कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा,
सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:
CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.
PHONE : 02838-271426/271423
FAX :02838-271425

F.No. GEN/ADJ/ADC/1208/2026-Adjn-O/o Pr Commr-Cus-Mundra Date: 18.09.2026

CORRIGENDUM TO SHOW CAUSE NOTICE

Subject: Show Cause Notice No. 152/2026-27/ADC/ZDC/MCH dated 14.09.2026 issued by the Additional Commissioner of Customs, Custom House, Mundra, in case of M/s. AVI ENTERPRISES (IEC: DMIPS1601E)-reg.

In exercise of powers conferred upon me under Section 154 of the Customs Act, 1962, due to clerical error in the **Show Cause Notice No. 152/2026-27/ADC/ZDC/MCH dated 14.09.2026** issued vide **F.No. GEN/ADJ/ADC/1208/2026-Adjn-O/o Pr Commr-Cus-Mundra** in case of **M/s. AVI ENTERPRISES (IEC: DMIPS1601E)**, the following shall be substituted:

(i) **In the said SCN, in Para 4.3, wherein the statement of Shri Avnish Sharma is stated as under:-**

He claimed that the goods were imported from Afghanistan to Iran through Land and from Iran to Jebel Ali first, and then from Jebel Ali to India through sea. He stated that there is no such contract with the overseas supplier. There is no written agreement. It is his first consignment of import of "Walnuts Kernel" through Bill of Entry No. 7467970 dated 11.02.2026 for import of 9000Kgs of "Walnuts Kernel" having assessable value of Rs. 41,56,996/-.

May be read as:-

He claimed that the goods were imported from Afghanistan to Iran through Land and from Iran to Jebel Ali first, and then from Jebel Ali to India through sea. He stated that there is no such contract with the overseas supplier. There is no written agreement. It is his first consignment of import of "Walnuts Kernel" through Bill of Entry No. **7464970** dated 11.02.2026 for import of 9000Kgs of "Walnuts Kernel" having assessable value of Rs. 41,56,996/-.

(ii) **In Para 4.3, wherein the statement of Shri Avnish Sharma is stated as under:-**

He perused the copy of Rules of Determination of Origin of Goods under the Agreement on South Asian Free Trade agreement (SAFTA) notified vide Notification No. 75/2006- Customs (N.T.) dated 30.06.2026 and CAROTAR (Administration of Rules of Origin under Trade Agreements) Rules, 2020 notified vide Notification No. 81/2020-Customs (N.T.) dated 30.06.2026. He perused Rule 4 of the CAROTAR, 2020 and accordingly stated that Form-I will be submitted in a week's time.

May be read as:-

He perused the copy of Rules of Determination of Origin of Goods under the Agreement on South Asian Free Trade agreement (SAFTA) notified vide Notification No. 75/2006- Customs (N.T.) dated **30.06.2006** and CAROTAR (Administration of Rules of Origin under Trade Agreements) Rules, 2020 notified vide Notification No. 81/2020-Customs (N.T.) dated **21.08.2020**. He perused Rule 4 of the CAROTAR, 2020 and accordingly stated that Form-I will be submitted in a week's time.

(iii) **In Para 5.12, which is as under:-**

The scrutiny of the documents submitted by the importer in respect of Bill of Entry No. 7467970 dated 11.02.2026 indicates that the purported movement of the goods was along the following route:-

May be read as:-

The scrutiny of the documents submitted by the importer in respect of Bill of Entry No. **7464970** dated 11.02.2026 indicates that the purported movement of the goods was along the following route:-

(iv) **In Para 7, which is as under:-**

From the co-joint reading of the documents provided by the overseas supplier/exporter and the notifications relating no. 75/2006 dated 30.06.2006 notifying SAFTA Rules, it is evident that the endorsement of Iran customs is absent on the Transit Certificates issued by Afghanistan Customs submitted along with the Bill of Entry no 7467970 dated 11.02.2026 and; that through Bill of Lading is also not submitted by them in terms of Article 18 of the Notification 75/2006-Customs dated 30.06.2006 and the corresponding transport document issued in the contracting country is also not submitted. Therefore, the importer is not entitled to benefit of exemption from Customs Duty under Rules of Determination of Origin of Goods under the Agreement on South Asian Free Trade agreement (SAFTA) notified vide Notification No. 75/2006- Customs (N.T.) dated 30.06.2026 and CAROTAR (Administration of Rules of Origin under Trade Agreements) Rules, 2020 notified vide Notification No. 81/2020- Customs (N.T.) dated 30.06.2026.

May be read as:-

From the co-joint reading of the documents provided by the overseas supplier/exporter and the notifications relating no. 75/2006 dated 30.06.2006 notifying SAFTA Rules, it is evident that the endorsement

of Iran customs is absent on the Transit Certificates issued by Afghanistan Customs submitted along with the Bill of Entry no **7464970** dated 11.02.2026 and; that through Bill of Lading is also not submitted by them in terms of Article 18 of the Notification 75/2006-Customs dated 30.06.2006 and the corresponding transport document issued in the contracting country is also not submitted. Therefore, the importer is not entitled to benefit of exemption from Customs Duty under Rules of Determination of Origin of Goods under the Agreement on South Asian Free Trade agreement (SAFTA) notified vide Notification No. 75/2006- Customs (N.T.) dated **30.06.2006** and CAROTAR (Administration of Rules of Origin under Trade Agreements) Rules, 2020 notified vide Notification No. 81/2020- Customs (N.T.) dated **21.08.2020**.

(v) **In Para 9, wherein the statement of Shri Avnish Sharma is stated as under:-**

He perused the email dated 08.04.2025 [RUD- 10] of shipping line, wherein they had submitted the details with respect to tracking of container no. LTIU3000913. On perusal he stated the chronology of container no. LTIU 3000913 as below:-

May be read as:-

He perused the email dated **08.04.2026** of shipping line, wherein they had submitted the details with respect to tracking of container no. LTIU3000913. On perusal he stated the chronology of container no. LTIU 3000913 as below:-

(vi) **In Para 9, wherein the statement of Shri Avnish Sharma is stated as under:-**

He was asked whether they have any other document supporting his claim of benefit of country of origin and exemption from Customs Duty under Notification No. 99/2011-Customs dated 09.11.2011 for import of Walnut Kernels from Afghanistan vide Bill of Entry no. 7464970 dated 11.02.2026 under Rules of Determination of Origin of SAFTA notified vide Notification No. 75/2006-Customs (N.T.) and CAROTAR (Administration of Rules of Origin under Trade Agreements) Rules, 2020 notified vide Notification No. 81/2020-Customs (N.T.) dated 30.06.2026. He perused the said rules and he put his dated signatures on the same in token of perusal and understanding of the said notifications. He stated that he is not in possession of necessary documents required under the Rules of Determination of Origin of Goods under the Agreement on South Asian Free Trade Agreement (SAFTA) notified vide Notification No.75/2006 Customs (N.T.) dated 30.06.2026 and CAROTAR (Administration of Rules of Origin under Trade Agreements) Rules, 2020 notified vide Notification No. 81/2020-Customs (N.T.) dated 30.06.2026. He acknowledged his mistake of not applying due diligence in import documents for availing of exemption from Duty under Notification No. 99/2011 -Customs dated 09.11.2011.

May be read as:-

He was asked whether they have any other document supporting his claim of benefit of country of origin and exemption from Customs Duty under Notification No. 99/2011-Customs dated 09.11.2011 for import of Walnut Kernels from Afghanistan vide Bill of Entry no. 7464970 dated 11.02.2026 under Rules of Determination of Origin of SAFTA notified vide Notification No. 75/2006-Customs (N.T.) and CAROTAR (Administration of Rules of Origin under Trade Agreements) Rules, 2020 notified vide Notification No. 81/2020-Customs (N.T.) dated **21.08.2020**. He perused the said rules and he put his dated signatures on the same in token of perusal and understanding of the said notifications. He stated that he is not in possession of necessary documents required under the Rules of Determination of Origin of Goods under the Agreement on South Asian Free Trade Agreement (SAFTA) notified vide Notification No.75/2006 Customs (N.T.) dated **30.06.2006** and CAROTAR (Administration of Rules of Origin under Trade Agreements) Rules, 2020 notified vide Notification No. 81/2020-Customs (N.T.) dated **21.08.2020**. He acknowledged his mistake of not applying due diligence in import documents for availing of exemption from Duty under Notification No. 99/2011 -Customs dated 09.11.2011.

(vii) **In Para 17.1, which is as under:-**

Thus, M/s. Avi Enterprises, which falsely declared Bandar Abbas Port as place of loading, vessel name as Sunny 72 and loading date as 01.02.2026 with voyage no WA 445S. The investigation also revealed that M/s Avi Enterprises did not made any payments to the exporter, despite claiming that goods were supplied by M/s Abdul Wasi Noorali Afghan, KDR Afghanistan. No diligence in verification of the exporter was done by M/s. Avi Enterprises. Despite being afforded adequate opportunity, he failed to provide any satisfactory explanation or documentary evidence regarding the discrepancy between the Bills of Lading and the actual container tracking records, when goods were claimed to be from Afghanistan. The importer did not receive the documents form the exporter; however, he received the documents like invoice, packing list, transit certificate and country of origin certificate from one person in Delhi. The importer did not verify the genuineness of exporter as registered business entity of Afghanistan. The inconsistencies in the documents submitted by the importer brings out the fact that the documents are forged/ fabricated as discussed supra. The importer failed to provide such requisite documents establishing the proof of origin of goods. Thus, the claim for preferential rate of duty is disallowed without further verification in terms of Section 28DA(4) to the importer. The importer did not exercise due diligence in obtaining supporting documents for availing exemption form Duty under Notification No. 99/2011- Customs dated 09.11.2011. These acts of omission and commission resulted in

misdeclaration of country of origin, submission of forged Bill of Lading, manipulation of transit documents, and fraudulent claim of SAFTA benefits, resulting in duty evasion of Rs. 43,64,846/- (Rupees Forty-Three Lakhs Sixty Fourt Thousand Eight Hundred and Forty-Six only). By the aforementioned acts, M/s Avi Enterprises has rendered the goods liable to confiscation under Section 111(o) and 111(q) of the Customs Act, 1962, and has consequently rendered itself liable to penalty under Sections 112(a), 112(b) and 114AA of the Customs Act, 1962.

May be read as:-

Thus, M/s. Avi Enterprises, which falsely declared Bandar Abbas Port as place of loading, vessel name as Sunny 72 and loading date as 01.02.2026 with voyage no **WA045S**. The investigation also revealed that M/s Avi Enterprises did not made any payments to the exporter, despite claiming that goods were supplied by M/s Abdul Wasi Noorali Afghan, KDR Afghanistan. No diligence in verification of the exporter was done by M/s. Avi Enterprises. Despite being afforded adequate opportunity, he failed to provide any satisfactory explanation or documentary evidence regarding the discrepancy between the Bills of Lading and the actual container tracking records, when goods were claimed to be from Afghanistan. The importer did not receive the documents form the exporter; however, he received the documents like invoice, packing list, transit certificate and country of origin certificate from one person in Delhi. The importer did not verify the genuineness of exporter as registered business entity of Afghanistan. The inconsistencies in the documents submitted by the importer brings out the fact that the documents are forged/ fabricated as discussed supra. The importer failed to provide such requisite documents establishing the proof of origin of goods. Thus, the claim for preferential rate of duty is disallowed without further verification in terms of Section 28DA(4) to the importer. The importer did not exercise due diligence in obtaining supporting documents for availing exemption form Duty under Notification No. 99/2011- Customs dated 09.11.2011. These acts of omission and commission resulted in misdeclaration of country of origin, submission of forged Bill of Lading, manipulation of transit documents, and fraudulent claim of SAFTA benefits, resulting in duty evasion of Rs. 43,64,846/- (Rupees Forty-Three Lakhs Sixty **Four** Thousand Eight Hundred and Forty-Six only). By the aforementioned acts, M/s Avi Enterprises has rendered the goods liable to confiscation under Section 111(o) and 111(q) of the Customs Act, 1962, and has consequently rendered itself liable to penalty under Sections 112(a), 112(b) and 114AA of the Customs Act, 1962.

(viii) **In Para 4.3, which is as under:-**

He was shown the following documents:

(i) Panchnama dated 19.02.2026 drawn at M/s. Mundra Container

Freight Station Pvt. Ltd. CFS Zone -1, APSEZ Ltd., Mundra, Kutch – 370421 for examination of goods imported by M/s. Avi Enterprises (IEC: DMIIPS1601E).

May be read as:-

He was shown the following documents:

(i) Panchnama dated 19.02.2026 drawn at M/s. Mundra Container Freight Station Pvt. Ltd. CFS Zone -1, APSEZ Ltd., Mundra, Kutch – 370421 for examination of goods imported by M/s. Avi Enterprises (IEC: **DMIPS1601E**).

(ix) **In Para 18, which is as under:-**

Penalty under Section 114AA of the Customs Act, 1962 should not be imposed on Shri Avinash Sharma proprietor of M/s Avi Enterprises.

May be read as:-

Penalty under Section 114AA of the Customs Act, 1962 should not be imposed on Shri Avnish Sharma proprietor of M/s Avi Enterprises.

(x) **In Para 12.1, which is as under:-**

During the course of investigation, and scrutiny of the documents submitted by the importer and the shipping line vide email dated 25.02.2026 [RUD- 10] and 08.04.2026 [RUD -11], it is forthcoming that the booking for subject shipment was taken from Jebel Ali only, the container No. LTIU 3000913's previous voyage is from Mundra to Jebel Ali. The container is discharged on 10th Jan,2026 at Jebel Ali; delivery taken by the importer at Jebel Ali on 17th Jan, 2026 ; empty container returned on 18th Jan, 2026 at Jebel Ali; Export Booking was released on 29th Jan2026; Empty container was taken by shipper for stuffing on 31st Jan,2026 at Jebel Ali only, Export loaded container returned to Port by shipper on 2nd Feb, 2026 and thereafter loaded onboard vessel Sunny 72 on 6th Feb,2026. The said details are evident from the following container movement details provided by the shipping line which revealed that the goods were actually loaded from UAE(town) only and the booking of the container was from UAE only. The shipping line provided the container movement details as below :

May be read as:-

During the course of investigation, and scrutiny of the documents submitted by the importer and the shipping line vide email dated 25.02.2026 and 08.04.2026, it is forthcoming that the booking for subject shipment was taken from Jebel Ali only, the container No. LTIU 3000913's previous voyage is from Mundra to Jebel Ali. The container is discharged on 10th Jan, 2026 at Jebel Ali; delivery taken by the importer at Jebel Ali on 17th Jan, 2026 ; empty container returned on 18th Jan, 2026 at Jebel Ali; Export Booking was released on 29th Jan2026; Empty container was taken by shipper for stuffing on 31st Jan,2026 at Jebel Ali only, Export loaded container returned to Port by shipper on 2nd Feb, 2026 and thereafter loaded onboard vessel Sunny 72 on 6th Feb,2026. The said details are evident from the following container movement details provided by the shipping line

which revealed that the goods were actually loaded from UAE(town) only and the booking of the container was from UAE only. The shipping line provided the container movement details as below :

(xi) **In the Annexure-R (List of Relied upon documents), date of statement in RUD No.10 may be read as 08.04.2026 instead of 11.04.2026 and date of Seizure Memo in RUD No. 8 may be read as 20.03.2026 instead of 20.02.2023.**

(xii) **In Para 13, which is as under:-**

In the present case, it is evident from the investigation that the goods were actually loaded from UAE (Jebel Ali Port) and not from Afghanistan as claimed. The container tracking records from DP World clearly shows that container were emptied at Jebel Ali, the goods were loaded into these containers at Jebel Ali on 01.02.2026 respectively, and thereafter loaded onto Vessel Sunny 72 WA0445S on 06.02.2026.

May be read as:-

In the present case, it is evident from the investigation that the goods were actually loaded from UAE (Jebel Ali Port) and not from Afghanistan as claimed. The container tracking records from DP World clearly shows that container were emptied at Jebel Ali, the goods were loaded into these containers at Jebel Ali on 01.02.2026 respectively, and thereafter loaded onto Vessel Sunny 72 **WA045S** on 06.02.2026.

The aforesaid Show Cause Notice stands corrected to this extent only and the remaining portion of the same would remain unchanged.

Digitally signed by
Dipakbhai Zala
Date: 18-09-2026
17:15:43

(Dipak Zala),
Additional Commissioner of Customs,
Custom House, Mundra.

By Speed post/E-mail/Notice Board

To,

1. M/s Avi Enterprises (IEC: DMIPS1601E),
   Opp. Indian Overseas Bank, Bhadarpur Jatt,
   Haridwar, Uttarakhand – 249404.

Copy to:

1. The Additional Director, DRI, Ahmedabad Zonal Unit
2. The Deputy/Assistant Commissioner of Customs, (EDI), Mundra.

3. Notice Board/Guard File.

कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा,
सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:
CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421.
PHONE : 02838-271426/271163 FAX :02838-271425
E-mail id- adj-mundra@gov.in

A. File No.	:	GEN/ADJ/ADC/1208/2026-Adjn-O/o Pr Commr-Cus-Mundra
B. SCN No.	:	152/2026-27/ADC/ZDC/MCH
C. Date of Issue		14.09.2026
D. Passed by	:	**Dipak Zala,** Additional Commissioner of Customs, Customs House, AP&SEZ, Mundra.
E. Noticee(s)/Importer	:	M/s AVI ENTERPRISES (IEC: DMIPS1601E)

(Show Cause Notice under Section 124 of the Customs Act, 1962)

Whereas it appears that:

M/s AVI ENTERPRISES (IEC: DMIPS1601E), having address as Opp. Indian Overseas Bank, Bhadarpur Jatt, Haridwar, Uttarakhand - 249404 (hereinafter referred to as "Importer"), imported goods declared as "Walnut Kernel- CTI 08023200" under Bill of Entry No- 7464970 dated 11.02.2026. The Bill of Entry along with supporting documents uploaded on e-sanchit are collectively enclosed as **RUD No. 1**.

2. The intelligence gathered by Directorate of Revenue Intelligence, Ahmedabad Zonal Unit(hereinafter refered to as DRI AZU"for sake of brevity) indicated that M/s Avi Enterprises had imported "Walnut Kernel" by mis-declaring the Country of Origin of the import goods. The goods i.e., "Walnut Kernels" under CTI 08023200 were imported with the declared country of origin

as(coo) "Afghanistan" and consequently preferential benefit of tariff under Notification No. 99/2011- Customs dated 09.11.2011 under South Asian Free Trade Area (SAFTA) was claimed. The details of the Consignment is mentioned in below Table:-

TABLE -I

Sr. No.	Bill of Entry Date	Goods Description	Assessable Value (in Rs.)	Container No.	Bill of Lading No.	Date/Place of Loading shown in B.L.	Declared Net weight (Kgs)
1	7464970 dated 11-02-2026	Walnuts Kernel	41,56,996/-	LTIU3000913	DSSLJEAMUN342226 dated 07.02.2026	07.02.2026 at Jebel Ali, UAE	9000

3. Accordingly, the aforesaid consignment was examined by officers of DRI, AZU under panchnama dated 19.02.2026 **[RUD-2]**, at Mundra Container Freight station Pvt Ltd., Bharat CFS Zone-I, Adani Port & SEZ Ltd., Mundra Dist. Kutch -370421. A team of DRI also visited the registered address of M/s. Avi Enterprises. On visiting the said address of the importer, it was found locked. Visit note was therefore drawn and is enclosed herewith as **RUD-3.**

4. GIST OF STATEMENTS RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962

Statements of proprietor and representative of shipping line was recorded during the investigation.

4.1. Statement of Shri Mukesh Rao Satyanaryan, S/o Shri Rao Satyanarayan, Executive (Operations) of M/s. Jodac Shipping Line Pvt Ltd, Ratnakar Arcade, Office No.11 & 15, ground Floor Plot no.62 Sector-8, Gandhidham (Kutch), Gujarat-370201 was recorded under Section 108 of the Customs Act, 1962 on 24.02.2026 **[RUD-4]**, wherein inter-alia he stated that:-

- M/s. Jodac Shipping Line Pvt Ltd is a Non-Vessel Owning Common Carrier (NVOCC) and is engaged in providing Containers to the Importers and Exporters. They coordinate with Shipping Lines and

Customs Authority to file Import General Manifesto (IGM) and Export General Manifesto (EGM) at gateway ports.

- The have sent emails to the concerned overseas shipping lines. i.e., Synergy Lines to provide the import related documents of the Container No. LTIU3000913 with reference of bill of lading No. DSSLJEAMUN342226 dated 07.02.2026. These documents were sought by DRI thorugh summons dated 21.02.2026.

4.2. <u>Email submitted by Shipping line M/s. Jodac Shipping</u>

- Vide email dated 11.03.2026**[RUD-5]**, from mukesh.rajput@jodacshipping.com (Shipping line) in which container tracking and booking details were attached including trailing mail communication history with POL agents (Principal overseas Line, E-mail: asif@delmarsynergy.com) which mentions that as per their POL Agent, point wise facts were submitted as under:
  - Booking for subject shipment (Avi Enterprises Walnut kernel from Jebel Ali to Mundra) **is taken from Jebel Ali only.** Also, attached the container tracking of the said Container No. LTIU3000913 which clearly shows that the previous voyage was from Mundra to Jebel Ali;
  - Container Discharge on 10th January 2026 at Jebel Ali port;
  - Delivery taken by Dubai importer at Jebel Ali on 17th January 2026;
  - Empty Container returned by Dubai importer on 18th January 2026;
  - Empty Container taken by shipper for stuffing on 31st January 2026;
  - Loaded Container for the purpose of export returned to port by shipper on 2nd February 2026;
  - Export load list submitted to terminal on 4th February, 2026;
  - Loaded onboard vessel Sunny 72 on 6th February 2026.

- The shipping line also submitted a point wise reply vide said email which is reproduced below: -

1. There is no through Bill of lading available because Booking has been accepted and the container was loaded from Jebel Ali only.

2. The shipping line submitted the Load port document, i.e., ED copy (Export Dec No.303-00226593-26 dated 02.02.2026, wherein the Goods Description is mentioned – "Food Preparations" and H.S. code - 21069010)

3. In respect of bill of lading or other goods transportation documents from Afghanistan to UAE (Jebel Ali) and payment made against transportation of goods from Afghanistan to UAE, shipping line stated that they only have transit permit which has already been submitted. (The same Transit Certificate which is uploaded on E-sanchit).

4. With regards to copies of documents showing that the products have remained under Customs Control, shipping line submitted that the booking party submitted only invoice packing list PPQ and Certificate origin.

5. In response to booking of the said consignment, shipping lines submitted - Tax invoice No. DSS-AC-254/26 and a copy of cheque dated 15.02.2026 drawn from A/c no. 3708454798201 of M/s. Emirates Islamic Bank, P.J.S.C.

6. No master bill of lading involved in respect of the said bill of lading. No master bill of lading was submitted.

7. No insurance required by shipping line for individual container, Cargo insurance might have been obtained by shipper or importer.

8. Container tracking provided by DP world in respect of Container No. LTIU3000913 was submitted along with the email.

9. In respect of vessel tracking, shipping lines stated that it was not under their control, they had requested vessel agents to provide the same.

4.3. Statement of Shri Avnish Sharma, Proprietor and IEC Holder of M/s. Avi Enterprises was recorded on 11.03.2026 **[RUD-6]** under Section 108 of the Customs Act, 1962 wherein interalia he stated that: -

- M/s AVI Enterprises is a proprietorship firm with registered address at: No. 308, Village +Post Bhadarpur, Jatt, Haridwar – 249404 and GST was obtained in the year 2019. They are engaged in domestic trading of electricals and electronics.
- He obtained IEC during the year 2025, and had initially imported parts of E-scooter. This was his first import consignment of 'Walnuts'.
- He stated that he met the exporter's representative Mr. Ibrar at Pragati Maidan Expo held during August /September, 2025. From there, he got to know about the supply of commodities – walnuts, figs, raisins from Afghanistan and rates thereof. Thereafter, he did market survey, found that there is demand of Afghan origin walnuts in market and compared the rates of walnuts in domestic market and rates of walnuts offered by Afghanistan based supplier. He found that there was margin of 15% approximately. After several meetings with the supplier's representative, Mr. Ibrar, he booked first consignment of "Walnuts Kernel" in January, 2025.
- He stated that he met Mr. Ibrar at Vijay Guest house, Paharganj, Delhi approximately 10-15 times. Mr. Ibrar offered that he would arrange the walnuts from Afghanistan and will further sale in domestic market in India and share the profit.
- Further, on being asked as to how he placed the order, he stated that order was placed orally during January-2025. On being asked about the terms of payment, he stated that the payment was to be made within 90 days from date of arrival of goods in India and profit was to be shared amongst him and Mr. Ibrar of Afghanistan. On being asked he stated that the ratio of profit sharing was not fixed initially, it was to be decided only after sale of goods and booking of profit thereon.
- He was shown the following documents: -

(i) Panchnama dated 19.02.2026 drawn at M/s. Mundra Container Freight Station Pvt. Ltd. CFS Zone -1, APSEZ Ltd., Mundra, Kutch –

370421 for examination of goods imported by M/s. Avi Enterprises (IEC: DMIIPS1601E);

(ii) Bills of Entry No. 7464970 dated 11.02.2026 filed at Mundra Port before Customs along with E-sanchit Documents, viz. Invoice No. 001 dated 01.01.2026, Packing list No. 1/001 dated 01.01.2026 w.r.t. 9000 Kgs of Walnuts Kernels.

(iii) Visit note of registered address of M/s Avi Enterprises, Village +Post Bhadarpur, Jatt, Haridwar – 249404

- On perusal of the visit note dated 18.02.2026 of the registered premises of the IEC holder, he stated that on 18.02.2026 he did not go to his shop because he had some work at Bank although he was in Haridwar.
- He stated that he has two bank accounts- One current account in name of M/s Avi Enterprises at Yes Bank, Haridwar. Another Bank account is savings account at Axis Bank, Prem Nagar Ashram, Haridwar.
- He stated that he never visited exporter's premises and his overseas supplier is Abdul Wasi Noorali Afghan Limited, T.L. 80479, Afghanistan and Mr. Faizula (+93 707026306) is the contact person of the supplier. Mr. Faizula's mobile number was provided by Mr. Ibrar who informed that Mr. Faizula (+93 707026306) will deliver the walnuts from Afghanistan to India and he contacted Mr. Ibrar most of the times regarding import of dry-fruits from Afghanistan and met him at a hotel in Paharganj Area for import of dry fruits. Mr. Ibrar informed that he has Dubai based suppliers of dry-fruits and that he will supply goods from Afghanistan through Mr. Faizula (+93 707026306). They both (Mr. Ibrar & Mr. Faizula) speak Hindi fluently. **He does not have any definite proof that the declared exporter is registered business entity in Afghanistan.**
- On being asked as to how he received the import documents from exporter he stated that Mr. Ibrar called him to collect the documents relating to import of walnuts vide Bill of Entry no. 7464970 dated

11.02.2026 at Paharganj, Delhi, which he handed over to his CHA. He told Mr. Kanhaiya, his CHA Cargo Concepts (Mumbai) Pvt. Ltd. to get the documents collected for filing the Bill of Entry. Thereafter, CHA M/s. Cargo Concepts (Mumbai) Pvt. Ltd. filed Bill of Entry. He provided copies of the set of documents received by him from Mr. Ibrar, consisting of pages -1 to 16, which consists of copies of –

(i) Bill of Lading no. DSSLBNDJEA342226 dated 01.02.2026 issued at Tehran, Iran.

(ii) Bill of Lading no. DSSLJEAMUN342226 dated 07.02.2026 issued at Jebel Ali, UAE.

(iii) Invoice No 001 dated 01.01.2026 issued by M/s. Abdul Wasi Noorali Afghan Ltd., T.L. No. 80479, Afghanistan.

(iv) Packing list no. 1/001 dated 01.01.2026 issued by M/s. Abdul Wasi Noorali Afghan Ltd., T.L. No. 80479, Afghanistan.

(v) Transit Certificate No. A00002201 dated 01.01.2026.

(vi) Phytosanitary Certificate no. 583211 dated 01.01.2026.

(vii) Certificate for Non-GMO and GM Free No.006158 dated 01.01.2026

(viii) Afghan Customs DocumentsA00212957 dated 11/10/1404

(ix) Documents of Iran Customs bearing No. BRCCLPPM14040017751 dated 1404/11/12

(x) Document No. 600996 – the said document is in foreign language.

(xi) N.W.R Iran No. BSRCCRPM14044599044 dated 1404/10/03. – the said document is foreign language.

(xii) Document of Islamic Republic of Afghanistan. – the said document is foreign language.

- He stated that the copies of documents at Sr. No. (i) and (ii) are Bills of Lading No. DSSLJEAMUN342226 dated 07.02.2026 and Bill of Lading no. DSSLBNDJEA342226 dated 01.02.2026, with shipper- details such as M/s. Abdul Wasi Norali Afghan Ltd., Consignee- M/s. Avi

Enterprises, Haridwar, Uttarakhand, notify party – M/s. Stock World International FZE, Address: FZS1 Bh05, Jebel Ali free Zone, Dubai, UAE, Phone: +97155962628, terms- all destination charges on consignee's account. However, these documents **bear no signature or stamp and no transit certificate no**. is mentioned on the said Bills of Lading.

- He stated that the documents at Sr. no (v) onwards are in some foreign language and he will provide English translation in two days. He also stated that in respect of BE No. 7464970 dated 11.02.2026, Transit Certificate no. A00002201 dated 01.01.2026 and other Afghan customs documents are **not endorsed by Iran Customs.** He submitted that he will submit all the documents of entry inwards in Iran and in UAE within a week's time. However, they were never during to course of investigation.
- He claimed that the goods were imported from Afghanistan to Iran through Land and from Iran to Jebel Ali first, and then from Jebel Ali to India through sea. He stated that there is no such contract with the overseas supplier. There is no written agreement. It is his first consignment of import of "Walnuts Kernel" through Bill of Entry No. 7467970 dated 11.02.2026 for import of 9000Kgs of "Walnuts Kernel" having assessable value of Rs. 41,56,996/-
- He perused the statement of Mr Mukesh Satyanarayan Rao, M/s. Jodac Shipping Line Pvt. Ltd. Dated 24.02.2026 along with documents supplied by him during the statements. On perusal of the statements and documents, he stated that these emails and attached documents contains details of tracking and booking of container No. LTIU3000913 provided by the shipping line to the DRI, AZU. He stated that the tracking of the vessel Sunny 72 indicates arrival of the said vessel from Mundra, India (INMUN) to Jebel Ali (AEJEA-T1) on date **04.02.2026** and departure from Jebel Ali to Mundra on **06.02.2026.** Further, He stated that in respect of the Container No. LTIU 3000913, as per the shipping line, booking for subject shipment is taken from Jebel Ali only. The Booking copy, i.e. Invoice No. DSS-AC-254/26

dated 06.02.2026 which is supplied by M/s. Jodac Shipping Line Pvt. Ltd. is the proof of this booking being from Jebel Ali itself.

- He stated that the email and container tracking detail provided by M/s. DP World in respect of Container no. LTIU3000913, clearly mentions that the Container No LTIU3000913's previous voyage is from Mundra to Jebel Ali, and the container remained at Jebel Ali port only, details as below: -
  (a) discharge on 10th January 2026 at Jebel Ali
  (b) delivery taken by importer at Jebel Ali on 17th January 2026.
  (c) empty retuned by importer on 18th January 2026.
  (d) Export Booking was released on 29th January 2026
  (e) Empty Container taken by shipper for stuffing on 31st January 2026
  (f) Export Loaded Container returned to Port by shipper on 2nd February 2026
  (g) Export Load list submitted to terminal on 4th February 2026
  (h) Loaded onboard vessel Sunny 72 on 6th February 2026

- On perusal of all the documents he stated that the same cannot be in Iran on 01.02.2026, as the container remained at Jebel Ali yard per the entire duration from 11.01.2026 to 06.02.2026. He stated that he will ask further details from the supplier regarding the actual route of goods from their origin till they reached India. Further, in respect of UAE Customs document provided by the shipping line in respect of the container no. LTIU3000913 bearing Dec No. 303-00226593 is dated 02.02.2026, it is mentioned that:
  - Goods description mentioned -"Food Preparations"
  - HS Code:- 21069010
  - Importer/Exporter Name: ICE Blue Trading FZE (F-31321)
  - Issued at Jebel Ali on 02.02.2026

- He stated that this is his first import consignment of "Walnuts", he is unaware of the documents required to be checked. He stated that he will submit his reply after clarification from Mr. Faizula within a week's time. Further he stated that he was not aware about Form-1 required to be submitted. He had to obtain the same from exporter, at present, he did not possess such information (Form-I). He will submit the same shortly. However, no reply was received from the importer till date.
- He perused the copy of Rules of Determination of Origin of Goods under the Agreement on South Asian Free Trade agreement (SAFTA) notified vide Notification No. 75/2006- Customs (N.T.) dated 30.06.2026 and CAROTAR (Administration of Rules of Origin under Trade Agreements) Rules, 2020 notified vide Notification No. 81/2020-Customs (N.T.) dated 30.06.2026. He perused Rule 4 of the CAROTAR, 2020 and accordingly stated that Form-I will be submitted in a week's time.
- From the co-joint reading of the documents provided by the overseas supplier/exporter and the above notifications, he acknowledged that the endorsement of Iran customs is not there on the Transit Certificates purportedly issued by Afghanistan Customs used in the Bill of Entry no. 7464970 dated 11.02.2026.
- No transit no. is mentioned in Bill of Lading.
- He stated that through Bill of Lading is not submitted by them in terms of Article 18 of the Notification 75/2006-Ciustoms dated 30.06.2006. He also stated that corresponding transport document issued in the contracting country is not submitted by them. Further, as per the rules of origin and relevant notifications, it appears that the M/s Avi Enterprises is not entitled to benefit of Country of Origin under SAFTA.

5. DISCREPANCIES OBSERVED IN THE DOCUMENTS

The documents submitted by the importer in respect of the goods imported vide Container No. LTIU 3000913 under Bill of Entry No. 7464970

dated 11.02.2026, were sent for translation and Translation received from translator vide email dated 18.03.2026 by this office is enclosed herewith as **RUD -7**. Detailed scrutiny of these documents revealed the following: -

5.2. The documents enclosed with the Bill of Entry No. 7464970 dated 11.02.2026 are the invoice No. 001 dated 01.01.2026, place of issue: Kahandar, from: T.L. No. 80479 Tel +93 700919396, Quantity- 900 Ctns, 9000Kgs, Description of goods: - Walnuts Kernel, Total price: USD 45,000, dated: 01.01.2026; Packing List dated **01.01.2026**, place: Kahandar, Afghanistan; Country of Origin Certificate was dated 01.01.2026, place of Issue: Afghanistan; Phyto Certificate No. 583211 dated **01.01.2026**, place of issue: Kahandar Afghanistan; Certificate for Non -GMO and GM Free, date of issue **01.01.2026**, place of issue Kahandar Afghanistan **Transit Certificate no.** A00002201 dated **01.01.2026** mentions Exporter Name: ABDUL WASI NORALI AFGHAN LTD., Further, vide declaration it is mentioned that:

" I, Abdul Wasi, son of Noor Ali, holder of Trade License No. 80479, through Sahil Customs Clearance Company, have completed the formalities and hereby undertake that the mentioned commercial goods shall be transported ***by eight-wheeler truck (8-wheeler) within 28 hours for export to India,*** *without any shortage or reduction****, via*** *the* ***Kandahar route****.*

In the event that, according to the report from the Ministry of Industry and Commerce, the aforementioned commercial goods are not exported to India within the specified period, or if I fail to comply with the trade regulations, my rights shall be forfeited and I shall have no right to complain. Furthermore, if the goods mentioned in this document do not arrive at the designated Indian Customs within 60 days, all Afghan and Indian customs authorities shall not be held responsible, and I shall be held accountable and liable for any legal consequences."

5.3. In the Transit Certificate no. A00002201 dated 01.01.2026 the requisite details of the port of transit through which the goods are to be exported from Afghanistan are not mentioned therein. It is also observed that the consignment is bound for export to India through ***Kandahar*** **route.**

5.4. Further, the Customs document purportedly issued by Islamic Emirates of Afghanistan, at Kandahar is dated 01.01.2026. However, the container no. is not mentioned in the said Afghan Customs Declaration Form. The vehicle no. mentioned on the document is HRT 11328/ AF. The office of exit is mentioned as ISLAM Qala.

5.5. The weighment slip submitted by importer is dated **24.12.2025,** where vehicle No mentioned is: 11328 Herat issued at Sistan Free Zone (Iran). However, it is noteworthy that the Afghan Customs documents provided by the importer were issued on **01.01.2026**. Therefore, it appears that the weighment slip submitted by the importer does not correspond to the respective Afghan Customs document. This points a clear needle of suspicion on the authority of the documents. Thus, it appears either of the documents appear to be forged or fabricated.

5.6. Further a warehouse Receipt No. BSRCCRPM14044599044 dated **2025/12/24** (**1404/10/03**) reflecting the inward of goods at Shahid Rajaee Port Special Economic Zone, Iran is submitted by the Importer in which container no **LTIU3000913 is mentioned, which predates the invoice date and Transit Certificate date. The copy of the said document is reproduced herein below:-**



جمهوری اسلامی ایران
وزارت راه و شهرسازی

سازمان بنادر و دریانوردی
اداره کل بنادر و دریانوردی
استان مرمزگان

شماره قبض انبار: BSRCCRPM14044599044
کد یکتا:
تاریخ قبض انبار: 1404/10/03

قبض انبار منطقه ویژه اقتصادی بندر شهید رجایی
Negotiable Warehouse Receipt (N.W.R)

نوع بسته بندی: کیسه	گمرک مبدا منطقه آزادمستان :
نوع کالا: گردو در پوست	گمرک خروج:
نوع تخلیه: ترانزیت	تعداد بسته بندی: 900
نام گمرکی:	وزن ناخالص: 9900.00
شماره مجوز تخلیه گمرک: 55165-1226769	مالک کانتینر: عبدلواسع نورعلی

کالای مشروحه ذیل توسط شرکت،آقای علی عزیز متعلق به صاحب کالا / شرکت/آقای زنجیره راه روشن

ردیف	شماره کانتینر	سایز	نوع	محل استقرار	تاریخ تخلیه	وزن ناخالص	تعداد
1	LTIU3000913	20	reefer	arka	1404/10/03	9900.00	900
کانتینر	* 1*20					9900.00	900

محسن کهن زاهدانی
M.kohen zahedani
گمرک جمهوری اسلامی ایران

5.7. Further, as discussed above, where the Afghan Customs documents were issued on 01.01.2026, surprisingly the said consignment reached at Iran Shahid Rajee Port SEZ warehouse on 24.12.2025. Furthermore, as per the container tracking details provided by the shipping line, for this consignment this Container no. LTIU3000913 is handed over to shipper on 31.01.2026 at Jebel Ali port. Therefore, this receipt of warehouse at Iran SEZ is inferred as being forged/fake and does not support the claim of the importer.

5.8. Further, the Loading Permit no. SRCCLPP M14040017751 is dated 1404/11/12(solar Hijri date). The transit permit for Passage of Goods and Containers from Shahid Rajee Port SEZ issued by Iran **is a loading Permit of Container no LTIU3000913** on the Vessel, dated Solar Hijri date 1404/11/12 (**01.02.2026) is reproduced herein below: -**



سازمان بنادر و دریانوردی
منطقه ویژه اقتصادی بندر شهید رجایی
پروانه عبور کالا و کانتینر از منطقه ویژه اقتصادی بندر شهید رجایی
مجوز بارگیری به شناور

شماره سریال: IRCCLPPM14040017751
تاریخ: 1404/11/12

مشخصات اسناد معتبر

مرز ورود به منطقه ویژه اقتصادی شهید رجایی: میلک
مرز خروج: منطقه ویژه شهید رجایی

نام صاحب کالا حمل و نقل بین المللی عبدلواسع نورعلی
اظهار کننده: سعید حسینی

نماینده شرکت کشتی رانی: Shakhes Sadaf Darya
شرکت استافینگ کننده: KOOMEH SANAT QESHM
وزن ناخالص: 9900.00

نوع بسته بندی(قطعه): 900 PIECES
نوع کالا: گردو پوست

به موجب این پروانه بر پایه پروانه گمرکی: 55105-1304529

کالای ترانزیتی قبض انبار: BSRCCTRPM14040005517 را از فلمرو منطقه ویژه اقتصادی بندر شهید رجایی از طریق دریا خارج نمایند.

مهلت خروج بر مبنای شماره پروانه گمرکی فوق تا تاریخ: 1404/11/12

در صورت عدم بارگیری کانتینر به شناور تا مهلت مقرر این پروانه فاقد اعتبار خواهد بود و می بایستی مجوز بارگیری جدید صادر گردد

ردیف	شماره کانتینر	سایز	شماره پلمب کانتینر	وضعیت کانتینر	محل استقرار کانتینر	وزن ناخالص	تعداد بسته
	LTIU3000913	20	J02742	موجود در بندر	KOOMEH SANAAT QESHM	9900.00	900
کانتینر	(01*20ft)				تعداد کل		

5.8.1. Further, this permit explicitly mentions –

Type of Packaging: 900 PIECES

Type of Goods: Walnut Shells

Pursuant to this license based on Customs License: 55105-1304529

Transit goods under Bill of Lading No. BSRCCTRP M14040005517 are allowed to exit the Shahid Rajaee Port Special Economic Zone territory via sea.Exit deadline based on the above customs license date ***until: 2026/02/01*** *(1404/ 11/ 12)In case of failure to load the container onto the vessel by the specified deadline, this license shall be void and a new loading permit must be issued.*

5.9. Further the shipping line M/s. Jodac Shipping Line Pvt Ltd, via E-mail dated 11.03.2026 from Email ID: mukesh.rajput@jodacshipping.com has shared details and tracking of this consignment at E-mail ID of DRI, AZU at ID: driazu-ci2@gov.in, along with attachments viz., correspondence between Jodac shipping line and asif@delmarsynergy.com reflecting the Container tracking details provided by DP world for the said Container No. **LTIU3000913,** which clearly mentions that the previous voyage **was**

from Mundra port to Jebel Ali. And on date 11.01.2026, the said container discharged at Jebel Ali port. In respect of this consignment, the empty Container **was handed over to shipper on 31.01.2026** at Jebel Ali port and **Stuffed Container received from Shipper at Jebel Ali Port** on **02.02.2026** and loaded container was onboard the vessel Sunny 72 at Jebel Ali port on 06.02.2026. There is no through Bill of Lading in respect of this consignment as the booking took place at Jebel Ali Port only. In Load port documents at jebel Ali port, shipping line provided ED copy (Export Document No.303-00226593-26 dated 02.02.2026) in which goods description is mentioned as "Foods Preparations" H.S Code 21069010. This clearly reveals that the goods were loaded in UAE, and the Bill of Lading No. showing Bandar Abbas as port of loading submitted by the importer is false/ fabricated.

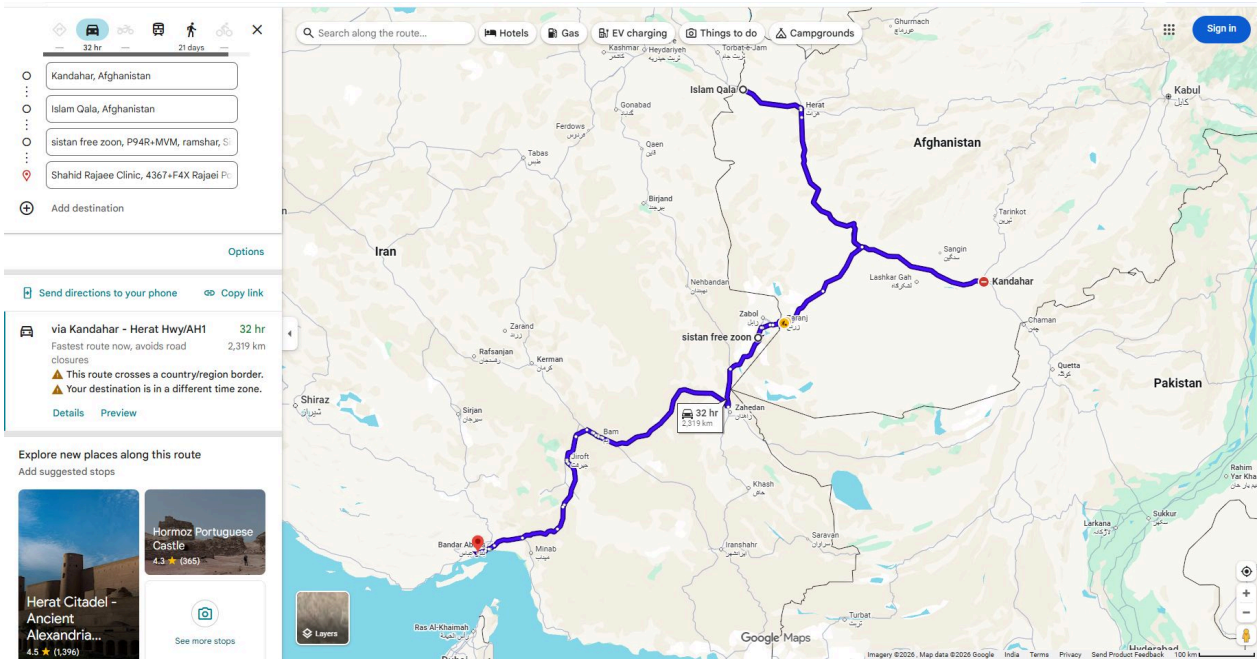
5.10. In view of the discrepancies noticed in the documents submitted by the importer, as discussed above, it is observed that the Transit Certificate purportedly issued by the Government of Afghanistan is dated 01.01.2026, whereas the customs documents purportedly issued by the Afghan Customs authorities do not bear any endorsement or authentication by the Iranian Customs authorities. Further, although the exporter's declaration in the Transit Certificate indicates Kandahar as the point of transit, the dates reflected in the documents furnished by the importer relating to the movement of goods through Afghanistan, Iran, and the UAE are inconsistent, uncorrelated, and do not establish a continuous transit of the goods. These discrepancies cast serious doubt on the authenticity and credibility of the documents and indicate that the same appear to be forged and/or fabricated.

5.11. Furthermore, the Bill of Lading submitted by the importer does not specify the **Place of Receipt** and is merely an **ocean-to-ocean Bill of Lading**, rather than a **Through Bill of Lading** as required under **Article 18 of the Operational Certification Procedures for the South Asian Free Trade Area (SAFTA), Annexure-B to Notification No. 75/2006-Customs dated 30.06.2006**. Consequently, the documentary evidence

furnished by the importer fails to satisfy the prescribed conditions governing direct consignment/transit under the SAFTA Rules of Origin.

5.12. The scrutiny of the documents submitted by the importer in respect of Bill of Entry No. 7467970 dated 11.02.2026 indicates that the purported movement of the goods was along the following route:-

Kandahar →	**Islam Qala→** *(mentioned exit office in Afghan customs Document) no endorsement of Iran customs at this document*	**Sistan Free zone, Iran→** **(***Weighment slip produced by importer)*	**Shahid Rajaee Special Economic Zone** *(no endorsement of Iran Customs)*



(*Source:https://www.google.com/maps/dir/Kandahar,+Afghanistan/Islam+Qala,+Afghanistan/sistan+free+zoon,+P94R%2BMVM,+ramshar,+Sistan+and+Baluchestan+Province,+Iran/Shahid+Rajaee+Clinic,+4367%2BF4X+Rajaei+Port,+Bandar+Abbas,+Hormozgan+Province,+Iran*)

5.13. It is observed that Islam Qala has been shown as the exit point from Afghanistan in the Afghan Customs document. However, the said document does not bear any endorsement or authentication by the Iranian Customs authorities evidencing entry of the goods into the Islamic Republic of Iran. Likewise, the customs documents relating to Shahid Rajaee Port also do not contain any corresponding Iranian Customs endorsement establishing the uninterrupted movement of the goods. The importer has further relied upon a weighment slip issued at the Sistan Free Zone, Iran. Based on the above route, the estimated transit time is approximately 47 hours, as ascertained from publicly available mapping data. A detailed examination of the documents furnished by the importer reveals several material inconsistencies regarding the alleged movement of the goods. While the exporter has declared Kandahar as the place of dispatch in Afghanistan, the accompanying documents indicate that the goods exited Afghanistan through Islam Qala, situated on the Afghanistan–Iran border. However, neither the Transit Certificate nor the Afghan Customs document bears any endorsement by the Iranian Customs authorities acknowledging the entry of the goods into Iran.

5.14. Further, the chronology of the documents is inherently inconsistent. The weighment slip issued at Sistan Free Zone, Iran is dated 24.12.2025. The negotiable warehouse receipt issued at Shahid Rajaee Special Economic Zone, Bandar Abbas, Iran, is also dated 24.12.2025 (1404/10/03). In contrast, the Afghan Customs document, which ought to precede the movement of goods into Iran, is dated 01.01.2026, i.e., several days after the goods had allegedly already reached Sistan Free Zone and Shahid Rajaee Port. This sequence of events is inconsistent with the claimed transit route and does not establish the actual movement of the goods from Afghanistan to Iran. A conjoint reading of the route map and the documentary evidence indicates that the documents relied upon by the importer do not corroborate the declared transit of the goods. Rather, the discrepancies in the dates, the absence of mandatory Iranian Customs endorsements, and the contradictory chronology cast serious doubt on

the authenticity and reliability of the documents submitted in support of the claim for preferential tariff treatment under the SAFTA Rules of Origin.

5.15. It is further observed that the importer has failed to produce a **Through Bill of Lading**, as required under **Article 18 of the Operational Certification Procedures (Annexure-B) to Notification No. 75/2006-Customs dated 30.06. 2006**, despite being afforded an opportunity during the investigation. The Bill of Lading furnished by the importer is merely an ocean-to-ocean Bill of Lading and does not establish continuous carriage of the goods from the exporting country to India.

5.16. In view of the foregoing facts and circumstances, it appears that the documentary evidence produced by the importer does not satisfactorily establish that the subject walnuts were of Afghanistan origin or that the conditions prescribed for availing preferential tariff treatment under SAFTA were fulfilled. The available evidence indicates that the goods may have originated from a third country and that the claim for preferential duty appears to have been supported by documents whose authenticity is doubtful, including the Certificate of Origin, which appears to have been obtained on the basis of such questionable documents. Thus, it appears that the Walnuts imported vide subject Bill of Entry is sourced from third country and preferential duty benefit was attempted through forged documents.

6. In terms of **Rule 12 of the SAFTA Rules of Origin**, goods transiting through one or more intermediate countries must remain under the customs control or custody of the transit country authorities, and the importer is required to produce documentary evidence establishing such custody during transit. However, the importer has failed to produce credible documentary evidence demonstrating that the goods remained under customs control during the transit period, and the transit documents submitted appear to be fabricated and unreliable, thereby raising reasonable doubt regarding compliance with the Indirect Consignment requirement prescribed under the SAFTA Rules of Origin. In terms of the Customs

(Administration of Rules of Origin under Trade Agreements) Rules, 2020, an importer claiming preferential tariff treatment is required to possess authentic origin-related information and supporting documents demonstrating that the goods satisfy the origin criteria and transport conditions prescribed under the relevant trade agreement.

7. From the co-joint reading of the documents provided by the overseas supplier/exporter and the notifications relating no. 75/2006 dated 30.06.2006 notifying SAFTA Rules, it is evident that the endorsement of Iran customs is absent on the Transit Certificates issued by Afghanistan Customs submitted along with the Bill of Entry no 7467970 dated 11.02.2026 and; that through Bill of Lading is also not submitted by them in terms of Article 18 of the Notification 75/2006-Customs dated 30.06.2006 and the corresponding transport document issued in the contracting country is also not submitted. Therefore, the importer is not entitled to benefit of exemption from Customs Duty under Rules of Determination of Origin of Goods under the Agreement on South Asian Free Trade agreement (SAFTA) notified vide Notification No. 75/2006- Customs (N.T.) dated 30.06.2026 and CAROTAR (Administration of Rules of Origin under Trade Agreements) Rules, 2020 notified vide Notification No. 81/2020- Customs (N.T.) dated 30.06.2026.

8. SEIZURE OF THE GOODS U/S 110 OF THE CUSTOMS ACT, 1962: During the investigation, it was observed that the imported goods i.e. 'Walnuts Kernels' shown to be imported from Iran under Bill of Entry No. 7464970 dated 11.02.2026 by the importer have actually been imported in violation of SAFTA Agreement. Thus, it appeared that the imported goods by M/s Avi Enterprises, in above said goods covered under Bill of Entry, have been mis-declared in the documents submitted to the Customs. Therefore, there being a reasonable belief that that the said goods having Assessable Value of Rs. 41,56,996/- (Rupees Forty One Lakhs Fifty-Six Thousand Nine Hundred and Ninety-six only) 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 20.03.2026, bearing DIN: 202603DDZ1000000F110 **[RUD-8].**

8.1 PROVISIONAL RELEASE OF GOODS SEIZED DURING THE INVESTIGATION: The goods imported vide Bill of Entry No. 7464970 dated 11.02.2026, placed under Seizure vide Seizure Memo bearing DIN was released provisionally by the jurisdictional Customs Authority of Mundra port who informed to the same importer vide letter dated 28.03.2026 bearing DIN 20260371MO000077007F. The copy of the said letter dated 28.03.2026 is enclosed herewith as **RUD-9**.

9. A further statement of the importer was recorded on 08.04.2026 **[RUD-10]** under Section 108 of the Customs Act, 1962 wherein *inter- alia* Mr. Avnish Sharma, Prop. of M/s. Avi Entreprises was shown his previous statement and the translation of the documents produced by him during the investigation.

- He stated that he is not in possession of FORM-I and correct set of documents required for proof of origin.
- He perused email dated 26.02.2026 received from M/s. YES Bank enclosing Account Opening Form at M/s. Yes Bank, and on perusal of the statement, he stated that he has not made any outward remittances in respect of import of Walnut vide Bill of Entry No. 7464970 dated 11.02.2026.
- He stated that he had already received the seizure memo dated 20.03.2026.
- He perused his previous statement dated 11.03.2026 and documents submitted therewith. He also perused free English translation of these documents. On perusal, he stated that he observed that the weighment slip no. 6900996 is dated 24.12.2025 (1404/10/03) issued at Sistan Free zone and the Warehouse receipt no. BSRCCPPM14044599044 is also dated 24.12.2025 (1404/10/03) in respect of inward of goods at Warehouse at Shahid Rajaee Port SEZ, Iran. However, the goods were exported from Afghanistan as per Customs, Afghanistan Document no.

A00212957 on 01.01.2026. Therefore, the weighment slip receipt no. 6900996 dated 24.12.2025 does not correspond to the Afghan Customs document. Thus, either of the document appear to be illegitimate. Warehouse receipt pre-dates the date of invoice, the date of transit certificate and also the Afghan Customs document. Further, these documents do not bear endorsement of Iranian Customs. Therefore, these documents are insufficient to prove the entire transit/ movement of goods and do not support the claim of origin as Afghanistan.

- He perused the email dated 08.04.2025**[RUD- 10]** of shipping line, wherein they had submitted the details with respect to tracking of container no. LTIU3000913. On perusal he stated the chronology of container no. LTIU 3000913 as below: -
  - *From 07.12.2025 to 08.01.2026, the container no. LTIU 3000913 was in India only, i.e. from 07.12.2025 to 13.12.2025 at Kandla Port. 08.01.2026 it sailed from Mundra towards Jebel Ali and discharged at Jebel Ali port on 11.01.2026 via vessel voyage no. Stonewell Glory / 66STPIND.*
  - *From 11.01.2026 to 07.02.2026, the container no. LTIU 3000913 remained at Jebel Ali port only, i.e., from 11.01.2026 to 18.01.2026 unloaded/destuffing activity had taken place and emptied container was received by shipping line on 18.01.2026 at Jebel Ali.*
  - *Further, the shipping line handed over the said empty container to shipper on 31.01.2026 at Jebel Ali Port only for loading. The said container no. LTIU3000913 after loading of goods was received by shipping line on 02.02.2026 at Jebel Ali Port only. The said laden container No. LTIU3000913 was loaded on vessel Sunny 72 at Jebel Ali port on 06.02.2026 for further voyage to India.*
- He was shown B.L. No. DSSLBNDJEA342226 dated 01.02.2026 issued at Tehran, Iran and to offer comment. He put his dated signature in token of perusal and found that the said Bill of Lading No. DSSLBNDJEA342226 dated 01.02.2026 in respect of container No. LTIU3000913 issued at Tehran, Iran mentions port of loading – Bandar Abbas and Port of Discharge – Jebel Ali Vessel- Sunny 72/WA045S is

unsigned and is not a through bill of lading. On comparison of tracking of container movement details provided by the shipping line it is clear that the container LTIU3000913 remained at Jebel Ali port only. Therefore, it appeared that this B.L. DSSLBNDJEA342226 dated 01.02.2026 is fake or fabricated. He stated that **this Bill of Lading was provided to him by Mr. Ibrar at Delhi, during first week of February, 2026**. He does not remember the exact date.

- He was asked whether they have any other document supporting his claim of benefit of country of origin and exemption from Customs Duty under Notification No. 99/2011-Customs dated 09.11.2011 for import of Walnut Kernels from Afghanistan vide Bill of Entry no. 7464970 dated 11.02.2026 under Rules of Determination of Origin of SAFTA notified vide Notification No. 75/2006-Customs (N.T.) and CAROTAR (Administration of Rules of Origin under Trade Agreements) Rules, 2020 notified vide Notification No. 81/2020-Customs (N.T.) dated 30.06.2026. He perused the said rules and he put his dated signatures on the same in token of perusal and understanding of the said notifications. He stated that he is not in possession of necessary documents required under the Rules of Determination of Origin of Goods under the Agreement on South Asian Free Trade Agreement (SAFTA) notified vide Notification No.75/2006-Customs (N.T.) dated 30.06.2026 and CAROTAR (Administration of Rules of Origin under Trade Agreements) Rules, 2020 notified vide Notification No. 81/2020- Customs (N.T.) dated 30.06.2026. He acknowledged his mistake of not applying due diligence in import documents for availing of exemption from Duty under Notification No. 99/2011 -Customs dated 09.11.2011.

10. In the aforementioned Bill of Entry at Table -1 above, the importer has made claim for preferential rate of duty under SAFTA under Notification No-99/2011-Customs dated 09.11.2011.

10.1 Whereas, Regulation 12 of Annexure IV of the SAFTA Agreement, which pertains to SAFTA Rules of Origin, lays down the conditions for "Direct Consignment." The said Regulation 12 reads as follows:

"Rule 12: Direct consignment

The following shall be considered as directly consigned from the exporting Contracting State to the importing Contracting State:

(a) if the products are transported without passing through the territory of any non-Contracting State:

(b) the products whose transport involves transit through one or more intermediate non-Contracting States with or without transshipment or temporary storage in such countries, provided that: -

(i) the transit entry is justified for geographical reason or by considerations related exclusively to transport requirements;

(ii) the products have not entered into trade or consumption there;

(iii) the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition;

(iv) the products have remained under the customs control in the country of transit."

10.2 Whereas, it is evident that the goods were actually loaded from UAE (Jebel Ali Port) and not from Afghanistan as claimed. The container tracking records submitted by the Shipping line clearly that container no. LTIU3000913 was emptied at Jebel Ali 31.01.2026, the goods were loaded into the said container No. LTIU3000913 at Jebel Ali on 31.01.2026/01.02.2026 and thereafter loaded onto Vessel Sunny 72/WA045S on 06.02.2026. Therefore, loading of goods at UAE, which is a non-Contracting State under SAFTA, fundamentally violates the principle of "Direct Consignment" as envisaged under Regulation 12 of Annexure IV of the SAFTA Agreement.

10.3 Whereas, the Importer has failed to provide any documents or evidence demonstrating compliance with the conditions stipulated under the aforementioned Regulation 12. In the absence of requisite documentary proof establishing that the conditions enumerated under

clauses (b)(i) to (b)(iv) have been satisfied, it appears that the subject consignment cannot be considered as a "Direct Consignment" from Afghanistan to India in terms of Regulation 12 of Annexure IV of the SAFTA Agreement. Consequently, the claim made by the Importer for SAFTA benefit appears to be inadmissible and is liable for rejection.

11. <u>RELEVANT LEGAL PROVISIONS</u>

(A) RELEVANT PROVISIONS OF CUSTOMS ACT, 1962: -

Section 2(22): *"goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;*

Section 2(23): *"import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;*

Section 2(25): *"imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;*

Section 2(26): *"importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer;*

Section 2(39): *"smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113.*

Section 11A: *"illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.*

Section 17: Assessment of duty:

(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as

otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

..

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

Section 28DA: Procedure regarding claim of preferential rate of duty.
(1) An importer making claim for preferential rate of duty, in terms of any trade agreement, shall -
(i) make a declaration that goods qualify as originating goods for preferential rate of duty under such agreement;

(ii) possess sufficient information as regards the manner in which country of origin criteria, including the regional value content and product specific criteria, specified in the rules of origin in the trade agreement, are satisfied;

(iii) furnish such information in such manner as may be provided by rules*;*

(iv) exercise reasonable care as to the accuracy and truthfulness of the information furnished.

(2) The fact that the importer has submitted a certificate of origin issued by an Issuing Authority shall not absolve the importer of the responsibility to exercise reasonable care.

(3) Where the proper officer has reasons to believe that country of origin criteria has not been met, he may require the importer to furnish further information, consistent with the trade agreement, in such manner as may be provided by rules.

(4) Where importer fails to provide the requisite information for any reason, the proper officer may,-

(i) cause further verification consistent with the trade agreement in such manner as may be provided by rules*;*

(ii) pending verification, temporarily suspend the preferential tariff treatment to such goods:

Provided that on the basis of the information furnished by the importer or the information available with him or on the relinquishment of the claim for preferential rate of duty by the importer, the Principal Commissioner of Customs or the Commissioner of Customs may, for reasons to be recorded in writing, disallow the claim for preferential rate of duty, without further verification.

(5) Where the preferential rate of duty is suspended under sub-section (4), the proper officer may, on the request of the importer, release the goods subject to furnishing by the importer a security amount equal to the difference between the duty provisionally assessed under section 18 *and the preferential duty claimed:*

Provided that the Principal Commissioner of Customs or the Commissioner of Customs may, instead of security, require the importer to deposit the differential duty amount in the ledger maintained under section 51A.

(6) Upon temporary suspension of preferential tariff treatment, the proper officer shall inform the Issuing Authority of reasons for suspension of preferential tariff treatment, and seek specific information as may be necessary to determine the origin of goods within such time and in such manner as may be provided by rules.

(7) Where, subsequently, the Issuing Authority or exporter or producer, as the case may be, furnishes the specific information within the specified time, the proper officer may, on being satisfied with the information furnished, restore the preferential tariff treatment.

(8) Where the Issuing Authority or exporter or producer, as the case may be, does not furnish information within the specified time or the information furnished by him is not found satisfactory, the proper officer shall disallow the preferential tariff treatment for reasons to be recorded in writing:

Provided *that in case of receipt of incomplete or non-specific information, the proper officer may send another request to the Issuing Authority stating specifically the shortcoming in the information furnished by such authority, in such circumstances and in such manner* as may be provided by rules.

(9) Unless otherwise specified in the trade agreement, any request for verification shall be sent within a period of five years from the date of claim of preferential rate of duty by an importer.

(10) Notwithstanding anything contained in this section, the preferential tariff treatment may be refused without verification in the following circumstances, namely:-

(i) the tariff item is not eligible for preferential tariff treatment;

(ii) complete description of goods is not contained in the certificate of origin;

(iii) any alteration in the certificate of origin is not authenticated by the Issuing Authority;

(iv) the certificate of origin is produced after the period of its expiry, and in all such cases, the certificate of origin shall be marked as "INAPPLICABLE".

(11) Where the verification under this section establishes non-compliance of the imported goods with the country of origin criteria, the proper officer may reject the preferential tariff treatment to the imports of identical goods from the same producer or exporter, unless sufficient information is furnished to show that identical goods meet the country of origin criteria.

Explanation-For the purposes of this Chapter,-

(a)"certificate of origin" means a certificate issued in accordance with a trade agreement certifying that the goods fulfil the country-of-origin criteria and other requirements specified in the said agreement;

(b)"identical goods" means goods that are same in all respects with reference to the country-of-origin criteria under the trade agreement;

(c)"Issuing Authority" means any authority designated for the purposes of issuing certificate of origin under a trade agreement;

(d)"trade agreement" means an agreement for trade in goods between the Government of India and the Government of a foreign country or territory or economic union.

Section 46 Entry of goods on importation:

(4) *The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods.*

(4A) *the importer who presents a bill of entry shall ensure the following, namely:*

(a) The accuracy and completeness of the information given therein;

(b) The authenticity and validity of any document supporting it; ……

Section 111. Confiscation of improperly imported goods, etc.:

The following goods brought from a place outside India shall be liable to confiscation:-

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

(m) *any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54;*

(o) *any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;*

(q) *any goods imported on a claim of preferential rate of duty which contravenes any provision of Chapter VAA or any rule made thereunder*

Section 112 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 28 (4) of the Customs Act, 1962- Recovery of duties not levied or short-levied or erroneously refunded. –

(4) Where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,-

(a) collusion; or

(b) any wilful mis-statement; or

(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or not paid or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

(5) Where any duty has not been levied or not paid or has been short-levied or short paid or the interest has not been charged or has been part-paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub-section (4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under section 28AA *and the penalty equal to fifteen per cent. of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing.*

SECTION 28AA. Interest on delayed payment of duty. —

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section 2, whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten percent and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the

Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where, —

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

Section 114 AA of the Customs Act, 1962 read as –

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.

(B) <u>Rule 4, 5 & 8 of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020:</u>

"**Rule 4. Origin related information to be possessed by importer-**

The importer claiming preferential rate of duty shall-

(a) possess information, as indicated in Form I , to demonstrate the manner in which country of origin criteria, including the regional value content and product specific criteria, specified in the Rules of Origin, are satisfied, and submit the same to the proper officer on request.

(b) keep all supporting documents related to Form I for at least five years from date of filing of bill of entry and submit the same to the proper officer on request.

(c) exercise reasonable care to ensure the accuracy and truthfulness of the aforesaid information and documents.

Rule 5. Requisition of information from the importer. *-*

(1) Where, during the course of customs clearance or thereafter, the proper officer has reason to believe that origin criteria prescribed in the respective Rules of Origin have not been met, he may seek information and supporting documents, as may be deemed necessary, from the importer in terms of rule 4 to ascertain correctness of the claim.

(2) Where the importer is asked to furnish information or documents, he shall provide the same to the proper officer within ten working days from the date of such information or documents being sought.

(3) Where, on the basis of information and documents received, the proper officer is satisfied that the origin criteria prescribed in the respective Rules of Origin have been met, he shall accept the claim and inform the importer in writing within fifteen working days from the date of receipt of said information and documents.

(4) Where the importer fails to provide requisite information and documents by the prescribed due date or where the information and documents received from the importer are found to be insufficient to conclude that the origin criteria prescribed in the respective Rules of Origin have been met, the proper officer shall forward a verification proposal in terms of rule 6 to the nodal officer nominated for this purpose.

(5) Notwithstanding anything contained in this rule, the Principal Commissioner of Customs or the Commissioner of Customs may, for the reasons to be recorded in writing, disallow the claim of preferential rate of duty without further verification, where:

(a) The importer relinquishes the claim; or

(b) The information and documents furnished by the importer and available on record provide sufficient evidence to prove that goods do not meet the origin criteria prescribed in the respective Rules of Origin.

Rule 8. Miscellaneous. –

(1) Where an importer fails to provide requisite information and documents by the due date prescribed under rule 5, or where it is established that he has failed to exercise reasonable care to ensure the accuracy and truthfulness of the information furnished under these rules, the proper officer shall, notwithstanding any other action required to be taken under these rules and the Act, verify assessment of all subsequent bills of entry filed with the claim of preferential rate of duty by the importer, in terms of sub-section (2) of section 17 of the Act, in order to prevent any possible misuse of a trade agreement. The system of compulsory verification of assessment shall be discontinued once the importer demonstrates that he is taking reasonable care, as required under section 28DA of the Act, through adequate record-based controls.

(2) Where it is established that an importer has suppressed the facts, made wilful mis-statement or colluded with the seller or any other person, with the intention to avail undue benefit of a trade agreement, his claim of preferential rate of duty shall be disallowed and he shall be liable to penal action under the Act or any other law for the time being in force.

(3) In the event of a conflict between a provision of these rules and a provision of the Rules of Origin, the provision of the Rules of Origin shall prevail to the extent of the conflict.

(4) The Central Government may, by notification in the Official Gazette, relax such provisions of these rules for such class of persons as may be deemed necessary.

(C) <u>Rule 4, Rule 12 of the SAFTA Rules of Origin and Article 18 of the Operational Certification Procedures (OCP), Annexure-B to Notification No. 75/2006-Customs (N.T.) dated 30.06.2006.</u>

Rule 4 – Originating Products

Products covered by the Agreement imported into the territory of a Contracting State from another Contracting State which are consigned directly within the meaning of Rule 12 hereof, shall be eligible for preferential treatment if they conform to the origin requirement under any one of the following conditions

(a) Products wholly produced or obtained in the territory of the exporting Contracting State as defined in Rule 5; or

(b) Products not wholly produced or obtained in the territory of the exporting Contracting State provided that the said products are eligible under Rule 6.

Rule 12: Direct consignment

The following shall be considered as directly consigned from the exporting Contracting State to the importing Contracting State:

(a) if the products are transported without passing through the territory of any non-Contracting State:

(b) the products whose transport involves transit through one or more intermediate non- Contracting States with or without transshipment or temporary storage in such

countries, provided that:

(i) the transit entry is justified for geographical reason or by considerations related

exclusively to transport requirements;

(ii) the products have not entered into trade or consumption there;

(iii) the products have not undergone any operation there other than unloading and

reloading or any operation required to keep them in good condition;

(iv) the products have remained under the customs control in the country of transit

ARTICLE 18

For the purpose of implementing Rule 12 of SAFTA Rules of Origin where transportation is effected through the territory of one or more non-Contracting States, the following shall be produced to the Government authorities of the importing Contracting State:

(a) A through Bill of Lading/ Airway bill or corresponding transport document issued in the exporting Contracting State ;

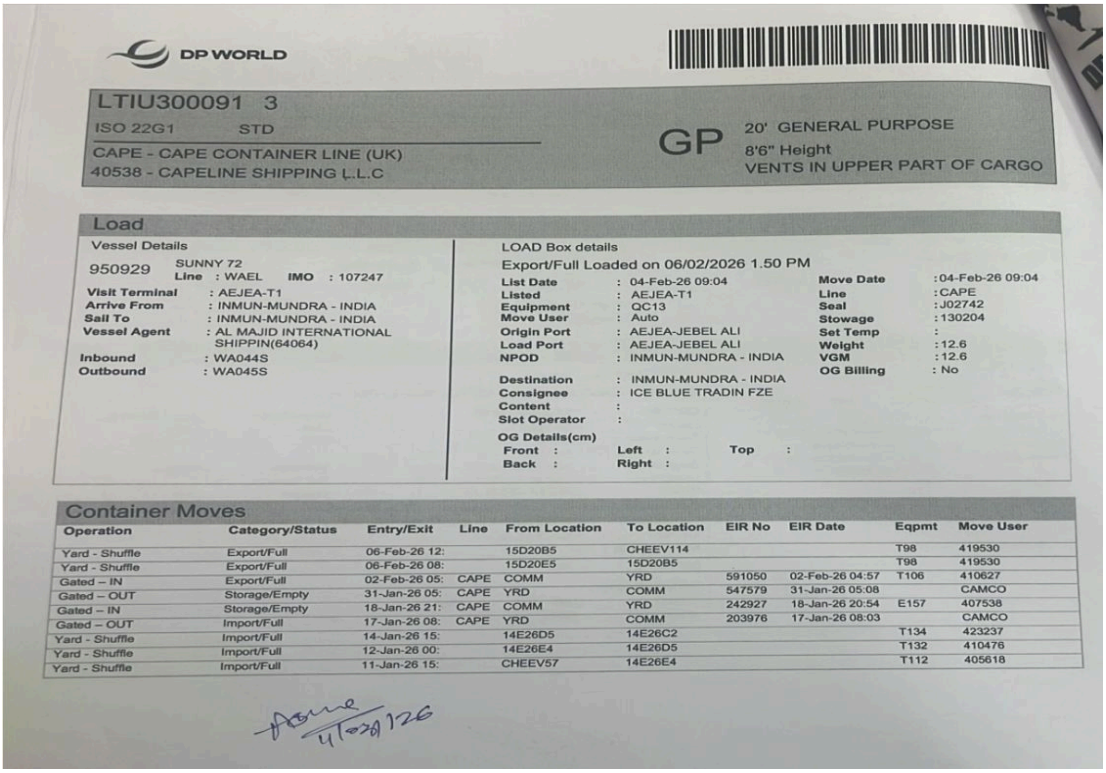
(b) A Certificate of Origin issued by the Issuing Authority of the exporting Contracting State;

(c) A copy of the original commercial invoice in respect of the product; and

(d) Supporting documents in evidence that the requirements of Rule 12 of SAFTA Rules of Origin are being complied with.

12. FINDINGS OF THE INVESTIGATION

12.1. During the course of investigation, and scrutiny of the documents submitted by the importer and the shipping line vide email dated 25.02.2026 [**RUD- 10]** and 08.04.2026 **[RUD -11]**, it is forthcoming that the booking for subject shipment was taken from Jebel Ali only, the container No. LTIU 3000913's previous voyage is from Mundra to Jebel Ali. The container is discharged on 10th Jan,2026 at Jebel Ali; delivery taken by the importer at Jebel Ali on 17th Jan, 2026 ; empty container returned on 18th Jan, 2026 at Jebel Ali; Export Booking was released on 29th Jan2026; Empty container was taken by shipper for stuffing on 31st Jan,2026 at Jebel Ali only, Export loaded container returned to Port by shipper on 2nd Feb, 2026 and thereafter loaded onboard vessel Sunny 72 on 6th Feb,2026. The said details are evident from the following container movement details provided by the shipping line which revealed that the goods were actually loaded from UAE(town) only and the booking of the container was from UAE only. The shipping line provided the container movement details as below :



DP WORLD

LTIU300091 3
ISO 22G1 STD
CAPE - CAPE CONTAINER LINE (UK)
40538 - CAPELINE SHIPPING L.L.C

GP 20' GENERAL PURPOSE
8'6" Height
VENTS IN UPPER PART OF CARGO

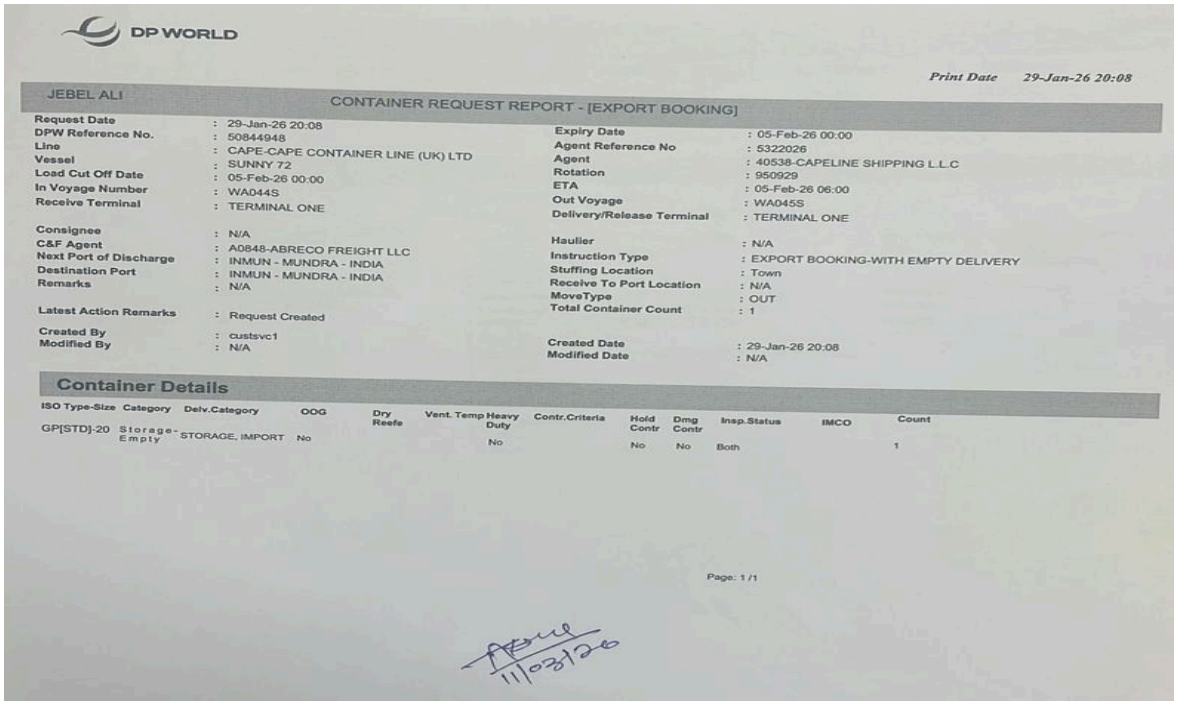
Load

Vessel Details
950929 SUNNY 72
Line : WAEL IMO : 107247
Visit Terminal : AEJEA-T1
Arrive From : INMUN-MUNDRA - INDIA
Sail To : INMUN-MUNDRA - INDIA
Vessel Agent : AL MAJID INTERNATIONAL SHIPPIN(64064)
Inbound : WA044S
Outbound : WA045S

LOAD Box details
Export/Full Loaded on 06/02/2026 1.50 PM
List Date : 04-Feb-26 09:04
Listed : AEJEA-T1
Equipment : QC13
Move User : Auto
Origin Port : AEJEA-JEBEL ALI
Load Port : AEJEA-JEBEL ALI
NPOD : INMUN-MUNDRA - INDIA
Destination : INMUN-MUNDRA - INDIA
Consignee : ICE BLUE TRADIN FZE
Content :
Slot Operator :
OG Details(cm)
Front : Left : Top :
Back : Right :
Move Date : 04-Feb-26 09:04
Line : CAPE
Seal : J02742
Stowage : 130204
Set Temp :
Weight : 12.6
VGM : 12.6
OG Billing : No

Container Moves

Operation	Category/Status	Entry/Exit	Line	From Location	To Location	EIR No	EIR Date	Eqpmt	Move User
Yard - Shuffle	Export/Full	06-Feb-26 12:		15D20B5	CHEEV114			T98	419530
Yard - Shuffle	Export/Full	06-Feb-26 08:		15D20E5	15D20B5			T98	419530
Gated – IN	Export/Full	02-Feb-26 05:	CAPE	COMM	YRD	591050	02-Feb-26 04:57	T106	410627
Gated – OUT	Storage/Empty	31-Jan-26 05:	CAPE	YRD	COMM	547579	31-Jan-26 05:08		CAMCO
Gated – IN	Storage/Empty	18-Jan-26 21:	CAPE	COMM	YRD	242927	18-Jan-26 20:54	E157	407538
Gated – OUT	Import/Full	17-Jan-26 08:	CAPE	YRD	COMM	203976	17-Jan-26 08:03		CAMCO
Yard - Shuffle	Import/Full	14-Jan-26 15:		14E26D5	14E26C2			T134	423237
Yard - Shuffle	Import/Full	12-Jan-26 00:		14E26E4	14E26D5			T132	410476
Yard - Shuffle	Import/Full	11-Jan-26 15:		CHEEV57	14E26E4			T112	405618



DP WORLD

Print Date 29-Jan-26 20:08

JEBEL ALI

CONTAINER REQUEST REPORT - [EXPORT BOOKING]

Request Date	: 29-Jan-26 20:08	Expiry Date	: 05-Feb-26 00:00
DPW Reference No.	: 50844948	Agent Reference No	: 5322026
Line	: CAPE-CAPE CONTAINER LINE (UK) LTD	Agent	: 40538-CAPELINE SHIPPING L.L.C
Vessel	: SUNNY 72	Rotation	: 950929
Load Cut Off Date	: 05-Feb-26 00:00	ETA	: 05-Feb-26 06:00
In Voyage Number	: WA044S	Out Voyage	: WA045S
Receive Terminal	: TERMINAL ONE	Delivery/Release Terminal	: TERMINAL ONE
Consignee	: N/A	Haulier	: N/A
C&F Agent	: A0848-ABRECO FREIGHT LLC	Instruction Type	: EXPORT BOOKING-WITH EMPTY DELIVERY
Next Port of Discharge	: INMUN - MUNDRA - INDIA	Stuffing Location	: Town
Destination Port	: INMUN - MUNDRA - INDIA	Receive To Port Location	: N/A
Remarks	: N/A	MoveType	: OUT
Latest Action Remarks	: Request Created	Total Container Count	: 1
Created By	: custsvc1	Created Date	: 29-Jan-26 20:08
Modified By	: N/A	Modified Date	: N/A

Container Details

ISO Type-Size	Category	Delv.Category	OOG	Dry Reefe	Vent. Temp	Heavy Duty	Contr.Criteria	Hold Contr	Dmg Contr	Insp.Status	IMCO	Count
GP[STD]-20	Storage-Empty	STORAGE, IMPORT	No			No		No	No	Both		1

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11/02/26

12.2. Investigation further revealed that no master Bill of Lading was involved in this case. That, the Bill of Lading No. DSSLBNDJEA342226 dated 01.02.2026 submitted during the recording of the statement of the importer on 11.03.2026 is unsigned and fabricated. **This Bill of Lading declare Bandar Abbas Port, Iran as the place of loading, whereas the container was actually loaded at UAE only as evidenced by details provided by DP World container tracking records.**

12.3. The investigation also revealed that manipulated documents of transit were produced by the importer. The Afghan Customs Documents were not endorsed by Iranian Customs during transit as required. The documents of Iran Warehouse Receipts were pre-dated to the Afghan Customs documents and invoice, packing list. Thus, it emerged that the importer had submitted fabricated document to claim preferential treatment of duty under Notfn 99/2011 -customs dated 09.11.2011. The importer admitted in his statement dated 11.03.2026 that he received documents from one person, named Mr. Ibrar **at Paharganj, Delhi, and not from Afghanistan**, which raises reasonable doubts about the genuineness and origin of these documents and certificates.

13. Violation of SAFTA: Regulation 12 of Annexure IV of the SAFTA Agreement pertains to SAFTA Rules of Origin and lays down the conditions for "Direct Consignment." The said Regulation 12 reads as follows: "**Rule 12: Direct consignment** - The following shall be considered as directly consigned from the exporting Contracting State to the importing Contracting State: (a) if the products are transported without passing through the territory of any non-Contracting State; ***(b) the products whose transport involves transit through one or more intermediate non-Contracting States with or without transshipment or temporary storage in such countries, provided that: (i) the transit entry is justified for geographical reason or by considerations related exclusively to transport requirements; (ii) the products have not entered into trade or consumption there; (iii) the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition; (iv) the products have remained under the customs control in the country of transit***." In the present case, it is evident from the investigation that the goods were actually loaded from UAE (Jebel Ali Port) and not from Afghanistan as claimed. The container tracking records from DP World clearly shows that container were emptied at Jebel Ali, the goods were loaded into these containers at Jebel Ali on 01.02.2026 respectively, and thereafter loaded onto Vessel Sunny 72 WA0445S on 06.02.2026. **The loading of goods was done at UAE** which is a non-Contracting State under SAFTA fundamentally violates the principle of "Direct Consignment" as envisaged under Regulation 12 of Annexure IV of the SAFTA Agreement. Transit through a non-Contracting State is permitted only if the importer establishes continuous customs control and compliance with all the above conditions. No documentary evidence with respect to continuous customs control on the subject imported consignment is submitted by the importer despite sufficient time granted during the investigation. Further, the loading of goods was done at UAE which is a non-Contracting State under SAFTA which fundamentally violates the principle of "Direct Consignment" as envisaged under Regulation 12 of Annexure IV of the SAFTA Agreement. In terms of **Rule 12 of the SAFTA Rules of Origin**,

goods transiting through one or more intermediate countries must remain under the customs control or custody of the transit country authorities, and the importer is required to produce documentary evidence establishing such custody during transit. However, the importer has failed to produce credible documentary evidence demonstrating that the goods remained under customs control during the transit period, and the transit documents submitted appear to be fabricated and unreliable, thereby raising reasonable doubt regarding compliance with the Indirect Consignment requirement prescribed under the SAFTA Rules of Origin. In terms of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020, an importer claiming preferential tariff treatment is required to possess authentic origin-related information and supporting documents demonstrating that the goods satisfy the origin criteria and transport conditions prescribed under the relevant trade agreement. The Importer has failed to provide any documentary evidence demonstrating compliance with the mandatory conditions stipulated under clauses (b)(i) to (b)(iv) of Regulation 12, particularly that the products have not entered into trade or consumption in UAE, have not undergone any operation other than unloading and reloading, and have remained under customs control during transit. Further in the Load port document (at UAE), i.e., ED copy (Export Dec No.303-00226593-26 dated 02.02.2026, wherein the Goods Description is mentioned – “Food Preparations” and H.S. code - 21069010). In light of these material contradictions, submission of forged documents, and the fact that goods were loaded in UAE, and further that the Importer has produced forged Bills of Lading bearing no. DSSLBNDJEA342226, which falsely declare Bandar Abbas Port as the place of loading, the subject consignment **cannot be considered as a "Direct Consignment" from Afghanistan to India in terms of Regulation 12 of Annexure IV of the SAFTA Agreement.**

14. Obligations under self-assessment:

14.1. The subject Bill of Entry as mentioned in Table-1 of this investigation report, filed by the importer, wherein they had declared the

description, classification of goods and country of origin, were self-assessed by them. The chronology of the documents submitted by the importer is inherently inconsistent. The weighment slip issued at Sistan Free Zone, Iran is dated 24.12.2025. The negotiable warehouse receipt issued at Shahid Rajaee Special Economic Zone, Bandar Abbas, Iran, is also dated 24.12.2025 (1404/10/03). In contrast, the Afghan Customs document, which ought to precede the movement of goods into Iran, is dated 01.01.2026, i.e., several days after the goods had allegedly already reached Sistan Free Zone and Shahid Rajaee Port. This sequence of events is inconsistent with the claimed transit route and does not establish the actual movement of the goods from Afghanistan to Iran. Further, as discussed in para supra, the importer has failed to produce credible documentary evidence demonstrating that the goods remained under customs control during the transit period, and the transit documents submitted appear to be fabricated and unreliable.

14.2. Vide Finance Act, 2011, "Self-Assessment" has been introduced w.e.f. from 08.04.2011 under the Customs Act, 1962. Section 17 of the said Act provides for self-assessment of duty on import and export goods by the importer or exporter himself by filing a Bill of Entry or Shipping Bill as the case may be, in the electronic form, as per Section 46 or 50 respectively. Thus, under self-assessment, it is the responsibility of the importer or exporter to ensure that he declares the correct classification, applicable rate of duty, value, benefit or exemption notification claimed, if any in respect of the imported/exported goods while presenting Bill of Entry or Shipping Bill. Section 28DA of Customs Act, 1962 was introduced vide Finance Bill 2020 wherein importer making claim of preferential rate of duty, in terms of any trade agreement shall possess sufficient information as regards to origin criteria. Therefore, by submitting un-authentic/ fake/fabricated documents, it appears that the importer wilfully evaded Customs duty on the impugned goods. In the present case, importer has wrongly availed the benefit of exemption Notification on the basis of COO which was not obtained on authentic set of documents. The importer has failed to exercise the reasonable

care as to the accuracy and truthfulness of the information provided by exporter/ seller to them.

14.3. Therefore, it appears that the importer failed to ensure due diligence and deliberately availed the exemption on the import of "Walnuts kernels" and had availed the exemption under Notification No. 99/2011-Cus dated 09.11.2011, as amended, and has not paid applicable Basic Customs Duty at the time of filing of the Bill of Entry at Mundra and thereby caused evasion of Customs duty. Accordingly, it appears that provisions of Section 28(4) of the Customs Act, 1962 are invocable in this case. Further the importer has admitted the forged/fabricated. Therefore, the importer appears to be liable for penal action u/s 114AA of the Customs Act, 1962.

15. DUTY ON THE IMPORTED GOODS

As discussed in para supra, the investigation reveals that goods were actually loaded in UAE, therefore, the subject consignment cannot be considered as a "Direct Consignment" from Afghanistan to India in terms of Regulation 12 of Annexure IV of the SAFTA Agreement. Hence, the preferential rate of duty under SAFTA is not applicable to the subject consignment. Accordingly, the applicable duties are arrived as below:-

Table-2

Bill of Entry No. & Date	Declared Assess-able Value (Rs)	BCD payable (@100%)	SWS	IGST payable (@5%)	Total Duty Payable (BCD + IGST)(Rs)	Total Duty paid (Rs)	Differential Duty (Rs) to be paid
7464970 dated 11-02-2026	41,56,996/-	41,56,996/-	-	4,15,700/-	45,72,696/-	2,07,850/-	43,64,846/-

16. Mis-declaration by the importer – liability of goods to confiscation, demand of differential Duty and liability to Penalties: -

16.1. Sub-section (4) of section 46 of the Customs Act, 1962, specifies that, the importer while presenting a Bill of Entry shall at the foot thereof make and subscribe to a declaration as to the truth of the content of such Bill of Entry and shall, in support of such declaration, produced to the proper officer the invoice, if any, and such other documents relating to the imported goods. From the verification report discussed above, it appears that the importer has failed to provide the relevant facts pertaining to proof of origin of goods and had thus evaded Customs duty on the impugned goods and hence, contravened the provisions of section 46 of the Customs Act, 1962.

16.2. As per subsection (1)(ii), 1(iii), (1)(iv), of Section 28DA, Subsection 2 of 28DA and Rule 4 of the CAROTAR Rules, 2020, the importer has the responsibility to -possess sufficient information to substantiate the claim of preferential rate of duty, to furnish such information and documents required under the Rules of Origin and SAFT Operational Certification Procedures (OCP), Annexure-B to the Notification No. 75/2006-Customs (N.T.) dated 30.06.2006. The importer must exercise reasonable care as to the accuracy and truthfulness of the information furnished. Further Subsection (2) of the Section 28DA provides that the submission of a certificate of origin does not absolve the importer from the responsibility of exercising reasonable care. However, the importer has admitted that he does not possess sufficient information. He did not verify the supplier of the goods which is claimed to be of Afghan origin. During the investigation, supporting documents such as transit documents, through bill of lading and customs endorsement of contracting states and documentary evidence of continuous transit were sought. The requisite documents were inconsistent as discussed in foregoing paras. The inconsistencies in the documents submitted by the importer brings

out the fact that the documents are forged/ fabricated as discussed supra. The importer failed to provide such requisite documents establishing the proof of origin of goods. Thus, in terms of Section 28DA(4), which provides for disallowance of the claim for preferential rate of duty, without further verification is invocable in this case. The importer failed to provide such information when called upon to do so under subsection (3) of Section 28DA. Therefore, the preferential treatment of duty in the subject import consignment is liable to be rejected under Section 28DA(4) of the Customs Act, 1962. For this act of not applying due diligence and producing inconsistent document in respect of the imported goods declared as "Walnut Kernels" under CTI 08023200, covered under Bill of Entry No. 7464970 dated 11-02-2026 are liable to confiscation under Sections 111(o) and 111(q) of the Customs Act, 1962.

17. Role and culpability on the importer/person/firm involved: -

17.1 Role of M/s Avi Enterprises (IEC: DMIPS1601E), 308, Bhadarpur Jatt, Haridwar, Uttarakhand - 249404

As discussed in the foregoing paras, M/s Avi Enterprises is found to be involved in the fraudulent import of goods by way of misdeclaration of Country of Origin and submitting forged documents. The firm claimed that goods were of Afghanistan origin to avail preferential rate of duty under SAFTA. However, the container tracking records from DP World UAE as supplied by shipping line M/s. Jodac Shipping clearly bring out that Container No. LTIU3000913 went from Mundra on10.01.2026 and reached Jebel Ali yard on 11.01.2026 and remained all the time in UAE upto 06.02.2026. The said container went to Dubai town empty for loading on 31.01.2026, returned from Dubai town fully loaded on 02.02.2026, and was subsequently loaded on Vessel Sunny 72 on 06.02.2026 at Terminal T1 (Jebel Ali). This clearly establishes that the goods were loaded at Jebel Ali Port, UAE (a non-SAFTA contracting state), and not at Bandar Abbas Port, Iran as declared in the Bill of Lading.

Thus, M/s. Avi Enterprises, which falsely declared Bandar Abbas Port as place of loading, vessel name as Sunny 72 and loading date as 01.02.2026 with voyage no WA 445S. The investigation also revealed that M/s Avi Enterprises did not made any payments to the exporter, despite claiming that goods were supplied by M/s Abdul Wasi Noorali Afghan, KDR Afghanistan. No diligence in verification of the exporter was done by M/s. Avi Enterprises. Despite being afforded adequate opportunity, he failed to provide any satisfactory explanation or documentary evidence regarding the discrepancy between the Bills of Lading and the actual container tracking records, when goods were claimed to be from Afghanistan. The importer did not receive the documents form the exporter; however, he received the documents like invoice, packing list, transit certificate and country of origin certificate from one person in Delhi. The importer did not verify the genuineness of exporter as registered business entity of Afghanistan. The inconsistencies in the documents submitted by the importer brings out the fact that the documents are forged/ fabricated as discussed supra. The importer failed to provide such requisite documents establishing the proof of origin of goods. Thus, the claim for preferential rate of duty is disallowed without further verification in terms of Section 28DA(4) to the importer. The importer did not exercise due diligence in obtaining supporting documents for availing exemption form Duty under Notification No. 99/2011- Customs dated 09.11.2011. These acts of omission and commission resulted in misdeclaration of country of origin, submission of forged Bill of Lading, manipulation of transit documents, and fraudulent claim of SAFTA benefits, resulting in duty evasion of **Rs. 43,64,846/- (Rupees Forty-Three Lakhs Sixty Fourt Thousand Eight Hundred and Forty-Six only)**. By the aforementioned acts, M/s Avi Enterprises has rendered the goods liable to confiscation under Section 111(o) and 111(q) of the Customs Act, 1962, and has consequently rendered itself liable to penalty under Sections 112(a), 112(b) and 114AA of the Customs Act, 1962.

18. Now, therefore, M/s AVI ENTERPRISES (IEC: DMIPS1601E), having address as Opp. Indian Overseas Bank, Bhadarpur Jatt, Haridwar, Uttarakhand - 249404 are 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:

(i) The benefit of preferential rate of duty under SAFTA claimed in respect of goods imported vide Bill of Entry No. 7464970 dated 11-02-2026 (Container No. LTIU3000913) should not be denied for under Section 28DA of Customs Act, 1962, violating the provisions of Customs Act, 1962, and CAROTAR Rules, 2022;

(ii) Total quantity 9,000 Kgs of goods i.e. "Walnuts Kernels" covered under BoEs No- 7464970 dated 11-02-2026 having value of Rs 41,56,996/-, should not be held liable for confiscation under Section 111(o) and 111(q) of the Customs Act, 1962;

(iii) Penalty under Section 112(a), 112(b) and Section 114AA of the Customs Act, 1962 should not be imposed on M/s Avi Enterprises;

(iv) Penalty under Section 114AA of the Customs Act, 1962 should not be imposed on Shri Avinash Sharma proprietor of M/s Avi Enterprises.

19. This Show Cause Notice is being issued under Section 124 of the Customs Act, 1962 without prejudice to any other action that may be taken against the Noticees or any other person / party connected with this case, under the Customs Act, 1962 or any other law for the time being in force. The aforesaid Noticees are directed to submit their reply in writing within 30 days of issuance of this notice. In their written reply, they should specifically mention whether they would like to be heard in person or through their authorized representative, by the adjudicating authority. They should also produce at the time of showing cause, all the evidences upon which they intend to rely in support of their defense. If no cause is shown against the action proposed in this Show Cause Notice within 30 days from the receipt of this Show Cause Notice (or extended period, if allowed) or if they or their representatives do not appear before the adjudicating authority as and when the case is posted for

hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

20. This Show Cause Notice is being issued on the basis of the evidences available on record. The Department reserves the right to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material facts related to goods under investigation and any other import/smuggling by the said noticees, which may come to the notice of the Department after issuance of this notice and prior to the adjudication of the case.

21. The Copies of relied upon documents, as mentioned in the Show Cause Notice, are listed in **Annexure-R** and are enclosed with the Show Cause Notice and also are an integral part of this Show Cause Notice.

Digitally signed by Dipakbhai Zala
Date: 14-09-2026 16:50:17

(Dipak Zala)
Additional Commissioner of Customs,
Custom House, Mundra.

F. No.: GEN/ADJ/ADC/1208/2026-Adjn-O/o Pr Commr-Cus-Mundra

By Speed Post/Regd. Post/E-mail/Notice Board:

To,

1. M/s. Avi Enterprises (IEC: DMIPS1601E),
   Opp. Indian Overseas Bank, Bhadarpur Jatt,
   Haridwar, Uttarakhand – 249404.

Copy to:

1. The Additional Director, DRI, Ahmedabad Zonal Unit
2. The Deputy Commissioner, EDI, Customs Mundra (For uploading on Mundra Customs Website)
3. Office Copy.

ANNEXURE- R	
LIST OF RELIED UPON DOCUMENTS TO THE INVESTIGATION REPORT IN RESPECT OF MISUSE OF ZERO DUTY BENEFIT UNDER SAFTA NOTN 99/2011 - CUSTOMS DATED 09.11.2011 IN IMPORT OF WALNUTS BY M/s. AVI ENTERPRISES VIDE B.E. NO. 7464970 DATED 11.02.2026.	
RUD No.	**Description**
1	Bill of Entry No. 7464970 dated 11.02.2026 along with supporting documents uploaded on e-sanchit.
2	Panchnama dated 19.02.2026 drawn in respect of examination of goods imported vide Bill of Entry No. 7464970 dated 11.02.2026 (container No. LTIU300913) filed at Mundra Port (INMUN1)
3	Visit note dated 18.02.2026 at address of M/s. Avi Enterprises.
4	Statement dated 24.02.2026 of Shri. Mukesh Rao of shipping line M/s. Jodac Shipping Line recorded under Section 108 of the Customs Act, 1962.
5	E-mail dated 11.03.2026 along with its attachments received from the shipping line M/s. Jodac Shipping line.
6	Statement dated 11.03.2026 of Shri Avnish Sharma, Proprietor of M/s. Avi Enterprises recorded under Section 108 of Customs Act, 1962.
7	Translation of Afghan/ Iran Documents by certified translator.
8	Seizure memo dated 20.02.2023 in respect of seizure of goods imported vide B.E. No. 7464970 dated 11.02.2026.
9	Letter dated 28.03.2026 to M/s. Avi Enterprises – order of provisional release of goods imported vide B.E. No. 7464970 dated 11.02.206 and seized vide seizure memo dated 20.03.2026.
10	Statement dated 11.04.2026 of Shri Avnish Sharma, Proprietor of M/s. Avi Enterprises recorded under Section 108 of the Customs Act, 1962.