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F. No.: GEN/ADJ/COMM/213/2026-Adjn-O/o Commr-Cus-Kandla

Show Cause Notice

(Issued under Section 28 read with Section 124 of the Customs Act, 1962)

Whereas, it appears that:

1. An intelligence was gathered that M/s Aditya Exports, Shed No. 85-88, Sector-I, Kandla Special Economic Zone, Gandhidham (IEC/PAN: 3798000212/AAFFA0429C), had been granted Letters of Approval (LOA) No. KASEZ/IA/1909/2002-03 dated 3/3/2003 00:00:00, to perform operations in Kandla Special Economic Zone as per the provisions of SEZ Act, 2005 (for brevity "SEZ Act"), read with SEZ Rules, 2006 (for brevity "SEZ Rules") and warehousing activity was added to this existing LOA of Aditya Exports vide F.No. KASEZ / IA / 1909 / 02-03 – 3916 dated 09.11.2020 **(RUD-1)**.

2. Utilizing the above-mentioned approval from KASEZ, from 28.10.2022 till 06.03.2023, M/s Aditya Exports had imported 64 containers (40' each) of black pepper said to be of Afghanistan origin. Out of the said 64 import containers (1792 MT declared to be valued at INR 52.64 Cr. Approx. at time of warehousing), Bills of Entry for home consumption (DTA clearance) of 54 containers (1512 MT valued at INR 77.47 Cr. approximately), for sale in DTA as it is, without any processing, were filed by M/s Cuthbert Winner LLP (hereinafter referred to as "M/s Cuthbert Winner LLP") and M/s Cuthbert Oceans LLP (hereinafter referred to as "M/s Cuthbert Oceans LLP") (IEC No.: AAPFC1386C and AAPFC1389P respectively). Black pepper otherwise attracts a total Customs duty of 77% [excluding IGST; BCD @ 70% and Cess @ 10% of BCD].

3.1 Directorate of Revenue Intelligence, Zonal Unit, Ludhiana (DRI) gathered intelligence that M/s Aditya Exports was importing 'Black Pepper' below CIF value of Rs. 500/- kg in violation of LOA Condition as well as the Country of Origin shown in the documents submitted during the import were not genuine inasmuch as ships/vessels on which goods had shown to be transported from Afghanistan to Bandar Abbas, Iran to Jebel Ali, Dubai, never docked/visited Bandar Abbas Port during the transit period shown on the documents **(e-mails from shipping lines as RUD-2)**. It was also found out that M/s Aditya Exports was already under investigation by DRI Gandhidham and was booked in November, 2022 for showing bogus exports of arecanuts and black pepper to Bangladesh.

3.2 As per condition No. IV in the permission letter, issued vide F.No. KASEZ / IA / 1909 / 02-03 – 3916 dated 09.11.2020, to the M/s Aditya Exports by KASEZ and also as per Rule 19 of the SEZ Rules, 2006, the warehousing permission was allowed to the M/s Aditya Exports only if the CIF value of goods at Sr. No 8 was Rs. 500 Per Kg. The said warehousing condition and import table at Sr. No. 8 reads as follows:

iv) Further, with respect to warehoused item at Sr. No. 1 the same is allowed to be warehoused provided Import CIF value is Rs. 720 /- per kg or more, for item at Sr. No. 5, the same is allowed to be warehoused provided that the import CIF value is Rs. 251- per Kg or more, for item at Sr. No. 8, the same is allowed to be warehoused provided that the import CIF value is Rs. 500/- per Kg.

Table entry of the LOA dated 09.11.2020 of Aditya Exports, wherein they were granted permission to warehouse Black Pepper in different forms

S. No	Description of Goods	ITC HS Code	Description of goods as per import/export policy
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6	Dates	8041010 8041020 8041030	Dates Fresh (excluding wet dates) Dates Soft (Khayzur or wet dates) Dates – Hard (Chhohara or Kharek)
7	Raisins	8062010	Raisins
8	Pepper	9041110 9041130 9041140	Pepper, long Black pepper, garbled Black pepper, ungarbled
9	Chocolate	18061000 to 18069090	Chocolate and other food preparations containing cocoa
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4. On analysis of import data and that for DTA clearance it was found that 280 MT of *Black Pepper*, which was declared to be of Afghanistan origin and imported vide warehousing/SEZ Bills of Entry No. (Thoka No.) 1002182 dt 11.02.2023, 1002472 dt.

16.02.2023, 1002948 dt. 25.02.2023 and 1003415 dt 06.03.2023, had not yet been cleared into DTA till date. The details of them are as follows:

Table-1: 280 MT Black Pepper not cleared into DTA

REQUEST ID	THOKA / NOTING NO.	REQUEST SUBMISSION DATE	REQUEST ASSESSMENT DATE	SUPPLIER COUNTRY	COO	CTH NO.	ITEM DESCRIPTION	QTY MTS	UNIT PRICE USD	CIF VALUE INR
172300278124	1002182	11-Feb-23	13-Feb-23	UAE	Afghanistan	9041140	BLACK PEPPER (CO NO-15232 DTD 07.11.2022, 15233 DTD 07.11.2022)	56	3500	16401463.75
172300484506	1002472	16-Feb-23	16-Feb-23	UAE	Afghanistan	9041140	BLACK PEPPER (CO NO 15301 DTD 09.11.2022, 15302 DTD 09.11.2022)	56	3500	16401463.75
172300484705	1002948	25-Feb-23	26-Feb-23	UAE	Afghanistan	9041140	BLACK PEPPER (CO NO-15241 DTD 08.11.2022, 15299 DTD 09.11.2022, 15300 DTD 09.11.2022)	84	3500	24869772.38
172300515730	1003415	6-Mar-23	6-Mar-23	UAE	Afghanistan	9041140	BLACK PEPPER (CO NO-15303 DTD 09.11.2022, 15304 DTD 09.11.2022, 15305 DTD 09.11.2022)	84	3500	24825176.25

5. The scrutiny of the documents in respect of above four consignments revealed as under:

5.1 On import invoices as well as on Bills of Entry submitted at the time of importation of the said goods (Afghanistan origin Black Pepper) into KASEZ by M/s Aditya Exports the import price of the goods is USD 3500 per metric tonne (USD 3.5 / INR 290 per kg) which is below the CIF value of Rs. 500/- allowed under LOA dated 09.11.2020 and in contravention to the provisions of Special Economic Zones Act, 2005 read with SEZ rules, 2006 and since the conditions laid out in the LOA are not fulfilled the goods become prohibited in nature and cannot be imported into India and SEZ.

5.2 The “Prohibited Goods” are defined in Section 2(33) of the Customs Act, 1962 as meaning “any goods the import or export of which is subject to any prohibition under the Customs Act or any other law for the time being in force”. Thus, a prohibition under any other law can be enforced under the Customs Act, 1962. The Hon’ble Apex Court in the case of Commissioner of Central Excise & Customs A. P vs Suresh Jhunjhunwala & Ors cited as 2006 (203) E.L.T. 353 (S.C.) in para 13 of the judgment has held that the definition of prohibited goods is a broad one. The said provision not only brings within its sweep an import or export of goods which is subject to any prohibition under the said Act; but also, any other law for the time being in force.

5.3 The Hon’ble Supreme Court of India in the case of Om Prakash Bhatia Vs Commissioner of Customs, Delhi cited as 2003 (155) E.L.T. 423 (S.C.) has held that Prohibition of importation or exportation could be subject to certain prescribed conditions, to be fulfilled before or after clearance of goods - If conditions are not fulfilled, it may amount to prohibited goods - Sections 2(33), 111 and 113(d) of the Customs Act, 1962. The relevant paragraphs are reproduced below:

“8. Further, Section 2(33) of the Act defines “prohibited goods” as under: -

“prohibited goods” means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with.”

9. From the aforesaid definition, it can be stated that (a) if there is any prohibition of import or export of goods under the Act or any other law for the time being in force, it would be considered to be prohibited goods; and (b) this would not include any such goods in respect of which the conditions, subject to which the goods are imported or exported, have been complied with. This would mean that if the conditions prescribed for import or export of goods are not complied with, it would be considered to be prohibited goods. This would also be clear from Section 11 which empowers the Central Government to prohibit either ‘absolutely’ or ‘subject to such conditions’ to be fulfilled before or after clearance, as may be specified in the notification, the import or export of the goods of any specified description. The notification can be issued for the purposes

specified in sub-section (2). Hence, prohibition of importation or exportation could be subject to certain prescribed conditions to be fulfilled before or after clearance of goods. If conditions are not fulfilled, it may amount to prohibited goods. This is also made clear by this Court in Shekih Mohd. Omer v. Collector of Customs, Calcutta and Others [(1970) 2 SCC 728] wherein it was contended that the expression ‘prohibition’ used in Section 111(d) must be considered as a total prohibition and that the expression does not bring within its fold the restrictions imposed by clause (3) of the Import Control Order, 1955. The Court negated the said contention and held thus :-

‘...What clause (d) of Section 111 says is that any goods which are imported or attempted to be imported contrary to “any prohibition imposed by any law for the time being in force in this country” is liable to be confiscated. “Any prohibition” referred to in that section applies to every type of “prohibition”. That prohibition may be complete or partial. Any restriction on import or export is to an extent a prohibition. The expression “any prohibition” in Section 111(d) of the Customs Act, 1962 includes restrictions. Merely because Section 3 of the Imports and Exports (Control) Act, 1947, uses three different expressions “prohibiting”, “restricting” or “otherwise controlling”, we cannot cut down the amplitude of the word “any prohibition” in Section 111(d) of the Act. “Any prohibition” means every prohibition. In other words, all types of prohibitions. Restrictions is one type of prohibition. From item (I) of Schedule I, Part IV to Import Control Order, 1955, it is clear that import of living animals of all sorts is prohibited. But certain exceptions are provided for. But nonetheless the prohibition continues.”

5.4 During scrutiny of all the bill of lading documents submitted in KASEZ by M/s Aditya Exports corresponding for importation of Black pepper of Afghanistan origin in respect of above consignments shown to be transported from Afghanistan to Bandar Abbas

Port of Iran via land route and thereafter through sea route from Bandar Abbas to Jebel Ali and then to Mundra Port in India.

The vessel and voyage details of the above-mentioned consignments are stated in the table as follows:

Table-2: Vessel & voyage details of the consignments of 280 MT of Black Pepper

REQUEST ID	IMPORT B/E THOKA / NOTING NO.	IMPORT B/E REQUEST SUBMISSION DATE	B/L NUMBER	B/L DATE	VESSEL NAME	IMO CODE	VOYAGE NUMBER	PORT OF RECEIPT	PORT OF LOADING	PORT OF DISCHARGE	PORT OF DELIVERY
172300278124	1002182	11.02.2023	ASCLUEAM UN2301884	30.01.2023	STEPHANIE C	9694531	2301W	Bandar Abbas	Bandar Abbas	Mundra	Mundra
172300484506	1002472	16.02.2023	ASCLUEAM UN2301959	10.02.2023	NORTHERN PRACTISE	9450301	34	Bandar Abbas	Bandar Abbas	Mundra	Mundra
172300484705	1002948	25.02.2023	ASCLUEAM UN2301984	20.02.2023	GULF BARAKAH	9464314	2303E	Bandar Abbas	Bandar Abbas	Mundra	Mundra
172300515730	1003415	06.03.2023	ASCLUEAM UN2302011	22.02.2023	WADI BANI KHALID	9352391	2303E	Bandar Abbas	Bandar Abbas	Mundra	Mundra

5.5 Meanwhile, in order to check the veracity of the Country of Origin declared to be of Afghanistan origin, the shipping lines/vessel operators were contacted over e-mail. Emails dated 19.04.2023 (**RUD-3**), were received from the operators of Vessels SSL Mumbai (01 consignment), GFS Giselle (06 consignments) and Majid (03 consignments) in which it was stated that no movement from Bandar Abbas port of Iran had taken place for the said vessels. Also, emails dated 20.04.2023 were received from the operators of Vessels Gulf Barakah (01 consignment), Northern Practice (08 consignments) and Northern Dedication (03 consignments) stated the same. Port call data during the said tenure, of the said container vessels, gathered from open-source portal also suggested the same. Thus, it appeared that the Country of Origin shown in the documents submitted during the import was not correct in as much as the ships/vessels on which goods had been shown to be transported from Afghanistan to Bandar Abbas, Iran and further to Jebel Ali, Dubai, never docked/visited Bandar Abbas Port during the transit period shown on the documents (**e-mails from shipping lines as RUD-4**).

5.6 Further, all the Shipping Bills alleged to have been filed before the Afghanistan Customs, export goods were classified under CTH 0709 which covered vegetable [Afghan Bell Pepper] whereas black pepper is a spice of CTH 0904.

5.7 Thus, it appeared that the documents submitted by M/s Aditya Exports were not genuine and that M/s Aditya Exports used fake/forged documents to make the goods appear to be of Afghanistan Origin with an intention to misuse the provisions provided under SEZ Rules and SAFTA and LDC FTA (Customs Notification No. 55/2011). Thus, it also appeared that goods mentioned in table are liable to confiscation in as much as

- (i) goods in question were prohibited goods and liable for confiscation under Section 111(d) and 111(o) of the Customs Act, 1962.

- (ii) the import documents filed by M/s Aditya Exports appear to be not genuine and as goods were imported using improper declaration and documents, the same is liable for confiscation under Section 111(m) of the customs Act, 1962.
- (iii) import documents filed by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP appeared to be not genuine and as goods were imported using improper declaration and documents, the same were liable for confiscation under Section 111(m) & Section 111(q) of the customs Act, 1962.

II. INVESTIGATION UNDERTAKEN AND EVIDENCES ANALYSIS

6.1 Since, M/s Aditya Exports, an SEZ entity, had been granted LOA under Rule 19 of SEZ Rules, 2009, to operate in KASEZ, a team of officers of DRI Ludhiana Zonal Unit was authorized by Additional Director General, Ludhiana Zonal Unit, to investigate, inspect and search the premises of M/s Aditya Exports inside Kandla SEZ premises and seize all improperly imported cargo as per powers conferred upon Additional Director General, Directorate of Revenue Intelligence vide Notification of Ministry of Commerce and Industry (Department of Commerce) dated 05.08.2016, bearing S.O.2665(E), issued vide F.NO.C.1/1/2009-SEZ (**RUD-5**), the text of which reads as follows :

“In exercise of the powers conferred by sub-section (2) of section 21 and second proviso to section 22 of the Special Economic Zones Act, 2005 (28 of 2005) (hereinafter referred as the Act), the Central Government hereby authorises the Additional Director General, Directorate of Revenue Intelligence for offences under the Customs Act, 1962 (52 of 1962) and the Additional Director General, Directorate General of Central Excise Intelligence for offences under the Central Excise Act, 1944 (1 of 1944) and the Finance Act, 1994 (32 of 1994) to be the enforcement officer(s) in respect of any notified offence or offences committed or likely to be committed in a Special Economic Zone. The enforcement officer(s), for the reasons to be recorded in writing, may carry out the investigation, inspection, search or seizure in the Special Economic Zone or Unit and shall intimate the details of any action initiated under sub-section (3) of section 21 of the Act to the Joint Secretary in charge of Special Economic Zones Division in the Department of Commerce immediately and in any case not later than seven days of initiation of any action.”

6.2 Accordingly, based on the above facts, a search was conducted at the said premises of M/s Aditya Exports located at Shed No. 85-86, CPWD Type, Sector-1, Kandla Special Economic Zone, Gandhidham-370230 and search proceedings were recorded under Panchnama dated 24.04.2023 (**RUD-6**). During the search, 196 MT of Black Pepper declared to be of Afghanistan Origin, imported to KASEZ by M/s Aditya Exports vide SEZ Bills of Entry no. 1002182 dt 11.02.2023, 1002472 dt. 16.02.2023 and 1002948 dt. 25.02.2023, were found at the warehouse premises. A letter dated 04.05.2023(**RUD-7**) was also duly written to Joint Secretary, SEZ Division, intimating about inspection, investigation, search and seizure, done at the premises of M/s Aditya Exports in KASEZ, as per Notifications of Ministry of Commerce dated 05.08.2016 bearing S.O. 2665 (E), S.O. 2666 (E) and S.O. 2667 (E) issued vide F.NO.C.1/1/2009-SEZ.

6.3 After, the search proceedings, the imported goods i.e. 196 MT of Black Pepper claimed to be of Afghanistan origin, valued at 5.69 Crores, imported to KASEZ by M/s Aditya Exports vide SEZ Bills of Entry Nos. 1002182 dt. 11.02.2023, 1002472 dt. 16.02.2023 and 1002948 dt. 25.02.2023 were seized under Section 110 of the Customs Act, 1962 vide Seizure Memo dated 24.04.2023 (**RUD-8**) on a reasonable belief that they were liable for confiscation under Section 111(d), 111(m) and 111(o) read with Notification of Ministry of Commerce and Industry S.O. 2665(E) dated 05.08.2016. During search, transport related documents corresponding to M/s Aditya Exports and M/s Zest Marine were resumed.

6.4 Further, searches were also conducted at residential premises located at H.No. Plot No. 159, Bageshree Township 2, Airport Road, Varsamedi, TA-ANJAR, Kachchh, Gujarat-370110 and H.No. Plot No. 59, Ward 10/B-C, Opposite IFFCO Main Gate, Gandhidham, Kachchh, Gujarat-370201 of Shri Mehul Pujara and Shri Naimish H. Sodha, respectively (both are partners in M/s Aditya Exports) and search proceedings were recorded under Panchnama both dated 24.04.2023 (**RUD-9**).

7.1 Summons were served upon Shri Mehul Pujara S/o Shri Pujara Navichandra, partner in M/s Aditya Exports and his voluntary statement dated 24.04.2023 (**RUD-10**) was recorded under Section 108 of the Customs Act, 1962, wherein he stated, interalia as under:

- (i) That he was Partner in M/s Aditya Exporters, (IEC-3798000212); that this firm deals in import of various commodities from Dubai; that he does not take active part in this business but he had given his digital signature dongle to Shri Pankaj Thakkar to use in the day to day business in M/s Aditya Exports; that in case of OTP on registered mobile for M/s Aditya Exporters, he provided the details to Shri Pankaj Thakkar; that Shri Pankaj Thakkar provided him 200 dollars for each container to be imported in SEZ as warehouse charges in M/s Aditya Exporters.
- (ii) that other than him, Shri Naimish H. Sodha is Partner in M/s Aditya Exporters; that all the operations of M/s Aditya Exporters are handled by Sh. Pankaj Thakkar partner in M/s Krishna Shipping and allied services (GST Code-24AADFK8760C2ZH); that Shri Pankaj Thakkar is a CHA and brother-in-law of Shri Naimish H. Sodha.
- (iii) that in 2019, he was working along with Pankaj Thakkar in import and local purchase & sale of Base oil (Petroleum Products). Thus, they built a strong business relation. Thereafter, Pankaj Thakkar told him that there is a business premises in KASEZ of his brother-in-law which he (Naimish) wants to sale or add a new partner in it; that he (Mehul) finalised the deal and became a partner in M/s Aditya Exports by owning 49% of total shares of M/s Aditya Exports; that he (Mehul) had only verbal agreement with Pankaj Thakkar that he (Pankaj) will help in business of M/s Aditya Exports. Also, Pankaj Thakkar helped him (Mehul) financially to grow his business.
- (iv) On being provided with a list of Bills of Entry filed by their firm M/s Aditya Exports at KASEZ for import of Black Pepper said to be of Afghanistan origin and being asked to give details of his Afghanistan contact point, purchase orders and supplier of Afghanistan origin goods (Black Pepper), he stated that he was not aware of all those Bills of entry,

although he was aware that his firm had imported Black pepper; that he had visited Dubai once and the supplier of Black pepper to be imported in India are mostly Dubai based traders; that Shri Pankaj Thakkar deals with the suppliers for import of various goods for M/s Aditya Exports, Gandhidham and he (Pankaj) maintains all the record in his office i.e. Krishna Clearing Agency, Transport Nagar, Gandhidham.

- (v) On being shown an email dated 13.04.2023 received in adityawarehousekasez@gmail.com (official email id of M/s Aditya Exports) in which COO certificate of Afghanistan origin goods (Black Pepper) are shown, he put his dated signatures on the same as a token of having seen and understood the same and stated that he had no say on those documents.
- (vi) That he had never visited Afghanistan and he didn't have any knowledge about the suppliers of Black pepper in Afghanistan.
- (vii) On being asked as to how can he prove that said goods were of Afghanistan origin, he submitted that he had never ordered for import of any goods from Afghanistan and that he knew about the COO certificate, but he never asked or applied for that COO certificate from any authority.
- (viii) On being asked if he was aware of Toriyal Khan Mahsilzai, supplier of Black pepper from Afghanistan he stated that he was not aware of any such details; that he has his bank account in Bank of Baroda, KASEZ Branch in name of M/s Aditya Exports in which he (Mehul) and Shri Naimish H. Sodha both are signing authority; that KYC details in said account was of him (Mehul) and Shri Naimish H. Sodha, Registered Mobile no. i.e. 9099072236 of said Bank account was in name of M/s Krishna Shipping and allied services; that the said mobile was used by Shri Vijay Suresh Bhai Rathore who was employee in M/s Krishna Shipping and allied services in which Pankaj Thakkar was a partner along with his father Karsan M. Thakkar; that in case of payment done for M/s Aditya Exports through cheque he (Mehul) signed the same otherwise all the payments were done through Internet Banking which was controlled by Pankaj Thakkar.
- (ix) On being asked as to how did their import consignment reached to India from Afghanistan, he stated that generally import of goods was done by shipping vessels via sea ways; that he can't say anything about Afghanistan origin import goods; that payment for transport of containers from Mundra port to KASEZ Gandhidham was done by M/s Krishna Shipping and allied services.
- (x) On being asked to present the LOA agreement granted to M/s Aditya Exports by KASEZ for warehousing/manufacturing under Rule 19 of SEZ rules 2006, he stated that he had the said LOA in his mobile and that he had read and understood the said LOA certificate.
- (xi) On being shown LOA & Bill of Entry wherein M/s Aditya Exports had imported Black pepper which is at Sr No. 8 of their LOA for warehousing and that the price of goods is Rs 290/Kg which was much less than the Rs 500/Kgs as per condition no. 4 of LOA, he stated that he had signed the same in token of having seen and understood the same; that it was clear violation of LOA; that the import price of Black pepper was much less than the one mentioned in LOA of M/s Aditya Exports.
- (xii) On being asked that who filed Bill of entry in SEZ Gandhidham for M/s Aditya Exports and who paid for the import goods from Afghanistan; he stated that the said documents

were filed by employers of M/s Krishna Shipping & Allied Services on say of Shri Pankaj Thakkar and that the buyer of Black pepper directly paid to the supplier in Afghanistan.

- (xiii) On being shown the email dated 27.03.2023 in which no Bill of Entry had been filed for goods imported from Afghanistan as on date and being asked who was paying the demurrage charges for the containers in said Bills of Entry he stated that he had signed the printout of email dated 27.03.2023 in token of having seen and understood the same; that in this regard, Demurrage charges applicable on said containers were paid by M/s Krishna Shipping and Allied Services.
- (xiv) On being asked as to how did he know M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP and how did he came in contact with them & who his current contact person with them was and who looks after their payment & all documents formalities of Goods supplied by them (M/s Aditya), he stated that he was not aware of both the firms; that he had never met any person from M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP; that these were the clients/customers /buyer who dealt with Pankaj Thakkar only; that in 2021, he (Mehul) was not having any profitable business, Shri Pankaj Thakkar then gave him idea to be a partner in M.s Aditya Exports; that then he became the registered partner in said firm and gave consent to Pankaj Thakkar that he (Pankaj) can work on his (Mehul) behalf; that he (Pankaj) told him (Mehul) that he (Pankaj) will give him (Mehul) the rent for warehousing and himself (Pankaj) will do all the business in M/s Aditya Exports to which he (Mehul) said ok.
- (xv) On being asked who were the transporters utilised by M/s Aditya Exports for delivering all DTA cleared goods to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP and how were they contacted or paid, he stated that Shri Pankaj Thakkar partner in M/s Krishna Shipping & Allied Services, Gandhidham was himself a CHA; that he (Pankaj) had all the contacts of transporters and he (Pankaj) paid for the transportation cost for goods travelled from Mundra to KASEZ Gandhidham; that transportation cost for goods to be supplied to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP was not bore by M/s Aditya Exports and nor by M/s Krishna Shipping & Allied Services; that it was paid by the party themselves who filed Bill of entry for DTA clearance.
- (xvi) On being shown the latest DTA Bill of Entry dated 14.03.2023, assessment date 20.04.2023, OOC date 21.04.2023 filed by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP with M/s Aditya Exports and asked who was co-ordinating for all those DTA sale of imported goods, he stated that he had seen the documents and that in this regard, all Customs related work was handled by Shri Sanjeev Roy who was an employer of M/s Aditya Exports; that he (Sanjeev) looked after all of the work such as co-ordination with Customs officials for smooth import or DTA sale of import goods.

7.2 Also, Summons were served upon Shri Naimish H. Sodha S/o Shri Sodha Himatlal, partner in M/s Aditya Exports and his voluntary Statement dated 24.04.2023 (**RUD-11**) was recorded under Section 108 of the Customs Act, 1962, wherein he stated, interalia as under:

- (i) That he was Partner in M/s Aditya Exporters, (IEC-3798000212); that this unit was purchased by him in 2005; that this firm dealt in import of various commodities from Dubai and other countries; that he did not take active part in this business but he had

given his digital signature dongle to Shri Pankaj Thakkar to use in the import business in M/s Aditya Exporters.

- (ii) That besides him, Mehul Pujara was Partner in M/s Aditya Exporters; that all the operation in M/s Aditya Exporters were handled by Shri Pankaj Thakkar who was also owner/partner of Krishna Clearing and Services; that he (Pankaj) was a CHA and his (Naimish) brother-in-law.
- (iii) On being asked how was Pankaj Thakkar, partner in M/s Krishna Shipping and Allied Services related to M/s Aditya Exporters, he stated that he (Naimish) was working in export of Plastic Garbage bags and in 2018 due to change in plastic policy he (Naimish) had to face a huge loss and thus, his (Naimish) Unit in SEZ remained closed for 03 years. Therefore, he requested Shri Pankaj Thakkar to help him (Naimish) in sale of said Unit, KASEZ. Instead of sale, Shri Pankaj Thakkar introduced him (Naimish) to Shri Mehul Pujara with whom he (Naimish) became partner in M/s Aditya Exports; that they only have verbal agreement with Pankaj Thakkar that he (Pankaj) will help both the partners in establishing and profit in their business in M/s Aditya Exports.
- (iv) On being provided with a list of Bills of Entry filed by their firm M/s Aditya Exports at KASEZ for import of Black Pepper said to be of Afghanistan origin and being asked to give details of his Afghanistan contact point, purchase orders and supplier of Afghanistan origin goods (Black Pepper), he stated that he was not aware of all those Bills of Entry; that although he was aware that his firm had imported Black pepper; that Shri Pankaj Thakkar dealt with the suppliers for import of various goods for M/s Aditya Exports, Gandhidham and he (Pankaj) maintained all the record in his (Pankaj) office i.e. Krishna Clearing Agency, Transport Nagar, Gandhidham.
- (v) On being shown an email dated 13.04.2023 received in adityawarehousekasez@gmail.com (official email id of M/s Aditya Exports) in which COO certificate of Afghanistan origin goods (Black Pepper) were shown, he signed the said documents in token of having seen and understood the same and stated that he had no say on those documents.
- (vi) That he had never visited Afghanistan and he didn't have any knowledge about the suppliers of Black pepper in Afghanistan.
- (vii) On being asked as to how can he prove that said goods were of Afghanistan origin he submitted that he had never ordered for import of any goods from Afghanistan and that he knew about the COO certificate, but he never asked or applied for that COO certificate from any authority.
- (viii) On being asked if he was aware of Toriyal Khan Mahsilzai, supplier of Black pepper from Afghanistan he stated that he was not aware of any such details; that he has his bank account in Bank of Baroda, KASEZ Branch in name of M/s Aditya Exports in which he (Naimish) and Shri Mehul Pujara both are signing authority; that KYC details in said account was of him (Naimish) and Shri Mehul Pujara, Registered Mobile no. i.e. 9099072236 of said Bank account was in name of M/s Krishna Shipping and allied services; that the said mobile was used by Shri Vijay Suresh Bhai Rathore who was employer in M/s Krishna Shipping and allied services in which Pankaj Thakkar was a partner along with his father Karsan M. Thakkar; that all the payments were done through Internet Banking which was controlled by Pankaj Thakkar.

- (ix) That he had never visited Afghanistan in person.
- (x) On being asked as to how did their import consignment reached to India from Afghanistan, details of the shipping line and container lines used for transportation and how did they contact them & make payments, he stated that he was not aware about any of these details. Warehouse charges and other regular Bills were paid by M/s Krishna Shipping and allied services through Bank account of M/s Aditya Exports.
- (xi) On being asked to present their LOA agreement granted to M/s Aditya Exports by KASEZ for warehousing/manufacturing under Rule 19 of SEZ rules 2006 he stated that he did not have copy of the said LOA.
- (xii) On being shown LOA & Bill of Entry wherein M/s Aditya Exports had imported Black pepper which was at Sr No. 8 of their LOA for warehousing, the price of goods was Rs 290/Kg which was much less than the Rs 500/Kgs per condition no. 4 of LOA, he stated that he had seen the LOA and Bill of Entry and other import documents and that this was clear violation of LOA; that the import price of Black pepper was much less than the one mentioned in LOA.
- (xiii) On being asked that who filed Bill of Entry in SEZ Gandhidham for M/s Aditya Exports, he stated that those documents were filed by employers of M/s Krishna Shipping & Allied Services on say of Sh. Pankaj Thakkar.
- (xiv) On being asked as to how did he know M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP and how did he came in contact with them & who his current contact person with them was and who looks after their payment & all documents formalities of Goods supplied by them (M/s Aditya) he stated that he was not aware of these both firms; that he had never met any person from M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP and that these were the clients/customers /buyer who dealt with Pankaj Thakkar only.
- (xv) On being asked who were the transporters utilised by M/s Aditya Exports for delivering all DTA cleared goods to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP and how were they contacted or paid, he stated that Shri Pankaj Thakkar partner in M/s Krishna Shipping & Allied Services, Gandhidham was himself a CHA; that he (Pankaj) had all the contacts of transporters and he (Pankaj) paid for the transportation cost for goods travelled from Mundra to KASEZ Gandhidham.
- (xvi) On being shown the latest DTA Bill of Entry dated 14.03.2023, assessment date 20.04.2023, OOC date 21.04.2023 filed by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP with M/s Aditya Exports and that who was co-ordinating for all this DTA sale of imported goods, he stated that all Customs related work was handled by Sh. Sanjeev Roy who is an employer of M/s Aditya Exports; that he (Sanjeev) looked after all of the work such as co-ordination with Customs officials for smooth import or DTA sale of import goods.

7.3 Thus, from the statements of Sh. Mehul Pujara and Sh. Naimish Sodha, partners of M/s Aditya Exports, it appeared that:

- (i) M/s Aditya Exports was being de-facto controlled by Sh. Pankaj Thakker of M/s Krishna Shipping and Allied services Pvt. Ltd.

- (ii) Digital signature dongle of M/s Aditya Exports was in physical custody of Sh. Pankaj Thakker and was being utilized by him to conduct all customs related formalities of M/s Aditya Exports through it.
- (iii) All the day to day work of M/s Aditya exports was being over seen by either Sh. Pankaj Thakker personally or by staff of M/s Krishna Shipping and allied services Pvt. Ltd. on directions of Sh. Pankaj Thakker.
- (iv) Both Sh. Naimish or Sh. Mehul Pujara were not aware of any Afghanistan based supplier of Black pepper or Dubai based notified parties who had supplied the necessary documents on behalf of Afghanistan Based supplier and only Sh. Pankaj Thakker was aware of the same.

7.4 As the acts and omissions on the part of Shri Mehul Pujara and Shri Naimish Sodha were of a very serious nature involving huge revenue, both of them were placed under arrest on 25.03.2023 and remanded to judicial custody. It is also pertinent to mention here that Shri Pankaj Thakker and Shri Mehul Pujara were earlier arrested in November, 2022 by DRI, Gandhidham in connection with another export fraud involving M/s Aditya Exports were on bail in that case. Subsequently, both Sh. Mehul Pujara and Sh. Naimish Sodha were granted bail by Hon'ble court of Additional Sessions Judge vide order dated 02.05.2023 (**RUD-12**).

7.5 Considering the fact that Sh. Pankaj Thakkar appeared to be one of the masterminds in this entire commercial fraud, he was summoned on 24.04.2023 to appear before the officers of DRI Ludhiana, stationed at Gandhidham, to tender his voluntary statement, which he failed to comply. Instead, he applied for anticipatory bail in court of Hon'ble Additional Sessions Judge Gandhidham, and was granted the same vide order dated 02.05.2023 (**RUD-13**). In the said order, it was categorically stated that:

"He shall remain present before the Directorate of senior intelligence Officers, Directorate of Revenue Intelligence, Regional Unit Ludhiana, on 12/05/2023 between 11.00 to 2.00 pm or as and when called upon by the concerned DRI Officer."

Sh. Pankaj Thakkar failed to comply the order of the Hon'ble court and did not appear before the officers of DRI, Ludhiana as stipulated in the order. He was again sent summons dated 03.05.2023 to appear on 08.05.2023, which he again did not comply with.

7.6 Statement dated 12.05.2023 (**RUD-14**) of Shri Sanjeev Roy, Customs Representative for M/s Aditya Exports, was recorded under Section 108 of the Customs Act, 1962, wherein he interalia stated that:

- (i) He was working as Customs Executive for Aditya Exports from December, 2022 to 26.04.2023 and was hired by Shri Pankaj Thakker and tasked to perform Customs related work of Aditya Exports.
- (ii) M/s Aditya Exports used to pay his salary through Aditya Exports account maintained in Bank of Baroda, KASEZ and this bank account was handled by Shri Pankaj Thakker.

- (iii) Shri Pankaj Thakkar used to give directions for all works of M/s Aditya Exports. On his (Pankaj Thakkar's) directions, he used to file Bills of Entry using DSCs of Shri Mehul Pujara and Shri Naimish Sodha. Then getting assessment done from Customs and informing Raj (Employee of M/s Krishna Shipping and Allied Services) was his responsibility. Shri Pankaj Thakkar then used to decide about delivery order (D.O) of import cargo and send vehicles in M/s Aditya Exports for unloading of import cargo. Afterwards DTA Bill of Entry was prepared by Raj (Employee of M/s Krishna Shipping and Allied Services firm of Shri Pankaj Thakkar). Such DTA Bill of Entry prepared by Raj was finally submitted by me using DSCs of Shri Mehul Pujara / Shri Naimish Sodha after taking permission of Shri Pankaj Thakkar. Then on directions of Shri Pankaj Thakkar, I used to get the assessment done and challan generated in respect of DTA Bill of Entry. Payment of Challan generated was handled by Shri Pankaj Thakkar in his firm M/s Krishna Shipping and Allied Services. Then, after payment Shri Pankaj Thakkar used to send trucks for loading and domestic clearance of goods. Afterwards, getting cargo inspection done and out of charge issued by Customs was handled by him on directions of Shri Pankaj Thakkar.
- (iv) Apart from the above, whenever any documents need to be submitted before customs on behalf of M/s Aditya Exports, it was provided by Shri Pankaj Thakkar and he used to submit the same to customs on his (Pankaj) directions.
- (v) DSC dongle (Digital Signature Certificate i.e. DSC dongle is a hardware device which can be plugged to any computer to enable the computer to file bills of entry/Shipping Bills on SEZ online portal and authenticate them with DSC without which the portal will not accept the Bill of Entry/Shipping Bill) of Shri Naimish Sodha (Partner of M/s. Aditya Exports) was handed over by Shri Naimish Sodha to Shri Pankaj Thakkar; he (Pankaj) used to instruct him (Sanjeev) to file Bills of Entry. After earlier raid by the DRI in 2022, Shri Naimish Sodha took back his DSC dongle and then Shri Pankaj Thakkar provided him the DSC dongle of Shri Mehul Pujara to file Bills of Entry.
- (vi) On being questioned why he changed the registered mobile number in SEZ login id of Aditya Exports (which is used to receive OTP generated by portal and authenticate Bills of Entry/Shipping Bills filed), he stated that on 20.04.2023, a disagreement emerged between Shri Mehul Pujara and Shri Pankaj Thakkar and therefore, Shri Pankaj Thakkar instructed him to register mobile No. 90812-34143 of Shri Nikunj Kumar Laxmanbhai Prajapati in place of mobile number 9925225253 of Shri Mehul Pujara; that after assessment of DTA Bills of Entry, challans for payment of duty were generated by him on directions of Sh. Pankaj Thakkar and copies of challans were forwarded to Sh. Pankaj Thakkar through whatsapp on mobile number 9099025228.

7.7 Thus, from the statement of Sh. Sanjeev Roy of M/s Aditya Exports, it appears that:

- (i) M/s Aditya Exports was being de-facto controlled by Sh. Pankaj Thakkar of M/s Krishna Shipping and allied services Pvt. Ltd.

- (ii) Digital signature dongle of M/s Aditya Exports was in physical custody of Sh. Pankaj Thakkar and was being utilized by him to conduct all customs related formalities of M/s Aditya Exports through it.
- (iii) All the day to day work of M/s Aditya Exports was being over seen by either Sh. Pankaj Thakker personally or by staff of M/s Krishna Shipping and allied services Pvt. Ltd. on directions of Sh. Pankaj Thakker.
- (iv) Sh. Sanjeev used to receive his salary actually from Sh. Pankaj Thakker as the account of M/s Aditya exports was also controlled by him.
- (v) Even the mobile numbers on which OTP of M/s Aditya Exports used to come was being provided by Sh. Pankaj Thakker to staff of Aditya exports and all control of the said devices was with Sh. Pankaj Thakker.
- (vi) The delivery order from various shipping lines and all the transportation of all goods to and fro from KASEZ which pertained to M/s Aditya exports was also done on direct instructions of Sh. Pankaj Thakker.

7.8 Statement dated 12.05.2023 (**RUD-15**) of Shri Nikunj Kumar Laxmanbhai Prajapati who was working as an employee in M/s Aditya Exports and whose salary was paid in cash by Shri Sanjeev Roy was recorded under Section 108 of the Customs Act, 1962, wherein, on being asked as to on whose directions and orders he had given his personal Mobile number 90812-34143 for M/s. Aditya Exports' SEZ login id, he stated that Shri Pankaj Thakker called Shri Sanjeev Kumar Roy who then mapped his number to SEZ login ID. Thus, his statement appeared to corroborate that of Sh. Sanjeev Roy.

7.9 From the above statements of partners as well as employees of M/s Aditya Exports, it appeared that Sh. Pankaj Thakker was one of the masterminds and beneficial owners in the entire fraud who not only arranged for the goods to be imported but also de facto ran M/s Aditya Exports as well as had complete control over the goods so imported. It appeared that the financial and physical control of the impugned goods and the movement of the same was being managed by him along with certain other persons.

8.1 Further, it was seen from the available data that 1512 MT of Black Pepper of Afghanistan Origin, valued at INR 77.47 Crores, which had been cleared to DTA by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP was stored in various cold stores and warehouses in Kundli, Sonapat and Khari Baoli and given the facts, also appeared liable for confiscation under Section 111(m) and 111(q) of the Customs Act, 1962. So, searches were conducted at the following Cold storages:

- a) **Kufri Cold Storage, Sonapat, Kundli, Haryana-131028**: Search proceedings were recorded under Panchnama dated 24.04.2023 and during search **3865 Kattas of Inshell Walnuts (having average weight of 24 Kgs each) weighing 96.85 MT** belonging to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP were detained vide the said Panchnama dated 24.04.2023 (**RUD-16**) and supurdari of the goods i.e. inshell walnuts was handed over to the Director, Kufri Cold Storage, Sonapat, Kundli, Haryana-131028 vide Supardaginama dated 24.04.2023. During the search proceedings at the premises of

Kufri cold storages phones of Sh. Sachin Chhokra and Sh. Sirdar, managing partners and operation manager respectively of Kufri cold storage were also resumed.

- b) **Leh Cold Store, Rai Industrial Area, Sonapat, Haryana-131028**: Search proceedings were recorded under Panchnama dated 24.04.2023 (**RUD-17**) and during search no stock of Kali Mirch (Black Pepper) imported to KASEZ by M/s Aditya Exports and subsequent DTA sales to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP was found at their premises. Whereas, **2240 Kattas of Inshell Walnuts (having average weight of 25 Kgs each) weighing 56 MT** belonging to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP were detained vide the said Panchnama dated 24.04.2023 and supurdari of the goods i.e. inshell walnuts was handed over to the storekeeper, Leh Cold Store, Rai Industrial Area, Sonapat, Haryana-131028 vide Supurdaginama dated 24.04.2023.
- c) **Parbhu Kripa Cold Store, Kundli, Sonapat, Haryana-131028**: Search proceedings were recorded under Panchnama dated 24.04.2023 (**RUD-18**) and **33.2 MT (664 white colour bags weighing 50 Kgs each) of Black pepper** of Afghanistan origin valued at Rs. 1.66 Crores, imported to KASEZ by M/s Aditya Exports and subsequent DTA sales to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP were seized vide Seizure Memo dated 24.04.2023 and supurdari of the seized goods was handed over to the Manager, Parbhu Kripa Cold Store, Kundli, Sonapat, Haryana-131028 Supurdaginama dated 24.04.2023. Also **161.2 MT of Walnuts** belonging to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP were detained vide Detention Memo dated 24.04.2023 and supurdari of the goods i.e. walnuts was handed over to the Manager, Parbhu Kripa Cold Store, Kundli, Sonapat, Haryana-131028 vide Supurdaginama dated 24.04.2023.
- d) **Anant Cold Store, Kundli, Haryana-131028**: Search proceedings were recorded under Panchnama dated 24.04.2023 (**RUD-19**) and during search no stock of Kali Mirch (Black Pepper) imported to KASEZ by M/s Aditya Exports and DTA sales to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP was found at their premises. Whereas, **1714 Kattas of Inshell Walnuts** (having average weight of 25 Kgs each) belonging to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP were detained vide the said Panchnama dated 24.04.2023 and supurdari of the goods i.e. inshell walnuts was handed over to the storekeeper, Anant Cold Store, Kundli, Haryana-131028 vide Supurdaginama dated 24.04.2023.

8.2 Search was conducted at the business premises of M/s Krishna Shipping and Allied Services, 53/54-A, Tanker Association Building, Transport Nagar, National Highway, Gandhidham, Kutch, Gujarat and search proceedings were recorded under Panchnama dated 24.04.2023 (**RUD-20**). During search KYC documents, IEC and other documents along with Import/DTA documents pertaining to M/s Aditya Exports and documents corresponding to Customs transactions of M/s Zest Marine KASEZ and M/s OWS Warehouse APSEZ from their office were resumed.

8.3 Search was attempted on 25.04.2023, at the business premises of M/s Cuthbert Winner LLP located at Level-2, Elegance, Old Mathura Road, Jasola, New Delhi, and proceedings were recorded under Panchnama dated 25.04.2023 (**RUD-21**). It was found that M/s Cuthbert Winner LLP had entered into work space agreement from 01.02.2022 to 31.01.2023 through Shri Sameer Arora r/o H.No. 73A, Ram Nagar, Krishna Nagar, Delhi East; that they had not paid the rent of the space since July, 2022 and that the M/s Cuthbert Winner LLP no longer existed at the said premises.

8.4 Search was also attempted on 25.04.2023 (**RUD-22**) at the residential premises of Shri Sameer Arora, Partner in M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP; located at H. No. 73A, Ram Nagar, Krishna Nagar, Delhi East, however, Shri Sameer Arora could not be traced at the said premises and it was reported to the visiting officer that he no longer lived there since last some years and his whereabouts are not known.

8.5 On 25.04.2023, 56 MT of Black pepper of alleged Afghanistan origin, belonging to M/s Cuthbert Oceans LLP, were found to be offloading at an unnamed warehouse in Nathupur in Harayana, instead of the place of delivery mentioned on the E-way bills. Accordingly, the said 56 MT of Black Pepper of alleged Afghanistan origin was seized along with the 2 transport trucks bearing numbers RJ19GG2122 and RJ04GC8558, carrying the said 56 MT of Black Pepper vide Seizure Memo dated 25.04.2023 (**RUD-23**) and Supurdari of the seized goods was handed over to executive at ICD-Panchi Gujuran, Sonipat.

8.6 Search was attempted on 03.05.2023 (**RUD-24**) at the business premises of M/s Cuthbert Oceans LLP located at Agarwal City Square, Pitampura, however, where M/s Cuthbert Oceans LLP was found to be non-existent at the said address.

9.1 In order to gather further evidence, shipping agents for M/s Aditya Exports for the impugned goods, namely, M/s Aiyer Shipping Agency Pvt. Ltd., M/s Vision Container Line Pvt. Ltd and M/s Evershine Container Line Pvt. Ltd were contacted. Accordingly, Shri Sudhakar Chikati, Kandla Branch Manager of M/s Aiyer Shipping Agency Pvt. Ltd. and Shri Ankit Sharma, Business Development Manager in Kandla for M/s Vision Container Line Pvt. Ltd and M/s Evershine Container Line Pvt. Ltd, respectively, in their statement and declaration dated 26.04.2023 and M/s Cuthbert Oceans LLP 8.04.2023 respectively, stated that all the Bills of Lading of cargo from Bandar Abbas in which their names appear as 'shipping agents' for delivery of goods in India, were fake and that Black Pepper had actually sailed for India from Jebel Ali only.

9.2 Shri Sudhakar Chikati, Kandla Branch Manager of M/s Aiyer Shipping Agency Pvt. Ltd in his statement dated 25.04.2023 (**RUD-25**) tendered under Section 108 of the Customs Act, 1962, inter alia, stated that the only contact for goods imported by M/s Aditya Exports was 'Krishna Shipping and Allied Services' at email id import@krishnashippingkdl.com and they had done all the correspondences with regards to the impugned import instances on the email id import@krishnashippingkdl.com.

9.3 Also, Sh. Ankit Sharma, in declaration dated 28.04.2023 (**RUD-26**) confirmed that they have received documents in relation to import of M/s. Aditya Exports from M/s Krishna Shipping and Allied Services.

9.4 From the above statements and declaration of the shipping agents of M/s Aditya Exports, it appears that M/s Krishna Shipping and Allied Services, was being used to control the goods purported to be imported by M/s Aditya Exports and then subsequently sold into DTA to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP.

10.1 Summons dated 24.04.2023 were issued to Sh. Vijay Sureshbhai Rathod, Accountant, M/s Krishna Shipping and Allied Services and his statement dated 24.04.2023 (**RUD-27**) was recorded under Section 108 of the Customs Act, 1962, wherein, inter alia, he stated that on the directions of Sh. Pankaj Thakker, he looked after accounting work of M/s Aditya Exports and made payments from firm's account on direction of Sh. Pankaj Thakker for expenses such as electricity bill charges, salary, GST payments, water charges etc.

10.2 The statement of Sh. Vijay Sureshbhai Rathod, Accountant, further made it appear that Sh. Pankaj Thakker was one of the masterminds and beneficial owners in the entire fraud who not only arranged for the goods to be imported but also de facto ran M/s Aditya Exports as well. It appears he had complete financial and physical control over the impugned goods and the movement of the same was being managed by him along with certain other persons.

11. As both the firms, namely M/s Cuthbert Oceans LLP and M/s Cuthbert Winner LLP were found to be non-existent, the goods "Inshell Walnuts" belonging to the M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP and detained during various Panchnama proceedings at cold storages in Kundli, Sonipat, were seized vide Seizure Memos all dated 04.05.2023, and details are shown as under:

- a) 96.25 MT of Inshell Walnuts at premises of M/s Kufri Cold Storage (**RUD-28**)
- b) 42.85 MT of Inshell Walnuts at premises of M/s Anant Cold Storage (**RUD-29**)
- c) 56 MT of Inshell Walnuts at premises of M/s Leh Cold Storage (**RUD-30**)
- d) 161.3 MT of Inshell Walnuts at premises of M/s Prabhu Kripa Cold Storage (**RUD-31**)

12. Moreover, the bank accounts of all the firms involved (details as under) were identified. On a reasonable belief that proceeds of sale of the imported duty-free goods using forged documents were circulated amongst each other and also sent to the overseas mastermind of the entire fraud through the said accounts, the said accounts were seized and debit freeze over them was instructed to the respective banking institutions under the provisions of section 110(5) and 121 of the Customs Act, 1962. The same were later de-frozen.

Table 3: Summary of bank accounts of M/s Aditya Exports, M/s Krishna Shipping and Allied Services, M/s Krishna Clearing Agency, M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP

Sr. No.	Name of the Party (M/s)	Bank Name	Branch	Bank Account No.	Account Freezing date	Account Defreezing date
1	Aditya Exports	Bank of Baroda	Kandla FTZ, Kandla SEZ	3760200001841	11.05.2023	18.06.2025
2	Aditya Exports	The Gandhidham Mercantile Co-operative Bank	Gandhidham	80110012001011372	11.05.2023	20.06.2025
3	Cuthbert Oceans LLP	IndusInd Bank	Barakhamba Road, New Delhi	259865098564	11.05.2023	12.06.2025
4	Cuthbert Oceans LLP	Axis Bank	Outram Lines, Kingsway Camp, New Delhi	922020055345423	04.05.2023	12.06.2025
5	Cuthbert Winner LLP	Axis Bank	Jasola, New Delhi	922020046134298	11.05.2023	07.08.2025
6	Cuthbert Winner LLP	HDFC Bank	Sector-110, Noida	59200000009716	11.05.2023	07.08.2025
7	Cuthbert Winner LLP	IndusInd Bank	Barakhamba Road, New Delhi	250707198589	11.05.2023	07.08.2025
8	Krishna Clearing Agency	Bank of Baroda	Gandhidham	10080200002272	11.05.2023	28.05.2025
9	Krishna Shipping & Allied Services	Bank of Baroda	Gandhidham	10080400000304	11.05.2023	28.05.2025
10	Krishna Shipping & Allied Services	State Bank of India	Gandhidham	31761582720	11.05.2023	28.05.2025

13.1 Concurrently, Civil Writ Petitions, bearing nos. 11758 / 2023 and 11233 / 2023 were filed by the M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP before the Hon'ble High Court of Punjab and Haryana contending that the goods covered by seizure memos dated 04.05.2023 bearing DIN Nos. 202305DDZ70000823181 and M/s Cuthbert Oceans LLP02305DDZ7000000F8B8 and present at M/s Prabhu Kripa cold Storage and M/s Leh cold storage respectively, were actually cleared by them from M/s Zest Marine Services Pvt. Ltd (Shed. No. 361, 1A, Type-II, Sector IV, Kandla Special Economic Zone, Kandla Gujarat) and not from M/s Aditya Exports as claimed in the seizure memo.

13.2 Based on the aforesaid disclosure by the M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, and detailed investigation on the said context thereon, the seizure memos, corresponding to inshell walnuts imported by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, seized at M/s Prabhu Kripa Cold Storage Pvt. Ltd, Sonapat and M/s Leh Cold Storage Pvt. Ltd, Sonapat, vide memos dated 04.05.2023 and bearing DIN Nos.

202305DDZ70000823181 and M/s Cuthbert Oceans LLP02305DDZ7000000F8B8 respectively, were vacated.

13.3 Further, during the course of investigation pertaining to the import of Inshell walnuts declared to be of US origin, which were imported and warehoused at M/s Zest Marine Services Pvt. Ltd. (hereafter referred to as ZMSPL), and further, cleared into DTA by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, the detailed scrutiny of the documents uploaded by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP on SEZ Online portal revealed that, they were being imported by grossly undervaluing the invoice value. This was based on the insurance document which was uploaded on e-Sanchit portal by the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), wherein per kg price of the goods was declared to be USD 2.25/kg (**RUD-32**). Owing to the same, the imported goods, present at M/s Prabhu Kripa Cold Storage Pvt. Ltd, Sonapat and M/s Leh Cold Storage Pvt. Ltd, Sonapat, were seized U/s 110 of the Customs Act, 1962, under fresh seizure memos dated 24.08.2023 (**RUD-33**), as they appeared to be liable for confiscation U/s 111(m) of the Customs Act, 1962.

14.1 A statement dated 03.07.2023 (**RUD-34**) of Sh. V. Krishnamoorthy, Managing Director of M/s Aiyer Shipping Agency Pvt. Ltd, Mumbai (shipping agent of M/s Aditya Exports), was recorded under Section 108 of the Customs Act, 1962, wherein he stated, inter alia, as under:

- (i) M/s Aditya Exports was listed as an import customer in their company and interacted with them for the first time by virtue of their shipment that arrived using ASCL Line, the Principal firm they represented in India and had interacted with them through emails with M/s Krishna Shipping & Allied Services, Gandhidham, whom, they had perceived on their own, to be the CHA for M/s Aditya Exports, although, they did not have any communication / authorization from M/s Aditya Exports employing / appointing M/s Krishna Shipping and Allied services as their CHA, as per CBLR, 2018;
- (ii) That while taking the delivery order, KYC for both M/s Aditya Exports and M/s Krishna Shipping and Allied Services, was handed over in their Gandhidham office by staff from M/s Krishna Shipping and Allied Services; that, As far as communications with M/s Aditya Exports is concerned, they only had physically given them nomination letters to hand over the DO to either of the 2 staffs of M/s Krishna Shipping and Allied Services named R. K. Pillai and Govind Manglia and also endorsed BL copies bearing the Sign and Stamp of nominated representatives of their firm M/s Aditya Exports and M/s Krishna Shipping and Allied Services. Besides them, all Communications regarding shipments of M/s Aditya Exports were received from same e-mail id import@krishnashippingkdl.com , which belonged to Sh. R. K. Pillai of M/s Krishna Shipping and Allied Services;
- (iii) That email id – import@krishnashippingkdl.com was either shared by POL (Port of Loading) office along with the pre arrival notice/ terminal departure report (TDR), which was understood to be shared to the POL agent office by the booking party/notified party (exporter of the cargo); that neither of the signatures of Shri Mehul Pujara or Shri

Naimish Sodha, who were Managing Partners in M/s Aditya Exports, as appearing on their respective statements, was appearing on the letters submitted to their (M/s Aiyer Shipping Agency Pvt. Ltd) office by them and some person, who was not actually the authorized signatory of M/s Aditya Exports, had signed the letters, wherein permissions were granted to staff of M/s Krishna Shipping and Allied Services to collect the DO on behalf of M/s Aditya exports;

- (iv) That M/s Aiyer Shipping Agency Pvt. Ltd, Gandhidham team accepted payments from M/s Krishna Shipping & Allied Services, as they perceived M/s Krishna Shipping and Allied Services to be authorized CHA for M/s Aditya Exports, based on nomination letter issued by M/s Aditya Exports for Delivery Order (DO) collection, though, they did not had any explicit formal communication for the same; that even though their firm's name appears on DSCL Bill of Lading (BL), DSCL BL for the shipments was completely unknown to them and had nowhere been received by their company. So, he was not aware as to the authenticity of the DSCL BL submitted before Customs authorities and in his knowledge and that of his staff, it was a fake / forged document;
- (v) That as per the communications shared with them by their Dubai based principal line M/s Alligator Shipping Container Line (ASCL), all the containers for the said consignments were booked and loaded in Dubai only and they had no information about goods having any relation with any other country.
- (vi) On being asked about the presence of words "GOODS IN TRANSIT FROM BANDAR ABBAS, IRAN TO MUNDRA, INDIA VIA JEBEL ALI UAE", despite knowing the fact that containers were booked and stuffed in Dubai only for all the consignments, he stated that they had no action with regards to the BL clauses added at Port of Loading (POL) end by the principal line or its UAE agents; that when checked with Principal line ASCL, they were informed that the booking party/shipper at POL had submitted all Shipping Instructions for Bills of Lading through mail bearing ID Kumar@cosmic.hk.
- (vii) On being asked about who was the person behind the mail id Kumar@cosmic.hk, he stated that from the telephonic details that he had received from his principal line ASCL, this e-mail id pertained to one Shri M Kumar, CEO of M/s Cosmic Limited. He also submitted the KYC documents corresponding to the firm M/s Cosmic Shipping LLC and some communications received from his principal line ASCL, from the e-mail id Kumar@cosmic.hk. He also informed that as per telephonic discussions with his Dubai based principal line, ASCL, all the communications pertaining to consignments of M/s Aditya Exports and M/s Zest Marine Services Pvt. Ltd were received from same e-mail id Kumar@cosmic.hk, only and no separate communication/e-mail had been received from any of the parties whose name appeared in bill of lading as supplier / Consignee / notified parties etc. Even the instruction to put their names in Bill of lading document were received from e-mail id Kumar@cosmic.hk , only, which as per the KYC done at their end pertains to Shri M. Kumar of M/s Cosmic Limited, which apparently is de-facto controlling M/s Cosmic Shipping LLC too; That, In his and ASCL's opinion, the goods always belonged to Sh. M. Kumar of M/s Cosmic Limited and the rest of the

details / parties / names added in the bill of lading were as per the shipping instruction received from Sh. Kumar's e-mail id.

14.2 Thus, from the statement of Sh. V. Krishnamoorthy, managing Director of M/s Aiyer Shipping Agency Pvt. Ltd., it appears that:

- (i) Regarding imports made by M/s Aditya Exports, all communications were done with M/s Krishna Shipping and Allied Services Pvt. Ltd. on their e-mail id instead of M/s Aditya Exports.
- (ii) Payments pertaining to imports made in name of M/s Aditya Exports were settled by M/s Krishna Shipping and Allied Services Pvt. Ltd.
- (iii) That one Mr M. Kumar, CEO of M/s Cosmic Limited had deliberately instructed the staff of their principal line in Dubai ASCL to insert the lines, "GOODS IN TRANSIT FROM BANDAR ABBAS, IRAN TO MUNDRA, INDIA VIA JEBEL ALI UAE", despite knowing the fact that containers were booked and stuffed in Dubai only for all the consignments, and the said instructions were passed through the e-mail id Kumar@cosmic.hk.
- (iv) That this M. Kumar was one of the masterminds managing the misdeclaration on the documents from the supplier side.

15. It was also seen from the financial investigation of the case that an amount of approximately Rs. 22.57 Crores was deposited in Bank of Baroda and State Bank of India accounts of M/s Krishna Shipping and Allied Services by various accounts which appeared to be related firms i.e. M/s Cuthbert Winner LLP, M/s Cuthbert Oceans LLP and M/s Cuthbert Trading Hub Limited (**RUD-35**). It was also seen that as soon as proceeds of the sale of smuggled goods was received by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, a large amount of it was immediately transferred to the bank accounts of M/s Krishna Shipping and Allied Services, partner of which is Sh. Pankaj Thakker and appears to be the beneficial owner of the smuggled goods and was utilizing M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP for his ulterior motives of causing revenue loss to the nation. It was seen that besides INR 22.57 Crores, transferred in the bank accounts of M/s Krishna Shipping and Allied Services by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, massive foreign remittances to the tune of INR 37.18 Crores / USD 4.5 million happened from various bank accounts of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP in a very short duration from 10-March-2023 to 24-April-2023.

16. From the above searches, it appeared that M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP i.e. M/s Cuthbert Winner LLP and Cuthbert Oceans LLP did not exist on the given address. Further, the addresses of the partner of M/s Cuthbert Winner LLP was found to be incorrect and Sh. Samir Arora could not be traced. It also appeared that M/s Krishna Shipping and Allied Services, was being used to control the goods purported to be imported by M/s Aditya Exports and then subsequently sold into DTA to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP. Thus, from the investigation it appeared that Sh. Pankaj Thakker along with others was controlling M/s Aditya Exports as well as the said

dummy IEC firms by using M/s Krishna Shipping and Allied Services. Thus, it appeared that he was the beneficial owner in terms of Section 2(3A) and thereby an importer u/s 2(26) of the Customs Act, 1962.

16.1 Since the Country of Origin was under consideration, FTA Cell of International Customs Division got verified the Country-of-Origin certificates from Afghanistan Embassy in India through Ministry of External Affairs (MEA) enclosing a letter dated 12.02.2023 from Afghanistan Chamber of Commerce and Industry (ACCI) declaring that Country-of-Origin certificates in question were issued by Nangarhar Chamber of Commerce in Afghanistan. However, as the investigation had established that none of the seized consignments imported by M/s Aditya Exports into SEZ were actually from Afghanistan, a detailed reference was sent to the Principal Commissioner, Directorate of International Customs, vide this Unit's letter dated 04.05.2023 and, they, in turn, referred the matter to MEA vide reference letter dated 11.05.2023 for taking up the matter with Afghanistan Embassy. Another letter, as per format specified in CAROTAR, 2020, along with a detailed questionnaire for Afghanistan authorities was sent to Principal Commissioner, Directorate of International Customs, vide this Unit's letter dated 30.06.2023 and, they, in turn, referred the matter to MEA vide reference letter dated 19.07.2023 for taking up the matter with Afghanistan Embassy. In view of overwhelming evidence to the contrary, the authenticity of Country-of-Origin Certificates for the present case remains doubtful and appear to be insufficient to claim the benefit of SAFTA duty concessions.

16.2 Even if it is assumed that Country-of-Origin Certificates in question were issued by Nangarhar Chamber of Commerce from Afghanistan, it appears that the consignments which actually arrived in India had sailed from Dubai and never from Afghanistan and that these certainly cannot be equated or identified with the consignments which might have been checked by Nangarhar Chamber of Commerce in Afghanistan.

16.3 Considering the gravity of the matter and the fact that M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP who had executed the Provisional Assessment Duty Bonds, were untraceable and that the signatures of Notary Advocate Shri V. K. Sharma on PA Bonds differed from Bond to Bond [total 17 such bonds], the said Notary in Delhi was contacted for verification of the executed Bonds. Shri V. K. Sharma, Advocate in his letter dated 11.05.2023 (**RUD-36**) confirmed that his registration for notary (Bearing registration No. 1625) stood expired in the year 2020 itself; that the signature and stamps on the said PA bonds were not his; that these were used by M/s Cuthbert Winner LLP and M/s Cuthbert Ocean LLP without his knowledge; that he had no relation to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP or to any person connected to them. Thus, from his letter, it appeared that the provisional assessment bonds submitted were forged/fake.

16.4 Also, as on behalf of the 2 Cuthbert firms, M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, CWP 11758/2023 and CWP 11233/2023 were filed in Hon'ble High Court of Punjab and Haryana by one Sh. Amit Kumar Guglani, who presented himself as the

authorized representative for both the firms in front of the Hon'ble court. A search dated 25.05.2023 was also attempted at his residential address, H.No. 136, Ram Nagar, Krishna Nagar, Shahadra, East Delhi, Delhi, 110052. Sh. Amit Kumar Guglani, however, could not be located at the said address. Incident report for the same is presented as **RUD-37**.

17. Meanwhile, on 02.06.2023, 2 different Civil Misc. applications bearing number 10066/2023 and 10067/2023 were filed in Hon'ble High Court of Punjab and Haryana by both the Cuthbert firms and the same were attached with CWP NO. 11758/2023 (which was already sub judice in front of the Hon'ble Court), and, the following new details were submitted in the Hon'ble Court by both the Cuthbert firms:

- (i) Sh. Amit Kumar Guglani, who initially had filed the 2 writ petitions on behalf of the 2 Cuthbert firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) had abruptly resigned as authorized representative of both firms w.e.f 30.05.2023.
- (ii) Copy of an LLP Agreement dated 27.03.2023 (**RUD-38**), notarized by one Ms. Sanyogita of Tiz Hazari Court, wherein, it was shown that as on that date, the partnership of M/s Cuthbert Winner LLP comprised of Sh. Samir Arora (continuing partner) with a new incoming partner, M/s Cosmic Inheritance Pvt. Ltd, having registered address at , No. 602, Naurang Bhawan 21, K.G. Marg, New Delhi, 110001, represented by Sh. Rajan Sareen, S/o Sh. Surinder Kumar Sareen, R/o C-48, Jitar Nagar, Krishna Nagar, Delhi, 110051. A third partner, referred to as the "retiring partner" was one, M/s Cuthbert Maxwell LLP having registered address at 4th Floor, rectangle one, D-4, Distt. Center Saket. New Delhi, 110017, represented by Sh. Devender Kumar and Sh. Pravin Parshuram Raut (which were still being reflected in DGFT and GST systems as active partners of the M/s Cuthbert Winner LLP)

18.1 Consequently, on 18.07.2023, search was attempted at the business premises of M/s Cosmic Inheritance Pvt. Ltd., located at 602, Naurang Bhawan, 21, K.G. Marg, New Delhi-110001. However, it was found that the said company never existed at 602, Naurang Bhawan, 21, K.G. Marg, New Delhi-110001 and the said company was found to be non-existent (**RUD-39**).

18.2 Further, on 18.07.2023 search was also attempted at the business premises of M/s Cuthbert Maxwell LLP (shown to be one of the current partners of M/s Cuthbert Winner LLP), 4th Floor, Rectangle One, D-4, District Center, Saket, New Delhi-110017, however, it was found that the said premises was occupied by a business company namely M/s Regus Centre Saket Private Limited, who provided co-working space to various firms. It was gathered that M/s Cuthbert Maxwell LLP had a co-working agreement with the firm M/s Regus Centre Saket Private Limited and M/s Cuthbert Maxwell LLP was operating under an office service agreement signed on 29.12.2021, for the period 01.02.2022 to 31.01.2023. It was also gathered that M/s Cuthbert Maxwell had no employees working at their premises and that the services of M/s Cuthbert Maxwell LLP were restricted in 07/2022 due to non-payment of the monthly services at M/s Regus (**RUD-40**).

18.3 Furthermore, the notary namely Ms. Sanyogita, who had notarized the new LLP agreement involving M/s Cuthbert Winner LLP, was also untraceable and the document appeared to be dubious as the same did not even bear the register entry of the notary and the signatures of the notary were also missing.

18.4 Moreover, the address of Shri Devender Kumar (associated with both M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) appeared to be not correct. During inquiries, the address i.e. House no. 7, Street no. 6A, Biharipur Extension, Biharipur, North East Delhi, Delhi-110094, was found to be owned by one Shri Rajender Prasad S/o Shri Harsahay Singh, for the past 42 years. It was gathered that Shri Devender Kumar had resided at the said address in 2018-19 only and had vacated the premises in 2019 **(RUD-41)**

18.5 Further, statement dated 20.07.2023 of Shri Rajan Sareen (declared representative of new partner in M/s Cuthbert Winner LLP, M/s Cosmic Inheritance Pvt. Ltd, having registered address at , No. 602, Naurang Bhawan 21, K.G. Marg, New Delhi, 110001), was recorded under Section 108 of the Customs Act, 1962 wherein he stated that he held no position in M/s Cosmic Inheritance Pvt. Ltd, 602, Naurang Bhawan, 21, K.G. Marg, New Delhi-110001; that he had not signed any LLP agreement; that he was known to Devender Kumar and Manish Jain, who had taken his signatures for opening an account in his (Rajan's) name and had promised to provide him (Rajan) a job in Dubai; that he had no business association with Devender Kumar and Manish Jain **(RUD-42)**.

18.6 Summary of searches conducted in the extant case is presented in Table below

Table 4: Summary of searches conducted in the extant case

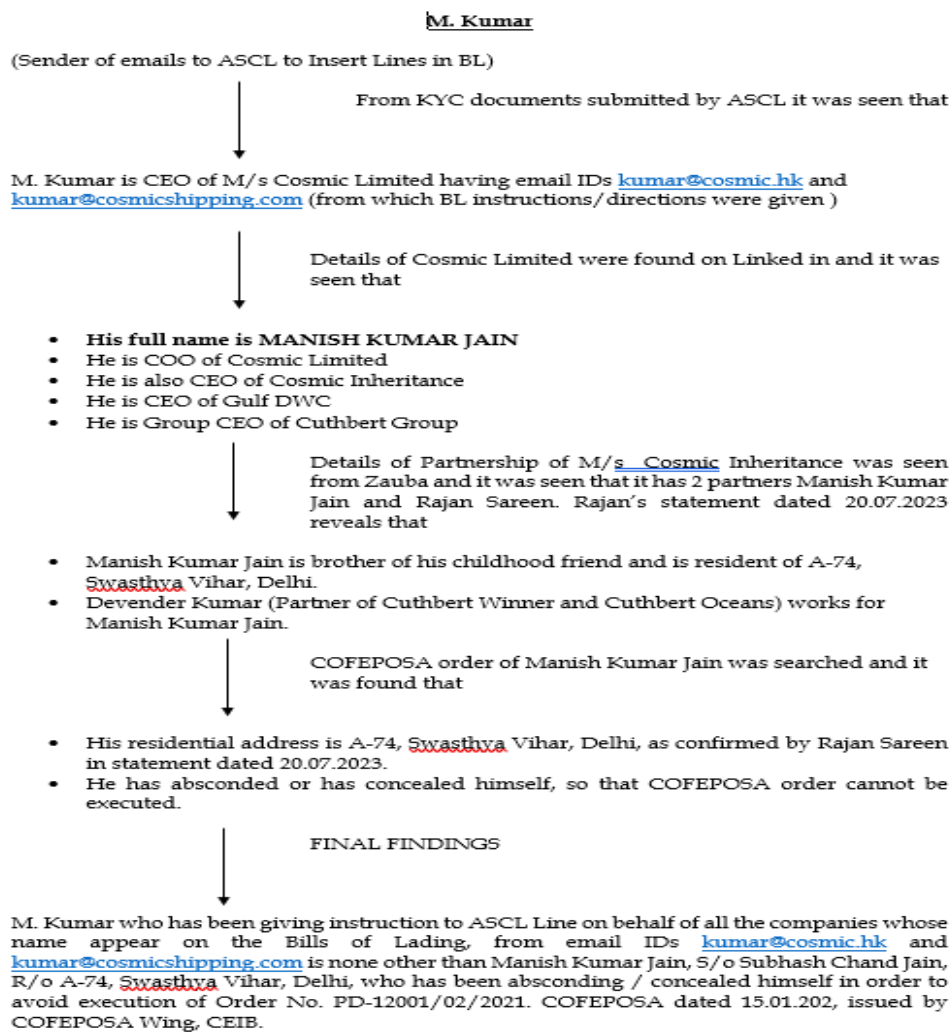
Date of Search	Premises of search
24.04.2023	Search of the residential premises of Sh. Naimish Sodha, Partner in M/s Aditya Exports
24.04.2023	Search of the residential premises of Sh. Mehul Pujara, Partner in M/s Aditya Exports
24.04.2023	Search of Business Premises of M/s Krishna Shipping and allied Services in Gandhidham, firm of which Sh. Pankaj Thakkar is partner of, and, the one which is associated with handling day to day affairs of M/s Aditya Exports and other SEZ warehousing units
24.04.2023	Search at Business Premises of M/s Aditya exports in Gandhidham and SEIZURE of 196 MT of Black Pepper wrongfully declared to be of Afghanistan origin
24.04.2023	Search on cold store M/s Kufri cold storage in Sonipat, Haryana and detention of 96.25 MT of Inshell Walnuts belonging to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP
24.04.2023	Search on cold store M/s Anant cold storage in Sonipat, Haryana and detention of 42.85 MT of Inshell Walnuts belonging to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP
24.04.2023	Search on M/s Prabhu Kripa cold store in Sonipat, Haryana and detention of 161.3 MT of Inshell Walnuts belonging to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, alongside seizure of 33.2 MT of Black pepper declared to be of Afghanistan origin by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP
25.04.2023	Search at the Business Premises on M/s Cuthbert Winner LLP, Delhi (found to be

	non-existent)
25.04.2023	Search at the Residential Premises of Sh. Sameer Arora, one of the partners of M/s Cuthbert Winner LLP at Shahadra, Delhi (found to be non-existent)
27.04.2023	Search of the Business premises of M/s Zest Marine Services Pvt. Ltd. In order to check whether any goods of M/s Aditya exports are kept their illegally, as all their day-to-day transactions were being coordinated by staff of M/s Aditya Exports from business premises of Aditya Exports
03.05.2023	Search of the business premises of M/s Cuthbert Oceans LLP in Agarwal City Square, Pitampura, Delhi (found to be non-existent)
11.05.2023	Search at the residential premises of Notary Sh. V.K. Sharma, Advocate whose forged stamp and signatures were found on the provisional Assessment Bonds
18.07.2023	Search at registered address of M/s Cosmic Inheritance Pvt. Ltd, who were shown as incoming partner in the M/s Cuthbert Winner LLP firm.
18.07.2023	Search at Registered address of M/s Cuthbert Maxwell LLP, who were being shown as retiring partner from the M/s Cuthbert Winner LLP as per Civil Misc, application filed in front of High court of Punjab and Haryana. It was informed that Sh. Devender Kumar and Sh. Pravin Parshuram Raut were partners in it and in that capacity were partners in M/s Cuthbert Winner LLP
18.07.2023	Search at Residential Address of Sh. Rajan Sareen, who was shown as incoming partner in M/s Cuthbert Winner LLP through the firm M/s Cosmic Inheritance Pvt. Ltd.
18.07.2023	Attempt to locate the Notary Ms. Sanyogita, whose stamp was bearing on the new LLP agreement. Any notary by the said name could not be located in Tis Hazari Court premises.
18.07.2023	Search at the declared residential address of Sh. Devender Kumar, partner in both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP).

18.7 Thus, in view of above searches, inquiries and statement of Shri Rajan Sareen, it appeared that the above said firms i.e. M/s Cuthbert Winner LLP, M/s Cuthbert Oceans LLP and M/s Cosmic Inheritance Pvt. Ltd. were created on paper only and had no real operations. The firms also appear to have prepared a series of forged documents.

19. Summonses dated 01.06.2023, 08.06.2023 and 19.06.2023 were issued to partners of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, Sh. Devender Kumar, Sh. Samir Arora and Sh. Pravin Parshuram Raut, for appearance on 07.06.2023, 16.06.2023 07.06.2023 respectively (**RUD-43**), to join the investigation and tender their voluntary statement, which they failed to comply.

20. As per the statement of Sh. V. Krishnamoorthy and the e-mail communications received by their Dubai based principal line, ASCL from email id of Shri M. Kumar of M/s Cosmic Limited, more details were fetched about him from various open sources (**RUD-44**). From the said sources, it was unearthed that full name of Shri M. Kumar was Manish Kumar Jain and besides M/s Cosmic Global HK, he is also CEO of M/s Cosmic Inheritance and Cuthbert Group. It was also found out that Shri Manish Kumar Jain was a COFEPOSA offender and absconder since January 2019. A flow chart is being presented below, which makes it appear that the said M. Kumar of M/s Cosmic Limited is the same COFEPOSA offender Manish Kumar Jain.



21.1 From the above, it appeared that Sh. Manish Kumar Jain was another mastermind besides Sh. Pankaj Thakker and that he was operating from overseas and appeared to have been involved in forging the said documents or directed the shipping lines to provide incorrect transit information in the bills of lading (being the CEO of Cosmic group of companies and also the CEO of Cuthbert Group), thereby, exercising effective control over goods being imported, thus making it appear that he was the beneficial owner in terms of Section 2(3A) of the Customs Act, 1962 and thereby also the importer (in terms of Section 2(26) of the Customs Act, 1962) of the goods in question.

21.2 Further, a letter dated 26.04.2023 was written to the Deputy Commissioner of Customs, KASEZ to cancel all the Customs transactions of M/s Aditya Exports from 26.04.2023 onwards and letters dated 02.05.2023 addressed to the Commissioner of GST and Central Excise, Delhi East Commissionerate and letter dated 04.05.2023 addressed to Commissioner of GST and Central Excise, Delhi West Commissionerate were written to cancel GSTIN of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP respectively. Also, letter dated 02.05.2023 and 04.05.2023, addressed to The Additional Director, Directorate General of Foreign Trade was written to cancel the IEC, of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP. Also, letter dated 04.05.2023, addressed to the

jurisdictional Development Commissioner, KASEZ was written to cancel the LOA granted to M/s Aditya Exports.

22. In order to ascertain the genuineness of bills of lading and other import documents in goods declared to be of Afghanistan Origin and imported through M/s OWS Warehousing by both the firms in collusion with Sh. Pankaj Thakkar and Sh. Manish Jain, as done by them in M/s Aditya Exports, a transit record of such goods was scrutinized viz, shipping vessel, bill of lading, shipping line etc.(**as provided in Annexure A attached with the IR**)

23.1 It was seen that following 8 vessels were claimed to be utilized by the said set of individuals for transiting the alleged Afghanistani cargo from Bandar Abbas port to Dubai:

- i. X-press Euphrates
- ii. TSS Shams V
- iii. Eram 2
- iv. Ronika
- v. Alpine 1
- vi. Dhanu
- vii. Serrano
- viii. Sentosa Trader V

23.2 During the investigation, inquiries were made from the Vessel Operators, whether they have docked the Bandar Abbas port during the given period. Vide email dated 29.05.2025 (**RUD-45**) it was inquired from M/s Sea Consortium Shipping India Pvt Ltd whether their vessel X-Press Euphrates having IMO number 9311737 was utilized for lading and transporting the imported goods into India during August 2022 to December 2022. In their reply vide email dated 02.06.2025 (**RUD-46**), it was submitted that the vessel X-Press Euphrates were handled by them during the above-mentioned period and the vessel never had Bandar Abbas Port as a port of call.

23.3 Vide email dated 29.05.2025 (**RUD-47**) it was inquired from M/s Sima Marine (India) Pvt Ltd, whether the vessel TSS Shams having IMO No. 9241918 was utilized for lading and transporting the imported goods into India during April 2022 to June 2022. In their reply vide email dated 29.05.2025 (**RUD-48**), it was submitted that the vessel TSS Shams having IMO no. 9241918 was not calling under Sima Marine a/c but M/s Sea Consortium Shipping India Pvt. Ltd. The same was inquired from M/s Sea Consortium Shipping India Pvt Ltd vide email dated 29.05.2025 (**RUD-49**), in their reply vide email dated 30.06.2025 (**RUD-50**), it was submitted that the vessel TSS Shams was not handled by them during the given period at Nhava Sheva.

23.4 With regard to the rest of the vessels, the vessel operators of the same could not be identified even from open source.

24.1 It was also seen that following 6 Shipping lines were utilized by the said set of individuals for transiting the alleged Afghanistani cargo from Afghanistan to India viz Iran and UAE, the names of which are as follows:

- i. Wind and waves shipping Pvt. Ltd
- ii. Aiyer Shipping Agency Pvt. Ltd.
- iii. Navio Shipping Pvt. Ltd. (Mundra)
- iv. Jovian Container Lines Pvt. Ltd.
- v. Lancer Container Lines Ltd.
- vi. Excelsior shipping line LLP

24.2 During the investigation, inquiries were made from the Shipping lines to corroborate whether the Bill of Lading supplied by the importer to Indian Customs were genuine or not, which were utilized for lading and transporting the import goods, their submission details are given in the tables below:

24.3 Navio Shipping Private Limited (Mundra):

Navio Shipping Private Limited, vide emails dated 15.07.2025 and 16.07.2025 (**RUD-51**), informed that the Iranian Bills of Lading submitted by the importer to the Indian Customs authorities were not issued by them.

Declared Vessel of import from Bandar Abbas Port, Iran	Iran BL Number	Iran BL Date	Container Nos:	Shipping agent name	Reply submitted
X-press Euphrates	BNDMUN200596	NA	CAXU 739145 TCLU818032 9 TCNU 045300	Navio Shipping Pvt. Ltd. (Mundra)	The said containers were associated with different bill of lading issued by them. They have not released any B/Ls with BNDMUN200596 and BNDMUN200595.
	BNDMUN200595	NA	FSCU 255902 TCNU 702596		

24.4 Aiyer Shipping Agency Pvt. Ltd.

Aiyer Shipping Private Limited, vide emails dated 30.10.2025 (**RUD-52**), informed that the Iranian Bills of Lading submitted by the importer to the Indian Customs authorities were not issued by them.

Declared Vessel of import from Bandar Abbas Port,	Iran BL Number	Iran BL Date	Container Nos:	Shipping agent name	Reply submitted
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Iran					
Dhanu	ASCLJEAMUN2201 200	16.09.20 22	ASLU 7001821 ASLU 7017514	Aiyer Shipping Agency Pvt. Ltd.	The BL No. associated with the containers stuffed and loaded in Dubai were issued by them. The Iran based BL issued by DSCL was not in their records.
	ASCLJEAMUN2201 011	18.08.20 22	TCLU 1112127		

24.5 With the reply of Aiyer Shipping Agency, status of shipping Vessel **Dhanu** was also clear that it did not route through Bandar Abbas port as shown in the fraudulent Shipping bills.

24.6 Status of **M/s Jovian Shipping lines** was also clear as it was already informed by M/s Sima Marine (India) Pvt. Ltd, that vessel TSS Shams did not route through Bandar Abbas port as shown in the fraudulent Shipping bills.

24.7 Inquiries were made with **M/s Lancer Container Lines Pvt. Ltd.** pertaining to correctness of BL number **AYEBNDMUN2200352**, laded from Bandar Abbas port on vessel named **Sentosa Trader V.** Vide e-mail dated 20.11.2025 (**RUD-53**), it was informed by AYE International vide e-mail id contact@ayeint.com, that, the said BL was never issued by them and the only bill of lading issued by them was **AYEJEAMUN2200352**, which was issued at Jebel Ali port in Dubai.

24.8 As neither vessel detail, nor Iranian BL number pertaining to consignment laded by **M/s Excelsior Shipping Line LLP** was available, no inquiry was made from them.

24.9 Owing to the fact that consignments alleged to be laded at Bandar Abbas port in Iran in vessels **Eram 2, Ronika, Alpine 1 and Serrano**, were dealt by one **M/s Wind and Waves Shipping Pvt. Ltd.** of Gandhidham, summons were issued to them, which they failed to respond to. Consequently, letter was written to DRI, Regional unit Gandhidham to conduct a follow up search at their registered address. Vide e-mail dated 25.02.2026 (**RUD-54**), DRI, RU Gandhidham informed that search was attempted at their registered address but no firm by name M/s Wind and Waves Shipping Private Ltd. was located at the said address. From the e-mail of DRI Gandhidham, it appears that M/s Wind and Waves Shipping private Ltd. is merely a dummy firm created by the individuals associated in the said case to prepare fraudulent shipping documents.

III. MODUS OPERANDI & DETAILS OF WRONGFULLY IMPORTED GOODS

25.1 M/s Aditya Exports, operating as a warehousing unit at Shed No. 85 - 88, Sector-I, KASEZ, Gandhidham (IEC / PAN: 3798000212 / AAFFA0429C) under Letter of Authorization (in short LOA) dated 09.11.2020, had imported 1792 MT of Black Pepper (CTH 0904) into KASEZ, allegedly from Afghanistan between October, 2022 and March,

2023. The black pepper shipments were claimed to have been passed through Kabul Customs, transported there from by land to Bandar Abbas port, Iran, stuffed into containers at the port and sailed in vessels/ships for destination Mundra via Jebel Ali, Dubai.

25.2 A total of 17 such voyages, covering 30 consignments / Bills of Lading, were claimed to have undertaken from Bandar Abbas Port and after customs clearance into SEZ by M/s Aditya Exports.

25.3 The said black pepper was further removed into DTA by two firms - M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP at Nil rate of duty in terms of SAFTA (South Asian Free Trade Area) Notification No. 99/2011-Cus, which inter alia grants customs duty exemption to Afghanistan origin goods. Black pepper otherwise attracts a total customs duty of 77% [excluding IGST].

25.4 Out of this 1792 MT of black pepper of declared Afghanistan origin, imported for warehousing into KASEZ warehousing unit of M/s Aditya Exports, 1596 MT of the said black pepper, valued at INR 80.1 Crores, was brought/imported for home consumption into Indian territory using forged documents, via firms M/s Cuthbert Winner LLP, Delhi and M/s Cuthbert Oceans LLP, Delhi allegedly from Afghanistan between October, 2022 and March, 2023.

26.1 During the course of investigation, it was seen that besides the said 1792 MT of Black pepper, same modus operandi was utilized by the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) i.e. M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP during 15.09.2022 to 23.04.2023 to import into DTA, various other goods too, by declaring them to be of Afghanistan origin, from the following SEZ units:

- M/s Aditya Exports of Kandla SEZ
- M/s OWS Warehousing Services of Adani Ports and SEZ Mundra (hereafter referred to as "OWS")
- M/s Zest Marine Services Pvt. Ltd

26.2 Based on the investigation complete details of the goods which were imported into DTA by M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP in between 15.09.2022 and M/s Cuthbert Oceans LLP 3.04.2023, utilizing the said modus operandi from the above mentioned SEZ warehousing units are as follows:

M/s Aditya Exports

- (i) 526.8 MT Black Pepper (CTI 09041190), claiming to be of Afghanistan origin, imported for warehousing into the warehouse of M/s Aditya Exports and subsequently were cleared for home consumption into Indian territory, using forged documents by M/s Cuthbert Winner LLP, who in turn was being controlled by Sh. Pankaj Thakkar directly or through M/s Krishna Shipping and Allied Services, along with his co-accomplice and COFEPOSA absconder Sh. Manish Kumar Jain.

- (ii) 243.15 MT Inshell Walnuts (CTI 08023100), claiming to be of Afghanistan origin, imported for warehousing into the warehouse of M/s Aditya Exports and subsequently were cleared for home consumption into Indian territory, using forged documents by M/s Cuthbert Winner LLP, who in turn was being controlled by Sh. Pankaj Thakkar directly or through M/s Krishna Shipping and Allied Services, along with his co-accomplice and COFEPOSA absconder Sh. Manish Kumar Jain.
- (iii) 110 MT Walnut Kernels (CTI 08023200), claiming to be of Afghanistan origin, imported for warehousing into the warehouse of M/s Aditya Exports and subsequently were cleared for home consumption into Indian territory, using forged documents by M/s Cuthbert Winner LLP, who in turn was being controlled by Sh. Pankaj Thakkar directly or through M/s Krishna Shipping and Allied Services, along with his co-accomplice and COFEPOSA absconder Sh. Manish Kumar Jain.
- (iv) 980 MT Black Pepper (CTI 09041190), claiming to be of Afghanistan origin, imported for warehousing into the warehouse of M/s Aditya Exports and subsequently were cleared for home consumption into Indian territory, using forged documents by M/s Cuthbert Oceans LLP, who in turn was being controlled by Sh. Pankaj Thakkar directly or through M/s Krishna Shipping and Allied Services, along with his co-accomplice and COFEPOSA absconder Sh. Manish Kumar Jain.
- (v) 170 MT Inshell Walnuts (CTI 08023100), claiming to be of Afghanistan origin, imported for warehousing into the warehouse of M/s Aditya Exports and subsequently were cleared for home consumption into Indian territory, using forged documents by M/s Cuthbert Oceans LLP, who in turn was being controlled by Sh. Pankaj Thakkar directly or through M/s Krishna Shipping and Allied Services, along with his co-accomplice and COFEPOSA absconder Sh. Manish Kumar Jain.
- (vi) 27 MT Almond Kernels (CTI 08021200), claiming to be of Afghanistan origin, imported for warehousing into the warehouse of M/s Aditya Exports and subsequently were cleared for home consumption into Indian territory, using forged documents by M/s Cuthbert Oceans LLP, who in turn was being controlled by Sh. Pankaj Thakkar directly or through M/s Krishna Shipping and Allied Services, along with his co-accomplice and COFEPOSA absconder Sh. Manish Kumar Jain.

M/s OWS Warehousing Services LLP

- (i) 280 MT Black Pepper (CTI 09041190), claiming to be of Afghanistan origin, imported for warehousing into the warehouse of M/s OWS Warehousing Services Pvt. Ltd, were cleared for home consumption into Indian territory, using forged documents by M/s Cuthbert Winner LLP, who, in turn, was being controlled by Sh. Pankaj Thakkar directly or through M/s Krishna Shipping and Allied Services, along with his co-accomplice and COFEPOSA absconder Sh. Manish Kumar Jain.
- (ii) 319.3 MT Inshell Walnuts (CTI 08023100), claiming to be of Afghanistan origin, imported for warehousing into the warehouse of M/s OWS Warehousing Services Pvt. Ltd, were cleared for home consumption into Indian territory, using forged documents

by M/s Cuthbert Winner LLP, who, in turn, was being controlled by Sh. Pankaj Thakkar directly or through M/s Krishna Shipping and Allied Services, along with his co-accomplice and COFEPOSA absconder Sh. Manish Kumar Jain.

- (iii) 25 MT Inshell Pistachios (CTI 08025100), claiming to be of Afghanistan origin, imported for warehousing into the warehouse of M/s OWS Warehousing Services Pvt. Ltd, were cleared for home consumption into Indian territory, using forged documents by M/s Cuthbert Winner LLP, who, in turn, was being controlled by Sh. Pankaj Thakkar directly or through M/s Krishna Shipping and Allied Services, along with his co-accomplice and COFEPOSA absconder Sh. Manish Kumar Jain.
- (iv) 10 MT of Walnut Kernels (CTI 08023200), claiming to be of Afghanistan origin imported for warehousing into the warehouse of M/s OWS Warehousing Services Pvt. Ltd, were cleared for home consumption into Indian territory, using forged documents by M/s Cuthbert Winner LLP, who, in turn, was being controlled by Sh. Pankaj Thakkar directly or through M/s Krishna Shipping and Allied Services, along with his co-accomplice and COFEPOSA absconder Sh. Manish Kumar Jain.
- (v) 336 MT Black Pepper (CTI 09041190), claiming to be of Afghanistan origin, imported for warehousing into the warehouse of M/s OWS Warehousing Services Pvt. Ltd, were cleared for home consumption into Indian territory, using forged documents by M/s Cuthbert Oceans LLP, who, in turn, was being controlled by Sh. Pankaj Thakkar directly or through M/s Krishna Shipping and Allied Services, along with his co-accomplice and COFEPOSA absconder Sh. Manish Kumar Jain.
- (vi) 366.2 MT Inshell Walnuts (CTI 08023100), claiming to be of Afghanistan origin, imported for warehousing into the warehouse of M/s OWS Warehousing Services Pvt. Ltd, were cleared for home consumption into Indian territory, using forged documents by M/s Cuthbert Oceans LLP, who, in turn, was being controlled by Sh. Pankaj Thakkar directly or through M/s Krishna Shipping and Allied Services, along with his co-accomplice and COFEPOSA absconder Sh. Manish Kumar Jain.
- (vii) 25 MT Inshell Pistachios (CTI 08025100), claiming to be of Afghanistan origin, imported for warehousing into the warehouse of M/s OWS Warehousing Services Pvt. Ltd, were cleared for home consumption into Indian territory, using forged documents by M/s Cuthbert Oceans LLP, who, in turn, was being controlled by Sh. Pankaj Thakkar directly or through M/s Krishna Shipping and Allied Services, along with his co-accomplice and COFEPOSA absconder Sh. Manish Kumar Jain.
- (viii) 38.6 MT Kernel Walnuts (CTI 08023200), claiming to be of Afghanistan origin, imported for warehousing into the warehouse of M/s OWS Warehousing Services Pvt. Ltd, were cleared for home consumption into Indian territory, using forged documents by M/s Cuthbert Oceans LLP, who, in turn, was being controlled by Sh. Pankaj Thakkar directly or through M/s Krishna Shipping and Allied Services, along with his co-accomplice and COFEPOSA absconder Sh. Manish Kumar Jain.

26.3 It was also noticed that besides the above-mentioned imports, another modus operandi of undervaluing the commercial invoices of Inshell walnuts, declared to be of US origin, was also utilized by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, for imports into DTA, effected through KASEZ SEZ unit of M/s ZMSPL. Details of goods imported into DTA from M/s ZMSPL, are as follows:

M/s Zest Marine Services Pvt. Ltd.

- (i) 75 MT of Walnut Kernels (CTI 08023200), claiming to be of Afghanistan origin, imported for warehousing into the warehouse of M/s Zest Marine Services Pvt. Ltd, were cleared for home consumption into Indian territory, using forged documents by M/s Cuthbert Winner LLP, who, in turn, was being controlled by Sh. Pankaj Thakkar directly or through M/s Krishna Shipping and Allied Services, along with his co-accomplice and COFEPOSA absconder Sh. Manish Kumar Jain.
- (ii) 363.4 MT of Inshell Walnuts (CTI 08023100), imported for warehousing into the warehouse of M/s Zest Marine Services Pvt. Ltd, claiming to be of USA Origin, were further cleared into DTA by presenting intentionally undervalued commercial invoices in front of Customs authorities by M/s Cuthbert Winner LLP, who was in turn being controlled by Sh. Pankaj Thakkar directly or through M/s Krishna Shipping and Allied Services and his co-accomplice and COFEPOSA absconder Sh. Manish Kumar Jain.
- (iii) 219.4 MT of Inshell Walnuts (CTI 08023100), imported for warehousing into the warehouse of M/s Zest Marine Services Pvt. Ltd, claiming to be of USA Origin, were further cleared into DTA by presenting intentionally undervalued commercial invoices in front of Customs authorities by M/s Cuthbert Winner LLP, who was in turn being controlled by Sh. Pankaj Thakkar directly or through M/s Krishna Shipping and Allied Services and his co-accomplice and COFEPOSA absconder Sh. Manish Kumar Jain.

IV. INVESTIGATION OF M/S OWS WAREHOUSING SERVICES LLP

27.1 To further understand the role of M/s OWS warehousing services private Ltd in the entire commercial fraud, following summons were issued to partners and responsible people associated with M/s OWS Warehousing Services LLP

- (i) Summons dated 17.07.2023 were issued to Sh. Pankaj Surani and Sh. Mangal Kiran Sharma (partners in OWS) to appear on 27.07.2023
- (ii) Summons dated 17.07.2023 were issued to Sh. Vineet Sharma and Ms. Sonam Sharma (partners in OWS) to appear on 31.07.2023
- (iii) Summons dated 28.07.2023 was issued to Sh. Asadullah Siddiqui, Manager in M/s OWS warehousing Services Pvt., to appear on 18.08.2023

27.2 In response to summons dated 17.07.2023, partners of OWS instead of appearing in person, on 28.07.2023, sent an authorized representative named Mr. Asadullah Siddiqui, who happened to be Manager of M/s OWS Warehousing Services LLP in Gandhidham and oversee day to day operations of the said warehousing units. In his voluntary statement dated 28.07.2023 (**RUD-55**), Sh. Asadullah Siddiqui inter alia stated that:

- (i) He was the General Manager in M/s OWS Warehouse Services LLP (IEC-0316943771) and this firm deals in warehousing of imported goods in the Adani Port SEZ; he looked after all the day to day operations of the company at Mundra branch and the firm had another branch at JNPT, Mumbai.
- (ii) When asked about details of his company's Afghanistan contact point, purchase orders and supplier of Afghanistan origin goods (pertaining to goods cleared into DTA from OWS), he stated that they do not have any contact in Afghanistan; he was contacted by one Shri Pankaj Thakker of M/s Krishna Shipping and Allied Service, and told him that he needed warehouse facility for one of his (Pankaj's) clients and the name and location of Pankaj's client was not disclosed by him; Pankaj also enquired from him about warehousing charges and then, one day Pankaj provided them the documents of client, viz. Trade License of M/s Global Vision Impex General Trading FZE LLC (Hereafter referred to as "GVI" incorporated at Ajman Media City Freezone (AMCFZ), Ajman, United Arab Emirates), having business premises at Business Club-A-0024-173-Flamingo Villas, Ajman and Passport of one Md. Golam Rabbi and told OWS authorities to make an agreement with GVI and that GVI will make all the payments related to warehouse charges; Pankaj also provided him the email id sales.gvi2022@outlook.com of this firm GVI; they had sent the agreement on that mail id and the same was reverted to them, signed by one Md. Golam Rabbi.
- (iii) They have not made any such imports as they do not have an Import Export Code in their name; they are registered as a warehousing entity only. That the imports were made by either of M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP from M/s Global Vision Impex General Trading FZE LLC; That they had provided the warehouse facility only and customs clearance was done by M/s Krishna Shipping and Allied Services (a company of which Sh. Pankaj Thakkar was a managing partner); That, he had never visited Afghanistan and he did not have any knowledge about the suppliers of Black pepper in Afghanistan.
- (iv) That they did not file any bill of entry in respect of the said consignments and the said bills of entry were filed by M/s Krishna Shipping & Allied Services who happened to be the CHA in all those shipments; that, as a procedure of filing of bill of entry in the SEZ, for every CHA a 'maker id' is issued by the warehouse unit. That this 'maker id' is used by the CHA to fill the details of import shipment that he is handling and then the same are forwarded to the 'approver id' of the warehousing unit; that the warehousing unit then approves the details and on submission of the same the Bill of entry no. is generated and the Bill of Entry is pushed to the appraiser queue for assessment; That for the instances where they as a warehousing unit had to file a Bill of Entry for their client, they had to use their own (OWS's) 'maker id' for filling out the details of import shipment and then the same procedure, as detailed above, was followed; That both the 'maker id' and 'approver id' were created on the <https://sezonline-ndml.co.in> website; that all the customs related work of the said consignments (alleged Afghanistan origin shipments) was done by M/s Krishna Shipping & Allied Services and OWS had only approved the details submitted by M/s Krishna Shipping & Allied Services for

submission/generation of the Bill of Entry; that OWS had approved the details on the basis of the documents submitted to them by M/s Krishna Shipping & Allied Services and the origin of goods for the said shipments in the said documents was mentioned as Afghanistan only.

- (v) They did not import the said consignments and it was done by M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP and that they were not aware about the details of the said consignments; that they had only provided warehouse facility. However, it could be seen from the TR-6 challans that the duty payment was done by M/s Krishna Shipping and allied services. Further, that it was M/s Krishna Shipping and allied services who used to provide the delivery orders which again was procured from the shipping lines by M/s Krishna Shipping and allied services only.
- (vi) Bills of entry and other documents were filed by employees of M/s Krishna Shipping & Allied Services on say of Shri Pankaj Thakker; that he was not aware of either of the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) and had never met any person from either of M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP; that, M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP are the clients/customers/buyers who dealt with Pankaj Thakker only. Further, the warehouse charges in respect of these consignments were paid by GVI and OWS rose the invoice in GVI name only.
- (vii) Shri Pankaj Thakker, partner in M/s Krishna Shipping & Allied Services, Gandhidham was himself a CHA and had all the contacts of transporters; that Pankaj, through one of his employees namely Shri Chandrakant, provided OWS the details of the transporter and OWS provided the labour for loading the goods on the trucks and charged the same from GVI; that they were not aware about who makes the payment for transportation.
- (viii) When asked about how come he could say that Pankaj Thakker or M/s Krishna Shipping and Allied services was CHA for M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP, M/s Global Vision of Dubai etc and whether OWS was presented any authorization by the said firms or duly filled Form-A as per Customs Broker Licensing Regulations, 2018, wherein, any of the aforesaid companies had nominated M/s Krishna Shipping and Allied Services as their authorized CHA, he stated that all the KYC documents viz. CHA License, copy of GST Registration, PAN card, Aadhar Card and passport size photograph of Shri Pankaj Thakker of M/s Krishna Shipping & Allied Services were sent on OWS's mail id by Pankaj Thakker and using these documents 'maker id' for Krishna Shipping & Allied Services for carrying out the business of GVI, was generated. That no such authorization was provided by M/s Krishna Shipping and Allied Services to OWS, wherein they were officially nominated as CHA by any of the importing or supplier firms as per CBLR, 2018, which was indeed a violation of CBLR, 2018; That, as this entire business involving firms dealing with Afghanistan origin goods (supplying as well as DTA clearance firms) was brought by Shri Pankaj Thakker to OWS and based on that OWS presumed him to be the CHA of the said firms. Though OWS should have asked about authorizations by IEC holders as per CBLR, 2018, OWS also had not asked

for their authorizations and had somehow violated the provisions of CBLR, 2018 themselves too.

- (ix) When asked about unavailability of supporting documents on SEZ online portal and why the bills of entry were sent to assessing officer without any supporting documents, he stated that in APSEZ Mundra, after submission of B/E by SEZ Entity, the CHA for the transacting party (supplier, DTA client etc) took the print of B/Entry to customs authorities and showed all the related documents to appraiser along with B/Entry: that, there was no practice in APSEZ for submission of documents in NSDL Portal/SEZ Online.
- (x) While correcting himself he also stated that warehousing unit does not create Maker ID for CHA. Instead, they created CHA role for various CHA companies working with them (OWS), using their admin ID and they have given CHA roles to 5 companies, and, M/s Krishna Shipping & Allied Services, Gandhidham was one of them; that, for all the 5 CHA companies, which had been given CHA role by them, they had not received authorization from any of the importers/IEC holders nominating them as their CHA representatives in front of Indian customs, for dealing with customs related formalities, as per provisions stipulated in CBLR, 2018, SEZ Act, 2005 and Customs Act, 1962.
- (xi) When asked about the provision of SEZ Act, 2005, which allowed their warehousing unit to issue maker id to entities who were not related directly with warehousing units operating in SEZ area, he stated that in his knowledge it was done as per provisions of Rule 48(2) of SEZ Rules, 2006, but, as they have been granted CHA role by OWS without receiving any apt authorization from importers/IEC holders, as per the provisions stipulated in CBLR, 2018, he would need to consult with his higher ups about applicability of Rule 48(2) of SEZ Rules, 2006, through which CHA role was created for M/s Krishna Shipping and Allied Services and others on SEZ online portal by OWS, to create Customs documents on their own, further to be approved by OWS using their approver ID.
- (xii) When asked that contrary to his claims, in all the Afghanistan documents, OWS was seen as the consignee/owner of goods and only in commercial invoice document name of GVI is being seen and that too as a notified party, and, in rest all the documents, only OWS is being shown as Consignee/owner of goods, he stated that OWS had entered into an agreement with GVI for warehousing of their shipments, and, as common trade practice, when the Bill of Lading is prepared, the consignee's name has to be that of the SEZ entity / Warehousing unit, otherwise the shipping line would move the container in CFS and not SEZ; that, if the consignee's name is other than that of an SEZ entity, the IGM would be filed in the name of that entity and the shipment would be sent to the CFS.
- (xiii) When asked about parallel invoice raised by Dubai based firm GVI to OWS for the said cargo, despite the fact that supplier of goods in Afghanistan had raised an invoice to OWS already and labelled himself as supplier and OWS as consignee/owner of goods everywhere, he stated that OWS's staff had not scrutinised the documents minutely, as

all the documentation and Customs procedures were handled by M/s Krishna Shipping & Allied Services; that, OWS are not the consignee or owner of the goods imported under the said shipments/consignments, and OWS had not received or made any payments in respect of the imported goods, and that, OWS had charged GVI for warehouse charges only; that, OWS also had not raised any invoice to either of the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) for supply of the said goods.

- (xiv) When asked about the genuinity of the bills of lading wherein the port of lading is shown as Bandar Abbas of Iran and Bill of lading Number is like OGSAJEA***** ASCLJEAM***** etc, and also, in some Bills of lading, there was no date and place of issue of BL, he stated that, the said bills of lading did not appear to be genuine to him.

27.3 In his voluntary statement dated 18.08.2023 (**RUD-56**), Sh. Asadullah Siddiqui interalia stated that:

- (i) When asked about how payment had been received by OWS, how were invoices sent to GVI, who was the contact person for GVI, details of OWS's contact with both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) and who made the duty payments in all the import, he stated that OWS had received a sum of US\$ 33480 as warehouse charges, through a single online transaction dated 21.02.2023 in r/o 41 bills raised by OWS to GVI for the period 09-08-2022 to 15-02-2023; that OWS had no contact in M/s Global Vision Impex General Trading FZE LLC and their only point of contact was Shri Pankaj Thakker or employees of M/s Krishna Shipping and Allied Services. That OWS used to send the summary of the invoice via mail to GVI and M/s Krishna Shipping and Allied Services and the original invoices were sent via courier to M/s Krishna Shipping and Allied Services. That OWS had not raised any invoice to both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) and had no contact in the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) and the only point of contact with regards to in the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) was Shri Pankaj Thakker or employees of M/s Krishna Shipping and Allied Services. That, he was not sure about who made the payments, however, all the duty payment challans bore stamp of M/s Krishna Shipping and Allied Services and as such it appeared that M/s Krishna Shipping and Allied Services made all duty payments.
- (ii) When asked about who provided OWS with the KYC documents of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, how did OWS came in contact with M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP and who informed OWS for filing DTA bills of entry in the name of M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP, he reiterated that, the only point of contact with regards to M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP was Shri Pankaj Thakker or employees of M/s Krishna Shipping and Allied Services.
- (iii) When asked that why the payment of GVI was one time and not regular, he stated that OWS did regular follow-up with M/s Krishna Shipping and Allied Services regarding the dues and Shri Pankaj Thakker had given assurance for the same.

27.4 From statements dated 28.07.2023 and 18.08.2023 of Sh. Asadullah Siddiqui of M/s OWS Warehousing Services Pvt. Ltd, it appears that:

- (i) The impugned goods were brought into India in the name of M/s OWS Warehousing Services LLP and DTA clearance Bill of Entry was also filed by M/s OWS Warehousing Services LLP by using fraudulent documents, on behalf of both impugned Cuthbert firms, by utilizing the digital signature dongles of its partners.
- (ii) Afghanistan origin dry fruit and spice related work of M/s OWS Warehousing Services LLP was being de-facto controlled by Sh. Pankaj Thakker of M/s Krishna Shipping and allied services Pvt. Ltd.
- (iii) For the same, CHA id for Sh. Pankaj Thakkar was created on SEZ online portal using the warehousing credentials of M/s OWS Warehousing Services LLP, without him being authorized for the same by any of the transacting parties.
- (iv) All the checklists and draft bill of entry of Afghanistan dry fruit and spice goods of M/s OWS Warehousing Services Pvt. Ltd was done using CHA id of Sh Pankaj Thakker which was digitally signed by OWS without any check and without uploading any document on SEZ online portal / e-Sanchit.
- (v) Customs clearance of Afghanistan origin dry fruit and spice goods of M/s OWS Warehousing Services Pvt. Ltd was done physically by staff of M/s Krishna Shipping and Allied services staff on instructions of Pankaj Thakkar only.
- (vi) No person associated with OWS ever met with any supplier from Afghanistan or notify parties sitting in Dubai.
- (vii) There were many discrepancies with the documents and multiple parallel invoices, one from Dubai and the other from Afghanistan (declared before Customs authorities) for the same were created. Further, the Bill of Lading pertaining to the goods appeared to be fake/non genuine.
- (viii) It appeared that Sh. Pankaj Thakker was one of the masterminds and beneficial owners in the entire fraud committed through M/s OWS Warehousing Services LLP which was done by him or on his orders by M/s Krishna Shipping and Allied Services. It was him who not only arranged for the goods to be imported but had effective control over the goods so imported. It appeared that the financial and physical control of the impugned goods and the movement of the same was being managed by him along with certain other persons, thus making him the beneficial owner(in terms of Section 2(3A) of the Customs Act, 1962) and hence also the importer(in terms of Section 2(26) of the Customs Act, 1962) of the goods in question.
- (ix) It also appeared that Sh. Manish Kumar Jain was another mastermind besides Sh. Pankaj Thakker and that he was operating from overseas and appeared to have been involved in forging the said documents or directed the shipping lines to provide incorrect transit information in the bills of lading (being the CEO of Cosmic group of companies and also the CEO of Cuthbert Group), Thereby, exercising effective control over the goods being imported, thus making it appear that he was the beneficial owner in terms of Section 2(3A) of the Customs Act, 1962 and thereby also the importer(in terms of Section 2(26) of the Customs Act, 1962) of the goods in question.

V. INVESTIGATION OF M/S ZEST MARINE SERVICES PVT. LTD

28.1 As M/s Zest Marine Services Pvt. Ltd, appeared to be another instrument of the entire commercial fraud, summons were issued to Director of M/s Zest Marine Services Pvt. Ltd. and statements dated 26.06.2023 (**RUD-57**) and dated 27.06.2023 (**RUD-58**) of Sh. Sharad Shetty, Director of M/s Zest marine Services Pvt. Ltd, Kandla SEZ, were recorded under Section 108 of the Customs Act, 1962, wherein, interalia, he stated, as under:

- (i) On being asked about the day to day warehousing operations of his SEZ unit, he informed that he had handed over his dongle to staff of M/s Aditya Exports, Shri Sanjeev Kumar Roy, since April-2022, on instructions of Shri Pankaj Thakkar; that day to day warehousing operations of M/s Zest Marine Services Pvt. Ltd (ZMSPL) since April-2022 is being controlled by Shri Sanjeev Kumar Roy on direct instructions of Shri Pankaj Thakker and he has no role in the same;
- (ii) That ZMSPL is just the warehouser of the goods and not the owner of the goods; that through his warehousing unit, Pankaj Thakkar used to operate business of Dry dates and dry fruit items, without mentioning the country of origin details to him and because of this, only Pankaj Thakkar or any other actual/beneficial owners of goods would be able to ascertain about the origin and other declared parameters whether they were correct or not;
- (iii) That ZMSPL had signed an agreement with M/s Kayak International Inc., Dubai and M/s Cosco Shipping and Warehousing – FZE/LLC for warehousing and delivery of goods to the Indian DTA Buyers; that, warehousing business of ZMSPL is being de-facto controlled by Shri Pankaj Thakker; that he never used to interact with Dubai based entities or Indian DTA buyers i.e. M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, corresponding to the goods available in his warehousing unit. As all of them were only known to Shri Pankaj Thakker and he only used to interact with the said parties and he only used to control every aspect of their trade, ranging from Customs formalities to arranging transportation of the goods. All the activities were done without consulting with him (Sharad);
- (iv) That he had never visited Afghanistan or USA and had never booked any consignments of any dry fruits from any supplier of either of the countries; that he was not aware of the firms by the names M/s Toryal Khan Mahsilzai Trading, Kabul, Afghanistan (Supplier of walnut kernel of Afghanistan Origin) and M/s Crain Marketing Inc and M/s Valley Oasis foods LLC of California (Supplier of Inshell walnuts of USA origin). He only knew about the Dubai based firms he had done warehousing agreements with, and that too on goodwill on behalf of Shri Pankaj Thakker, as he only knew them personally. In his knowledge, the goods came from Dubai only;
- (v) That he was not even aware of the name of the transporters and it was available with staff of M/s Krishna Shipping & Allied Service and payments to them were done by them (staff of Krishna shipping) only on directions of Pankaj Thakker. Similarly M/s Zest marine Services Pvt. Ltd. was not involved in interaction with shipping agents and in their knowledge, that part was also being done by staff of M/s Krishna Shipping &

Allied Service along with the payments made to them, on instructions of Shri Pankaj Thakker;

- (vi) That even the payments to all the stakeholders was done through accounts of M/s Krishna Shipping and Allied Services, on instructions of Shri Pankaj Thakker, on his own accord, without any formal authorization from ZMSPL; that all the Bills of Entry, corresponding to their warehousing business, be of import or DTA sales, were filed by Shri Pankaj Thakker of M/s Krishna Shipping & Allied Services or on his instructions by staff of M/s Krishna Shipping & Allied Services , using ZMSPL's DSC dongle, as, Pankaj Thakker de-facto controls the warehousing business of M/s Zest marine Services Pvt. Ltd. The said DSC dongle was handed over to Shri Pankaj Thakker of M/s Krishna Shipping & Allied Services by him (Sharad), as, Pankaj Thakker had introduced himself as CHA for ZMSPL's foreign and DTA clients, though there was no formal authorization as per Customs Broker Licensing Regulations (CBLR), 2018, available with them from M/s Cosco Shipping & Warehousing-FZE/LLC, M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, regarding the same; that he believed Shri Pankaj Thakker on goodwill as he was known to him from childhood.
- (vii) that ZMSPL had never paid or received any payment from M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP and everything inclusive of duty and IGST payments was managed by Shri Pankaj Thakker of M/s Krishna Shipping & Allied Services; that they had never authorized them formally for the same; that he was not aware of the documents uploaded on SEZ Online portal, corresponding to inshell walnuts from USA (from Crain Marketing INC, C/o Valley Oasis Foods LLC, Corning, California, USA) to M/s Zest Marine Services Pvt. Ltd (viz. Bill of lading, Commercial invoice, Packing list etc) , wherein, as per the submitted invoice price of 1Kg of inshell walnuts is USD 0.75. He was not aware of any such documents, as, in his knowledge, the goods did not belong to ZMSPL and they had never raised any invoice or purchase order in this regard with any of the firms in USA.
- (viii) On being shown documents corresponding to the following DTA sale Bills of entry uploaded on SEZ online platform, using his DSC dongles by Shri Pankaj Thakker of M/s Krishna Shipping and Allied Services:
- (a) Bill of Entry No. 2004858 dt 28.03.2023 and Bill of Lading No. HLCUBS2301BFV09 dt 20.01.2023. **(RUD-59)**
 - (b) Bill of Entry No. 2003785 dt 13.03.2023 and Bill of Lading No. LBOLX222714 dt 15.12.2022 **(RUD-60)**
 - (c) Bill of Entry No. 2003622 dt 09.03.2023 and Bill of Lading No. NAM58801556 dt 15.12.2022. **(RUD-61)**

And on being informed, that, in all the documents mentioned above, supplied by the USA supplier of Inshell Walnuts, M/s Crain marketing Inc, C/o Valley Oasis Foods, LLC, 25990, South Ave, Corning, CA 96021, before American authorities, viz. Bill of lading, Commercial invoice, packing list, certificate of origin issued by Red Bluff-Tehama County chamber of commerce, phytosanitary certificate issued by American

Govt. body USDA , Fumigation certificate and Aflatoxin certificate, ZMSPL was being shown as the “CONSIGNEE” of goods, and that the name M/s Cosco Shipping & Warehousing-FZE/LLC, whom they claim to be the owner/consignee of the goods, and for whom ZMSPL claims to be providing warehousing services only, was not seen anywhere on these documents except the Bill of lading and commercial invoice, and that too as the second notify party, besides M/s Cosmic Middle East – FZE/LLC, who were notified as first notify party;. He (Sharad) stated that Sh. Pankaj Thakker, had informed him that the actual consignee is M/s Cosco Shipping and Warehousing – FZE/LLC and it was a general practice to misrepresent the warehousing unit as consignee in front of foreign authorities, for cargo moving to KASEZ, though, Shri Pankaj Thakker was not able to provide him details about any legal provision in SEZ Act, 2005 and SEZ Rules, 2006, stating to misrepresent the facts officially before the foreign authorities, when goods are bound to an SEZ warehouse;

- (ix) That he (Sharad) or any of his staff in M/s Zest Marine Services Pvt. Ltd was not aware of any company named M/s Cosmic Middle East -FZE / LLC and was hearing this name for the first time and even their warehousing partners M/s Cosco Shipping and Warehousing – FZE/LLC, for whom they had warehoused the goods, had never mentioned about any such company to them ever;
- (x) That their company’s (ZMSPL) name had been wrongly used by their warehouse M/s Cosco Shipping and Warehousing – FZE / LLC and Shri Pankaj Thakker for importing the cargo into India, without their knowledge and none of his staff at M/s Zest Marine Services Pvt. Ltd was informed in past or present before filing the said documents before Indian customs; that he had never in his trading career witnessed 2 different companies issuing commercial invoices bearing same number and date and in exact same format and was doubtful about the genuineness of documents supplied by foreign suppliers to M/s Krishna Shipping and Allied services, to be attached in Bill of entries, which were further filed on ZMSPL’s behalf by Pankaj Thakker or any of his staff, using ZMSPL’s DSC dongle; that, to confuse Indian customs, 2 parallel invoices must have been uploaded on ZMSPL’s import and DTA bill of entry filed by Shri Pankaj Thakker; that such practice is either used to undervalue imported goods or use such fake invoices to make hawala remittances to foreign players, who are not directly associated with imported goods; that the genuineness of the invoices was doubtful as same commodity was being invoiced twice by different companies, bearing same format, invoice number and date; that in the invoice raised by M/s Cosco Shipping and Warehousing – FZE / LLC they have stated M/s Cosco Shipping and Warehousing – FZE / LLC as “Notify (2)” and this made him (Sharad) believe that it was a fake invoice, as, that was not a common trade practice, wherein a party issuing invoice is NOTIFYING SELF;
- (xi) That he had never witnessed such cheap valued / invoiced walnuts. Price of USD 0.75 per Kg did not appear genuine to him, since the walnut was from USA and that too branded; that, in all likelihood, walnuts should have cost as per the value declared by brand on their website.

28.2 Thus, from the statement of Sh. Sharad Shetty, managing partner of M/s Zest marine Services Pvt. Ltd., it appeared that:

- (i) The impugned goods were brought into India in the name of M/s Zest Matine Services Pvt. Ltd. and DTA clearance Bill of Entry was also filed by M/s Zest Matine Services Pvt. Ltd. by using fraudulent documents, on behalf of both impugned Cuthbert firms, by utilizing the digital signature dongles of its managing director, Sh. Sharad Shetty.
- (ii) Dry fruit and spice Warehousing work of M/s Zest marine Services Pvt. Ltd. was being de-facto controlled by Sh. Pankaj Thakker of M/s Krishna Shipping and allied services Pvt. Ltd.
- (iii) Digital signature dongle of Sh. Sharad Shetty of M/s Zest marine Services Pvt. Ltd. was in physical custody of Sh. Pankaj Thakkar and was being utilized by him to conduct all customs related formalities of dry fruit and spice products, warehoused in M/s Zest marine Services Pvt. Ltd., through it.
- (iv) All the day to day work, pertaining to dry fruit and spice Warehousing wing of M/s Zest marine Services Pvt. Ltd was being over seen by either Sh. Pankaj Thakker personally or by staff of M/s Krishna Shipping and allied services Pvt. Ltd. and M/s Aditya exports on directions of Sh. Pankaj Thakker.
- (v) All documents pertaining to dry fruit and spice Warehousing work of M/s Zest marine Services Pvt. Ltd. were also maintained at M/s Aditya Exports by their staff on directions of Sh. Pankaj Thakker.
- (vi) Sh. Sharad Shetty was not aware of any Afghanistan based supplier of Black pepper or Dubai based notified parties who had supplied the necessary documents on behalf of Afghanistan Based supplier and Sh. Pankaj Thakker was aware of the same.
- (vii) It appeared that Sh. Pankaj Thakker was one of the masterminds and beneficial owners in the entire fraud committed through M/s Zest Matine Services Pvt. Ltd. which was done by him or on his orders by M/s Krishna Shipping and Allied Services. It was him who not only arranged for the goods to be imported but had effective control over the goods so imported. It appeared that the financial and physical control of the impugned goods and the movement of the same was being managed by him along with certain other persons, thus making him the beneficial owner (in terms of Section 2(3A) of the Customs Act, 1962) and hence also the importer (in terms of Section 2(26) of the Customs Act, 1962) of the goods in question.
- (viii) It also appeared that Sh. Manish Kumar Jain was another mastermind besides Sh. Pankaj Thakker and that he was operating from overseas and appeared to have been involved in forging the said documents or directed the shipping lines to provide incorrect transit information in the bills of lading (being the CEO of Cosmic group of companies and also the CEO of Cuthbert Group), thereby, exercising effective control over the goods being imported, thus making it appear that he was the beneficial owner in terms of Section 2(3A) of the Customs Act, 1962 and thereby also the importer(in terms of Section 2(26) of the Customs Act, 1962) of the goods in question.

The goods were consigned in actual to M/s Kayak International Inc., Dubai and M/s Cosco Shipping and Warehousing – FZE/LLC and ZMSPL was merely the warehousing agent. However, ZMSPL was shown in all documents to be consignee of the said imported goods. This misrepresentation was done deliberately by Sh. Pankaj Thakkar to conceal material facts and divert the authorities from his and his overseas partner's trail.

29.1 Meanwhile, on 12.10.2023, an interim order was passed (**attached as RUD-62**) by the Hon'ble High Court of Punjab and Haryana in the Civil Writ Petitions, bearing nos. 11758 / 2023 and 11233 / 2023, filed by the M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP before the, Hon'ble Court, wherein the Hon'ble Court had ordered for release of 161.2 MT and 56 MT of USA origin inshell walnuts stored at Prabhu Kripa Cold Storage and M/s Leh cold storage respectively by taking bond/surety from the M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP (the petitioners in the extant Writ petition). The said order read as under:

“Heard, learned counsels for the parties and end of the justice would be met by keeping all the grounds and arguments available to both the sides open and at this stage, since the goods involved are perishable in nature, the respondents are directed to release the goods subject to furnishing of personal bond/surety to the satisfaction of Commissioner of Customs.”

29.2 In this regard, despite the order of Hon'ble High Court of Punjab and Haryana, neither Shri Samir Arora nor any representative of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, presented themselves before the Commissioner of Customs, Kandla, to furnish the requisite personal bond/surety and get provisional release of the seized 217.3 MT of inshell walnuts of USA origin, as ordered by the Hon'ble High Court of Punjab and Haryana vide order dated 12.10.2023. Instead, acting on the above said order, the authorized representatives of the M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP, approached before Commissioner of Customs, Kandla vide letter dated 15.11.2023 (**enclosed as RUD-63**), for release of all the goods seized by DRI Ludhiana instead of only 161.2 MT and 56 MT of USA origin inshell walnuts, stored at Prabhu Kripa Cold Storage and M/s Leh cold storage, respectively. In the said request, the details given were of Bill of Entry for all the goods, which were seized by DRI Ludhiana i.e. also the goods other than the goods covered by order dated 12.10.2023.

29.3 Further, Dubai supplier of the goods to M/s Aditya Exports, i.e. M/s A2Z GULF GENERAL TRADING -FZE/LLC (Hereafter Referred to as “A2Z”), filed SPECIAL CIVIL APPLICATION NO. 10875 of 2023, in the Hon'ble High Court of Gujarat at Ahmedabad, pertaining to 196 MT of seized black pepper in the extant case which was present in the KASEZ warehouse of M/s Aditya Exports. In the said Civil Application, A2Z had prayed the Hon'ble court to direct the respondents (i.e. M/s Aditya Exports) to file a Bill of entry for DTA clearance and get the goods released into DTA. Vide order dated 18.10.2023, the Hon'ble Court pronounced the following order:

“Considering the submissions made by learned counsels for the respective parties, we direct respondent No.5 to release the consignment in question, on furnishing Bank Guarantee of 30% of the differential duty to the satisfaction of respondent Nos.1 to 4, within a period of one week from today.”

29.4 Vide letter dated 12.01.2024 (**RUD-64**), the Specified Officer of APSEZ Mundra, informed DRI Ludhiana that in between 19.09.2022 and 02.11.2022, M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP had got 6 consignments of alleged Afghanistan origin goods released on provisional assessment, and, for the same, M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP had furnished PA Bond equivalent to 100% of the value of goods and bank guarantee to the value of 50% of duty in case of 5 Bills of entry and 32% of value of duty for the 6th Bill of Entry. As per APSEZ Authorities, as similar forged/fake bank guarantees were produced by the said warehouse/unit OWS in an earlier case too, the genuinity of the said bank guarantees were enquired from the issuing bank, who, vide 6 different letters dated 13.10.2022, 15.10.2022, 17.10.2022 and 07.11.2022 (**Attached as RUD-65**), informed the APSEZ Customs Authorities that the subject bank guarantees were fake and were never issued by them.

29.5 Vide letter dated 27.09.2024 (**RUD-66**), the Specified Officer of Kandla SEZ informed DRI Ludhiana that in compliance of order dated 18.10.2023, in SPECIAL CIVIL APPLICATION NO. 10875 of 2023, in the Hon'ble High court of Gujarat at Ahmedabad, pertaining to 196 MT of seized black pepper in the extant case, M/s Aditya Exports had submitted PA bond and bank guarantees in name of their clients, which happened to be M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, which, after scrutiny with the issuing bank were again found to be fake/forged. The details of scrutiny and communications as attached as **RUD-67**.

29.6 The said details were assembled together and it was observed that similar modus operandi of forging bill of ladings and other documents to make the goods appear to be of Afghanistani origin and wrongfully avail duty benefits under SAFTA, was utilized by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, in collusion with same masterminds as in case of M/s Aditya Exports, while importing various goods into DTA from SEZ warehouse named M/s OWS Warehouse Services Pvt. Ltd operating in Adani Ports and SEZ, Mundra. Even while exercising the facility of taking delivery of goods on provisional assessment, they resorted to fraudulent practices only and resorted to presenting fake PA bond and bank Guarantees in front of the Customs authorities of Kandla SEZ and APSEZ Mundra, vide their warehousing units M/s Aditya Exports and M/s OWS Warehousing Services LLP respectively.

29.7 M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP vide letters dated 14.11.2023 and 15.11.2023, requested the adjudicating authority to release the goods seized vide seizure memo dated 24.04.2023 (which was challenged in CWP 11758/2023 and CWP 11233/2023) in pursuant to the Hon'ble High Cout of Punjab and Haryana order dated 12.10.2023. In compliance to the Hon'ble Hight Court order dated 12.10.2023, 20.09.2024, 25.09.2024,03.10.2024 and 04.10.2024, the adjudicating authority vide order dated 07.11.2024 (**RUD-68**) provisionally released the Inshell Walnuts (161.3 MT and 56 MT) lying at M/s Prabhu Kripa Agro & Cold Storage and M/s Leh Cold storage on furnishing of

bond by Sh. Samir Arora, Partner in M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP.

29.8 Vide provisional order dated 07.11.2024, (**RUD-69**) the adjudicating authority, however rejected the request of both the Cuthbert Firms to release the other seized goods as they were not within the purview of the Hight Court of Punjab and Haryana order dated 12.10.2024.

29.9 However, in pursuant of the order dated 09.04.2025 and M/s Cuthbert Oceans LLP 07.06.2025 of the Hon'ble High Court of Gujarat, the adjudicating authority provisionally released the seized goods given the table below vide order dated 09.07.2025 (**RUD-70**).

Table 5: Seized goods provisionally released order dated 09.07.2025

Sr. No	Seizure Memo No & Date	Place of Seizure	Description of Seized goods	Qty. (MTs)
1	DRI/LDZU/856/INT-NIL/ENQ-15/2023/386 dated 24.04.2023	M/s Prabhu Kripa Agro & Cold Storage	Black Pepper	33.2
2	DRI/LDZU/856/INT-NIL/ENQ-15/2023/386 dated 25.04.2023	Killa No. 22/1/1/2 Main Nathupur Road, Sonipat, Haryana	Black Pepper	56
3	DRI/LDZU/856/INT-NIL/ENQ-15/2023/386 dated 04.05.2023	M/s Kufri Cold Storage, Kundli, Sonipat, Haryana-131028	Inshell Walnuts	96.85
4	DRI/LDZU/856/INT-NIL/ENQ-15/2023/386 dated 04.05.2023	M/s Anant Cold Store, Kundli, Sonapat, Haryana-131028	Inshell Walnuts	42.85

30. Show Cause Notice No. GEN/ADJ/COMM/181/2024-Adjn dated 23.04.2024 (**RUD-71**) was issued in the extant case. The details of the proposed confiscations in the show cause notice dated 23.04.2024 and the associated duties demanded are stated in the table below:

Table 6: Summary of SCN and duties demanded jointly and severally U/s 28(4) from M/s Aditya Exports, M/s Cuthbert Winner LLP, M/s Cuthbert Ocean LLP (A= Black Pepper, B= Inshell Walnuts)

Sr. No	Wt. of cargo seized (in MT)	Description of seized goods	Confiscation proposed under Section/s	Amount of evaded duty demanded under section 28(4) of Customs Act, 1962 (in INR)
1	196	Black Pepper	111(d), 111(m) & 111(o)	-
2	56	Black Pepper (Afghanistan Origin)	111(m) & 111(o)	2,33,20,770.68/-
3	33.2	Black Pepper (Afghanistan Origin)	111(m) & 111(o)	1,36,27,190.12/-
4	96.85	Inshell Walnuts (Afghanistan Origin)	111(m) & 111(o)	1,95,80,141.70/-
5	42.85	Inshell Walnuts (Afghanistan Origin)	111(m) & 111(o)	90,38,093.40/-
6	161.2	Inshell Walnuts (USA Origin)	111(m)	2,16,14,785.71/-

7	56	Inshell Walnuts (USA Origin)	111(m)	75,09,152.00/-
Total Duty Demanded for 586.1 MT (285.2 (A)+356.9(B))				9,46,90,133.6/-

31. The said Show Cause Notice No. GEN/ADJ/COMM/181/2024-Adjn dated 23.04.2024 was adjudicated vide O-I-O No. KND-CUSTM-000-COM-13-2024-25 dated 08.11.2024(RUD-72) by the adjudicating authority. Besides confirming the duties as suggested in the show cause notice as stated in the table above, following penalties were levied in the extant case of the following firms/individuals

Table 7: Summary of Penalties levied in O-i-O dated 08.11.2024

Name of Party/Person on which penalty was levied	Section Under which Penalized	Amount of Penalty (INR)
Aditya Exports	125 (Redemption fine in lieu of Confiscation of 196 MT of alleged Afghanistan Origin Black Pepper)	1,00,95,571/-
Cuthbert Oceans LLP	125 (Redemption fine in lieu of Confiscation of 56 MT of alleged Afghanistan Origin Black Pepper)	28,84,449/-
Cuthbert Winner LLP	125 (Redemption fine in lieu of Confiscation of 33.2 MT of alleged Afghanistan Origin Black Pepper)	16,85,490/-
Cuthbert Winner LLP	125 (Redemption fine in lieu of Confiscation of 96.85 MT of alleged Afghanistan Origin Inshell Walnuts)	15,53,979/-
Cuthbert Winner LLP	125 (Redemption fine in lieu of Confiscation of 42.85 MT of alleged Afghanistan Origin Inshell Walnuts)	7,17,309/-
Cuthbert Oceans LLP & Cuthbert winner LLP	125 (Redemption fine in lieu of Confiscation of 161.2 MT of alleged USA Origin Inshell Walnuts)	15,41,039/-
Cuthbert Winner LLP	125 (Redemption fine in lieu of Confiscation of 56 MT of alleged USA Origin Inshell Walnuts)	10,70,720/-
Shree Karni Roadways	125 (redemption fine in lieu of Confiscation of 2 seized trucks)	10,00,000/-
Cuthbert Winner LLP	114A	6,05,61,968/- + applicable interest
Cuthbert Oceans LLP	114A	3,41,28,163/- + applicable interest
Aditya Exports	112	1,50,00,000/-
M/s Zest Marine Services Pvt. Ltd	114AA	5,00,00,000/-

M/s OWS Warehouse Services Pvt. Ltd	114AA	2,00,00,000/-
M/s Krishna Shipping & Allied Services Pvt. Ltd	114AA	10,00,00,000/-
Sh. Pankaj Thakkar, Partner in M/s Krishna Shipping & Allied Services Pvt. Ltd	114AA	15,00,00,000/-
Sh. Karsanbhai Morumal Thakkar, Partner in M/s Krishna Shipping & Allied Services Pvt. Ltd.	114AA	1,00,00,000/-
Sh. Manish Jain	114AA	5,00,00,000/-
Sh. Mehul Pujara, Partner in M/s Aditya Exports	114AA	7,50,00,000/-
Sh. Naimish Sodha, Partner in M/s Aditya Exports	114AA	7,50,00,000/-
Shri Sameer Arora, Partner in M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP	114AA	10,00,00,000/-
Shri Devender Kumar, Partner in M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP	114AA	5,00,00,000/-
Sh. Pravin Parshuram Raut, Partner in M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP	114AA	5,00,00,000/-
Sh. Sharad Shetty, Director of M/s Zest Marine Services Pvt. Ltd	114AA	5,00,00,000/-
Shri Pankaj Surani, Partner in OWS Warehouse Services Pvt. Ltd	114AA	50,00,000/-
Shri Vineet Sharma, Partner in OWS Warehouse Services Pvt. Ltd	114AA	50,00,000/-
Smt. Sonam Sharma, Partner in OWS Warehouse Services Pvt. Ltd	114AA	50,00,000/-
Shri Mangal Kiran Sharma, Partner in OWS Warehouse Services Pvt. Ltd	114AA	50,00,000/-

32.1 Vide letter dated 02.12.2024 (**RUD-73**), Kandla Customs Authorities informed DRI Ludhiana, that aggrieved by the O-i-O dated 08.11.2024, the M/s Cuthbert Winner LLP and Aditya exports had appealed in front of Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad vide Customs Appeal Nos. 10705 of 2024-DB and 10706 of 2024-DB respectively.

32.2 Also, Customs appeal Nos. 10707 of 2024-DB and 10708 of 2024-DB were filed before Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, respectively.

32.3 Vide Order No. 12898-12900/2024 (**RUD-74**) w.r.t. Customs appeal Nos. 10705 of 2024-DB and 10706 of 2024-DB and Order No. 12901-12902/2024 (**RUD-75**) w.r.t. Customs appeal Nos. 10707 of 2024-DB and 10708 of 2024-DB, the Hon'ble CESTAT had remanded back O-i-O dated 08.11.2024.

VI. INVESTIGATION WITH RESPECT TO THE GOODS WHICH HAD BEEN WAREHOUSED IN COLD STORAGE AFTER CLEARANCE FROM CUSTOMS

33.1 During the course of investigation, it was also seen from the E-way Bill data that the 1596 MT of black pepper, declared to be Afghanistan Origin, after clearance from Customs authorities of Kandla SEZ, was moved from KASEZ warehouse of M/s Aditya Exports to various cold storages in Delhi, Sonipat etc. From these cold storages, the subject goods were further sold to various buyers of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP. The summary of movement of subject black pepper inwards and outwards from various cold storages is presented in table below:

Table 8: Stock summary of 1596 MT of black pepper transported to different cold storages as per EWB data upto 10.04.2023 (in MTS)

Sr. No.	Warehouse name and Address	Wt. of inward supply of Black Pepper in MTs	Wt. of outward supply of Black Pepper in MTs	Goods Moved/kept in said cold store From other Cold Stores/parties (In MTs)	Balance Quantity expected to be present on 10.04.2023 as per EWB data (In MTs)
1.	Kufri Cold Storage Sonapat, Kundli, Haryana	448	140	56	364
2	Parbhu Kripa cold store, KUNDLI, SONEPAT,,HARYANA- 131028	560	217.55	10	362.45
3.	Leh cold store, RAI industrial area, Sonapat, HARYANA-131028	84	84	67	67
4	Ambe Agro cold store, KUNDLI SONEPAT, HARYANA- 131028	28	94	84	18
5	Everest Food Products Pvt Ltd, Survey No.40/Part 1, Umbergaon, Valsad, GUJARAT-396170	196	0 (they are consumers of imported goods)		0
6	Hindustan cold store, Lawrence Road Delhi, New Delhi -110035	56	0		56
7	Tole Road ke pass, Aadresh vaidhya Mandir School, Bikaner, RAJASTHAN- 334001	28	28		0
8	J K COLD STORE, B-9, LAWRANCE ROAD,DELHI-110035	56	40.1		15.9
9	Anant cold store, Kundli, HARYANA-131028	140	64		76

33.2 Owing to the modus in para above, it was pertinent to investigate this movement and involvement of the persons associated with these cold storages. During the course of search conducted at the premises of M/s Kufri Cold Storage on 24.04.2025, it was verbally informed

by the staff of Kufri Cold Storage that no black pepper pertaining to either of the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) was ever received in the said cold storage which was contrary to the e-way bill declarations. The scrutiny of all the e-way bills revealed that trucks that were utilized for movement of goods from Kandla to Sonipat, were contracted by one M/s Shree Karni Roadways of Gandhidham. Thus, to ascertain the facts, summons dated 05.06.2023 and 19.06.2023 were issued to Owner/manager of M/s Shree Karni Roadways to tender his voluntary statement on 15.06.2023 and 04.07.2023 respectively. In his voluntary statement dated 04.07.2023 (**RUD-76**), Sh. Bhagwana Ram Jat, Manager of Sh. Karni Roadways inter alia stated that:

- (i) From the month of November 2022, he started working as a Manager in the firm M/s Shree Karni Roadways, Shop No. 21, Plot No. 77, Jay Ambe Chamber, National Highway, Gandhidham, Gujarat-370201; that he looked after all the business activities of the firm M/s Shree Karni Roadways, which involved hiring of trucks on commission basis on requests received from the consignor; then the requesting party/consignor provided him the e-way bill and finally when the goods were received by the consignee, the payments are credited to his firm's account and tracking of payments is done by him.
- (ii) That he knew the firms in the name M/s Aditya Exports, M/s Krishna Shipping and Allied Services, M/s Zest Marine Services Pvt. Ltd., M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP. That his firm M/s Shree Karni Roadways provided transportation services to all these firms. That these firms contact him for requisitioning of trucks through their contact persons. That his firm had provided transportation services to M/s Krishna Shipping and Allied Services for 05-06 months only (in 2022) and that too for transportation of dry dates.
- (iii) He was contacted by following people in respect to bookings with respect to the firms under investigation:
 - M/s Aditya Exports – Shri Sanjeev (98241-59902)
 - M/s Zest Marine Services Pvt. Ltd. – Shri Sanjeev (98241-59902)
 - M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP – Shri Devender (79829-17041)

That, he had known Shri Sanjeev for the past 7-8 years and he used to place requisitions for trucks in r/o M/s Aditya Exports and M/s Zest Marine service. Also, Sanjeev the person who had provided his contact to Shri Devender pertaining to the goods of M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP. That it was Shri Devender who used to contact him regarding transportation services in r/o M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP. That he had never met Shri Devender in person and that all the orders for trucks pertaining to both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) were placed on phone and the e-way bill was also provided on phone by Shri Devender.

- (iv) That in his knowledge all goods should have been delivered to their respective locations as stated in the e-way bills and if some of these consignments were offloaded at locations other than those mentioned in the e-way bills, it would have happened only when the drivers of the trucks carrying the said consignments were instructed to do so by Shri Devender, contact person of the M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP, as, only they two were contact persons for the drivers carrying the consignments to their

respective locations. That any such incidence had never been reported to him by any of his drivers; that he did not remember the delivery status of all the consignments as such, but, he presented the copies of delivery receipts of 12 such consignments and undertook to provide the rest of the delivery receipts in some time by matching them with respective e-way bills, as the same were not readily available with him.

- (v) Staff of M/s Kufri Cold Storage were lying while stating that black pepper of both M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP had never been received by them.

33.3 From the statement dated 04.07.2023 of Sh. Bhagwana Ram Jat, it appears that

- (i) The duty free imported black pepper dispatched from Kandla SEZ for M/s Kufri Cold Storage for storage purpose was delivered at the said cold storage; the staff misinformed the officers of DRI regarding the same during search dated 24.04.2023 that the said goods were never delivered at their cold storage.
- (ii) Both M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP were related to each other, as, same set of people were managing the operations of both the firms. In this case, while dealing with Shree Karni Roadways, Sh, Devender Kumar, who appears to be the signing partner of M/s Cuthbert Oceans LLP also gave instructions for transportation and delivery of goods pertaining to M/s Cuthbert Winner LLP too.
- (iii) Sh. Devender Kumar had physical control over the impugned goods.

33.4 From the scrutiny of the movement data of the impugned goods, it was seen that majority of the goods were moved to two of the cold storages named M/s Kufri Cold Storage and M/s Prabhu Kripa Cold Storage. Also, as per the e-way bill movement data, as on 20.04.2023, there should have been 364 MT and 362 MT of fraudulently imported black pepper by the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) in the said cold storages respectively. Contrary to the same, during the search conducted on 24.04.2023, there was no stock of Black Pepper in M/s Kufri Cold Storage and only 33.2 MT of black pepper pertaining to either of the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) was available in M/s Prabhu Kripa Cold Storage Pvt. Ltd. To ascertain more details about the goods and about the association of the responsible people of cold storage with the partners of the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), following summons were issued:

- (i) Summonses dated 24.04.2023, 02.12.2024, 20.01.2025 and M/s Cuthbert Oceans LLP 8.01.2025 to the operations manager of M/s Prabhu Kripa Cold Storage, Sonipat to appear on 02.05.2023, 11.12.2024, 28.01.2025 and 07.02.2025 respectively.
- (ii) Summonses dated 24.04.2023, 20.01.2025 and M/s Cuthbert Oceans LLP 7.01.2025 to the operations manager and director of M/s Kufri Cold Storage, Sonipat to appear on 02.05.2023, 27.01.2025 and 03.02.2025 respectively.

33.5 During his voluntary statement dated 07.02.2025 (**RUD-77**), Sh. Devender Singh, operations manager of M/s Prabhu Kripa Cold Storage, inter alia stated that:

- (i) There were two directors in the company Sh. Dharmesh Garg & Sh. Neelesh Garg. That their company deals in storage activities only through their cold storage in Sonipat, Haryana at the address Wazidpur Saboli, Kundli, Sonipat, Haryana. That he worked as

Operations Manager of the said cold storage since 2015. That he was responsible for day-to-day activities of the cold storage.

- (ii) Walnuts of M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP were stored in their cold storage. That black pepper of only M/s Cuthbert Oceans LLP was stored in their cold storage. That apart from black pepper and walnut, no other goods were stored in their cold storage in respect of the 2 both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP). That, they charged bag wise storage charges from the said companies. That, they also had issued GST invoices to said firms and had received payment in their bank account in respect of storage charges charged by them to the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP).
- (iii) On submission of inward and outward details i.e. vehicle wise details along with copy of Kanda parchis and copy of inward chalangans pertaining to black pepper stored by M/s Cuthbert Oceans LLP, he stated that they had received 398.45 MT of black pepper from M/s Cuthbert Oceans LLP as per their inward record. That, they had dispatched 365.25 MT of black pepper to M/s Cuthbert Oceans LLP, Aggarwal City, Manglam Enclave, Sector-3, Delhi-110 085 as per their outward record. That, balance 33.2 MT of black pepper was still lying in their cold storage as it was seized by DRI Ludhiana.
- (iv) One person Sh. Rahul, of M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP visited cold storage frequently to overlook inward and outward supplies of both the firms. That he did not have any mobile no of Sh. Rahul and did not deal with him personally. He only came to overlook delivery of the goods and that, thereafter, they (Prabhu Kripa Staff) verbally informed Sh. Dharmesh Garg for the inward and outward supplies.
- (v) On being asked about the mismatch in the inward and outward data and categorically that why on very few outward delivery chalangans (in particular 3 out of 42 chalangans), E-Way bill nos. are mentioned rather than all of them, he stated that it was neither their standard practice to take E-Way bill document from their parties nor they usually provided them the same. However, if they inform us E-Way bill no, they wrote it down on their delivery chalangans.

33.6 From the statement of Sh. Devender Singh and scrutiny of inward and outward e-way bills issued by the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), it appears that:

- (i) Both M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP were involved in clandestine diversion of fraudulently imported goods. This can be seen that out of the total 560MT of duty free imported black pepper which moved from Kandla SEZ towards, Prabhu Kripa Cold Storage, only 395.45MT reached them physically as per their input records. Thus, 164.55 MT of duty free black pepper never reached its destination i.e. Prabhu Kripa Cold Storage and was diverted.
- (ii) As per the outward data of Prabhu Kripa cold storage, 365.25 MT of black pepper out of the received 395.45 MT of black pepper was sent by M/s Cuthbert Oceans LLP to their respective buyers. However, e-way bill pertaining to only 217.55 MT of black pepper was generated by M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP. Thus, it appears that 147.70 MT of duty free imported black pepper was diverted without

issuance of e way bill. This makes it appear that 312.25 MT of duty-free imported goods were moved without any pucca records/e-way bills/transport challans.

- (iii) Both M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP were related to each other as same person named Sh, Rahul used to interact with staff of Prabhu Kripa Cold storage for all the goods pertaining to both the Both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP).

33.7 Subsequently, statements dated 03.02.2025 (**RUD-78**), 04.03.2025 (**RUD-79**) and 03.04.2025 (**RUD-80**) of Sh. Sachin Chhokra, Director of M/s Kufri Ice and Cold Storage Pvt. Ltd. were recorded to ascertain about the association of the responsible people of his cold storage with the partners and imported goods of the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP).

33.8 During his voluntary statements dated 03.02.2025, Sh. Sachin Chhokra, operations manager of M/s Kufri Ice and Cold Storage Pvt. Ltd, interalia stated that:

- (i) He was one of the three directors in the said company, others being his wife Ritika Chhokra and one other person Sh. Satish Mehra, and that their company dealt in storage activities only through their cold storage in Sonipat, Haryana at the address Plot No-9, Phase-I, Kundli, Haryana.
- (ii) Somewhere in November-2022, he met one person named Sh. Mohit Goel (Phone No: 70115-94385), who had a shop in Khari Baoli, in the name of M/s Mohit International (GSTN: 07AMBPA0151B2Z4, Shop No 1041-1043, Shop No 6, Gandhi Gali, Fatehpuri, Delhi- 110 006); that Sh. Mohit offered him to store his goods in his (Sachin's) cold storage. That he agreed to store Mohit's goods in their cold storage; That Sh. Mohit had taken two chambers on rent from him. Subsequently, starting from December-2022 till end January-2023, walnuts and black pepper of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP were stored in their cold storage as per directions of said person Mohit. That persons associated with M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP directly also stored goods (only walnuts) in his storage, from which, 3865 bags of walnuts were still lying in his cold storage and were seized by DRI Ludhiana. The said walnuts of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP were again stored on the directions of Sh. Mohit, but Mr. Mohit confirmed that these goods don't explicitly pertain to him.
- (iii) He had provided 2 chambers of his cold storage on rent to Mr. Mohit, which Mohit could use as per his requirement and for the same Mohit had to make him payment of INR 20,000 + GST extra; that no such rental agreement or MOU was signed in between Mr. Mohit and him for the same and all business was being done on verbal accord; That on being shown that M/s Mohit International was a proprietorship firm in name of Mrs. Nivida Goel, he informed that he is not aware of the same and informed that he know only Mr. Mohit from M/s Mohit International; That no commercial agreement was signed between Mr. Mohit and him, and, all payments were made in cash. Only one payment i.e. of Rs 20,000/- (by cheque no:301819 dated 13.01.2023 of M/s Krishna Trading Co, Bank A/c No; 1386020000000268 of Utkarsh Small Finance Bank, Pusa Road, New Delhi) was received from Mohit.

- (iv) As he was having a personal accord with Mohit, he never sought any KYC documents pertaining to Both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) from him. It was Mohit only who informed him about the vehicles bringing and receiving goods pertaining to M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP to and fro from his warehouse.
- (v) As per his knowledge, in between 02.12.2022 and M/s Cuthbert Oceans LLP 07.01.2023, 7 consignments of imported black pepper had been received in his cold storage, weighing a total of 196 MT, in trucks bearing numbers RJ18GB4067, NL01AB6395, PB10ES7739, RJ23GB9695, RJ23GB6520, RJ18GB4521 and RJ18GB2146, which pertained to the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) and were being coordinated directly by Mr. Mohit, without any involvement of any of the partners and staff of M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP.
- (vi) When asked categorically about 256 MT of black pepper, imported by M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP and stored in his cold store, which were brought by vehicles RJ18GC4021, GJ12BY9538, RJ18GA9929, RJ18GB4023, RJ18GC6565, RJ18GC3749, RJ18GB7773, GJ12BW6326, GJ12BW6326 from Kandla directly to his cold storage, he stated that the subject goods never came to his cold storage as per his records and only Mohit would be able to answer about the said black pepper. That besides black pepper and walnuts, no other goods pertaining to M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP were stored in their cold storage on instructions of Mohit.
- (vii) When being asked that despite e-way bills associated with the goods bearing names of M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP and no mention of any Mohit Goel on them, how come his staff used to identify the goods and store in space allocated to Mohit, he informed that As Mr. Mohit was suo moto controller of a portion of his cold store, he used to instruct Kufri's staff about the vehicle number carrying/bringing the goods into the cold storage and also the vehicles numbers which would be coming for taking delivery of the goods. It's because of the same that Kufri cold store staff never checked the credentials of either e-way bill or any transport document. For Kufri's staff, the goods belonged to Mr. Mohit only and that's why Kufri's staff and labour worked as per Mohit's instructions.
- (viii) It was seen that, out of the 28MT of imported black pepper pertaining to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, which was brought to Kufri cold storage by vehicle RJ18GB4067 on 02.12.2022, only 10.5 MT came inside the cold storage, and that too, was taken out of Kufri cold storage on 10.12.2022 by vehicle DL1MA0921. Rest 17.5 MT never entered Kufri cold storage and was received outside the cold storage by the further buyer of the goods directly from vehicle RJ18GB4067. Similarly 28MT of imported black pepper pertaining to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, which was brought to Kufri cold storage by vehicle PB10ES7739 on 13.01.2023, only 25.5 MT came inside the cold storage, and that too, was taken out of Kufri cold storage on 14.01.2023 and 15.01.2023 by vehicles HR55AK7535, HR55AJ2497 and DL1MA0921 respectively, and, the remaining 2.5 MT never entered Kufri cold storage and was received outside the cold storage by the further buyer of the goods directly from vehicle PB10ES7739. On being asked about the details of the same, viz. the buyer and

vehicle number of these clandestine diverted goods, Sachin stated that he had no idea about the buyer of the goods, as, the said goods were controlled by Mr. Mohit only and Sachin only arranged for the labour for the same. The exact quantity of goods was informed by the labour to Kufri's staff and they incorporated the same in their records as such. The details about the buyer of goods and vehicles involved in this direct transportation could only be informed by Sh. Mohit.

- (ix) Sh. Mohit of M/s Mohit International suo moto controlled a portion of Kufri cold store and utilized the said cold store credentials to clandestinely divert goods to unknown buyers without their knowledge, as, out of the 448 MT of black pepper transported from Kandla SEZ into Kufri cold store for storage purposes, he could present documents pertaining to inward and outward movement of only 202 MT of the said imported black pepper; That, as far as he was concerned, Mr. Mohit Goel was the owner of the said goods (said 448 MT of Black pepper) and all instructions pertaining to loading and unloading of goods came from him only and not from anyone else.

33.9 From the forensic examination of the mobile phone bearing number 9811171055 (of Samsung Galaxy M53 make), owned by Sachin Chhokra, which was resumed during the search dated 24.04.2025, retrieved data gave the following evidences (**RUD-81**):

- (i) Weighment slip dated 14.11.2022 of Radhe Radhe Dharam Kanta, pertaining to truck number RJ18GC3749 and carrying 28MT black pepper, as exchanged in between Sh. Mohit Goel from his Dubai Number +971564646129 and Sh Sachin Chhokra (+919811171055) in a whatsapp chat thread between them. When corroborated with the e-way bill data, the said goods were cleared into DTA by M/s Cuthbert Winner LLP on strength of DTA bill of entry no. 2012505 dt. 01.11.2022 (56MT in total), for further being stored into M/s Ambe cold Storage, but appear to have been diverted to M/s Kufri cold store on directions of Sh. Mohit Goel.
- (ii) Kachha black pepper bag weighment records dated 02.12.2022, pertaining to goods offloaded by truck No. RJ18GB4067 in M/s Kufri Cold Storage were found in the whatsapp chat stated above. The said goods were found to be consigned to M/s Cuthbert Winner LLP as per E-way bill records, and it appears that their movement was happening on directions of Sh. Mohit Goel. The description of goods loaded/offloaded was stated to be 23 bags (1.15 MT) of black pepper. No e-way bill/transportation bilty was found pertaining to the same pointing apparently to illegal movement of said goods.
- (iii) Weighment slip dated 02.12.2022 of Hare Rama Dharam Kanta, pertaining to truck number RJ18GB4067 and carrying 28 MT black pepper, as exchanged in between Sh. Mohit Goel from his Dubai Number +971564646129 and Sh Sachin Chhokra (+919811171055) in the whatsapp chat thread. When corroborated with the e-way bill data, the said goods were cleared into DTA by M/s Cuthbert Winner LLP on strength of DTA bill of entry no. 2012505 dt. 01.11.2022 (56MT in total), for further being stored into M/s Kufri cold Storage on directions of Sh. Mohit Goel.
- (iv) Kachha bag weighment records dated 03.12.2022, pertaining to goods loaded/offloaded in M/s Kufri Cold Storage were found in the whatsapp chat stated above. The description of goods loaded/offloaded is not stated in the said slip. No e-way bill/transportation bilty was found pertaining to the same pointing apparently to illegal movement of said goods.

- (v) Weighment slip dated 17.12.2022 of Radhe Radhe Dharam Kanta, pertaining to truck number RJ18GB4677 and carrying 28 MT black pepper, as exchanged in between Sh. Mohit Goel from his Dubai Number +971564646129 and Sh Sachin Chhokra (+919811171055) in the whatsapp chat thread. When corroborated with the import data, the said goods appeared to be cleared into DTA by M/s Cuthbert Oceans LLP on strength of DTA bill of entry no. 2014227 dt. 08.12.2022 (84 MT in total), for further being stored into M/s Kufri cold Storage on directions of Sh. Mohit Goel. It also appears that e-way bill for the same was not issued, but 560 bags of black pepper is coherent with 28MT of black pepper (one bag of 50 kg each). This is a standard weight of clack pepper import in a 40ft. container.
- (vi) Weighment slip dated 17.12.2022 of Radhe Radhe Dharam Kanta, pertaining to truck number RJ18GB3651 and carrying 28 MT black pepper, as exchanged in between Sh. Mohit Goel from his Dubai Number +971564646129 and Sh Sachin Chhokra (+919811171055) in the whatsapp chat thread. It appears that e-way bill for the same was not issued, but 560 bags of black pepper is coherent with 28MT of black pepper (one bag of 50 kg each). Which is a standard weight of clack pepper import in a 40ft. container. When checked into the import data and e-way bill data, it was seen that the same truck was utilized for transport of black pepper into DTA on strength of DTA bill of entry no. 2000953 dt. 20.01.2023, filed by M/s Cuthbert Winner LLP through Aditya Exports, for further storage into M/s Leh Cold Storage.
- (vii) Weighment slip dated 18.12.2022 of Radhe Radhe Dharam Kanta, pertaining to truck number RJ18GB6159 and carrying 28 MT black pepper, as exchanged in between Sh. Mohit Goel from his Dubai Number +971564646129 and Sh Sachin Chhokra (+919811171055) in the whatsapp chat thread. When corroborated with the IMPORT data, the said goods appear to be cleared into DTA by M/s Cuthbert Oceans LLP on strength of DTA bill of entry no. 2014227 dt. 08.12.2022 (84 MT in total), for further being stored into M/s Kufri cold Storage on directions of Sh. Mohit Goel. IT also appears that e-way bill for the same was not issued, but 560 bags of black pepper is coherent with 28MT of black pepper (one bag of 50 kg each). Which is a standard weight of black pepper import in a 40ft. container.
- (viii) Kachha bag weighment records dated 21.12.2022, pertaining to goods loaded/offloaded in M/s Kufri Cold Storage were found in the whatsapp chat stated above. The description of goods loaded/offloaded was stated to be 300 bags (15 MT) of black pepper. No e-way bill/transportation bilty was found pertaining to the same pointing apparently to illegal movement of said goods.
- (ix) Weighment slip dated 23.12.2022 of Radhe Radhe Dharam Kanta, pertaining to truck number UP17AT5285 and carrying 28 MT black pepper, as exchanged in between Sh. Mohit Goel from his Dubai Number +971564646129 and Sh Sachin Chhokra (+919811171055) in the whatsapp chat thread. It appears that e-way bill for the same was not issued, but 560 bags of black pepper is coherent with 28MT of black pepper (one bag of 50 kg each), which is a standard weight of black pepper import in a 40ft. container. When checked into the import data and e-way bill data, it was seen that the same truck was utilized for transport of black pepper into DTA on strength of DTA bill of entry no. 2017004 dt. 02.11.2022 (56 MT in total), filed by M/s Cuthbert Oceans LLP through M/s

OWS Warehousing Services Pvt. Ltd, for further storage into M/s Hindustan Cold Storage.

- (x) Kachha bag weighment records dated 23.12.2022, pertaining to goods loaded/offloaded in M/s Kufri Cold Storage through truck no. UP17AT5285 were found in the whatsapp chat stated above. The description of goods loaded/offloaded was stated to be black pepper. No e-way bill/transportation bilty was found pertaining to the same pointing apparently to illegal movement of said goods.
- (xi) Kachha bag weighment records dated 25.12.2022, pertaining to goods loaded/offloaded in M/s Kufri Cold Storage were found in the whatsapp chat stated above. The description of goods loaded/offloaded was stated to be 150 bags (7.5 MT) of black pepper of lot no. 10. No e-way bill/transportation bilty was found pertaining to the same pointing apparently to illegal movement of said goods.
- (xii) Kachha bag weighment records dated 28.12.2022, pertaining to goods loaded/offloaded in M/s Kufri Cold Storage were found in the whatsapp chat stated above. The description of goods loaded/offloaded was stated to be 300 bags (15 MT) of black pepper of lot no. 8. No e-way bill/transportation bilty was found pertaining to the same pointing apparently to illegal movement of said goods.
- (xiii) Kachha bag weighment records dated 29.12.2022, pertaining to goods loaded/offloaded in M/s Kufri Cold Storage were found in the whatsapp chat stated above. The description of goods loaded/offloaded was stated to be 150 bags (7.5 MT) of black pepper of lot no. 6. No e-way bill/transportation bilty was found pertaining to the same pointing apparently to illegal movement of said goods.
- (xiv) Picture of Ledger register of M/s Ram. Trading Co., sent by Sh. Mohit Goyal in the whatsapp chat stated above. The Entries are of the period 14.11.2022 and M/s Cuthbert Oceans LLP 3.12.2022 and pertain to 168 MT of black pepper and 60 MT of walnuts, which is coinciding with the offence investigation tenure. It appears that the truck numbers appearing in front of the black pepper consignments were the ones for which the weighment slips were exchanged between them in the chat as stated above and which the import and E-way bill data points to have been cleared into DTA by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP from KASEZ.
- (xv) Weighment slip dated 13.01.2023 of Radhe Radhe Dharam Kanta, pertaining to truck number NL01AB6395 and carrying 28 MT black pepper, as exchanged in between Sh. Mohit Goel from his Dubai Number +971564646129 and Sh Sachin Chhokra (+919811171055) in the whatsapp chat thread. When corroborated with the e-way bill data, the said goods were cleared into DTA by M/s Cuthbert Oceans LLP on strength of DTA bill of entry no. 2000105 dt. 03.01.2023 (56MT in total), for further being stored into M/s Kufri cold Storage on directions of Sh. Mohit Goel.
- (xvi) Weighment slip dated 13.01.2023 of Radhe Radhe Dharam Kanta, pertaining to truck number PB10ES7739 and carrying 28 MT black pepper, as exchanged in between Sh. Mohit Goel from his Dubai Number +971564646129 and Sh Sachin Chhokra (+919811171055) in the whatsapp chat thread. When corroborated with the e-way bill data, the said goods were cleared into DTA by M/s Cuthbert Oceans LLP on strength of DTA bill of entry no. 2000105 dt. 03.01.2023 (56MT in total), for further being stored into M/s Kufri cold Storage on directions of Sh. Mohit Goel.

- (xvii) Weighment slip dated 14.01.2023 of Radhe Radhe Dharam Kanta, pertaining to truck number RJ23GB6520 and carrying 28 MT black pepper, as exchanged in between Sh. Mohit Goel from his Dubai Number +971564646129 and Sh Sachin Chhokra (+919811171055) in the whatsapp chat thread. When corroborated with the e-way bill data, the said goods were cleared into DTA by M/s Cuthbert Oceans LLP on strength of DTA bill of entry no. 2000106 dt. 03.01.2023 (56MT in total), for further being stored into M/s Kufri cold Storage on directions of Sh. Mohit Goel.
- (xviii) Weighment slip dated 14.01.2023 of Radhe Radhe Dharam Kanta, pertaining to truck number RJ23GB9695 and carrying 28 MT black pepper, as exchanged in between Sh. Mohit Goel from his Dubai Number +971564646129 and Sh Sachin Chhokra (+919811171055) in the whatsapp chat thread. When corroborated with the e-way bill data, the said goods were cleared into DTA by M/s Cuthbert Oceans LLP on strength of DTA bill of entry no. 2000106 dt. 03.01.2023 (56MT in total), for further being stored into M/s Kufri cold Storage on directions of Sh. Mohit Goel.
- (xix) Kachha bag weighment records dated 15.01.2023, pertaining to goods loaded in M/s Kufri Cold Storage for being sent to M/s Ambi cold storage were found in the whatsapp chat stated above. The description of goods was stated to be 200 bags (10 MT) of black pepper of lot no. 2. No e-way bill/transportation bilty was found pertaining to the same pointing apparently to illegal movement of said goods.
- (xx) Kachha bag weighment records dated 17.01.2023, pertaining to goods loaded in M/s Kufri Cold Storage for being sent to M/s Ambi cold storage were found in the whatsapp chat stated above. The description of goods was stated to be 200 bags (10 MT) of black pepper of lot no. 4. No e-way bill/transportation bilty was found pertaining to the same pointing apparently to illegal movement of said goods.
- (xxi) Another Kachha bag weighment records dated 17.01.2023, pertaining to goods loaded/offloaded in M/s Kufri Cold Storage were found in the whatsapp chat stated above. The description of goods was stated to be 100 bags (5 MT) of black pepper and lot no. was not mentioned for the same. No e-way bill/transportation bilty was found pertaining to the same pointing apparently to illegal movement of said goods.
- (xxii) Weighment slip dated 17.01.2023 of Radhe Radhe Dharam Kanta, pertaining to truck number RJ18GB4521 and carrying 28 MT black pepper, as exchanged in between Sh. Mohit Goel from his Dubai Number +971564646129 and Sh Sachin Chhokra (+919811171055) in the whatsapp chat thread. When corroborated with the e-way bill data, the said goods were cleared into DTA by M/s Cuthbert Oceans LLP on strength of DTA bill of entry no. 2000283 dt. 06.01.2023 (56MT in total), for further being stored into M/s Kufri cold Storage on directions of Sh. Mohit Goel. When checked into the import data and e-way bill data, it was seen that the same truck was also utilized for transport of 28 MT black pepper into DTA on strength of DTA bill of entry no. 2001340 dt. 28.01.2023, filed by M/s Cuthbert Winner LLP through Aditya Exports, for further storage into M/s Prabhu Kripa Cold Storage.
- (xxiii) Kachha bag weighment records dated 19.01.2023, pertaining to goods loaded/offloaded in M/s Kufri Cold Storage were found in the whatsapp chat stated above. The description of goods was stated to be 100 bags (5 MT) of black pepper of lot no. 1. No e-way

bill/transportation bilty was found pertaining to the same pointing apparently to illegal movement of said goods.

- (xxiv) Another Kachha bag weighment records dated 19.01.2023, pertaining to goods loaded/offloaded in M/s Kufri Cold Storage were found in the whatsapp chat stated above. The description of goods was stated to be 200 bags (10 MT) of black pepper of lot no. 1 and belonging to M/s Ram Trading Co. No e-way bill/transportation bilty was found pertaining to the same pointing apparently to illegal movement of said goods.
- (xxv) Weighment slip dated 20.01.2023 of Radhe Radhe Dharam Kanta, pertaining to truck number RJ52GA6958 and carrying 18.9 MT of undeclared goods, as exchanged in between Sh. Mohit Goel from his Dubai Number +971564646129 and Sh Sachin Chhokra (+919811171055) in the whatsapp chat thread. It also appears that e-way bill for the same was not issued, but weighment of goods appears coherent with that of 20MT of inshell walnuts, when imported in a 40 ft. container.
- (xxvi) Kachha bag weighment records dated 21.01.2023, pertaining to goods loaded/offloaded in M/s Kufri Cold Storage were found in the whatsapp chat stated above. The description of goods was stated to be 100 bags (5 MT) of black pepper of lot no. 3. No e-way bill/transportation bilty was found pertaining to the same pointing apparently to illegal movement of said goods.
- (xxvii) Kachha bag weighment records dated 22.01.2023, pertaining to goods loaded/offloaded in M/s Kufri Cold Storage were found in the whatsapp chat stated above. The description of goods was stated to be 150 bags (7.5 MT) of black pepper in white coloured bags. No e-way bill/transportation bilty was found pertaining to the same pointing apparently to illegal movement of said goods.
- (xxviii) Kachha bag weighment records dated 24.01.2023, pertaining to goods loaded/offloaded in M/s Kufri Cold Storage were found in the whatsapp chat stated above. The description of goods was stated to be 150 bags (7.5 MT) of black pepper in yellow coloured bags. No e-way bill/transportation bilty was found pertaining to the same pointing apparently to illegal movement of said goods.
- (xxix) Multiple chat transaction were found in between Sh Mohit Goel's Dubai number and Sh. Sachin Chhokra's number where it appears that Sh. Mohit Goel is directing Sh, Sachin Chhokra about movement and delivery of black pepper cleared into DTA by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, to different people, to an extent, that, he appears to be the actual owner of the said goods.
- (xxx) Pictures of Truck loading and unloading register of M/s Ram. Trading Co., exchanged in between Sh. Mohit Goel from his Dubai Number +971564646129 and Sh Sachin Chhokra (+919811171055) in the whatsapp chat thread. The Entries are of the period 14.11.2022 and 30.12.2022 and pertain to black pepper and walnut, which is coinciding with the offence investigation tenure. Apparently, the truck number appearing in front of the 560 bag consignments of black pepper dated 02.12.2022, 17.12.2022 and M/s Cuthbert Oceans LLP 3.12.2022, pertaining to unloading of goods into Kufri cold storage, were the ones, for which the weighment slips were exchanged between them in the chat as stated above and which the import and E-way bill data points to have been cleared into DTA by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP from KASEZ. For all the loading entries, there is no supporting e-way bill/transportation bilty, pointing apparently

to illegal movement of said goods from Kufri cold storage on directions of Sh. Mohit Goel.

33.10 From the mobile forensic evidence it could be seen that at least 414.5 MT of black pepper and 78.9 MT of Inshell walnuts pertaining to M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP were in direct control of Sh. Mohit Goel. Owing to above unearthed digital evidences Sh. Sachin Chhokra was summoned to explain the same and during his voluntary statement dated 04.03.2025, Sh. Sachin Chhokra, operations manager of M/s Prabhu Kripa Cold Storage, interalia stated that:

- (i) In his mobile phone Samsung Galaxy M53- Phone no- 9811171055, it was found that on whatsapp chat, there was one chat group with four members (Sachin Chhokra- +919811171055, Jeera Mohit Goel- +917011594385, Dubai Mohit Goel- +971564646129, Store- +917838818282). On being asked about the same Sachin Chhokra informed that the said group was formed to facilitate trade of goods pertaining to Mohit Goel who stored goods of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP at Kufri cold storage. That mobile nos. +917011594385 and +971564646129 mentioned as Jeera Mohit Goel and Dubai Mohit Goel belonged to Mr. Mohit Goel only and Dubai Mohit Goel was the mobile no of Mohit Goel which he used for whatsapp chats and calling purposes; That, mobile number 7838818282 was registered in the name of his company M/s Kufri Ice & Cold Storage Pvt. Ltd and is/was being used by staff of Kufri Cold Storage.
- (ii) On being shown print outs of chat screenshots and documents exchanged between him (+919811171055) and Dubai Mohit Goel- +971564646129 (extracted from whatsapp chats), which also contained chats about movement to goods pertaining to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, Sachin Chhokra stated that the said chats and documents were only related to goods stored by Mohit Goel in his cold storage and further regarding the receipt/dispatch of the goods.
- (iii) The said goods were being stored in Kufri cold storage by Mohit on name of an another firm M/s Ram Trading Co., which in his knowledge was an another firm operated/owned by Mr. Mohit, details about which were not known to him; That, Mohit informed him to store in his warehouse, all black pepper and walnut pertaining to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, receipt and delivery of which was directly controlled by him in the name of M/s Ram trading Co.

33.11 From the statements of Sh. Sachin Chhokra and scrutiny of inward and outward e-way bills issued by the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), following inferences could be drawn:

- (i) Sh. Mohit Goel, (mobile nos. +917011594385 and +971564646129), associated with M/s Mohit International (A firm in name of his wife, M/s Nivida Goel), appears to have physical control of the goods being brought into M/s Kufri ice and cold storage from KASEZ and thus appears to be one of the beneficial owners of the goods imported in the name of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP from various warehouses of Kandla SEZ and APSEZ Mundra.

- (ii) Sh. Mohit Goel was actively involved in controlling the movement of goods pertaining to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP from Kufri Cold storage, thus affirming his role as beneficial and controlling owner in the entire commercial fraud.
- (iii) There is documentary evidence of movement of at least 448 MT of imported black pepper, pertaining to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, which was cleared from KASEZ warehouse of M/s Aditya Exports and to be brought to M/s Kufri Ice and Cold storage Pvt. Ltd's premises for further movement, under the directions of Sh. Mohit Goel, of 448 MT in the name of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP.
- (iv) The movement of the said imported goods was done by Mr. Mohit Goel in name of another fictitious firm M/s Ram Trading Co., whereabouts about which could not be ascertained. Hence, Sh. Mohit Goel appears to have effective control over 448 MT of Black pepper and 3.15 MT of inshell walnuts, declared of Afghanistan Origin, thus making it appear that he was the beneficial owner of the impugned goods in terms of Section 2(3A) of the Customs Act, 1962 and thereby also the importer(in terms of Section 2(26) of the Customs Act, 1962) of the goods in question

33.12 Owing to the same, duty evaded on account of:

- 252 MT of Black pepper and 3.15 MT of inshell walnuts of alleged Afghanistan Origin, cleared into DTA by M/s Cuthbert Winner LLP and brought into Kufri cold storage from KASEZ warehouse of M/s Aditya Exports.
- 196 MT of Black pepper of alleged Afghanistan Origin, cleared into DTA by M/s Cuthbert Oceans LLP and Brought into Kufri cold storage from KASEZ warehouse of M/s Aditya Exports.

by Sh. Mohit Goel of M/s Mohit International jointly & severally with others, by being the beneficial owner of the above stated goods and controlling their clandestine movement thereafter is being tabulated in table below:

Table 8A: Duty Evaded on 448 MT of Black Pepper & 3.15 MT Inshell Walnuts by Mohit Goel, beneficial owner jointly & severally with others

S N	DTA Sale B/E No.	DTA Sale B/E Date	CTH	Declared Qty (MT)	Qty Brought into Kufri (MT)	Declared Ass. Value (INR)	Duty Paid Claiming SAFTA (IGST @ 5%) INR	Actual Duty Payable w/o SAFTA @85.85% of CIF (70% BCD; 10% Cess; 5% IGST) INR	Duty Evaded (INR)
DTA Buyer – Cuthbert Winner LLP (Black Pepper & Inshell Walnuts brought into Kufri Cold Store by Mohit Goel)									
1	2012505	1-Nov-22	9041190	56	28*	1,44,91,334	7,24,567	1,24,40,810	1,17,16,243
2	2000680	15-Jan-23	9041190	56	56	2,89,13,579	14,45,679	2,48,22,308	2,33,76,629
3	2000985	20-Jan-23	9041190	56	56	2,84,29,959	14,21,498	2,44,07,120	2,29,85,622
4	2000952	20-Jan-23	9041190	56	56	2,84,29,959	14,21,498	2,44,07,120	2,29,85,622

5	20009 88	20-Jan- 23	90411 90	20	56	2,84,29,9 59	14,21,498	2,44,07,120	2,29,85,6 22
	20027 82	23-Feb- 23	80231 00	20	3.15	5,06,278	25,314	5,56,905	5,31,591
Subtotal				300	255.1 5	12,92,01, 067	64,60,053	11,10,41,382	10,45,81, 329
DTA Buyer – Cuthbert Oceans LLP (Black Pepper brought into Kufri Cold Store by Mohit Goel)									
1	20001 06	3-Jan- 23	90411 90	56	56	2,88,61,7 63	14,43,088	2,47,77,823	2,33,34,7 35
2	20001 05	3-Jan- 23	90411 90	56	56	2,88,61,7 63	14,43,088	2,47,77,823	2,33,34,7 35
3	20002 83	6-Jan- 23	90411 90	56	28**	1,44,91,3 34	7,24,567	1,24,40,810	1,17,16,2 43
4	20013 54	29-Jan- 23	90411 90	56	56	2,84,29,9 59	14,21,498	2,44,07,120	2,29,85,6 22
Subtotal				224	196	10,06,44, 818	50,32,241	8,64,03,576	8,13,71,3 35
Total goods of Cuthbert Firms controlled by and brought into Kufri Cold Store from Adity Exports by Mohit Goel				524	451.1 5	22,98,45, 885	1,14,92,2 94	19,74,44,958	18,59,52, 664

* Out of the 56 MT of Black pepper cleared into DTA by M/s Cuthbert Winner LLP, on strength of SEZ Bill of Entry, no. 2012505 Dt. 01.11.2022, for further storage into M/s Kufri Cold Storage, documentary evidence suggests that only 28 MT was under direct control of Sh. Mohit Goel.

** Out of the 56 MT of Black pepper cleared into DTA by M/s Cuthbert Oceans LLP, on strength of SEZ Bille of Entry, no. 2000283 Dt. 06.01.2023, for further storage into M/s Kufri Cold Storage, documentary evidence suggests that only 28 MT was under direct control of Sh. Mohit Goel.

34.1 On the basis of the voluntary statements of Sh. Sachin Chhokra and the evidence in his phone, searches were conducted at the business premises of M/s Mohit International, located at 1041–1043, Gandhi Gali, Khari Baoli, Delhi–110006, and the proceedings were recorded under *Panchanama dated 06.10.2025 (RUD–82)*.

34.2 A search was also conducted at the residential premises of Sh. Mohit Goel at First Floor, A-124, Derawal Nagar, Model Town, New Delhi, and the proceedings were recorded under *Panchanama dated 06.10.2025 (RUD–83)*

34.3 Further, a search was attempted at his (Mohit Goel) additional residential premises located at H/1/5B, Model Town, New Delhi–110009, but the search could not be executed for reasons recorded in the Visit Report dated 06.10.2025. **(RUD-84)**

34.4 Owing to the same, summons dated 06.10.2025, 14.10.2025, and 07.11.2025 were issued to Sh. Mohit Goel, directing him to appear and tender his statement. However, he did not comply with any of the summons issued and failed to join the investigation.

35. From the investigation, it appears that besides the goods imported from M/s Aditya Exports, black pepper was imported by both the firms from some other means/port/SEZ warehouse too, which were sent for storage into M/s Kufri Cold storage and were transported on directions of Sh. Mohit Goel.

REJECTION OF DECLARED TRANSACTION VALUE OF USA ORIGIN INSHELL WALNUTS AND REASSESSMENT AS PER CUSTOMS VALUATIONS (DETERMINATION OF VALUE OF IMPORTED GOODS) RULES, 2007

36.1 M/s Cuthbert Winner LLP appears to have undervalued the imported inshell walnuts, when cleared into DTA from ZMSPL of Kandla SEZ. This resulted in short payment of duty, which is recoverable under Section 28(4) of the Customs Act, 1962 along with interest at appropriate rate under Section 28AA of the Customs Act, 1962. The details of the same are presented as follows:

Table A: Details of 363.4 MT of USA Origin Inshell Walnuts imported by M/s Cuthbert Winner LLP in the past from ZMSPL

S N	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declared Qty (MT)	Qty for IR (MT)	Declared Ass. Value (INR)	Duty Paid @ 110% of CIF (INR)
1	2002417	16-Feb-23	8023100	20	20	12,55,214.06	13,80,735.47
2	2002543	20-Feb-23	8023100	80	80	50,75,463.75	55,83,010.12
3	2003785	13-Mar-23	8023100	100	19.4*	20,46,700.00	22,51,370.00
4	2003995	15-Mar-23	8023100	100	44**	46,42,000.00	51,06,200.00
5	2004970	1-Apr-23	8023100	100	100	1,05,80,203.12	1,16,38,223.44
6	2004972	1-Apr-23	8023100	100	100	1,05,80,203.12	1,16,38,223.44
	Total			500	363.4	3,41,79,784	3,75,97,763

* Out of the 100 MT of Inshell walnuts of alleged USA origin, cleared into DTA from M/s Zest Marine Services Pvt. Ltd. of KASEZ by M/s Cuthbert Winner LLP, on strength of SEZ DTA Bill of Entry, no. 2003785 Dt. 13.03.2023, for further storage into M/s Prabhu Kripa cold Storage, 80.6 MT of the said Inshell Walnuts was seized at the said cold store and is covered under Show Cause Notice No. GEN/ADJ/COMM/181/2024-Adjn dated 23.04.2024 (RUD-71).

** Out of the 100 MT of Inshell walnuts of alleged USA origin, cleared into DTA from M/s Zest Marine Services Pvt. Ltd. of KASEZ by M/s Cuthbert Winner LLP, on strength of SEZ DTA Bill of Entry, no. 2003995 Dt. 15.03.2023, for further storage into M/s Leh cold Store, 56 MT of the said Inshell Walnuts was seized at the said cold store and is covered under Show Cause Notice No. GEN/ADJ/COMM/181/2024-Adjn dated 23.04.2024 (RUD-71).

- (i) Vide DTA bill of entry No 2002417 dated 16.02.2023, M/s Cuthbert Winner LLP had imported 20 MT of Inshell walnuts of USA origin by declaring it to be valued at USD 0.75 per Kg, and, owing to the same had self-assessed the goods to be valued at INR 12,55,214/- and paid the duties accordingly. Vide an insurance document attached with DTA bill of entry no. 2003622 dated 09.03.2023, filed by M/s Cuthbert Oceans LLP (which was being operated by same set of individuals and masterminds as in case of M/s Cuthbert Winner LLP), it was unearthed that actual transaction value of the goods was USD 2.25 per Kg, which amounted to a value of INR 37,65,642/- for the said import consignment, and on which, the duties had to be levied upon.
- (ii) Vide DTA bill of entry No 2002543 dated 20.02.2023, M/s Cuthbert Winner LLP had imported 80 MT of Inshell walnuts of USA origin by declaring it to be valued at USD 0.75 per Kg, and, owing to the same had self-assessed the goods to be valued at INR 50,75,464/- and paid the duties accordingly. Vide an insurance document attached with DTA bill of entry no. 2003622 dated 09.03.2023, filed by M/s Cuthbert Oceans LLP (which was being operated by same set of individuals and masterminds as in case of M/s Cuthbert Winner LLP), it was unearthed that that actual transaction value of the goods was USD 2.25 per Kg, which amounted to a value of INR 1,52,26,391/- for the said import consignment, and on which, the duties had to be levied upon.
- (iii) Vide DTA bill of entry No 2003785 dated 13.03.2023, M/s Cuthbert Winner LLP had imported 19.4 MT of Inshell walnuts of USA origin by declaring it to be valued at USD 1.25 per Kg, and, owing to the same had self-assessed the goods to be valued at INR 20,46,700/- and paid the duties accordingly. Vide an insurance document attached with DTA bill of entry no. 2003622 dated 09.03.2023, filed by M/s Cuthbert Oceans LLP (which was being operated by same set of individuals and masterminds as in case of M/s Cuthbert Winner LLP), it was unearthed that that actual transaction value of the goods was USD 2.25 per Kg, which amounted to a value of INR 36,84,060/- for the said import consignment, and on which, the duties had to be levied upon
- (iv) Vide DTA bill of entry No 2003995 dated 15.03.2023, M/s Cuthbert Winner LLP had imported 44 MT of Inshell walnuts of USA origin by declaring it to be valued at USD 1.25 per Kg, and, owing to the same had self-assessed the goods to be valued at INR 46,42,000/- and paid the duties accordingly. Vide an insurance document attached with DTA bill of entry no. 2003622 dated 09.03.2023, filed by M/s Cuthbert Oceans LLP (which was being operated by same set of individuals and masterminds as in case of M/s Cuthbert Winner LLP), it was unearthed that that actual transaction value of the goods was USD 2.25 per Kg, which amounted to a value of INR 83,55,600/- for the said import consignment, and on which, the duties had to be levied upon
- (v) Vide DTA bill of entry No 2004970 dated 01.04.2023, M/s Cuthbert Winner LLP had imported 100 MT of Inshell walnuts of USA origin by declaring it to be valued at USD 1.25 per Kg, and, owing to the same had self-assessed the goods to be valued at INR 1,05,80,203/- and paid the duties accordingly. Vide an insurance document attached with DTA bill of entry no. 2003622 dated 09.03.2023, filed by M/s Cuthbert Oceans LLP (which was being operated by same set of individuals and masterminds as in case of M/s Cuthbert Winner LLP), it was unearthed that that actual transaction value of the goods

was USD 2.25 per Kg, which amounted to a value of INR 1,90,44,366/- for the said import consignment, and on which, the duties had to be levied upon

- (vi) Vide DTA bill of entry No 2004972 dated 01.04.2023, M/s Cuthbert Winner LLP had imported 100 MT of Inshell walnuts of USA origin by declaring it to be valued at USD 1.25 per Kg, and, owing to the same had self-assessed the goods to be valued at INR 1,05,80,203/- and paid the duties accordingly. Vide an insurance document attached with DTA bill of entry no. 2003622 dated 09.03.2023, filed by M/s Cuthbert Oceans LLP (which was being operated by same set of individuals and masterminds as in case of M/s Cuthbert Winner LLP), it was unearthed that that actual transaction value of the goods was USD 2.25 per Kg, which amounted to a value of INR 1,90,44,366/- for the said import consignment, and on which, the duties had to be levied upon

36.2 Similarly, M/s Cuthbert Oceans LLP appears to have undervalued the imported inshell walnuts, when cleared into DTA from ZMSPL of Kandla SEZ. This resulted in short payment of duty, which appears to be recoverable under Section 28(4) of the Customs Act, 1962 along with interest at appropriate rate under Section 28AA of the Customs Act, 1962. The details of the same are presented as follows:

Table B: Details of 219.4 MT of USA Origin Inshell Walnuts imported by M/s Cuthbert Winner LLP in the past from ZMSPL

S N	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declared Qty (MT)	Qty for IR (MT)	Declared Ass. Value (INR)	Duty Paid @ 110% of CIF (INR)
1	2003622	9-Mar-23	8023100	100	19.4*	20,46,700.00	22,51,370.00
2	2004858	28-Mar-23	8023100	20	20	21,16,040.62	23,27,644.69
3	2004798	28-Mar-23	8023100	20	20	21,16,040.62	23,27,644.69
4	2004926	31-Mar-23	8023100	80	80	84,64,162.50	93,10,578.75
5	2004927	31-Mar-23	8023100	80	80	84,64,162.50	93,10,578.75
	Total			300	219.4	2,32,07,106.24	2,55,27,816.88

* Out of the 100 MT of Inshell walnuts of alleged USA origin, cleared into DTA from M/s Zest Marine Services Pvt. Ltd. of KASEZ by M/s Cuthbert Oceans LLP, on strength of SEZ DTA Bill of Entry, no. 2003622 Dt. 09.03.2023, for further storage into M/s Prabhu Kripa cold Storage, 80.6 MT of the said Inshell Walnuts was seized at the said cold store and is covered under Show Cause Notice No. GEN/ADJ/COMM/181/2024-Adjn dated 23.04.2024 (RUD-71).

- (i) Vide DTA bill of entry No 2003622 dated 09.03.2023, M/s Cuthbert Oceans LLP had imported 19.4 MT of Inshell walnuts of USA origin by declaring it to be valued at USD 1.25 per Kg, and, owing to the same had self-assessed the goods to be valued at INR

20,46,700/- and paid the duties accordingly. Vide an insurance document attached with the same bill of entry, it was unearthed that that actual transaction value of the goods was USD 2.25 per Kg, which amounted to a value of INR 36,84,060/- for the said import consignment, and on which, the duties had to be levied upon.

- (ii) Vide DTA bill of entry No 2004858 dated 28.03.2023, M/s Cuthbert Oceans LLP had imported 20 MT of Inshell walnuts of USA origin by declaring it to be valued at USD 1.25 per Kg, and, owing to the same had self-assessed the goods to be valued at INR 21,16,041/- and paid the duties accordingly. Vide an insurance document attached with DTA bill of entry no. 2003622 dated 09.03.2023, filed by M/s Cuthbert Oceans LLP, it was unearthed that that actual transaction value of the goods was USD 2.25 per Kg, which amounted to a value of INR 38,08,873/- for the said import consignment, and on which, the duties had to be levied upon
- (iii) Vide DTA bill of entry No 2004798 dated 28.03.2023, M/s Cuthbert Oceans LLP had imported 20 MT of Inshell walnuts of USA origin by declaring it to be valued at USD 1.25 per Kg, and, owing to the same had self-assessed the goods to be valued at INR 21,16,041/- and paid the duties accordingly. Vide an insurance document attached with DTA bill of entry no. 2003622 dated 09.03.2023, filed by M/s Cuthbert Oceans LLP, it was unearthed that that actual transaction value of the goods was USD 2.25 per Kg, which amounted to a value of INR 38,08,873/- for the said import consignment, and on which, the duties had to be levied upon
- (iv) Vide DTA bill of entry No 2004926 dated 31.03.2023, M/s Cuthbert Oceans LLP had imported 80 MT of Inshell walnuts of USA origin by declaring it to be valued at USD 1.25 per Kg, and, owing to the same had self-assessed the goods to be valued at INR 84,64,163/- and paid the duties accordingly. Vide an insurance document attached with DTA bill of entry no. 2003622 dated 09.03.2023, filed by M/s Cuthbert Oceans LLP, it was unearthed that that actual transaction value of the goods was USD 2.25 per Kg, which amounted to a value of INR 1,52,35,493/- for the said import consignment, and on which, the duties had to be levied upon
- (v) Vide DTA bill of entry No 2004927s dated 31.03.2023, M/s Cuthbert Oceans LLP had imported 80 MT of Inshell walnuts of USA origin by declaring it to be valued at USD 1.25 per Kg, and, owing to the same had self-assessed the goods to be valued at INR 84,64,163/- and paid the duties accordingly. Vide an insurance document attached with DTA bill of entry no. 2003622 dated 09.03.2023, filed by M/s Cuthbert Oceans LLP, it was unearthed that that actual transaction value of the goods was USD 2.25 per Kg, which amounted to a value of INR 1,52,35,493/- for the said import consignment, and on which, the duties had to be levied upon

36.3 Since the importer appears to have undervalued the imported goods i.e. Inshell Walnuts, the value of these goods declared by the importer in their bills of entry stands liable for rejection and thus is to be re-determined. The provisions relating to valuation of imported goods are contained in Section 14 of the Customs Act, 1962 that reads as follows: -

“SECTION 14. Valuation of goods. — (1) *For the purposes of the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, the value of the imported goods and export goods shall be the transaction value of such goods, that is to say, the price*

actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, or as the case may be, for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such other conditions as may be specified in the rules made in this behalf :

Provided *that such transaction value in the case of imported goods shall include, in addition to the price as aforesaid, any amount paid or payable for costs and services, including commissions and brokerage, engineering, design work, royalties and licence fees, costs of transportation to the place of importation, insurance, loading, unloading and handling charges to the extent and in the manner specified in the rules made in this behalf:*

Provided *further that the rules made in this behalf may provide for,-*

- (i) the circumstances in which the buyer and the seller shall be deemed to be related;*
- (ii) the manner of determination of value in respect of goods when there is no sale, or the buyer and the seller are related, or price is not the sole consideration for the sale or in any other case;*
- (iii) the manner of acceptance or rejection of value declared by the importer or exporter, as the case may be, where the proper officer has reason to doubt the truth or accuracy of such value, and determination of value for the purposes of this section:*

Provided *also that such price shall be calculated with reference to the rate of exchange as in force on the date on which a bill of entry is presented under section 46, or a shipping bill of export, as the case may be, is presented under section 50.*

(2) Notwithstanding anything contained in sub-section (1), if the Board is satisfied that it is necessary or expedient so to do, it may, by notification in the Official Gazette, fix tariff values for any class of imported goods or export goods, having regard to the trend of value of such or like goods, and where any such tariff values are fixed, the duty shall be chargeable with reference to such tariff value.

Explanation. — *For the purposes of this section —*

- (a) “rate of exchange” means the rate of exchange —*
 - (i) determined by the Board, or*
 - (ii) ascertained in such manner as the Board may direct, for the conversion of Indian currency into foreign currency or foreign currency into Indian currency;*
- (b) “foreign currency” and “Indian currency” have the meanings respectively assigned to them in clause (m) and clause (q) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999).]*

36.4 Thus, for the purpose of levying duty at rates specified in the Customs Tariff or any other law for the time being in force, Section 14 of the Customs Act, 1962 allows acceptance

of the value of the imported goods, as declared by the importer thereof, as the transaction value or the assessable value, if: -

- (i) **it represents the price actually paid or payable for the goods;**
- (ii) the goods have been sold for export to India;
- (iii) the price is for delivery of those goods at the time and at the place of importation;
- (iv) the buyer and seller of the goods are not related to each other; and
- (v) price is the sole consideration for the sale of the goods.

Where any one or more of the above ingredients of the price paid or payable are missing, the value declared by the importer may not be accepted as the transaction value. In such a situation, Section 14(1) read with CVR, 2007 empowers the Government to reject the value declared by the importer and its consequent re-determination.

36.5 In exercise of the power conferred by Section 14(1) and Section 156(2)(a), the Government has framed the Customs Valuations (Determination of Value of Imported Goods) Rules, 2007 [hereinafter referred to as 'the CVR, 2007']. Rule 12 of the CVR, 2007 prescribes the procedure for "Rejection of the declared value" and Rule 3 thereof lays down the manner for "Determination of the method of valuation." Relevant parts of these rules are reproduced below: -

“Rule 12. Rejection of declared value. — (1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.

(2) At the request of an importer, the proper officer, shall intimate the importer in writing the grounds for doubting the truth or accuracy of the value declared in relation to goods imported by such importer and provide a reasonable opportunity of being heard, before taking a final decision under sub-rule (1).

Explanation. - (1) For the removal of doubts, it is hereby declared that:-

(i) This rule by itself does not provide a method for determination of value, it provides a mechanism and procedure for rejection of declared value in cases where there is reasonable doubt that the declared value does not represent the transaction value; where the declared value is rejected, the value shall be determined by proceeding sequentially in accordance with rules 4 to 9.

(ii) The declared value shall be accepted where the proper officer is satisfied about the truth and accuracy of the declared value after the said enquiry in consultation with the importers.

(iii) The proper officer shall have the powers to raise doubts on the truth or accuracy of the declared value based on certain reasons which may include -

- (a) *the significantly higher value at which identical or similar goods imported at or about the same time in comparable quantities in a comparable commercial transaction were assessed;*
- (b) *the sale involves an abnormal discount or abnormal reduction from the ordinary competitive price;*
- (c) *the sale involves special discounts limited to exclusive agents;*
- (d) *the mis-declaration of goods in parameters such as description, quality, quantity, country of origin, year of manufacture or production;*
- (e) *the non-declaration of parameters such as brand, grade, specifications that have relevance to value;*
- (f) *the fraudulent or manipulated documents.*

Rule 3. Determination of the method of valuation. -

- (1) *Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10;*
- (2) *Value of imported goods under sub-rule (1) shall be accepted:*

Provided that -

- (a) *there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which -*
 - (i) *are imposed or required by law or by the public authorities in India; or*
 - (ii) *limit the geographical area in which the goods may be resold; or*
 - (iii) *do not substantially affect the value of the goods;*
 - (b) *the sale or price is not subject to some condition or consideration for which a value cannot be determined in respect of the goods being valued;*
 - (c) *no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of rule 10 of these rules; and*
 - (d) *the buyer and seller are not related, or where the buyer and seller are related, that transaction value is acceptable for customs purposes under the provisions of sub-rule (3) below.*
- (3) (a) *Where the buyer and seller are related, the transaction value shall be accepted provided that the examination of the circumstances of the sale of the imported goods indicate that the relationship did not influence the price.*
 - (b) *In a sale between related persons, the transaction value shall be accepted, whenever the importer demonstrates that the declared value of the goods being valued, closely approximates to one of the following values ascertained at or about the same time.*
 - (i) *the transaction value of identical goods, or of similar goods, in sales to unrelated buyers in India;*
 - (ii) *the deductive value for identical goods or similar goods;*
 - (iii) *the computed value for identical goods or similar goods:*
- Provided that in applying the values used for comparison, due account shall be taken of demonstrated difference in commercial levels, quantity levels, adjustments in**

accordance with the provisions of rule 10 and cost incurred by the seller in sales in which he and the buyer are not related;

(c) substitute values shall not be established under the provisions of clause (b) of this sub-rule.

(4) if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through rule 4 to 9.

36.6 Rule 12 of CVR, 2007 prescribes 4 step procedure for rejection of the value of imported goods declared by an importer: -

- (i) the proper officer must have **reasons to doubt** the truth or accuracy of the value declared in relation to imported goods;
- (ii) if he has, he must ask the importer of the goods to furnish further information including documents or other evidence. The proper officer may ask for the same orally or in writing. If, however, the importer so requests, the proper officer must intimate the importer in writing the reasons for doubting the truth or accuracy of the value declared by him;
- (iii) if the importer furnishes such information, the proper officer must consider it; and finally
- (iv) where the proper officer, after considering the information furnished by the importer or where the importer does not respond at all, still has **reasonable doubt** about the truth or accuracy of the value so declared, he may reject the value declared by the importer.

36.7 In view of the evidences unearthed during the investigations, as discussed supra, i.e. value as stated in the insurance certificate attached with goods covered under BL No. NAM5880156 dated 15.12.2022 (**RUD- as stated earlier**), it appears that the importer has mis declared the value of imported goods i.e. Inshell Walnuts declared of USA origin and the correct transaction value of the goods imported by them in the import consignments is as in the insurance certificate attached with goods covered under BL No. NAM5880156 dated 15.12.2022.

36.8 Given the facts and circumstances discussed above and that the investigation unearthed an insurance document, which bore the correct transaction value of the goods, which was different from the declared value of the imported goods, it appears that the importer firms along with the other beneficial owners, undervalued the imported goods i.e. inshell walnuts of USA origin (as detailed in Table A and Table B above). Thus, the value of the imported goods i.e. Inshell Walnuts declared by the importer in their bills of entry, is liable for rejection under the provisions of Rule 12 of CVR, 2007 and is required to be re-determined as per Section 14(1) of Customs Act, 1962, read with Rule 3(1) of CVR, 2007.

36.9 It appears that both the importers had indulged in mis-declaring the price in their import consignments of inshell walnuts of USA origin (cleared in DTA from ZMSPL in between 16.02.2023 and 01.04.2023), and, the actual value of the said imported goods i.e. Inshell Walnuts declared by the importers to be of USA origin has been found to be the one mentioned in the insurance certificate attached with goods covered under BL No. NAM5880156 dated 15.12.2022 Therefore, the actual transaction vale for the import consignments of inshell walnuts of USA origin, cleared in DTA from ZMSPL, by M/s

Cuthbert Winner LLP and M/s Cuthbert Oceans LLP in between 16.02.2023 and 01.04.2023, is listed in Table A1 and Table B1 below, as per provisions of sub-section 1 of Section 14 of the Customs Act, 1962, read with , Sub-Rule (1) of Rule 3 of CVR, 2007. The details of redetermined transaction value of the goods presented in Table A1 and Table B1 below.

Table A1: Redetermined Assesable value of 363.4 MT of USA Origin Inshell Walnuts imported by M/s Cuthbert Winner LLP in the past from ZMSPL, as per the provisions of Section 14(1) of the Customs Act, 1962, Read with Rule 3(1) of CVR, 2007

SN	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declared Qty (MT)	Qty for IR (MT)	Declared Ass. Value (INR)	Duty Paid @ 110% of CIF (INR)	New Ass. Value as per Insurance Document
1	2002417	16-Feb-23	8023100	20	20	12,55,214.06	13,80,735.47	37,65,642.18
2	2002543	20-Feb-23	8023100	80	80	50,75,463.75	55,83,010.12	1,52,26,391.25
3	2003785	13-Mar-23	8023100	100	19.4*	20,46,700.00	22,51,370.00	36,84,060.00
4	2003995	15-Mar-23	8023100	100	44**	46,42,000.00	51,06,200.00	83,55,600.00
5	2004970	1-Apr-23	8023100	100	100	1,05,80,203.12	1,16,38,223.44	1,90,44,365.62
6	2004972	1-Apr-23	8023100	100	100	1,05,80,203.12	1,16,38,223.44	1,90,44,365.62
	Total			500	363.4	3,41,79,784	3,75,97,763	6,91,20,425

Table B1: Redetermined Assesable value of 219.4 MT of USA Origin Inshell Walnuts imported by M/s Cuthbert Oceans LLP in the past from ZMSPL, as per the provisions of Section 14(1) of the Customs Act, 1962, Read with Rule 3(1) of CVR, 2007

SN	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declared Qty (MT)	Qty for IR (MT)	Declared Ass. Value (INR)	Duty Paid @ 110% of CIF (INR)	New Ass. Value as per Insurance Document
1	2003622	9-Mar-23	8023100	100	19.4*	20,46,700.00	22,51,370.00	36,84,060.00
2	2004858	28-Mar-23	8023100	20	20	21,16,040.62	23,27,644.69	38,08,873.12
3	2004798	28-Mar-23	8023100	20	20	21,16,040.62	23,27,644.69	38,08,873.12
4	2004926	31-Mar-23	8023100	80	80	84,64,162.50	93,10,578.75	1,52,35,492.50
5	2004927	31-Mar-23	8023100	80	80	84,64,162.50	93,10,578.75	1,52,35,492.50
	Total			300	219.4	2,32,07,106.24	2,55,27,816.88	4,17,72,791.23

VII. DUTY EVADED IN PAST IMPORTS OTHER THAN THE SEIZED GOODS

37. From the scrutiny of import data and all the investigation stated above, the duties evaded by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP in various imports are summarized in tables below. The said duty charts are also **enclosed as Annexure-1 to Annexure-15 of the Investigation report.**

37.1 M/s Cuthbert Winner LLP and others

Table 9: Duty Evaded by M/s Cuthbert Winner LLP on past imports of 526.8 MT of Afghanistan Origin Black pepper, from M/s Aditya exports (KASEZ)

S N	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declared Qty (MT)	Qty for IR (MT)	Declared Ass. Value (INR)	Duty Paid Claiming SAFTA (only IGST @ 5%) INR	Actual Duty Payable w/o SAFTA @85.85% of CIF (70% BCD; 10% Cess; 5% IGST) INR	Duty Evaded (INR)
1	2012505	1-Nov-22	9041190	56	56	2,89,82,668	14,49,133	2,48,81,620	2,34,32,487
2	2014963	22-Dec-22	9041190	28	28	1,46,67,453	7,33,373	1,25,92,009	1,18,58,636
3	2000282	6-Jan-23	9041190	84	84	4,33,70,369	21,68,518	3,72,33,461	3,50,64,943
4	2000680	15-Jan-23	9041190	56	56	2,89,13,579	14,45,679	2,48,22,308	2,33,76,629
5	2000681	15-Jan-23	9041190	56	56	2,89,13,579	14,45,679	2,48,22,308	2,33,76,629
6	2000985	20-Jan-23	9041190	56	56	2,84,29,959	14,21,498	2,44,07,120	2,29,85,622
7	2000952	20-Jan-23	9041190	56	56	2,84,29,959	14,21,498	2,44,07,120	2,29,85,622
8	2000953	20-Jan-23	9041190	56	22.8*	1,15,75,055	5,78,753	99,37,184	93,58,432
9	2000988	20-Jan-23	9041190	56	56	2,84,29,959	14,21,498	2,44,07,120	2,29,85,622
10	2001340	28-Jan-23	9041190	56	56	2,84,29,959	14,21,498	2,44,07,120	2,29,85,622
Total						27,01,42,538	1,35,07,127	23,19,17,369	21,84,10,242

* Out of the 56 MT of Black pepper of alleged Afghanistan origin, cleared into DTA from M/s Aditya Exports of KASEZ by M/s Cuthbert Winner LLP, on strength of SEZ DTA Bill of Entry, no. 2000953 Dt. 20.01.2023, for further storage into M/s Prabhu Kripa Cold Storage, 33.2 MT of the said black pepper was seized at the said cold store vide seizure memo dated 24.04.2023 and is covered under Show Cause Notice No. GEN/ADJ/COMM/181/2024-Adjn dated 23.04.2024 (RUD-71).

Table 10: Duty Evaded on past imports of 243.15 MT of Afghanistan Origin Inshell walnuts, cleared into DTA from M/s Aditya exports (KASEZ)

S N	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declared Qty (MT)	Qty for IR (MT)	Declared Ass. Value (INR)	Duty Paid Claiming SAFTA (only IGST @ 5%) INR	Actual Duty Payable w/o SAFTA @110% of CIF (100% BCD; 5% IGST) INR	Duty Evaded (INR)
1	2003247	24-Mar-22	8023100	60	60	1,15,35,000.00	5,76,750.00	1,26,88,500.00	1,21,11,750.00
2	2003246	24-Mar-22	8023100	60	60	1,15,35,000.00	5,76,750.00	1,26,88,500.00	1,21,11,750.00

3	20049 17	9-May- 22	80231 00	40	40	77,05,000. 00	3,85,250.00	84,75,500.00	80,90,250. 00
4	20135 83	29-Dec- 21	80231 00	60	60	1,15,72,50 0.00	5,78,625.00	1,27,29,750.00	1,21,51,12 5.00
5	20027 82	23-Feb- 23	80231 00	20	3.1 5*	5,06,277.5 1	25,313.88	5,56,905.26	5,31,591.3 9
6	20149 62	22-Dec- 22	80231 00	20	20	32,10,617. 62	1,60,530.88	35,31,679.38	33,71,148. 50
Total						4,60,64,39 5.13	23,03,219.7 6	5,06,70,834.64	4,83,67,61 5

* Out of the 20 MT of Inshell walnuts of alleged Afghanistan origin, cleared into DTA from M/s Aditya Exports of KASEZ by M/s Cuthbert Winner LLP, on strength of SEZ DTA Bill of Entry, no. 2002782 Dt. 23.02.2023, for further storage into M/s Kufri cold Storage, 16.85 MT of the said Inshell Walnuts was seized at the said cold store vide seizure memo dated 04.05.2023 and is covered under Show Cause Notice No. GEN/ADJ/COMM/181/2024-Adjn dated 23.04.2024. Along with the said inshell walnuts, another 80 MT of inshell walnuts covered by SEZ DTA bill of entry No. 2003594 dt. 09.03.2023 was also seized by this unit in the same seizure memo at the said cold store and is covered under Show Cause Notice No. GEN/ADJ/COMM/181/2024-Adjn dated 23.04.2024.

Table 11: Duty Evaded on past Imports of 110 MT of Afghanistan Origin walnut kernels from M/s Aditya exports (Kandla SEZ)

S N	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declar ed Qty (MT)	Qty for IR (M T)	Declared Ass. Value (INR)	Duty Paid Claiming SAFTA (only IGST @ 5%) INR	Actual Duty Payable w/o SAFTA @110% of CIF (100% BCD; 5% IGST) INR	Duty Evaded (INR)
1	20049 17	9-May- 22	80232 00	60	60	3,46,72,500 .00	17,33,625. 00	3,81,39,750.0 0	3,64,06,125 .00
2	20072 86	25-Jun- 22	80232 00	50	50	2,96,06,250 .00	14,80,312. 50	3,25,66,875.0 0	3,10,86,562 .50
Total						6,42,78,750 .00	32,13,937. 50	7,07,06,625.0 0	6,74,92,688

Table 12: Duty Evaded on past Imports of 280 MT Afghanistan Origin Black Pepper, from M/s OWS Warehousing Services Pvt. Ltd (APSEZ Mundra)

S N	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declar ed Qty (MT)	Qty for IR (M T)	Declared Ass. Value (INR)	Duty Paid Claiming SAFTA (only IGST @ 5%) INR	Actual Duty Payable w/o SAFTA @85.85% of CIF (70% BCD; 10% Cess; 5% IGST) INR	Duty Evaded (INR)
1	20170 05	2-Nov- 22	90411 90	56	56	2,89,82,667. 70	14,49,133. 38	2,48,81,620.22	2,34,32,48 6.84
2	20156 06	11-Oct- 22	90411 90	56	56	2,84,81,775. 35	14,24,088. 77	2,44,51,604.14	2,30,27,51 5.37
3	20141 32	19-Sep- 22	90411 90	56	56	2,85,47,636. 04	14,27,381. 80	2,45,08,145.54	2,30,80,76 3.74
4	20146	26-Sep-	90411	56	56	2,85,47,636.	14,27,381.	2,45,08,145.54	2,30,80,76

	25	22	90			04	80		3.74
5	20156 04	11-Oct- 22	90411 90	56	56	2,84,81,775. 35	14,24,088. 77	2,44,51,604.14	2,30,27,51 5.37
Total						14,30,41,49 0.48	71,52,074. 52	12,28,01,119.5 8	11,56,49,0 45

Table 13: Duty Evaded on past Imports of 319.3 MT of Afghanistan Origin Inshell Walnuts, M/s OWS Warehousing Services Pvt. Ltd (APSEZ Mundra)

S N	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declared Qty (MT)	Qty for IR (MT)	Declared Ass. Value (INR)	Duty Paid Claiming SAFTA (only IGST @ 5%) INR	Actual Duty Payable w/o SAFTA @110% of CIF (100% BCD; 5% IGST) INR	Duty Evaded (INR)
1	2002 499	7-Feb- 23	8023 100	60	17.1 5*	28,70,256.1 6	1,43,512.81	31,57,281.77	30,13,768 .96
2	2002 500	7-Feb- 23	8023 100	40	40	66,94,475.0 0	3,34,723.75	73,63,922.50	70,29,198 .75
3	2000 305	6-Jan- 23	8023 100	40	40	64,32,763.5 0	3,21,638.18	70,76,039.85	67,54,401 .67
4	2014 627	26-Sep- 22	8023 100	40	40	65,04,360.0 0	3,25,218.00	71,54,796.00	68,29,578 .00
5	2013 893	15-Sep- 22	8023 100	43.5	43.5	70,77,890.4 4	3,53,894.52	77,85,679.48	74,31,784 .96
6	2014 130	19-Sep- 22	8023 100	18.65	18.6 5	30,32,657.8 5	1,51,632.89	33,35,923.64	31,84,290 .75
7	2014 972	30-Sep- 22	8023 100	40	40	61,79,142.0 0	3,08,957.10	67,97,056.20	64,88,099 .10
8	2014 971	30-Sep- 22	8023 100	40	40	61,79,142.0 0	3,08,957.10	67,97,056.20	64,88,099 .10
9	2015 526	11-Oct- 22	8023 100	60	40	95,05,042.1 2	4,75,252.11	1,04,55,546.33	99,80,294 .22
Total						5,44,75,729 .07	27,23,786.4 6	5,99,23,301.97	5,71,99,5 16

* Out of the 60 MT of Inshell walnuts of alleged Afghanistan origin, cleared into DTA from M/s OWS Warehousing Services LLP of APSEZ Mundra by M/s Cuthbert Winner LLP, on strength of SEZ DTA Bill of Entry, no. 2002499 Dt. 07.02.2023, for further storage into M/s Anant Cold Store, 42.85 MT of the said Inshell Walnuts was seized at the said cold store vide seizure memo dated 04.05.2023 and is covered under Show Cause Notice No. GEN/ADJ/COMM/181/2024-Adjn dated 23.04.2024.

Table 14: Duty Evaded on past Imports of 25 MT of Afghanistan Origin Inshell Pistachios from M/s OWS Warehousing Services Pvt. Ltd (APSEZ Mundra)

S N	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declared Qty (MT)	Qty for IR (MT)	Declared Ass. Value (INR)	Duty Paid Claiming SAFTA (IGST @ 12%) INR	Actual Duty Payable w/o SAFTA @24.32% of CIF (INR)	Duty Evaded (INR)
1	20003 04	6-Jan- 23	80251 00	25	25	63,48,121.8 8	7,61,774.62	15,43,863.24	7,82,088. 62
Total						63,48,121.8	7,61,774.62	15,43,863.24	7,82,088.

	8		62
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Table 14A: Duty Evaded on past Imports of 10 MT of Afghanistan Origin Walnut kernels from M/s OWS Warehousing Services Pvt. Ltd (APSEZ Mundra)

S N	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declared Qty (MT)	Qty for IR (MT)	Declared Ass. Value (INR)	Duty Paid Claiming SAFTA (IGST @ 5% INR)	Actual Duty Payable w/o SAFTA @ 110% of CIF (INR)	Duty Evaded (INR)
1	2017007	2-Nov-22	8023200	10	10	63,63,290.63	3,18,164.53	69,99,619.69	66,81,455.16
Total						63,63,290.63	3,18,164.53	69,99,619.69	66,81,455.16

Table 15: Duty Evaded on past Imports of 75MT of Afghanistan Origin Walnut kernels from M/s Zest Marine Services Pvt. Ltd (KASEZ)

S N	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declared Qty (MT)	Qty for IR (MT)	Declared Ass. Value (INR)	Duty Paid Claiming SAFTA (only IGST @ 5%) INR	Actual Duty Payable w/o SAFTA @110% of CIF (100% BCD; 5% IGST) INR	Duty Evaded (INR)
1	2014946	22-Dec-22	8023200	25	25	1,05,61,242.19	5,28,062.11	1,16,17,366.41	1,10,89,304.30
2	2002283	14-Feb-23	8023200	50	50	2,09,20,234.38	10,46,011.72	2,30,12,257.82	2,19,66,246.10
Total						3,14,81,476.57	15,74,073.83	3,46,29,624.23	3,30,55,550

Table 16: Duty Evaded on past Imports of 363.4 MT of USA Origin Inshell Walnuts, from M/s Zest Marine Services Pvt. Ltd (KASEZ)

S N	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declared Qty (MT)	Qty for IR (MT)	Declared Ass. Value (INR)	Duty Paid @ 110% of CIF (INR)	New Ass. Value as per Brand	Actual Duty Payable as per Brand value @110% of CIF (70% BCD; 10% Cess; 5% IGST) INR	Duty Evaded (INR)
1	2002417	16-Feb-23	8023100	20	20	12,55,214.06	13,80,735.47	37,65,642.18	41,42,206	27,61,470.93
2	2002543	20-Feb-23	8023100	80	80	50,75,463.75	55,83,010.12	1,52,26,391.25	1,67,49,030	1,11,66,020.26
3	2003785	13-Mar-23	8023100	100	19.4*	20,46,700.00	22,51,370.00	36,84,060.00	40,52,466	18,01,096.00
4	2003995	15-Mar-23	8023100	100	44*	46,42,000.00	51,06,200.00	83,55,600.00	91,91,160	40,84,960.00
5	2004970	1-Apr-23	8023100	100	100	1,05,80,203.12	1,16,38,223.44	1,90,44,365.62	2,09,48,802	93,10,578.74
6	2004972	1-Apr-23	8023100	100	100	1,05,80,203.12	1,16,38,223.44	1,90,44,365.62	2,09,48,802	93,10,578.74

	Total			500	363	3,41,79,78	3,75,97,76	6,91,20,42	7,60,32,46	3,84,34,705
					.4	4	3	5	7	

* Out of the 100 MT of Inshell walnuts of alleged USA origin, cleared into DTA from M/s Zest Marine Services Pvt. Ltd. of KASEZ by M/s Cuthbert Winner LLP, on strength of SEZ DTA Bill of Entry, no. 2003785 Dt. 13.03.2023, for further storage into M/s Prabhu Kripa cold Storage, 80.6 MT of the said Inshell Walnuts was seized at the said cold store and is covered under Show Cause Notice No. GEN/ADJ/COMM/181/2024-Adjn dated 23.04.2024.

** Out of the 100 MT of Inshell walnuts of alleged USA origin, cleared into DTA from M/s Zest Marine Services Pvt. Ltd. of KASEZ by M/s Cuthbert Winner LLP, on strength of SEZ DTA Bill of Entry, no. 2003995 Dt. 15.03.2023, for further storage into M/s Leh cold Store, 56 MT of the said Inshell Walnuts was seized at the said cold store and is covered under Show Cause Notice No. GEN/ADJ/COMM/181/2024-Adjn dated 23.04.2024.

37.2 M/s Cuthbert Oceans LLP and others

Table 17: Duty Evaded on past Imports of 980 MT of Afghanistan Origin Black pepper from M/s Aditya exports (Kandla SEZ)

S N	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declared Qty (MT)	Qty for IR (MT)	Declared Ass. Value (INR)	Duty Paid Claiming SAFTA (only IGST @ 5%) INR	Actual Duty Payable w/o SAFTA @85.85% of CIF (70% BCD; 10% Cess; 5% IGST) INR	Duty Evaded (INR)
1	2013654	26-Nov-22	9041190	56	56	2,90,01,355.60	14,50,067.78	2,48,97,663.78	2,34,47,596.00
2	2014227	8-Dec-22	9041190	84	84	4,31,86,038.00	21,59,301.90	3,70,75,213.62	3,49,15,911.72
3	2014370	12-Dec-22	9041190	56	56	2,87,90,692.00	14,39,534.60	2,47,16,809.08	2,32,77,274.48
4	2014441	13-Dec-22	9041190	56	56	2,87,90,692.00	14,39,534.60	2,47,16,809.08	2,32,77,274.48
5	2014440	13-Dec-22	9041190	56	56	2,87,90,692.00	14,39,534.60	2,47,16,809.08	2,32,77,274.48
6	2014530	14-Dec-22	9041190	56	56	2,87,90,692.00	14,39,534.60	2,47,16,809.08	2,32,77,274.48
7	2000106	3-Jan-23	9041190	56	56	2,88,61,762.65	14,43,088.13	2,47,77,823.24	2,33,34,735.10
8	2000105	3-Jan-23	9041190	56	56	2,88,61,762.65	14,43,088.13	2,47,77,823.24	2,33,34,735.10
9	2000283	6-Jan-23	9041190	56	56	2,89,13,579.10	14,45,678.96	2,48,22,307.66	2,33,76,628.70
10	2001338	28-Jan-23	9041190	56	56	2,84,29,958.90	14,21,497.95	2,44,07,119.72	2,29,85,621.77
11	2001355	29-Jan-23	9041190	56	56	2,84,29,958.90	14,21,497.95	2,44,07,119.72	2,29,85,621.77
12	2001354	29-Jan-23	9041190	56	56	2,84,29,958.90	14,21,497.95	2,44,07,119.72	2,29,85,621.77
13	2001353	29-Jan-23	9041190	56	56	2,84,29,958.90	14,21,497.95	2,44,07,119.72	2,29,85,621.77
14	2001951	9-Feb-23	9041190	84	84	4,28,78,112.38	21,43,905.62	3,68,10,859.47	3,46,66,953.86
15	2001951	9-Feb-23	9041190	56	56	2,85,85,408.00	14,29,270.40	2,45,40,572.90	2,31,11,300.00

5	53	23	90			25	1	8	2.57
1	20019	9-Feb-	90411	56	56	2,85,85,408.	14,29,270.4	2,45,40,572.9	2,31,11,30
6	52	23	90			25	1	8	2.57
1	20039	14-Mar-	90411	84	28*	1,44,22,245.	7,21,112.26	1,23,81,497.5	1,16,60,38
7	33	23	90			25		5	5.28
Total						50,21,78,27	2,51,08,913	43,11,20,049.	40,60,11,1
						5.73	.79	71	36

* Out of the 84 MT of Black pepper of alleged Afghanistan origin, cleared into DTA from M/s Aditya Exports of KASEZ by M/s Cuthbert Oceans LLP, on strength of SEZ DTA Bill of Entry, no. 2003933 Dt. 14.03.2023, for further storage into M/s Prabhu Kripa Cold Storage, 56 MT of the said black pepper along with the trucks utilized for the alleged diversion was seized at an unnamed warehouse in Nathupur, Haryana vide seizure memo dated 24.04.2023 and is covered under Show Cause Notice No. GEN/ADJ/COMM/181/2024-Adjn dated 23.04.2024.

Table 18: Duty Evaded on Imports of 170 MT of Inshell Walnuts, declared to be of Afghanistan Origin, cleared into DTA from M/s Aditya exports (KASEZ), on strength of forged Bill of lading and other import documents

S N	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declared Qty (MT)	Qty for IR (MT)	Declared Ass. Value (INR)	Duty Paid Claiming SAFTA (only IGST @ 5%) INR	Actual Duty Payable w/o SAFTA @110% of CIF (100% BCD; 5% IGST) INR	Duty Evaded (INR)
1	2003791	7-Apr-22	8023100	20	20	38,45,000.00	1,92,250.00	42,29,500.00	40,37,250.00
2	2014228	8-Dec-22	8023100	20	20	31,51,055.00	1,57,552.75	34,66,160.50	33,08,607.75
3	2012504	1-Nov-22	8023100	60	60	96,72,201.75	4,83,610.09	1,06,39,421.93	1,01,55,811.84
4	2001805	7-Feb-23	8023100	70	70	1,11,41,489.22	5,57,074.46	1,22,55,638.14	1,16,98,563.68
Total						2,78,09,745.97	13,90,487.30	3,05,90,720.57	2,92,00,233

Table 19: Duty Evaded on Imports of 27 MT of Almond Kernels, declared to be of Afghanistan Origin, cleared into DTA from M/s Aditya exports (KASEZ) on strength of forged Bill of lading and other import documents

S N	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declared Qty (MT)	Qty for IR (MT)	Declared Ass. Value (INR)	Duty Paid Claiming SAFTA (only IGST @ 12%) INR	Actual Duty Payable w/o SAFTA (INR 100 per KG + 12% IGST) INR	Duty Evaded (INR)
1	2001339	28-Jan-23	8021200	27	27	1,12,35,493.12	13,48,259.18	43,72,259.18	30,24,000.00
Total						1,12,35,493.12	13,48,259.18	43,72,259.18	30,24,000

Table 20: Duty Evaded on Imports of 336 MT Black Pepper, declared to be of Afghanistan Origin, cleared into DTA from M/s OWS Warehousing Services Pvt.

Ltd (APSEZ Mundra) on strength of forged Bill of lading and other import documents

S N	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declared Qty (MT)	Qty for IR (MT)	Declared Ass. Value (INR)	Duty Paid Claiming SAFTA (only IGST @ 5%) INR	Actual Duty Payable w/o SAFTA @85.85% of CIF (70% BCD; 10% Cess; 5% IGST) INR	Duty Evaded (INR)
1	2017004	2-Nov-22	9041190	56	56	2,89,82,667.70	14,49,133.38	2,48,81,620.22	2,34,32,486.84
2	2015605	11-Oct-22	9041190	56	56	2,84,81,775.35	14,24,088.77	2,44,51,604.14	2,30,27,515.37
3	2014626	26-Sep-22	9041190	84	84	4,28,21,454.06	21,41,072.70	3,67,62,218.31	3,46,21,145.61
4	2014135	19-Sep-22	9041190	28	28	1,42,73,818.02	7,13,690.90	1,22,54,072.77	1,15,40,381.87
5	2014134	19-Sep-22	9041190	56	56	2,85,47,636.04	14,27,381.80	2,45,08,145.54	2,30,80,763.74
6	2015602	11-Oct-22	9041190	56	56	2,84,81,775.35	14,24,088.77	2,44,51,604.14	2,30,27,515.37
Total						17,15,89,126.52	85,79,456.32	14,73,09,265.12	13,87,29,809

Table 21: Duty Evaded on Imports of 366.2 MT Inshell Walnuts, declared to be of Afghanistan Origin, cleared into DTA from M/s OWS Warehousing Services Pvt. Ltd (APSEZ Mundra)

S N	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declared Qty (MT)	Qty for IR (MT)	Declared Ass. Value (INR)	Duty Paid Claiming SAFTA (only IGST @ 5%) INR	Actual Duty Payable w/o SAFTA @85.85% of CIF (70% BCD; 10% Cess; 5% IGST) INR	Duty Evaded (INR)
1	2002502	7-Feb-23	8023100	80	80	1,33,88,950.00	6,69,447.50	1,47,27,845.00	1,40,58,397.50
2	2002501	7-Feb-23	8023100	60	60	1,00,41,712.50	5,02,085.62	1,10,45,883.75	1,05,43,798.13
3	2002497	7-Feb-23	8023100	40	40	66,94,475.00	3,34,723.75	73,63,922.50	70,29,198.75
4	2014970	30-Sep-22	8023100	40	40	61,79,142.00	3,08,957.10	67,97,056.20	64,88,099.10
5	2014969	30-Sep-22	8023100	40	40	61,79,142.00	3,08,957.10	67,97,056.20	64,88,099.10
6	2013027	29-Aug-22	8023100	87.5	87.5	1,78,07,480.47	8,90,374.02	1,95,88,228.52	1,86,97,854.50
7	2013026	29-Aug-22	8023100	18.7	18.7	38,05,712.97	1,90,285.65	41,86,284.27	39,95,998.62
Total						6,40,96,614.94	32,04,830.74	7,05,06,276.43	6,73,01,446

Table 22: Duty Evaded on past imports of 25 MT of inshell pistachios, declared to be of Afghanistan Origin, cleared into DTA from M/s OWS Warehousing Services Pvt. Ltd (APSEZ)

S N	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declared Qty (MT)	Qty for IR (MT)	Declared Ass. Value (INR)	Duty Paid Claiming SAFTA (IGST @ 12%) INR	Actual Duty Payable w/o SAFTA @24.32% of CIF (INR)	Duty Evaded (INR)
1	2015525	11-Oct-22	8025100	25	25	62,53,317.19	7,50,398.06	15,20,806.74	7,70,408.68
Total						62,53,317.19	7,50,398.06	15,20,806.74	7,70,408.68

Table 22A: Duty Evaded on past imports of 38.6 MT inshell walnut kernels, declared to be of Afghanistan Origin, cleared into DTA from M/s OWS Warehousing Services Pvt. Ltd (APSEZ)

S N	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declared Qty (MT)	Qty for IR (MT)	Declared Ass. Value (INR)	Duty Paid Claiming SAFTA (IGST @ 5% INR)	Actual Duty Payable w/o SAFTA @ 110% of CIF (INR)	Duty Evaded (INR)
1	2013027	29-Aug-22	8023200	19.3	19.3	1,17,83,464.22	5,89,173.21	1,29,61,810.64	1,23,72,637.43
2	2013146	1-Sep-22	8023200	19.3	19.3	1,17,83,464.22	5,89,173.21	1,29,61,810.64	1,23,72,637.43
Total						2,35,66,928.44	11,78,346.42	2,59,23,621.28	2,47,45,274.86

Table 23: Duty Evaded on Imports of 219.4 MT of Inshell Walnuts, declared to be of USA Origin, cleared into DTA from M/s Zest Marine Services Pvt. Ltd (KASEZ), on strength of wilfully undervalued commercial invoices

S N	DTA Sale B/E No.	DTA Sale B/E Request Date	CTH	Declared Qty (MT)	Qty for IR (MT)	Declared Ass. Value (INR)	Duty Paid @ 110% of CIF (INR)	New Ass. Value as per Brand	Actual Duty Payable as per Brand value @110% of CIF (70% BCD; 10% Cess; 5% IGST) INR	Duty Evaded (INR)
1	2003622	9-Mar-23	8023100	100	19.4*	20,46,700.00	22,51,370.00	36,84,060.00	40,52,466	18,01,096.00
2	2004858	28-Mar-23	8023100	20	20	21,16,040.62	23,27,644.69	38,08,873.12	41,89,760	18,62,115.74
3	2004798	28-Mar-23	8023100	20	20	21,16,040.62	23,27,644.69	38,08,873.12	41,89,760	18,62,115.74
4	2004926	31-Mar-23	8023100	80	80	84,64,162.50	93,10,578.75	1,52,35,492.50	1,67,59,042	74,48,463.00
5	2004927	31-Mar-23	8023100	80	80	84,64,162.50	93,10,578.75	1,52,35,492.50	1,67,59,042	74,48,463.00

	Total			300	219	2,32,07,10	2,55,27,81	4,17,72,79	4,59,50,07	2,04,22,2
					.4	6.24	6.88	1.23	0	53

* Out of the 100 MT of Inshell walnuts of alleged USA origin, cleared into DTA from M/s Zest Marine Services Pvt. Ltd. of KASEZ by M/s Cuthbert Oceans LLP, on strength of SEZ DTA Bill of Entry, no. 2003622 Dt. 09.03.2023, for further storage into M/s Prabhu Kripa cold Storage, 80.6 MT of the said Inshell Walnuts was seized at the said cold store and is covered under Show Cause Notice No. GEN/ADJ/COMM/181/2024-Adjn dated 23.04.2024.

37.3 Duty evasion of by M/s Cuthbert Winner LLP (M/s Cuthbert Winner LLP) and M/s Cuthbert Oceans LLP (M/s Cuthbert Oceans LLP) can be summarised as follows:

Table 24: Duty evaded by M/s Cuthbert Winner LLP & Others in the extant case for all imports beyond the seized goods effected during period 15.09.2022 to 23.04.2023

Sr. No	Brief of the Import made	Assessable Value in INR	Duty Evaded in INR
1	Duty Evaded on Imports of 526.8 MT of Black pepper, declared to be of Afghanistan Origin, cleared into DTA from M/s Aditya exports (Kandla SEZ), by M/s Cuthbert Winner LLP, on strength of forged Bill of lading and other import documents.	270142538.00	218410242.00
	<i>Out of above 526.8 MT of Black Pepper, 252 MT Black Pepper was transported to Kufri Cold Store under effective control of beneficial owner Sh. Mohit Goel</i>	<i>110484477.00</i>	<i>104049738.00</i>
2	Duty Evaded on Imports of 243.15 MT of Inshell walnuts, declared to be of Afghanistan Origin, cleared into DTA from M/s Aditya exports (Kandla SEZ), by M/s Cuthbert Winner LLP, on strength of forged Bill of lading and other import documents.	46064395.13	48367615.00
	<i>Out of above 243.15 MT of Inshell Walnuts, 3.15 MT Black Pepper was transported to Kufri Cold Store under effective control of beneficial owner Sh. Mohit Goel</i>	<i>556905.00</i>	<i>531591.00</i>
3	Duty Evaded on Imports of 110 MT of walnut kernels, declared to be of Afghanistan Origin, cleared into DTA from M/s Aditya exports (Kandla SEZ), by M/s Cuthbert Winner LLP, on strength of forged Bill of lading and other import documents.	64278750.00	67492688.00
4	Duty Evaded on Imports of 280 MT Black Pepper, declared to be of Afghanistan Origin, cleared into DTA from M/s OWS Warehousing Services Pvt. Ltd (APSEZ Mundra), by M/s Cuthbert Winner LLP, on strength of forged Bill of lading and other import documents.	143041490.48	115649045.00
5	Duty Evaded on Imports of 319.3 MT of Inshell Walnuts, declared to be of Afghanistan Origin, cleared into DTA from M/s OWS Warehousing Services Pvt. Ltd (APSEZ Mundra), by M/s Cuthbert Winner LLP, on strength of forged Bill of lading and other import documents.	54475729.07	57199516.00
6	25 MT of Inshell Pistachios, declared to be of Afghanistan Origin, cleared into DTA from M/s OWS Warehousing Services Pvt. Ltd (APSEZ Mundra) on strength of forged Bill of lading and other import documents.	6348121.88	782088.62

7	10 MT of Walnut Kernels, declared to be of Afghanistan Origin, cleared into DTA from M/s OWS Warehousing Services Pvt. Ltd (APSEZ Mundra) on strength of forged Bill of lading and other import documents.	6363290.63	6681455.16
8	Duty Evaded on Imports of 75 MT of Walnut kernels declared to be of Afghanistan Origin, cleared into DTA from M/s Zest Marine Services Pvt. Ltd (Kandla SEZ), by M/s Cuthbert Winner LLP, on strength of forged Bill of lading and other import documents.	31481476.57	33055550.00
9	Duty Evaded on Imports of 363.4 MT of Inshell Walnuts, declared to be of USA Origin, cleared into DTA from M/s Zest Marine Services Pvt. Ltd (Kandla SEZ), by M/s Cuthbert Winner LLP, on strength of wilfully undervalued commercial invoices.	69120425.00	38434705.00
Total duty evaded by M/s Cuthbert Winner LLP		691316216.76	586072904.78

Table 25: Duty evaded by M/s Cuthbert Oceans LLP & Others in the extant case for all imports beyond the seized goods effected during period 15.09.2022 to 23.04.2023

Sr. No	Brief of the Import made	Assessable Value in INR	Duty Evaded in INR
1	Duty Evaded on Imports of 980 MT of Black pepper, declared to be of Afghanistan Origin, cleared into DTA from M/s Aditya exports (Kandla SEZ), by M/s Cuthbert Oceans LLP, on strength of forged Bill of lading and other import documents.	502178275.73	406011136.00
	<i>Out of above 980 MT of Black Pepper, 196 MT Black Pepper was transported to Kufri Cold Store under effective control of beneficial owner Sh. Mohit Goel</i>	86403576.00	81371335.00
2	Duty Evaded on Imports of 170 MT of Inshell Walnuts, declared to be of Afghanistan Origin, cleared into DTA from M/s Aditya exports (Kandla SEZ), by M/s Cuthbert Oceans LLP, on strength of forged Bill of lading and other import documents.	27809745.97	29200233.00
3	Duty Evaded on Imports of 27 MT of Almond Kernels, declared to be of Afghanistan Origin, cleared into DTA from M/s Aditya exports (Kandla SEZ), by M/s Cuthbert Oceans LLP, on strength of forged Bill of lading and other import documents.	11235493.12	3024000.00
4	Duty Evaded on Imports of 336 MT Black Pepper, declared to be of Afghanistan Origin, cleared into DTA from M/s OWS Warehousing Services Pvt. Ltd (APSEZ Mundra), by M/s Cuthbert Oceans LLP, on strength of forged Bill of lading and other import documents.	171589126.52	138729809.00
5	Duty Evaded on Imports of 366.2 MT Inshell Walnuts, declared to be of Afghanistan Origin, cleared into DTA from M/s OWS Warehousing Services Pvt. Ltd (APSEZ Mundra), by M/s Cuthbert Oceans LLP, on strength of forged Bill of lading and other import documents.	64096614.94	67301446.00
6	25 MT Inshell Pistachios, declared to be of Afghanistan Origin, cleared into DTA from M/s OWS Warehousing Services Pvt. Ltd (APSEZ Mundra) on strength of forged	6253317.19	770408.68

	Bill of lading and other import documents.		
7	38.6 MT Walnut Kernels, declared to be of Afghanistan Origin, cleared into DTA from M/s OWS Warehousing Services Pvt. Ltd (APSEZ Mundra) on strength of forged Bill of lading and other import documents.	23566928.44	24745274.86
8	Duty Evaded on Imports of 219.4 MT of Inshell Walnuts, declared to be of USA Origin, cleared into DTA from M/s Zest Marine Services Pvt. Ltd (Kandla SEZ), by M/s Cuthbert Oceans LLP, on strength of wilfully undervalued commercial invoices.	41772791.23	20422253.00
Total duty evaded by M/s Cuthbert Oceans LLP		848502293.14	690204560.54

Table 26: Total duty evaded by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP and others

Sr. No	Brief of the Import made	Qty MT	Assessable Value in INR	Duty Evaded in INR
1	Goods warehoused at M/s Aditya Exports and DTA cleared by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP	2057.00	921709197.95	772505914.00
2	Goods warehoused at OWS and DTA cleared by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP	1399.80	475734619.15	411859043.32
3	Goods warehoused at ZMSPL and DTA cleared by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP	657.40	142374692.80	91912508.00
4	Total goods warehoused at M/s Aditya Exports, OWS & ZMSPL & DTA	4114.20	1539818509.90	1276277465.32

VIII. SUMMARY OF THE INVESTIGATION

38. From the investigation conducted, evidences gathered and sequence of events, the following facts emerge:

38.1 That M/s Aditya Exports, operating as a warehousing unit at Shed No. 85 - 88, Sector-I, KASEZ, Gandhidham (IEC / PAN: 3798000212 / AAFFA0429C) under Letter of Authorization (in short LOA) dated 09.11.2020, had imported 1792 MT of Black Pepper (CTH 0904) into KASEZ, allegedly from Afghanistan between October, 2022 and March, 2023. The black pepper shipments were claimed to have been passed through Kabul Customs, transported there from by land to Bandar Abbas port, Iran, stuffed into containers at the port and sailed in vessels/ships for destination Mundra via Jebel Ali, Dubai. A total of 17 such voyages, covering 30 consignments / Bills of Lading, were claimed to have undertaken from Bandar Abbas Port after customs clearance into SEZ by M/s Aditya Exports.

38.2 That the said black pepper was further removed into DTA by two firms - M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP at Nil rate of duty in terms of SAFTA

(South Asian Free Trade Area) Notification No. 99/2011-Cus, which inter alia grants customs duty exemption to Afghanistan origin goods. Black pepper otherwise attracts a total customs duty of 77% [excluding IGST].

38.3 That out of this 1792 MT of Black pepper of alleged Afghanistan origin, imported for warehousing into KASEZ warehousing unit of M/s Aditya Exports, 1596 MT of the said black pepper, valued at INR 80.1 Crores, was brought/imported for home consumption into Indian territory using forged documents, via firms M/s Cuthbert Winner LLP, Delhi and M/s Cuthbert Oceans LLP, Delhi allegedly from Afghanistan between October, 2022 and March, 2023.

38.4 Besides the above mentioned black pepper of declared Afghanistan origin, 2025.25 MT of other goods (viz walnuts, almonds and pistachios) of declared Afghanistan origin were imported into DTA by both the Cuthbert firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), from KASEZ warehouses of M/s Aditya Exports and M/s Zest Marine Services LLP and APSEZ warehouse of M/s OWS Warehousing Services LLP, utilizing the same modus operandi. Also 582.8 MT of inshell walnuts of USA origin were cleared into DTA by both Cuthbert firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) from KASEZ warehouse of M/s Zest Marine Services Pvt. Ltd. on strength of wilfully undervalued commercial invoices.

38.5 That DTA clearance (import for home consumption) to both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP)/IEC holders M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP was made through warehousing firms in KASEZ, M/s Aditya Exports, M/s Zest Marine Services Private Ltd and M/s OWS warehouse Services Pvt. Ltd of APSEZ Mundra, which were de-facto controlled and operated by Shri Pankaj Thakker, one of the partners in M/s Krishna Shipping and Allied Services using it's resources. M/s Aditya Exports, ZMSPL and OWS filed the bill of entry for warehousing, while Bill of entry for Home Consumption / import into India, was being filed by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP. Based on the searches of the premises of the firms involved and statements of various persons involved in the case, it appears that all the above said firms were either being de facto controlled or utilized by Shri Pankaj Thakker of M/s Krishna Shipping and Allied Services in collusion with his overseas partner/mastermind and COFEPOSA absconder Shri Manish Kumar Jain, without being formally authorized by any of them.

38.5 That Shri Pankaj Thakker, Partner cum F-Card holder of Customs Broker firm M/s Krishna Shipping & Allied Services (CB License No. KDL/CHA/R/43/201) is one of the masterminds, operating from Gandhidham, Gujarat. Based on the statements of employees of the various firms involved, shipping agents and searches of the imports, it appears that he managed the firms associated with the fraud operating in India with the help employees of M/s Krishna Shipping & Allied Services. Further his overseas partner / mastermind and COFEPOSA absconder Shri Manish Kumar Jain, appears to be managing the overseas supply chain along with Sh. Pankaj Thakker. It appears that they are beneficiaries of the entire fraud in which, Customs duty to the tune of Rs. 127.63 Crore was evaded in collusion with Both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) M/s Cuthbert

Winner LLP and M/s Cuthbert Oceans LLP, which were being utilized by both of them, on account of importing different goods by claiming it to be of Afghanistan origin, on strength of forged fake import documents and goods claiming to be of USA origin by wilfully undervaluing the commercial invoices of import.

38.6 Thus, using the same modus, 3532.05 MT of goods of alleged Afghanistan origin (black pepper, Inshell walnuts, shelled walnuts, Almonds, pistachio etc.), were brought into KASEZ and APSEZ, from abroad (Dubai), on fake documents of origin and transit. Bills of entry for warehousing the alleged Afghanistan goods, without paying any duty, was filed by M/s Aditya Exports and M/s OWS Warehouse Services Private Ltd, on directions of one of the masterminds Shri Pankaj Thakker and Sh. Manish Kumar Jain, arranging for the documents from foreign supply chain.

38.7 Similarly, 582.8 MT goods of alleged USA origin (inshell walnuts), were brought into KASEZ from abroad (Dubai), for warehousing, without paying any duty or producing any country-of-origin certificate. Bill of entry for warehousing these USA origin goods, on grossly undervalued commercial invoices, was filed by M/s Zest Marine services private Ltd, again, on directions of mastermind Shri Pankaj Thakker and Sh. Manish Kumar Jain, arranging for the documents from foreign supply chain.

38.8 Based on statements recorded and facts ascertained in the instant case it is seen that operations pertaining to impugned goods, like, filing bills of entry for warehousing, booking of trucks, coordinating the loading and unloading of all imported cargo into SEZ, getting the Delivery Order from shipping lines, freight payment to the container lines and payment of salary of staff associated with M/s Aditya Exports, was done on specific directions of Shri Pankaj Thakker. It was also observed that Shri Pankaj Thakker of M/s Krishna Shipping and Allied Services, was never authorized officially by either of M/s Aditya Exports and ZMSPL. Though CHA id for Sh. Pankaj Thakker was created by OWS, it was done in violation of CBLR, 2018 as no authorization from the importers was ever provided to OWS authorizing/nominating him for the same.

38.9 Based on the searches conducted, it is seen that both the Both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) i.e., M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP were found non-existent and untraceable and even the provisional assessment bonds executed by them and submitted to the Deputy Commissioner, KASEZ by Shri Sanjeev Kumar Roy (who as per his statement acted on directions of Shri Pankaj Thakker), have been found to be carrying forged seals and signatures of the Notary i.e. Shri V. K. Sharma, Advocate and thus the bonds itself appeared to be fake. During the investigation, it was also found that various fake bank guarantees were also provided by the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) in collusion with Pankaj Thakker

38.10 The financial trail has pointed that all the payments were made to an account in Dubai, instead of the Afghanistan based Supplier M/s Toryal Khan Mahsilzai, despite Afghanistan being covered by SWIFT network for foreign payments, which incidentally are owned or operated by Shri Manish Kumar Jain, a COFEPOSA absconder and alibi of Shri

Pankaj Thakker in the instant case. The financial trail also points to huge sum of amounts received in the account of M/s Krishna Shipping and Allied Services from the accounts of both the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) as soon as sale proceeds of the aforesaid smuggled goods was realized.

38.11 Subsequent investigation also revealed that out of the 3532.05 MT of goods of Afghanistan origin, 448 MT of Black pepper (252 MT pertaining to M/s Cuthbert Winner LLP and 196 MT pertaining to M/s Cuthbert Oceans LLP) cleared from M/s Aditya Exports to be further stored into Sonipat located warehouse of M/s Kufri ice and cold storage Pvt. Ltd., was under direct control of Sh. Mohit Goel of M/s Mohit International and he was exercising direct control over them by coordinating with the drivers as well as various labourers about the delivery as well as clandestine diversion of goods in the market.

38.12 Neither the partners of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP nor any of the beneficial owners of the entire commercial fraud viz. Sh. Pankaj Thakkar, Sh. Mohit Goel etc joined the investigation despite multiple summonses.

38.13 In light of the above, an SCN dated 23.04.2024, was issued, wherein, evaded customs duty to the tune of INR 55,47,49,014/- pertaining to the following seized goods:

- (a) 196 MT of alleged Afghanistani Origin Black pepper seized at KASEZ warehouse of M/s Aditya Exports
- (b) 56 MT of alleged Afghanistani Origin Black pepper seized at unnamed warehouse in Sonapat, which was cleared into DTA from KASEZ warehouse of M/s Aditya Exports by M/s Cuthbert Oceans LLP and was actually destined towards M/s Prabhu Kripa cold storage, Kundli as per the e-way bill.
- (c) 33.2 MT alleged Afghanistani Origin Black pepper seized at M/s Prabhu Kripa cold storage, Kundli, which was cleared into DTA by M/s Cuthbert Winner LLP from KASEZ warehouse of M/s Aditya Exports
- (d) 96.85 MT alleged Afghanistani Origin Inshell walnuts seized at M/s Kufri cold storage, Kundli, which was cleared into DTA by M/s Cuthbert Winner LLP from KASEZ warehouse of M/s Aditya Exports.
- (e) 42.85 MT alleged Afghanistani Origin Inshell walnuts seized at M/s Anant cold storage, Kundli, which was cleared into DTA by M/s Cuthbert Winner LLP from APSEZ Mundra warehouse of M/s OWS Warehousing Services LLP
- (f) 161.2 MT alleged USA Origin Inshell walnuts seized at M/s Prabhu Kripa cold storage, Kundli, which was cleared into DTA by both M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP from KASEZ warehouse of M/s Zest Marine Services Pvt.Ltd.
- (g) 56 MT alleged USA Origin Inshell walnuts seized at M/s Leh cold storage, Kundli, which was cleared into DTA by M/s Cuthbert Winner LLP from KASEZ warehouse of M/s Zest Marine Services Pvt.Ltd.

was demanded from the respective both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) M/s Cuthbert Winner LLP (M/s Cuthbert Winner LLP) and M/s Cuthbert Oceans LLP (M/s Cuthbert Oceans LLP).

38.14 This Investigation Report (IR) pertains to the past imports made by the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) details of which are as follows:

- (i) 526.8 MT weight of imported duty-free Black pepper, alleged to be of Afghanistan origin, imported into DTA by M/s Cuthbert Winner LLP from KASEZ warehouse of M/s Aditya Exports,
- (ii) 243.15 MT weight of imported duty-free Inshell Walnuts, alleged to be of Afghanistan origin, imported into DTA by M/s Cuthbert Winner LLP from KASEZ warehouse of M/s Aditya Exports,
- (iii) 110 MT weight of imported duty-free Walnut kernels, alleged to be of Afghanistan origin, imported into DTA by M/s Cuthbert Winner LLP from KASEZ warehouse of M/s Aditya Exports,
- (iv) 280 MT weight of imported duty-free Black pepper, alleged to be of Afghanistan origin, imported into DTA by M/s Cuthbert Winner LLP from APSEZ warehouse of M/s OWS warehousing services Pvt. Ltd,
- (v) 319.3 MT weight of imported duty-free Inshell Walnuts, alleged to be of Afghanistan origin, imported into DTA by M/s Cuthbert Winner LLP from APSEZ warehouse of M/s OWS warehousing services Pvt. Ltd,
- (vi) 25 MT weight of imported duty-free Inshell Pistachio, alleged to be of Afghanistan origin, imported into DTA by M/s Cuthbert Winner LLP from APSEZ warehouse of M/s OWS warehousing services Pvt. Ltd,
- (vii) 10 MT weight of imported duty-free walnut kernel, alleged to be of Afghanistan origin, imported into DTA by M/s Cuthbert Winner LLP from APSEZ warehouse of M/s OWS warehousing services Pvt. Ltd,
- (viii) 75 MT weight of imported duty-free walnut kernel, alleged to be of Afghanistan origin, imported into DTA by M/s Cuthbert Winner LLP from KASEZ warehouse of M/s Zest marine Services Pvt. Ltd. and
- (ix) 363.4 MT weight of imported Inshell walnuts, alleged to be of USA origin, imported into DTA by M/s Cuthbert Winner LLP from KASEZ warehouse of M/s Zest marine Services Pvt. Ltd.
- (x) 980 MT weight of imported duty-free Black pepper, alleged to be of Afghanistan origin, imported into DTA by M/s Cuthbert Oceans LLP from KASEZ warehouse of M/s Aditya Exports,
- (xi) 170 MT weight of imported duty-free Inshell Walnuts, alleged to be of Afghanistan origin, imported into DTA by M/s Cuthbert Oceans LLP from KASEZ warehouse of M/s Aditya Exports,
- (xii) 27 MT weight of imported duty-free Almond kernels, alleged to be of Afghanistan origin, imported into DTA by M/s Cuthbert Oceans LLP from KASEZ warehouse of M/s Aditya Exports,
- (xiii) 336 MT weight of imported duty-free Black pepper, alleged to be of Afghanistan origin, imported into DTA by M/s Cuthbert Oceans LLP from APSEZ warehouse of M/s OWS warehousing services Pvt. Ltd,

- (xiv) 366.2 MT weight of imported duty-free Inshell Walnuts, alleged to be of Afghanistan origin, imported into DTA by M/s Cuthbert Oceans LLP from APSEZ warehouse of M/s OWS warehousing services Pvt. Ltd,
- (xv) 25 MT weight of imported duty-free Inshell Pistachios, alleged to be of Afghanistan origin, imported into DTA by M/s Cuthbert Oceans LLP from APSEZ warehouse of M/s OWS warehousing services Pvt. Ltd,
- (xvi) 38.6 MT weight of imported duty-free walnut kernel, alleged to be of Afghanistan origin, imported into DTA by M/s Cuthbert Oceans LLP from APSEZ warehouse of M/s OWS warehousing services Pvt. Ltd,
- (xvii) 219.4 MT weight of imported Inshell walnuts, alleged to be of USA origin, imported into DTA by M/s Cuthbert Oceans LLP from KASEZ warehouse of M/s Zest marine Services Pvt. Ltd,

IX. LEGAL PROVISIONS

39.1 Customs Act, 1962

39.1.1 SECTION 17. Assessment of duty. - (1) *An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.*

39.1.2 SECTION 28. Recovery of duties not levied or not paid or short-levied or short-paid] or erroneously refunded. - (4) *Where any duty has not been levied or not paid or has been short-levied or short-paid] or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of, -*

- (a) *collusion; or*
- (b) *any wilful mis-statement; or*
- (c) *suppression of facts,*

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

1) Where any duty has not been levied or not paid or has been short-levied or short paid] or erroneously refunded, or any interest payable has not been paid, part-paid or erroneously refunded for any reason other than the reasons of collusion or any wilful mis-statement or suppression facts: -

- (a) *the proper officer shall, within two years from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied or paid or which has been short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice;*

Provided that before issuing notice, the proper officer shall hold pre-notice consultation with the person chargeable with duty or interest in such manner as may be prescribed;

- (b) *the person chargeable with the duty or interest, may pay before service of notice under clause (a) on the basis of: -*

- (i) *his own ascertainment of such duty, or*
- (ii) *the duty ascertained by the proper officer,*

the amount of duty along with the interest payable thereon under section 28AA or the amount of interest which has not been so paid or part-paid.

Provided that the proper officer shall not serve such show cause notice, where the amount involved is less than rupees one hundred.

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

39.1.4 Section 46(4). *The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed*

39.1.5 Section 46(4A). *The importer who presents a bill of entry shall ensure the following, namely:-*

- (a) the accuracy and completeness of the information given therein;*
- (b) the authenticity and validity of any document supporting it; and*
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.*

39.1.6 SECTION 111. Confiscation of improperly imported goods, etc.- *The following goods brought from a place outside India shall be liable to confiscation: -*

(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

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

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

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

39.1.7 Section 114A. Penalty for short-levy or non-levy of duty in certain cases. -

Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is

liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined:

Provided that where such duty or interest, as the case may be, 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 the 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 duty or interest, as the case may be, so determined:

Provided further that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso:

Provided also that where the duty or interest determined to be payable is reduced or increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, for the purposes of this section, the duty or interest as reduced or increased, as the case may be, shall be taken into account:

Provided also that in case where the duty or interest determined to be payable is increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, the benefit of reduced penalty under the first proviso shall be available if the amount of the duty or the interest so increased, along with the interest payable thereon under section 28AA, and twenty-five per cent of the consequential increase in penalty have also been paid within thirty days of the communication of the order by which such increase in the duty or interest takes effect :

Provided also that where any penalty has been levied under this section, no penalty shall be levied under section 112 or section 114.

Explanation - For the removal of doubts, it is hereby declared that -

(i) the provisions of this section shall also apply to cases in which the order determining the duty or interest sub-section (8) of section 28 relates to notices issued prior to the date on which the Finance Act, 2000 receives the assent of the President;

(ii) any amount paid to the credit of the Central Government prior to the date of communication of the order referred to in the first proviso or the fourth proviso shall be adjusted against the total amount due from such person.

39.1.8 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.

39.2 Foreign Trade (Regulation) Rules, 1993

39.2.1 REGULATION 11. Declaration as to value and quality of imported goods. –

On the importation into, or exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of exportation of goods, certify that the quality and specification of the goods as stated in those

documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents

39.2.2 REGULATION 14. *Prohibition regarding making, signing of any declaration, statement or documents.*

(1) No person shall make, sign or use or cause to be made, signed or used any declaration, statement or document for the purposes of obtaining a licence or importing any goods knowing or having reason to believe that such declaration, statement or document is false in any material particular.

(2) No person shall employ any corrupt or fraudulent practice for the purposes of obtaining any licence or importing or exporting any goods.

39.2.3 REGULATION 17. *Confiscation and redemption.*

(1) Any imported goods or materials in respect of which –

(a) any condition of the licence, or letter of authority under which they were imported relating to their utilisation or distribution; or

(b) any condition relating to their utilisation or distribution, subject to which they were received from or through, an agency recognised by the Central Government; or

(c) any condition imposed under the Policy with regard to the sale or disposal of such goods or materials has been, is being, or is attempted to be, contravened, shall together with any package, covering or receptacle in which such goods are found, be liable to be confiscated by the Adjudicating Authority, and where such goods or materials are so mixed with any other goods or materials that they cannot be readily separated, such other goods or materials shall also be liable to be so confiscated :

Provided that where it is established to the satisfaction of the Adjudicating Authority that any goods or materials which are liable to confiscation under this rule, had been imported for personal use, and not for any trade or industry, such goods or materials shall not be ordered to be confiscated.

(2) The Adjudicating Authority may permit the redemption of the confiscated goods or materials upon payment of redemption charges equivalent to the market value of such goods or materials.

X. LEGAL VIOLATIONS/CONTRAVENTIONS

40.1 Foreign Trade (Regulation) Rules (FTDR), 1993

- (i) Issuance of import export license from DGFT to M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP makes them liable to strictly follow the provisions of Foreign Trade (Development and Regulation) Act, 1992 and Foreign Trade (Regulation) Rules, 1993.*
- (ii) Regulation 11 governs the procedure of Declaration of Import and Export of goods as per Foreign Trade (Regulation) Rules, 1993 (FTDR, 1993). By attempting to import wilfully*

- (a) Into DTA territory, various goods allegedly of Afghanistan Origin, from KASEZ and APSEZ warehouses of M/s Aditya Exports and OWS respectively, on strength of fake/forged bills of lading, PA Bonds and other documents of import.
- (b) Into DTA territory, Inshell Walnuts allegedly of USA Origin, from KASEZ warehouse of ZMSPL, on strength of grossly undervalued commercial invoices, the said dummy firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) have clearly violated Regulation 11 of FTR read with Section 46 of The Customs Act, 1962.
- (iii) Regulation 14 (1) of FTDR, 1993 mandates that no person shall make, sign or use or cause to be made, signed or used any declaration, statement or document for the purposes of obtaining a license or importing any goods knowing or having reason to believe that such declaration, statement or document is false in any material particular. Further, Regulation 14(2) mandates that no person shall employ any corrupt or fraudulent practice for the purposes of obtaining any license or importing or exporting any goods.
- (iv) Considering the fact that neither the partners of the both the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), could be located at their residential address as per Aadhar card (during the tenure of aforesaid imports), nor the 2 both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) could be located at their respective business premises addresses, as declared to DGFT and GST records (during the tenure of aforesaid imports), it appears that fraudulent practices were utilized by both M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP to obtain the said IEC and DGFT licenses. By wilfully indulging in the said fraudulent practice to obtain licenses, Both the impugned both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) have contravened Regulations 14(1) and Regulations 14(2) of FTDR, 1993, read with Sections 46 of The Customs Act, 1962. Thus, by indulging in the said fraudulent practices and contravention of regulation 14 of FTR, 1993, Both the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) have rendered all the afore mentioned goods imported by them utilizing the said license liable for confiscation under the provisions of Section 111 of The Customs Act, 1962.
- (v) Further, masterminds/beneficial owners in the instant case, Sh. Pankaj Thakker, Sh. Manish Kumar Jain and Sh. Mohit Goel (to the extent of 448MT of Black Pepper and 3.15 MT of inshell walnuts brought into Kufri cold store from KASEZ), by causing to make, through fraudulent practices, the above stated documents, for the purposes of importing the impugned goods, knowing or having reason to believe that such documents were false have contravened Regulations 14(1) and Regulations 14(2) of FTDR, 1993, read with Sections 46 of the Customs Act, 1962.

40.2 The Customs Act, 1962

40.2.1 Section 46 of the Customs Act requires the importer, to declare truthfully the contents of Bill of Entry, to ensure the accuracy, and, completeness of information given therein, and, the authenticity and validity of any document supporting it. It appears that the two both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) i.e. M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, imported the impugned goods i.e.:

(a) Various goods allegedly of Afghanistan Origin, from KASEZ warehouses (M/s Aditya Exports and ZMSPL) and APSEZ warehouse of OWS respectively

(b) Inshell Walnuts allegedly of USA Origin, from KASEZ warehouse of ZMSPL.

Using fraudulent documents / practices, and, further diverted the seized goods clandestinely and evaded customs duty. Both the importers by their aforesaid acts and omissions appear to have contravened the provisions of Section 46(4) and 46(4A) of the Customs Act, 1962.

40.2.2 It appears that Sh. Pankaj Thakker, Sh. Manish Kumar Jain and Sh. Mohit Goel (to the extent of 448MT of Black Pepper and 3.15 MT of inshell walnuts brought into Kufri cold store from KASEZ), had physical and financial control over the impugned both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) as well as the impugned goods; that the impugned duty-free goods were accordingly, imported on their behalf and they exercised effective control over the said goods. Thus, it appears that they fall within the definition of beneficial owner as defined under Section 2(3A) and hence within the definition of "importer" as defined in Section 2(26) of the Customs Act, 1962. By these acts and omissions, thereby, they appear to have contravened the provisions of Section 46(4) and 46(4A) of the Customs Act, 1962.

40.2.3 Section 111 of the Act provides for confiscation of goods brought incorrectly/smuggled from a place outside India. The goods which were fraudulently imported/cleared into DTA by M/s Cuthbert Winner LLP in connivance with other beneficial owners in the past and contraventions corresponding to them are as follows:

- (i) 526.8 MT weight of warehoused duty-free Black pepper, declared to be of Afghanistan origin, were imported/cleared into DTA from KASEZ warehouse of M/s Aditya Exports,
- (ii) 243.15 MT weight of warehoused duty-free Inshell Walnuts, declared to be of Afghanistan origin, were imported/cleared into DTA from KASEZ warehouse of M/s Aditya Exports,
- (iii) 110 MT weight of warehoused duty-free Walnut kernels, declared to be of Afghanistan origin, were imported/cleared into DTA from KASEZ warehouse of M/s Aditya Exports,
- (iv) 280 MT weight of warehoused duty-free Black pepper, declared to be of Afghanistan origin, were imported/cleared into DTA from APSEZ warehouse of M/s OWS warehousing services Pvt. Ltd,
- (v) 319.3 MT weight of warehoused duty-free Inshell Walnuts, declared to be of Afghanistan origin, were imported/cleared into DTA from APSEZ warehouse of M/s OWS warehousing services Pvt. Ltd,
- (vi) 25 MT weight of warehoused duty-free Inshell Pistachio, declared to be of Afghanistan origin, were imported/cleared into DTA from APSEZ warehouse of M/s OWS warehousing services Pvt. Ltd,
- (vii) 10 MT weight of warehoused duty-free walnut kernel, declared to be of Afghanistan origin, were imported/cleared into DTA from APSEZ warehouse of M/s OWS warehousing services Pvt. Ltd,
- (viii) 75 MT weight of warehoused duty-free walnut kernel, declared to be of Afghanistan origin, were imported/cleared into DTA from KASEZ warehouse of M/s Zest marine Services Pvt. Ltd. and

- (ix) 363.4 MT weight of warehoused Inshell walnuts, declared to be of USA origin, were imported/cleared into DTA from KASEZ warehouse of M/s Zest marine Services Pvt. Ltd,

The goods were imported by M/s Cuthbert Winner LLP in connivance with other beneficial owners into DTA on strength of forged/fraudulent/incorrect documents of import viz. Bill of lading, Provisional Assessments bonds, Commercial invoices etc. The said firm was also found to be dummy during the course of investigation, the license of which also, was obtained utilizing fraudulent practices, under partners who could neither be located at their registered addresses nor complied to any of the summons by joining the investigation, thereby, making all import declaration by them before Customs, appearing to be contravening Sections 46(4) and Sections 46(4A) of the Customs Act, 1962. Thus, by the act of importing goods, on strength of fake/forged/incorrect documents/declarations, the said imported goods (as stated in point nos. i to viii above), declared to be Afghanistan and USA origin, imported into DTA from KASEZ and APSEZ warehouses of M/s Aditya Exports, ZMSPL and OWS, the same appear to be liable for confiscation under Sections 111(m) as the goods do not correspond to the declarations made and 111(q) for claiming Country of Origin benefit on the basis of forged documents (except the goods at point (ix) above) of the Customs Act, 1962 and hence smuggled goods u/s 2(39) of the Customs Act, 1962.

40.2.4 The goods which were fraudulently imported by M/s Cuthbert Oceans LLP in connivance with other beneficial owners in the past and contraventions corresponding to them are as follows:

- (i) 980 MT weight of warehoused duty-free Black pepper, declared to be of Afghanistan origin, were imported/cleared into DTA from KASEZ warehouse of M/s Aditya Exports,
- (ii) 170 MT weight of warehoused duty-free Inshell Walnuts, declared to be of Afghanistan origin, were imported/cleared into DTA from KASEZ warehouse of M/s Aditya Exports,
- (iii) 27 MT weight of warehoused duty-free Almond kernels, declared to be of Afghanistan origin, were imported/cleared into DTA from KASEZ warehouse of M/s Aditya Exports,
- (iv) 336 MT weight of warehoused duty-free Black pepper, declared to be of Afghanistan origin, were imported/cleared into DTA from APSEZ warehouse of M/s OWS warehousing services Pvt. Ltd,
- (v) 366.2 MT weight of warehoused duty-free Inshell Walnuts, declared to be of Afghanistan origin, were imported/cleared into DTA from APSEZ warehouse of M/s OWS warehousing services Pvt. Ltd,
- (vi) 25 MT weight of warehoused duty-free Inshell Pistachios, declared to be of Afghanistan origin, were imported/cleared into DTA from APSEZ warehouse of M/s OWS warehousing services Pvt. Ltd,
- (vii) 38.6 MT weight of warehoused duty-free walnut kernel, declared to be of Afghanistan origin, were imported/cleared into DTA from APSEZ warehouse of M/s OWS warehousing services Pvt. Ltd,
- (viii) 219.4 MT weight of warehoused Inshell walnuts, declared to be of USA origin, were imported/cleared into DTA from KASEZ warehouse of M/s Zest marine Services Pvt. Ltd,

The goods were imported by M/s Cuthbert Oceans LLP into DTA in connivance with others on strength of forged/fraudulent/incorrect documents of import viz. Bill of lading, Provisional Assessments bonds, Commercial invoices etc. The said firm was also found to be dummy during the course of investigation, the license of which also, was obtained utilizing fraudulent practices, under a proprietor who could neither be located at his registered addresses nor complied to any of the summons by joining the investigation, thereby, making all import declaration by them before Customs, appearing to be contravening Sections 46(4) and Sections 46(4A) of the Customs Act, 1962. Thus, by the act of importing goods, on strength of fake/forged/incorrect documents/declarations, the said imported goods (as stated in point nos. i to viii above), declared to be Afghanistan and USA origin, imported into DTA from KASEZ and APSEZ warehouses of M/s Aditya Exports, ZMSPL and OWS, the same appear to be liable for confiscation under Sections 111(m), as the goods do not correspond to the declarations made and 111(q) for claiming Country of Origin benefit on the basis of forged documents (except the goods at point (viii) above) of the Customs Act, 1962 and hence smuggled goods u/s 2(39) of the Customs Act, 1962.

XI. LIABILITY TO PAY DUTY WITH INTEREST

41. M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP along with the beneficial owners/masterminds (Sh. Pankaj Thakker, Sh. Manish Kumar Jain and Sh. Mohit Goel) were aware of the provisions of Section 46 of the Act i.e. the importer should subscribe to a declaration as to the truth of the contents of the bill of entry in terms of 46(4A) of the Customs Act, 1962, and also that, importer while presenting bill of entry should ensure the accuracy and completeness of the information. It appears that the importers, i.e. M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP and the beneficial owners/masterminds (Sh. Pankaj Thakker, Sh. Manish Kumar Jain and Sh. Mohit Goel), have failed to do so by knowingly using/causing to make fake/forged/incorrect documents/declarations for imports effected by them violated provisions of section 46(4) and 46(4A) of the Customs Act, 1962. It appears that by their acts and omissions they have resorted to collusion, wilful mis-statements and suppression of facts and extended period of five years under section 28(4) of the Customs Act is invocable to demand duty for all the imports effected by them, accordingly

- (i) M/s Cuthbert Winner LLP and the beneficial owners/masterminds Sh. Pankaj Thakker, Sh. Manish Kumar Jain and Sh. Mohit Goel (to the extent of 252 MT of Black Pepper and 3.15 MT of inshell walnuts brought into Kufri cold store from KASEZ), appear jointly and severally liable to pay duty of Rs 54.76 Cr as detailed in Table 9-15 above for duty free imports of 1589.25 MT of goods valued at Rs 62.22 Cr, declared to be of Afghanistan origin and cleared into DTA from KASEZ warehouses of M/s Aditya Exports, ZMSPL and APSEZ warehouse of M/s OWS Warehouse Services Pvt. Ltd.
- (ii) M/s Cuthbert Winner LLP along with the beneficial owners/masterminds Sh. Pankaj Thakker, Sh. Manish Kumar Jain and Sh. Mohit Goel appear jointly and severally liable to pay duty of Rs 3.84 Cr as detailed in Table 16 above for imports of 363.4 MT of undervalued inshell walnuts of USA origin, declared to be valued at Rs 3.42 Cr, and

further, reassessed to be valued at Rs. 6.91 Cr. and cleared into DTA from KASEZ warehouse of M/s Zest marine Services Pvt. Ltd.

- (iii) M/s Cuthbert Oceans LLP along with the beneficial owners/masterminds Sh. Pankaj Thakker, Sh. Manish Kumar Jain and Sh. Mohit Goel (to the extent of 196 MT of Black Pepper brought into Kufri cold store from KASEZ), appear jointly and severally liable to pay duty of Rs 66.98 Cr as detailed in Table 17-22 above for duty free imports of 1942.8MT goods valued at Rs 80.67 Cr, declared to be of Afghanistan origin and cleared into DTA from KASEZ and APSEZ warehouses of M/s Aditya Exports and M/s OWS Warehouse Services Pvt. Ltd respectively.
- (iv) M/s Cuthbert Oceans LLP along with the beneficial owners/masterminds Sh. Pankaj Thakker and Sh. Manish Kumar Jain appear jointly and severally liable to pay duty of Rs 2.04 Cr as detailed in Table 23 above for imports of 219.4 MT undervalued inshell walnuts of USA origin, declared to be valued at Rs 2.32 Cr, and further, reassessed to be valued at Rs. 4.18 Cr. and cleared into DTA from KASEZ warehouse of M/s Zest marine Services Pvt. Ltd.

Accordingly, in terms of Section 28AA of the Customs Act, 1962, M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP along with the beneficial owners/masterminds Sh. Pankaj Thakker, Sh. Manish Kumar Jain and Sh. Mohit Goel (to the extent of 448 MT of Black Pepper and 3.15 MT of inshell walnuts brought into Kufri cold store from KASEZ), appear jointly and severally liable to pay applicable interest under section 28AA of the Customs Act, 1962.

XII. LIABILITY FOR CONFISCATION OF THE GOODS

42.1 From para 40 and 41 above, it emerges that M/s Cuthbert Winner LLP along with the beneficial owners/masterminds Sh. Pankaj Thakker, Sh. Manish Kumar Jain and Sh. Mohit Goel (to the extent of 252 MT of Black Pepper and 3.15 MT of inshell walnuts brought into Kufri cold store from KASEZ), appears to have resorted to collusion, wilful mis-statement and suppression of facts by:

- (a) DTA import of 1589.25 MT duty free goods declared to be of Afghanistan origin and valued at Rs. 62.22 Cr, from KASEZ warehouses of M/s Aditya Exports and ZMSPL as well as APSEZ warehouse of M/s OWS Warehouse Services Pvt. Ltd, on strength of fake/forged/incorrect documents/declarations, thereby, evading payment of duty to the tune of Rs. 54.76 Cr, which appears liable to be recovered along with applicable interest.
- (b) DTA import of 363.4 MT inshell walnuts of USA origin, declared to be valued at Rs.3.42 Cr, which further were reassessed to be valued at Rs. 6.91 Cr, from KASEZ warehouse of M/s Zest marine Services Pvt. Ltd., on strength of grossly undervalued commercial invoices, thereby, evading payment of duty to the tune of Rs. 3.84 Cr, which appears liable to be recovered along with applicable interest.

As the aforesaid goods did not appear to correspond with the documents/declarations furnished by M/s Cuthbert Winner LLP before the Customs Authorities of Kandla and

Mundra Customs, the importers have rendered all the goods imported by them, be of Afghanistan Origin or USA origin liable for confiscation under section 111(m) of the Customs Act, 1962. Also, as the goods declared to be of Afghanistan origin by M/s Cuthbert Winner LLP, further cleared into DTA from KASEZ warehouses of M/s Aditya Exports and M/s Zest Warehousing Services Pvt. Ltd. and APSEZ warehouse of M/s OWS Warehousing Services LLP respectively, were imported by taking invalid duty benefits offered by provisions of SAFTA, on strength of fake forged documents of transit and export from Afghanistan, the importers have rendered all the goods declared to be of Afghanistan origin, liable for confiscation under section 111(q) of the Customs Act, 1962.

42.2 From para 40 and 41 above it emerges that M/s Cuthbert Oceans LLP along with the beneficial owners/masterminds Sh. Pankaj Thakker, Sh. Manish Kumar Jain and Sh. Mohit Goel (to the extent of 196 MT of Black Pepper brought into Kufri cold store from KASEZ), appears to have resorted to wilful mis-statement and suppression of facts by:

- (a) DTA import of 1942.8 MT duty free Goods declared to be of Afghanistan origin and valued at Rs.80.67 Cr, from KASEZ and APSEZ warehouses of M/s Aditya Exports and M/s OWS Warehouse Services Pvt. Ltd respectively, on strength of fake/forged/incorrect documents/declarations, thereby, evading payment of duty to the tune of Rs. 66.98 Cr, which appears liable to be recovered along with applicable interest.
- (b) DTA import of 219.4 MT inshell walnuts of USA origin declared to be valued at Rs. 2.32 Cr, which further were reassessed to be valued at Rs. 4.18 Cr, from KASEZ warehouse of M/s Zest marine Services Pvt. Ltd., on strength of grossly undervalued commercial invoices, thereby, evading payment of duty to the tune of Rs. 2.04 Cr, which appears liable to be recovered along with applicable interest.

As the aforesaid goods did not appear to correspond with the documents/declarations furnished by M/s Cuthbert Oceans LLP before the Customs Authorities of Kandla and Mundra Customs, the importers have rendered all the goods imported by him, be of Afghanistan Origin or USA origin liable for confiscation under section 111(m) of the Customs Act, 1962. Also, as the goods declared to be of Afghanistan origin by M/s Cuthbert Oceans LLP, further cleared into DTA from KASEZ and APSEZ warehouses of M/s Aditya Exports and M/s OWS Warehouse Services Pvt. Ltd respectively, were imported by taking invalid duty benefits offered by provisions of SAFTA, on strength of fake forged documents of transit and export from Afghanistan, the importers have rendered all the goods declared to be of Afghanistan origin, liable for confiscation under section 111(q) of the Customs Act, 1962.

XIII. LIABILITY FOR PENALTY OF FIRMS/COMPANIES & PERSONS

43.1 M/s Cuthbert Winner LLP

- (i) Imported the impugned goods, i.e.
 - (a) 1589.25 MT duty free goods declared to be of Afghanistan origin and valued at Rs. 62.22 Cr, from KASEZ warehouses of M/s Aditya Exports and ZMSPL and APSEZ

- warehouse of M/s OWS Warehouse Services Pvt. Ltd, on strength of fake/forged/incorrect documents/declarations.
- (b) 363.4 MT inshell walnuts of USA origin, declared to be valued at Rs.3.42 Cr, which further were reassessed to be valued at Rs. 6.91 Cr, from KASEZ warehouse of M/s Zest marine Services Pvt. Ltd., on strength of grossly undervalued commercial invoices.
- (ii) The M/s Cuthbert Winner LLP appears to be dummy as it could not be traced at either of the commercial addresses mentioned on the DGFT as well as GST portals during the search proceedings. All the said addresses were found be rented premises or coworking space with no traces of M/s Cuthbert Winner LLP operational over there.
- (iii) Partners in the M/s Cuthbert Winner LLP firm, i.e. Sh. Samir Arora, Sh. Devender Kumar and Sh. Pravin Parshuram Raut, could neither be located at the residential addresses mentioned on Aadhaar card, nor complied to any of the summons issued by DRI Ludhiana to cooperate in the ongoing investigations.
- (iv) Being the Importer firm and the prime instrument for the entire fraud, the acts and omissions of M/s Cuthbert Winner LLP have rendered all the goods imported by them as stated in table No. 9-15 above as smuggled, as per Section 2(39) of the Customs Act,1962 and M/s Cuthbert Winner LLP
- (a) By being the prime instrument and importer firm, which indulged in
- ❖ DTA import of 1589.25 MT duty free Goods declared to be of Afghanistan origin and valued at Rs. 62.22 Cr, from KASEZ warehouses of M/s Aditya Exports, ZMSPL and APSEZ warehouse of M/s OWS Warehouse Services Pvt. Ltd, on strength of fake/forged/incorrect documents/declarations. M/s Cuthbert Winner LLP has jointly and severally with other beneficial owners, thus, evaded payment of duty to the tune of Rs. 54.76 Cr. Thus, by furnishing fake/forged Documents/Declarations before customs Authorities of Kandla SEZ and APSEZ Mundra, with a mala fide intention of wrongfully availing the duty free benefits of SAFTA, M/s Cuthbert Winner LLP has rendered the said goods imported by them liable for confiscation u/s 111(m) and 111(q) of the Customs Act, 1962
 - ❖ DTA import of 363.4 MT inshell walnuts of USA origin declared to be valued at Rs.,3.42 Cr, which further were reassessed to be valued at Rs. 6.91 Cr, from KASEZ warehouse of M/s Zest marine Services Pvt. Ltd., on strength of grossly undervalued commercial invoices. M/s Cuthbert Winner LLP has jointly and severally with other beneficial owners, thus, evaded payment of duty to the tune of Rs. 3.84 Cr. Thus, by furnishing incorrect declarations pertaining to actual transaction value of the said imported goods before customs authorities of Kandla Customs, M/s Cuthbert Winner LLP has rendered the said goods imported by him liable for confiscation u/s 111(m) of Customs Act, 1962 and
- (b) By reason of wilful mis-statement and suppression of facts, M/s Cuthbert Winner LLP has indulged for evasion of customs duty to the tune of INR 58,60,72,904/-, **out of which duty amounting to Rs. 48,14,91,576/-, pertaining to the goods other than those moved to M/s Kufri Cold Storage from KASEZ warehouse of M/s Aditya Exports, needs to be demanded jointly and severally from them and beneficial**

owners Sh. Pankaj Thakker and Sh. Manish Kumar Jain, u/s 28(4) of the Customs Act, 1962. Also, since Sh. Mohit Goel was found to be physically controlling the goods sent to M/s Kufri Cold Storage from KASEZ warehouse of M/s Aditya Exports, **duty amounting to Rs. 10,45,81,328/-, pertaining to goods moved to Kufri Cold Storage from KASEZ warehouse of M/s Aditya Exports**, needs to be demanded jointly and severally from them and beneficial owners Sh. Pankaj Thakker, Sh. Manish Kumar Jain and Sh. Mohit Goel, u/s 28(4) of the Customs Act, 1962;

- (v) For the above said acts and omissions, M/s Cuthbert Winner LLP has rendered itself liable for penal action under Section 112, 114A and Section 114 AA of the Customs Act, 1962.

43.2 M/s Cuthbert Oceans LLP

- (i) Imported the impugned goods, i.e.
- (a) 1942.8 MT duty free goods declared to be of Afghanistan origin and valued at Rs. 80.67 Cr, from KASEZ and APSEZ warehouses of M/s Aditya Exports and M/s OWS Warehouse Services Pvt. Ltd respectively, on strength of fake/forged/incorrect documents/declarations
 - (b) 219.4 MT inshell walnuts of USA origin, declared to be valued at Rs.2.32 Cr, which further were reassessed to be valued at Rs. 4.18 Cr, from KASEZ warehouse of M/s Zest marine Services Pvt. Ltd., on strength of grossly undervalued commercial invoices
- (ii) The M/s Cuthbert Oceans LLP appears to be dummy as it could not be traced at either of the commercial addresses mentioned on the DGFT as well as GST portals during the search proceedings. All the said addresses were found be rented premises or coworking space with no traces of M/s Cuthbert Oceans LLP operational over there.
- (iii) Partners in the M/s Cuthbert Oceans LLP firm, i.e. Sh. Devender Kumar, Sh. Samir Arora, and Sh. Pravin Parshuram Raut, could neither be located at the residential addresses mentioned on Aadhaar card, nor complied to any of the summons issued by DRI Ludhiana to cooperate in the ongoing investigations.
- (iv) Being the Importer firm and the prime instrument for the entire fraud, the acts and omissions of M/s Cuthbert Oceans LLP have rendered all the goods imported by them as stated in table No. 17-23 above as smuggled, as per Section 2(39) of the Customs Act, 1962 and M/s Cuthbert Oceans LLP.
- (a) By being the prime instrument and importer firm, which indulged in
 - ❖ DTA import of 1942.8 MT duty free Goods declared to be of Afghanistan origin and valued at Rs.80.67 Cr, from KASEZ and APSEZ warehouses of M/s Aditya Exports and M/s OWS Warehouse Services Pvt. Ltd respectively, on strength of fake/forged/incorrect documents/declarations. M/s Cuthbert Oceans LLP has thus, jointly and severally with other beneficial owners, evaded payment of duty to the tune of Rs. 66.98 Cr. Thus, by furnishing fake/forged Documents/Declarations before customs Authorities of Kandla SEZ and APSEZ Mundra, with a mala fide intention of wrongfully availing the duty-free benefits of SAFTA, M/s Cuthbert

Oceans LLP has rendered the said goods imported by him liable for confiscation U/s 111(m) and 111(q) of the Customs Act, 1962

- ❖ DTA import of 219.4 MT inshell walnuts of USA origin declared to be valued at Rs. 2.32 Cr, which further were reassessed to be valued at Rs. 4.18 Cr, from KASEZ warehouse of M/s Zest Marine Services Pvt. Ltd., on strength of grossly undervalued commercial invoices. M/s Cuthbert Oceans LLP has thus, jointly and severally with other beneficial owners, evaded payment of duty to the tune of Rs. 2.04 Cr. Thus, by furnishing incorrect declarations pertaining to actual transaction value of the said imported goods before customs authorities of Kandla Customs, M/s Cuthbert Oceans LLP has rendered the said goods imported by him liable for confiscation U/s 111(m) of Customs Act, 1962. And

- (b) By reason of wilful mis-statement and suppression of facts, M/s Cuthbert Oceans LLP has indulged for evasion of customs duty to the tune of INR 69,02,04,561/-, **out of which duty amounting to Rs. 60,88,33,226/-, pertaining to the goods other than those moved to M/s Kufri Cold Storage from KASEZ warehouse of M/s Aditya Exports**, needs to be demanded jointly and severally from them and beneficial owners Sh. Pankaj Thakker and Sh. Manish Kumar Jain, u/s 28(4) of the Customs Act, 1962; Also, since Sh. Mohit Goel was found to be physically controlling the goods sent to M/s Kufri Cold Storage from KASEZ warehouse of M/s Aditya Exports, **duty amounting to Rs. 8,13,71,336/-, pertaining to goods moved to Kufri Cold Storage from KASEZ warehouse of M/s Aditya Exports**, needs to be demanded jointly and severally from them and beneficial owners Sh. Pankaj Thakker, Sh. Manish Kumar Jain and Sh. Mohit Goel, u/s 28(4) of the Customs Act, 1962;
- (v) For the above said acts of and omissions, M/s Cuthbert Oceans LLP, has rendered itself liable for penal action under Section 112, 114A and Section 114 AA of the Customs Act, 1962.

43.3 Sh. Samir Arora, Sh. Devender Kumar and Sh. Pravin Parshuram Raut, Partners in both the Both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP)

- (i) Investigation in the instant case revealed that:
- (a) Neither the three of them nor any of the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) partnered by them, could be located/traced at any of registered residential addresses of themselves or commercial/business address of their partnered firms.
 - (b) Did not join investigations despite multiple summons.
 - (c) In the statement dated 23.09.2024, which was recorded in office of Commissioner of Customs, Kandla, where his presence was mandated by order of Hon'ble Punjab and Haryana High court, Sh. Devender Kumar, was evasive and non-cooperative with the investigating authorities.
- (ii) Being partners in both of the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), which were the prime instrument for the entire fraud, Shri Samir

Arora, Sh. Devender Kumar and Sh. Pravin Parshuram Raut have rendered the goods, imported utilizing both the IEC Cuthbert firms, smuggled as per Section 2(39) of the Customs Act, 1962.

- (iii) Sh. Samir Arora, Sh. Devender Kumar and Sh. Pravin Parshuram Raut:
- (a) Were partners in both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), which indulged in:
- ❖ DTA import of 3532.05 MT duty free Goods declared to be of Afghanistan origin and valued at Rs. 142.89 Cr, from KASEZ warehouses of M/s Aditya Exports and ZMSPL and APSEZ warehouse of M/s OWS Warehouse Services Pvt. Ltd, on strength of fake/forged/incorrect documents/declarations. Both M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP have thus, jointly and severally with other beneficial owners, evaded payment of duty to the tune of Rs. 121.74 Cr. Thus, by furnishing fake/forged documents/declarations before Customs Authorities of Kandla SEZ and APSEZ Mundra, with a mala fide intention of wrongfully availing the duty-free benefits of SAFTA, Sh. Samir Arora, Sh. Devender Kumar and Sh. Pravin Parshuram Raut, partners in both the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), appear to have rendered the said goods imported by both the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) liable for confiscation u/s 111(m) and 111(q) of the Customs Act, 1962
 - ❖ DTA import of 582.8 MT inshell walnuts of USA origin declared to be valued at Rs. 5.74 Cr, which further were reassessed to be valued at Rs. 11.09 Cr, from KASEZ warehouse of M/s Zest marine Services Pvt. Ltd., on strength of grossly undervalued commercial invoices. Both M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP have thus, jointly and severally with other beneficial owners, evaded payment of duty to the tune of Rs. 5.89 Cr. Thus, by furnishing incorrect declarations pertaining to actual transaction value of the said imported goods before customs authorities of Kandla Customs, Sh. Samir Arora, Sh. Devender Kumar and Sh. Pravin Parshuram Raut, partners in both the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), have rendered the said goods imported by both the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) liable for confiscation U/s 111(m) of the Customs Act, 1962 And
- (iv) For the above said acts of commission and omission, Shri Samir Arora, Sh. Devender Kumar and Sh. Pravin Parshuram Raut, partners in both the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), have rendered themselves liable for penal action under Sections 112 and 114 AA of the Customs Act, 1962.

43.4 Sh. Pankaj Thakker of M/s Krishna Shipping and Allied Services Pvt. Ltd (One of the masterminds and beneficial owners of the entire commercial fraud)

Investigation in the instant case revealed that:

- (i) Shri. Pankaj Thakker, appears to be a beneficial owner/mastermind who wilfully indulged in fraudulent evasion of customs duty using various warehousing firms i.e. M/s Aditya Exports, M/s ZMSPL and M/s OWS. As per the various statements recorded of various persons involved in the said fraudulent duty-free import, he along with Sh. Manish Kumar Jain, arranged for the impugned goods from Dubai, made/caused to make all the

fake/forged documents like Bill of Lading etc. and subsequently provided the same for presentation before the Customs authorities. It was his firm, M/s Krishna Shipping and Allied Services that had huge financial transactions (both credit and debit) with the impugned Both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) and also made key payments on the behalf of warehousing firm M/s Aditya Exports.

- (ii) Shri Pankaj Thakker, Partner cum F-Card holder of Customs Broker firm M/s Krishna Shipping & Allied Services (CB License No. KDL/CHA/R/43/201) appears to be one of the masterminds, operating from Gandhidham, Gujarat. He, appears to be one of the prime beneficiaries of entire fraud in which Customs duty to the tune of Rs. 127.62 Crore was evaded in collusion with both the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), which were being utilized by him along with his fellow mastermind Manish Kumar Jain, on account of
- (a) 3532.05 MT of “various goods” removed into DTA at NIL rate of customs duty by claiming it to be of Afghanistan origin, through KASEZ warehousing units M/s Aditya Exports and ZMSPL, and also, APSEZ warehousing unit of OWS.
 - (b) 582.8 MT of “inshell walnut of USA origin” removed into DTA at reduced customs duty than actually chargeable, by wilfully undervaluing the commercial invoices, through KASEZ warehousing unit of M/s Zest Marine Services Pvt. Ltd.
- (iii) DTA clearance (import for home consumption) to both the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP)/IEC holders M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP was made through warehousing firms in KASEZ, M/s Aditya Exports and M/s Zest Marine Services Private Ltd, and also one warehousing firm in APSEZ Mundra, M/s OWS warehousing services Pvt. Ltd which were being de facto controlled and operated by Shri Pankaj Thakker only. M/s Aditya Exports, M/s Zest Marine Services Pvt. Ltd. and M/s OWS warehousing Services Pvt. Ltd filed the bill of entry for warehousing, while Bill of entry for Home Consumption / import into India, was being filed by the notice (Pankaj). All the above said firms were apparently either being de facto controlled or utilized by Shri Pankaj Thakker of M/s Krishna Shipping and Allied Services, in collusion with his overseas partner/mastermind and COFEPOSA absconder Shri Manish Kumar Jain, without being formally authorized by any of them.
- (iv) Goods of alleged Afghanistan origin (black pepper, Inshell walnuts etc), were brought into KASEZ and APSEZ, from abroad (Dubai), on fake documents of origin and transit. Bills of entry for warehousing of the wrongly declared Afghanistan origin goods, without paying any duty, was filed by M/s Aditya Exports, M/s Zest Marine Services Pvt. Ltd and M/s OWS Warehouse Services Private Ltd, on directions of one of the masterminds Shri Pankaj Thakker.
- (v) It was seen that amount of approximately Rs. 22.57 Crores was deposited in Bank of Baroda and State bank of India Accounts of M/s Krishna Shipping and Allied services by various accounts of apparently related both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) M/s Cuthbert Winner LLP, M/s Cuthbert Oceans LLP and M/s Cuthbert Trading Hub Limited. It was also seen that as soon as proceeds of the sale of smuggled goods was received by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, the big chunk of it was immediately transferred to the Bank Accounts of M/s

Krishna Shipping and Allied Services, partner of which is Sh. Pankaj Thakker. The said amount also appears to be severally disproportionate considering the fact that Sh. Pankaj Thakker was presenting himself merely as CHA for the said transactions.

(vi) Every operation, like, filing bills of entry for warehousing, booking of trucks, coordinating the loading and unloading of all imported cargo into SEZ, getting the Delivery Order from shipping lines, freight payment to the container lines and payment of salary of staff associated with M/s Aditya Exports, was done on specific directions of Shri Pankaj Thakker. Moreover, it is relevant to mention here that for doing all these activities, Shri Pankaj Thakker of M/s Krishna Shipping and Allied Services, was never authorized officially by either of M/s Aditya Exports and M/s Zest Marine Services Pvt. Ltd. Similarly, all the Customs related operations during the time of DTA clearance of goods on behalf of both the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) were performed on specific directions of Shri. Pankaj Thakker. It was also observed that none of the partners of the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) even visited KASEZ or APSEZ once to either authorize Sh. Pankaj Thakker for the same or get the goods cleared on their own. Even fake/forged bill of lading from Bandar Abbas port of Iran, fake/forged provisional assessment bonds and fake/forged bank guarantees bearing signatures of the partners of the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), were provided by Pankaj Thakker to individuals working on his direction, to be further produced before customs authorities for getting the goods released into DTA without payment of leviable duties. By all the aforesaid acts, Sh. Pankaj Thakker was exercising effective control over the goods which were being imported into SEZ units for warehousing purposes, further to be cleared into DTA in name of both the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP). For the same, under Section 2(3A) of the Customs Act, 1962, he appears to be the beneficial owner of the smuggled goods. Thus, by being one of the beneficial owners of the said smuggled goods, Sh. Pankaj Thakker appears to be one of the importers of the said impugned goods besides both the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), as stipulated in Section 2(26) of the Customs Act, 1962.

(vii) Sh. Pankaj Thakker thus:

(a) By being the mastermind and beneficial owner of the entire fraud, indulged in:

- ❖ DTA Import of 3532.05 MT duty free Goods declared to be of Afghanistan origin and valued at Rs. 142.89 Cr, from KASEZ warehouses of M/s Aditya Exports and ZMSPL and APSEZ warehouse of M/s OWS Warehouse Services Pvt. Ltd, on strength of fake/forged/incorrect documents/declarations. Sh. Pankaj Thakker has thus, jointly and severally with M/s Cuthbert winner LLP, M/s Cuthbert Oceans LLP and other beneficial owners, evaded payment of duty to the tune of Rs. 121.74 Cr. Thus, by furnishing fake/forged Documents/Declarations before customs Authorities of Kandla SEZ and APSEZ Mundra, with a mala fide intention of wrongfully availing the duty-free benefits of SAFTA, Sh. Pankaj Thakker, one of the mastermind and beneficial owner in this entire episode of commercial fraud, has rendered the said goods imported by the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s

Cuthbert Oceans LLP) liable for confiscation U/s 111(m) and 111(q) of the Customs Act, 1962

- ❖ DTA Import of 582.8 MT inshell walnuts of USA origin declared to be valued at Rs. 5.74 Cr, which further were reassessed to be valued at Rs. 11.09 Cr, from KASEZ warehouse of M/s Zest marine Services Pvt. Ltd., on strength of grossly undervalued commercial invoices. Sh. Pankaj Thakker has thus. jointly and severally with M/s Cuthbert winner LLP, M/s Cuthbert Oceans LLP and other beneficial owners, evaded payment of duty to the tune of Rs. 5.89 Cr. Thus, by furnishing incorrect declarations pertaining to actual transaction value of the said imported goods before customs authorities of Kandla Customs, Sh. Pankaj Thakker, one of the mastermind and beneficial owner in this entire episode of commercial fraud, has rendered the said goods imported by the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) liable for confiscation U/s 111(m) of the Customs Act, 1962 And
- (b) By reason of wilful mis-statement and suppression of facts, Shri Pankaj Thakker, one of the mastermind and beneficial owner in this entire episode of commercial fraud, indulged in evasion of customs duty to the tune of INR 1,27,62,77,465/-, **out of which duty amounting to Rs. 1,09,03,24,801/-, pertaining to the goods other than those moved to M/s Kufri Cold Storage from KASEZ warehouse of M/s Aditya Exports,** needs to be demanded jointly and severally from him, both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), and Sh. Manish Kumar Jain, u/s 28(4) of the Customs Act, 1962. Also, since Sh. Mohit Goel was found to be physically controlling the goods sent to M/s Kufri Cold Storage from KASEZ warehouse of M/s Aditya Exports, **duty amounting to Rs. 18,59,52,664/-, pertaining to goods moved to Kufri Cold Storage from KASEZ warehouse of M/s Aditya Exports,** needs to be demanded jointly and severally from him (Pankaj), both Cuthbert Firms i.e. M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP, Sh. Manish Kumar Jain and Sh. Mohit Goel, u/s 28(4) of the Customs Act, 1962;
- (viii) For the above said acts and omissions, Shri Pankaj Thakker, one of the mastermind and beneficial owner in this entire episode of commercial fraud has rendered himself liable for penal action under Section 112, Section 114A and Section 114 AA of the Customs Act, 1962.

43.5 Sh. Manish Kumar Jain, a person associated with and/or the CEO of Cosmic International Group and Cuthbert Group (Another mastermind and beneficial owners of the entire commercial fraud)

Investigation in the instant case revealed that:

- (i) Shri Manish Kumar Jain, who as per open-source data is COO of Cosmic Limited and CEO of Cuthbert Group, Cosmic inheritance and Gulf DWC, appears to be another mastermind besides Pankaj Thakker, operating from Dubai. He, appears to be one of the prime beneficiaries of entire fraud in which Customs duty to the tune of Rs. 127.62 Crore was evaded in collusion with both the both Cuthbert Firms (M/s Cuthbert Winner LLP

and M/s Cuthbert Oceans LLP), which were being utilized by him along with his fellow mastermind Pankaj Thakker, on account of

- (a) 3532.05 MT of “various assorted goods” removed into DTA at NIL rate of customs duty by claiming it to be of Afghanistan origin, through KASEZ warehousing units M/s Aditya Exports and ZMSPL, and also, APSEZ warehousing unit of OWS.
 - (b) 582.8 MT of “inshell walnut of USA origin” removed into DTA at reduced customs duty than actually chargeable, by wilfully undervaluing the commercial invoices, through KASEZ warehousing unit of M/s Zest Marine Services Pvt. Ltd.
- (ii) As per the statement of Sh. V. Krishnamoorthy and the e-mail communications received by their Dubai based principal line ASCL from email id of Shri M. Kumar of M/s Cosmic Limited, who happened to be Shri. Manish Kumar Jain only, it appears that Shri. Manish Kumar Jain deliberately instructed the staff of ASCL to insert particular lines in the Dubai bill of lading stating “GOODS IN TRANSIT FROM BANDAR ABBAS, IRAN TO MUNDRA, INDIA VIA JEBEL ALI UAE”, despite the fact that containers were booked and stuffed in Dubai. It appears to have been done with an intention to generate fake bill of lading to defraud the customs authorities into believing that the subject goods indeed transited from bandar abbas port which enroute Afghanistan to India.
- (iii) Moreover, besides the amount of INR 22.57 Crores transferred in the bank accounts of M/s Krishna Shipping and Allied Services by M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, massive foreign remittances to the tune of INR 37.18 Crores / USD 4.5 million happened from various bank accounts of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP in a very short duration from 10-March-2023 to 24-April-2023. The investigation revealed that the said accounts belonged to Cosmic group only. The financial trail has pointed that all the payments were made to an account in Dubai, instead of the declared Afghanistan based Supplier M/s Toryal Khan Mahsilzai, despite Afghanistan being covered by SWIFT network for foreign payments. This Cosmic group is owned or operated by Shri Manish Kumar Jain, a COFEPOSA absconder and associate of Shri Pankaj Thakker in the instant case. By all the aforesaid acts, Sh. Manish Kumar Jain was exercising effective control over the goods which were being loaded and stuffed in Dubai itself and declared to be of Afghanistan and USA Origin, to be imported into SEZ units for warehousing purposes, further to be cleared into DTA in name of both the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP). He received heavy financial payments too from the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) after the sale proceeds of the said smuggled goods got realized. For the same reasons, under Section 2(3A) of the Customs Act, 1962, he appears to be the beneficial owner of the smuggled goods. Thus, by being one of the beneficial owners of the said smuggled goods, Sh. Manish Kumar Jain appears to be one of the importers of the said impugned goods besides both the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), as stipulated in Section 2(26) of the Customs Act, 1962.
- (iv) Sh. Manish Kumar Jain thus:
- (a) By being the mastermind and beneficial owner of the entire fraud, indulged in:
 - ❖ DTA import of 3532.05 MT duty free Goods declared to be of Afghanistan origin and valued at Rs. 142.89 Cr, from KASEZ warehouses of M/s Aditya

Exports and ZMSPL and APSEZ warehouse of M/s OWS Warehouse Services Pvt. Ltd, on strength of fake/forged/incorrect documents/declarations. Sh. Manish Jain, has thus, jointly and severally with M/s Cuthbert winner LLP, M/s Cuthbert Oceans LLP and other beneficial owners, evaded payment of duty to the tune of Rs. 121.74 Cr. Thus, by furnishing fake/forged Documents/Declarations before customs Authorities of Kandla SEZ and APSEZ Mundra, with a mala fide intention of wrongfully availing the duty-free benefits of SAFTA, Sh. Manish Kumar Jain, another mastermind and beneficial owner in this entire episode of commercial fraud, has rendered the said goods imported by the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) liable for confiscation U/s 111(m) and 111(q) of the Customs Act, 1962

- ❖ DTA Import of 582.8 MT inshell walnuts of USA origin declared to be valued at Rs. 5.74 Cr, which further were reassessed to be valued at Rs. 11.09 Cr, from KASEZ warehouse of M/s Zest marine Services Pvt. Ltd., on strength of grossly undervalued commercial invoices. Sh. Manish Jain, has thus, jointly and severally with M/s Cuthbert winner LLP, M/s Cuthbert Oceans LLP and other beneficial owners, evaded payment of duty to the tune of Rs. 5.89 Cr. Thus, by furnishing incorrect declarations pertaining to actual transaction value of the said imported goods before customs authorities of Kandla Customs, Sh. Manish Kumar Jain, another mastermind and beneficial owner in this entire episode of commercial fraud, has rendered the said goods imported by the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) liable for confiscation U/s 111(m) of the Customs Act, 1962 And
- (b) By reason of wilful mis-statement and suppression of facts, Shri Manish Kumar Jain, another mastermind and beneficial owner in this entire episode of commercial fraud, indulged in evasion of customs duty to the tune of INR 1,27,62,77,465/-, **out of which duty amounting to Rs. 1,09,03,24,801/-, pertaining to the goods other than those moved to M/s Kufri Cold Storage from KASEZ warehouse of M/s Aditya Exports**, needs to be demanded jointly and severally from him, both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), and Sh. Pankaj Thakker, u/s 28(4) of the Customs Act, 1962. Also, since Sh. Mohit Goel was found to be physically controlling the goods sent to M/s Kufri Cold Storage from KASEZ warehouse of M/s Aditya Exports, duty **amounting to Rs. 18,59,52,664/-, pertaining to goods moved to Kufri Cold Storage from KASEZ warehouse of M/s Aditya Exports**, needs to be demanded jointly and severally from him (Manish Jain), both Cuthbert Firms i.e. M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP, their partners, Sh. Pankaj Thakker and Sh. Mohit Goel, u/s 28(4) of the Customs Act, 1962;
- (v) For the above said acts and omissions, Shri Manish Kumar Jain, another mastermind and beneficial owner in this entire episode of commercial fraud has rendered himself liable for penal action under Section 112, Section 114A and Section 114 AA of the Customs Act, 1962

43.6 Sh. Mohit Goel, of M/s Mohit International (beneficial owner of 448MT of black pepper which was moved into Kufri cold storage after clearance in DTA from M/s Aditya Exports by both the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP))

- (i) From the statements dated 03.02.2025 and 04.03.2025 of Sh. Sachin Chhokra, partner in M/s Kufri Cold Storage and scrutiny of inward and outward e-way bills issued by the Both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), Sh. Mohit Goel, (mobile nos. +917011594385 and +971564646129), associated with M/s Mohit International (a firm in the name of his wife M/s Nivida Goel), appears to be one of the beneficial owners of 448 MT of alleged Afghanistan origin black pepper and 3.15 MT of alleged Afghanistan origin inshell walnuts, imported in the name of M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP from various warehouses of Kandla SEZ and APSEZ Mundra.
- (ii) Sh. Mohit Goel was actively involved in controlling the clandestine movement of goods pertaining to M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP from Kufri Cold storage which affirms his role as beneficial and controlling owner in the entire commercial fraud.
- (iii) There is documentary evidence of clandestine diversion of at least 504 MT of imported black pepper, pertaining to M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP, out of which, 448 MT appears to be diverted under the direct control of Sh. Mohit Goel, and, was the one cleared from KASEZ warehouse of M/s Aditya Exports, sent further for storage into M/s Kufri Ice and cold Storage Pvt. Ltd, in the name of M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP. In addition to the above mentioned black pepper, 100 MT of inshell walnuts were also moved to M/s Kufri cold storage from the KASEZ warehousing unit of M/s Aditya Exports, on strength of 2 DTA bills of entry filed by M/s Cuthbert Winner LLP. It was found by digital evidence, retrieved from forensic analysis of phone of Sh. Sachin Chhokra that the said walnuts were also under direct control of Sh. Mohit Goel, through a dummy firm in the name of was M/s Ram Trading Co., which also was being used for illegal movement and control of above said black pepper too. Out of the said 100 MT of Inshell walnuts, 96.85 MT was seized during the course of ongoing investigation.
- (iv) The clandestine diversion of the said imported goods was done by Mr. Mohit Goel in name of fictitious firm M/s Ram Trading Co., whereabouts of which could not be ascertained.
- (v) Sh. Mohit Goel thus:
 - (a) By being the beneficial owner, indulged in DTA import of 448 MT duty free Black Pepper, declared to be of Afghanistan origin and valued at Rs. 22.93 Cr, from KASEZ warehouse of M/s Aditya Exports, on strength of fake/forged/incorrect documents/declarations. Sh. Mohit Goel, has thus, jointly and severally with M/s Cuthbert winner LLP, M/s Cuthbert Oceans LLP and other beneficial owners, evaded payment of duty to the tune of Rs. 18.54 Cr. Thus, by furnishing fake/forged documents/declarations before Customs Authorities of Kandla SEZ and APSEZ Mundra, with a mala fide intention of wrongfully availing the duty-free benefits of SAFTA using Both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert

- Oceans LLP), Sh. Mohit Goel, beneficial owner, of 448 MT and 3.15 MT of alleged Afghanistan origin black pepper and inshell walnuts respectively, has rendered the said goods imported by both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) liable for confiscation u/s 111(m) and 111(q) of the Customs Act, 1962
- (b) By reason of wilful mis-statement and suppression of facts, Shri Mohit Goel, beneficial owner of 448 MT and 3.15 MT of alleged Afghanistan origin black pepper and inshell walnuts respectively, indulged in evasion of customs duty to the tune of INR **18,59,52,664/-**, which needs to be demanded jointly and severally from him, both Cuthbert Firms i.e. M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP, Sh. Pankaj Thakker and Sh. Manish Kumar Jain u/s 28(4) of the Customs Act, 1962;
- (vi) For the above said acts and omissions, Shri Mohit Goel, beneficial owner of 448 MT and 3.15 MT of alleged Afghanistan origin black pepper of inshell walnuts respectively, has rendered himself liable for penal action under Section 112, Section 114A and Section 114 AA of the Customs Act, 1962

43.7 M/s Aditya Exports, warehousing firm in Kandla SEZ (KASEZ)

- (i) All the impugned goods declared to be of Afghanistan origin were initially warehoused into M/s Aditya Exports by filing SEZ bills of entry. The said goods were further cleared for home consumption by both Cuthbert firms by filing DTA bills of entry through M/s Aditya Exports. All this was done by utilizing fraudulent import documents to misuse the provisions of SAFTA. It is pertinent to mention that Sh. Pankaj Thakker bore effective control over the said goods all this while and the partners of M/s Aditya Exports were well aware of the same as:
- Delivery order for aforesaid goods imported in name of M/s Aditya Exports was taken by staff of M/s Krishna Shipping and Allied Services Pvt. Ltd, from respective shipping lines, on direct instructions of Sh. Pankaj Thakker, and, partners of M/s Aditya Exports were aware and in conformance of the same.
 - Vehicles for transporting goods imported from Mundra Port to KASEZ and further from KASEZ to different cold storages in Sonipat, Delhi etc. (after DTA clearance of goods) were again arranged by staff of M/s Krishna Shipping and Allied Services Pvt. Ltd on direct instructions of Sh. Pankaj Thakker, and, partners of M/s Aditya Exports were well aware and in conformance of the same.
 - The SEZ bill of entry for warehousing the goods and also DTA bills of entry for home clearance of the impugned goods filed in SEZ online system, were filed by utilizing the digital signature dongles of partners of M/s Aditya Exports by staff of M/s Krishna Shipping and Allied Services Pvt. Ltd on direct instructions of Sh. Pankaj Thakker. Also, the forged/fake documents viz. shipping Bill, Afghanistan documents were also attached with the said bills of entry by logging into SEZ online system with credentials of partners of M/s Aditya Exports. The said DSC dongles and login credentials were willingly given by partners of M/s Aditya Exports to mastermind Sh. Pankaj Thakker for carrying out above said activities of fraud.
 - When the bills of entry were provisionally assessed by customs authorities, fake provisional assessment bonds and bank guarantees were submitted to customs

officials by staff of M/s Aditya Exports, who in turn was being controlled by Sh. Pankaj Thakker and this was again done in awareness and confirmance of both the partners of M/s Aditya Exports.

- (ii) One of the prime instruments utilized by the mastermind Sh. Pankaj Thakker, for getting the alleged Afghanistan origin goods cleared duty free in DTA, in name of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, on strength of fake/forged/incorrect documents/declarations, with a mala fide intention of wrongfully availing the duty-free benefits of SAFTA.
- (iii) The day-to-day operations of M/s Aditya Exports was being managed directly by mastermind Sh. Pankaj Thakker and on his instructions only fake/forged documents were being uploaded into the SEZ online system for assessment of the goods. The bill of entry for digital signature purpose of M/s Aditya Exports, for the goods warehoused there and further by Authorized officer of KASEZ, were also uploaded by staff of M/s Aditya Exports on instructions of mastermind Pankaj Thakker.
- (iv) Fake provisional assessments bonds and fake bank guarantees bearing the signatures of partners of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP were also presented before customs authorities by staff of M/s Aditya Exports on instructions of mastermind Pankaj Thakker
- (v) Utilizing the above said modus operandi, M/s Aditya Exports was utilized for fraudulent import of 2057 MT of imported goods, alleged to be of Afghanistan origin and valued at INR 92,17,09,198/-, on strength of fake/fraudulent documents, thus, resulting in a duty evasion to the tune of INR 77,25,05,914/-
- (vi) Thus, by aforesaid acts & omission and by doing all the customs procedures for the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) and getting all the customs clearances for the goods pertaining to the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), M/s Aditya Exports, being the instrument utilized and controlled by beneficial owner Sh. Pankaj Thakker, has rendered itself liable for penal action under Sections 112, and 114AA of the Customs Act, 1962.

43.8 M/s Zest Marine Services Pvt. Ltd., warehousing firm in Kandla SEZ (KASEZ)

- (i) The impugned goods, i.e. inshell walnut declared to be of afghanistan and USA origin, were initially warehoused into M/s Zest Marine Services Pvt. Ltd by filing SEZ bills of entry. The said goods were further cleared for home consumption by both Cuthbert firms by filing DTA bills of entry through M/s Zest Marine Services Pvt. Ltd. All this was done by utilizing fraudulent import documents to misuse the provisions of SAFTA for the inshell walnuts declared to be of Afghanistan origin, and also, by utilizing wilfully undervalued commercial invoices for the inshell walnuts declared to be of Afghanistan Origin. It is pertinent to mention that Sh. Pankaj Thakker bore effective control over the said goods all this while, and, Sh. Sharad Shetty, managing director of M/s Zest Marine Services Pvt. Ltd were well aware of the same as:
 - Delivery order for aforesaid goods imported in name of Zest Marine Services Pvt. Ltd was taken by staff of M/s Krishna Shipping and Allied Services Pvt. Ltd, from respective shipping lines, on direct instructions of Sh. Pankaj Thakker, and, Sh.

Sharad Shetty, managing director of M/s Zest Marine Services Pvt. Ltd was well aware and in conformance of the same.

- Vehicles for transporting goods imported from Mundra Port to KASEZ and further from KASEZ to different cold storages in Sonipat, delhi etc. (after DTA clearance of goods) were again arranged by staff of M/s Krishna Shipping and Allied Services Pvt. Ltd on direct instructions of Sh. Pankaj Thakker, and again, Sh. Sharad Shetty, managing director of M/s Zest Marine Services Pvt. Ltd was well aware and in conformance of the same.
 - The SEZ bill of entry for warehousing the goods and also DTA bills of entry for home clearance of the impugned goods filed in SEZ online system, were filed by utilizing the digital signature dongles of Sh. Sharad Shetty, managing director of M/s Zest Marine Services Pvt. Ltd, by staff of M/s Krishna Shipping and Allied Services Pvt. Ltd on direct instructions of Sh. Pankaj Thakker. Also, the forged/fake documents viz. Shipping Bill, Afghanistan documents, undervalued commercial invoices etc. were also attached with the said bills of entry by logging into SEZ online system with credentials of Sh. Sharad Shetty, managing director of M/s Zest Marine Services Pvt. Ltd. The said DSC dongles and login credentials were willingly given by Sh. Sharad Shetty, managing director of M/s Zest Marine Services Pvt. Ltd to mastermind Sh. Pankaj Thakker for carrying out above said activities of fraud.
- (ii) Another prime instrument in KASEZ, utilized by the mastermind Sh. Pankaj Thakker, for getting the alleged Afghanistan origin Inshell walnuts cleared duty free in DTA, in name of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, on strength of fake/forged/incorrect documents/declarations, with a mala fide intention of wrongfully availing the duty-free benefits of SAFTA.
- (iii) Also utilized by the mastermind Sh. Pankaj Thakker, for getting the alleged USA origin Inshell walnuts, cleared into DTA, in name of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, on strength of wilfully undervalued commercial invoices, with an intention to defraud Govt. Exchequer.
- (iv) All the above-mentioned goods warehoused in M/s Zest Marine Services Pvt. Ltd., were being managed directly by staff of M/s Aditya Exports on directions of mastermind Sh. Pankaj Thakker and on his instructions only fake/forged documents were being uploaded into the SEZ online system for assessment of the goods. The bill of entry for digital signature purpose of M/s Zest Marine Services Pvt. Ltd, for the goods warehoused there and further by Authorized officer of KASEZ, were also uploaded by staff of M/s Aditya Exports on instructions of mastermind Pankaj Thakker.
- (v) Utilizing the above said modus operandi, M/s Zest Marine Services Pvt. Ltd. was utilized for fraudulent import of 657.4 MT of imported goods, of USA and valued at INR 14,23,74,693/-, on strength of wilfully undervalued commercial invoices, thus, resulting in a duty evasion to the tune of INR 9,19,12,508/-
- (vi) Thus, by by aforesaid acts & omission and by doing all the customs procedures for the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) and getting all the customs clearances for the goods pertaining to the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), M/s Zest marine Services

Pvt. Ltd., being the instrument utilized and controlled by beneficial owner Sh. Pankaj Thakker, has rendered itself liable for penal action under Sections 112 and 114AA of the Customs Act, 1962.

43.9 M/s OWS Warehousing Services LLP, warehousing firm in APSEZ Mundra

- (i) All the impugned goods declared to be of Afghanistan origin were initially warehoused into M/s OWS Warehousing Services LLP by filing SEZ bills of entry. The said goods were further cleared for home consumption by both Cuthbert firms by filing DTA bills of entry through M/s OWS Warehousing Services LLP. All this was done by utilizing fraudulent import documents to misuse the provisions of SAFTA. It is pertinent to mention that Sh. Pankaj Thakker bore effective control over the said goods all this while and the partners of M/s OWS Warehousing Services LLP were well aware of the same as :
- Delivery order for aforesaid goods imported in name of M/s OWS Warehousing Services LLP was taken by staff of M/s Krishna Shipping and Allied Services Pvt. Ltd, from respective shipping lines, on direct instructions of Sh. Pankaj Thakker, and, partners of M/s OWS Warehousing Services LLP were well aware and in conformance of the same.
 - Vehicles for transporting goods imported from Mundra Port to APSEZ and further from APSEZ to different cold storages in Sonipat, Delhi etc. (after DTA clearance of goods) were again arranged by staff of M/s Krishna Shipping and Allied Services Pvt. Ltd on direct instructions of Sh. Pankaj Thakker, and, partners of M/s OWS Warehousing Services LLP were well aware and in conformance of the same.
 - Staff of M/s OWS Warehousing Services LLP created CHA id for Pankaj Thakkar, by taking concurrence from partners of M/s OWS Warehousing Services LLP for the same. This was done without thoroughly verifying whether Sh. Pankaj Thakkar was authorized by any of the IEC for the same, as per the provisions of CBLR, 2018, which in turn helped Sh. Pankaj Thakker in accrying out the entire fraud.
 - The SEZ bill of entry for warehousing the goods, and also, DTA bills of entry for home clearance of the impugned goods, filed in SEZ online system, were filed by utilizing the digital signature dongles of partners of M/s OWS Warehousing Services LLP, by staff of M/s Krishna Shipping and Allied Services Pvt. Ltd, on direct instructions of Sh. Pankaj Thakker. Also, the forged/fake documents viz. Shipping Bill, Afghanistan documents were also attached with the said bills of entry by logging into SEZ online system with his own credentials (CHA id), which was created by staff of M/s OWS Warehousing Services LLP, on concurrence of partners of M/s OWS Warehousing Services LLP without any authorization from IEC. The said DSC dongles were willingly utilized by staff of M/s OWS Warehousing Services LLP with concurrence of partners of M/s OWS Warehousing Services LLP, which in turn became instrumental for carrying out above said activities of fraud.
 - When the bills of entry were provisionally assessed by customs authorities, fake provisional assessment bonds and bank guarantees were submitted to customs officials by staff of M/s OWS Warehousing Services LLP, which was handed over

to them by staff of M/s Krishna Shipping and Allied Services Pvt. Ltd on direct instructions of Sh. Pankaj Thakker.

- (ii) Another prime instrument in APSEZ, utilized by the mastermind Sh. Pankaj Thakker, for getting the alleged Afghanistan origin Inshell walnuts cleared duty free in DTA, in name of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, on strength of fake/forged/incorrect documents/declarations, with a mala fide intention of wrongfully availing the duty-free benefits of SAFTA.
- (iii) CHA id was created for mastermind Pankaj Thakker using their own maker ID (of M/s OWS warehouse services Pvt. Ltd.) without verifying any KYC of the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) and without any authorization by either the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) or the overseas partner to authorize on their behalf in APSEZ through M/s OWS Warehousing Services LLP
- (iv) All the customs clearance operations for the goods pertaining to the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) was being managed directly by Mastermind Sh. Pankaj Thakker through staff of M/s Krishna Shipping and Allied Services Pvt. Ltd, a firm partnered by him. On, Pankaj Thakker's instructions only fake/forged documents were being uploaded into the SEZ online system for assessment of the goods. The bill of entry for digital signature purpose of M/s OWS warehousing Services Pvt. Ltd, for the goods warehoused there and further by Authorized officer of APSEZ was also uploaded by staff of M/s Krishna Shipping and Allied Services Pvt. on instructions of mastermind Pankaj Thakker.
- (v) Utilizing the above said modus operandi, M/s OWS Warehousing Services LLP was utilized for fraudulent import of 1399.8 MT of imported goods, alleged to be of Afghanistan origin and valued at INR 47,57,34,620/-, on strength of fake/fraudulent documents, thus, resulting in a duty evasion to the tune of INR 41,18,59,043/-
- (vi) Thus, by aforesaid acts & omission and by doing all the customs procedures for the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) and getting all the customs clearances for the goods pertaining to the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), M/s OWS Warehousing Services Pvt. Ltd, being the instrument utilized and controlled by beneficial owner Sh. Pankaj Thakker, has rendered itself liable for penal action under Sections 112 and 114AA of the Customs Act, 1962.

43.10 M/s Krishna Shipping and Allied Services Pvt. Ltd. (Firm Partnered by Mastermind Pankaj Thakker)

- (i) Day to day activities of M/s Aditya Exports as well as customs handling and clearance procedures and transportation of all goods pertaining to M/s Aditya Exports were managed from office of M/s Krishna Shipping and Allied services Pvt. Ltd, by their staff, on instructions of mastermind Pankaj Thakker
- (ii) Customs handling and clearance procedures and transportation of alleged Afghanistan Origin Inshell walnuts and undervalued USA origin Inshell walnuts cleared into DTA by Both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), which

were warehoused in ZMSPL, were managed from office of M/s Krishna Shipping and Allied services Pvt. Ltd, by their staff, on instructions of mastermind Pankaj Thakker.

- (iii) Customs handling and clearance procedures and transportation of alleged Afghanistani Origin Goods cleared into DTA by Both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), which were warehoused in OWS, were managed from office of M/s Krishna Shipping and Allied services Pvt. Ltd, by their staff, on instructions of mastermind Pankaj Thakker.
- (iv) Fake provisional assessment bonds and bank guarantees bearing signatures of partners of both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP), presented to customs authorities of KASEZ and APSEZ by staff of M/s Krishna Shipping and Allied services Pvt. Ltd on instructions of mastermind Pankaj Thakker
- (v) Utilizing the above said modus operandi, M/s Krishna Shipping and Allied Services Pvt. Ltd. was utilized for fraudulent import of 4114.2 MT of imported goods, alleged to be of Afghanistan origin and that of USA origin, and, valued at INR 1,53,98,18,510/-, on strength of fake/fraudulent documents of import and wilfully undervalued commercial invoices respectively, thus, resulting in a duty evasion to the tune of INR 127,62,77,465/-
- (vi) Thus, by aforesaid acts & omission and by utilizing services of it's own staff for carrying out all the fraudulent activities stated above, M/s Krishna Shipping and Allied services Pvt. Ltd, a firm partnered by mastermind Pankaj Thakker and his father Sh. Karsanbhai Morumal Thakker, has rendered itself liable for penal action under Sections 112 and 114AA of the Customs Act, 1962.

43.11 Sh. Mehul Pujara and Sh. Naimish Sodha, partners in M/s Aditya Exports, warehousing unit in Kandla SEZ (KASEZ)

- (i) Both of them gave their digital signature dongles willingly to mastermind Pankaj Thakker, to carry out all the fraudulent activities in name of their warehousing unit M/s Aditya Export.
- (ii) Bills of entry for digital signature purpose of M/s Aditya Exports, for the subject goods warehoused there and further by Authorized officer of KASEZ, were also uploaded and digitally signed, using the said Digital Signature Dongles, by staff of M/s Aditya Exports, on instructions of mastermind Pankaj Thakker.
- (iii) Utilizing the above said modus operandi, Sh.Mehul Pujara and Sh. Naimish Sodha, Partners of M/s Aditya Exports, let the importers and beneficial owners use their warehousing unit, for fraudulent import of 2057 MT of imported goods, alleged to be of Afghanistan origin and valued at INR 92,17,09,198/-, on strength of fake/fraudulent documents, thus, resulting in a duty evasion to the tune of INR 77,25,05,914/-
- (iv) Thus, by aforesaid acts & omission and by letting mastermind Pankaj Thakker carry out all the fraudulent activities by utilizing their digital signature dongles, Sh. Mehul Pujara and Sh. Naimish Sodha, partners in KASEZ warehousing firm Ms Aditya Exports, have rendered themselves liable for penal action under Section 112 and 114AA of the Customs Act, 1965.

43.12 Sh. Sharad Shetty, managing director in M/s Zest marine Services Pvt. Ltd., warehousing unit in Kandla SEZ (KASEZ)

- (i) Gave his digital signature dongles willingly to mastermind Pankaj Thakker, to carry out all the fraudulent activities viz. warehousing and further DTA clearance of alleged Afghanistan Inshell walnuts and undervalued USA inshell walnuts, in name of their warehousing unit M/s Zest Marine Services Pvt. Ltd.
- (ii) Bills of entry for digital signature purpose of M/s Zest Marine Services Pvt. Ltd, for the subject goods warehoused there and further by Authorized officer of KASEZ, were also uploaded and digitally signed, using the said digital signature dongle, on instructions of mastermind Pankaj Thakker.
- (iii) Utilizing the above said modus operandi, Sh. Sharad Shetty, Managing Director of M/s Zest Marine Services Pvt. Ltd., let the importers and beneficial owners use his warehousing unit, for fraudulent import of 657.4 MT of imported goods, of USA and valued at INR 14,23,74,693/-, on strength of wilfully undervalued commercial invoices, thus, resulting in a duty evasion to the tune of INR 9,19,12,508/-
- (iv) Thus, by aforesaid acts & omission and by letting mastermind Pankaj Thakker carry out all the fraudulent activities by utilizing his digital signature dongle, Sh. Sharad Shetty, partner in KASEZ warehousing firm M/s Zest marine Services Pvt. Ltd, has rendered himself liable for penal action under Sections 112 and 114AA of the Customs Act, 1965.

43.13 Sh. Pankaj Surani, Sh. Mangal Kiran Sharma, Sh. Vineet Sharma and Smt. Sonam Sharma, partners in M/s OWS Warehousing Services Pvt.Ltd., warehousing unit in APSEZ Mundra.

- (i) Authorized the creation of CHA id of fraud mastermind Pankaj Thakker using the maker id of their unit, without him being authorized by any of the both Cuthbert Firms (M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP) or oversees firms to act as CHA on their behalf.
- (ii) Digitally signed the Bills of entries in name of their SEZ warehousing unit, the draft of which was created on SEZ online system by Pankaj Thakker using the staff of his firm M/s Krishna Shipping and Allied services Pvt. Ltd. The said bills of entries were signed without uploading the supportive documents for assessment purposes on SEZ Online portal. The said fake documents were presented manually by staff of M/s Krishna Shipping and Allied services Pvt. Ltd to customs authorities on instructions of Pankaj Thakker, a copy of which was kept as such by M/s OWS Warehousing Services LLP
- (iii) Utilizing the above said modus operandi, Sh. Pankaj Surani, Sh. Mangal Kiran Sharma, Sh. Vineet Sharma and Smt. Sonam Sharma, Partners of M/s OWS Warehousing Services LLP, let the importers and beneficial owners use their warehousing unit, for fraudulent import of 1399.8 MT of imported goods, alleged to be of Afghanistan origin and valued at INR 47,57,34,620/-, on strength of fake/fraudulent documents, thus, resulting in a duty evasion to the tune of INR 41,18,59,043/-
- (iv) Thus, by aforesaid acts & omission and by letting mastermind Pankaj Thakker carry out all the fraudulent activities by utilizing the credentials of their SEZ warehousing unit, Sh. Pankaj Surani, Sh. Mangal Kiran Sharma, Sh. Vineet Sharma and Smt. Sonam Sharma, partners in M/s OWS Warehousing Services Pvt.Ltd., have rendered themselves liable for penal action under Sections 112 and 114AA of the Customs Act, 1965.

43.14 Sh. Karsanbhai Morumal Thakker (another partner in M/s Krishna Shipping and Allied Services Pvt. Ltd. besides his son and mastermind Pankaj Thakker)

- (i) Utilizing the above said modus operandi, Sh. Karsanbhai Morumal Thakker, partner of M/s Krishna Shipping and Allied Services Pvt. Ltd., let the importers and beneficial owners use his firm and staff, for fraudulent import of 4114.2 MT of imported goods, alleged to be of Afghanistan origin and that of USA origin, and, valued at INR 1,53,98,18,510/-, on strength of fake/fraudulent documents of import and wilfully undervalued commercial invoices respectively, thus, resulting in a duty evasion to the tune of INR 127,62,77,465/-
- (ii) Thus, by aforesaid by aforesaid acts & omission and by utilizing services of his own staff for carrying out all the fraudulent activities stated above, which were masterminded by his son and fellow partner Sh. Pankaj Thakker, Sh. Karsanbhai Morumal Thakker, has rendered himself liable for penal action under Sections 112 and 114AA of the Customs Act, 1962.

44. Show Cause Notice:

Now therefore,

- M/s Cuthbert Winner LLP, II nd, 44, Regal Building, Outer Circle, Connaught Place, New Delhi-110001
- Sh. Samir Arora, Partner in M/s Cuthbert Winner LLP
- Sh. Devender Kumar, Partner in M/s Cuthbert Winner LLP
- Sh. Pravin Parshuram Raut, Partner in M/s Cuthbert Winner LLP
- Sh. Pankaj Thakker, Partner in M/s Krishna Shipping & Allied Services Pvt. Ltd, 53/54-A, Tanker Association Building, Transport Nagar, National Highway, Gandhidham (Kutch)
- Sh. Manish Kumar Jain, S/o Subhash Chand Jain, R/o A-74, Swasthya Vihar, Delhi, a person associated with and/or the CEO of Cosmic International Group and Cuthbert Group
- Sh. Mohit Goel, person associated with M/s Mohit International, R/o First Floor, A-124, Derawal Nagar, Model Town, New Delhi (to extent of 252 MT of Black Pepper and 3.15 MT of Inshell walnuts of alleged Afghanistan origin brought into Kufri cold store from KASEZ)

are hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla as to why:

- (i) The impugned goods i.e. **526.8 MT of Black pepper** declared to be of **Afghanistan** origin (**Table-9 / ANNEXURE-1**) by violating the provisions as stipulated by Customs Notification no. 99/2011 dated 09.11.2011, issued under Section 25 of the Customs Act, 1962, imported in DTA in between 01.11.2022 and M/s Cuthbert Oceans LLP8.01.2023, by **M/s Cuthbert Winner LLP**, from KASEZ warehouse of

- M/s Aditya Exports**, by presenting fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas totally **valued at Rs. 27,01,42,538/-**, should not be confiscated under the provisions of Section 111 (m) and 111 (q) of the Customs Act, 1962;
- (ii) The **differential duty amounting to Rs. 11,43,60,505/-** [differential BCD amounting to Rs. 9,90,13,424/-, differential SWS amounting to Rs. 99,01,342/- & differential IGST amounting to Rs. 54,45,738/-] should not be demanded and recovered **jointly and severally** from **M/s Cuthbert Winner LLP** and beneficial owners **Sh. Pankaj Thakker** and **Sh. Manish Kumar Jain** in respect of **274.8 MT of Black pepper** declared to be of **Afghanistan** origin (**Table-9 / ANNEXURE-1**), **imported** in DTA in between 01.11.2022 and M/s Cuthbert Oceans LLP 01.01.2023, **by M/s Cuthbert Winner LLP**, from **M/s Aditya Exports of KASEZ** by presenting fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
- (iii) The **differential duty amounting to Rs. 10,40,49,737/-** [differential BCD amounting to Rs. 9,00,86,353/-, differential SWS amounting to Rs. 90,08,635/- & differential IGST amounting to Rs. 49,54,749/-] should not be demanded and recovered **jointly and severally** from **M/s Cuthbert Winner LLP** and beneficial owners **Sh. Pankaj Thakker, Sh. Manish Kumar Jain and Sh. Mohit Goel**, in respect of **252 MT of Black pepper** declared to be of **Afghanistan** origin (**Table-9 / ANNEXURE 1**), **imported** in DTA in between 01.11.2022 and M/s Cuthbert Oceans LLP 01.01.2023, **by M/s Cuthbert Winner LLP**, from **M/s Aditya Exports of KASEZ** by presenting Fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
- (iv) The impugned goods i.e. **243.15 MT of Inshell Walnuts** declared to be of **Afghanistan** origin (**Table-10 / Annexure-2**) by violating the provisions as stipulated by Customs Notification no. 99/2011 dated 09.11.2011, issued under Section 25 of the Customs Act, 1962, imported in DTA in between 09.12.2021 and M/s Cuthbert Oceans LLP 03.02.2023, **by M/s Cuthbert Winner LLP**, from KASEZ warehouse of **M/s Aditya Exports**, by presenting Fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas totally **valued at Rs. 4,60,64,395/-**, should not be confiscated under the provisions of Section 111 (m) and 111 (q) of the Customs Act, 1962;
- (v) The **differential duty amounting to Rs. 4,78,36,024/-** [differential BCD amounting to Rs. 4,55,58,118/-, NIL differential SWS & differential IGST amounting to Rs. 22,77,906/-] should not be demanded and recovered **jointly and severally** from **M/s Cuthbert Winner LLP** and beneficial owners **Sh. Pankaj Thakker** and **Sh. Manish Kumar Jain** in respect of **240 MT of Inshell walnuts** declared to be of **Afghanistan** origin (**Table-10 / Annexure-2**), **imported** in DTA in between 09.12.2021 and M/s Cuthbert Oceans LLP 03.02.2023, **by M/s Cuthbert Winner LLP**, from **M/s Aditya Exports of KASEZ** by presenting fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas, under Section 28(4)

- of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
- (vi) The **differential duty amounting to Rs. 5,31,591/-** [differential BCD amounting to Rs. 5,06,278/-, NIL differential cess & differential IGST amounting to Rs. 25,314/-] should not be demanded and recovered **jointly and severally** from **M/s Cuthbert Winner LLP** and beneficial owners **Sh. Pankaj Thakker, Sh. Manish Kumar Jain and Sh. Mohit Goel**, in respect of **3.15 MT of Inshell walnut** declared to be of **Afghanistan** origin (**Table-10 / ANNEXURE 2**), **imported** in DTA on 23.02.20023, by **M/s Cuthbert Winner LLP**, from **M/s Aditya Exports of KASEZ** by presenting fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
- (vii) The impugned goods i.e. **110 MT of Walnut Kernels** declared to be of **Afghanistan** origin (**Table-11 / Annexure-3**) by violating the provisions as stipulated by Customs Notification no. 99/2011 dated 09.11.2011, issued under Section 25 of the Customs Act, 1962, imported in DTA in between 09.05.2022 and M/s Cuthbert Oceans LLP5.06.2022, by **M/s Cuthbert Winner LLP**, from KASEZ warehouse of **M/s Aditya Exports**, by presenting fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas totally **valued at Rs. 6,42,78,750/-**, should not be confiscated under the provisions of Section 111 (m) and 111 (q) of the Customs Act, 1962;
- (viii) The **differential duty amounting to Rs. 6,74,92,688/-** [differential BCD amounting to Rs. 6,42,78,750/-, NIL differential SWS & differential IGST amounting to Rs. 32,13,938/-] should not be demanded and recovered **jointly and severally** from **M/s Cuthbert Winner LLP** and beneficial owners **Sh. Pankaj Thakker and Sh. Manish Kumar Jain** in respect of **110 MT of walnut kernels** declared to be of **Afghanistan** origin (**Table-11 / Annexure-3**), **imported** in DTA in between 01.11.2022 and M/s Cuthbert Oceans LLP8.01.2023, by **M/s Cuthbert Winner LLP**, from **M/s Aditya Exports of KASEZ** by presenting fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
- (ix) The impugned goods i.e. **280 MT of Black pepper** declared to be of **Afghanistan** origin (**Table-12 / Annexure-4**) by violating the provisions as stipulated by Customs Notification no. 99/2011 dated 09.11.2011, issued under Section 25 of the Customs Act, 1962, imported in DTA in between 19.09.2022 and 02.11.2022, by **M/s Cuthbert Winner LLP**, from APSEZ warehouse of **M/s OWS Warehouse Services Pvt. Ltd.**, by presenting fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas totally **valued at Rs. 14,30,41,491/-**, should not be confiscated under the provisions of Section 111 (m) and 111 (q) of the Customs Act, 1962;
- (x) The **differential duty amounting to Rs. 11,56,49,045/-** [differential BCD amounting to Rs. 11,01,29,043/-, differential SWS amounting to Rs. 1,00,12,904/- & differential IGST amounting to Rs. 55,07,097/-] should not be demanded and recovered **jointly**

- and severally from M/s Cuthbert Winner LLP and beneficial owners Sh. Pankaj Thakker and Sh. Manish Kumar Jain in respect of 280 MT of Black pepper declared to be of Afghanistan origin (Table-12 / Annexure-4), imported in DTA in between 19.09.2022 and 02.11.2022, by M/s Cuthbert Winner LLP, from M/s OWS Warehouse Services Pvt. Ltd of APSEZ, Mundra by presenting fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;**
- (xi) The impugned goods i.e. **319.3 MT of Inshell Walnuts** declared to be of **Afghanistan** origin (**Table-13 / Annexure-5**) by violating the provisions as stipulated by Customs Notification no. 99/2011 dated 09.11.2011, issued under Section 25 of the Customs Act, 1962, imported in DTA in between 15.09.2022 and 07.02.2023, by **M/s Cuthbert Winner LLP**, from APSEZ warehouse of **M/s OWS Warehouse Services Pvt. Ltd.**, by presenting fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas totally **valued at Rs. 54,475,729/-**, should not be confiscated under the provisions of Section 111 (m) and 111 (q) of the Customs Act, 1962;
- (xii) The **differential duty amounting to Rs. 5,71,99,516/-** [differential BCD amounting to Rs. 5,44,75,729/-, NIL differential SWS & differential IGST amounting to Rs. 27,23,787/-] should not be demanded and recovered **jointly and severally** from **M/s Cuthbert Winner LLP** and beneficial owners **Sh. Pankaj Thakker and Sh. Manish Kumar Jain** in respect of **319.3 MT of Inshell walnuts** declared to be of **Afghanistan** origin (**Table-13/ Annexure-5**), **imported** in DTA in between 15.09.2022 and 07.02.2023, by **M/s Cuthbert Winner LLP**, from **M/s OWS Warehouse Services Pvt. Ltd of APSEZ, Mundra**, by presenting fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
- (xiii) The impugned goods i.e. **25 MT of Inshell Pistachio** declared to be of **Afghanistan** origin (**Table-14 / Annexure-6**) by violating the provisions as stipulated by Customs Notification no. 99/2011 dated 09.11.2011, issued under Section 25 of the Customs Act, 1962, imported in DTA on 06.01.2023, by **M/s Cuthbert Winner LLP**, from APSEZ warehouse of **M/s OWS Warehouse Services Pvt. Ltd.**, by presenting fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas totally **valued at Rs. 63,48,122/-**, should not be confiscated under the provisions of Section 111 (m) and 111 (q) of the Customs Act, 1962;
- (xiv) The **differential duty amounting to Rs. 7,82,089/-** [differential BCD amounting to Rs. 6,34,812/-, differential SWS amounting to Rs. 63,481/- & differential IGST amounting to Rs. 83,795/-] should not be demanded and recovered **jointly and severally** from **M/s Cuthbert Winner LLP** and beneficial owners **Sh. Pankaj Thakker and Sh. Manish Kumar Jain** in respect of **25 MT of Inshell Pistachio** declared to be of **Afghanistan** origin (**Table-14 / Annexure-6**), **imported** in DTA on 06.01.2023, by **M/s Cuthbert Winner LLP**, from **M/s OWS Warehouse Services Pvt. Ltd of APSEZ, Mundra**, by presenting fake Country of Origin documents and

- transshipment documents viz. Bill of Lading from Bandar Abbas, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
- (xv) The impugned goods i.e. **10 MT of walnut Kernels** declared to be of **Afghanistan** origin (**Table-14A / Annexure-6A**) by violating the provisions as stipulated by Customs Notification no. 99/2011 dated 09.11.2011, issued under Section 25 of the Customs Act, 1962, imported in DTA on 02.11.2022, by **M/s Cuthbert Winner LLP**, from APSEZ warehouse of **M/s OWS Warehouse Services Pvt. Ltd.**, by presenting fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas totally **valued at Rs. 63,63,291/-**, should not be confiscated under the provisions of Section 111 (m) and 111 (q) of the Customs Act, 1962;
- (xvi) The **differential duty amounting to Rs. 66,81,455/-** [differential BCD amounting to Rs. 63,63,290/-, NIL differential SWS & differential IGST amounting to Rs. 3,18,165/-] should not be demanded and recovered **jointly and severally** from **M/s Cuthbert Winner LLP** and beneficial owners **Sh. Pankaj Thakker** and **Sh. Manish Kumar Jain** in respect of **10 MT of walnut Kernels** declared to be of **Afghanistan** origin (**Table-14A / Annexure-6A**), **imported** in DTA on 02.11.2022, by **M/s Cuthbert Winner LLP**, from **M/s OWS Warehouse Services Pvt. Ltd of APSEZ, Mundra**, by presenting fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
- (xvii) The impugned goods i.e. **75 MT of Inshell Walnuts** declared to be of **Afghanistan** origin (**Table-15 / Annexure-7**) by violating the provisions as stipulated by Customs Notification no. 99/2011 dated 09.11.2011, issued under Section 25 of the Customs Act, 1962, imported in DTA in between 22.12.2022 and 14.02.2023, by **M/s Cuthbert Winner LLP**, from KASEZ warehouse of **M/s Zest Marine Services Pvt. Ltd.**, by presenting fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas totally **valued at Rs. 3,14,81,477/-**, should not be confiscated under the provisions of Section 111 (m) and 111 (q) of the Customs Act, 1962;
- (xviii) The **differential duty amounting to Rs. 3,30,55,550/-** [differential BCD amounting to Rs. 3,14,81,477/-, NIL differential SWS & differential IGST amounting to Rs. 15,74,074/-] should not be demanded and recovered **jointly and severally** from **M/s Cuthbert Winner LLP** and beneficial owners **Sh. Pankaj Thakker** and **Sh. Manish Kumar Jain** in respect of **75 MT of Inshell Walnut** declared to be of **Afghanistan** origin (**Table-15 / Annexure-7**), **imported** in DTA on 02.11.2022, by **M/s Cuthbert Winner LLP**, from **M/s Zest Marine Services Pvt. Ltd of KASEZ**, by presenting Fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
- (xix) The **declared value of Rs. 3,41,79,784/-** of the impugned goods imported by **M/s Cuthbert Winner LLP** detailed in (**Table 16 / Annexure-8**) should not be rejected

under Rule 12 of CVR, 2007 read with Section 14 of the Act and be **re determined the same to Rs. 6,94,20,125/-** for impugned goods imported into DTA under sub-rule (1) of Rule 3 of CVR, 2007. Consequently, the **differential duty** amounting to **Rs. 3,84,34,705/-** [differential BCD amounting to Rs. 3,49,40,641/-, NIL Differential SWS & differential IGST amounting to Rs. 34,94,064/-] should not be demanded and recovered **jointly and severally** from **M/s Cuthbert Winner LLP** and beneficial owners **Sh. Pankaj Thakker** and **Sh. Manish Kumar Jain**, in respect of **363.4 MT of Inshell Walnut** declared to be of **USA origin (Table 16 / Annexure-8)**, imported in DTA by **M/ s Cuthbert Winner LLP**, in between 16.02.2023 and 01.04.2023, **from KASEZ** warehouse of **M/s Zest Marine Services Pvt. Ltd.**, by presenting wilfully under-valued commercial invoices in front of the Customs Authorities, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;

- (xx) The impugned goods i.e. **363.4 MT of Inshell Walnuts** declared to be of **USA origin (Table 16 / Annexure-8)** imported in DTA in between 16.02.2023 and 01.04.2023, by **M/s Cuthbert Winner LLP**, from **KASEZ** warehouse of **M/s Zest Marine Services Pvt. Ltd.**, by presenting wilfully under-valued commercial invoices in front of the Customs Authorities, totally **valued at Rs. 6,94,20,125/-**, should not be confiscated under the provisions of Section 111 (m) of the Customs Act, 1962;

45.1 Now therefore,

- M/s Cuthbert Oceans LLP, Unit No. 111, Aggarwal City Square, Plot No. 10, Mangalam Place, Sector-3, Rohini, New Delhi-110085
- Sh. Devender Kumar, Partner in M/s Cuthbert Oceans LLP
- Sh. Samir Arora, Partner in M/s Cuthbert Oceans LLP
- Sh. Pravin Parshuram Raut, Partner in M/s Cuthbert Oceans LLP
- Sh. Pankaj Thakker, Partner in M/s Krishna Shipping & Allied Services Pvt. Ltd, 53/54-A, Tanker Association Building, Transport Nagar, National Highway, Gandhidham (Kutch)
- Sh. Manish Kumar Jain, S/o Subhash Chand Jain, R/o A-74, Swasthya Vihar, Delhi, a person associated with and/or the CEO of Cosmic International Group and Cuthbert Group and
- Sh. Mohit Goel, person associated with M/s Mohit International, R/o First Floor, A-124, Derawal Nagar, Model Town, New Delhi (to extent of 196 MT of Black Pepper of alleged Afghanistan Origin, brought into Kufri cold store from KASEZ)

are hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla as to why:

- (i) The impugned goods i.e. **980 MT of Black pepper** declared to be of **Afghanistan origin (Table-17 / Annexure-9)** by violating the provisions as stipulated by Customs Notification no. 99/2011 dated 09.11.2011, issued under Section 25 of the Customs Act, 1962, imported in DTA in between 26.11.2022 and 14.03.2023, by **M/s**

- Cuthbert Oceans LLP**, from KASEZ warehouse of **M/s Aditya Exports**, by presenting Fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas totally **valued at Rs. 50,21,78,276/-**, should not be confiscated under the provisions of Section 111 (m) and 111 (q) of the Customs Act, 1962;
- (ii) The **differential duty amounting to Rs. 32,46,39,801/-** [differential BCD amounting to Rs. 28,10,73,420/-, differential SWS amounting to Rs. 2,81,07,342/- & differential IGST amounting to Rs. 1,54,59,038/-] should not be demanded and recovered **jointly and severally** from **M/s Cuthbert Oceans LLP** and beneficial owners **Sh. Pankaj Thakker** and **Sh. Manish Kumar Jain** in respect of **784 MT of Black pepper** declared to be of **Afghanistan** origin (**Table-17 / Annexure-9**), **imported** in DTA in between 26.11.2022 and 14.03.2023, **by M/s Cuthbert Oceans LLP**, from **M/s Aditya Exports of KASEZ** by presenting Fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
- (iii) The **differential duty amounting to Rs. 8,13,71,335/-** [differential BCD amounting to Rs. 7,04,51,373/-, differential SWS amounting to Rs. 70,4,137/- & differential IGST amounting to Rs. 38,74,826/-] should not be demanded and recovered **jointly and severally** from **M/s Cuthbert Oceans LLP** and beneficial owners **Sh. Pankaj Thakker, Sh. Manish Kumar Jain and Sh. Mohit Goel** in respect of **196 MT Black pepper** declared to be of **Afghanistan** origin (**Table-17 / Annexure-9**), **imported** in DTA in between 26.11.2022 and 14.03.2023, **by M/s Cuthbert Oceans LLP**, from **M/s Aditya Exports of KASEZ** by presenting Fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
- (iv) The impugned goods i.e. **170 MT of Inshell Walnuts** declared to be of **Afghanistan** origin (**Table-18 / Annexure-10**) by violating the provisions as stipulated by Customs Notification no. 99/2011 dated 09.11.2011, issued under Section 25 of the Customs Act, 1962, imported in DTA in between 07.04.2022 and 07.02.2023, **by M/s Cuthbert Oceans LLP**, from KASEZ warehouse of **M/s Aditya Exports**, by presenting Fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas totally **valued at Rs. 2,78,09,746/-**, should not be confiscated under the provisions of Section 111 (m) and 111 (q) of the Customs Act, 1962;
- (v) The **differential duty amounting to Rs. 2,92,00,233/-** [differential BCD amounting to Rs. 2,78,09,746/-, NIL differential SWS & differential IGST amounting to Rs. 13,90,487/-] should not be demanded and recovered **jointly and severally** from **M/s Cuthbert Oceans LLP** and beneficial owners **Sh. Pankaj Thakker** and **Sh. Manish Kumar Jain** in respect of **170 MT of Inshell Walnuts** declared to be of **Afghanistan** origin (**Table-18 / Annexure-10**), **imported** in DTA in between 07.04.2022 and 07.02.2023, **by M/s Cuthbert Oceans LLP**, from **M/s Aditya Exports of KASEZ** by presenting Fake Country of Origin documents and transshipment documents viz.

- Bill of Lading from Bandar Abbas, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
- (vi) The impugned goods i.e. **27 MT of Almond Kernels** declared to be of **Afghanistan** origin (**Table-19 / Annexure-11**) by violating the provisions as stipulated by Customs Notification no. 99/2011 dated 09.11.2011, issued under Section 25 of the Customs Act, 1962, imported in DTA on 28.01.2023, by **M/s Cuthbert Oceans LLP**, from KASEZ warehouse of **M/s Aditya Exports**, by presenting Fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas totally **valued at Rs. 1,12,35,493/-**, should not be confiscated under the provisions of Section 111 (m) and 111 (q) of the Customs Act, 1962;
- (vii) The **differential duty amounting to Rs. 30,24,000/-** [differential BCD amounting to Rs. 27,00,000/-, NIL differential SWS & differential IGST amounting to Rs. 3,24,000/-] should not be demanded and recovered **jointly and severally** from **M/s Cuthbert Oceans LLP** and beneficial owners **Sh. Pankaj Thakker** and **Sh. Manish Kumar Jain** in respect of **27 MT of Almond Kernels** declared to be of **Afghanistan** origin (**Table-19 / Annexure-11**), **imported** in DTA on 28.01.2023, by **M/s Cuthbert Oceans LLP**, from **M/s Aditya Exports of KASEZ** by presenting Fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
- (viii) The impugned goods i.e. **336 MT of Black pepper** declared to be of **Afghanistan** origin (**Table-20 / Annexure-12**) by violating the provisions as stipulated by Customs Notification no. 99/2011 dated 09.11.2011, issued under Section 25 of the Customs Act, 1962, imported in DTA in between 19.09.2022 and 02.11.2022, by **M/s Cuthbert Oceans LLP**, from APSEZ warehouse of **M/s OWS Warehousing Services Pvt. Ltd**, by presenting Fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas totally **valued at Rs. 17,15,89,127/-**, should not be confiscated under the provisions of Section 111 (m) and 111 (q) of the Customs Act, 1962;
- (ix) The **differential duty amounting to Rs. 13,87,29,809/-** [differential BCD amounting to Rs. 12,01,12,389/-, differential SWS amounting to Rs. 1,20,11,239/- & differential IGST amounting to Rs. 66,06,181/-] should not be demanded and recovered **jointly and severally** from **M/s Cuthbert Oceans LLP** and beneficial owners **Sh. Pankaj Thakker** and **Sh. Manish Kumar Jain** in respect of **336 MT of Black pepper** declared to be of **Afghanistan** origin (**Table-20 / Annexure-12**), **imported** in DTA in between 19.09.2022 and 02.11.2022, by **M/s Cuthbert Oceans LLP**, from **M/s OWS Warehousing Services Pvt. Ltd of APSEZ Mundra**, by presenting Fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
- (x) The impugned goods i.e. **366.2 MT of Inshell Walnuts** declared to be of **Afghanistan** origin (**Table-21 / Annexure-13**) by violating the provisions as stipulated by Customs Notification no. 99/2011 dated 09.11.2011, issued under Section 25 of the Customs Act, 1962, imported in DTA in between 29.08.2022 and

- 07.02.2023, by **M/s Cuthbert Oceans LLP**, from APSEZ warehouse of **M/s OWS Warehousing Services Pvt. Ltd**, by presenting Fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas totally **valued at Rs. 6,40,96,615/-**, should not be confiscated under the provisions of Section 111 (m) and 111 (q) of the Customs Act, 1962;
- (xi) The **differential duty amounting to Rs. 6,73,01,446/-** [differential BCD amounting to Rs. 6,40,96,615/-, NIL differential SWS & differential IGST amounting to Rs. 32,04,831/-] should not be demanded and recovered **jointly and severally** from **M/s Cuthbert Oceans LLP** and beneficial owners **Sh. Pankaj Thakker** and **Sh. Manish Kumar Jain** in respect of **366.2 MT of Inshell Walnuts** declared to be of **Afghanistan** origin (**Table-21 / Annexure-13**), **imported** in DTA in between 29.08.2022 and 07.02.2023, by **M/s Cuthbert Oceans LLP**, from **M/s OWS Warehousing Services Pvt. Ltd of APSEZ Mundra**, by presenting Fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
- (xii) The impugned goods i.e. **25 MT of Inshell Pistachio** declared to be of **Afghanistan** origin (**Table-22 / Annexure-14**) by violating the provisions as stipulated by Customs Notification no. 99/2011 dated 09.11.2011, issued under Section 25 of the Customs Act, 1962, imported in DTA on 11.10.2022, by **M/s Cuthbert Oceans LLP**, from APSEZ warehouse of **M/s OWS Warehousing Services Pvt. Ltd**, by presenting Fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas totally **valued at Rs. 62,53,317/-**, should not be confiscated under the provisions of Section 111 (m) and 111 (q) of the Customs Act, 1962;
- (xiii) The **differential duty amounting to Rs. 7,70,409/-** [differential BCD amounting to Rs. 6,25,332/-, differential SWS amounting to Rs. 62,553/- & differential IGST amounting to Rs. 84,544/-] should not be demanded and recovered **jointly and severally** from **M/s Cuthbert Oceans LLP** and beneficial owners **Sh. Pankaj Thakker** and **Sh. Manish Kumar Jain** in respect of **25 MT of Inshell Pistachio** declared to be of **Afghanistan** origin (**Table-22 / Annexure-14**), **imported** in DTA on 11.10.2022, by **M/s Cuthbert Oceans LLP**, from **M/s OWS Warehousing Services Pvt. Ltd of APSEZ Mundra**, by presenting Fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
- (xiv) The impugned goods i.e. **38.6 MT of Walnut Kernels** declared to be of **Afghanistan** origin (**Table-22A / Annexure-14A**) by violating the provisions as stipulated by Customs Notification no. 99/2011 dated 09.11.2011, issued under Section 25 of the Customs Act, 1962, imported in DTA in between 29.08.2022 and 01.09.2022, by **M/s Cuthbert Oceans LLP**, from APSEZ warehouse of **M/s OWS Warehousing Services Pvt. Ltd**, by presenting Fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas totally **valued at Rs. 2,35,66,928/-**, should not be confiscated under the provisions of Section 111 (m) and 111 (q) of the Customs Act, 1962;

- (xv) The **differential duty amounting to Rs. 2,47,45,275/-** [differential BCD amounting to Rs. 2,35,66,928/-, NIL differential SWS & differential IGST amounting to Rs. 11,78,346/-] should not be demanded and recovered **jointly and severally** from **M/s Cuthbert Oceans LLP** and beneficial owners **Sh. Pankaj Thakker** and **Sh. Manish Kumar Jain** in respect of **38.6 MT of Walnut Kernels** declared to be of **Afghanistan** origin (**Table-22A / Annexure-14A**), **imported** in DTA in between 29.08.2022 and 01.09.2022, by **M/s Cuthbert Oceans LLP**, from **M/s OWS Warehousing Services Pvt. Ltd of APSEZ Mundra**, by presenting Fake Country of Origin documents and transshipment documents viz. Bill of Lading from Bandar Abbas, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
- (xvi) The **declared value of Rs. 2,32,07,106/-** of the impugned goods imported by **M/s Cuthbert Oceans LLP** detailed in (**Table 23 / Annexure-15**) should not be rejected under Rule 12 of CVR, 2007 read with Section 14 of the Act and be **re determined the same to Rs. 4,17,72,791/-** for impugned goods imported into DTA under sub-rule (1) of Rule 3 of CVR, 2007. Consequently, the **differential duty** amounting to Rs. **2,04,22,254/-** [differential BCD amounting to Rs. 1,85,65,685/-, NIL Differential SWS & differential IGST amounting to Rs. 18,56,569/-] should not be demanded and **jointly and severally** from **M/s Cuthbert Oceans LLP** and beneficial owners **Sh. Pankaj Thakker** and **Sh. Manish Kumar Jain**, in respect of **219.4 MT of Inshell Walnut** declared to be of **USA origin (Table 23 / Annexure-15)**, imported in DTA by **M/ s Cuthbert Oceans LLP**, in between 09.03.2023 and 31.03.2023, from KASEZ warehouse of **M/s Zest Marine Services Pvt. Ltd.**, by presenting wilfully under-valued commercial invoices in front of the Customs Authorities, under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
- (xvii) The impugned goods i.e. **219.4 MT of Inshell Walnuts** declared to be of **USA** origin (**Table 23 / Annexure-15**) imported in DTA in between 09.03.2023 and 31.03.2023, by **M/s Cuthbert Oceans LLP**, from KASEZ warehouse of **M/s Zest Marine Services Pvt. Ltd.**, by presenting wilfully under-valued commercial invoices in front of the Customs Authorities, totally **valued at Rs. 4,17,72,791/-**, should not be confiscated under the provisions of Section 111 (m) of the Customs Act, 1962;

46. Now therefore, **M/s Cuthbert Winner LLP** are hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla as to why:

- (i) Penalty should not be imposed upon them **under sections 112, 114A and 114AA** of the Customs Act, 1962 as discussed at para 43.1 above.

47. Now therefore, **M/s Cuthbert Oceans LLP** are hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla, as to why:

- (i) Penalty should not be imposed upon them **under sections 112, 114A and 114AA** of the Customs Act, 1962 as discussed at para 43.2 above.

48. Now therefore, **Sh. Samir Arora, partner in both M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP** is hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla, as to why:

(i) Penalty should not be imposed upon him **under sections 112 and 114AA of the Customs Act, 1962** as discussed at para 43.3 above.

49. Now therefore, **Sh. Devender Kumar, partner in both M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP** is hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla, as to why:

(i) Penalty should not be imposed upon him **under sections 112 and 114AA** of the Customs Act, 1962 as discussed at para 43.3 above.

50. Now therefore, **Sh. Pravin Parshuram Raut, partner in both M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP** is hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla, as to why:

(i) Penalty should not be imposed upon him **under sections 112 and 114AA** of the Customs Act, 1962 as discussed at para 43.3 above.

51. Now therefore, **Sh. Pankaj Thakker of M/s Krishna Shipping and Allied Services Pvt. Ltd** is hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla, as to why:

(i) Penalty should not be imposed upon him **under sections 112, 114A and 114AA** of the Customs Act, 1962 as discussed at para 43.4 above.

52. Now therefore, **Sh. Manish Kumar Jain, a person associated with and/or the CEO of Cosmic International Group and Cuthbert Group** is hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla, as to why:

(i) Penalty should not be imposed upon him **under sections 112, 114A and 114AA** of the Customs Act, 1962 as discussed at para 43.5 above.

53. Now therefore, **Sh. Mohit Goel, of M/s Mohit International** is hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla, as to why:

(i) Penalty should not be imposed upon him **under sections 112, 114A and 114AA** of the Customs Act, 1962 as discussed at para 43.6 above.

54. Now therefore, **KASEZ warehousing unit M/s Aditya Exports** are hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla, as to why:

(i) Penalty should not be imposed upon them **under sections 112 and 114AA** of the Customs Act, 1962 as discussed at para 43.7 above.

55. Now therefore, **KASEZ warehousing unit M/s Zest Marine Services Pvt.Ltd.** are hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla, as to why:

(i) Penalty should not be imposed upon them **under sections 112 and 114AA** of the Customs Act, 1962 as discussed at para 43.8 above.

56. Now therefore, **APSEZ Mundra warehousing unit M/s OWS Warehousing Services LLP** are hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla, as to why:

(i) Penalty should not be imposed upon them **under sections 112 and 114AA** of the Customs Act, 1962 as discussed at para 43.9 above.

57. Now therefore, **M/s Krishna Shipping and Allied Services Pvt. Ltd.** are hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla, as to why:

(i) Penalty should not be imposed upon them **under sections 112 and 114AA** of the Customs Act, 1962 as discussed at para 43.10 above.

58. Now therefore, **Sh. Naimish Sodha, partner in M/s Aditya Exports** is hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla, as to why:

(i) Penalty should not be imposed upon him **under sections 112 and 114AA** of the Customs Act, 1962 as discussed at para 43.11 above.

59. Now therefore, **Sh. Mehul Pujara, partner in M/s Aditya Exports** is hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla, as to why:

(i) Penalty should not be imposed upon him **under sections 112 and 114AA** of the Customs Act, 1962 as discussed at para 43.11 above.

60. Now therefore, **Sh. Sharad Shetty, partner in M/s Zest Marine Services Pvt. Ltd.** is hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla, as to why:

(i) Penalty should not be imposed upon him **under sections 112 and 114AA** of the Customs Act, 1962 as discussed at para 43.12 above.

61. Now therefore, **Sh. Pankaj Surani, partner in M/s OWS Warehousing Services LLP** is hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla, as to why:

(i) Penalty should not be imposed upon him **under sections 112 and 114AA** of the Customs Act, 1962 as discussed at para 43.13 above.

62. Now therefore, **Sh. Mangal Kiran Sharma, partner in M/s OWS Warehousing Services LLP** is hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla, as to why:

(i) Penalty should not be imposed upon him **under sections 112 and 114AA** of the Customs Act, 1962 as discussed at para 43.13 above.

63. Now therefore, **Sh. Vineet Sharma, partner in M/s OWS Warehousing Services LLP** is hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla, as to why:

(i) Penalty should not be imposed upon him **under sections 112 and 114AA** of the Customs Act, 1962 as discussed at para 43.13 above.

64. Now therefore, **Smt. Sonam Sharma, partner in M/s OWS Warehousing Services LLP** is hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla, as to why:

(i) Penalty should not be imposed upon her **under sections 112 and 114AA** of the Customs Act, 1962 as discussed at para 43.13 above.

65. Now therefore, **Sh. Karsanbhai Morumal Thakker, partner in M/s Krishna Shipping and Allied Services Pvt. Ltd.** is hereby called upon to Show Cause in writing, to the Adjudicating Authority, the Commissioner of Customs, Custom House, Kandla, as to why:

(i) Penalty should not be imposed upon him **under sections 112 and 114AA** of the Customs Act, 1962 as discussed at para 43.14 above.

66. This SCN is being issued u/s 124 read with Section 28 (4) of the Customs Act, 1962 without prejudice to any other action that may be taken against the Noticee(s) or any other person/firm connected with the case under the Customs Act, 1962 or any other law for the time being in force.

67. The aforesaid Noticee(s) are directed to submit their written reply within the stipulated time. In their reply, they should clearly state whether they wish to be heard in person or not. If no cause is shown within the stipulated time, or within the extended time, if any, granted by the adjudicating authority on a written request being made in that regard, or, if they do not appear when the case is posted for hearing the case will be decided ex-parte on the basis of evidence on record without making any further reference to them.

68. The department reserve the right to add, alter, amend, modify or supplement the Notice at any time on the basis of evidence, material facts related to import of goods by them, which may come to the notice of the Department prior to the adjudication of the case.

69. The list of all the relied upon documents along with the copies of documents relied upon in the Show Cause Notice are attached herewith as Annexure-R.

Nitin Saini
Commissioner of Customs
Custom House, Kandla.

F. No.: GEN/ADJ/COMM/213/2026-Adjn-O/o Commr-Cus-Kandla

To,

Notices:

1. M/s Aditya Exports, Shed No. 85-88, Sector-I, Kandla Special Economic Zone, Gandhidham
2. M/s Cuthbert Winner LLP, IInd, 44, Regal Building, Outer Circle, Connaught Place, New Delhi-110001
3. M/s Cuthbert Oceans LLP, Unit No. 111, Aggarwal City Square, Plot No. 10, Mangalam Place, Sector-3, Rohini, New Delhi-110085
4. M/s Zest Marine services Pvt. Ltd (IEC – 3705001051 / PAN – AAACZ1355L), Shed No. 361, A-II Type, Sector – IV, Kandla Special Economic Zone, Gandhidham, Gujarat – 370230
5. M/s OWS Warehouse Services LLP, Sector-8 Survey no-169, Village Dhruve, Mitap Road, Adani Port & Special Economic Zone, Mundra, Kutch, Gujarat 370421
6. M/s Krishna Shipping & Allied Services Pvt. Ltd, 53/54-A, Tanker Association Building, Transport Nagar, National Highway, Gandhidham (Kutch)
7. Sh. Pankaj Thakker, Partner in M/s Krishna Shipping & Allied Services Pvt. Ltd, 53/54-A, Tanker Association Building, Transport Nagar, National Highway, Gandhidham (Kutch)
8. Sh. Karsanbhai Morumal Thakkar, Partner in M/s Krishna Shipping & Allied Services Pvt. Ltd
9. Sh. Manish Kumar Jain, S/o Subhash Chand Jain, R/o A-74, Swasthya Vihar, Delhi; a person associated with and/or the CEO of Cosmic International Group and Cuthbert Group.
10. Sh. Mohit Goel, person associated with M/s Mohit International, R/o First Floor, A-124, Derawal Nagar, Model Town, New Delhi (to extent of 252 MT of Black Pepper and 3.15 MT of Inshell walnuts of alleged Afghanistan origin brought into Kufri cold store from KASEZ)
11. Sh. Mehul Pujara, Partner in M/s Aditya Exports
12. Sh. Naimish Sodha, Partner in M/s Aditya Exports
13. Shri Sameer Arora, Partner in M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP
14. Shri Devender Kumar, Partner in M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP
15. Sh. Pravin Parshuram Raut, Partner in M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP

16. Sh. Sharad Shetty, Partner in M/s Zest Marine Services Pvt. Ltd
17. Shri Pankaj Surani, Partner in OWS Warehouse Services Pvt. Ltd
18. Shri Vineet Sharma, Partner in OWS Warehouse Services Pvt. Ltd
19. Smt. Sonam Sharma, Partner in OWS Warehouse Services Pvt. Ltd
20. Shri Mangal Kiran Sharma, Partner in OWS Warehouse Services Pvt. Ltd

Copy to: -

- (i) The Development Commissioner, KASEZ, Gandhidham
- (ii) The Deputy Commissioner, Customs, KASEZ, Gandhidham
- (iii) The Additional Director General, DRI, Ludhiana
- (iv) Superintendent, EDI, C H Kandla to upload the same on the official website.
- (iv) Guard File.

Annexure-R

List of Relied Upon Documents w.r.t to the Show Cause Notice Notice F. No. GEN/ADJ/COMM/213/2026-Adjn-O/o Commr-Cus-Kandla

Sr. No.	RUD Number	RUD Description	No of Pages	from - to
1	RUD-1	LoA of KASEZ issued to M/s Aditya Exports	4	1-4

2	RUD-2	E-mails from shipping lines confirming vessels never docked/visited Bandar Abbas Port during transit period	61	5-65
3	RUD-3	Emails dated 19.04.2023 received from operators of Vessels SSL Mumbai and other vessels	45	66-110
4	RUD-4	E-mails from shipping lines confirming vessels never docked/visited Bandar Abbas Port during transit period shown on documents	27	111-135
5	RUD-5	Notification No. S.O.2665(E) bearing F.NO.C.1/1/2009-SEZ dated 05.08.2016 issued by Ministry of Commerce and Industry (Department of Commerce)	4	136-139
6	RUD-6	Panchnama dated 24.04.2023 recording search proceedings at KASEZ warehouse of M/s Aditya Exports (196 MT Black Pepper found)	4	140-143
7	RUD-7	Letter dated 04.05.2023 written to Joint Secretary, SEZ Division, intimating about inspection, investigation, and search	2	144-145
8	RUD-8	Seizure Memo dated 24.04.2023 seizing goods under Section 110 of Customs Act, 1962	4	146-149
9	RUD-9	Panchnama both dated 24.04.2023 recording search proceedings at premises of partners of M/s Aditya Exports (Sh. Mehul Pujara & Sh. Naimish H. Sodha)	4	150-153
10	RUD-10	Voluntary statement dated 24.04.2023 of Sh. Mehul Pujara S/o Shri Pujara Navichandra, partner in M/s Aditya Exports, recorded u/s 108 of Customs Act, 1962	5	154-158
11	RUD-11	Voluntary Statement dated 24.04.2023 of Sh. Naimish H. Sodha S/o Shri Sodha Himatlal, partner in M/s Aditya Exports, recorded u/s 108 of Customs Act, 1962	4	159-162
12	RUD-12	Order dated 02.05.2023 of Hon'ble Additional Sessions Judge granting bail to Sh. Mehul Pujara and Sh. Naimish Sodha	22	163-184
13	RUD-13	Order dated 02.05.2023 of Additional Sessions Judge Gandhidham granting bail (stating terms and conditions) to Sh. Pankaj Thakkar	22	185-206
14	RUD-14	Statement dated 12.05.2023 of Shri Sanjeev Roy, Customs Representative for M/s Aditya Exports, recorded u/s 108 of Customs Act, 1962	4	207-210
15	RUD-15	Statement dated 12.05.2023 of Shri Nikunj Kumar Laxmanbhai Prajapati, employee of M/s Aditya Exports, recorded u/s 108 of Customs Act, 1962	3	211-213
16	RUD-16	Panchnama dated 24.04.2023 recording search at Kufri Cold Storage, Sonapat, Kundli, Haryana-131028	5	214-218

17	RUD-17	Panchnama dated 24.04.2023 recording search at Leh Cold Store, Rai Industrial Area, Sonapat, Haryana	7	219-225
18	RUD-18	Panchnama dated 24.04.2023 recording search at Parbhu Kripa Cold Store, Kundli, Sonapat, Haryana & seizure Memo of 33.2 MT of Black Pepper dated 24.04.2023	5	226-230
19	RUD-19	Panchnama dated 24.04.2023 recording search at Anant Cold Store, Kundli, Haryana	4	231-234
20	RUD-20	Panchnama dated 24.04.2023 recording search at business premises of M/s Krishna Shipping and Allied Services	3	235-237
21	RUD-21	Panchnama dated 25.04.2023 recording search at office premises of M/s Cuthbert Winner LLP, Jasola, New Delhi	3	328-240
22	RUD-22	Visit Note dated 25.04.2023 recording attempted search at residential premises of Shri Sameer Arora, Partner in M/s Cuthbert Winner LLP	5	241-245
23	RUD-23	Seizure Memo dated 25.04.2023 seizing 56 MT Black Pepper from transport trucks bearing Nos. RJ19GG2122 and RJ04GC8558	6	246-251
24	RUD-24	Incident Report dated 03.05.2023 recording attempted search at business premises of M/s Cuthbert Oceans LLP, Agarwal City Square, Pitampura	1	252
25	RUD-25	Statement dated 25.04.2023 of Shri Sudhakar Chikati, Kandla Branch Manager of M/s Aiyer Shipping Agency Pvt. Ltd., recorded u/s 108 of Customs Act, 1962	5	253-257
26	RUD-26	Declaration dated 28.04.2023 of Sh. Ankit Sharma	2	258-259
27	RUD-27	Statement dated 24.04.2023 of Sh. Vijay Sureshbhai Rathod, Accountant, M/s Krishna Shipping and Allied Services, recorded u/s 108 of Customs Act, 1962	2	260-261
28	RUD-28	Seizure memo dated 04.05.2023 for 96.25 MT of Inshell Walnuts at premises of M/s Kufri Cold Storage	2	262-263
29	RUD-29	Seizure memo dated 04.05.2023 for 42.85 MT of Inshell Walnuts at premises of M/s Anant Cold Storage	2	264-265
30	RUD-30	Seizure memo dated 04.05.2023 for 56 MT of Inshell Walnuts at premises of M/s Leh Cold Storage	2	266-267
31	RUD-31	Seizure memo dated 04.05.2023 for 161.3 MT of Inshell Walnuts at premises of M/s Prabhu Kripa Cold Storage	2	268-269

32	RUD-32	Import documents of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP showing per kg price declared as USD 2.25/kg	3	270-272
33	RUD-33	Fresh Seizure Memos dated 24.08.2023 seizing goods present at the premises of M/s Prabhu Kripa Cold Storage Pvt Ltd and M/s Leh Cold Storage Pvt. Ltd.	4	273-276
34	RUD-34	Statement dated 03.07.2023 of Sh. V. Krishnamoorthy, Managing Director of M/s Aiyer Shipping Agency Pvt. Ltd, Mumbai	7	277-283
35	RUD-35	Bank/financial records showing transfer of funds to M/s Krishna Shipping and Allied Services	11	284-294
36	RUD-36	Letter dated 11.05.2023 from Shri V. K. Sharma, Advocate, confirming his notary registration (No. 1625) had stood expired	3	295-297
37	RUD-37	Incident report dated 25.05.2023 drawn at the residential premises of Sh. Amit Kumar Guglani, Authorized representative for M/s Cuthber Winner LLP and M/s Cuthbert Ocean LLP	1	298
38	RUD-38	Copy of LLP Agreement dated 27.03.2023 notarized by Ms. Sanyogita of Tiz Hazari Court	7	299-305
39	RUD-39	Incident Report/verification that the company M/s Cosmic Inheritance Pvt. Ltd.	1	306
40	RUD-40	Visit Report dated 18.07.2023 drawn at the premises of M/s Cuthbert Maxwell LLP	22	307-328
41	RUD-41	Declaration dated 18.07.2023 from Sh. Rajender Prasad S/o Shri Harsahay Singh regarding address associated with Sh. Devender Kumar.	1	329
42	RUD-42	Statement dated 20.07.2023 of Sh. Rajan Sareen	3	330-332
43	RUD-43	Summonses dated 01.06.2023, 08.06.2023 and 19.06.2023 issued to partners of M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP, Sh. Devender Kumar, Sh. Samir Arora and Sh. Pravin Parshuram Raut	18	333-350
44	RUD-44	Open-source intelligence report about Shri M. Kumar of M/s Cosmic Limited	8	351-358
45	RUD-45	Email dated 29.05.2025 sent to M/s Sea Consortium Shipping India Pvt Ltd	3	359-361
46	RUD-46	Reply email dated 02.06.2025 from M/s Sea Consortium Shipping India Pvt Ltd	3	362-364

47	RUD-47	Email dated 29.05.2025 sent to M/s Sima Marine (India) Pvt Ltd	2	365-366
48	RUD-48	Reply email dated 29.05.2025 from M/s Sima Marine (India) Pvt Ltd	2	367-368
49	RUD-49	Email dated 29.05.2025 sent to M/s Sea Consortium Shipping India Pvt Ltd inquiring about vessel TSS Shams	2	369-370
50	RUD-50	Reply email dated 30.06.2025 from M/s Sea Consortium Shipping India Pvt Ltd stating vessel TSS Shams was not handled by them	2	371-372
51	RUD-51	Emails dated 15.07.2025 and 16.07.2025 from M/s Navio Shipping Private Limited informing that Iranian Bills of Lading were not issued by them	3	373-375
52	RUD-52	Email dated 30.10.2025 from M/s Aiyer Shipping Private Limited informing that Iranian Bills of Lading submitted by importer were not issued by them	4	376-379
53	RUD-53	E-mail dated 20.11.2025 from AYE International (contact@ayeint.com) informing that the BL for vessel Sentosa Trader V was never issued by them	5	380-384
54	RUD-54	E-mail dated 25.02.2026 from DRI, RU Gandhidham informing that search was attempted at registered address but no firm found by that name	7	385-391
55	RUD-55	Voluntary statement dated 28.07.2023 of Sh. Asadullah Siddiqui, authorized representative of M/s OWS Warehousing Services LLP	9	392-400
56	RUD-56	Voluntary statement dated 18.08.2023 of Sh. Asadullah Siddiqui authorized representative of M/s OWS Warehousing Services LLP	3	401-403
57	RUD-57	Statement dated 26.06.2023 of Sh. Sharad Shetty, Director of M/s Zest Marine Services Pvt. Ltd, Kandla SEZ	10	404-413
58	RUD-58	Statement dated 27.06.2023 of Sh. Sharad Shetty, Director of M/s Zest Marine Services Pvt. Ltd, Kandla SEZ	7	414-420
59	RUD-59	Bill of Lading No. HLCUBS2301BFV09 dt 20.01.2023 and other import documents pertaining to SEZ BoE No. . 2004858 dt 28.03.2023	12	421-432
60	RUD-60	and Bill of Lading No. LBOLX222714 dt 15.12.2022 and other import documents pertaining to SEZ Bill of Entry No. 2003785 dt 13.03.2023.	12	433-444
61	RUD-61	Bill of Lading No. NAM58801556 dt 15.12.2022 and other import documents pertaining to SEZ Bill of Entry No. 2003622 dt 09.03.2023	17	445-461

62	RUD-62	Interim order dated 12.10.2023 passed by Hon'ble High Court of Punjab and Haryana in Civil Writ Petitions Nos. 11758/2023 and 11233/2023	3	462-464
63	RUD-63	Letter dated 15.11.2023 by M/s Cuthbert Winner LLP & M/s Cuthbert Oceans LLP to Commissioner of Customs, Kandla for release of seized goods	4	465-468
64	RUD-64	Letter dated 12.01.2024 from Specified Officer of APSEZ Mundra	2	469-470
65	RUD-65	Letters dated 13.10.2022, 15.10.2022, 17.10.2022 and 07.11.2022 informing APSEZ Customs Authorities that subject bank guarantees were fake	36	471-506
66	RUD-66	Letter dated 27.09.2024 from Specified Officer of Kandla SEZ to DRI Ludhiana	3	507-509
67	RUD-67	Details of scrutiny and communications showing bank guarantees found to be fake/forged upon verification with issuing bank	57	510-566
68	RUD-68	Order dated 07.11.2024 of adjudicating authority provisionally releasing Inshell Walnuts (161.3 MT and 56 MT) lying at M/s Prabhu Kripa Cold Storage & M/s Leh Cold Storage	20	567-586
69	RUD-69	Provisional order dated 07.11.2024 rejecting request of both Cuthbert Firms for releasing the other goods	20	587-606
70	RUD-70	Order dated 09.07.2025 of adjudicating authority provisionally releasing certain seized goods (as per table-5)	3	607-609
71	RUD-71	Show Cause Notice No. GEN/ADJ/COMM/181/2024-Adjn dated 23.04.2024 issued in the extant case	45	610-654
72	RUD-72	Order-in-Original (O-I-O) No. KND-CUSTOM-000-COM-13-2024-25 dated 08.11.2024 by the adjudicating authority on the Show Cause Notice No. GEN/ADJ/COMM/181/2024-Adjn dated 23.04.2024	115	655-768
73	RUD-73	Letter dated 02.12.2024 from Kandla Customs Authorities to DRI Ludhiana informing about appeals filed against O-i-O dated 08.11.2024	2	769-770
74	RUD-74	Order No. 12898-12900/2024 of Hon'ble CESTAT w.r.t. Customs Appeal Nos. 10705 of 2024-DB and 10706 of 2024-DB ((remanding O-i-O dated 08.11.2024)	7	771-777
75	RUD-75	Order No. 12901-12902/2024 of Hon'ble CESTAT w.r.t. Customs Appeal Nos. 10707 of 2024-DB and 10708 of 2024-DB (remanding O-i-O dated 08.11.2024)	9	778-786
76	RUD-76	Voluntary statement dated 04.07.2023 of Sh. Bhagwana Ram Jat, Manager of Sh. Karni Roadways	5	787-791

77	RUD-77	Voluntary statement dated 07.02.2025 of Sh. Devender Singh, Operations Manager of M/s Prabhu Kripa Cold Storage	2	792-793
78	RUD-78	Statement dated 03.02.2025 of Sh. Sachin Chhokra, Director of M/s Kufri Ice and Cold Storage Pvt. Ltd.	6	794-799
79	RUD-79	Statement dated 04.03.2025 of Sh. Sachin Chhokra, Director of M/s Kufri Ice and Cold Storage Pvt. Ltd.	3	800-802
80	RUD-80	Statement dated 03.04.2025 of Sh. Sachin Chhokra, Director of M/s Kufri Ice and Cold Storage Pvt. Ltd.	2	803-804
81	RUD-81	Digital/electronic evidence retrieved from mobile phone of Sh. Sachin Chhokra resumed during search dated 24.04.2025	101	805-905
82	RUD-82	Panchanama dated 06.10.2025 recording search at business premises of M/s Mohit International, Gandhi Gali, Khari Baoli, Delhi	4	906-909
83	RUD-83	Panchanama dated 06.10.2025 recording search at residential premises of Sh. Mohit Goel, Derawal Nagar, Model Town, New Delhi	3	910-912
84	RUD-84	Visit Report dated 06.10.2025 recording reasons for unsuccessful attempted search at additional residential premises of Sh. Mohit Goel, H/1/5B, Model Town, New Delhi	1	913