

	सीमा शुल्क के प्रधान आयुक्त का कार्यालय सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOMS HOUSE, MUNDRA, KUTCH, GUJARAT Phone No.02838-271165/66/67/68 FAX.No.02838-271169/62, Email-adj-mundra@gov.in	
A. File No.	: GEN/ADJ/ADC/476/2025-Adjn-O/o Pr. Commr- Cus-Mundra	
B. Passed by	: Amit Kumar Mishra, Additional Commissioner of Customs, Customs House, AP & SEZ, Mundra.	
C. Noticee(s) / Party / Importer	: M/s. Nishi Overseas (IEC: AMDPL7884N)	
D. DIN	: 20250271MO000000EE48	

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. Nishi Overseas (IEC: AMDPL7884N)** (hereinafter also referred to as the "Importer") having address as '**G-141, Madore Industrial Area, Jodhpur, Rajasthan-342007**' is indulged into illegal import of Watermelon Seeds (also known as Melon Seeds) by way of violation of Notification No. 05/2023 dated 5th 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 01st May 2024 up to 30th June 2024. Consignments with 'shipped on board' Bill of lading issued till 30th June 2024 shall be treated as 'Free' to import".

2. Acting upon the intelligence, the containers covered under the Bill of Entry No. 5506498 dated 09.09.2024 (**RUD No. 2**) and Bill of Entry No. 5798005 dated 25.09.2024 (**RUD No. 3**) filed by the importer M/s Nishi Overseas at Mundra Custom House lying in the CFS of M/s Mundhra CFS Pvt Ltd, APSEZ, Mundra was put on hold for examination by officers of DRI.

The goods covered under Bill of Entry No. 5506498 dated 09.09.2024 and Bill of Entry No. 5798005 dated 25.09.2024 were examined by the officers on 04.11.2024 and accordingly a panchnama dated 04.11.2024 (**RUD No. 4**) was drawn at the CFS of M/s Mundhra CFS Pvt Ltd, 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) 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. 5**). During the Panchnama proceedings carried out at the said address, some e-mail correspondences relating to subject 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 as given below :

4.1 During the course of investigation, statement of Shri Chinmay Jhanwar, son of Shri Om Prakash Jhanwar, Authorized Signatory of M/s. Nishi Overseas, G-141, Madore Industrial Area, Jodhpur, Rajasthan-342007, was recorded under Section 108 of the Customs Act, 1962 on 29.11.2024 (**RUD No. 6**) wherein he inter alia stated that in year 2022 the firm M/s Nishi Overseas was incorporated and his wife Ms. Nishi Lakhotia is the proprietor of M/s Nishi Overseas; that they process the watermelon seeds at their factory premises and that he looks after all the business related work of M/s Nishi Overseas i.e. the work related to purchase and sales and import-export for M/s Nishi Overseas. He submitted Copy of BL No. OSLSBL-970/24 (Shipped on board 26.06.2024) dated 26.06.2024 along with Invoice, Packing list, COO, Phytosanitary certificate, Fumigation certificate etc. related to Containers No. MSCU6445387, MSCU6587057, OOLU1025905, OOLU3668449 and OSKU2200474 related to Bill of Entry no. 5798005 dated 25.09.2024 and similarly submitted Copy of BL No. OSLSBL-980/24 (Shipped on board 26.06.2024) dated 26.06.2024 along with Invoice, Packing list, COO, Phytosanitary certificate, Fumigation certificate etc. related to Containers No. BBTU8681887, GLDU3547380, GLDU3796000, GLDU5704092, HLXU3213059, SEGU1618570, TDRU1346330, TDRU2951612, TDRU3988072, TDTU3413080 and VSKU7864832 related to Bill of Entry no. 5506498 dated 09.09.2024 respectively which were supplied to him by his overseas supplier M/s Avisa Agro Trading (FZE), UAE. He also stated that he is aware know about Notification No. 05/2023 dated 05.04.2024 issued by DGFT 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. 26.06.2024 on OSLSBL-970/24 (document produced by him) and 31.07.2024 on BL No. OSLPZUMUN3079424 dated 26.06.2024 with same container no (which was resumed during the search dated 12.09.2024 at premises of M/s. Paramount Sealink Pvt. Ltd., Gandhidham), he stated that he imported these containers through an agent/broker Shri Dinesh Tanna and they entered into agreement with broker in condition that goods would be loaded in month of June, 2024 and they informed that watermelon seeds had been loaded from Port Sudan in the month of June 2024 itself. On being shown email communication dated 14.08.2024 and 27.08.2024 between M/s. Paramount Sealink Pvt. Ltd. through email ID impdocs@paramountsealink.com from M/s Eastern Shipping Co. Ltd. through email ID nazik@easternship.com (which was resumed during the search dated 12.09.2024 at premises of M/s. Paramount Sealink Pvt. Ltd., Gandhidham) in which it has been mentioned that 'Dear Paramount Team (Mundra Team), Please find attached 7 Switch BL No.' which further contains text as 'BL No. OSLPZUMUN3086824 replaced with switch B/L OSLSBL-980/24 and BL No. OSLPZUMUN3079424 replaced with switch B/L OSLSBL-970/', he stated that he had no idea about this email communication; that if he had known in advance that the shipment (16 containers) was loaded after 30.06.2024, he would never have imported it. On being shown Cargo Manifest of B/L OSLSBL-957/24, B/L OSLSBL-958/24, B/L OSLSBL-960/24 and B/L OSLSBL-961/24 (which was resumed during the search dated 12.09.2024 at premises of M/s. Paramount Sealink Pvt. Ltd., Gandhidham) in which it has been mentioned that Vessel Sunset x with Voyage no. 2423 as same vessel with same voyage no. mentioned in your BL No. B/L OSLSBL-980/24 (11 containers) had sailed on 14.07.2024, he stated that he had no idea about this cargo manifest; that if he had known in advance that the shipment (16 containers) was loaded after 30.06.2024, he would never have imported it.

4.2 Statement of Shri Vankar Bharatbhai Khengarbhai, Senior Executive (Imports) of Paramount Sea Links Pvt. Ltd., (General Agent working in India on behalf of M/s Oceanic Star Line), was recorded under Section 108 of the Customs Act, 1962 on 31.01.2025 (**RUD No. 7**) wherein he inter alia stated that after resignation of Shri Bharat Himmatlal Parmar, earlier Branch Manager, he has been handling all the work related to imports, IGM filing and DO work. He submitted copies of 4 Bills of Lading i.e. BL no OSLPZUMUN3079424, OSLPZUMUN3086824, OSLSBL-970/24 and OSLSBL-980/24 (**RUD No. 7 Coll'y**); that when the original and switched Bills of Lading (BLs) were received by them through mail, Shri Bharat Himmatlal Parmar, was the branch manager of M/s Paramount Sealink Pvt. Ltd and all import-related work was carried out under his supervision. On being shown, email conversation between Overseas Person Shri Tagwa

Badri, Sudan and M/s Paramount Sealink Pvt. Ltd., Gandhidham and others, he stated that it appears that original BL No. OSLPZUMUN3079424 replaced by switch BL No. OSLSBL-970/24, original BL No. OSLPZUMUN3086824 replaced by switch BL No. OSLSBL-980/24 and also stated that two Bills of lading had been made for same consignments and shipped on board date as well as vessel name has been manipulated by someone.

4.3 Statement of Shri Dinesh Jayantilal Tanna, Authorized person of M/s Tirupati Brokers, was recorded under Section 108 of the Customs Act, 1962 on 01.02.2025 (**RUD No. 8**) wherein he inter alia stated that he came into contact with Shri Mohammad of M/s. Avisia Agro Trading (FZE), Sharjah, UAE (Supplier of M/s Nishi Overseas) during Gulf Food Expo held at Dubai in February, 2024; that he discussed with Shri Mohammad of M/s. Avisia Agro Trading (FZE), Sharjah, UAE about business related to Agri Commodities including Watermelon seeds; that he visited Jodhpur in around 2022 to meet the various importers of watermelon seeds including Shri Chinmay Jhanwar of M/s Nishi Overseas and following that visit, they were engaged in brokering deals for the supply of watermelon seeds to M/s Nishi Overseas. He further stated that prior to these two present trade confirmation No. 5453 dated 11.07.2024 and 5454 dated 12.07.2024, they facilitated 3-4 consignments for M/s Nishi Overseas. He stated that for the consignment covered in contract no. 5453, they received the draft BL on 22.07.2024 and final BL on 11.08.2024 via whatsapp and for the consignment covered in contract no. 5454, draft BL on 12.07.2024 and final BL on 31.07.2024 were received via e-mail and also screenshot of whatsapp chat and copy of e-mail correspondence for both cases were submitted by him.

5. Evidences available on record during investigation :

5.1 It has been noticed that the BL No. OSLPZUMUN3079424 dated 26.06.2024 (**RUD No. 9**), resumed during the search dated 12.09.2024 at premises of M/s. Paramount Sealink Pvt. Ltd., Gandhidham, contains Shipped on Board date as 31.07.2024 whereas the Shipped-on-Board date mentioned in the B/L OSLSBL-970/24 (**RUD No. 10**) submitted by the importer (having the same containers as that mentioned in BL No. OSLPZUMUN3079424) as 26.06.2024.

Further, the BL No. OSLPZUMUN3086824 dated 31.07.2024 (**RUD No. 11**), provided by Vankar Bharatbhai Khengarbhai, Senior Executive (Imports) of Paramount Sea Links Pvt. Ltd., during his statement dated 31.01.2025, contains Shipped on Board date as 15.07.2024 whereas the Shipped-on-Board date mentioned in the B/L OSLSBL-980/24 (**RUD No. 12**) submitted

by the importer (having the same containers as that mentioned in BL No. OSLPZUMUN3086824) as 26.06.2024.

The said manipulation of Bill of Lading shows that the said BL was manipulated/forged to get the 'Restricted' goods cleared. On going through the containers and other details mentioned in aforementioned 4 BLs, it is confirmed that **BL No. OSLPZUMUN3086824 has been replaced with OLSBL-980/24** and **BL No. OSLPZUMUN3079424 has been replaced with OLSBL-970/24**. Further, the cargo manifest, recovered during the search conducted at the office Premise of M/s Paramount Sea Links Pvt. Ltd. under Panchnama dated 12.09.2024, confirmed that BL OLSBL-970/24 and OLSBL-980/24 were 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. 13**) 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, 2nd 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 covered under **BL No. OSLPZUMUN3086824 replaced with OLSBL-980/24** and **BL No. OSLPZUMUN3079424 replaced with OLSBL-970/24**. Some of the relevant e-mail conversations are mentioned in given below Table:

Subject	<i>Re "OSL PRE ALERT SIDRA AHLAM // 2406 PORT SUDAN – -----MUNDRA"</i>		
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 (tagwa@easternship.com)	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan (ts1.jed@oceanic-group.net), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham (impdocs@paramountsealink.com), Nazik Mohyeldein, Senior	Dear Paramount Team (Mundra Team) Cc Ashraf//Jeddah T/S team POD: NHAVA SHEVA POD: MUNDRA Please find attached of Cargo Manifest, TDR and 7 DBL No. OSLPZUMUN3086824

		Export Executive, Eastern Shipping Co. Ltd., Sudan (nazik@easternship.co.m) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham (brmgr@paramountsealink.com) & various others	(11x20) ... 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 (impdocs@paramountsealink.com)	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan (tagwa@easternship.co.m), Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan (ts1.jed@oceanic-group.net), Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan (nazik@easternship.co.m) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham (brmgr@paramountsealink.com) & various others	Dear Tagwa, Pre-alert Noted, Kindly confirm second leg connecting vessel and ETA at Mundra.
31.07. 2024 (7:28 PM)	Tagwa Badri, (tagwa@easternship.com)	Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham (impdocs@paramountsealink.com), Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan (ts1.jed@oceanic-group.net), Nazik Mohyeldein, Senior Export Executive,	Dear Ahmed Zunnoon Please Advise on below

		Eastern Shipping Co. Ltd., Sudan (nazik@easternship.com) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham (brmgr@paramountsealink.com) & various others	
01.08.2024 (8:49 AM)	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan (ts1.jed@oceanic-group.net),	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan (tagwa@easternship.com), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham (impdocs@paramountsealink.com), others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham (brmgr@paramountsealink.com) & various others	Dear @Tagwa Badri, Once the connecting details finalized will update the same.
14.08.2024 (03:17 PM)	Tagwa Badri, (tagwa@easternship.com)	Nazik Mohyeldein, (nazik@easternship.com) , , Ahmed Zunnoon, (ts1.jed@oceanic-group.net), Mohit Kumar,, Gandhidham (impdocs@paramountsealink.com) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham (brmgr@paramountsealink.com) & various others	Dear Parmount Team (Mundra Team), Please find final attached of 7 Switch BL No. : ... BL No. OSLPZUMUN3086824 replaced by Switch BL No.: OSLSBL-980/24.

Subject	“OSL PRE ALERT IBN AL WALEED // 24905 PORT SUDAN – MUNDRA // NHAVA SHEVA 07-08-2024”		
E-mail	Sender Name,	Receivers Name and	Relevant portion of

Date	Designation, Firm Name	E-mail IDs	e-mail text
08.08. 2024 (3:200 AM)	Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd.,, (nazik@easternship.com)	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd.,, Sudan (tagwa@easternship.com), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham (impdocs@paramountsealink.com), Naresh Tandon- Paramount Sealink Pvt Ltd. (agency@paramountsealink.com), Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan (ts1.jed@oceanic-group.net), & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham (brmgr@paramountsealink.com) & various others	Dear Nhava Sheva/ Mundra Team Cc Jeddah T/S team Please find attached of Cargo Manifest, TDR and DBL No. OSLPZUMUN3079424 (05x20)-----
08.08. 2024 (8:13 AM)	Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham (impdocs@paramountsealink.com)	Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd.,, (nazik@easternship.com), Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd.,, Sudan (tagwa@easternship.com), Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan (ts1.jed@oceanic-group.net), Naresh Tandon- Paramount Sealink Pvt Ltd. (agency@paramountsealink.com) & others with Bharat Himmatlal	Dear Nazik, Pre-alert Noted, Kindly confirm second leg connecting vessel and ETA at Mundra.

		<p>Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham (brmgr@paramountsealink.com) & various others</p>	
20.08.2024 (3:27 PM)	<p>Tagwa Badri, (tagwa@easternship.com)</p>	<p>Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham (impdocs@paramountsealink.com), Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan (nazik@easternship.com) Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan (ts1.jed@oceanic-group.net), Naresh Tandon- Paramount Sealink Pvt Ltd. (agency@paramountsealink.com) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham (brmgr@paramountsealink.com) & various others</p>	<p>Dear Ahmed Zunoon/ Ashraf Kindly confirm second leg connecting vessel and ETA at Mundra.</p>
25.08.2024 (11:38 AM)	<p>Tagwa Badri, (tagwa@easternship.com)</p>	<p>Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham (impdocs@paramountsealink.com), Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan (nazik@easternship.com) Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan (ts1.jed@oceanic-group.net), Naresh Tandon- Paramount Sealink Pvt Ltd. (agency@paramountsealink.com) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham (brmgr@paramountsealink.com) & various others</p>	<p>Dear Ahmed Zunoon/ Ashraf/ Mostafa Please share second leg connecting vessel and ETA.</p>

		group.net), Naresh Tandon- Paramount Sealink Pvt Ltd. (agency@paramountsealink.com & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham (brmgr@paramountsealink.com & various others	
25.08.2024 (12:32 PM)	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan (ts1.jed@oceanic-group.net),	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan (tagwa@easternship.com), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham (impdocs@paramountsealink.com), others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham (brmgr@paramountsealink.com & various others	Dear Tagwa, Will confirm once finalized.
27.08.2024 (8:43 AM)	Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham (impdocs@paramountsealink.com)	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan (tagwa@easternship.com), Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., (nazik@easternship.com , Naresh Tandon- Paramount Sealink Pvt Ltd. (agency@paramountsealink.com , Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan	Dear Tagwa/ Nazik, Pls note we are going to file manifest as per attached BL if any changes then pls confirm us in 30 min otherwise we will not be responsible for any changes.

		(ts1.jed@oceanic-group.net), & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham (brmgr@paramountsealink.com) & various others	
27.08.2024 (09:43 AM)	Tagwa Badri, (tagwa@easternship.com)	Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham (impdocs@paramountsealink.com), Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan (nazik@easternship.com) Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan (ts1.jed@oceanic-group.net), Naresh Tandon- Paramount Sealink Pvt Ltd. (agency@paramountsealink.com) & others with CC to various others	Dear Mohit I will share the final DBLs by today Please wait
27.08.2024 (03: PM)	Tagwa Badri, (tagwa@easternship.com)	Nazik Mohyeldein, (nazik@easternship.com), , Ahmed Zunnoon, (ts1.jed@oceanic-group.net), Mohit Kumar,, Gandhidham (impdocs@paramountsealink.com) & others with CC to various others	Dear Mohit/Nhava Sheva/Mundra Team, Please find attached of final cargo Manifest and 7 Switch BL No. : ... BL No. OSLPZUMUN3079424 replaced by Switch BL No.: OSLSBL-970/24.

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, Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan, Nazik Mohyeldein,

Senior Export Executive, Eastern Shipping Co. Ltd., Sudan, Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham, Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sealink Pvt. Ltd, 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 i.e. 15.07.2024 for BL No. OSLPZUMUN3086824 (replaced with OSLSBL-980/24) and 'Shipped on Board' date was 31.07.2024 for BL No. OSLPZUMUN3079424 (replaced with OSLSBL-970/24). 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 that the imported goods i.e. Watermelon Seeds 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 imported goods by M/s Nishi Overseas, under both Bill of Entry No. 5506498 dated 09.09.2024 and Bill of Entry No. 5798005 dated 25.09.2024 filed at Mundra Custom House, 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 30.11.2024 (**RUD No.14**).

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 both Bill of Entry No. 5506498 dated 09.09.2024 and Bill of Entry No. 5798005 dated 25.09.2024 were shipped from Sudan port on 15.07.2024 and 31.07.2024 respectively well beyond the cut-off date of 30.06.2024 specified in DGFT Notification No. 05/2023 dated 05.04.2024. Moreover, email correspondences and other evidence clearly demonstrate that forged Bills of Lading bearing No. OSLSBL-970/24 and OSLSBL-980/24 were created, falsely reflecting the 'shipped on board' date as 26.06.2024, instead of the actual Shipped-on-Borad date i.e. 31.07.2024 and 15.07.2024 respectively. 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, in collusion with Ahmed Zunnoon, Pricing Executive, M/s. Oceanic Group, Pakistan, Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd.,

Sudan, Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan, Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham and Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sealink Pvt. Ltd, 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. However, as established in the preceding paras, M/s. Nishi Overseas, located at G-141, Madore Industrial Area, Jodhpur, Rajasthan-342007', illegally imported Watermelon Seeds under both Bill of Entry No. 5506498 dated 09.09.2024 and Bill of Entry No. 5798005 dated 25.09.2024, in violation of Notification No. 05/2023. The investigation conclusively proved that the goods were shipped on board beyond the permissible date of 30th June 2024 using forged Bills 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 30th 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 both Bill of Entry No. 5506498 dated 09.09.2024 having quantity **200 MTS** (Assessable value of **Rs. 4,68,90,648/-**) and Bill of Entry No. 5798005 dated 25.09.2024 having quantity **85 MTS** (Assessable value of **Rs. 1,98,44,078/-**) and accordingly total quantity of **285 MTs** and declared assessable value of **Rs. 6,67,34,726/-** imported by M/s. Nishi Overseas are liable for confiscation under confiscation under Section 111(d), 111(m) and 111 (o) of the Customs Act, 1962.

8. Roles of persons/firms involved:

8.1 Role of the importer M/s Nishi Overseas (IEC No. AMDPL7884N) (Proprietor: Ms. Nishi Lakhotia):

Ms. Nishi Lakhotia is Proprietor of M/s. Nishi Overseas and being importer, she was well aware of the Import policy and Notification. M/s. Nishi Overseas had imported watermelon seeds covered under both Bill of Entry No. 5506498 dated 09.09.2024 and Bill of Entry No. 5798005 dated 25.09.2024 in 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 both Bill of entry is **285 MTs** having declared Assessable value of **Rs. 6,67,34,726/-**. 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 rendered the subject goods liable to confiscation under Section 111(d), 111(m) 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 and correct documents as mandated during filing of Bills 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. :

During the search 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) 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 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 copy receiver to each and every mail conversation 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 and M/s. Gulf Gate Shipping Co. Ltd., Jeddah). It has also been confirmed from statement of Shri Vankar Bharatbhai Khengarbhai, Senior Executive (Imports) of Paramount Sea Links Pvt. Ltd., recorded under Section 108 of the Customs Act, 1962 on 31.01.2025 that when the original and switched Bills of Lading (BLs) were received by them through mail, Shri Bharat Himmatlal Parmar, was the branch manager of M/s Paramount Sealink Pvt. Ltd and all import-related work was carried out under his supervision. 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, broker and shipping line representatives, Shri Bharat Himmatlal Parmar not only mislead the customs department but also rendered himself liable to penalty under **Section 112 (b)** of the Customs Act, 1962.

8.4 Role of Shri Dinesh Jayantilal Tanna, Authorized Signatory of M/s. Shree Tirupati Brokers :

Statement of Shri Chinmay Jhanwar, Authorized Signatory of M/s Nishi Overseas, was recorded under Section 108 of the Customs Act, 1962, on 29.11.2024. In his statement, Shri Chinmay Jhanwar stated that they had imported these containers through an agent/broker Shri Dinesh Tanna of Tirupati Brokers, Rajkot and they entered into agreement with broker with condition that goods will be loaded on vessel in the month of June, 2024 and further stated that they informed that watermelons seeds had been loaded from Port of Sudan in the month of June, 2024 itself. During investigation, Shri Dinesh Tanna accepted that they used to import goods i.e. Watermelon seeds from Sudan. It was noticed that although **Shri Dinesh Tanna, Authorized representative of M/s Tirupati Broker, Rajkot** was handling the import related work as a Broker and used to contact Sudanese suppliers in order to finalize the deal with the suppliers of the goods. He used to bargain with foreign suppliers and used to arrange the payment against the subject import goods to the Sudanese suppliers. It appears that Shri Dinesh Tanna had given instructions to the container line through the overseas supplier that even if the goods are shipped after 30th June 2024, the documents must be maintained before 30th June 2024, only then the goods will be cleared in India. From the investigation conducted, it has come to notice that Shri Dinesh Tanna of Tirupati Brokers attempted to facilitate the clearance of restricted cargo. Email correspondences further indicate that Shri Dinesh Tanna sought to obtain forged dates from shipping line representatives in a manner that would mislead customs and enable the clearance of restricted cargo. By engaging in the creation of forged Bills of Lading in collusion with importer and shipping line representatives, Shri Dinesh Jayantilal Tanna not only mislead the customs department but also rendered himself liable to penalties under **Section 112(b)** and **Section 114AA** 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 01st May 2024 up to 30th June 2024. Consignments with ‘shipped on board’ Bill of lading issued till 30th 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. Nishi Overseas, (Proprietor: Ms. Nishi Lakhotia) G-141, Madore Industrial Area, Jodhpur, Rajasthan-342007** is hereby called upon to show cause in writing to the **Additional 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 both Bill of Entry No. 5506498 dated 09.09.2024 and Bill of Entry No. 5798005 dated 25.09.2024 having total quantity **285 MTs** having declared Assessable value of **Rs. 6,67,34,726/-** should not be confiscated under Section 111 (d), 111(m) and 111(o) of Customs Act, 1962.

(b) Penalty under Section 112(a), 112(b) and Section 114AA of the Customs Act, 1962 should not be imposed on M/s. Nishi Overseas, G-141, Madore Industrial Area, Jodhpur, Rajasthan-342007.

10.2 M/s Paramount Sealink Pvt. Ltd. situated at Office No. 14, 2nd Floor, Avishkar Complex, Ward-12B, Plot No. 204, Gandhidham (Kutch) – 370201' is hereby called upon to show cause in writing to the Additional 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) & Section 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, 2nd Floor, Avishkar Complex, Ward-12B, Plot No. 204, Gandhidham (Kutch) – 370201' is hereby called upon to show cause in writing to the Additional 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.

10.4 Shri Dinesh Jayantilal Tanna, of M/s. Shree Tirupati Brokers, located at 603, Kings Plaza, Astron Chowk, Rajkot-360001 is hereby called upon to show cause in writing to the Additional 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) & Section 114AA 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/476/2025-Adjn-O/o Pr. Commr- Cus-Mundra

DIN: 20250271MO000000EE48

To,

- (1) M/s. Nishi Overseas,**
G-141, Madore Industrial Area, Jodhpur,
Rajasthan-342007 (Proprietor: Ms. Nishi Lakhotia)
(nishilakhotia16@gmail.com)
- (2) M/s Paramount Sealink Pvt. Ltd. .**
situated at 'Suit No. 2, 2nd Floor,
Avishkar Complex, Ward-12B,
Plot No. 204, Gandhidham (Kutch) – 370201
(impdocs@paramountsealink.com)
- (3) Shri Bharat Himmatlal Parmar,**
Branch Manager of M/s Paramount Sealink Pvt. Ltd.
having Office at No. 14, 2nd Floor,
Avishkar Complex, Ward-12B,
Plot No. 204, Gandhidham (Kutch) – 370201
(impdocs@paramountsealink.com)
- (4) Shri Dinesh Jayantilal Tanna,**
Authorized Signatory of
M/s. Shree Tirupati Brokers,
located at 603, Kings Plaza,
Astron Chowk, Rajkot-360001
(trade@tirupatibrokers.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		
RUD in respect of M/s. Nishi Overseas (IEC: AMDPL7884N)		
RUD No.	Description of Documents	Pages
1	Notification No. 05/2023 dated 5 th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry	2
2	Bill of Entry No. 5506498 dated 09.09.2024 filed by the importer M/s Nishi Overseas at Mundra Custom House	7
3	Bill of Entry No. 5798005 dated 25.09.2024 filed by the importer M/s Nishi Overseas at Mundra Custom House	6
4	Panchnama dated 04.11.2024 drawn at the CFS of M/s Mundhra CFS Pvt Ltd, APSEZ, Mundra	7
5	Panchnama dated 12.09.2024 for search 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)	3
6	Statement of Shri Chinmay Jhanwar, Authorized Signatory of M/s. Nishi Overseas, recorded under Section 108 of the Customs Act, 1962 on 29.11.2024 alongwith documents submitted	24
7	Statement of Shri Vankar Bharatbhai Khengarbhai, Senior Executive (Imports) of Paramount Sea Links Pvt. Ltd., (General Agent working in India on behalf of M/s Oceanic Star Line), recorded under Section 108 of the Customs Act, 1962 on 31.01.2025 alongwith documents submitted	17
8	Statement of Shri Dinesh Jayantilal Tanna, Authorized person of M/s Tirupati Brokers, recorded under Section 108 of the Customs Act, 1962 on 01.02.2025 alongwith documents submitted	77
9	BL No. OSLPZUMUN3079424 dated 26.06.2024 resumed during the search dated 12.09.2024 at premises of M/s. Paramount Sealink Pvt. Ltd., Gandhidham	1
10	BL No. OSLSBL-970/24 submitted by the importer	2
11	BL No. OSLPZUMUN3086824 dated 31.07.2024 provided by Vankar Bharatbhai Khengarbhai, Senior Executive (Imports) of Paramount Sea Links Pvt. Ltd., during his statement dated 31.01.2025	2
12	BL No. OSLSBL-980/24 submitted by the importer	2
13	Copy of e-mail conversations recovered during search conducted at the office premise of M/s. Paramount Sealink	26

	Pvt. Ltd.	
14	Seizure Memo dated 30.11.2024	2