. By knowingly utilizing and causing to be used such false and incorrect documents for obtaining customs clearance in the transaction of customs business, Shri Mukesh has rendered himself liable to penalty under Section 114AA of the Customs Act, 1962.

20. PENALTY ON SHRI DASARI NARAYANMURTI (NOTICEE NO. 4)

20.1 Regarding the proposed penalty on Shri Dasari Narayanmurti, G-Card Holder of M/s. Anax Air Services Pvt. Ltd. I find that, he has not filed any reply to the Show Cause Notice and has not appeared despite summons dated 13.06.2024 and 04.07.2024.

20.2 I find that in his own voluntary statement dated 29.05.2024, Shri Dasari Narayanmurti confirmed that he received all export-related documents for M/s. Shivam Enterprise through Shri Jadeja and agreed to file the shipping bills for an agency charge of Rs. 1,200/- per container, claiming unawareness of the actual goods. However, Shri Jadeja in his statement dated 11.06.2024 categorically stated that Shri Narayanmurti had full prior knowledge that the containers contained onions and had agreed to file the shipping bills for a consideration of Rs. 30,000/- per container. The F-Card Holder Shri G. Sathyanarayanan confirmed that all documents pertaining to M/s. Shivam Enterprise were scrutinized by Shri Narayanmurti personally. The failure of Shri Narayanmurti to appear on summons dated 13.06.2024 and 04.07.2024, when he had the opportunity to rebut Jadeja's specific allegation, strongly corroborates the inference of his prior knowledge.

20.3 I find that as a G-Card Holder of a licensed Customs Broker, Shri Dasari Narayanmurti was duty-bound under Rule 10 of the Customs Brokers Licensing Regulations, 2018 to verify the credentials and antecedents of the exporter, ensure correctness of documents, and satisfy himself that the goods are not prohibited. By colluding with Shri Jadeja and filing shipping bills on the basis of forged documents without any direct verification from the exporter, he violated all these obligations. He is accordingly liable to penalty under Section 114(i) of the Customs Act, 1962 for conniving in the attempted export of prohibited goods.

20.4 I further find that Section 114AA of the Customs Act, 1962 provides for any person who knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular in the transaction of any business for the purposes of this Act. In the present case, I find that Shri Dasari Narayanmurti, as the G-Card Holder of M/s. Anax Air Services Pvt. Ltd., personally filed all 06 shipping bills in the name of M/s. Shivam Enterprise before the Customs authorities. These shipping bills were filed on the basis of fake invoices prepared by Shri Jadeja, which falsely declared the goods as 'Fresh Indian Mangoes' and 'Fresh Indian Pomegranates', whereas the containers actually contained onions, a prohibited export commodity at the relevant time. The shipping bills filed on the basis of such false invoices were themselves false and incorrect in the most material particulars,

namely the description and classification of the goods. I find that the knowledge of Shri Dasari Narayanmurti regarding the true nature of the goods is established from the statement of Shri Jadeja dated 11.06.2024 wherein he specifically stated that Shri Dasari Narayanmurti was fully aware that the containers contained onions and had agreed to file the shipping bills for a consideration of Rs. 30,000/- per container, a sum significantly higher than the Rs. 1,200/- per container stated by Narayanmurti himself, which corroborates that the engagement was not a routine brokerage transaction but a knowing and deliberate participation in the fraud. By knowingly causing the filing of shipping bills containing false declarations before Customs authorities in the transaction of customs business, Shri Dasari Narayanmurti has rendered himself liable to penalty under Section 114AA of the Customs Act, 1962.

ORDER

21. In view of the foregoing discussions and findings, I pass the following Order:

(i) I hold that the description and classification of the export goods declared as 'Fresh Indian Mangoes (CTH: 08045029)' and 'Fresh Indian Pomegranates (CTH: 08109010)' in all the shipping bills and export invoices are rejected. The goods are re-described as **Onions** and re-classified under **CTH** 07031019 of the Customs Tariff Act, 1975;

(ii) I hold that the net weight of the export goods as declared in the shipping bills and export invoices is rejected. The actual net weight of the goods as found during examination, as detailed in Tables B, C, D and E of the Show Cause Notice, shall be taken as the correct net weight;

(iii) I hold that the FOB value as declared in the shipping bills and export invoices pertained to the goods as described therein viz. Fresh Indian Mangoes and Fresh Indian Pomegranates. Since the goods have been re-described as Onions (CTH: 07031019), the said declared value has no relevance to the actual goods and is accordingly rejected. The FOB value of the impugned goods i.e. Onions is re-determined at **Rs. 1,66,37,985/-** (Rupees One Crore Sixty Six Lakh Thirty Seven Thousand Nine Hundred and Eighty Five only) under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007, as per Table G, supra;

(iv) I order absolute confiscation of the impugned goods viz. Onions (CTH: 07031019) attempted to be exported vide Shipping Bill Nos. 9120888, 9121048 and 9121839 all dated 15.04.2024, 9513589, 9513186 and 9515729 all dated 30.04.2024, and Export Invoices SEI/023/24-25, SEI/024/24-25 and SEI/025/24-25 all dated 10.04.2024, having a total re-determined FOB value of **Rs. 1,66,37,985/-** (Rupees

One Crore Sixty Six Lakh Thirty Seven Thousand Nine Hundred and Eighty Five only), seized vide Seizure Memos dated 27.05.2024, 10.06.2024 and 13.06.2024, under Section 113(d) and Section 113(i) of the Customs Act, 1962 read with DGFT Notification No. 81/2023 dated 22.03.2024;

(v) I impose a penalty of **Rs. 20,00,000/-** (Rupees Twenty Lakhs only) on M/s. Shivam Enterprise, IEC No. AXSPA2622H under Section 114(i) of the Customs Act, 1962;

(vi) I impose a penalty of **Rs. 15,00,000/-** (Rupees Fifteen Lakhs only) on Shri Ravindrasinh Bharatsinh Jadeja, under Section 114(i) of the Customs Act, 1962;

(vii) I impose a penalty of **Rs. 15,00,000/-** (Rupees Fifteen Lakhs only) on Shri Ravindrasinh Bharatsinh Jadeja under Section 114AA of the Customs Act, 1962;

(viii) I impose a penalty of **Rs. 5,00,000/-** (Rupees Five Lakhs only) on Shri Mukesh s/o Hariram, Proprietor, M/s. MK Shipping and Logistics under Section 114(i) of the Customs Act, 1962;

(ix) I impose a penalty of **Rs. 5,00,000/-** (Rupees Five Lakhs only) on Shri Mukesh s/o Hariram, Proprietor, M/s. MK Shipping and Logistics under Section 114AA of the Customs Act, 1962;

(x) I impose a penalty of **Rs. 5,00,000/-** (Rupees Five Lakhs only) on Shri Dasari Narayanmurti, M/s. Anax Air Services Pvt. Ltd. under Section 114(i) of the Customs Act, 1962;

(xi) I impose a penalty of **Rs. 5,00,000/-** (Rupees Five Lakhs only) on Shri Dasari Narayanmurti M/s. Anax Air Services Pvt. Ltd. under Section 114AA of the Customs Act, 1962.

22. This order is issued without prejudice to any other action that may be taken against any person under the provisions of the Customs Act, 1962 and rules/regulations framed thereunder or under any other law for the time being in force.

23. Show Cause Notice bearing SCN No. 27/2025-26/ADC/AKM/EXP/MCH dated 22.05.2025 stands disposed of in the above terms.

Digitally signed by
Amit Kumar Mishra
Date: 17-07-2026
18:18:13

(Amit Kumar Mishra)
Additional Commissioner of Customs
Custom House, Mundra

To,

1. M/s. Shivam Enterprise (IEC No. AXSPA2622H),
Shri Nileshbhai Thakarshibhai Aghara, Proprietor,
Shop No. 3, Ground Floor, Milli Park, Opp. CNG Pump,
Halvad Road, Morbi, Gujarat-363642
(Email: shivamenterprise6162@gmail.com)

2. Shri Ravindrasinh Bharatsinh Jadeja,
Plot No. 104, Kalnapura, Opp. Dulari Hospital, Mundra, Dist. Kutch, Gujarat
(Email: rishadshipp@gmail.com)

3. Shri Mukesh s/o Hariram, Proprietor, M/s. MK Shipping and Logistics,
Natho Ka Bas, Degana Ganw, Degana, Nagaur, Rajasthan-341503
(Email: mkshippingdocuments@gmail.com)

4. Shri Dasari Narayanmurti, G-Card Holder, M/s. Anax Air Services Pvt. Ltd.,
P. No. 324, Sector-7, Gandhidham, Kutch-370201
(Email: murthydasari11@gmail.com)

Copy to:-

1. The Dy./Asst. Commissioner of Customs, Review Cell, Custom House, Mundra
2. The Dy./Asst. Commissioner of Customs, TRC, Custom House, Mundra
3. The Dy./Asst. Commissioner of Customs, CIU, Custom House, Mundra
4. The Dy./Asst. Commissioner of Customs, EDI, Custom House, Mundra
5. The Dy./Asst. Commissioner of Customs, Disposal, Custom House, Mundra
6. Guard File