



F.No. GEN/ADJ/ADC/1506/2025-Adjn-O/o Commr-Cus-Kandla

Date – 02.09.2025

DIN: 20250971ML0000111D24

DRAFT SHOW CAUSE NOTICE
(ISSUED UNDER SECTION 124 OF THE CUSTOMS ACT, 1962)

BRIEF FACTS OF THE CASE:

On the basis of NCTC Alert No. No.273/EXP/2024-25 dated 29.07.2024 received on 05.08.2024, 04 consignments of Printed Wall Papers, covered under Shipping Bills No. 2712972, 2712950, 2712935 & 2712960 all dated 26.07.2024, filed by Customs Broker M/s. Daksh Shipping Services Private Limited on behalf of exporter M/s. Arihant Traders (IEC-CNYP7383P), Shop No. 4, Pardhan Colony, Tapukara, Alwar, Rajasthan -301707, were put on hold by the SIIB, Custom House, Kandla for detail examination in light of the said NCTC Alert.

2. Accordingly, the Container Number UACU-3488149, containing 04 consignments of Printed Wall Papers covered under above mentioned Shipping Bills of the exporter M/s. Arihant Traders, was put on hold by the SIIB vide letter dated 05.08.2024. Details of the said 04 consignments are furnished in Table-I below:

TABLE-I

S.No.	Exporter Name	SB No. & Date	CTH Code	Description of goods	Quantity (square feet)	No. of Boxes	FOB Value (in Rs.)
1.	M/s Arihant Traders	2712972 dated 26.07.2024	48142000	Printed Wallpaper	242190	150	64,17,066/-
2		2712950 dated 26.07.2024			250263	153	66,30,968/-
3		2712935			253492	157	67,16,524/-

		dated 26.07.2024					
4		2712960			258336	160	68,44871/-
		dated 26.07.2024					

2.1 The said container containing the goods covered under Shipping Bills No. 2712935, 2712950, 2712960 & 2712972 all dated 26-07-2024 was loaded on board of the vessel MV AS Alexandria-2410 which sailed from Kandla Port on 03-08-2024. Accordingly, Shipping line vide a letter dated 05.08.2024 was directed to withhold the delivery of the container no. UACU3488149 and bring the container back to Kandla port for examination. Thereafter, as per the Customs Broker request, the container was moved from KICT Terminal to the CFS M/s. A. V. Joshi, Gandhidham for detailed examination. Shri Tushar Zankat, the empaneled CE under PN No. 05/2021 dated 23.03.2021, was appointed for examination and valuation of the impugned goods with respect to the export documents.

2.2 Detailed examination of the cargo was conducted at the A.V. Joshi CFS, Gandhidham, on 23.08.2024 in presence of Shri Hemant Balkrishna Joshi, Authorised person of the Exporter M/s. Arihant Traders and Shri Tushar Zankat, Chartered Engineer, under Panchnama proceedings dated 23.08.2024. **(RUD-1)**

Details of the cargo examined is summarized hereunder in Table-II:

Table-II

S. No	SB No. & Date	No. of Boxes	Rolls per Box	Number of rolls
1.	2712972 dated 26.07.2024	150	02	300 rolls of printed wall paper. (52cmx4000cm)
2.	2712950 dated 26.07.2024	153	02	306 rolls of printed wall paper. (52cmx4000cm)
3.	2712935 dated 26.07.2024	157	02	314 rolls of printed wall paper. (52cmx4000cm)
4.	2712960 dated 26.07.2024	160	02	320 rolls of printed wall paper. (52cmx4000cm)

During the examination of the above mentioned cargo, Shri Tushar Zankat, Chartered Engineer examined the goods and submitted his report No. CE/TZ/KAN/SIIB/001/2024-25 dated 01.09.2024 **(RUD-2)** with following observations:

- (i) The cargo consists of Printed and Non printed wallpapers which are mention in annexure.
- (ii) By visual inspection it is found that the wall papers are of different print/thickness/GSM/quality of each consignment. We have calculated average sizes of the wall paper roll by measuring the sizes (width x length) of the wall paper taken as a sample wall paper roll from each consignment. Consignment wise details of the quantity of the goods is mentioned in the below annexure.
- (iii) Looking to the size/quality/print of papers, gathered current market details and performed the valuation by the best of my knowledge. The evaluated value of each item is mention in the below annexure:

Annexure-A

Sr No.	Shipping Bill No. & date	Item Description	Quantity (Sq. Feet)	Evaluated FOB Price in INR Value	
				Unit Price (Per Sq ft)	Total Price
1	2712972 dated 26.07.2024	300 rolls of printed wall paper. (52cmx4000cm)	67,167.36	7.00	4,70,171.52
2	2712950 dated 26.07.2024	306 rolls of printed wall paper. (52cmx4000cm)	68,510.71	7.00	4,79,574.95
3	2712935 dated 26.07.2024	314 rolls of printed wall paper. (52cmx4000cm)	70,301.84	7.00	4,92,112.86
4	2712960 dated 26.07.2024	320 rolls of printed wall paper. (52cmx4000cm)	71,645.18	7.00	5,01,516.29
Total			2,77,625.09		19,43,375.62

2.3 On comparison of the details, as mentioned in the Shipping Bills bearing No. 2712935, 2712950, 2712960 & 2712972 all dated 26-07-2024, filed by the Noticee and the report submitted by the Chartered Engineer, it is observed that there is huge difference between the quantity and value of the export cargo. Comparative details, with reference to the above mentioned Shipping Bill Nos. and CE report CE/TZ/KAN/SIIB/001/2024-25 dated 01.09.2024, are furnished in below mentioned Table-III:

TABLE-III

Sr. No.	Shipping Bill No. and date	Quantity (Sq. Feet)		Value (INR)		Difference	
		As per S/B	As per CE report	As per S/B	As per CE report	Qty (Sq.Ft.)	Value (in Rs.)

1.	2712972/ 26.07.24	242190	67167.36	6417066	470171.52	175023	5946894
2.	2712950/ 26.07.24	250263	68510.71	6630968	479574.95	181752	6151393
3.	2712935/ 26.07.24	253492	70301.84	6716524	492112.86	183190	6224411
4.	2712960/ 26.07.24	258336	71645.18	6844871	501516.29	186691	6343355
	Total	1004281	277625.09	26609429	1943375.62	(-) 726656	(-) 24666053/-

2.4 From the above comparative data, it appears that quantity of the cargo is short by **7,26,656** Sq. Feet and value of the same also comes to short by **Rs. 2,46,66,053/-** and hence it appears that quantity and value both were mis-declared. Thus, the above export consignments of M/s Arihant Traders appears to be liable for confiscation under Section 113 the Customs Act, 1962. Consequently, in exercise of the powers conferred vide Sub Section (1) of Section 110 of Customs Act, 1962, the cargo covered under the above said Shipping Bills has been put under seizure vide Seizure Memo dated 04.09.2024 (**RUD-3**) on the reasonable belief that the same are liable for confiscation under Section 113 the Customs Act, 1962. Custody of the goods was handed over to Shri Mahesh Kuksal, Manager Operations, M/s AV Joshi & Company, Container Freight Station, Gandhidham, Kutch vide Supartnama dated 04.09.2024 and investigation in the matter is initiated. Further, a letter dated 19.09.2024 was also written to AC(DBK/IGST), CH, Kandla to hold the export incentives of the exporter, in response to which the DC(DBK) vide letter 08.11.2024 has informed that no disbursal of drawback has been done and status of the Shipping Bills in EDI systems is showing as "EGM Not Filed & Scroll Not Generated.

3.0 Further, in order to verify the genuineness of the exporter, as mentioned in the subject NCTC alert, letters dated 27.08.2024, 14.10.2024 & 16.12.2024 were written to the jurisdictional Additional Commissioner, CGST (Preventive), Alwar Commissionerate, with a request to verify the genuineness of the exporter M/s Arihant Traders (GSTN-08CNYP7383P1ZV) & its Suppliers, supply chain. In response to the same Assistant Commissioner, CGST, Alwar vide letter F.No.-GEXCOM/AE/VRFN/OTH/1034/2024-TECH-CGST-DIV-D-BHD-COMMR dated 24.12.2024 (**RUD-4**) has informed that the physical verification of the exporter M/s Arihant Traders (GSTN-08CNYP7383P1ZV) at their principal place of address i.e.- Shop No. 4, Pardhan Colony, Near

Shree Shyam Placement, Tapukara, Alwar, Rajasthan -301707 was conducted by the range officer, however, the same was not traceable. Further, despite repeated attempt address could not be traced. Further, registration of the firm has also been cancelled.

3.1 Further, letters dated [01.10.2024](#) and [17.12.2024](#) were also written to the Additional Commissioner of Customs, Customs (Preventive), Jaipur, to get verify the given address of the exporter and to recover sales/purchase and any other documents pertaining to the subject shipment. ADC, Customs (Jodhpur) in his reply vide letter F. No. CUS/SIIB/299/2024-DC/AC-I-O/o-Commr-Cus-Prev-Jodhpur dated 15.01.2025 (**RUD-5**) has also submitted that the physical verification of the registered premises of the exporter M/s Arihant Traders located at Shop No. 4, Pardhan Colony, Near Shree Shyam Placement, Tapukara, Alwar, Rajasthan -301707 was conducted by the Range Officers of the Range XVIII, Div.- Tijara, Bhiwandi wherein the address is not traceable and registration of the firm has been cancelled.

3.2 Summons dated 28.08.2024 and 05.09.2024 were also issued to the exporter, M/s. Arihant Traders and sent through Speed Post to their registered address but returned undelivered by the postal authority with the remarks: “**not traceable**” (**RUD-6**). Further, the exporter has neither approached nor made any correspondence with the Kandla Customs regarding their seized consignments. Thereafter, upon getting the name of the proprietor from the KYC documents, submitted by the CB (Customs Broker) during his statement dated 02.01.2025, a Summon dated 07.01.2025 was issued to the Shri Narendra Ahirwar, proprietor of the firm M/s. Arihant Traders to appear before the investigating officer on 17.01.2025, but neither the exporter appeared on the given date nor made any correspondence with the customs authority. Accordingly, statement of the exporter could not be recorded.

3.3 Further, statement of Shri Turk Faisal, F-Card holder and Director of the Customs Broker (CB) firm M/s. Daksh Shipping Services Pvt. Ltd. was recorded on 02.01.2025 (**RUD-7**) under Section 108 of the Customs Act, 1962. During his statement dated 02.01.2025, the CB was shown the panchanama dated 23.08.2024 drawn during the examination carried out by the customs officers and Chartered Engineer report dated 01.09.2024 wherein he agreed with the mis-declaration of the quantity and value of the cargo. In the said [statement dated 02.01.2025](#), the CB has further inter-alia stated that: they have been authorized by the exporter M/s. Arihant Traders for customs clearance of their export consignments at Kandla Port and they have filed Shipping Bills on the basis of the documents provided by the exporter; they arranged gate-in of the cargo at M/s. A.V. Joshi CFS, Gandhidham; they were not aware about any mis-declaration in quantity and

value of the goods; their person along-with the field supervisor of the A.V. Joshi, CFS, counted the number of wall paper boxes and found tallied as declared in the Invoice / Shipping Bills etc. For the sake of convenience relevant portion of the said statement of the CB is reproduced hereunder:

Q.4 *This office has also issued Summons to the exporters M/s. Berzo Traders (OPC) Pvt. Ltd. and M/s. Arihant Traders and dispatched on their given addresses but returned undelivered by the postal authority as not traceable and till date exporters have also not approached this office in r/o their seized consignments. Please explain the reason for return of undelivered summons by the postal authorities.*

Ans. I see the Reg. Post envelops returned undelivered by the postal authorities and put my dated signature on it. I see the said returned envelops and see that the postal authorities returned 02 envelops, addressed to M/s. Berzo Traders (OPC) Pvt. Ltd., 3rd Floor, 309, Plot No. F-5, Best Sky Tower, Netaji Subash Palace, New Delhi", with remarks: "**Left without address**". Two envelops, addressed to M/s. Arihant Traders, Shop No.4, Pradhan Colony, Nr. Shree Shyam Placement, Tapukara, Alwar (Raj.)-301707, are returned by the postal authorities with remarks: "श्रीमानजी इस फर्म का कई जगह पूछताछ करने पर भी पता नहीं चला". From the said remarks, it appears that the exporters are not available at the given addresses. We have not made any postal communication with the exporters and therefore we are not aware about this fact. We made only mail communication with the exporters on their mail IDs: info.berzotraders@gmail.com and arihantraders@myyahoo.com.

Q.5 *Please peruse copy of the letter F. No. GEXCOM/AE/VRFN/OTH/1034/2024-Tech-CGST-Div-D-BHD-Commrte-Alwar dated 24.12.2024, issued by the Assistant Commissioner, CGST, Division-Tijara, Alwar (Raj.), submitting physical verification report of the Principal Place of Business of the exporter M/s. Arihant Traders (i.e. Shop No.4, Pardhan Colony, Near Shree Shyam Placement, Tapukara, Alwar, Rajasthan-301707). Please state the contents of the said letter and offer your comments on it.*

Ans. Under the above said letter dated 24.12.2024, the Assistant Commissioner, CGST, Division-Tijara, Alwar (Raj.) has submitted address verification report, of the exporter M/s. Arihant Traders, wherein it is reported that despite repeated attempts, address could not be traced and GST registration of the firm has been canceled (effective from date of Registration). From the said verification report, I understand that given address of the exporter is not in existence and therefore registered post envelops has also been returned undelivered by the postal authority.

Q.6 *Have you verify the genuineness of your both the exporters through KYC norms before filing of Shipping Bills on behalf of them? Please clarify and submit the KYC documents and other details of the exporters available with you.*

Ans. *It is not possible for us to verify genuineness of the exporters since they were from other states. However, before attending their work, we obtained copy of the KYC documents from the exporters (viz. Authority Letter, KYC Form, GST registration, PAN card, IEC, canceled cheque and Bank Authorization letter) and self-certified copy of the same are submitted to you.*

Q.12 *Have you or your authorized person verify the total number boxes / rolls and quantity of the cargo at the time of carting the cargo at M/s. A.V. Joshi, CFS, Gandhidham?*

Ans. *Our person along-with the field supervisor of the A.V. Joshi, CFS, counted only total number of Boxes / cartons, which were found tallied with the number of boxes, declared in the Invoice and Shipping Bills. In the above-mentioned Shipping Bills and their respective invoices, of both the exporters, quantity is mentioned in the "Square Foot" but measurement of the wall paper on the rolls was not done by us as physical verification of the goods does not come under our purview since quantity and value of the cargo is always subject to the Customs Examination.*

Q.13 *Please peruse the report dated 01.09.2024 furnished by Sh. Tushar Zankat, Customs empaneled / authorized CE. Do you agree with the said CE reports?*

Ans. *During examination of the cargo, I was not present but our authorized persons was present in presence of whom examination of the cargo by Customs under Panchnama dated 23.08.2024 and examination by Sh. Tushar Zankat, CE was done. I peruse the said Panchnama's dated 23.08.2024 and report issued by the Chartered Engineer's report dated 01.09.2024, issued in r/o the exporters M/s. Berzo Traders (OPC) Pvt. Ltd. & M/s. Arihant Traders, and agreed with the same.*

Q.15 *Please explain the difference of quantity and value of the above consignments with respect to the Shipping Bills and CE Reports.*

Ans. *I peruse both the CE Reports carefully and put my dated signature in token. Upon reviewing of the both CE reports and the Shipping Bills, I observe that there is much difference between quantity and value of the goods, declared in the Shipping Bills / Invoices and CE Report. As per CE reports, physical quantity and value of the cargo is much less than declared in the respective Shipping Bills and invoices thereof. Thus,*

quantity and value of the goods declared in the Shipping Bills / Invoices are appeared to be mis-declared by the exporters.

3.4 In view of the above discussion, it appears that quantity and value of the cargo was mis-declared by the exporter in the subject 04 Shipping Bills. During the physical verification of the subject goods, the same was found in short, as detailed in Table-III above and discussed supra. Thereby, it appears that the exporter has deliberately mis-declared the quantity and value of the cargo in excess, than the actual quantity and value of the cargo with a malafide intention to claim the undue IGST refund and Drawback. Further, in light of the provisions of Section 50 of the Customs Act, 1962, the exporter is under legal obligation to make accurate and truth declaration in the Shipping Bills but they failed to do so. Further, on verification, the exporter was not found in existence on their registered premises / address. From which it appears that the said export firm is not in existence but created only on paper with a malafide intention to claim the undue export incentives in fraudulent manner.

3.5 From the above facts it appears that the exporter, M/s. Arihant Traders, is involved in activities that are highly suspicious and indicative of an attempt to fraudulently export goods. The exporter has also not cooperated in the ongoing investigation. Further, the registered address of the exporter, as per the Importer Exporter Code (IEC) and GST records, is found to be non-existent or a fictitious/virtual location. It suggests that the entity was created merely on paper for the purpose of engaging in fraudulent activities.

Accordingly, the subject goods appear to be part of a fraudulent export attempt and are therefore, appears to be liable for confiscation under clauses (i) (ia) and (ja) of Section 113 the Customs Act, 1962 and the exporter has rendered themselves liable for penal action under section 114 (iii), 114AA and 114AC of the Customs Act 1962.

3.6 Further, the investigation done so far by the SIIB section and statement of Shri Turk Faisal, F-Card holder and Director of the Customs Broker (CB) firm M/s. Daksh Shipping Services Pvt. Ltd., recorded on 02.01.2025 under Section 108 of the Customs Act, 1962, it appears that they have also failed to submit any corroborative evidence which shows that they are not involved in the attempted fraudulent export of the mis-declared cargo to get the undue export benefit causing severe loss to the Government exchequer. The submission of the Customs Broker that they filed the aforesaid Shipping Bills of the export consignment submitted by M/s Arihant Traders on the basis of documents submitted to them on their email id without proper verification and KYC appears suspicious.

A factual and legal matrix of the case indicates that role of M/s Daksh Shipping Services Pvt. Ltd. is very crucial in the attempt to fraudulently export goods by M/s Arihant Traders. The fact narrated above established that without active involvement of CB, the export fraud could not have been possible. Thus, they have participated in, abetted or failed to exercise mandated due diligence thereby facilitated the illegal export attempt.

According, it appears that the Customs Broker have abetted the exporter i.e M/s Arihant Traders, in attempted export of mis-declared goods for getting the export benefit, thereby making themselves liable for penal action under Section 114 and Section 117 of the Customs Act, 1962.

4.0 Legal Provisions:

4.1 CUSTOMS VALUATION (DETERMINATION OF VALUE OF EXPORT GOODS) RULES, 2007:

Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.

- (1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any export goods, he may ask the exporter of such goods to furnish further information including documents or other evidence and if, after receiving such further information, **or in the absence of a response of such exporter**, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, the transaction value shall be deemed to have not been determined in accordance with sub-rule (1) of rule 3.
- (2) At the request of an exporter, the proper officer shall intimate the exporter in writing the ground for doubting the truth or accuracy of the value declared in relation to the export goods by such exporter and provide a reasonable opportunity of being heard, before taking a final decision under sub-rule (1).

Explanation. - (1) For the removal of doubts, it is hereby declared that-

- (i) This rule by itself does not provide a method for determination of value, it provides a mechanism and procedure for rejection of declared value in cases where there is reasonable doubt that the declared value does not represent the transaction value; where the declared value is rejected, the value shall be determined by proceeding sequentially in accordance with rules 4 to 6.

(ii) The declared value shall be accepted where the proper officer is satisfied about the truth or accuracy of the declared value after the said enquiry in consultation with the exporter.

(iii) The proper officer shall have the powers to raise doubts on the declared value based on certain reasons which may include -

- (a) the significant variation in value at which goods of like kind and quality exported at or about the same time in comparable quantities in a comparable commercial transaction were assessed.
- (b) the significantly higher value compared to the market value of goods of like kind and quality at the time of export.
- (c) the mis-declaration of goods in parameters such as description, quality, quantity, year of manufacture or production.

4.2 As per 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) ---;

(c) ---;

(d) ---;

(e) ---;

(f) ---;

(g) ---;

(h) ---;

(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) ---;

4.3 As per 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 ¹⁷/₁₈ 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.]

4.4 As per 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.

4.5 Section 114AC. Penalty for fraudulent utilisation of input tax credit for claiming refund. -

Where any person has obtained any invoice by fraud, collusion, willful misstatement or suppression of facts to utilise input tax credit on the

basis of such invoice for discharging any duty or tax on goods that are entered for exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed.

Explanation .-For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

4.6 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 penalty not exceeding for lakh rupees.

5. Now therefore, M/s. Arihant Traders, 22-A, (IEC-CNYP-A7383P), Shop No. 4, Pardhan Colony, Tapukara, Alwar, Rajasthan -301707 through its proprietor- Sh. Narendra Ahirwar maybe called upon to show cause as to why-

- a)** The declared value of the goods to be export by M/s. Arihant Traders vide the above mentioned 04 Shipping Bills as detailed in **Table-I** to this SCN having declared value at Rs. 2,66,09,429/- should not be rejected in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962 and re-determined as Rs. 19,43,375/- (details in Annexure 'A') in terms of Rule 8 and Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007;
- b)** The goods covered under 04 Shipping Bills as mentioned above, should not be confiscated under clauses (i), (ia) and (ja) of Section 113 of the Customs Act, 1962.
- c)** The Penalty should not be imposed on them under Section 114(iii), 114AA and 114AC of the Customs Act, 1962.

5.1 Now, therefore, M/s. Daksh Shipping Services Pvt. Ltd., Office no.-33, Ashapura Nagar, Old Port Road, Mundra, kutch (CHA of the exporter) may be called upon to show cause as to why;

- a)** Penalty should not be imposed upon them under Section 114 and 117 of the Customs Act, 1962 in view of facts and legal matrix stated above.

Digitally signed by
Rakesh Kumar Jain
Date: 02-09-2025
19:45:10

Additional Commissioner
Custom House, Kandla

To,

1. M/s. Arihant Traders, Shop No. 4, Pardhan Colony, Near Shree Shyam Placement, Tapukara, Alwar, Rajasthan -301707.
2. M/s. Daksh Shipping Services Pvt. Ltd., Office no.-33, Ashapura Nagar, Old Port Road, Mundra, Kutch.
3. The Additional Commissioner (Export Adjudication), Customs House, Kandla for information and necessary action please.
4. The Assistant Commissioner (Export Assessment), Customs House, Kandla for information.
5. The Additional Commissioner, SIIB, Custom House, Mundra.
6. The Superintendent (EDI) for uploading on the website
7. Guard File.