

	<p style="text-align: center;"> <b>सीमा शुल्क के प्रधान आयुक्त का कार्यालय</b>  <b>सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात</b>  <b>OFFICE OF THE PRINCIPAL</b>  <b>COMMISSIONER 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> </p>	
<b>A.</b> File No.	:	<b>GEN/ADJ/ADC/491/2025-Adjn-O/o Pr. Commr- Cus-Mundra</b>
<b>B.</b> Passed by	:	Amit Kumar Mishra, Additional Commissioner of Customs, Customs House, AP & SEZ, Mundra.
<b>C. C.</b> Noticee(s) / Party / Importer	:	<b>M/s. Rina Brothers (IEC: 0808014391)</b>
<b>D.</b> DIN	:	20250271MO0000333D98

**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. Rina Brothers (IEC: 0808014391)** (hereinafter also referred to as the "Importer") having address as '**Sardar Chowk, Station Road, Unjha, Mahesana, Gujarat - 384170**' is indulged into illegal import of Watermelon Seeds (also known as Melon Seeds) by way of violation of Notification No. 05/2023 dated 5<sup>th</sup> April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry (**RUD No. 1**). As per said notification *"Import Policy of Melon Seeds is 'Free' with effect from 01<sup>st</sup> May 2024 up to 30<sup>th</sup> June 2024. Consignments with 'shipped on board' Bill of lading issued till 30<sup>th</sup> June 2024 shall be treated as 'Free' to import."*

**2.** Acting upon the intelligence, the containers covered under the Bill of Entry No. 5018840 dated 12.08.2024 (**RUD No. 2**) filed by the importer M/s Rina Brothers at Mundra Custom House were tracked from the official website of M/s CMA CGM SA (<https://www.cma-cgm.com/ebusiness/tracking>) and primarily it was noticed that there were major discrepancies between the details mentioned

in BL of Lading No. PSN0114930 for BE No. 5018840 dated 12.08.2024 and the tracking details downloaded from aforementioned website. Accordingly, the import consignment covered under Bill of Entry No. 5018840 dated 12.08.2024 filed by the importer M/s Rina Brothers lying in the CFS of M/s Ameya Logistics Pvt. Ltd. (Honeycomb CFS), Mundra was put on hold for examination by officers of DRI. The goods covered under Bill of Entry No. 5018840 dated 12.08.2024 were examined by officers of DRI on 07.11.2024 and accordingly a panchnama dated 07.11.2024 (**RUD No. 3**) was drawn at the CFS of M/s Ameya Logistics Pvt. Ltd. (Honeycomb CFS), Mundra in respect of the same.

**3.** During the investigation, a search was conducted at the office premise of M/s CMA CGM Agencies (India) Pvt. Ltd. having office situated at 'Office No. 302, 2<sup>nd</sup> Floor, Plot No. 139, Rayson Arcade, Above Bank of Baroda/HDFC Bank, Oslo Road, Gandhidham, Gujarat-370201' under Panchnama dated 18.09.2024 (**RUD No. 4**). During the Panchnama proceedings carried out at the said address, some e-mail correspondences relating to present investigation were resumed by the visiting officers of DRI on a reasonable belief that the same were required for DRI investigation.

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

**4.1** Statement of Shri Shaifullah Jahangir Mayari, Branch Manager of M/s CMA CGM Agencies (India) Pvt. Ltd., having address as 'Office No. 302, 2<sup>nd</sup> Floor, Plot No. 139, Rayson Arcade, Above Bank of Baroda/HDFC Bank, Oslo Road, Gandhidham, Gujarat-370201', was recorded under Section 108 of the Customs Act, 1962 on 11.09.2024 (**RUD No. 5**) wherein he inter alia stated that he is working as Branch Manager of M/s CMA CGM Agencies (India) Pvt. Ltd. On being asked about tracking of Container Nos. APHU7265733, CMAU3657673, CMAU7477941 and CMAU7591635 downloaded from website of CMA CGM Shipping Line (<https://www.cma-cgm.com/ebusiness/tracking>) wherein Shipped-on-Board date is 07.07.2024, he confirmed the same.

**4.2** Statement of Shri Malav R. Shah, son of Shri Rajendrakumar Shah, General Manager and Authorized Representative of M/s. Rina Brothers, Sardar Chowk, Station Road, Unjha, Mahesana, Gujarat - 384170, was recorded under Section 108 of the Customs Act, 1962 on 17.10.2024 (**RUD No. 6**) wherein he inter alia stated that his firm M/s Rina Brothers was incorporated in year 1985, his father Shri Rajendrakumar Shah is the proprietor M/s Rina Brothers; that they have imported these containers through an agent Jayesh Doshi who was in contact with supplier from UAE and the supplier from UAE was in contact with supplier from Sudan. He also stated that he is aware know about Notification No. 05/2023 dated

05.04.2024 issued by DGFT that if watermelons seeds had loaded or shipped on board before 30th June 2024 then it will be under 'Free' category, however if goods loaded on ship or shipped on board after 30th June 2024, then it will be under category of restricted. On being shown the container tracking report in respect of all 04 container nos. APHU7265733, CMAU3657673, CMAU7477941 and CMAU7591635 covered under B/L No. PSN0114930 dated 29.06.2024 downloaded from the official website <https://www.cma-cgm.com/ebusiness/tracking> of M/s CMA CGM Shipping Line, he stated that that he was informed that all 4 loaded containers have been handed over to Shipping Line on 25<sup>th</sup> June, 2024 at Sudan Port and shown Bill of Lading showing as issued on 25<sup>th</sup> June, 2024. He further stated that further details of loading of containers on vessel were not provided to him.

**4.3** Statement of Shri Jayesh Ranchhoddas Doshi, son of Shri Ranchhoddas Doshi, (Intermediate Broker for M/s Rina Brothers), having residence address at 55, Navrang Building, Pedder Road, Opp. HSBC Bank, Cumballa Hill, Mumbai, Maharashtra – 400026 was recorded under Section 108 of the Customs Act, 1962 on 20.11.2024 (**RUD No. 7**) wherein he inter alia stated that he know Shri Malav R. Shah since very long being in business; that Shri Malav R. Shah agreed upon the rates quoted by him after adding his brokerage on the rates provided by his supplier and the subject import was the first import of Watermelon Seeds by M/s Rina Brothers through him; that he charge 10 dollars per MTS of the cargo from buyers. He 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 container tracking in respect of all 04 containers nos. APHU7265733, CMAU3657673, CMAU7477941 and CMAU7591635 covered under Bill of Lading No. PSN0114930 and Bill of Entry No. 5018840 dated 12.08.2024 which are downloaded from the official website <https://www.cma-cgm.com/ebusiness/tracking> of M/s CMA CGM Shipping Line, he stated that the supplier was also aware that that all cargo of watermelon seeds needs to be shipped on or before 30th June, 2024; that his supplier had told him that they have handed over containers to Shipping Line on around 27<sup>th</sup> June, 2024; that he was not aware as why there is no shipped on board date on Bill of lading.

**4.4** M/s CMA CGM Agencies (India) Private Limited vide letter dated 12.09.2024 provided copy of BL No. PSN0114930 and screen shots of container tracking details from CMA CGM website. (**RUD No. 8**)

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

**5.1 Tracking details of containers:** The container movement details were tracked from the website of M/s CMA CGM Shipping Line (<https://www.cma-cgm.com/ebusiness/tracking>) which shows that all the four containers APHU7265733, CMAU3657673, CMAU7477941 and CMAU7591635 covered under Bill of Lading No. PSN0114930 actually loaded on vessel on 07.07.2024 (**RUD No. 9**). It shows that Bill of Lading No. PSN0114930 dated 25 June, 2024 (**RUD No. 10**) was issued intentionally without mentioning any 'Shipped on Board' date and the same was submitted for filing IGM and Bill of Entry at Mundra Custom House. It is evident that Bills of Lading were manipulated/forged to get the 'Restricted' goods cleared that even on 03<sup>rd</sup> July, 2024, the actual Bill of Lading was not finalized. The Notification No. 05/2023 dated 05.04.2024 issued by DGFT stipulates that if 'watermelons seeds' have been loaded or shipped on board before 30th June 2024 then only it will be under 'Free' category.

**5.2 E-mail conversation:** The e-mail conversation recovered during search conducted at the office Premise of M/s CMA CGM Agencies (India) Pvt. Ltd. under Panchnama dated 18.09.2024 (**RUD No. 4**) indicated that various communications were made between officials of M/s CMA CGM, Sudan and Aldawlia Shipping- Port Sudan, which shows that Bill of Lading was in draft stage till 3<sup>rd</sup> July. A draft Bill of Lading was also recovered during search conducted at the office premise of M/s CMA CGM Agencies (India) Pvt. Ltd. under Panchnama dated 18.09.2024, which having same Bill of Lading No. PSN0114930 with date of issue as 03 July, 2024 (**RUD No. 11**) and it evident that Bills of Lading were manipulated/forged to get the 'Restricted' goods cleared. It has come to notice that even on 3<sup>rd</sup> July, BL was RFS BL i.e. Ready for Shipment BL which was changed to BL PSN0114930 with RFS 25 Jun, 2024. Some of the relevant e-mail conversations are mentioned in given below Table:

<b>E-mail Date</b>	<b>Sender Name, Designation, Firm Name</b>	<b>Receivers Name and E-mail IDs</b>	<b>Relevant portion of e-mail text</b>
30.06.2024	Madani Suad, Commercial Manager, M/s Aldawlia Shipping, Sudan ( <a href="mailto:suad@aldawliashipping.com">suad@aldawliashipping.com</a> )	<a href="mailto:Psn.operations@cma-cg.com">Psn.operations@cma-cg.com</a> & various others of CMA CGM Shipping Line	<p>Dear Sameh,</p> <p>Customer of PSN0114930 is asking if he can destuff his cntrs at this stage.</p> <p>Thanks to advise please.</p> <p><i>(marked as page 54 of documents recovered during search at M/s CMA CGM Agencies (India) Pvt. Ltd.)</i></p>
02.07.2024	Madani Suad,	<a href="mailto:Psn.operations@cma-cg.com">Psn.operations@cma-cg.com</a> &	<p>Dear Sameh,</p> <p>Please note customer of BL No.</p>

	Commercial Manager, M/s Aldawalia Shipping, Sudan ( <a href="mailto:suad@aldwaliashipping.com">suad@aldwaliashipping.com</a> )	various others of CMA CGM Shipping Line	PSN0114930, accepted RFS BL, but to change to Mundra instead Nhava Sheva and also change the CNEE to be as follows RINA BROTHER SARDAR CHOWK STATION ROAD, UNJHA, INDIA  <i>(marked as page 30 of documents recovered during search at M/s CMA CGM Agencies (India) Pvt. Ltd.)</i>
02.07.2024	EL TANTAWY ( <a href="mailto:cro.seltantawy@cma-cg.com">cro.seltantawy@cma-cg.com</a> )	Madani Suad, Commercial Manager, M/s Aldawalia Shipping, Sudan ( <a href="mailto:suad@aldwaliashipping.com">suad@aldwaliashipping.com</a> ) & various others of CMA CGM Shipping Line	Dear Suad, For PSN0114930 1. POD changed to Mundra 2. Consignee & Notify updated to Rina Brothers  Adding Karim & Thaer @CMA CGMEgypt Customer Care to update draft BL PSN0114930 with RFS 25 Jun, 2024  Waiting your urgent outcome regarding the rest of BLs before vessel sailing to avoid any fines/charges  <i>(marked as page 59 &amp; 60 of documents recovered during search at M/s CMA CGM Agencies (India) Pvt. Ltd.)</i>

The email correspondences referenced above, while not exhaustive, provide sufficient evidence to demonstrate that all parties involved—namely representatives from M/s CMA CGM Shipping Line, Sudan, M/s Aldawalia Shipping, Sudan, and the consignee (importer) — were fully aware of the restrictions on the import of watermelon seeds. Despite being cognizant of the applicable penalties imposed by customs, these entities deliberately concealed the fact that the actual 'Shipped on Board' date was July 7, 2024 for BL No. PSN0114930. Through intentional misrepresentation and manipulation of dates, they sought to facilitate the clearance of restricted cargo in violation of the established regulations.

## **6. Seizure:**

During the investigation, it was observed as per tracking details available at website of M/s CMA CGM Shipping Line and as per other evidences

gathered during investigation that the imported goods i.e. Watermelon Seeds have been loaded on board after 30th June 2024 i.e. on 07<sup>th</sup> July, 2024 and hence are restricted goods as per Notification no. 05/2023 dated 05.04.2024 issued by the DGFT. Thus, it appears that the goods imported by M/s Rina Brothers, under Bill of Entry No. 5018840 dated 12.08.2024 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 **11.11.2024 (RUD No.12)**.

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

**7.1** Investigation conducted by DRI has revealed that the containers covered under Bill of Entry No. 5018840, dated 12.08.2024, were shipped from Sudan port on 07.07.2024, well beyond the cut-off date of 30.06.2024 specified in DGFT Notification No. 05/2023 dated 05.04.2024. The tracking details on the official website of M/s CMA CGM Shipping Line (<https://www.cma-cgm.com/ebusiness/tracking>) confirm that the containers were loaded on vessel MV EA Blue Nile (Voyage 297DER) on 07.07.2024, further corroborating the lapse in compliance with the notification's timeline. Moreover, email correspondences and other evidence clearly demonstrate that forged Bill of Lading No. PSN0114930 dated 25.06.2024 was created without mentioning the Shipped-On-Board which was actually 07<sup>th</sup> July, 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 CMA CGM Shipping Line, 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. This constitutes a serious breach of regulatory compliance and evidences deliberate intent to mislead customs authorities.

**7.2** The facts and evidence discussed above indicate that the Directorate General of Foreign Trade (DGFT), through Notification No. 05/2023 dated 05.04.2024, amended the import policy for Melon Seeds under CTH 12077090. As per the notification, the import of Melon Seeds was classified as 'Free' from 1st May 2024 to 30th June 2024. Consignments with 'shipped on board' Bill of lading issued till 30th June 2024 shall be treated as 'Free' to import". It means that all consignments of Watermelon Seeds which have shipped on board before 01.07.2024 can be imported in India on 'Actual User' basis to processors of Melon Seeds having a valid FSSAI

Manufacturing License in line FSSAI Order. However, as established in the preceding paras, M/s. Rina Brothers, located at Sardar Chowk, Station Road, Unjha, Mahesana, Gujarat - 384170, illegally imported Watermelon Seeds under Bill of Entry No. 5018840 dated 12.08.2024, in violation of Notification No. 05/2023. The investigation conclusively proved that the goods were shipped on board on 07<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. 5018840 dated 12.08.2024 having total quantity **100** MTs and declared assessable value of **Rs. 1,62,14, 060/-** imported by M/s. Rina Brothers are liable for confiscation under confiscation under Section 111(d), 111(m) and 111 (o) of the Customs Act, 1962.

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

##### **8.1 Role of the importer M/s Rina Brothers (IEC No. 0808014391) (Proprietor: Shri Rajendrakumar Chhanalal Shah):**

Shri Rajendrakumar Chhanalal Shah is Proprietor of M/s. Rina Brothers and being importer, he was well aware of the Import policy and Notification. M/s. Rina Brothers had imported watermelon seeds covered under Bill of Entry No. 5018840 dated 12.08.2024 in by way of violation of import policy mentioned in Notification No. 05/2023 dated 5<sup>th</sup> April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry. The total quantity of the said goods covered under the subject Bill of entry is **100 MTs** having declared Assessable value of **Rs. 1,62,14,060/-**. As per Notification No. 05/2023 dated 5<sup>th</sup> April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry, the import of said goods with shipped on board dated after 30<sup>th</sup> 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 CMA CGM Agencies (India) Pvt. Ltd. i.e. working in India on behalf of M/s CMA CGM Shipping Line:**

The facts and evidence gathered during the search, including email correspondences, clearly establish that M/s CMA CGM Agencies (India) Pvt. Ltd. deliberately colluded with representatives of M/s CMA CGM Sudan and Madani Suad, Commercial Manager, M/s Aldawalia Shipping, Sudan, to manipulate the actual dates of the Bill of Lading. This manipulation was intended to facilitate the clearance of restricted cargo in direct violation of established regulations. These actions reflect a blatant disregard for regulatory compliance and an intent to mislead the authorities. The deliberate acts and omissions by M/s CMA CGM Agencies (India) 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 Jayesh Ranchhoddas Doshi, Intermediate Broker for M/s Rina Brothers:**

During investigation, Shri Jayesh R. Doshi accepted that they used to import goods i.e. Watermelon seeds from Sudan. It was noticed that although Shri Jayesh R. Doshi was handling the import related work as a Broker and used to contact Dubai 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 suppliers. It appears that Shri Jayesh R. Doshi had given instructions to the container line through the overseas supplier to change name of consignee in draft Bill of Lading after 30<sup>th</sup> June, 2024 and knowing that goods have been not been shipped on 30<sup>th</sup> June, 2024, he managed to change the details in Bill of Lading. The facts and evidence gathered during investigation, clearly establish that Shri Jayesh R. Doshi, acting as broker, deliberately colluded with representatives of container line and suppliers to manipulate the actual date of 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 Jayesh R. Doshi was in direct contact with supplier and 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 Jayesh Ranchhoddas Doshi, Intermediate Broker for M/s Rina Brothers 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. Rina Brothers, (IEC No. 0808014391)** (Proprietor: Shri Rajendrakumar Chhanalal Shah) having address 'Sardar Chowk, Station Road, Unjha, Mahesana, Gujarat – 384170' 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. **5018840** dated **12.08.2024** having total quantity **100 MTs** and declared assessable value of **Rs. 1,62,14,060/-** 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. Rina Brothers, Sardar Chowk, Station Road, Unjha, Mahesana, Gujarat - 384170.**

**10.2 M/s CMA CGM Agencies (India) Pvt. Ltd.** having office situated at 'Office No. 302, 2<sup>nd</sup> Floor, Plot No. 139, Rayson Arcade, Above Bank of Baroda/HDFC Bank, Oslo Road, Gandhidham, Gujarat-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 CMA CGM Agencies (India) Pvt. Ltd. under **Section 112(b)** & **Section 114AA** of the Customs Act, 1962.

**10.3 Shri Jayesh Ranchhoddas Doshi**, son of Shri Ranchhoddas Doshi, Intermediate Broker for M/s Rina Brothers, having residence address at '55, Navrang Building, Pedder Road, Opp. HSBC Bank, Cumballa Hill, Mumbai, Maharashtra – 400026' is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed on him under **Section 112(b)** & **Section 114AA** of the Customs Act, 1962.

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

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

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

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

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

**F.No.: GEN/ADJ/ADC/491/2025-Adjn-O/o Pr. Commr- Cus-Mundra**

**DIN: 20250271MO0000333D98**

To,

**(1) M/s. Rina Brothers,**

Sardar Chowk, Station Road, Unjha, Mahesana,  
Gujarat - 384170 (IEC No. 0808014391)  
(Proprietor: Shri Rajendrakumar Chhanalal Shah)  
(e-mail: [rinabrothers@gmail.com](mailto:rinabrothers@gmail.com))

**(2) M/s CMA CGM Agencies (India) Pvt. Ltd.,**

Office No. 302, 2<sup>nd</sup> Floor,  
Plot No. 139, Rayson Arcade,  
Above Bank of Baroda/HDFC Bank,  
Oslo Road, Gandhidham, Gujarat-370201  
(e-mail: [knd.smayari@cma-cgm.com](mailto:knd.smayari@cma-cgm.com), [mby.genmbox@cma-cgm.com](mailto:mby.genmbox@cma-cgm.com))

**(3) Shri Jayesh Ranchhoddas Doshi,**

‘55, Navrang Building, Pedder Road,  
Opp. HSBC Bank, Cumballa Hill,  
Mumbai, Maharashtra – 400026’  
(e-mail: [jaydoshi1960@gmail.com](mailto:jaydoshi1960@gmail.com))

**Copy to:**

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

<b>Annexure- R</b>		
<b>RUD in respect of M/s. Rina Brothers (IEC: 0808014391)</b>		
<b>RU D No.</b>	<b>Description of Documents</b>	<b>Pages</b>
1	Notification No. 05/2023 dated 5 <sup>th</sup> April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry	2
2	Bill of Entry No. 5018840 dated 12.08.2024 filed by the importer M/s Rina Brothers at Mundra Custom House	6
3	Panchnama dated 07.11.2024 drawn at the CFS of M/s Ameya Logistics Pvt. Ltd. (Honeycomb CFS), Mundra	6
4	Panchnama dated 18.09.2024 for search conducted at the office premise of M/s CMA CGM Agencies (India) Pvt. Ltd.	65
5	Statement of Shri Shaifullah Jahangir Mayari, Branch Manager of M/s CMA CGM Agencies (India) Pvt. Ltd. recorded under Section 108 of the Customs Act, 1962 on 11.09.2024	13
6	Statement of Shri Malav R. Shah, General Manager and Authorized Representative of M/s. Rina Brothers, recorded under Section 108 of the Customs Act, 1962 on 17.10.2024 alongwith documents submitted	29
7	Statement of Shri Jayesh Ranchhoddas Doshi, Intermediate Broker for M/s Rina Brothers, recorded under Section 108 of the Customs Act, 1962 on 20.11.2024	2
8	Documents submitted by M/s CMA CGM Agencies (India) Private Limited vide letter dated 12.09.2024	11
9	Container movement details were tracked from the website of M/s CMA CGM Shipping Line ( <a href="https://www.cma-cgm.com/ebusiness/tracking">https://www.cma-cgm.com/ebusiness/tracking</a> )	4
10	Bill of Lading No. PSN0114930 dated 25 June, 2024	4
11	Bill of Lading No. PSN0114930 with date of issue as 03 July, 2024	2
12	Seizure Memo dated 11.11.2024	1