

DIN :- 20240671MO0000555EF9

 <p>कार्यालयः प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 <b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:</b> <b>CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.</b> <b>PHONE : 02838-271426/271163 FAX :02838-271425</b> <b>E-mail id- adj-mundra@gov.in</b></p>	 <p>Azadi Ka Amrit Mahotsav</p>
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## SHOW CAUSE NOTICE

### **(Issued under section 124 of Customs Act, 1962)**

Intelligence gathered by the Directorate of Revenue Intelligence, Gandhidham indicated that M/s. Anmol Enterprises, Nehru Nagar, 24, Behind Amrapali Cinema Raiya Road, Rajkot, Gujarat (IEC-241405114) was engaged in the smuggling of Areca Nuts by way of concealment in the import consignment of HDPE Plastic Regrind(Non Hazardous) from UAE. Intelligence further indicated that M/s. M/s. Anmol Enterprises had filed Bill of Entry No. 6260195 dated 03.06.2023 (**RUD No.1**) for the clearances of the import goods at Mundra Port. The declared description of the goods in the said import consignment was 'HDPE Plastic Regrind (Non Hazardous)' classified under HS Code 39021000 and imported through container bearing No. TGBU5683965.

2. Acting upon intelligence the import consignments covered under Bill of Entry 6260195 dated 03.06.2023 were put on hold and examination of the goods was carried out by the officers of Directorate of Revenue Intelligence under panchnamas dated 27.06.2023 (**RUD No. 2**). The examination of the goods pertaining to Container No. TGBU5683965 was carried out at M/s. Transworld CFS, Mundra Port.

The details of the import consignment are as follows,

Bill of Lading No.	HLCUDX3230552642 DATED 30.05.2023
Shipper	M/s Polytech Middle East FZE, Po.O. Box, 7072, Business Centre, Al Shmookh Building UMM Al Quwain United Arab Emirates.
Invoice No.& Dt.	AE/2023/5110 dated 24.05.2023
Importer & IEC	M/s. Anmol Enterprises, Nehru Nagar, 24, Behind Amrapali Cinema Raiya Road, Rajkot, Gujarat ( IEC-241405114)
B/E & Dt.	6260195 dated 03.06.2023

Declared description of the goods declared	HDPE Plastic Regrinding(Non Hazardous) (H.S.code:39012000)		
Container No.	Seal No.	Packages declared	Nt.wt. In M.ton
FFAU1142661	859702 MS5139460	790	25.690

3. During examination of the import consignment, it was gathered that the seal cutting permission was taken for examination from the Docks officer before the DRI alert was sent for holding the respective cargo imported vide Bill of entry No. 6260195 dated 03.06.2023. Upon opening of the container it was found that the container was stuffed with white color PP Bags upto around 70 % of its height and the PP bags were stacked inside till the door of the container. Thereafter, de-stuffing of the PP bags was started with the help of labourers. On visual inspection of all the PP Bags, found that all the bags were having goods in the form of Crushed Small Pieces of plastic of Black color/Multi Color. After emptying all the white PP Bags, which were stacked in starting 4-5 lines from the gate of the container it was stacks of brown color jute bags were noticed. All the persons present during the panchanama proceedings noticed some pieces of Areca nut were spilled on the floor of the container. The weight of container was done to know the weight of cargo stuffed in the Jute Bags and the weight was found to be 15300 Kgs. Thereafter, the de-stuffing of the Jute Bags was started with the help of labourers. The offloaded Jute Bags from the container were placed separately from PP bags under the same shed of the CFS. All the Jute bags were cut and it was found that all of the jute bags were found to be stuffed with Areca Nut. The container was found to be stuffed with 192 jute bags having Areca Nut and 275 PP bags containing Crushed Small Pieces of plastic declared as HDPE Plastic Regrinding(Non Hazardous). Jute bags and plastic bags are of uniform size/shape. Weight of one empty jute bag was found to be 2.20 Kg and that of empty PP Bags was found to be 0.5 Kg. The summary of the goods found during examination as are summarized as under;

Container No.	Weight of Crushed small pieces of plastic declared as Regrinding(Excl.)	Net Weight of Crushed small pieces of plastic declared as HDPE Plastic Regrinding(Excl.)	Weight of Areca Nuts/ (including pkg.)	Net Weight of Areca Nuts (Excl. material weight 2.20 Kg/Box)
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	HDPE Plastic Regrinding ) (including pkg. material)	Pkg weight 0.5 Kgs.		
TGBU5683965	9860 Kgs/ 275 Plastic Bag	9722 Kgs	15300 Kgs/ 192 Jute Bags	14877 Kgs

Whereas, the Areca Nuts were found concealed in the import consignment of declared goods 'HDPE Plastic Regrinding (Non-Hazardous). The above quantity of 14877 Kgs Areca Nuts (CTH 080280) was the item importable at fixed values called "Tariff Values", under Notification issued under Section 14(2) of the Customs Act, 1962 by the Board. If the tariff values are fixed for any goods, ad valorem duties thereon are required to be calculated with reference to such tariff values only following Rule 2 of the Customs Valuation Rules 2007 and not at the "transaction values" as specified vide Rule 3(i) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Hence, to avoid the correct tariff value USD 10379 per Metric Ton, as per the applicable Notification No. 34/2023-CUSTOMS (N.T.) New Delhi, 15th May, 2023, issued under Section 14(2) of the Customs Act 1962 (**RUD No. 3**) the importer filed the respective Bill of Entry No. 6260195 dated 03.06.2023 at the CIF value of Rs. 46.70/kg.

4. Since the above mentioned 14877Kgs of Areca Nut were not declared in the Bill of Entry No. 6260195 dated 30.05.2023, there existed reasonable belief that the same were liable for confiscation under the provisions of the Customs Act, 1962. Thus, the said 14877 Kgs of Areca Nut and 9722 Kgs of Crushed Plastic declared as HDPE Plastic Regrinding stuffed in the container No. TGBU5683965 were placed under seizure under section 110 of the Customs Act, 1962 vide Seizure Memorandum dated 27.06.2023 (DIN-202306DDZ10000321331) (**RUD No. 4**). The seized consignment was handed over to the custodian M/s Transworld CFS, Mundra under Supartnama dated 27.06.2023 (**RUD No. 5**).

5. Visit Note dated 04.07.2023(**Rud No. 6**) was drawn at the premises of M/s Anmol Enterprises, Address Nehru Nagar, 2/4, Near Khoja Hall, Raiya Road, Rajkot, Gujarat informing that the premises were found locked due to which the search at the registered premises could not be

executed. During the visit it was found that the premises was residence of Shri Imran Karimbhai Makwana mastermind who had also supplied the areca nut to M/s Jaliyan Polymers and M/s Hiralal Exim .

6. During the investigation it was gathered that Shri Imran Karimbhai Makwana is the same person who had also supplied the Areca Nut from Dubai to M/s Jaliyan Polymers and M/s Hiralal Exim by concealing with goods declared as "PP Plastic Regrind". DRI has already initiated the investigation against M/s Jaliyan Polymers for the import of total 42782 Kgs of Areca Nut by concealing with 10180Kgs of goods decalred as "PP Plastic Regrind". Shri Imran Karimbhai Makwana was found to be partner in M/s Jaliyan Polymers who used to export the cargo from Dubai from the shipper firms which were familiar to him. Similarly, DRI has initiated the investigation against M/s Hiralal Exim for the import of 40880 Kgs of Areca Nut by concealing the same with 8820 Kgs of goods declared as PP Plastic Regind. Shri Imran Karimbhai Makwana exported the goods from the firm M/s Polytech Middle East FZE owned by him. M/s Polytech Middle East FZE, UAE is the same shipper who has supplied the 14877 Kgs of Areca Nut by concealing with 9722 Kgs of goods declared as HDPE Plastic Regrinding to M/s Anmol Enterprises. The investigation revealed that Shri Imran Karim Bhai Makwana is the mastermind who supplied the Areca nut to three importer viz M/s Jaliyan Polymers, M/s Hiralal Exim and M/s Anmol Enterprises. Total 98539 Kgs of Areca Nut has been smuggled by Shri Imran Karimbhai Makwana by concealing the same with declared goods. The above quantity of 98539 Kgs of Areca Nuts (CTH 080280) was the item importable at fixed values called "Tariff Values", under Notification issued under Section 14(2) of the Customs Act, 1962 by the Board. If the tariff values are fixed for any goods, ad valorem duties thereon are required to be calculated with reference to such tariff values only following Rule 2 of the Customs Valuation Rules 2007 and not at the "transaction values" as specified vide Rule 3(i) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Hence, to avoid the import duty on correct tariff value USD 10379 per Metric Ton, as per the applicable Notification No. 34/2023-CUSTOMS (N.T.) New Delhi, 15th May, 2023, issued under Section 14(2) of the Customs Act 1962, the importer imported the Areca Nut by mis declaring the value and goods to evade the applicable Customs Duty. Hence the total 98539 Kgs of Areca nut having assessable value at Rs. 85193932/- have been smuggled by Shri Imran Karimbhai Makwana by mis declaring and concealing the

same with declared goods imported by all the three importers.

6.1 The investigation could not be completed in the stipulated time period of six months from the date of the seizure of goods. The competent authority vide letter dated 07.12.2023 (**RUD No.7**) granted the extension by a further period of six months for issuance of Show Cause Notice in respect of seized goods in terms of the first proviso of Section 110(2) of the Customs Act, 1962 as amended by the Finance Act, 2018.

**7. During investigation Statements of following persons were recorded;**

**7.1 Statement of Shri Satish Maheshwari, Authorized person, M/s Continental Shipping Maheshwari, Mundra Branch was recorded on 28.06.2023, wherein he interalia stated that: (RUD No. 8)**

- On being shown Panchanama dated 27.06.2023 drawn at M/s Transworld CFS wherein during the examination of cargo covered under Bill of Entry No.6260195 dated 03.06.2023 pertaining to M/s Anmol Enterprise, and asked to Comment, he stated that he agreed that during the examination 14.87 MTs Areca Nut/Betel Nut was found concealed with a cover cargo HDPE plastic Regrind. The Bill of Entry No.6260195 dated 03.06.2023 was filed by Shri Himmat Meghjibhai Maheshwari (Executive) of their Mundra office. Mundra Branch office is looked after by him and G-card holder of their company Shri Dev Kapta, H card holder.
- On being asked as to who he knew in the firm M/s Anmol Enterprise and how did he got the work of M/s Anmol Enterprise, he stated that Shri Altaf kasambhai Dalvani( Mob No-9909995186) and Imran Karimbhai Makvana, Partners of M/s Anmol Enterprise approached and met him in January 2023 at their Mundra office and asked him to handle the Custom Clearance work for their import consignments of PP/HDPE regrind. They told him that they are not satisfied with their then Custom Broker and as he was already handling Custom Clearance work for other importers of PP regrind and plastic articles.
- On being asked as to what documents did he ask from Shri Altaf kasambhai Dalvani and Imran Karimbhai Makvana of M/s Anmol Enterprise, he stated that they had received every document pertaining to KYC for M/s Anmol Enterprise which include copy IEC, Pancard of firm, GST registration certificate, authorization letter, cancelled cheque of the firm and Aadhar cards of both the partners of Shri Altaf Kasambhai Dalvana and Shri Imran Karimbhai Makvana.
- On being asked as to how he verified the KYC detail of the firm M/s Anmol

Enterprise, he stated that they had verified the KYC of the firm/s Anmol Enterprise from the DGFT and from GST portal. He personally visited the registered address of M/ s Anmol Enterprise and found the firm in existence.

- On being asked as to how many import consignments for M/s Anmol Enterprise have he handled till date, he stated that they had handled total 18 import consignments for M/s Anmol Enterprise including import cargo under Bill of entry no.6260195 dated 03.06.2023.
- On being asked as to When and how did he receive import documents for Bill of entry no.6260195 dated 03.06.2023 imported by M/s Anmol Enterprise, he stated that they received invoice, packing list and Bill of lading on their company's whatsapp group on 23/24 June 2023. These documents were sent by Shri Imran Karimbhai Makwana from Mob.no-+971507195326.
- On being asked whether he had forwarded the Checklist for approval before filling the Bill of entry no.6260195 dated 03.06.2023 for the cargo imported by M/s Anmol Enterprise, he stated that they had been handling Import cargo for M/s Anmol Enterprise since 2021. Earlier they used to send the checklist for approval to the registered email Id of M/s Anmol Enterprise but later Shri Imran told him not to wait for their approval of checklist and file the Bill of entry on basis of the documents provided by Shri Imran Karimbhai therefore they filled the Bill of entry after taking approval on voice call using Whatsapp from Shri Imran.
- On being asked to provide the details of the person who booked the container No. TGBU5683965 for the import of cargo for M/s Anmol Enterprise vide Bill of Entry No. 6260195 dated 03.06.2023, he stated that Shri Imran Karimbhai Makwana partner of M/s Anmol Enterprise had booked the container no.TGBU683965 for the cargo imported vide bill of entry no.6260195 dated 03.06.2023 from M/s Anmol Enterprise. Shri Imran is based in Dubai.
- On being asked as to how much Custom Clearance Agency charges they were getting for providing the service for the clearance of subject cargo vide Bill of Entry No. 6260195 dated 03.06.2023, he stated that they were charging Rs.12000/- for clearance of subject cargo vide Bill of entry No.6260195 dated 03.06.2023.
- On being asked whether M/s Continental Shipping Services and M/s Shri Krishna Logistics received any amount in respect for the clearance of the subject cargo, he stated that M/s Continental Shipping Services and M/s Shri Krishna Logistics did not receive any money regarding clearance of import cargo under Bill of entry No.6260195 dated 03.06.2023.
- On being asked whether he knew any firm by the name M/s Polytech Middle East FZE, he stated that M/s Polytech Middle East FZE was the

shipper for the cargo imported vide Bill of Entry No. 6260195 dated 03.06.2023. This firm was owned by Shri Imran Karimbhai Makwana.

- On being asked whether he knew any firm by the name M/s Advance recycling Technology, U.A.E., he stated that he only knew that this firm was owned by associates of Shri Imran Karimbhai Makwana.
- On being asked as to when did he come to know that the Areca/Betel Nut was found concealed with cover cargo PP Plastic Regrind imported vide Bill of Entry No. 6260195 dated 03.06.2023 pertain to M/s Anmol Enterprise, he stated that the container No.TGBU5683965 pertaining to subject Bill of entry No. 6260195 dated 03.06.2023 was selected for scanning by the RMS system. The scanning report came as mis-match so the container was to be 100% examined from the Docks Custom Officer and seal was cut by the CFS laborers. The Custom Officer instructed Shri Hakim to get the cargo 100% destuffed for examination. In between Shri Imran Karimbhai was calling him continuously and he told me to arrange the clearance of this cargo as soon as possible and not to de-stuff the cargo so he got suspicious and he asked Shri Hakim to go inside the container and check if all the cargo is same or not. Our field agent Shri Hakim went inside the container to check and he noticed Jute bags stuffed with Areca Nut concealed after 5-6 lines of PP bags. Shri Hakim called him at around 6:30 PM and informed me about the concealment of Areca Nut. He had told him to close the doors of the containers and inform the Custom Authorities. But the Custom Officer has already left the CFS due to some emergency. He had tried calling Shri Imran but he did not pick his call. At around 10:30 on 07.06.2023 PM Shri Imran called him and I told him about this concealment of Areca Nut in cargo imported vide Bill of entry No. 6260195 dated 03.06.2023. At that time, he told me the loading workers had done it by mistake. He had asked him to come to India as soon as possible and present himself before Custom Authorities. He told him that he will come next day only and cooperate with Custom Authorities.
- On being asked as to when did he inform the Custom Authorities about this concealment of Areca Nut in cargo imported vide Bill of entry no. 6260195 dated 03.06.2023, he stated that they informed the Custom Authorities about said mis-declaration and concealment of Areca Nut in cargo imported by M/s Anmol Enterprise by email on 08.06.2023 at 9.59 AM by email id [continentalmun@gmail.com](mailto:continentalmun@gmail.com) on email [siibmundra@gmail.com](mailto:siibmundra@gmail.com), [commr-cusmundra@nic.in](mailto:commr-cusmundra@nic.in). they had also received a letter through email [imran4websolutions@gmail.com](mailto:imran4websolutions@gmail.com) from the Shipper M/s Polytech Middle East FZE stating that container no. TGBU5683965 was mis loaded by their workers and they requested for re-export of the same. they also gave a letter addressed to DC customs(DE) regarding the

matter on 08.06.2023

- On being asked if Shri Imran karimbhai Makwana methim or contacted him after said concealment of Areca Nut was found in container No.TGBU5683965 imported vide Bill of entry no.6260195 dated 03.06.2023 by M/s Anmol Enterprise, he stated that Shri Imran Karimbhai Makwana came to his office at Mundra in 08.06.2023 at around 08:00 PM. He told him that the Areca Nut was loaded in container No. TGBU5683965 by mistake of his workers and he is ready to pay the applicable duty, fine and penalty and he also assured him that he will appear before the Custom Authorities whenever called by the authorities.
- On being asked as to who was supposed to arrange the transportation of the imported goods vide Bill of Entry No. 6260195 dated 03.06.2023 30.05.2023 for the delivery from Mundra Port, he stated that he did not know who was going to arrange transportation for delivery from Mundra Port of cargo 6260195 dated 03.06.2023.
- On being asked as to who arranged transportation for earlier import consignments imported by M/s Anmol Enterprise, they only arranged transportation for few early consignments of M/s Anmol Enterprise in Year 2021 after that the transportation was arranged by M/s Anmol Enterprise on their own for all their import consignments.
- On being asked to provide the details of any person/firms who was finally going to purchase the Areca/Betel Nut imported vide Bill of Entry No. 6260195 dated 03.06.2023, he stated that he was not aware that who was the final buyer of Areca/Betel Nut.

**7.2 Statement of Shri Altafbhai Kasambhai Dalvani, Partner of M/s Anmol Enterprises(IEC-2414005114), Naheru Nagar, 2/4, BH Amrapali Cinema, Raiya Road, Rajkot-360007, was recorded on 07.07.2023, wherein he interalia stated that: (RUD No. 9)**

- On being asked when did he start his firm M/s Anmol Enterprises (IEC No-2414005114), he stated that M/s Anmol Enterprises was a partnership firm. The other partner was Shri Imran Karimbhai Makwana, and they started the said firm M/s Anmol Enterprises (IEC-2414005114) in year 2014 but due to lack of funds they did not do any business in that firm. At that time, he dropped the idea of business and he took up a job in Nexa as a sales person. He did job from 2014 to 2021. After arranging enough funds to start his own business, they started doing business in this firm in year 2021. they have 50/50 partnership in M/s Anmol Enterprises.
- On being asked to state the business of your firm M/s Anmol Enterprises, he stated that they were engaged in business of trading of plastic regrind. They imported PP Plastic regrind, HDPE regrind, PPCP regrind from Dubai and they also purchase the goods from domestic market.

- On being asked to provide the bank details of his and his firm, he stated that he had saving account in HDFC bank, branch Yagnik road, Rajkot(Account No-01011930009352) and the current account of their firm was Account No-50200039757111) HDFC bank, branch Yagnik road, Rajkot.
- On being shown Panchanama dated 27.06.2023 drawn at M/s Transworld CFS and during the examination of cargo covered under Bill of Entry No.6260195 dated 03.06.2023 pertaining to M/s Anmol Enterprises and asked to comment, he stated that he agreed with the said Panchanama dated 27.06.2023 and during the examination 14.87 MTs Areca Nut/Betel Nut was found concealed with a cover cargo HDPE plastic Regrind. The Bill of Entry No.6260195 dated 03.06.2023 was filed by their Custom Broker M/s Continental Shipping Services.
- On being asked to state the work handled by him and Shri Imran Karimbhai for M/s Anmol Enterprises, he stated that he handled the sale part for M/s Anmol Enterprises and Shri Imran handled the purchase, loading, shipping and Custom clearance for the goods imported by their firm M/s Anmol Enterprises. Shri Imran was based in Dubai and he searched for cheap products in Dubai and he used to buy the goods in Dubai and then load and ship the goods in name of their firm M/s Anmol Enterprises. He used to arrange buyers to sell their imported goods in domestic market.
- On being asked to stated that how many consignments have been imported by M/s Anmol Enterprises till date, Who were the buyers of the goods imported by their firm M/s Anmol Enterprises and the details of the domestic suppliers, he stated that they had imported total 17-18 consignments of Plastic regrind till date. They had sold their imported goods to M/s Sinni polymers and M/s Z square corporation, Ahmedabad. They had no fixed buyers as they used to look for selling their consignments after they received the imported goods. They had a warehouse for storing the goods located at near bailnath over bridge, Rajkot Morbi highway. They imported our last consignment in July 2022 vide Bill of entry No.9443902 dated 07.07.2022. He assured to provide the details of all import consignments in 3-5 working days and further stated that they used to buy from M/s Mepani Industries, Gandhidham and M/s Maruti Corporation, Mumbai, M/s Niti Polymer, rajkot. On being asked whether any DRI or Customs Case was booked against him or his firm earlier, he stated that they did not have any case booked by DRI or Customs against him or his firm.
- On being asked if he knew any firm by the name M/s Polytech Middle East FZE, he stated that M/s Polytech Middle East FZE was their overseas supplier and that firm was owned by his partner Shri Imran Karimbhai

Makwana.

- On being asked how he came in contact with Shri Imran Karimbhai Makwana, he stated that he had known Shri Imran for many years as he was known to some of his distant relatives. he first came in contact with him in year 2010. He was looking for a job in Dubai and he assured me that he will get him a job when he moved to Dubai. He moved to Dubai in year 2012 for seeking Job but He did not get a job in Dubai so He came back in just 3-4 days. Shri Imran resided at C/o Karimbhai AbdulBhai Makwana, Satima Road, Virpur, Jalaram, Rajkot-360380.
- On being asked to explain the mode of payment to their overseas supplier and the details of total payment been made by them to their overseas suppliers till date, he stated that their Firm M/s Anmol Enterprises made the payment to the overseas supplier through their Current Bank account maintain with HDFC Bank, Account No-50200039757111) HDFC bank, branch Yagnik road, Rajkot. They had not made any payment to their overseas supplier in last one year as they had not imported any consignment other than cargo under Bill of Entry No.6260195 dated 03.06.2023. He promised to provide the bank statement for last two years in 3-5 working days.
- On being asked to provide the details their CHA and its associate person to whom he used to contact regarding the clearance of Cargo, he stated that their regular Custom Broker was Shri Satish Maheshwari of M/s Continental Shipping and Shri Imranbhai contacted him for the clearance of the import cargo of M/s Anmol Enterprises. When they first started the import business. they used Custom Broker M/s BN Thakker and Co. for clearance of two containers but they were charging too much so they hired M/s Continental Shipping Services as their Custom Broker for handling the Custom clearance work for our Import consignments.
- On being asked as who placed order for goods covered under Bill of Entry No. 6260195 dated 03.06.2023 with M/s Polytech Middle East FZE, he stated that on 25-26 May 2023, Shri Imran called him and informed that he has found a cargo of HDPE regrind available at cheaper rate and asked me if they can sell this cargo at higher rate in India. He had told him the prevailing Market price of HDPE regrind in India. On 30-31 may 2023 Shri Imran called him again and informed that he was loading and shipping one container of HDPE regrind in the name of their firm M/s Anmol Enterprises. Further he sent him import documents including packing list, COO certificate, Invoice and Bill of lading No. HLCUD3230552642 on 04.06.2023 and told him that he had sent these documents to Shri Vikas of M/s Continental Shipping Services for filling the bill of entry for Custom clearance of goods imported vide Container No. TGBU5683965. Shri Imran also told him that he will transfer the money

needed for payment of Custom duty and other formalities. At that time he was in U.K. with his family and he returned from U.K. on 09.06.2023.

- On being asked to comment on the smuggling of Areca Nut by concealing them behind PP bags of HDPE Plastic regrind covered under Bill of Entry No.6260195 dated 03.06.2023 imported by their firm M/s Anmol Enterprises, he agreed with the fact that He had no idea about this smuggling of split Areca Nut as this cargo was purchased, loaded and shipped by his partner Shri Imran Karimbhai Makwana. Shri Imran Karimbhai Makwana also owned the shipper firm M/ s Polytech Middle East FZE.
- On being asked to provide the details of the person who arranged Custom Broker for the import of cargo covered under Bill of Entry NO. 6260195 dated 03.06.2023 by their firm M/s Anmol Enterprises, he stated that Shri Imran Bhai forwarded the import documents to Shri Vikas, employee of M/s Continental Shipping Services as informed by Shri Imran to him on 04.06.2023.
- On being asked whether at any point of time Shri Imran told him regarding the buyer of the subject goods imported by Bill of Entry No. 6260195 dated 03.06.2023, he stated that Shri Imran had told him that he was buying HDPE Plastic grind at cost price of 560USD per Metric Ton and He only told Shri Imran that they can sell HDPE regrind at Rs.62-66/Kg so at the cost price of 560USD they can get a profit of Rs.3 per Kg. He would have arranged buyer for HDPE Plastic regrind after getting delivery of Plastic regrind at their godown in Rajkot.
- On being asked as to who arranged the transportation of the goods imported in their firm M/s Anmol Enterprises at Mundra Port,he stated that the transportation was always arranged by their Custom Broker M/ s Continental Shipping Services and the price for transportation was finalized by Shri Imran Karimbhai with Shri Satish Maheshwari of M/s Continental Shipping Services.
- On being asked as to who prepared Invoices for the sale of goods imported by M/s Anmol Enterprises, he stated that he had prepared the invoice for the sale of goods imported by M/s Anmol enterprises as selling the imported PP/ HDPE regrind was his part.
- On being asked whether he ever received the checklist for approval for the clearance of the subject goods covered under Bill of Entry No. 6260195 dated 03.06.2023, he stated that he had never received any checklist for the approval for the clearance of the subject goods covered under Bill of Entry No. 6260195 dated 03.06.2023.
- On being shown statements dated 28.06.2023 and 29.06.2023 of Shri Satish Maheshwari of M/s Continental Shipping Services recorded under Section 108 of the Customs Act,1962 and asked to comment, he agreed

with the facts stated by Shri Satish Maheshwari regarding M/s Anmol Enterprise and he stated that he was not aware about the conversation between Shri Satish Maheshwari and Shri Imran karimbhai as he only handled the sales part of our firm M/ s Anmol Enterprises. As per Shri Satish statement he informed Shri Imran Karimbhai on 07.06.2023 regarding concealment of Areca Nut but He did not have any knowledge about that concealment of Areca Nut till Shri Satish Maheshwari informed regarding the same on 14.06.2023.

- On being shown the notification No. 34/2023 Customs dated 15.05.2023 which showed that the Tariff Value for Areca Nuts was \$ 10379 per Metric Ton under CTH 080280, which clearly showed that as per Goverment of India Notification the minimum value for import of Areca Nut is \$ 10379 per Metric Tonne and asked to Comment, he stated that As per the Government of India notification No. 34/2023 the minimum value for importing Areca nut is \$10379 per Metric Tonne and he was fully aware that Government specifies minimum Tariff value for the import of this commodity.
- On being asked whether he knew any person by the name Shri Rameshbhai, he stated that he did not know any person by the name Shri Rameshbhai.
- On being asked if he knew any firm by the name of M/s Jaliyan Polymers, he stated that M/s Jaliyan Polymers was the partnership firm of Shri Imran and Shri PravinBhai. Shri Pravinbhai resides at Virpur, Rajkot.
- On being asked if he knew any firm by the name of M/s Hiralal Exim, he stated that M/s Hiralal Exim was a proprietor firm owned by Shri Divyesh Hiralal Kunpara. He had met Shri Divyesh through Shri Imran Karimbhai in year June 2022. He was also involved in business related to trading of PP/ HDPE plastic regrind.
- On being asked as to when did he come to know that Areca/ Betel Nut was found concealed with cover cargo declared as HDPE Plastic Regrind imported by M/s Anmol Enterprises vide Bill of Entry No. 6260195 dated 03.06.2023, he stated that he received a call from Shri Satish Maheshwari on 14.06.2023 and he informed him that Split Areca Nut is found concealed with the declared cargo HDPE Plastic regrind imported vide Bill of entry no.6260195 dated 03.06.2023. he had told him that he will ask Shri Imran Karimbhai as he had loaded and shipped the cargo and he had no knowledge about loading of Areca Nut with HDPE plastic regrind by Shri Imran Karimbhai. He called Shri Imran Karimbhai after 1-2 hours and asked about this concealment of Areca Nut with HDPE plastic regrind in cargo imported vide bill of entry no.6260195 dated 03.06.2023. Shri Imran told him the Areca Nut is loaded in this shipment by mistake of loading workers and he will sort out this matter. On 20.06.2023 he again

talked with Shri Imran regarding this matter at that time he loaded the Areca Nut with declared cargo HDPE Plastic regrind but he will sort out this matter and also told him not to call him for 3-4 days. Shri Imran also assured him that he will come to India and meet the Custom Authorities and confess that he has loaded the Areca Nut in cargo imported vide Bill of entry no.6260195 dated 03.06.2023 and He (Shri Altaf ) did not knew about this concealment of Areca Nut. At that moment He realized that Shri Imran Karimbhai concealed the Areca Nut in import consignment under Bill of entry No.6260195 dated 03.06.2023 through proper planning.

- On being asked as to who handled the official email id ANMOLTRD544@gmail of their firm M/s Anmol Enterprises, he stated that Shri Imran Karimbhai handled and operated the email ID ANIVIOLTRD544@sgmail.com.
- On being asked if he knew anyone by the name Shri Amit Mishra, he stated that he did not know anyone by the name Shri Amit Mishra.
- On being asked whether he had asked Shri Imran Karimbhai regarding this concealment of Areca Nut with the declared cargo HDPE Plastic Regrind imported vide Bill of entry No.6260195 dated 03.06.2023 after their conversation with him on 20.06.2023, he stated that Shri Imran called him on 26.06.2023 and asked him about his whereabouts. He asked him again to come to India and sort out this issue. He again assured him that he will come to India and sort out this matter.
- On being asked if he pay any money to M/s Continental Shipping services regarding Custom clearance for cargo imported vide Bill of entry no.6260195 dated 03.06.2023, he stated that he did not pay any money to CHA M/s Continental Shipping Services regarding Custom Clearance for imported vide Bill of entry No.6260195 dated 03.06.2023.
- On being asked if he knew any firm by the name M/s Advance Recycling Technology, he stated that M/s Advance Recycling Technology was the overseas supplier of plastic items and this firm was based in Dubai. This firm was owned by Shri Fuzan Mulla. He had met him once in Dubai. He was also known to Shri Imran karimbhai Makwana.
- On being asked if he had met Shri Imran karimbhai Makwana after said concealment of Areca Nut was found in container No. TGBU5683965 imported vide Bill of entry no.6260195 dated 03.06.2023 by M/s Anmol Enterprise, he stated that he had not met Shri Imran karimbhai after the said concealment of Areca Nut was found in container No. TGBU5683965 imported vide Bill of entry no.6260195 dated 03.06.2023 by M/s Anmol Enterprise.
- On being asked if he was ready to pay the Custom Duty and applicable fine and penalty for the concealed Areca Nut with declared cargo HDPE

plastic regrind imported vide Bill of entry No.6260195 dated 03.06.2023 by M/s Anmol Enterprises, he stated that he had no role in this illegal import of Areca Nut in cargo imported vide Bill of entry No.6260195 dated 03.06.2023 by their firm M/s Anmol Enterprises. Shri Imran karimbhai loaded and shipped this Areca Nut in name of their partnership firm. Shri Imran Karimbhai only could pay the duty and fine, penalty etc.

- On being shown visit the visit note dated 04.07.2023 of the registered address of their firm M/s Anmol Enterprise, and asked comment, he stated that during the said visit the premises was found closed as that property was owned by Shri Imran Karimbhai and He was out of station on 04.07.2023.
- On being asked as to whether He was aware about definition of 'importer' as per Customs Act, 1962, he stated that he was aware that in terms of Section 2 (26) of Customs Act, "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. Thus, himself/his firm M/s. Anmol Enterprises Exim was the importer in the instant case in respect of all the consignments imported by in the name of his firm.

**8.** Summons vide DIN No. CBIC-DIN- 202306DDZ10000555B80 dated 24.06.2023, 202307DDZ1000000BC48, dated 05.07.2023, 202307DDZ1000000F196 dated 18.07.2023, 202308DDZ100004143E4 dated 04.08.2023 and 202306DDZ1000000A8F0 dated 26.08.2023 was issued to the Shri Imran Karimbhai Makwana, Partner of M/s Anmol Enterprises and supplier of Areca Nut to get the required details/documents and his version in the matter, and to appear before investigating officer, but no response was received from him against the Summons, but he have opted for not responding to the same and deliberately avoided his appearance in contravention of the provisions of Section 108(3) of the Customs Act, 1962 to intentionally obstruct the inquiring officer in the exercise of the powers conferred in him under the provisions of Section 108 of the Customs Act, 1962.

## **9. Finding of the Investigation:**

**9.1** The investigation carried out so far has revealed that Shri Imran Karimbhai Makwana is one of the front person and the mastermind of the smuggling racket. Shri Imran Karimbhai Makwana is engaged in importing high value and higher duty involving goods through mis-declaration on

successive imports. It is gathered that Shri Imran Karimbhai Makwana is partner in M/s Anmol Enterprises who used to procure the Areca Nut for his partnership firm and other. Shri Imran Karimbhai Makwana himself used to export the high value and highduty involving goods i.e Areca Nut by concealing the same with declared goods i.e. PP Plastic Regrind to evade the Customs Duty.

**9.2** Acting upon intelligence, 100% examination of the goods imported by the partnership firm vide Bill of Entry No.6260195 dated 03.06.2023 was carried by the officers DRI, Gandhidham on 27.06.2023 at M/s. Transworld CFS, APSEZ, Mundra in the presence of representatives of the importer firm, Customs Broker and the warehouse Unit. During examination total 14877 Kgs of Areca Nuts whole/splits (CTH 080280) were found concealed in the said import consignment alongwith approximate quantity of 9722 Kgs of HDPE Plastic Regrind. The investigation revealed that the seal cutting permission was obtained from the Docks officer, Customs House Mundra for the examination of the subject cargo on 07.6.2023. On cutting of the seal of the container the field boy of CHA firm M/s Continental Shipping Services found that the subject cargo declared as "HDPE Plastic Regrind" imported vide Bill of entry No. 6260195 dated 03.06.2023 is having concealment of Areca Nut who informed the Authorized Signatory of M/s Continental Shipping Services, Customs Broker who in turn informed the Customs Authorities vide mail dated 08.06.2023 at 09.59 (**RUD No.10**) and vide letter dated 08.06.2023 (**RUD No. 11**). However, the examination of the subject cargo was not carried out by the Docks officers owing to the DRI hold of the cargo covered under Bill of Entry 6260195 dated 03.06.2023.

**9.3** It is to noted that Areca Nuts splits (CTH 080280) is an item importable at fixed values which are called "Tariff Values", under Notification issued under Section 14(2) of the Customs Act, 1962 by the Board, If the tariff values are fixed for any goods, ad valorem duties thereon are required to be calculated with reference to such tariff values only following Rule 2 of the Customs Valuation Rules 2007 and not at the "transaction values" as specified vide Rule 3(i) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Hence, to avoid the correct tariff value which was USD 10,379/MT, as per the applicable Notification No. 34/2023-Customs (N.T.) New Delhi, 15th May, 2023 and Notification No. 38/2023-Customs (N.T.) New Delhi, 31st May, 2023,

issued under Section 14(2) of the Customs Act 1962, the importer has sought clearance of the import goods by mis-declaring the description, quantity, value etc of the import goods. The declared value in the Bills of Entry was just USD 540/MT. Further the product Areacut correctly classifiable under CTH 080280 is attracting much higher Customs Duty rate (of 110%) than the declared item, PP Regrind (CTH 39021000) assessable at 7.5% duty ad valorem, thus the above mis-declaration has also resulted in far lower duty assessment under Section 17 of the Customs Act 1962. The act of the importer and his accomplices in suppressing the actual details, value, classification etc. of the Import Consignment, on each of the import documents like IGM, Sale Invoice, Packing List, B/E, B/L & COO was aimed at evasion of the applicable Customs Duty estimated to be around Rs. 14148440/-. The item Areca Nut is not produced in UAE, hence the COO submitted for the said consignment also appears to be fabricated. The same might have been submitted by the importer before Customs authorities in order to hide actual COO of the goods. On being found reasonable belief that the aforementioned import goods are liable of confiscation under Section 111, 118 and 119 of the Customs Act, 1962, the same were placed under seizure by the officers of DRI invoking Section 110 of the Customs Act, 1962.

**9.4** In the instant case of import, Areca Nuts have been attempted to be imported under the pro-rata CIF value of Rs. 45/- per Kg in the subject Bill of Entry against the MIP of Rs. 351/Kilogram specified by the EXIM Policy. Thus, the whole live consignment of 14877 Kgs of Areca Nut is rendered "Prohibited goods" for import under the existing EXIM policy. Therefore, the above goods being the "Prohibited Goods" as defined under Section 2(33) of Customs Act, 1962 and being the goods imported without due compliance with the Policy provisions, were also found liable to be categorized as "Smuggling" within the meaning of Section 2(39) of the Customs Act, 1962.

**9.5** Thereafter, it was gathered that Shri Imran Karimbhai Makwana has exported the Areca/Betel Nut from Dubai to M/s Hiralal Exim and M/s Jaliyan Polymers which were found to be related to Shri Imran Karimbhai Makwana. Shri Imran Karimbhai Makwana followed the same modus operandi of mis-declaring same as 'PP Plastic Regrind'. Four containers of these two firms were also examined and on examination Areca nut was

found concealed with declared goods. Examination of the four containers pertaining to M/s Hirralal Exim and M/s Jaliyan Polymers led to the of all the five containers led to the recovery of 98.54 MTs of Areca nut valued at approx. Rs. 85194796, which were being attempted to be smuggled to the country. Shri Imran Karimbhai Makwana is also a partner of M/s Jaliyan Polymers. A search was carried out at the premises of M/s Anmol Enterprises, which was found to be a residential house of Shri Imran K. Makwana and the premises was found to be locked. The investigation revealed that Shri Imran K. Makwana resides at Dubai and he occasionally comes to India.

**9.6** Shri Satish Maheshwari, an authorized person at M/s Continental Shipping Services, Custom Broker filed the Bill of entry No. 6260195 stated that he had informed the Customs Authority regarding the concealment when his field boy found the same on the cutting of the seal of the container. The examination of cargo under Bill of Entry No. 6260195 dated 03.06.2023 for M/s Anmol Enterprise revealed the concealment of Areca Nut with HDPE plastic Regrind. M/s Continental Shipping Services had done KYC verification, including DGFT and GST portal checks, and Shri Satish informed that he personally visited the firm's registered address. In total, 18 import consignments, including the one under Bill of Entry No. 6260195, were handled. Import documents were received via WhatsApp, and customs clearance approval was initially sought through checklists but later obtained via voice call as Shri Imran told Shri Satish not to wait for the approval for checklist, Shri Imran asked him to file the Bill of Entry on the basis of the documents provided by him. Shri Imran booked the container, and charges for customs clearance were Rs. 12,000. The Shipper firm M/s Polytech Middle East FZE is owned by Shri Imran who used to export the goods from UAE to his partnership firm. Shri Satish told that he has made a inquiry regarding the concealment of Areca Nut with declared goods with Shri Imran who told him that the laborer at the warehouse by mistake loaded the Areca Nut instead of declare goods. Shri Imran assured Shri Satish that he will come to India and will pay the applicable duty.

**9.7** Shri Altafbhai Kasambhai Dalvani, a partner at M/s Anmol Enterprises, revealed crucial details about the firm's history and operations. Established in 2014 as a partnership with Shri Imran Karimbhai Makwana, financial constraints delayed business activities until

2021. With adequate funds, they initiated operations in 2021, sharing a 50/50 partnership. Specializing in the trading of plastic regrind, the firm imported various types from Dubai and engaged in domestic purchases. Shri Altafbhai clarified his role in sales, while Shri Imran managed procurement, shipping, and customs clearance from Dubai. Acknowledging a Panchanama on 27.06.2023 revealing the concealment of Areca Nut behind HDPE plastic Regrind, Shri Altafbhai confirmed unawareness of this illicit activity orchestrated by Shri Imran. The statement outlined the firm's dealings with overseas suppliers, customs brokers, and various related entities. Shri Altafbhai stated that Shri Imran himself ordered the subject cargo imported vide aforesaid Bill of Entry who only inform him about the loading of the container stuffed with declared goods without informing him about the concealment with Areca Nut.

**9.8** From the above, it is also apparent that Shri Imran Karimbhai is one of the partners in the importing firm M/s. Jaliyan Polymers and M/s Anmol Enterprise, and also illegally used the IEC of M/s Hiralal Exim. He used to export the areca nut from Dubai by concealing the same with declared goods to his partnership firm by without informing his partner Shri Altafbhai. Shri Imran himself arranged the container for the subject goods, Custom Broker for the clearance of the goods without declaring the actual description of the goods. Shri Imran exported 14877 Kgs of Areca Nut by concealing with 9722 Kgs from UAE to his partnership firm M/s Anmol Enterprises. Areca Nuts have been attempted to be imported under the pro-rata CIF value of Rs. 45/- per Kg in the subject Bill of Entry against the MIP of Rs. 351/Kilogram specified by the EXIM Policy. Thus, the whole live consignment of 14877 Kgs of Areca Nut is rendered "Prohibited goods" for import under the existing EXIM policy. Therefore, the above goods being the "Prohibited Goods" as defined under Section 2(33) of Customs Act, 1962 and being the goods imported without due compliance with the Policy provisions, were also found liable to be categorized as "Smuggling" within the meaning of Section 2(39) of the Customs Act, 1962.

**9 . 9** Shri Imran Karimbhai Makwana had filed Anticipatory Bail Application No.1000/2023 on 06.09.2023 against the DRI, Gandhidham, Regional which came to be dismissed vide order dated 23.09.2023, of Hon'ble Additional Sessions Judge Bhuj Kutch. Overall it is clear that the Shri Imran Karimbhai Makwana has dishonoured various summons and tried to misuse the legal remedies, instead of joining in the investigation.

Further the DRI has filed criminal complaint under Sections 174, 175, 176 and 228 of Indian Penal Code, 1860 before the additional Chief Judicial Magistrate, Gandhidham.

**10. Confiscation of goods:** - M/s. Anmol Enterprises filed Bill of Entry No. 6260195 dated 03.06.2023 of declared goods as " HDPE Plastic Regrinding" having declared assessable Value of Rs. 1199826/-. M/s. Anmol Enterprises sought clearance thereof through M/s. Continental Shipping Services, however, during examination total 14877 Kgs Areca Nuts whole/splits, (CTH 080280) were found concealed in the import consignment alongwith total 9722 Kgs of HDPE Plastic Regrinding. It was revealed that M/s. Anmol Enterprises had mis-declared the description, classification, value, quantity etc. at the time of filing import documents for clearance of the said import consignment. As per Section 46 of the Customs Act, 1962 an importer shall make entry of the imported goods with correct details, description/classification, value etc. In the present case, it was noticed that the importer was very well aware with the actual description, quantity and value of the concealed goods, however, they had mis-declared the same before Customs Authorities. M/s. Anmol Enterprises were also aware with tariff 34/2023-Customs (N.T.) New Delhi, 15th May, 2023 and Notification No. 38/2023-Customs (N.T.) New Delhi, 31st May, 2023, issued under Section 14(2) of the Customs Act 1962 which fixed the tariff value of the concealed goods. Areca Nuts have been attempted to be imported under the pro-rata CIF value of Rs. 45/- per Kg in the subject Bill of Entry against the MIP of Rs. 351/Kilogram specified by the EXIM Policy. Thus, the whole live consignment of 14877 Kgs of Areca Nut is rendered "Prohibited goods" for import under the existing EXIM policy. Therefore, the above goods being the "Prohibited Goods" as defined under Section 2(33) of Customs Act, 1962 and being the goods imported without due compliance with the Policy provisions, were also found liable to be categorized as "Smuggling" within the meaning of Section 2(39) of the Customs Act, 1962. However, M/s. Anmol Enterprises deliberately and knowingly not declared and mis-declared the subject goods with intention to evade the applicable Customs Duty. Accordingly, total 14877 Kgs of Areca Nuts whole/splits, (CTH 080280) found concealed with the declared goods "HDPE Plastic Regrinding" were liable for confiscation under Section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act, 1962. Also, total 9722 Kgs declared HDPE Plastic Regrinding appeared to have been used for concealment of 14877 Kgs of

Areca Nuts, appeared to liable for confiscation under Section 119 of the Customs Act, 1962. Section 2(39) of the Customs Act, 1962 provides the definition of 'Smuggling' in relation to any goods as;

"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 of the Customs Act, 1962"

Therefore, as mentioned above the Betel Nuts/Areca Nuts having total quantity 14877 Kgs which was found concealed in the import consignment falls under the category of smuggled goods.

## **11. Role and Culpability of Various persons**

**11.1 Role of Shri Imran Karimbhai Mawana:** Shri Imran Karimbhai Makwana emerges as a central figure in an intricate smuggling operation, orchestrating the illegal import of Arecanuts by employing deceptive practices. Identified as the mastermind, he operates through partnership firms like M/s Anmol Enterprises in India and has exporting firms in the UAE. Thus, he himself is the exporter in the foreign country as well as the importer of smuggled goods acting through his firms. His role extends to misdeclaring imported Arecanuts as 'HDPE Plastic Regrind' to evade Customs Duty. Imran is also implicated in arranging financial transactions for duty payments. Shri Imran Karimbhai insisted the Customs Broker for not destuffing the container completely. The supplier firm, M/s. Polytech Middle East FZE, is owned by Imran, solidifying his pivotal role. The seizure of concealed Arecanuts, valued at Rs 1,28,62,218/-, during examination further substantiates the allegations. The imported Arecanuts are classified as "Prohibited Goods," subjected to confiscation and labeled as "Smuggling" under the Customs Act. The rejection of anticipatory bail applications for Imran highlights the severity of charges and the judicial recognition of violations. In essence, Imran Karimbhai Makwana's multifaceted involvement positions him as a key player in the alleged Customs Duty evasion and Arecanut smuggling case. The modus operandi adopted by the syndicate belonging to him is reflecting as pre-planned manner of organized smuggling, where the concealment of the high value goods with specified tariff rate and attracting higher duty rates is involved.

**11.1.2** The omission and commission on the part of Shri Imran Karimbhai Makwana i.e. mis-declaration of subject goods by way of forging documents, fraud, collusion, and suppression of facts and illegal import of

prohibited goods have rendered the subject illegally imported goods **Areca Nut (Qty. 14877 K G , Market Value- Rs. 12862218/-)** liable to confiscation under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962 and declared imported goods **PP Plastic Regrind (Qty. 9722 Kgs)**, liable to confiscation under section 119 of the Customs Act, 1962. Also, since Shri Imran Karimbhai Makwana was knowingly concerned in importing, concealing, purchasing/selling and dealing with such goods, he has rendered himself liable to penalty under **Section 112 (a) and Section 112 (b)** of the Customs Act, 1962. Since Shri Imran Karimbhai Makwana knowingly and intentionally made, signed or used and/or caused to be made/signed/used the import documents, Bill of Entry and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore he is also liable to penalty under **Section 114AA** of the Customs Act, 1962. For various acts of not joining the investigation by not revealing the correct facts and details of other key persons involved in this case, as discussed above, Shri Imran Karimbhai Makwana is liable to penalty under **Section 117** ibid too.

**11.2 Role or Culpability of Shri Altafbhai Kasambhai Dalvani** Shri Altafbhai Kasambhai Dalvani being the partner of M/s Anmol Enterprises looked after sale of the imported goods and purchase of the goods from domestic market. When the Shri Imran planned to export the Areca Nut to M/s Anmol Enterprises he was in London with his family as per his statement.

He was aware that his partner had exported the goods from UAE in the name of their partnership firm M/s Anmol Enterprises for further sale in India but he supposedly did not enquire with their Custom Broker for the checklist. Shri Altafbhai stated that Shri Imran himself ordered the subject cargo imported vide aforesaid Bill of Entry who only informed him about the loading of the container stuffed with declared goods without informing him about the concealment with Areca Nut. However, Shri Altafbhai was fully aware that Shri Imran has shipped a cargo from shipper name M/s Polytech Middle East FZE owned by him to their partnership M/s Anmol Enterprises but he did not bother to contact their Customs Broker for the Customs Clearance. Shri Altaf was also aware that cargo in their firm is arriving for which the Customs Duty and transportation within India was already arranged by Shri Imran. Shri Altaf used to look after the sale of imported goods in domestic market which directly symbolizes that he was

fully aware that Shri Imran was exporting Areca Nut. Also, he was an active partner of the firm, therefore it is difficult to believe that he was unaware of the smuggling of arecanut.

**11.2.2** The omission and commission on the part of Shri Altafbhai Kasambhai Dalvani led illegal import of prohibited goods have rendered the subject illegally imported goods **Areca Nut (Qty. 14877 KG, Market Value- Rs. 12862218/-)** liable to confiscation under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962 and declared imported goods **HDPE Plastic Regrind (Qty. 9722 Kgs,** liable to confiscation under section 119 of the Customs Act,1962. Also, since Shri Altafbhai Kasambhai Dalvani was knowingly concerned in importing, concealing, purchasing/selling and dealing with such goods, he has rendered himself liable to penalty under **Section 112 (a) and Section112 (b)** of the Customs Act, 1962. Since Altafbhai Kasambhai Dalvani knowingly and intentionally made, signed or used and/or caused to be made/signed/used the import documents, Bill of Entry and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore he is also be liable to penalty under **Section 114AA** of the Customs Act, 1962. For various acts of not revealing the correct facts and details of other key persons involved in this case, as discussed above, Shri Altafbhai Kasambhai Dalvani is liable to penalty under **Section 117** ibid too.

**11.3 Role and culpability of M/s Continental Shipping Services.** M/s Continental Shipping Services filed the Bill of Entry for the clearance of subject goods, The approval for checklist for the filing of Bill of Entry No. 6260195 dated 03.06.2023 on the basis of the documents submitted by Shri Imran Karimbhai Makwana was not obtained by M/s Continental Shipping Services as Shri Imran had already told them to file the Bill of Entry on the basis of the documents provided by him. However, for filing of Bill of Entry approval for checklist must be sought from the importer which M/s Continental Shipping Services did not seek. In addition, M/s Continental Shipping Services was also the CHA for three BEs related to two other firms – M/s Hiralal Exim (IEC - BYGPIC7845E) and M/s Jaliyan Polymers (IEC - AASFJ4924E). Areca nut was found concealed in the said three consignments as well. These two firms are also related to Shri Imran Karimbhai Makwana. Thus, it appears that this firm is a part of a larger conspiracy and thus deserves to be penalized.

**11.3.1** The omission and commission on the part of M/s Continental Shipping Services i.e. by filing the Bill of Entry without seeking the approval for Checklist from Importer have rendered the subject illegally imported goods **Areca Nut (Qty 14877 K G , Market Value- Rs. 12862218/-)** liable to confiscation under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962 and declared imported goods **HDPE Plastic Regrinding (Qty. 9722 Kgs ,** liable to confiscation under section 119 of the Customs Act,1962. M/s Continental Shipping Services has rendered himself liable to penalty under **Section 112 (a)** and **Section112 (b)** of the Customs Act, 1962. M/s a m/s Continental Shipping Services knowingly and intentionally made, signed or used and/or caused to be made/signed/used the import documents, Bill of Entry and other related documents, which were false or incorrect, in material particulars, for the purposes of illegal import of subject goods, therefore he is also be liable to penalty under **Section 114AA** of the Customs Act, 1962. For various acts of not revealing the correct facts and details of other key persons involved in this case, as discussed above, Shri Altafbhai Kasambhai Dalvani is liable to penalty under **Section 117** ibid too.

**12.** Now, therefore, **M/s. Anmol Enterprises, Nehru Nagar, 24, Behind Amrapali Cinema Raiya Road, Rajkot, Gujarat ( IEC-241405114)** 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 Customs House Mundra, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 as to why:-

- a. the imported goods i.e. **Areca Nut (Qty. 14877 Kg, Market Value- Rs. 12862218/-)** should not be confiscated under section 111(d), 111(e), 111(f), 111(i) and 111(l) of the Customs Act,1962.
- b. the declared imported goods **PP Plastic Regrind (Qty. 9722 KG, Market Value- Rs. 437490/-)** , used for the purpose of concealment of smuggled 14877 KG Areca Nut, should not be confiscated under the provisions of Section 119 of the Customs Act, 1962.
- c. penalty should not be imposed on them under Section 112(a) &112(b), 114AA & 117 of the Customs Act, 1962.

**13.** Now therefore, **the following further persons/ companies/firms/concerns as appearing in Column 2 of the following Table, are hereby individually and separately** called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Mundra having office situated at office of the Customs House Mundra, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 (India), within 30 days from the receipt of the show cause notice as to why Penalty should not be imposed on each of them individually under below mentioned penal provisions, respectively under the Customs Act,1962 (as appearing at Column 3 to 6):

**Table-IV**

<b>S. No.</b>	<b>Name (S/Shri/Ms/Smt/ M/s)</b>	<b>Penal provisions under Customs Act, 1962</b>			
		<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1	Shri Imran Karimbhai Makwana (Partner of M/s Jaliyan Polymers)	112(a)	112(b)	114AA	117
2.	Shri Altafbhai Kasambhai Dalvani	112(a)	112(b)	114AA	117
3	M/s Continental Shipping Services	112(a)	112(b)	114AA	117

**14.** Noticees are required to submit a written reply to the Adjudicating Authority within 30 days from the date of receipt of this notice. In their written reply, the noticees may also indicate as to whether they would like to be heard in person. In case no reply is received within the time limit stipulated above or any further time which may be granted and/or if nobody appears for personal hearing when the case is posted for the same, the case will be decided ex-parte on the basis of evidence on record and without any further reference to the noticee.

**15.** The noticees should state in their written replies to this notice as to whether they desire to be heard in person. If no reply to this notice is received from them or any of them within 30 days from the date of receipt of this notice or if they fail to appear for the personal hearing on the date and time intimated to them, the case is liable to be decided on the basis of evidences available and merits, without any further reference to them.

**16.** The documents/articles as listed at Annexure-R are relied upon

enclosed with this Show Cause Notice, and where not enclosed with this Show Cause Notice will be made available for inspection on demand made in writing.

**17.** Department reserves its right to amend, modify or supplement this notice.

Encl: - Annexure-R

Arun Kumar  
ADDITIONAL COMMISSIONER

04-06-2024

To

**By Speed Post/Email/Hand**

1. M/s. Anmol Enterprises, ( IEC-241405114)  
Nehru Nagar, 24,  
Behind Amrapali Cinema Raiya Road,  
Rajkot, Gujarat  
(email ID anmoltrd544@gmail.com)
2. Shri Imran Karimbhai Makwana  
S/o Shri Makwana Karimbhai  
Abdulbhai Samadhi Road  
Virpur, Rajkot  
Gujarat-360380  
(email IDs :imran4websolution@gmail.com)
3. Shri Altafbhai Kasambhai Dalvani  
S/o Shri Kasambhai Dalvani  
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1. ADG, DRI Regional Unit, Gandhidham
2. Guard File.