

	<b>सीमा शुल्क के प्रधान आयुक्त का कार्यालय</b> <b>सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात</b> <b>OFFICE OF THE PRINCIPAL COMMISSIONER</b> <b>OF CUSTOMS</b> <b>CUSTOMS HOUSE, MUNDRA, KUTCH,</b> <b>GUJARAT</b> <b>Phone No.02838-271165/66/67/68</b> <b>FAX.No.02838-271169/62,</b> <b>Email-adj-mundra@gov.in</b>	
<b>A. File No.</b>	: <b>GEN/ADJ/ADC/ 474/2025-Adjn-O/o Pr. Commr- Cus-Mundra</b>	
<b>B. Passed by</b>	: Amit Kumar Mishra, Additional Commissioner of Customs, Customs House, AP & SEZ, Mundra.	
<b>C. Noticee(s) / Party / Importer</b>	: <b>M/s. Nakul Agro, (IEC: ABDPL7028F)</b>	
<b>D. DIN</b>	: 20250271MO0000924249	

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

**WHEREAS IT APPEARS THAT: -**

Specific intelligence gathered by the Directorate of Revenue Intelligence (hereinafter referred to as 'DRI') indicated that **M/s. Nakul Agro, (IEC: ABDPL7028F)** (hereinafter also referred to as the "Importer") having address as G1-221-A, Mandore Industrial Area, Mandore, Jodhpur, Rajasthan-342001 was indulged into illegal import of Watermelon Seeds (also known as Melon Seeds) by way of violation of Notification No. 05/2023 dated 5<sup>th</sup> April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry (**RUD No. 1**). As per said notification "Import Policy of Melon Seeds is 'Free' with effect from 01<sup>st</sup> May 2024 up to 30<sup>th</sup> June 2024. Consignments with 'shipped on board' Bill of lading issued till 30<sup>th</sup> June 2024 shall be treated as 'Free' to import".

**2.** Acting upon the intelligence, the containers covered under the Bill of Entry No. 5529894 dated 10.09.2024 (**RUD No. 2**) filed by the importer M/s Nakul

Agro at Mundra Custom House were tracked from the website of M/s Ocean Star line ([star-liners.com/track-my-shipment/#listing-table](http://star-liners.com/track-my-shipment/#listing-table)) that there were major discrepancies between the details mentioned in BL of Lading No. **OSLPZUMUN2993024** for BE No. 5529894 dated 10.09.2024 and the Cargo Manifest, the import consignment covered under Bill of Entry No. 5529894 dated 10.09.2024 filed by the importer M/s Nakul Agro lying in the CFS of M/s Mundhra CFS Pvt. Ltd., Mundra was put on hold for examination by officers of DRI. The goods covered under Bill of Entry No. 5529894 dated 10.09.2024 were examined by officers of DRI on 08.10.2024 and accordingly a panchnama dated 08.10.2024 (**RUD No. 3**) was drawn at the CFS of M/s Mundhra CFS Pvt. Ltd., Mundra, in respect of the same.

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

**3.1** Further, also a search was conducted at the office premise of M/s Unnati Cargo having office situated at Office no. 08, 1<sup>st</sup> Floor, Mundhra CFS, Mundra port, Mundra under Panchnama dated 14.09.2024 (**RUD No. 5**). During the Panchnama proceedings carried out at the said address some documents relating to present investigation were resumed by the visiting officers of DRI for further investigation.

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

**4.1** Statement of Shri **Bharat Himmatlal Parmar**, Branch Manager of M/s Paramount Sealinks Pvt. Ltd., (Delivery Agent of Shipping Line i.e. M/s Ocean star line), having address as 'BOMGIM Building, 1<sup>st</sup> Floor, Plot No. 133, Sector-

8, Gandhidham (Kutch) – 370201', was recorded under Section 108 of the Customs Act, 1962 on 10.09.2024 (**RUD No. 6**) wherein he inter alia stated that he is working as Branch Manager of M/s Paramount Sealinks Pvt. Ltd. and M/s Ocean star line is their principle and M/s Paramount Sealinks Pvt. Ltd. has been handling all shipping related activities in India i.e. Export and Import at Mundra Port since long time on behalf of M/s Ocean star line. Further he stated that he generally received mail communication regarding consignments sent by M/s Oceanic Star Line, they sent him the details of arrival notice with containers details. Further, he stated that arrival of the consignment he looked after all clearance on behalf of Line to discharge the goods to his importers.

**4.2 Statement of Shri Madhu Sudan Lohiya, Partner** of M/s. Nakul Agro, was recorded under Section 108 of the Customs Act, 1962 on 03.10.2024 (**RUD No. 7**) wherein he inter alia stated that From year 2007 to 2013-14 the construction of the factory and setting up of the machinery was done and in year 2014, he had started the firm M/s Nakul Agro that they process the watermelon seeds at their factory premises and then they sell the processed seeds in domestic market only. Further, he stated that he looks after all the business-related work of M/s Nakul Agro i.e. the work related to purchase and sales and import-export for M/s Nakul Agro. He submitted Invoice dated 25.06.2024, Packing list dated 25.06.2024, Bill of Lading No. OSLPZUMUN2993024 (Shipped on board date 30.06.2024), COO, Phytosanitary certificate, Fumigation certificate etc. related to 07 Containers No. GESU3418703, UETU2853133, CLHU3575309, MEDU2313136, GESU3044440, TDRU4047029 and PGTU2325829 related to Bill of Entry no. 5529894 dated 10.09.2024 which were supplied to him by his overseas supplier M/s Kokai Indo Foodstuff Trading LLC, Dubai, UAE. He also stated that he is well aware about the Notification No. 05/2023 dated 05.04.2024 issued by DGFT that if watermelons seeds had loaded or shipped on board before 30th June 2024 then it will be under 'Free' category, however if goods loaded on ship or shipped on board after 30th June 2024, then it will be under category of 'restricted'. On being shown the Cargo Manifest in respect of all 07 container nos. GESU3418703, UETU2853133, CLHU3575309, MEDU2313136, GESU3044440, TDRU4047029 and PGTU2325829 covered

under B/L No. OSLPZUMUN2993024 dated 14.07.2024 which was resumed during search at M/s Paramount Sealinks Pvt. Ltd. on 12.09.2024, he stated that that while making the deal with Shri Prashant Thakker (Popat) (Broker of Ahmedabad based M/s Multigreen International, ), he had clearly told him to send the goods i.e. watermelon seeds only if ship on board is before 30th June, otherwise don't send them. On being shown, email communication between M/s. Paramount Sealinks Pvt. Ltd. through email ID [impdocs@paramountsealink.com](mailto:impdocs@paramountsealink.com) and M/s Eastern Shipping Co. Ltd. through email ID [tagwa@easternship.com](mailto:tagwa@easternship.com) (which was resumed under the Panchnama dated 12.09.2024 drawn at the premises of M/s. Paramount Sealinks Pvt. Ltd.) in which it has been sought for “*Kindly cross check again your previous BL and these BL Container number, Container number is same in both BLs so pls check and confirm which BL is wright*”, he stated that if he had known in advance that his present shipment was loaded after 30.06.2024. Further, upon reviewing the email conversation and related documents by the importer, he confirmed that manipulation of the shipping documents had indeed occurred. This review clearly indicates that the consignment in question was loaded after 30.06.2024 in respect of the said consignment covered under the Bill of Entry 5529894 dated 10.09.2024, as reflected in the discrepancies identified within the correspondence and supporting records.

**4.3 Statement of Shri Vankar Bharatbhai Khengarbhai, senior executive (imports) of M/s Paramount Sealinks Pvt. Ltd, Gandhidham (RUD No. - 8);**

During statement, Shri Vankar Bharatbhai were shown the two types of bill of Lading no. OSLPZUMUN2993024 dated 30.06.2024 & OSLSBL-961/24 dated 27.06.2024 and Cargo Manifest date 01.07.2024 (sailing date 14.07.2024), and on perusal of BLs and cargo manifest, he stated that the shipped-on-board date and vessel name have been altered in both BLs, and he confirmed that M/s Paramount Sealinks Pvt. Ltd. has received the said BLs from their principal M/s Ocean Star line.

During statement Shri Vankar Bharatbhai were shown the container tracking for Seven containers (GESU3418703, UETU2853133, CLHU3575309,

MEDU2313136, GESU3044440, TDRU4047029 and PGTU2325829) under the same B/L No. OSLPZUMUN2993024, he stated that as per cargo manifest shows that the vessel Sunset X sailing date is 14.07.2024 and he confirmed that based on vessel sailing date, the correct shipped-on-board date is 14.07.2024, he further stated that someone has tampered the B/L documents, changed the shipped-on-board date from 14.07.2024 to 29.06.2024/26.06.2024.

**4.4 Statement of Shri Prashant Thakker, Partner of M/s Multigreen International, Ahmedabad has been recorded on 19.11.2024 (RUD No. 9);**

During statement, Shri Prashant Thakker (Popat) stated that he looked after the work related to contracts with seller and buyers. M/s Multigreen International, specializing in the brokerage of season-based agricultural products. They connect local buyers in India with overseas suppliers, primarily from African countries like Sudan, Somalia, and Nigeria, to fulfill demand for products like sesame seeds, watermelon seeds, pulses, and coriander.

Further, he stated that he negotiates product pricing, brokerage fees and other charges with Indian importers and the shipper for most products. For watermelon and coriander seeds, he charges brokerage from both the shipper and importer. He further stated that he had talked with overseas suppliers of watermelon seeds situated at Sudan.

During statement, Shri Prashant Thakker(Popat) were shown the two types of bill of Lading (including switch BL) no. OSLPZUMUN2993024 dated 30.06.2024 & OSLSBL-961/24 dated 27.06.2024 and cargo manifest date 01.07.2024 (sailing date 14.07.2024), and on perusal of BLs and cargo manifest, he stated that the shipped-on-board date and vessel name have been altered in both BLs, and he confirmed that based on related documents, the correct shipped-on-board date is 14.07.2024, he further stated that someone has tampered the B/L documents, changed the shipped-on-board date from 14.07.2024 to 29.06.2024/26.06.2024 .

**4.5 Statement of Shri Chavda Dilipsinh, G-Card holder of M/s Unnati Cargo, recorded under Section 108 of the Customs Act, 1962, on 31.12.2024 (RUD No. 10)** wherein he inter alia stated that he has idea about the Notification No. 05/2023 dated 05.04.2024 issued by DGFT which stipulates that before 30.06.2024, the import of watermelon seeds is free and after 30.06.2024 the import of watermelon seeds is Restricted. On being shown Cargo Manifest in respect of all 07 containers nos. GESU3418703, UETU2853133, CLHU3575309, MEDU2313136, GESU3044440, TDRU4047029 and PGTU2325829 covered under Bill of Lading No. OSLPZUMUN2993024/OSLSBL-961/24 and Bill of Entry No. 5529894 dated 10.09.2024 which are resumed during search at M/s Paramount Sealinks Pvt. Ltd., he stated that On perusal of said documents it appears that someone has manipulated with original documents and prepared the forged/fake documents and tried to show shipped on board date as before 30<sup>th</sup> June for getting the benefit of DGFT Notification No. 05/2023 dated 05.04.2024. However, he stated that if he had known in advance that the shipment was shipped on board after 30<sup>th</sup> June 2024, he would not have filed the Bill of Entry on behalf of the importer.

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

**5.1 During** search at the premises of M/s Paramount Sealink Pvt. Ltd., the Cargo Manifest BL No. **OSLSBL-961/24 date 01.07.2024** was resumed, which shows that all the seven containers GESU3418703, UETU2853133, CLHU3575309, MEDU2313136, GESU3044440, TDRU4047029 and PGTU2325829 covered under Bill of Lading No. OSLPZUMUN2993024/OSLSBL-961/24 Bill of Entry No. 5529894 dated 10.09.2024 actually arrived at Port Sudan Terminal on 14.07.2024 **(RUD No. 11)**. As per Cargo manifest, the BL No. OSLSBL-961/24 & date is 01.07.2024 and also the vessel sailing date/shipped on board date is 14.07.2024. It shows that Bill of Lading No. **OSLPZUMUN2993024 dated 14.07.2024** showing 'Shipped on Board' date as 30.06.2024, which was submitted for filing IGM and Bill of Entry at Mundra Custom House were manipulated/forged to get the 'Restricted' goods cleared. The Notification No. 05/2023 dated 05.04.2024

issued by DGFT stipulates that if 'watermelons seeds' have been loaded or shipped on board before 30<sup>th</sup> June 2024 then only it will be under 'Free' category.

## **5.2 Two types of Bills of Lading were found-**

**(i) Bill of Ladings available with Container Line-** During search at the premises of M/s Paramount Sealink Pvt. Ltd. apart from the BL No. **OSLSBL-961/24** dated 27.06.2024 having shipped on board date 25.06.2024, one more Bill of Lading having same No. **OSLPZUMUN2993024** dated 14.07.2024 (**RUD No. 12**) were found. As per email conversation it appears that the BL No. **OSLPZUMUN2993024 dated 14.07.2024** were received from Tagwa Badri, Marketing executive of M/s Eastern shipping Co. Ltd. Khartoum, Sudan on 14.07.2024 vide email ID [impdocs@paramountsealink.com](mailto:impdocs@paramountsealink.com) with subject of OSL pre alert AL AHMED//24713 PORT SUDAN-MUNDRA TDR-2024-07-14. In which Shipped on board date is 30.06.2024 and vessel name AL AHMED voyage number 24713 were mentioned.

Further one another email dated 21.07.2024 had been received by M/s Paramount Sealinks Pvt. Ltd. and as per email conversation it appears that the BL No. **OSLSBL-961/24** dated 27.06.2024 were received from TagwaBadri, Marketing executive of M/s Eastern shipping Co. Ltd. Khartoum, Sudan on 21.07.2024 vide email ID [impdocs@paramountsealink.com](mailto:impdocs@paramountsealink.com) with subject of OSL pre alert AL AHMED//24713 PORT SUDAN-MUNDRA TDR-2024-07-14, in which shipped on board date is 25.06.2024 and also cargo manifest is attached with the said BL, in which BL no. **OSLSBL-961/24** dated 01.07.2024 and vessel sailing date is 14.07.2024 are mentioned.

**(ii) Importer produce Bill of Lading during statement and also submitted to Customs-** During statement, Shri **Madhu Sudan Lohiya** had submitted the Bill of lading number **OSLSBL-961/24 dated 27.06.2024 (RUD No. 13)**. In which shipped on board date 25.06.2024, vessel name Sunset X, voyage number 2423 were mentioned. The same Bill of lading was submitted to Customs during filing of Bill of Entry by importer.

Further, the two types of Bills of Lading number (i) OSLSBL-961/24 dated 27.06.2024 (ii) OSLPZUMUN2993024 dated 14.07.2024 (reference no. OSL-32227/24 are same in both BL) discussed above bear dates that are one is on or before June 30<sup>th</sup> and another is after 30<sup>th</sup> June and vessel name also different i.e. AL AHMED (Voyage no. 24713)& Sunset X(Voyage no. 2423); however, upon further investigation, it is clear that these dates , vessel name & Voyage number have been forged and accordingly prepared fabricate documents. It appears that in this case, M/s Ocean Star Line, M/s Paramount Sealinks Pvt. Ltd., Eastern Shipping Co. Ltd., Sudan, M/s Multigreen International, Ahmedabad, and the importer were found to be complicit in the creation of these fraudulent documents.

Further examination of the forged Bills of Lading, coupled with Cargo Manifest information, reveals that the "Shipped on Board" date for the containers covered under Bill of Entry 5529894 dated 10.09.2024 is recorded as July 14, 2024. This discrepancy indicates that the involved parties likely fabricated these documents with the intent to exploit a specific notification. The manipulation of dates, coupled with the deliberate forging of shipping documents, suggests that the primary objective was to circumvent regulatory requirements and gain an unjust advantage of Notification no. 05/2023 dated 05.04.2024.

This coordinated effort to create and present fabricated documentation not only violates legal and procedural norms but also undermines the integrity of the shipping and import/export process. Such actions, could lead to severe legal repercussions for all involved parties. Through intentional misrepresentation and manipulation of dates, they sought to facilitate the clearance of restricted cargo in violation of the established regulations.

## **6. Seizure:**

During the investigation, it was observed as per Cargo Manifest and as per other evidences gathered during investigation that the imported goods i.e. Watermelon Seeds have been loaded on board after 30th June 2024 and hence are restricted goods as per Notification no. 05/2023 dated 05.04.2024 issued by



the DGFT. Thus, it appears that the imported goods by M/s Nakul Agro, under Bill of Entry No. 5529894 dated 10.09.2024 filed at Mundra Custom House, appears to have been mis-declared in documents submitted to the Customs. Therefore, there being a reasonable belief that that the said goods are liable for confiscation under the provisions of Section 111 of the Customs Act, the same were placed under seizure under Section 110 of the Customs Act, 1962 vide Seizure Memo dated 04.11.2024 (**RUD No.14**).

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

**7.1** Investigation conducted by DRI has revealed that the containers covered under Bill of Entry No. 5529894 dated 10.09.2024, were shipped from Sudan port on 14.07.2024, well beyond the cut-off date of 30.06.2024 specified in DGFT Notification No. 05/2023 dated 05.04.2024. The Cargo Manifest confirms that the containers were received at the port on 14.07.2024, further corroborating the lapse in compliance with the notification's timeline. Moreover, email correspondences and other evidence clearly demonstrate that a forged Bill of Lading No. **OSLPZUMUN2993024/OSLSBL-961/24** was created, falsely reflecting the 'shipped on board' date as 30.06.2024 and 25.06.2024, instead of the actual date of 14.07.2024. This deliberate manipulation of shipping documents was aimed at unlawfully availing the benefits under the DGFT Notification No. 05/2023. The investigation indicates that the importer, in collusion with representatives of M/s Paramount Sealinks Pvt. Ltd., M/s Ocean star line, and TagwaBadri, Marketing executive of M/s Eastern shipping Co. Ltd. Sudan, orchestrated the falsification of relevant dates on the Bill of Lading to facilitate the clearance of restricted cargo. By doing so, the importer has failed to adhere to the conditions of DGFT Notification No. 05/2023, thereby violating the provisions of the Foreign Trade Policy 2023. During the investigation, it is evident that Shri Bharat Parmar, as the branch manager, was kept fully informed of all communications, as Shri Tagva Badri, the Marketing Executive at Eastern Shipping Co. Ltd., had sent him the forged

documents via email. This constitutes a serious breach of regulatory compliance and evidences deliberate intent to mislead customs authorities.

**7.2** The facts and evidence discussed above indicate that the Directorate General of Foreign Trade (DGFT), through Notification No. 05/2023 dated 05.04.2024, amended the import policy for Melon Seeds under CTH 12077090. As per the notification, the import of Melon Seeds was classified as 'Free' from 1st May 2024 to 30th June 2024. Consignments with 'shipped on board' Bill of lading issued till 30th June 2024 shall be treated as 'Free' to import". It means that all consignments of Watermelon Seeds which have shipped on board before 01.07.2024 can be imported in India on 'Actual User' basis to processors of Melon Seeds having a valid FSSAI Manufacturing License in line FSSAI Order dated 15.03.2024. However, as established in the preceding paras, M/s. Nakul Agro, G1-221-A, Mandore Industrial Area, Mandore, Jodhpur, Rajasthan-342001, illegally imported Watermelon Seeds under Bill of Entry No. 5529894 dated 10.09.2024, in violation of Notification No. 05/2023. The investigation conclusively proved that the goods were shipped on board on 14<sup>th</sup> July 2024 i.e. beyond the permissible date of 30th June 2024 using a forged Bill of Lading. Furthermore, it was revealed during the investigation that the importer deliberately withheld critical information from Customs Authorities, failing to disclose that the goods were shipped on board after the specified date of 30<sup>th</sup> June 2024. This reflects intentional non-compliance with the DGFT Notification No. 05/2023. Hence, the goods declared as 'Watermelon Seeds' under CTH 12077090 covered under Bill of Entry No. 5529894 dated 10.09.2024 having total quantity **121.8** MTs and declared assessable value of **Rs. 2,04,90,334.83/-** imported by M/s. Nakul Agro are liable for confiscation under Section 111(d), 111(m) and 111 (o) of the Customs Act, 1962.

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

**8.1 Role of the importer M/s Nakul Agro (IEC No. ABDPL7028F) (Partner: Shri Madhu Sudan Lohiya):**

Shri **Madhu Sudan Lohiya** is a Partner of M/s. Nakul Agro and being importer, he was well aware of the Import policy and Notification. M/s Nakul Agro had imported watermelon seeds covered under Bill of Entry No. 5529894 dated 10.09.2024 in by way of violation of import policy mentioned in Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry.

During statement, Shri Madhu Sudan Lohiya admitted to overseeing all business operations of M/s Nakul Agro, including purchase, sales, and import-export activities. Despite being fully aware of the said Notification, he failed to disclose the actual facts to the customs department. Instead, he attempted to facilitate the clearance of restricted cargo. Email correspondences further indicate that he sought to obtain forged dates from shipping line representatives in a manner that would mislead customs and enable the clearance of restricted cargo.

The total quantity of the said goods covered under the subject Bill of entry is **121.8** MTs having declared Assessable value of **Rs. 2,04,90,334.83/-**. As per Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry, the import of said goods with shipped on board dated after 30th June is under restricted category. The importer must comply with the conditions outlined in the said Notification. Further, the notification was issued for a definite period and it is the obligation of the firm utilizing that authorization to ensure that no condition of the Notification has been violated. The acts of commission and omission on the part of the importer rendered the subject goods liable to confiscation under Section 111(d), 111(m) and 111 (o) of the Customs Act, 1962 and therefore is liable to penalty under **Section 112 (a) and 112 (b)** of the Customs Act, 1962. By not uploading the original documents as mandated during filing of Bill of Entry, the importer has attempted to mislead the department thereby rendering themselves liable to penalty under **Sec 114AA** of Customs Act, 1962.

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

The facts and evidences gathered during the search, including Bill of Lading and email correspondences, provide clear and compelling proof that M/s Paramount Sealinks Pvt. Ltd., acting on behalf of M/s Ocean Star Line, engaged in deliberate collusion with representatives from M/s Ocean Star Line and Mr. Tagwa Badri, Marketing Executive of Eastern Shipping Co. Ltd., Sudan, to manipulate the dates on the Bill of Ladings (B/Ls). This deliberate manipulation was carried out to facilitate the clearance of restricted cargo in direct violation of established regulations, which govern the shipping and clearance of goods in India.

It is evident that, the manipulation of the B/Ls and related documents were done intentionally, altering the actual shipped-on-board dates and vessel details to mislead customs authorities and facilitate the release of cargo in direct violation of established regulations. These actions reflect a blatant disregard for regulatory compliance and an intent to mislead the authorities. The deliberate acts and omissions by M/s Paramount Sealinks Pvt. Ltd. make them liable for penalties under **Section 112(b)** of the Customs Act, 1962. Furthermore, their involvement in the creation of forged Bills of Lading constitutes a violation that renders them liable to penalties under **Section 114AA** of the Customs Act, 1962.

### **8.3 Role of Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sealinks Pvt. Ltd. (working in India on behalf of M/s Ocean Star Line)**

Shri Bharat Himmatlal Parmar, as the Branch Manager of M/s Paramount Sealinks Pvt. Ltd., a container line agent, was well-versed in the Import policy and Notifications. In his statement, Shri Parmar admitted to overseeing all operations of M/s Paramount Sealinks Pvt. Ltd., including documentation related to import-export activities as a container line agent. The facts and evidence gathered during the investigation, including the Bill of Lading and email correspondences, provide clear and compelling proof that M/s Paramount Sealinks Pvt. Ltd., acting on behalf of M/s Ocean Star Line, deliberately colluded with representatives from M/s Ocean Star Line and Mr. Tagwa Badri,

Marketing Executive of Eastern Shipping Co. Ltd., Sudan, to manipulate the dates on the Bill of Lading (B/L). This deliberate manipulation aimed to facilitate the clearance of restricted cargo, in direct violation of established regulations governing the shipping and clearance of goods in India.

During the investigation, it is clear that Shri Bharat Parmar, as the branch manager, was kept fully informed of all communications, as Shri Tagva Badri, the Marketing Executive at Eastern Shipping Co. Ltd., sent him the forged documents via email. These actions demonstrate a blatant disregard for regulatory compliance and a clear intent to mislead the authorities. The deliberate acts and omissions by Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sealinks Pvt. Ltd., make him liable for penalties under Section **112(b)** of the Customs Act, 1962.

#### **8.4 Shri Prashant Thakker (Popat), Authorized representative of M/s Multigreen International, Ahmedabad.:**

During investigation, Shri **Prashant Thakker** accepted that they used to import goods i.e. Watermelon seeds from Sudan. It was noticed that although Shri Prashant Thakker, was handling the import related work as a Broker and used to contact Sudanese suppliers in order

to finalize the deal with the suppliers of the goods. He used to bargain with foreign suppliers and used to arrange the payment against the subject import goods to the Sudanese suppliers. During the investigation, it appears that Shri Prashant Thakker was constantly in touch with overseas suppliers as well as the container line (M/s Paramount Sealinks Pvt. Ltd. - working in India on behalf of M/s Ocean Star Line) and was involved in the fabrication of import documents. It also appears that Shri Prashant Thakker charged brokerage fees for these services and Shri Prashant Thakker had given instructions to the container line through the overseas supplier that even if the goods are shipped after 30th June 2024, the documents must be maintained before 30th June 2024, only then the goods will be cleared in India. It appears that Shri Prashant Thakker had given instructions to the container line through the overseas supplier that even if the goods are shipped after 30th June 2024, the

documents must be maintained before 30th June 2024, only then the goods will be cleared in India. The facts and evidence gathered during investigation, clearly establish that Shri Prashant Thakker, acting as broker, deliberately colluded with representatives of container line to manipulate the actual dates on the Bill of Lading. This manipulation was intended to facilitate the clearance of restricted cargo in direct violation of established regulations. It has also been established that Shri Prashant Thakker was in direct contact with container line and documents arranged forged dates from in a manner that would mislead customs and enable the clearance of restricted cargo. These actions reflect a blatant disregard for regulatory compliance and an intent to mislead the authorities. The deliberate acts and omissions by **Shri Prashant Thakker, Partner of M/s Multigreen International, Ahmedabad** make him liable for penalties under **Section 112(b)** of the Customs Act, 1962. Furthermore, his involvement in the creation of forged Bills of Lading a violation that renders him liable to penalties under **Section 114AA** of the Customs Act, 1962.

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

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

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

of Melon Seeds having a valid FSSAI Manufacturing License in line FSSAI Order dated 15.03.2024.

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

**9.3.1 FTDR Act, 1992:**

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

*(1) The Central Government may, by Order published in the Official Gazette, make provision for the development and regulation of foreign trade by facilitating imports and increasing exports.*

*(2) The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods.*

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

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

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

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

### **9.3.2 Foreign Trade Policy, 2023:**

#### **Para 1.02: Amendment to FTP**

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

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

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

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

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

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

*(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or*

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

*shall be liable, -*

*(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;*



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

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

(iii) *in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;*

(iv) *in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;*

(v) *in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest.*

**SECTION 114AA. Penalty for use of false and incorrect material.** - *If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.*

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

**10.1** Now therefore, in the light of the aforesaid facts, **M/s. Nakul Agro**, G1-221-A, Mandore Industrial Area, Mandore, Jodhpur, Rajasthan-342001 is hereby called upon to show cause in writing to the **Additional Commissioner of Customs, Customs House, Mundra** having office situated at office of the Pr.

Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why:

**(a)** The imported goods declared as 'Watermelon Seeds 'under CTH 12077090 covered under Bill of Entry No.5529894 dated 10.09.2024 having total quantity **121.8 MTs** having declared Assessable value of **Rs. 2,04,90,334.83/-** should not be confiscated under Section 111 (d),111(m) and 111(o) of Customs Act, 1962.

**(b)** Penalty under Section 112(a), 112(b) and Section 114AA of the Customs Act, 1962 should not be imposed on **M/s. Nakul Agro**, G1-221-A, Mandore Industrial Area, Mandore, Jodhpur, Rajasthan-342001.

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

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

**10.4 Shri Prashant Thakker(Popat)**, Authorized Representative of M/s Multigreen International having office at **Fortune Business Hub, 919, 9<sup>th</sup>**

**Floor, N/R Shell Petrol Pump, Science City Road, Thaltej, Ahmedabad, Gujarat 380060** is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed on him under Section **112(b) & 114AA** of the Customs Act, 1962.

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

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

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

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

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

**F.No. : GEN/ADJ/ADC/ 474/2025-Adjn-O/o Pr. Commr- Cus-Mundra**

**DIN: 20250271MO0000924249**

To,

**(1) M/s. Nakul Agro,**

G1-221-A, Mandore Industrial Area,  
Mandore, Jodhpur, Rajasthan-342001  
(IEC No. ABDPL7028F).  
(email-nakullohiya123@gmail.com)

**(2) M/s Paramount Sealinks Pvt. Ltd.,**

**Office No. 14, 2<sup>nd</sup> Floor, Aviskar Building,**  
**Plot No. 204, Ward 12-B, Gandhidham-370201.**  
(email-[specialequipments@paramountsealink.com](mailto:specialequipments@paramountsealink.com)  
and [brmgr@paramountsealink.com](mailto:brmgr@paramountsealink.com))

**(3) Shri Bharat Parmar, Branch Manager of**  
**M/s Paramount Sealinks Pvt. Ltd.**

situated at Office No. 14, 2<sup>nd</sup> Floor,  
Aviskar Building, Plot No. 204,  
Ward 12-B, Gandhidham-370201  
(email-[brmgr@paramountsealink.com](mailto:brmgr@paramountsealink.com))

**(4) Shri Prashant Thakker (Popat),**

Partner of M/s Multigreen International  
at **Fortune Business Hub, 919,**  
**9<sup>th</sup> Floor, N/R Shell Petrol Pump,**  
**Science City Road, Thaltej,**  
**Ahmedabad, Gujarat 380060.** (email-  
[multigreeninternational@gmail.com](mailto:multigreeninternational@gmail.com)).

**Copy to:**

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

## **Annexure-R**

### **List of Relied Upon Documents (RUDs) in the matter of M/s. Nakul Agro**

<b>RUD No.</b>	<b>Description of Documents</b>	<b>RUD No.</b>
1	Notification No. 05/2023 dated 5 <sup>th</sup> April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry	RUD No. 01
2	Bill of Entry No. 5529894 dated 10.09.2024	RUD No. 02
3	Panchnama dated 08.10.2024 drawn at M/s Mundhra CFS Pvt. Ltd., Mundra	RUD No. 03
4	Panchnama dated 12.09.2024 drawn at Office No. 14, 2 <sup>nd</sup> Floor, Aviskar Building, Plot No. 204, Ward 12-B, Gandhidham-370201	RUD No. 04
5	Panchnama dated 14.09.2024 drawn at Office no. 08, 1 <sup>st</sup> Floor, Mundhra CFS, Mundra port, Mundra	RUD No. 05
6	Statement of Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sealinks Pvt. Ltd.,	RUD No. 06
7	Statement of Shri Madhu Sudan Lohiya, Partner of M/s. Nakul Agro	RUD No. 07
8	Statement of Shri Vankar Bharatbhai Khengarbhai, senior executive (imports) of M/s Paramount Sealinks Pvt.Ltd., Gandhidham	RUD No. 08
9	Statement of Shri Prashant Thakker, Partner of M/s Multigreen International dated 21.11.2024	RUD No. 09
10	Statement of Shri Chavda Dilipsinh, G-Card holder of M/s Unnati Cargo dated 31.12.2024	RUD No. 10
11	Cargo Manifest	RUD No. 11
11	Bill of Lading having same No. OSLPZUMUN2993024 dated 14.07.2024	RUD No. 12
12	OSLSBL-961/24 dated 27.06.2024	RUD No. 13
13	Seizure Memo dated 04.11.2024	RUD No. 14