

	<p>सीमा शुल्क के प्रधान आयुक्त का कार्यालय सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात <b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS</b> <b>CUSTOMS HOUSE, MUNDRA, KUTCH, GUJARAT</b> <b><u>Phone No.02838-271165/66/67/68</u></b> <b><u>FAX.No.02838-271169/62,</u></b> <b><u>Email-adj-mundra@gov.in</u></b></p>		
<b>A.</b> File No.	:	<b>GEN/ADJ/ADC/503/2025-Adjn-O/o Pr. Commr- Cus-Mundra</b>	
<b>B.</b> Passed by	:	Amit Kumar Mishra, Additional Commissioner of Customs, Customs House, AP & SEZ, Mundra.	
<b>C.</b> Noticee(s) / Party / Importer	:	<b>M/s. VINAYKUMAR AND CO., (IEC: 0805007865)</b>	
<b>D.</b> DIN	:	20250271MO0000222B1B	

**SHOW CUASE NOTICE UNDER**  
**(UNDER SECTION 124 OF THE CUSTOMS ACT, 1962)**

**WHEREAS IT APPEARS THAT: -**

Specific intelligence gathered by the Directorate of Revenue Intelligence (hereinafter referred to as ‘DRI’) indicated that **M/s. VINAYKUMAR AND CO., (IEC: 0805007865)** (hereinafter also referred to as the “Importer”) having address as **‘E-323, New Market Yard, Unjha, Mahesana, Gujarat-384170** is indulged into illegal import of Watermelon Seeds (also known as Melon Seeds) by way of violation of Notification No. 05/2023 dated 5<sup>th</sup> April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry (**RUD No. 1**). As per said notification *“Import Policy of Melon Seeds is ‘Free’ with effect from 01<sup>st</sup> May 2024 up to 30<sup>th</sup> June 2024. Consignments with ‘shipped on board’ Bill of lading issued till 30<sup>th</sup> June 2024 shall be treated as ‘Free’ to import”.*

**2.** Acting upon the intelligence, the containers (15 x 40’) covered under the Bill of Entry No. 5278246 dated 27.08.2024 (**RUD No. 2**) filed by the importer M/s. Vinaykumar and Co. at Mundra Custom House were tracked from the website of M/s Oceanic Star Line (**star-liners.com/track-my-shipment/#listing-table**) and primarily it was noticed that there were major discrepancies between the details mentioned in Bill of Lading No. OSLSBL-981/24 for BE No. 5278246 dated 27.08.2024 and the tracking details downloaded from aforementioned website i.e. Name of the vessel, Shipped on Board date, etc. Later, it was noticed that another consignment (15 x 40’) imported by M/s. Vinaykumar and Co. covered under BL No. OSLPZUMUN3056024 and IGM No. 2387542 dated 08.09.2024 has arrived at Mundra Port and suffers from same illegality. Accordingly, the import consignment covered under Bill of Entry No. 5278246 dated 27.08.2024 filed by the importer M/s Vinaykumar and Co. and lying in the CFS of M/s Transworld Terminals Private Limited (Transworld CFS), APSEZ, Mundra and consignment covered under BL No. OSLPZUMUN3056024 and IGM No. 2387542 dated 08.09.2024 was put on hold for examination by officers of DRI.

The goods covered under Bill of Entry No. 5278246 dated 27.08.2024 and consignment covered under BL No. OSLPZUMUN3056024 and IGM No. 2387542 dated 08.09.2024 were examined by officers of DRI on 15/16.10.2024 and by the Preventive Officer, CH Mundra on 28.10.2024 & 05.11.2024 and accordingly a panchnama dated 16.10.2024, 28.10.2024 & 05.11.2024 (**RUD No. 3**) was drawn at the CFS of M/s Transworld Terminals Private Limited (Transworld CFS), APSEZ, Mundra in respect of the same.

**3.** During the investigation, a search was conducted at the office Premise of M/s Paramount Sea Links Pvt. Ltd. (General Agent working in India on behalf of M/s Oceanic Star Line, Pakistan) having office situated at 'Office No. 14, 2nd Floor, Aviskar Building, Plot No. 204, Ward 12-B, Gandhidham-370201' under Panchnama dated 12.09.2024 (**RUD No. 4**). During the Panchnama proceedings carried out at the said address, some e-mail correspondences relating to present investigation were resumed by the visiting officers of DRI on a reasonable belief that the same were required for DRI investigation.

**4.** During the course of investigation, statements of concerned persons were recorded under Section 108 of the Customs Act, 1962 and some documents were collected as stated below :

**4.1** Statement of Shri Vinaykumar Prahladbhai Patel son of Shri Prahladbhai Patel (Proprietor), Authorized signatory of M/s. Vinaykumar and Co., E-323, New Market Yard, Unjha, Mahesana, Gujarat-384170, aged 37 years (DOB 05-06-1987), recorded u/s 108 of the Customs Act, 1962 on 21.10.2024 (**RUD No. 5**) wherein he inter alia stated that in year 1987, his father set up the proprietorship firm M/s. Vinaykumar and Co. for trading of seeds from domestic suppliers; that in the year 1996, his father set up the factory for processing of Watermelon Seeds procured from domestic suppliers only; that in the year 2021-22 they applied for and get quota for importing Watermelon Seeds from DGFT; that around 352 MTs of Watermelon Seeds were imported from Dubai through their broker – Shri Dineshbhai of M/s. Shree Tirupati Brokers, 603, Kings Plaza, Astron Chowk, Rajkot-360001 and around 840 MTs was imported directly by him; that he look after the work related to sale and purchase of seeds and spices both domestic and overseas (imports and exports); that they import watermelon seeds for processing at their factory premises and then after they sell the processed seeds in domestic market only.

Regarding the import of watermelon seeds, he submitted the copy of Sales Contract No. 181 and performa invoice both dated 03.06.2024, Melon/Yellow Peas Import Monitoring System Certificate dated 18.07.2024, B/L No. OSLSBL-981/24 (Shipped on board & Issued date 26.06.2024), Phytosanitary Certificate dated 25.06.2024, Commercial Invoice cum Packing list dated, Fumigation Cert. and COO Cert. all dated 30.06.2024 etc. related to 15 Containers imported under B. L. No. OSLSBL-981/24 (Shipped on board & Issued date 26.06.2024) and Bill of Entry No. 5278246, which were supplied to him by his overseas supplier Shri Ibrahim Al Halali, Dubai of M/s Ibrahim Elhalali Import & Export Enterprises, Khartoum, Sudan and on being asked all of them having the same dates he stated that he had imported these containers directly from overseas supplier and he had no idea of all of them having same dates. He also submitted the copy of Sales Contract No. 181. He further stated that he went to Dubai on business trip in February-2024 to attend the Gulf Food Expo, Dubai and directly talked with overseas supplier Shri Ibrahim Al Halali. He also submitted that in June 2024, he telephonically talked with overseas supplier for 30 containers of Watermelon Seeds and requested to get it loaded before 30<sup>th</sup> June to which he accepted and further stated that no

payment has been made to the overseas supplier regarding the said consignment. He admitted that he is aware about Notification No. 05/2023 dated 05.04.2024 issued by DGFT which stipulates that if watermelons seeds had loaded or shipped on board before 30th June 2024 then it will be under 'Free' category, however if goods loaded on ship or shipped on board after 30th June 2024, then it will be under category of restricted.

On being shown two different shipped on board date i.e. 16.07.2024 and 26.06.2024 in respect of old BL-OSLPZUMUN3056024 and new BL-OSLSBL-981/24 respectively, he stated that it appears that shipped on board date has been manipulated in B/L documents; that shipped on board date has been manipulated from 16.07.2024 to 26.06.2024 in B/L documents by someone but he assured that he had never talk to anyone and also not given directions in this regard for manipulation in documents; that the amendment in B/L documents have done neither by him nor as per his directions; that while making the deal with Shri Ibrahim Al Halali, Dubai of M/s Ibrahim Elhalali Import & Export Enterprises, Khartoum, Sudan, he had clearly told them to send the goods only if the cargo i.e. watermelon seeds ships on board before 30th June, otherwise not to send them; that the payment for the said consignment will be made only after custom clearance.

On being shown email communication dated 14.08.2024 between M/s. Paramount Sealink Pvt. Ltd. through email ID [impdocs@paramountsealink.com](mailto:impdocs@paramountsealink.com) and representatives of M/s Eastern Shipping Co. Ltd. through email ID [tagwa@easternship.com](mailto:tagwa@easternship.com) (which was resumed during the search dated 12.09.2024 at premises of M/s. Paramount Sealink Pvt. Ltd., Gandhidham) in which BL No. OSLPZUMUN3056024 replaced by Switch BL No. OSLSBL-981/24 he stated that he do not know the motive behind the switching of the said BL; and that if he had known in advance that his present shipment (fifteen containers) was loaded after 30.06.2024, he would never have imported it.

On being shown the tracking report generated from the official website of Oceanic Star Line ([star-liners.com/track-my-shipment](http://star-liners.com/track-my-shipment)) in respect of containers covered under Bill of Lading No. OSLPZUMUN3056024/ OSLSBL-981/24 which was load full on 30.07.2024 on Vessel- SIDRA AHLAM with voyage no. 2406 from Port Sudan and other details and on perusal of same he admitted that the consignment covered under BL No. OSLPZUMUN3056024 was loaded on 30.07.2024 on Vessel- SIDRA AHLAM with voyage no. 2406 from Port Sudan and not on Vessel-SUNSET X with voyage no. 2423 (as mentioned in switch BL No. OSLSBL-981/24).

On being asked if any other consignment of watermelon seeds have been imported by him he stated that he had made another contract no. 182 dated 03.06.2024 for 420 MTs of watermelon seeds with similar payment terms and conditions and in support submitted the copy of Sales Contract and performa invoice dated 03.06.2024 along with BL No. OSLP**ZUNSA**3056024 provided to him through Whatsapp by his overseas shipper. He also stated that due to discrepancy in the BL No. OSLP**ZUNSA**3056024 (shipped on board 26.06.2024) and the BL No. appearing in the IGM filed by the shipping line, therefore, he abstain from filing the Bill of Entry for the same.

On being shown email communication dated 04.09.2024 between M/s. Paramount Sealink Pvt. Ltd. through email ID [impdocs@paramountsealink.com](mailto:impdocs@paramountsealink.com) and representatives of M/s Eastern Shipping Co. Ltd. through email ID [tagwa@easternship.com](mailto:tagwa@easternship.com) (which was resumed during the search dated

12.09.2024 at premises of M/s. Paramount Sealink Pvt. Ltd., Gandhidham) in which BL No. OSLPZUMUN3171424 is replaced by Switch BL No. OSLPZUNSA3056024 he stated that he do not know the motive behind the switching of the said BL; and that if he had known in advance that his present shipment (fifteen containers) was loaded after 30.06.2024, he would never have imported it.

On being shown two different shipped on board date i.e. 17.08.2024 and 26.06.2024 in respect of old BL No. OSLPZUMUN3171424 and new BL-OSLPZUNSA3056024 respectively, he stated that it appears that shipped on board date has been manipulated in B/L documents; that shipped on board date has been manipulated from 17.08.2024 to 26.06.2024 in B/L documents by someone but he assured that he had never talk to anyone and also not given directions in this regard for manipulation in documents; that the amendment in B/L documents have done neither by him nor as per his directions; that while making the deal with Shri Ibrahim Al Halali, Dubai of M/s Ibrahim Elhalali Import & Export Enterprises, Khartoum, Sudan, he had clearly told them to send the goods only if the cargo i.e. watermelon seeds ships on board before 30th June, otherwise not to send them; that the payment for the said consignment will be made only after custom clearance.

**4.2** Statement of Shri Bharat Himmatlal Parmar son of Late Sh. Himmatlal Nandaji Parmar, aged 40, Branch Manager of M/s Paramount Sea Links Pvt. Ltd., (Delivery Agent of Shipping line i.e. M/s Oceanic Star Line) recorded u/s 108 of the Customs Act, 1962 on 04.11.2024 (**RUD No. 6**) wherein he inter alia stated that he has been working as Branch Manager in M/s Paramount Sea Links Pvt. Ltd. for Kandla & Mundra locations since April, 2024, currently handling the work related to export, import and accounts operations; that M/s. Oceanic Star Line is their principal and M/s. Paramount Sea Links Pvt. Ltd. had been handling all shipping-related activities, including export and import at Mundra Port, on behalf of M/s. Oceanic Star Line and also submitted the agreement between them. Further, he stated that they generally receive mail communication regarding consignments sent by M/s. Oceanic Star Line such as the details of arrival notice with containers details. After arrival of the consignment they look after all clearance on behalf of Shipping Line to discharge the goods to their importers. He also submitted the copy of Bill of Lading No. OSLPZUMUN3056024 alongwith Switch BL No. OSLSBL-981/24 in respect to 15 containers covered under BE No. 5278246 dated 27.08.2024 and copy of BL No. OSLPZUMUN3171424 along with switched BL No. OSLPZUNSA3056024 in respect to 15 containers covered under IGM No. 2387542 dated 08.09.2024 pertaining to importer M/s. Vinaykumar and Co.

On being asked he stated that when the shipper submits the loaded container to shipping line and when the container gets loaded on vessel, the goods are considered 'shipped on board' or 'loaded in full.' When asked about the receipt of documents, such as the Bill of Lading, from Oceanic Star Line for the said consignment, and to provide details of the vessel from Sudan to Mundra Port, he mentioned that he had received the documents via email but could not recall the exact date at the moment and also submitted the e-mail conversations, BL wise shipment tracking report (including vessel and transshipment details). On being asked about switch B/L, he stated that he don't know why the shipper or related person has switched the above mentioned Bills of Lading. He further submitted that as and when we receive mail communication through overseas shipping agent regarding shipment, we communicate the arrival notice to all the importers and also submitted that he

is not aware about the Notification No. 05/2023 dated 05.04.2024 issued by DGFT.

On being shown the tracking report generated from the official website of Oceanic Star Line (star-liners.com/track-my-shipment) in respect of containers covered under BE No. 5278246 dated 27.08.2024 which was load full on 30.07.2024 on Vessel- SIDRA AHLAM with voyage no. 2406 from Port Sudan and other details and on perusal of same he admitted that the consignment covered under BL No. OSLPZUMUN3056024 was loaded on 30.07.2024 from Port Sudan.

On being shown the e-mail communication dated 17.08.2024 vide which OBL No. OSLPZUMUN3171424 was shared and e-mail dated 04.09.2024 received by him from M/s. Eastern Shipping Co. Ltd. through email ID tagwa@easternship.com wherein switch BL details were shared with subject mentioned as "OSL PRE ALERT AL AHMED // 24715 PORT SUDAN – MUNDRA" and on perusal of the same he admitted that the subject consignment was loaded on Vessel-AH AHMED with voyage no. 24715 and not on Vessel-SUNSET X with Voyage No. 2423 (as mentioned in switch BL No. OSLP**ZUNSA**3056024).

On being shown the copy of Bill of Lading No. OSLPZUMUN3171424 issued on 26.06.2024 with shipped on board date as 17.08.2024 on Vessel- AL AHMED Voyage No. 24715 along with switched BL No. OSLP**ZUNSA**3056024 issued on 26.06.2024 with shipped on board date as 26.06.2024 on Vessel-SUNSET X Voyage No. 2423 in respect to 15 containers covered under IGM No. 2387542 dated 08.09.2024 and on being asked that it appears that someone has manipulated the shipped on board date and Vessel details by switching the BL in order to satisfy the conditions prescribed under Notification No. 05/2023 dated 05.04.2024 issued by DGFT, he stated that it appears that someone has manipulated the shipped-on board date and Vessel details while switching the BL and that he had never talked to anyone and also not given instructions in this regard for manipulation of documents.

**4.3** Statement of Vankar Bharatbhai Khengarbhai son of Shri. Khengarbhai Vankar, aged 33 (DOB 26.06.1991), Senior Executive (Imports) of M/s Paramount Sea Links Pvt. Ltd., (Delivery Agent of Shipping line i.e. M/s Oceanic Star Line), recorded u/s 108 of the Customs Act, 1962 on 30.12.2024 (**RUD No. 7**) before the Sr. Intelligence Officer, Directorate of Revenue Intelligence, Gandhidham, Kutch wherein he interalia stated that normally they receive the BL details in 4-5 days and maximum of 10 days from the sailing dated of the respective vessel and after receiving such BL details and pre-arrival notice from the respective vessel operator they file IGM for the said BL; that he has perused the mail conversations submitted by Shri Bharat Himmatlal Parmar during his statement dated 04.11.2024 and as per mail communication dated 31.07.2024 received by them from M/s. Eastern Shipping Co. Ltd. through email ID tagwa@easternship.com in which the details of BL No. OSLPZUMUN3056024 were shared and mail communication dated 14.08.2024 under which Switch BL No. OSLSBL-981/24 details were shared; that he do not know the reason as to why the first BL No. OSLPZUMUN3056024 related to M/s. Vinaykumar and Co. was shared on 31.07.2024 even though the shipped on board dated is 16.07.2024 and date of issue is 26.06.2024.

On being shown the BL No. OSLPZUMUN3056024 (shipped on board date 16.07.2024) received by mail dated 31.07.2024 and OSLSBL-981/24 (Shipped on board and Issue date 26.06.2024) received by mail dated 14.08.2024 he stated that he do not know why it took more than one and half months to receive the final BL vide mail dated 14.08.2024 and on being asked why the vessel name and shipped on board is different he stated that someone has manipulated the said BL.

On being shown the mail conversations submitted by Shri Bharat Himmatlal Parmar during his statement dated 04.11.2024 and as per mail communication dated 17.08.2024 received by them from M/s. Eastern Shipping Co. Ltd. through email ID tagwa@easternship.com in which the details of BL No. OSLPZUMUN3171424 were shared and mail communication dated 04.09.2024 under which Switch BL No. OSLP**ZUNSA**3056024 details were shared; that he do not know the reason as to why the first BL No. OSLPZUMUN3171424 related to M/s. Vinaykumar and Co. was shared on 17.08.2024 even though the shipped on board dated is 17.08.2024 and date of issue is 26.06.2024.

On being shown the BL No. OSLPZUMUN3171424 (shipped on board date 17.08.2024) received by mail dated 17.08.2024 and OSLP**ZUNSA**3056024 (Shipped on board and Issue date 26.06.2024) received by mail dated 04.09.2024 he stated that he do not know why it took more than one and half months to receive the final BL vide mail dated 17.08.2024 and on being asked why the vessel name and shipped on board is different he stated that someone has manipulated the said BL.

**4.4** Statement of Shri Chetan Ramesh Thakkar son of Sh. Ramesh Thakkar, Authorised person of M/s. Narendra Forwarders (P) Ltd. (NFPL), recorded u/s 108 of the Customs Act, 1962 on 08.01.2025 (**RUD No. 8**) wherein he inter alia stated that he has been working as working as a General manager in M/s. Narendra Forwarders (P) Ltd., Ground Floor, "Geochem House", Plot No. 125, Sector-8, Oslo Road, Opp. Ambar Sarovar Portico Hotel, Gandhidam, Kutch-370201 for the past 29 years; that he look after the customs documentation work related to import, export, correspondence with the party and supervision work related to billing for M/s. NFPL; that their firm came in contact with Shri. Vinaykumar Prahladbhai Patel of M/s. Vinay Kumar & Co. about 15 years back in some agriculture conference and since then they are looking after the work related to import/export for the said firm. Sir I state that for the past 15 years they have mainly worked in the goods related to spices, watermelon seeds etc.; that Shri. Amit Patel, head of documentation in M/s. Vinaykumar and Co. and sometimes Shri. Vinaykumar Prahladbhai Patel himself used to contact from M/s. Vinaykumar & Co.; that Shri Amit Patel contacted them through mail dated 27.08.2024 and sent the documents such as invoice, BL, Packing List, Melon Seeds/ Yellow Peas Import Monitoring System Certificate, Certificate of origin, fumigation certificate, Phytosanitary certificate related to B.E. No. 5278246 dated 27.08.2024; that Shri Amit Patel then again mailed on 27.08.2024 and sent revised documents such as certificate of Origin (Reference No. 05614) and commercial invoice cum packing list (dated 30.06.2024) and in support of his claim submitted the abovementioned documents; that on being enquired by them about such revision Shri Amit Patel informed them that they have not received/misplaced the original documents and hence requested to file the Bill of Entry with these revised two documents and the remaining documents as per earlier mail dated 27.08.2024; that they file the said B.E. No. 5278246 dated 27.08.2024 covering watermelon seeds on the direction of Shri

Amit Patel; that their firm contacted Shri. Mohit from M/s. Paramount Sealink Pvt. Ltd. for consignment of watermelon seeds covered under B.E. No. 5278246 dated 27.08.2024.

On being shown the copy of the email conversation received from tagwa@easternship.com dated 14.08.2024 wherein BL No. OSLPZUMUN3056024 replaced by Switch Bill No. OSLSBL-981/24 is mentioned and email conversation dated 04.09.2024 received from tagwa@easternship.com wherein BL No. OSLPZUMUN3171424 replaced by Switch BL No. OSLP**ZUNSA**3056024 is mentioned, he stated that he has seen such conversation for the first time and have no knowledge about the same and neither are they a party to it.

On being asked about the cargo of watermelon seeds covered under B.L. OSLPZUMUN3171424/OSLP**ZUNSA**3056024 imported by M/s. Vinay Kumar and Co., he stated that Shri Amit Patel of M/s. VinayKumar & Co. have sent us the documents such as Copy of BL – OSLP**ZUNSA**3056024, invoice, Country of origin certificate, PIMS Certificate, fumigation certificate, Phytosanitary certificate, end use certificate, Form-I vide mail dated 28.08.2024; that after receiving the said documents, they found out that the details of the BL mentioned in the IGM were different than the BL received by them, hence they informed M/s. Paramount Sealink Pvt. Ltd. and M/s. Vinay Kumar & Co. vide the mail dated 11.09.2024 about the same. He further stated that Shri Amit Patel of M/s. Vinaykumar & Co. informed them to take the follow up of the said issue with the container line M/s. Paramount Sealink Pvt. Ltd., however, till date they have not received any direction from the importer M/s. Vinaykumar and Co. to file the Bill of Entry for the said cargo and in support of his claim submitted the copy of mail conversation.

On being asked he admitted that he is aware about Notification No. 05/2023 dated 05.04.2024 issued by DGFT which stipulates that if watermelons seeds had loaded or shipped on board before 30th June 2024 then it will be under 'Free' category, however if goods loaded on ship or shipped on board after 30th June 2024, then it will be under category of restricted.

On being asked about the BL No. OSLPZUMUN3056024 (shipped on board 16.07.2024) issued dated 26.06.2024 with the consignee as M/s. Vinaykumar & Co. for the cargo as watermelon seeds he stated that he had no knowledge about the said BL OSLPZUMUN3056024 (shipped on board 16.07.2024) issued dated 26.06.2024.

On being shown the copy of Bill of Lading No. OSLPZUMUN3056024 issued on 26.06.2024 with shipped on board date as 16.07.2024 on Vessel-SIDRA AHLAM with Voyage No. 2406, switched BL No. OSLSBL981/24 issued on 26.06.2024 with shipped on board date as 26.06.2024 on Vessel-SUNSET X Voyage No. 2423 and the tracking of the container FCIU8553065, BL OSLPZUMUN3056024 available from the official site "star-liners.com/track-my-shipment/#listing-table" wherein it is shown that SIDRA AHLAM vessel with voyage no. 2406 has Shipped on 30.07.2024 from Port Sudan he stated that he has seen the said copy of tracking of the container FCIU8553065, BL OSLPZUMUN3056024 for the first time and abstain from offering any comments on the said tracking as it deals with the shipping line.

On being shown the copy of Bill of Lading No. OSLPZUMUN3056024 issued on 26.06.2024 with shipped on board date as 16.07.2024 on Vessel-SIDRA AHLAM with Voyage No. 2406, switched BL No. OSLSBL981/24 issued on 26.06.2024 with shipped on board date as 26.06.2024 on Vessel-SUNSET X



Voyage No. 2423 and on being asked that it appears that someone has manipulated the shipped on board date and Vessel details by switching the BL in order to satisfy the conditions prescribed under Notification No. 05/2023 dated 05.04.2024 issued by DGFT, he stated that he has seen the said BL No. OSLPZUMUN3056024 for the first time and abstain from offering any comments as the matter pertains to shipping line.

On being shown the copy of Bill of Lading No. OSLPZUMUN3171424 issued on 26.06.2024 with shipped on board date as 17.08.2024 on Vessel- Al Ahmed with Voyage No. 24715, and switched BL No. OSLP**ZUNSA**3056024 issued on 26.06.2024 with shipped on board date as 26.06.2024 on Vessel- SUNSET X Voyage No. 2423 and on being asked that it appears that someone has manipulated the shipped on board date and Vessel details by switching the BL in order to satisfy the conditions prescribed under Notification No. 05/2023 dated 05.04.2024 issued by DGFT, he stated that he is not aware of existence of the Bill of Lading No. OSLPZUMUN3171424 issued on 26.06.2024 with shipped on board date as 17.08.2024 on Vessel- Al Ahmed with Voyage No. 24715 which have been shown to him for the first time and abstain to offer any comments for the same since the matter pertains to the shipping line. Moreover, due to difference in the Bill of Lading No. in the IGM and the Bill of Lading copy provided by the importer for filing the documents and such discrepancy was duly communicated to the importer M/s. Vinay Kumar and Co. and shipping line M/s. Paramount Sealink Pvt. Ltd. for verifying and correctness of the same but till date no communication has been received by them in the said matter from the either side.

## **5. Evidences available on record during investigation :**

**5.1** The tracking details of the 15 containers (**RUD-9**) covered under BL No. OSLPZUMUN3056024 loaded on vessel SIDRA AHLAM with voyage no. 2406 obtained from the site Oceanic group ([star-liners.com/track-my-shipment/#listing-table](https://star-liners.com/track-my-shipment/#listing-table)) wherein it is mentioned that the vessel SIDRA AHLAM with voyage no. 2406 has shipped from the Port Sudan on 30.07.2024 and 15 containers covered under BL No. OSLPZUMUN3171424 in which the Port of Loading is mentioned as PORT SUDAN and the shipped on board date is mentioned as 17.08.2024 with Vessel name as AL AHMED and Voyage 24715. On perusing the BL No. OSLPZUMUN3056024 (verify) received from Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan through mail ([tagwa@easternship.com](mailto:tagwa@easternship.com)) dated 31.07.2024 wherein the ship on board date is mentioned as 16.07.2024 with vessel as SIDRA AHLAM having voyage no. 2406 issued by M/s. Eastern Shipping Co. Ltd., Sudan and switch BL No. OSLSBL-981/24 (verify) received from Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan through mail ([tagwa@easternship.com](mailto:tagwa@easternship.com)) dated 11.08.2024 wherein the ship on board date is mentioned as 26.06.2024 with vessel as SUNSET X having voyage no. 2423 issued by M/s. Eastern Shipping Co. Ltd., Sudan which was submitted for filing IGM and Bill of Entry No. 5278246 dated 27.08.2024 at Mundra Custom House shows that the said BL was manipulated/forged to get the 'Restricted' goods cleared.

Further, on perusing the BL No. OSLPZUMUN3171424 (verify) received from Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan through mail ([tagwa@easternship.com](mailto:tagwa@easternship.com)) dated 17.08.2024 wherein the ship on board date is mentioned as 17.08.2024 with vessel as AL AHMED having voyage no. 24715 issued by M/s. Eastern Shipping Co. Ltd., Sudan and switch BL No. OSLP**ZUNSA**3056024 (verify) received from Tagwa Badri, Marketing



Executive, Eastern Shipping Co. Ltd., Sudan through mail ([tagwa@easternship.com](mailto:tagwa@easternship.com)) dated 04.09.2024 wherein the ship on board date is mentioned as 26.06.2024 with vessel as SUNSET X having voyage no. 2423 issued by M/s. Eastern Shipping Co. Ltd., Sudan which was submitted for filing IGM No. 2387542 dated 08.09.2024 at Mundra Custom House shows that the said BL was manipulated/forged to get the ‘Restricted’ goods cleared. The Notification No. 05/2023 dated 05.04.2024 issued by DGFT stipulates that if ‘watermelons seeds’ have been loaded or shipped on board before 30th June 2024 then only it will be under ‘Free’ category.

**5.2 E-mail conversation:** The e-mail conversations (**RUD No. 10**) recovered during search conducted at the office premise of M/s. Paramount Sealink Pvt. Ltd. (Delivery Agent of Shipping Line i.e. M/s Oceanic Star Line) having office situated at Office No. 14, 2<sup>nd</sup> Floor, Aviskar Building, Plot No. 204, Ward 12-B, Gandhidham-370201, under Panchnama dated 12.09.2024 indicated that various communications were made between officials of M/s Eastern Shipping Co. Ltd. and M/s. Paramount Sealink Pvt. Ltd. (Delivery Agent working in India on behalf of M/s Oceanic Star Line) to manipulate the Bill of Lading for clearance of subject goods stuffed in (15 x 40’) containers covered under BL No. OSLPZUMUN3056024/ OSLSBL-981/24 and in (15 x 40’) containers covered under BL No. OSLPZUMUN3171424/ OSLP**ZUNSA**3056024 (**RUD No. 11**). Some of the relevant e-mail conversations are mentioned in given below Table:

Subject	<b>“OSL PRE ALERT SIDRA AHLAM // 2406 PORT SUDAN -- MUNDRA”</b>		
E-mail Date	Sender Name, Designation, Firm Name	Receivers Name and E-mail IDs	Relevant portion of e-mail text
31.07.2024 (4:20 PM)	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> )	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	Dear Paramount Team (Mundra Team) Cc Ashraf//Jeddah T/S team POD: MUNDRA Please find attached of Cargo Manifest, TDR and 7 DBL NO. .... OSLPZUMUN3056024 (15x40) ... with Remark Dear Paramount Team (Mundra Team) Please note I will send to you the final Cargo Manifest and DBL ASAP, Please wait
31.07.2024 (1:52 PM)	Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> )	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> ), Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	Dear Tagwa, Pre-alert noted kindly confirm second leg connecting vessel and ETA at Mundra.
01.08.2024	Ahmed Zunnoon, Pricing Executive,	Tagwa Badri, Marketing Executive, Eastern	Dear @Tagwa Badri, Once the connecting

(8:49 AM)	Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ),	Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> ), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	details finalized will update the same.
14.08.2024 (3:17 PM)	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> )	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	Dear Paramount Team (Mundra Team) Please find attached of 7 Switch BL NO. .... BL NO. OSLPZUMUN3056024 replaced by switch B/L NO : OSLSBL-981/24 ....
06.09.2024 (2:58 PM)	Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> )	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> ), Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	Dear Ms. Tagwa, Pls note we are going to file manifest as per attached BL if any changes than pls confirm us in 30mint otherwise we will not be responsible for any cos and charges.
08.09.2024 (4:35 PM)	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> )	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	Dear Mohit, .... BL NO : OSLSBL-981/24 .... I have sent you the final documents on Wed 8/14/2024 12:47 PM If any changes occur after this, we as the POL or POD are not responsible The fines will be on the shipper or the consignee

Subject	“OSL PRE ALERT AL AHMED // 24715 PORT SUDAN ----- MUNDRA”		
E-mail Date	Sender Name, Designation, Firm Name	Receivers Name and E-mail IDs	Relevant portion of e-mail text
17.08.2024 (10:35	Tagwa Badri, Marketing Executive, Eastern	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan	Dear Paramount (Mundra Team) Cc Ashraf//Jeddah T/S

PM)	Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> )	( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	team Please find attached of Cargo Manifest, TDR and DBL NO. OSLPZUMUN3171424 (15x40) with Remark Dear Paramount (Mundra Team) Please note I will send to you the final Cargo Manifest and DBL ASAP, Please wait
20.08.2024 (1:23 PM)	Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> )	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> ), Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	Dear Tagwa, Pre-alert noted kindly confirm second leg connecting vessel and ETA at Mundra.
04.09.2024 (8:05 PM)	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> )	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	Dear Mohit/Paramount Team (Mundra Team) Please find attached of Switch BL NO. BL NO. OSLPZUMUN3171424 replaced by switch B/L NO : OSLPZUNSA3056024
09.09.2024 (2:54 PM)	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> )	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	Dear Mohit/Paramount Team (Mundra Team) Please note the shipper has surrendered OBL under our custody at POL, you are kindly requested to release the content of BL NO. OSLPZUNSA3056024 (15x40) without presentation of OBL after collecting all related cost at our end. Kindly find here attached OBL NO : OSLPZUNSA3056024 includes Surrendered STAMP.
06.09.2024 (2:58 PM)	Muhammad Fahad Jafri, Manager Trade Department, Oceanic Group, Pakistan, ( <a href="mailto:Fahad.jafri@starliners.com">Fahad.jafri@starliners.com</a> )	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> ), Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> )	Dear Mohit, Against which b/l number, you have filed the manifest as agent replace the b/l number as per shipper/consignee request ???

		<a href="#">group.net</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	Note Dear Mohit/Paramount Team (Mundra Team) Please find attached of Switch BL NO. BL NO. OSLPZUMUN3171424 replaced by switch B/L NO : OSLPZUNSA3056024
12.09.2024 (7:53 AM)	Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> )	Muhammad Fahad Jafri, Manager Trade Department, Oceanic Group, Pakistan, ( <a href="mailto:Fahad.jafri@starliners.com">Fahad.jafri@starliners.com</a> ), Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> ), Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	Dear Mr Fahad, We haven't received confirmation from POL for the manifest amendment yet. Kindly instruct POL to advise whether the shipper is interested to any for manifest amendment. If yes, we shall advise charges and get manifest amendment, which will take time of 4 to 5 days after all related documents for IGM amendment are submitted in Customs. Docs required for manifest amendment 1. Shipper and Consignee KYC details 2. New and Old BL's coy 3. Cost of amendment USD 680/- per BL
12.09.2024 (2:49 PM)	Martin Abdel Said, Deputy General Manager, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:martin@easternship.com">martin@easternship.com</a> )	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> ), Muhammad Fahad Jafri, Manager Trade Department, Oceanic Group, Pakistan, ( <a href="mailto:Fahad.jafri@starliners.com">Fahad.jafri@starliners.com</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	Dear Mohit, We will accept the cost amendment from our side, please share us the office penalty invoices against this case BL OSLPZUNSA3056024
12.09.2024 (7:53 AM)	Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> )	Martin Abdel Said, Deputy General Manager, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:martin@easternship.com">martin@easternship.com</a> ), Muhammad Fahad Jafri, Manager Trade Department, Oceanic Group, Pakistan, ( <a href="mailto:Fahad.jafri@starliners.com">Fahad.jafri@starliners.com</a> ), Tagwa Badri, Marketing Executive,	Dear Martin & Fahad, These are sundry charges without any receipt, undertable to get IGM amendment. If you want you can ask consignee to get this amendment done by themselves we will issue NOC to them. We don't mind at all.



		Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> ), Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	
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The email correspondences referenced above, while not exhaustive, provide sufficient evidence to demonstrate that all parties involved—namely Ahmed Zunnoon, Pricing Executive, M/s. Oceanic Group, Pakistan, Muhammad Fahad Jafri, Manager Trade Department, M/s. Oceanic Group, Pakistan, Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan, Martin Abdel Said, Deputy General Manager, Eastern Shipping Co. Ltd., Sudan, Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham, Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham and the consignee (importer)—were fully aware of the restrictions on the import of watermelon seeds. Despite being cognizant of the applicable penalties imposed by customs, these entities deliberately concealed the fact that the actual 'Shipped on Board' date was after June 30, 2024 for (15 x 40') containers covered under BL No. OSLPZUMUN3056024/ OSLSBL-981/24 and in (15 x 40') containers covered under BL No. OSLPZUMUN3171424/ OSLPZUNSA3056024. Through intentional misrepresentation and manipulation of dates, they sought to facilitate the clearance of restricted cargo in violation of the established regulations.

**6. Seizure:**

During the investigation, it was observed as per tracking details available at website of M/s Oceanic Star Line and as per other evidences gathered during investigation that the imported goods i.e. Watermelon Seeds have been loaded on board after 30th June 2024 and hence are restricted goods as per Notification no. 05/2023 dated 05.04.2024 issued by the DGFT. Thus, it appears that the goods imported by M/s. Vinaykumar and Co., under BL No. OSLPZUMUN3056024/ OSLSBL-981/24 and Bill of Entry No. 5278246 dated 27.08.2024 filed at Mundra Custom House and goods covered under BL No. OSLPZUMUN3171424/ OSLPZUNSA3056024 under IGM No. 2387542 dated 08.09.2024, appears to have been mis-declared in documents submitted to the Customs. Therefore, there being a reasonable belief that that the said goods are liable for confiscation under the provisions of Section 111 of the Customs Act, the same were placed under seizure under Section 110 of the Customs Act, 1962 vide Seizure Memo dated 09.12.2024 (**RUD No.12**).

**7. Brief of investigation conducted and liability of imported goods for confiscation:**

**7.1** Investigation conducted by DRI has revealed that the containers covered under Bill of Entry No. 5278246 dated 27.08.2024 and IGM No. 2387542 dated 08.09.2024 were shipped from Sudan port on 16.07.2024 and 17.08.2024, well beyond the cut-off date of 30.06.2024 specified in DGFT Notification No. 05/2023 dated 05.04.2024. The tracking details on the official website of M/s

Oceanic Star Line ([star-liners.com/track-my-shipment/#listing-table](http://star-liners.com/track-my-shipment/#listing-table)) of the vessel SIDRA AHLAM with voyage no. 2406 and BL No. OSLPZUMUN3171424 (shipped on board date 17.08.2024) confirms that the containers were loaded on the vessel after 30.06.2024, further corroborating the lapse in compliance with the notification's timeline. Moreover, email correspondences and other evidence clearly demonstrate that a forged Bills of Lading No. OSLSBL-981/24 and OSLPZUNSA3056024 was created, falsely reflecting the 'shipped on board' date as 26.06.2024, instead of the actual date which was after 30.06.2024. This deliberate manipulation of shipping documents was aimed at unlawfully availing the benefits under the DGFT Notification No. 05/2023. The investigation indicates that the importer along with Ahmed Zunnoon, Pricing Executive, M/s. Oceanic Group, Pakistan, Muhammad Fahad Jafri, Manager Trade Department, M/s. Oceanic Group, Pakistan, Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan, Martin Abdel Said, Deputy General Manager, Eastern Shipping Co. Ltd., Sudan, Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham, Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham orchestrated the falsification of relevant dates on the Bills of Lading to facilitate the clearance of restricted cargo. By doing so, the importer has failed to adhere to the conditions of DGFT Notification No. 05/2023, thereby violating the provisions of the Foreign Trade Policy 2023. This constitutes a serious breach of regulatory compliance and evidences deliberate intent to mislead customs authorities.

**7.2** The facts and evidence discussed above indicate that the Directorate General of Foreign Trade (DGFT), through Notification No. 05/2023 dated 05.04.2024, amended the import policy for Melon Seeds under CTH 12077090. As per the notification, the import of Melon Seeds was classified as 'Free' from 1st May 2024 to 30th June 2024. Consignments with 'shipped on board' Bill of lading issued till 30th June 2024 shall be treated as 'Free' to import". It means that all consignments of Watermelon Seeds which have shipped on board before 01.07.2024 can be imported in India on 'Actual User' basis to processors of Melon Seeds having a valid FSSAI Manufacturing License in line FSSAI Order dated 15.03.2024. However, as established in the preceding paras, M/s. Vinaykumar and Co., located at 'E-323, New Market Yard, Unjha, Mahesana, Gujarat-384170', illegally imported Watermelon Seeds under Bill of Entry No. 5278246 dated 27.08.2024 and IGM No. 2387542 dated 08.09.2024, in violation of Notification No. 05/2023. The investigation conclusively proved that the goods were shipped on board on 16<sup>th</sup> July 2024 and 17<sup>th</sup> August 2024 i.e. beyond the permissible date of 30th June 2024 using a forged Bill of Lading. Furthermore, it was revealed during the investigation that the importer deliberately withheld critical information from Customs Authorities, failing to disclose that the goods were shipped on board after the specified date of 30<sup>th</sup> June 2024. This reflects intentional non-compliance with the DGFT Notification No. 05/2023. Hence, the goods declared as 'Watermelon Seeds' under CTH 12077090 covered under Bill of Entry No. 5278246 dated 27.08.2024, having total quantity **420 MTs** and declared assessable value of **Rs. 10,65,26,716/-** and IGM No. 2387542 dated 08.09.2024 having total quantity **420 MTs** and having value of **Rs. 10,76,57,573/-**, calculated as Invoice value (AED)- 4473105, insurance(AED) - 50322.431(1.125%), Total Value (AED) - 4523427.4, Exchange Rate as on 09.12.2024 (i.e. Seizure Date), 1 AED=23.8 INR, (having combined total value of **Rs. 21,41,84,289/-**) imported by M/s. Vinaykumar and Co. are liable for confiscation under Section



111(d), 111(m) and 111 (o) of the Customs Act, 1962 and under Section 111(d), 111(f) and 111 (o) of the Customs Act, 1962 respectively.

## **8. Roles of persons/firms involved:**

### **8.1 Role of the importer M/s. Vinaykumar and Co. (IEC: 0805007865) (Proprietor: Shri Prahaladbhai Mohanbhai Patel):**

Shri Prahaladbhai Mohanbhai Patel is proprietor of M/s. Vinaykumar and Co. and being importer, he was well aware of the Import policy and Notification. M/s. Vinaykumar and Co. had imported watermelon seeds covered under Bill of Entry No. 5278246 dated 27.08.2024 and IGM No. 2387542 dated 08.09.2024 by way of violation of import policy mentioned in Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry. The total quantity of the said goods covered under the subject Bill of entry and the IGM is **840 MTs** having total value of **Rs. 21,41,84,289/-**. As per Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry, the import of said goods with shipped on board dated after 30th June is under restricted category. The importer must comply with the conditions outlined in the said Notification. Further, the notification was issued for a definite period and it is the obligation of the firm utilizing that authorization to ensure that no condition of the Notification has been violated. The acts of commission and omission on the part of the importer in connivance with broker and shipper has rendered the subject goods covered under Bill of Entry No. 5278246 dated 27.08.2024, having total quantity **420 MTs** liable for confiscation under Section 111(d), 111(m) and 111 (o) of the Customs Act, 1962 and IGM No. 2387542 dated 08.09.2024 having total quantity **420 MTs** liable for confiscation under Section 111(d), 111(f) and 111 (o) of the Customs Act, 1962 and therefore is liable to penalty under **Section 112 (a) and 112 (b)** of the Customs Act, 1962. By not uploading the original documents as mandated during filing of Bill of Entry, the importer has attempted to mislead the department thereby rendering themselves liable to penalty under **Sec 114AA** of Customs Act, 1962.

### **8.2 Role of M/s Paramount Sealink Pvt. Ltd. - working in India on behalf of M/s Oceanic Star Line:**

The facts and evidence gathered during the search, including email correspondences, clearly establish that M/s Paramount Sealink Pvt. Ltd, acting on behalf of M/s Oceanic Star Line, deliberately colluded with representatives of M/s Oceanic Star Line and Shri. Tagwa Badri of Eastern Shipping Co. Ltd., Sudan, to manipulate the actual dates on the Bill of Lading. This manipulation was intended to facilitate the clearance of restricted cargo in direct violation of established regulations. These actions reflect a blatant disregard for regulatory compliance and an intent to mislead the authorities. The deliberate acts and omissions by M/s Paramount Sealink Pvt. Ltd. make them liable for penalties under **Section 112(a) and 112(b)** of the Customs Act, 1962. Furthermore, their involvement in the creation of forged Bills of Lading constitutes a violation that renders them liable to penalties under **Section 114AA** of the Customs Act, 1962. The facts and evidence gathered during the search, including email correspondences, clearly establish that M/s Paramount Sealink Pvt. Ltd, acting on behalf of M/s Oceanic Star Line, deliberately colluded with shipper and representatives of M/s Oceanic Star Line, Pakistan, M/s. Eastern Shipping Co. Ltd., Sudan and M/s. Gulf Gate Shipping Co. Ltd., Jeddah to manipulate the actual dates on the Bill of Lading. This manipulation was intended to facilitate

the clearance of restricted cargo in direct violation of established regulations. These actions reflect a blatant disregard for regulatory compliance and an intent to mislead the authorities. The deliberate acts and omissions by M/s Paramount Sealink Pvt. Ltd. make them liable for penalties under **Section 112(a) and 112(b)** of the Customs Act, 1962. Furthermore, their involvement in the creation of forged Bills of Lading constitutes a violation that renders them liable to penalties under **Section 114AA** of the Customs Act, 1962.

### **8.3 Role of Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sealink Pvt. Ltd. :**

Statement of Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sealink Pvt. Ltd., recorded u/s 108 of the Customs Act, 1962 on 04.11.2024. In his statement, Shri Bharat Himmatlal Parmar admitted to looking after work related to export, import and accounts operations. The facts and evidences gathered during the search, including email correspondences, clearly establish that Shri Bharat Himmatlal Parmar, being the Branch Manager was made Cc to each and every mail conversations between their Principal Shipping Line (M/s. Oceanic Star Line) and overseas agents of their Principal Shipping Line (i.e. M/s. Eastern Shipping Co. Ltd., Sudan). During investigation, it was revealed that he was fully aware about the manipulation of actual dates on Bill of Lading. This manipulation was intended to facilitate the clearance of restricted cargo in direct violation of established regulations. Despite being fully aware, he failed to disclose the actual facts to the customs department and in connivance with their principal shipping line and its overseas agents, he attempted to facilitate the clearance of restricted cargo. By engaging in the creation of forged Bills of Lading in collusion with shipper and shipping line representatives, Shri Bharat Himmatlal Parmar not only mislead the customs department but also rendered himself liable to penalties under Section 112(b) of the Customs Act, 1962.

## **9. Relevant Legal provisions :**

**9.1** Import of Watermelon seeds falling under HS Code 12077090 was made from “Free” to “Restricted” for vide Notification No. 05/2023 dated 05.04.2024 issued by the Directorate General of Foreign Trade, Ministry of Commerce & Industry under Section 3 and Section 5 of the FT(D&R) Act, 1992 read with Paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP), 2023 as amended from time to time. The Import of watermelon seeds is subject to Policy condition No. 4 of Chapter 12 of the ITC (HS) Classification.

**9.2** Whereas vide Notification No. 05/2023 dated 05.04.2024 issued by the Directorate General of Foreign Trade, Ministry of Commerce & Industry, it has been envisaged that “Import Policy of Melon Seeds is ‘Free’ with effect from 01<sup>st</sup> May 2024 up to 30<sup>th</sup> June 2024. Consignments with ‘shipped on board’ Bill of lading issued till 30<sup>th</sup> June 2024 shall be treated as ‘Free’ to import”. As a corollary, all consignments of Watermelon Seeds which have shipped on board before 01.07.2024 can be imported in India on ‘Actual User’ basis to processors of Melon Seeds having a valid FSSAI Manufacturing License in line FSSAI Order dated 15.03.2024.

**9.3** The other relevant policy provisions pertaining to the import of watermelon seeds along with relevant penalty provisions of the Customs Act, 1962 are as follows:

### **9.3.1 FTDR Act, 1992 :**

**Section 3 of the FTDR Act, 1992: Powers to make provisions relating to imports and exports—**

(1) The Central Government may, by 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.

(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.

**Section 5 of the FTDR Act, 1992: Foreign Trade Policy—**

The Central Government may, from time to time, formulate and announce, by notification in the Official Gazette, the foreign trade policy and may also, in like manner, amend that policy:

Provided that the Central Government may direct that, in respect of the Special Economic Zones, the foreign trade policy shall apply to the goods, services and technology with such exceptions, modifications and adaptations, as may be specified by it by notification in the Official Gazette.

**9.3.2 Foreign Trade Policy, 2023 :**

**Para 1.02: Amendment to FTP**

Central Government, in exercise of powers conferred by Section 3 and Section 5 of FT (D&R) Act, 1992, as amended from time to time, reserves the right to make any amendment to the FTP, by means of notification, in public interest.

**Para 2.01: Policy regarding import /Exports of goods**

(a) Exports and Imports shall be 'Free' except when regulated by way of 'Prohibition', 'Restriction' or 'Exclusive trading through State Trading Enterprises (STEs)' as laid down in Indian Trade Classification (Harmonized System) [ITC (HS)] of Exports and Imports. The list of 'Prohibited', 'Restricted', and STE items can be viewed under 'Regulatory Updates' at <https://dgft.gov.in>

(b) Further, there are some items which are 'Free' for import/export, but subject to conditions stipulated in other Acts or in law for the time being in force.

**9.3.3 Relevant Sections of the Customs Act, 1962 :**

**SECTION 112 of the Customs Acts. Penalty for improper importation of goods, etc.-** Any person, -

(a) 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 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

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 the value of the goods or five thousand rupees, 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 goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;
- (iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;
- (v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest.

**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.

## **10. Now, therefore,**

**10.1** Now therefore, in the light of the aforesaid facts, **M/s. Vinaykumar and Co., located at 'E-323, New Market Yard, Unjha, Mahesana, Gujarat-384170'** is hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why:

**(a)** The imported goods declared as 'Watermelon Seeds' under CTH 12077090 covered under Bill of Entry No. 5278246 dated 27.08.2024 having total quantity **420 MTs** and IGM No. 2387542 dated 08.09.2024 having total quantity **420 MTs** and having combined value of **Rs. 21,41,84,289/-** imported by M/s. Vinaykumar and Co. should not be confiscated under Section 111 (d), 111(m) and 111(o) of Customs Act, 1962 and sections 111(d), 111(f), 111(o) of Customs Act, 1962 respectively.

**(b)** Penalty under Section 112(a), 112(b) and Section 114AA of the Customs Act, 1962 should not be imposed on **M/s. Vinaykumar and Co., located at 'E-323, New Market Yard, Unjha, Mahesana, Gujarat-384170'**.

**10.2 M/s Paramount Sealink Pvt. Ltd.** situated at Office No. 14, 2<sup>nd</sup> Floor, Avishkar Complex, Ward-12B, Plot No. 204, Gandhidham (Kutch) – 370201' is hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed on M/s Paramount Sealink Pvt. Ltd. under Section 112(b) & 114AA of the Customs Act, 1962.

**10.3 Shri Bharat Himmatlal Parmar**, Branch Manager of M/s Paramount Sealink Pvt. Ltd. having Office at No. 14, 2<sup>nd</sup> Floor, Avishkar Complex, Ward-12B, Plot No. 204, Gandhidham (Kutch) – 370201' is hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed on him under Section 112(b) of the Customs Act, 1962.

**11.** The noticee are hereby required to produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense. They are further required to indicate in their written explanation as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written explanation, it will be presumed that they do not desire a personal hearing.

**12.** If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice or if they do not appear before the adjudicating authority when the case is posted for hearing, the case would be liable to be adjudicated on the basis of evidences on records.

**13.** This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case, under the provisions of the Customs Act, 1962 or any other Allied Acts for the time being in force.

**14.** The documents as listed at **Annexure-R** are relied upon and are enclosed with this show cause notice.

**(Amit Kumar Mishra)**  
**Additional Commissioner,**  
**Custom House, Mundra.**

**F.No. GEN/ADJ/ADC/503/2025-Adjn-O/o Pr. Commr- Cus-Mundra**

**DIN: 20250271MO0000222B1B**

**To,**

**(1) M/s. Vinaykumar and Co.,**  
located at 'E-323, New Market Yard,

Unjha, Mahesana, Gujarat-384170'  
(IEC: 0805007865) (Proprietor:  
Shri Prahaladbhai Mohanbhai Patel)  
([vinaysortex@yahoo.com](mailto:vinaysortex@yahoo.com))

**(2) M/s Paramount Sealink Pvt. Ltd.**

situated at 'Suit No. 2,  
2<sup>nd</sup> Floor, Avishkar Complex,  
Ward-12B, Plot No. 204,  
Gandhidham (Kutch) – 370201  
([brmgr@paramountsealink.com](mailto:brmgr@paramountsealink.com))  
([impdocs@paramountsealink.com](mailto:impdocs@paramountsealink.com))

**(3) Shri Bharat Himmatlal Parmar,  
Branch Manager of M/s Paramount  
Sealink Pvt. Ltd.** having Office at  
No. 14, 2<sup>nd</sup> Floor, Avishkar Complex,  
Ward-12B, Plot No. 204,  
Gandhidham (Kutch) – 370201  
([brmgr@paramountsealink.com](mailto:brmgr@paramountsealink.com))

**Copy to:**

1. The Deputy Director, Directorate of Revenue Intelligence, Ghandidham.
2. The Assistant Commissioner, EDI, Customs Mundra **(For uploading on Mundra Customs Website)**
3. Guard File



ANNEXURE-R TO SHOW CAUSE NOTICE TO M/S. VINAYKUMAR AND CO.		
RU D No.	Description	Page No.
1	Notification No. 05/2023 dated 5 <sup>th</sup> April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry	1-2
2	Bill of Entry No. 5278246 dated 27.08.2024	3-9
3	Panchnama dated 16.10.2024, 28.10.2024 & 05.11.2024 for examination of goods covered under Bill of Entry No. 5278246 dated 27.08.2024 and IGM No. 2387542 dated 08.09.2024	10-31
4	Panchnama dated 12.09.2024 regarding search conducted at the office Premise of M/s Paramount Sea Links Pvt. Ltd., Gandhidham	32-34
5	Statement dated 21.10.2024 of Shri Vinaykumar Prahladbhai Patel, Authorized signatory of M/s. Vinaykumar and Co., Unjha, Mahesana, Gujarat-384170	35-40
6	Statement dated 04.11.2024 of Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sea Links Pvt. Ltd., Gandhidham	41-46
7	Statement dated 30.12.2024 of Vankar Bharatbhai Khengarbhai, Senior Executive (Imports) of M/s Paramount Sea Links Pvt. Ltd., Gandhidham	47-52
8	Statement dated 08.01.2025 of Shri Chetan Ramesh Thakkar, Authorised person of M/s. Narendra Forwarders (P) Ltd. (NFPL)	53-56
9	The tracking details of the 15 containers covered under BL No. OSLPZUMUN3056024	57-86
10	The e-mail conversations recovered during search conducted at the office premise of M/s. Paramount Sealink Pvt. Ltd., Gandhidham under Panchnama dated 12.09.2024	87-112
11	BL No. OSLPZUMUN3056024/ OSLSBL-981/24 and BL No. OSLPZUMUN3171424/ OSLP <b>ZUNSA</b> 3056024	113-120
12	Seizure Memo dated 09.12.2024	121