


OUTWARD NO. 2995

DIN-20240771MO000000B029

	<p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS: CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421. PHONE : 02838-271426/271163 FAX :02838-271425 E-mail id- group5-mundra@gov.in</p>	
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SHOW CAUSE NOTICE**(issued under Section 124 of the Customs Act, 1962)**

Name of Importer (M/s.)	:	Mitul Multi Trading Co.
Address of Importer	:	Flat No-42/B 107, Kanchanganga Apna, Swami Samarth Nagar, Andheri West, Mumbai-400053
IEC No.	:	5210031616
Bill of Lading No. and Date	:	JEAMUN2213 dated 13.10.2023
Container No.	:	TDRU8413810
Name of Shipper (M/s.)	:	Magnum General Trading LLC, Dubai, UAE.
Name of the CFS	:	Hind Terminal CFS, Mundra
Description and CTH of imported Goods (as declared)	:	Copier Machines (CTH-84433100)

M/s Mitul Multi Trading Co. (IEC: 5210031616) having its registered office at Flat No-42/B 107, Kanchanganga Apna, Swami Samarth Nagar, Andheri West, Mumbai-400053 (hereinafter referred to as “the importer” for the sake of brevity) imported a consignment of “Copier Machines” declared under CTH-84433100 (hereinafter referred to as “the impugned goods” for the sake of brevity) at Mundra Port vide Bill of Lading No. JEAMUN2213 dated 13.10.2023 **(RUD-1)** (hereinafter referred to as “the said BL” for the sake of brevity). The name of the shipper of the consignment of the impugned goods is M/s Magnum General Trading LLC, Dubai, UAE.

2. Based upon the NCTC alert, the consignment covered under the said BL was put on hold for examination of the impugned goods. The examination of the impugned goods was carried out at Hind Terminal CFS, Mundra on 25.10.2023 in presence of Director of the Shipping Line M/s Tanline Pvt Ltd, Shri Narendra Rathod under Examination Report dated 25.10.2023 **(RUD-2)**. During the course of examination, the container No. TDRU8413810 was de-stuffed and total 127 units/packages of the impugned goods were found stuffed into the said container. The quantity of the impugned goods was found as declared in the said BL and also no concealment was observed during the course of examination. However,

during the course of further examination of those units/packages it is found that, year of manufacturing mentioned on those machines varies from 2006 to 2016; that, some scratch marks were observed on those machines; that, some plain papers were also found loaded in the tray of some of those machines; that, operating instructions were also found pasted on some of those machines. Therefore, visual examination indicated that the impugned goods might be old & used in nature.

3. Therefore, opinion of empanelled Chartered Engineer was also taken to ascertain whether the impugned goods are old and used or otherwise as well as for the purpose of valuation. The Chartered Engineer Shri Tushar Zankat submitted his report No. CE/TZ/MUN/NOV-071/2023-24 dated 29.11.2023 (**RUD-3**). As per the said Report, the cargo contains digital multifunctional devices of different brands and models. Based upon the observations, he concluded that the impugned goods are old and used items made year between 2006 to 2016. It was also reported that, year of manufacture was not available on some of the machines however, based on the conditions of those machines year of manufacture was ascertained between 2013 to 2015. CE has also evaluated the value of the impugned goods totally amounting to Rs.50,73,000/-. In view of the examination report as well as the CE report, it transpired that the impugned goods were old and used digital multifunctional devices and were mis-declared in the said BL.

4. As per Para-2.31 of Foreign Trade Policy, 2023 read with DGFT Notification No. 05/2015-2020 dated 07.05.2019, Electronics and Information Technology Goods (Requirement of compulsory Registration) Order, 2021, all electronics and IT Goods (new as well as second hand, whether or not refurbished, repaired or reconditioned) notified under the Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2021 are restricted for import and require authorization. Import of such goods without valid authorization and without mandatory BIS certification as well as labelling is therefore, prohibited.

5. Accordingly, the goods were seized under section 110 of the Customs Act, 1962 vide Seizure Memo dated 18.03.2024 (**RUD-4**) on reasonable belief that goods are liable for confiscation under relevant sections of the Customs Act, 1962.

6. Whereas, summons dated 09.11.2023, 16.12.2023 and 16.01.2024 were issued to the importer at the postal address as well as e-mail address available on the said BL to tender statement and to provide the details/documents related to consignment covered under the said BL. However, they failed to respond/appear and those summons were returned back by the postal authorities with the remarks "*No such Person*". Further, during the course of investigation, Mumbai Customs (Preventive) was also requested to verify the address and existence of the importer. Mumbai Customs (Preventive) vide letter dated 09.02.2023 (**RUD-5**) informed that,

the importer is not found on the said address and the address is occupied by someone else.

7. Whereas, summons was also issued to authorized person of the concerned shipping line M/s Tanline Pvt Ltd, Gandhidham and a voluntary statement of Shri Narendrakumar K Rathod, Director of shipping line was recorded under Section 108 of the Customs Act, 1962 on 11.03.2023 (**RUD-6**). Under his statement, Shri Narendrakumar K Rathod submitted copies of the said BL issued by M/s Prime Globe Shipping and logistic LLC, Dubai in relation to the present import consignment of the impugned goods. During the statement Shri Narendrakumar K Rathod, authorized person of concerned shipping line M/s Tanline Pvt Ltd inter-alia stated that,

- M/s TANLINE Private Limited, Gandhidham is a shipping company involved in provision of services of logistics and carrier of the containers for the transportation of import /export cargo through sea route from one country to another. their head office is situated in Gandhidham, Gujarat.
- He perused 'Examination Report' dated 25.10.2023 in respect of goods imported in 1x40' HC container TDRU8413810 by M/s Mitul Multi Trading Co., Mumbai vide Bill of Lading No. JEAMUN2213 dated 13.10.2023. He agreed with the same and confirmed that the examination was carried out in his presence.
- The goods imported vide Bill of Lading No. JEAMUN2213 dated 13.10.2023 is declared in the said BL by the shipper as 'Copier Machines'. However, the actual goods are old and used 'Copier Machines'.
- In the present consignment, the work was allotted to them by M/s Sparxx Maritime and Logistics Pvt Ltd, Mumbai as liner agent at Mundra Port as M/s Sparxx Maritime and Logistics Pvt Ltd, Mumbai don't have registration at Mundra Port.
- As per M/s Sparxx Maritime and Logistics Pvt Ltd, the importer has not paid local charges for consignment, however they have raised invoice for charges.
- They have not made any communications with the consignee/importer. However, their principal has done communication with importer regarding consignment. Further, as informed by the principal after initiation of the present inquiry, the importer is not in touch with their principal and contact number of importer is switched off.
- The importer has neither contacted him nor his principal for release of the present consignment. Their principal Dubai office approached to the shipper for clearance of the cargo but there also is no positive response.

8. Relevant legal provisions: The relevant provisions of law pertaining

to import of goods in general, the policy & rules relating to imports, the liability of the goods to confiscation and the persons concerned to penalty for illegal importation under provisions of Customs Act, 1962 and the other laws for the time being in force are summarized as under:

8.1 Notification No. 05/2015-2020 Dated 07th May 2019 issued by the DGFT Import policy for Electronics and IT Goods under Schedule - I (Import Policy) of ITC (HS), 2017.

S.O.(E): In exercise of powers conferred by Section 3 of FT (D&R) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby amends Note No 2(c) under the General Notes Regarding Import Policy and inserts Policy Condition No 2 under Chapter 84 and as Policy Condition No. 5 under Chapter 85 of ITC (HS) 2017 as under:

Existing General Note No 2(c)	Amended General Note No.2 (c)
<p>(c) Import policy for electronics and IT Goods:</p> <p>The import of Notified Goods under the "Electronics and Information Technology Goods (Requirement of Compulsory Registration) Order, 2012, as amended from time to time, will be allowed subject to registration with the Bureau of Indian Standards (BIS), or on specific exemption letter from Ministry of Electronics and Information Technology (MeitY) for a particular consignment, as per provisions of Gazette Notification SO No. 3022 dated 11.09.2013. Accordingly, import of unregistered/non-compliant notified products as in CRO, 2012, as amended is "prohibited". Import consignments without valid registration with BIS shall be re-exported by the importer failing which Customs shall deform the goods and dispose them as scrap under intimation to MeitY.</p>	<p>(c) Import policy for Electronics and IT Goods:</p> <p>The import of Goods (new as well as second hand, whether or not refurbished, repaired or reconditioned) notified under the "Electronics and Information Technology Goods (Requirement of Compulsory Registration) Order, 2012, as amended from time to time, is prohibited unless they are registered with the Bureau of Indian Standards (BIS) and comply to the 'Labelling Requirements' published by BIS, as amended from time to time', or on specific exemption letter from Ministry of Electronics and Information Technology (MeitY) for a particular consignment, as per provisions of Gazette Notification SO No. 3022 dated 11.09.2013.</p> <p>The importer shall re-export such prohibited Goods reaching Customs Ports else the Customs Authorities shall deform the goods beyond use and dispose of the goods as scrap under intimation to MeitY.</p>

Policy Condition: As under Chapter 84 and 85 of ITC (HS) 2017:

The import of Goods (new as well as second hand, whether or not refurbished, repaired or reconditioned) notified under the "Electronics and Information Technology Goods (Requirement of Compulsory Registration) Order, 2012, as

amended from time to time, is prohibited unless they are registered with the Bureau of Indian Standards (BIS) and comply to the 'Labelling Requirements' published by BIS, as amended from time to time', or on specific exemption letter from Ministry of Electronics and Information Technology (MeitY) for a particular consignment, as per provisions of Gazette Notification SO No. 3022 dated 11.09.2013.

The importer shall re-export such prohibited Goods reaching Customs Ports else the Customs Authorities shall deform the goods beyond use and dispose of the goods as scrap under intimation to MeitY.

8.2 Further, Para 2.31(II) of Foreign Trade Policy, 2023 is reads as under:-

Sl. No.	Categories of Second-Hand Goods	Import Policy	Conditions, if any
I. Second-Hand Capital Goods			
I(a)	i. Desktop Computers; ii. Refurbished / re-conditioned spares of re-furbished parts of Personal Computers/ Laptops; iii. Air Conditioners; iv. Diesel generating sets	Restricted	Importable against Authorisation
I(b)	All electronics and IT Goods notified under the Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time	Restricted	(i) Importable against an authorization subject to conditions laid down under Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2012 as amended from time to time. (ii) Import of unregistered/non-compliant notified products as in CRO, 2012 as amended from time to time is "Prohibited"
I(c)	Refurbished / re-conditioned spares of Capital Goods	Free	Subject to production of Chartered Engineer certificate to the effect that such spares have at least 80% residual life of original spare
I(d)	All other second-hand capital goods {other than (a) (b) & (c) above}	Free	
II	Second Hand Goods other than capital goods	Restricted	Importable against Authorisation
III	Second Hand Goods imported for the purpose of repair/refurbishing / reconditioning or re-engineering	Free	Subject to condition that waste generated during the repair / refurbishing of imported items is treated as per domestic Laws/ Rules/ Orders/ Regulations/ technical specifications/

			Environmental / safety and health norms and the imported item is re-exported back as per the Customs Notification.
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8.3 **Capital goods defined under Foreign Trade Policy is reproduced as under:**

“Capital Goods” means any plant, machinery, equipment or accessories required for manufacture or production, either directly or indirectly, of goods or for rendering services, including those required for replacement, modernisation, technological up-gradation or expansion. It includes packaging machinery and equipment, refrigeration equipment, power generating sets, machine tools, equipment and instruments for testing, research and development, quality and pollution control. Capital goods may be for use in manufacturing, mining, agriculture, aquaculture, animal husbandry, floriculture, horticulture, pisciculture, poultry, sericulture and viticulture as well as for use in services sector.

8.4 **RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:**

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

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

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

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

Section 2(33): *“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;*

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

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

Section 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;

Section 112. Penalty for improper importation of goods, etc. –

Any person,-

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

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

shall be liable,-

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

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

9. OUTCOME OF THE INVESTIGATION:

9.1 Whereas, from the investigation conducted in the present case and from the foregoing discussions, it appears that, the impugned goods fall under the definition of “imported goods” as defined under section 2(25) of the Customs Act, 1962, as those goods have been brought into India from a place outside India. Further, such act of bringing impugned goods into India from a place outside India falls under the definition of “import” as defined under section 2(23) of the Customs Act, 1962. Furthermore, impugned goods do fall under the category of “prohibited goods” as the import of which is subject to the prohibitions under any other law (DGFT

Policy). Accordingly, such act of the importer falls under the category of “smuggling” and “illegal import” as defined under section 2(39) and section 11A respectively as the impugned goods are liable to confiscation under section 111 and the impugned goods appears to be ‘smuggled goods’.

9.2 Whereas, it is found that, in the said BL name and address of the importer i.e. M/s Mitul Multi Trading Co. (IEC: 5210031616), Flat No-42/B 107, Kanchanganga Apna, Swami Samarth Nagar, Andheri West, Mumbai-400053 is mentioned as the “Consignee” as well as the “Notify party”. In the international trade, a Bill of Lading is crucial document because it establishes the parties involved in the transaction and the intended recipient of the goods. In the present case, the importer is the “Consignee” as well as the “Notify party”, it indicates that the impugned goods are to be imported and cleared by the importer for domestic use.

9.3 The impugned goods viz. ‘Digital Multifunctional Device’ imported by the Importer are found old and used in view of the examination report as well as Chartered Engineer’s Report. The authorized person of the concerned shipping line M/s Tanline Pvt Ltd, Gandhidham also agreed with these facts. The importer has deliberately not mentioned the true and correct description of goods as ‘old and used digital Multifunctional Device’ on the said BL and made willful misstatement with an intent to wrongfully ditch the policy restrictions and the provisions of the Customs Act 1962.

9.4 Accordingly, it appears that, the intention of importer was to import prohibited goods i.e. 127 pieces of old and used digital multifunctional devices (the impugned goods) without having import authorisation from the DGFT in term of Para-2.31 of Foreign Trade Policy, 2023 read with DGFT Notification No. 05/2015-2020 dated 07.05.2019, Electronics and Information Technology Goods (Requirement of compulsory Registration) Order, 2021. The assessable value of the impugned goods i.e. 127 pieces of old and used digital multifunctional devices should be Rs.50,73,000.00 (Rupees Fifty Lakh Seventy-Three Thousands Only) according to the valuation report of the Chartered Engineer.

9.5 Whereas, impugned goods come under the category of second-hand goods and have been mentioned as ‘Restricted’ under Para-2.31 of the Foreign Trade Policy, 2023. Such restricted second-hand goods can be imported on Authorization only as defined under para 2.31 of the Foreign Trade Policy, 2023. The importer failed to submit any authorization in respect of the said import and thus the said import is considered as unauthorized import which makes the said imported goods liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962. Further, the importer has rendered themselves liable to penal action under Section 112(a)(i) of the Customs Act, 1962 for contravention of the provisions of law as discussed above.

10. Now, therefore, the importer M/s Mitul Multi Trading Co. (IEC: 5210031616) having its registered office at Flat No-42/B 107, Kanchanganga Apna, Swami Samarth Nagar, Andheri West, Mumbai-400053 is hereby called upon to show cause to the Additional Commissioner of Customs, Mundra having office at, Port User Building, Mundra, within 30 days of the receipt of this Notice as to why:

- i. the consignment of impugned goods declared as “Copier Machines” (CTH-84433100) valued at Rs.50,73,000.00 (Rupees Fifty Lakh Seventy-Three Thousands Only) imported or attempted to be imported or brought within the Indian customs waters for the purpose of being imported by them vide Bill of Lading No. JEAMUN2213 dated 13.10.2023 by way of mis-declaration without having valid authorization from DGFT should not be treated as prohibited goods as defined under section 2(33) of the Customs Act, 1962.
- ii. the impugned goods i.e. “Copier Machines” (CTH-84433100) imported or attempted to be imported or brought within the Indian customs waters for the purpose of being imported by them at Mundra Port vide Bill of Lading No. JEAMUN2213 dated 13.10.2023 by way of mis-declaration in contravention of the Act should not be confiscated under Section 111 (d) and 111 (m) of the Customs Act, 1962.
- iii. penalty should not be imposed on M/s Mitul Multi Trading Co. (IEC: 5210031616) having its registered office at Flat No-42/B 107, Kanchanganga Apna, Swami Samarth Nagar, Andheri West, Mumbai-400053 under Section 112(a)(i) of the Customs Act, 1962.

11. This show cause notice is issued under Section 124 of the Customs Act, 1962 without prejudice to any other action that may be taken in respect of the impugned goods and/or the persons/company mentioned in the notice, under the provisions of the Customs Act, 1962 and/or any other law for the time being in force.

12. The aforesaid noticee is to submit their written reply within the 30 days before the adjudicating authority. In their reply, they should clearly state whether they wish to be heard in person or not. In case no such request is made or they do not appear before the adjudicating authority on the date and time fixed, without any sufficient cause, the case will be decided ex-parte on the basis of available records without any further reference to them.

13. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the bill of entry discussed hereinabove.

14. The Department reserves its right to add, amend, modify, etc. this

notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.

15. This show cause notice is issued without prejudice to any other action that may be taken against the persons/firms mentioned herein or any other person under the Customs Act, 1962 or any other law for the time being in force.

16. List of the documents relied upon in this notice (RUDs) is as under. It may be noted that all the relied upon documents and annexures enclosed with this show cause notice are an integral part of this show cause notice.

Signed by
Arun Kumar
(ARUN KUMAR)
ADDITIONAL COMMISSIONER OF CUSTOMS
CUSTOMS HOUSE, MUNDRA

Sr No	Documents Name
1	Bill of Lading No. JEAMUN2213 dated 13.10.2023 (RUD-1)
2	Examination Report dated 25.10.2023 (RUD-2)
3	Report No.CE/TZ/MUN/NOV-071/2023-24 dated 29.11.2023 of Chartered Engineer Shri Tushar Zankat (RUD-3)
4	Seizure Memo dated 18.03.2024 (RUD-4)
5	Letter dated 09.02.2024 issued from Mumbai Customs (Preventive) (RUD-5)
6	Statement dated 11.03.2024 of Shri Narendrakumar K Rathod, Director of shipping line M/s Tanline Pvt Ltd recorded under Section 108 of the Customs Act, 1962 (RUD-6)

Enclosures: As above.

F. No. CUS/APR/MISC/6127/2024-Gr 5-6-O/o Pr Commr-Cus-Mundr

To,

M/s Mitul Multi Trading Co. (IEC: 5210031616)

Flat No-42/B 107, Kanchanganga Apna,

Swami Samarth Nagar, Andheri West,
Mumbai-400053

Copy to:

- i. Guard File.



कार्यालयप्रधानआयुक्त, सीमाशुल्क,
सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
CUSTOMS HOUSE MUNDRA, KUTCH, GUJARAT.

दूरभाष: 02838-271162/421

E-mail: siibmundra@gmail.com

F.No. S/15-75/Mitul/SIIB-B/CHM/23-24

date: 25.10.2023

EXAMINATION REPORT

Name of Importer	M/s Mitul Multi Trading Co IEC-No5210031616
Address of Importer	Flat N0-42/B 107, Kanchanganga Apna, Swami Samarth Nagar Andheri West, Mumbai- 400053
Name of CFS	Hind Terminal CFS
BL No. & Date	JEAMUN2213 dated 13.10.2023
Container No.	TDRU8413810
Description of Goods declared	Copier Machines Hs Code 84433990

Examination in respect of above consignment covered under BL No. JEAMUN2213 dated 13.10.2023 is conducted on 25.10.2023 in presence of Director of the Shipping line M/s Tanline Pvt Ltd, Shri Narendra Rathod. Thereafter, CFS representative was asked to place the container for the examination and container was placed alongside shutter no. 09 of warehouse no.01 of the CFS. After placing of the container the seal placed on the container was checked/verified and found intact and tally with the number mentioned in the Bill of lading. Before beginning the examination, the weighment slips of the containers generated at CFS weighbridge are cross-checked. The weight mentioned on the slips as well as Bills of Lading are as under.

Sr. N.	Container No.	B/L weight (Kg)	CFS weight (Kg)	Differecne (Kg)
1	TDRU8413810	21400	18100	3300 Kg Short

Observation is given below:

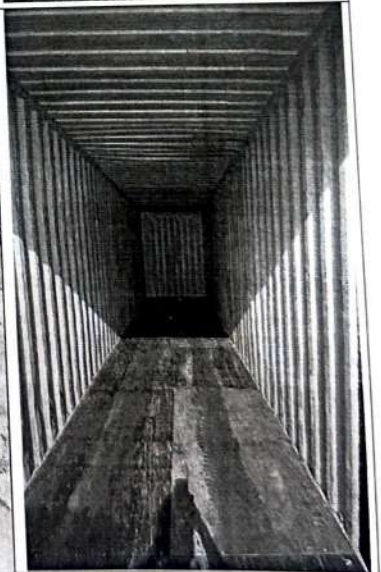
Thereafter, CFS representative called someone from CFS to cut the seal of the container. After cutting seal of the container. Gates of container no. TDRU8413810 was opened for the examination of the goods. Upon opening of the gates, it is found that various photo copier machines are stuffed into the container. Thereafter, entire cargo is de-stuffed in the warehouse of the CFS from the container for the examination. After complete de-stuffing, 127 packages were found. The number of packages tallies with that mentioned in the Bill of Lading. On examination of the machines it is found that year of manufacturing mentioned on the machines varies from 2006 to 2016. It is also observed that various scratch mark were on the machines as well as in some machines paper were loaded in the tray and in some machine operating instructions were also pasted. Therefore, from visual examination, it appears that machines might be old /used in nature.

Some of the photographs taken during the examination are as under:

[Signature]
25/10/23

[Signature]
25/10/23

[Signature]
25/10/23



Suresh Kumar
25/10/23
(Suresh Kumar)
Supdt (In situ) (SIIB)

B B Singh
25/10/23
(B B Singh)
Supdt, SIIB

M.C. Rathod
25/10/23
(Narendra Rathod)
Director of the Shipping line
M/s Tanline Pvt Ltd
9879329594



आयुक्त सीमाशुल्क (निवारक) का कार्यालय,
**OFFICE OF THE COMMISSIONER OF CUSTOMS
(PREVENTIVE)**

तलाशी एवं आसूचना विभाग, नवीन सीमाशुल्क भवन,
**RUMMAGING AND INTELLIGENCE DIVISION, NEW CUSTOM
HOUSE,**

बेल्लार्ड एस्टेट, मुंबई - 400 001
BALLARD ESTATE, MUMBAI - 400 001.
Email : hqiuri.prev-mumbai@gov.in

F. No. SD/INT/HQIU/Misc/02/2023

Date: 09.02.2023

To,

The Dy. Commissioner of Customs,
O/o the Principal Commissioner of Customs,
Custom House Mundra Port, Kutch, Gujarat-370421.

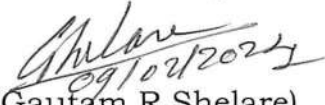
Sir,

Subject: Investigation in respect of import of old and used Copier Machines by
M/s Mitul Multi Trading Co(IEC-No5210031616)-m/reg.

Please refer to your office letter F.No. CUS/SIIB/87/2023-SIIB-O/o Pr Commr-
Cus-Mundra/7464 dated 18.01.2024 on the above mentioned subject received via
speed post in this section. Wherein your office is requested to verify the address and
existence of the said importer.

In this regard, It is to inform that above said accused is not found on the above
said address, as the address is occupied by someone else. The visit report is enclosed
herewith.

Yours Faithfully,


(Gautam R Shelare)

Assistant Commissioner of Customs
HQIU/R&I, Mumbai

Encl:- As above

Visit report of M/s Mitul Multi trading Co (IEC-No5210031616), Flat No. 42/B,107, Kanchanganga Apna, Swami Samarth Nagar Andheri West, Mumbai-400053 on 07.02.2024

AC/HQIU

As directed I undersigned visited the said address M/s Mitul Multi trading Co (IEC-No5210031616), Flat No. 42/B,107, Kanchanganga Apna, Swami Samarth Nagar Andheri West, Mumbai-400053 on 07.02.2024. On reaching on the said address, we found that A family lives on rent on this address. We found a lady on this flat and she told us they are living for 3 years on rent in this flat. Then we did enquiry about Mr. Soni Mitul, but she don't know about Mr. Soni Mitul. Further, we enquired with society guard regarding the same but nobody was aware of the said Person. Further, we did telephonic contact to one person through security guard then he told owner of this flat himself. Then we enquired about Mr. Soni Mitul then he told us this person lived in 2017 on rent in this flat and now he doesn't know whereabouts of this person. Further I inquired regarding contact detail of Mr. Soni Mitul, but the owner replied that he don't have any contact detail of Mr. Soni Mitul.

Rahul
08/02/2024

(Rahul Kumar meena)

Examiner /HQIU,R&I

OFFICE OF THE PRINCIPAL
COMMISSIONER OF CUSTOMS

REG NO: AM187438 - 4
REG DATE : 31-05-2019

CE/TZ/MUN/NOV-071/2023-24

19 DEC 2023

29.11.2023

INWARD SECTION
Custom House, Mundra

TO WHOM SO EVER IT MAY CONCERN

Pursuant to the examination order released for the consignment , I hereby certified that I have carried out an inspection of the items as per the details given below

PRIMARY PARTICULARS OF CONSIGNMENT:

DESCRIPTION OF ITEMS	Digital Multifunctional devices (detailed description given in the annexure)
INSPECTION DATE	03.11.2023
INSPECTION PLACE	HIND TERMINAL CFS, MUNDRA
MODE OF INSPECTION	PHYSICAL AND VISUAL

CE OBSERVATIONS & VALUATION:

During our physical inspection, we found **Digital multifunctional devices**, . By our visual observations, we identified that the items of different brands and model (Detailed identifications were mentioned in the attached annexure). Based on our visual inspection, we hereby concluding that those items are **Old and Used items**.

As per the current market details gathered and the valuation performed by the best of my knowledge, the evaluated value of each item was mentioned in the attached annexure

Encl: Detailed list of item mentioned in the attached annexure

TUSHAR ZANKAT

B.E.(MECH.) , AMIE
CUSTOM EMPANELLED CHARTERED ENGINEER

KANDLA MUNDRA

REG NO: AM187438 - 4
REG DATE : 31-05-2019

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29.11.2023

I hereby declare that the particulars and statements made in this certificate are true and correct and I have no direct/ indirect interest in the above mentioned items.

Signature:



Tushar Zankat

Date	29.11.2023
Name of Inspecting Person / Inspector	TUSHAR ZANKAT CHARTERED ENGINEER REG. NO. – AM1874384
Designation	CHARTERED ENGINEER
Address (Office)	OFFICE NO.114, FIRST FLOOR, HONEYCOMB CFS, MUNDRA -370421
E Mail Address	ce.tusharzankat@gmail.com
Phone Number	9998593338

Note: This report is meant for the custom authorities only. Which may or may not be considered by the custom, this report should not be referred to, if the purpose is anything other than mentioned above.

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DISCLAIMER:

1. The Inspection and certificate issued do not absolve manufacturer / seller from their Contractual obligations towards their buyer regarding any harmful defects not visible or detected during the inspection
2. This certificate is the version of my findings at the time and place of inspection. This certificate is issued based on the details and documents provided to me.
3. I hereby declare that I have no direct or indirect interest in the items / goods / properties inspected, valued and certified.
4. The inspection and appraisal have been carried out to the best of my knowledge and ability.
5. No responsibility is accepted to any third party who may use or rely on the whole or any part of the content of this valuation and responsibility is limited to the exercise of reasonable care and this report is not intended to relieve the applicant as well as related parties from their obligations and responsibilities.
6. The method adopted for valuation based on hypothetical calculation, collected information from web portals, documents submitted by the parties concerned and experience based analytical calculation with assumptions.

ANNEXURE

SR NO	MAKE	MODEL NO	VOLTS/TENSION	YOM	EVALUATED PRICE IN INR
1	XEROX	WC7855I	110-127 VAC	*Around 8-10 years old	25,500
2	CANON	IR3225	120-127 VAC	05/2011.	21,000
3	CANON	IR3225	120-127 VAC	10/2008.	21,000
4	CANON	IR3225	120-127 VAC	10/2011.	21,000
5	CANON	IR3225	120-127 VAC	05/2009.	21,000
6	CANON	IR3225	120-127 VAC	07/2011.	21,000
7	CANON	IR ADVANCE	120-127 VAC	03/2012.	63,000
8	CANON	IR ADVANCE	120-127 VAC	03/2014.	63,000
9	CANON	IR ADVANCE	120-127 VAC	04/2014.	63,000

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10	CANON	IR ADVANCE	120-127 VAC	05/2012.	63,000
11	CANON	IR ADVANCE	120-127 VAC	04/2014.	63,000
12	CANON	IR ADVANCE	120-127 VAC	05/2015.	63,000
13	CANON	IR ADVANCE	120-127 VAC	06/2013.	63,000
14	CANON	IR3225	120-127 VAC	03/2010.	21,000
15	CANON	IR3225	120-127 VAC	06/2012.	21,000
16	XEROX	WC58751	110-127 VAC	*Around 8-10 years old	22,500
17	XEROX	WC58901	110-127 VAC	*Around 8-10 years old	22,500
18	CANON	IR ADVANCE	120-127 VAC	06/2015.	63,000
19	CANON	IR ADVANCE	120-127 VAC	10/2014.	63,000
20	CANON	IR3225	120-127 VAC	02/2011.	21,000
21	CANON	IR3225	120-127 VAC	10/2009.	21,000
22	CANON	IR ADVANCE	120-127 VAC	04/2015.	63,000
23	CANON	IR3225	120-127 VAC	02/2012.	21,000
24	CANON	IR ADVANCE	120-127 VAC	11/2013.	63,000
25	CANON	IR ADVANCE	120-127 VAC	05/2013.	63,000
26	CANON	IR ADVANCE	120-127 VAC	02/2016.	63,000
27	CANON	IR2525	120-127 VAC	05/2010.	16,500
28	CANON	IR2525	120-127 VAC	10/2008.	16,500
29	CANON	IR ADVANCE	120-127 VAC	08/2013.	63,000
30	CANON	IR ADVANCE	120-127 VAC	01/2013.	63,000
31	CANON	IR ADVANCE	120-127 VAC	12/2012.	63,000
32	CANON	IR ADVANCE	120-127 VAC	09/2012.	63,000
33	CANON	IR3225	120-127 VAC	05/2011.	21,000
34	CANON	IR ADVANCE	120-127 VAC	11/2016.	67,200
35	CANON	IR ADVANCE	120-127 VAC	11/2016.	67,200
36	CANON	IR ADVANCE	120-127 VAC	11/2014.	63,000
37	CANON	IR ADVANCE	120-127 VAC	06/2013.	63,000

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38	CANON	IR ADVANCE	120-127 VAC	11/2016.	67,200
39	CANON	IR ADVANCE	120-127 VAC	08/2014.	63,000
40	CANON	IR ADVANCE	120-127 VAC	11/2016.	67,200
41	CANON	IR ADVANCE	120-127 VAC	01/2014.	63,000
42	CANON	IR ADVANCE	120-127 VAC	12/2011.	63,000
43	CANON	IR ADVANCE	120-127 VAC	04/2014.	63,000
44	CANON	IR3225	120-127 VAC	03/2012.	21,000
45	CANON	IR3245	120-127 VAC	12/2011.	22,500
46	CANON	IR3225	120-127 VAC	11/2011.	21,000
47	CANON	IR3225	120-127 VAC	07/2010.	21,000
48	CANON	IR3230	120-127 VAC	04/2011.	21,000
49	XEROX	WC5875	110-127 VAC	*Around 8-10 years old	22,500
50	XEROX	WC7855I	110-127 VAC	*Around 8-10 years old	25,500
51	XEROX	WC5875I	110-127 VAC	*Around 8-10 years old	22,500
52	XEROX	WC5875I	110-127 VAC	*Around 8-10 years old	22,500
53	XEROX	WC5875	110-127 VAC	*Around 8-10 years old	22,500
54	CANON	IR ADVANCE	120-127 VAC	09/2011.	63,000
55	CANON	IR5055	120-127 VAC	08/2008.	39,000
56	CANON	IR3235	120-127 VAC	12/2011.	21,000
57	XEROX	WC5875	110-127 VAC	*Around 8-10 years old	22,500
58	CANON	IR ADVANCE	120-127 VAC	03/2016.	63,000
59	XEROX	WC5855	110-127 VAC	*Around 8-10 years old	16,500
60	CANON	IR5055	120-127 VAC	06/2008.	39,000
61	CANON	IR5065	120-127 VAC	01/2008.	39,000
62	CANON	IR5075	120-127 VAC	04/2007.	52,500
63	CANON	IR ADVANCE	120-127 VAC	10/2013.	63,000
64	CANON	IR ADVANCE	120-127 VAC	03/2014.	63,000
65	CANON	IR ADVANCE	120-127 VAC	11/2016.	67,200

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66	XEROX	WC5875I	110-127 VAC	*Around 8-10 years old	22,500
67	XEROX	WC5875I	110-127 VAC	*Around 8-10 years old	22,500
68	XEROX	WC5890I	110-127 VAC	*Around 8-10 years old	22,500
69	XEROX	WC5890I	110-127 VAC	*Around 8-10 years old	22,500
70	XEROX	WC5875	110-127 VAC	*Around 8-10 years old	22,500
71	XEROX	WC5875I	110-127 VAC	*Around 8-10 years old	22,500
72	XEROX	WC7855I	110-127 VAC	*Around 8-10 years old	25,500
73	XEROX	WC5875I	110-127 VAC	*Around 8-10 years old	22,500
74	XEROX	WC5875I	110-127 VAC	*Around 8-10 years old	22,500
75	XEROX	WC7855	110-127 VAC	*Around 8-10 years old	25,500
76	XEROX	WC7855I	110-127 VAC	*Around 8-10 years old	25,500
77	XEROX	WC5875I	110-127 VAC	*Around 8-10 years old	22,500
78	CANON	IR ADVANCE	120-127 VAC	03/2012.	63,000
79	CANON	IR ADVANCE	120-127 VAC	07/2012.	63,000
80	CANON	IR ADVANCE	120-127 VAC	02/2015.	63,000
81	CANON	IR5055	120-127 VAC	08/2008.	39,000
82	CANON	IR5065	120-127 VAC	09/2007.	39,000
83	CANON	IR ADVANCE	120-127 VAC	09/2012.	63,000
84	CANON	IR5065	120-127 VAC	09/2008.	39,000
85	CANON	IR ADVANCE	120-127 VAC	08/2011.	63,000
86	CANON	IR ADVANCE	120-127 VAC	12/2011.	63,000
87	CANON	IR3225	120-127 VAC	01/2011.	21,000
88	CANON	IR ADVANCE	120-127 VAC	03/2012.	63,000
89	CANON	IR5050N	120-127 VAC	02/2011.	48,000
90	CANON	IR3230	120-127 VAC	09/2011.	21,000
91	CANON	IR3225	120-127 VAC	11/2011.	21,000
92	CANON	IR ADVANCE	120-127 VAC	04/2012.	63,000
93	CANON	IR5065	120-127 VAC	10/2007.	39,000

TUSHAR ZANKAT

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KANDL MUNDRA

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94	CANON	IR ADVANCE	120-127 VAC	01/2016.	63,000
95	CANON	IR ADVANCE	120-127 VAC	05/2013.	63,000
96	CANON	IR3245	120-127 VAC	02/2012.	22,500
97	CANON	IR3230	120-127 VAC	02/2012.	21,000
98	CANON	IR3235	120-127 VAC	10/2008.	21,000
99	CANON	IR3235	120-127 VAC	12/2011.	21,000
100	CANON	IR3245I	120-127 VAC	06/2011.	22,500
101	CANON	IR3225	120-127 VAC	06/2010.	21,000
102	CANON	IR ADVANCE	120-127 VAC	11/2016.	63,000
103	CANON	IR ADVANCE	120-127 VAC	06/2014.	63,000
104	CANON	IR3225	120-127 VAC	11/2011.	21,000
105	CANON	IR3225	120-127 VAC	10/2011.	21,000
106	CANON	IR ADVANCE	120-127 VAC	02/2016.	63,000
107	CANON	IR ADVANCE	120-127 VAC	07/2012.	63,000
108	CANON	IR ADVANCE	120-127 VAC	06/2014.	63,000
109	CANON	IR3235I	120-127 VAC	07/2009.	21,000
110	CANON	IR ADVANCE	120-127 VAC	01/2014.	63,000
111	CANON	IR3230	120-127 VAC	02/2012.	21,000
112	CANON	IR3225	120-127 VAC	06/2011.	21,000
113	CANON	IR3235I	120-127 VAC	09/2009.	21,000
114	CANON	IR5070	120-127 VAC	07/2006.	49,500
115	CANON	IR5050N	120-127 VAC	02/2011.	48,000
116	CANON	IR5055	120-127 VAC	08/2007.	39,000
117	CANON	IR6570	120-127 VAC	05/2006.	52,500
118	CANON	IR3235I	120-127 VAC	09/2011.	21,000
119	CANON	IR ADVANCE	120-127 VAC	08/2014.	63,000
120	CANON	IR3230	120-127 VAC	05/2011.	21,000
121	CANON	IR3230	120-127 VAC	07/2009.	21,000

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122	CANON	IR3225	120-127 VAC	02/2011.	21,000
123	CANON	IR3235	120-127 VAC	01/2012.	21,000
124	CANON	IR3225	120-127 VAC	11/2011.	21,000
125	CANON	IR3225	120-127 VAC	07/2012.	21,000
126	CANON	IR3225	120-127 VAC	07/2011.	21,000
127	CANON	IR3225	120-127 VAC	04/2012.	21,000
TOTAL					50,73,000

NOTE: * The year of manufacture is not available on the item. Based on the present condition and collected information. the year of manufacture was ascertained between 2013-2015.

Tushar Zankat
Engineer

TUSHAR ZANKAT

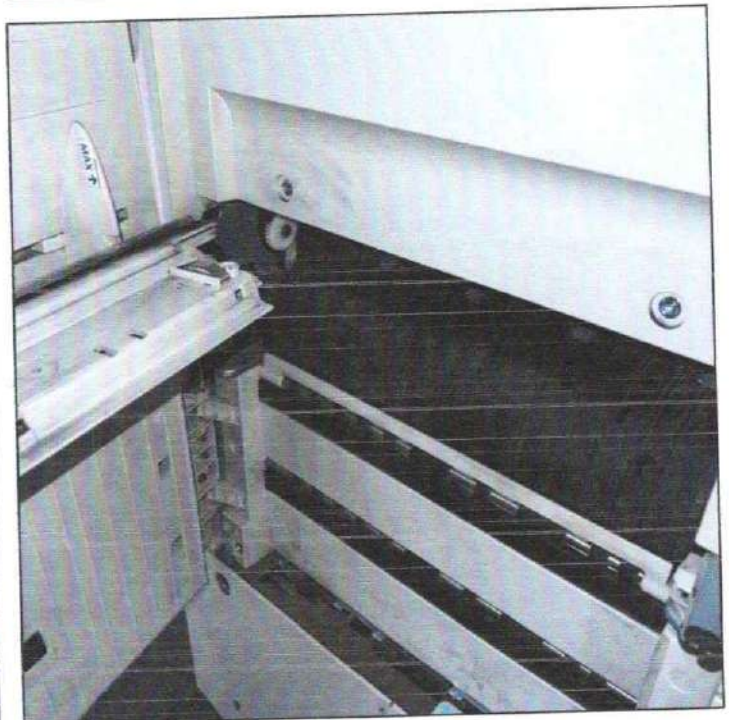
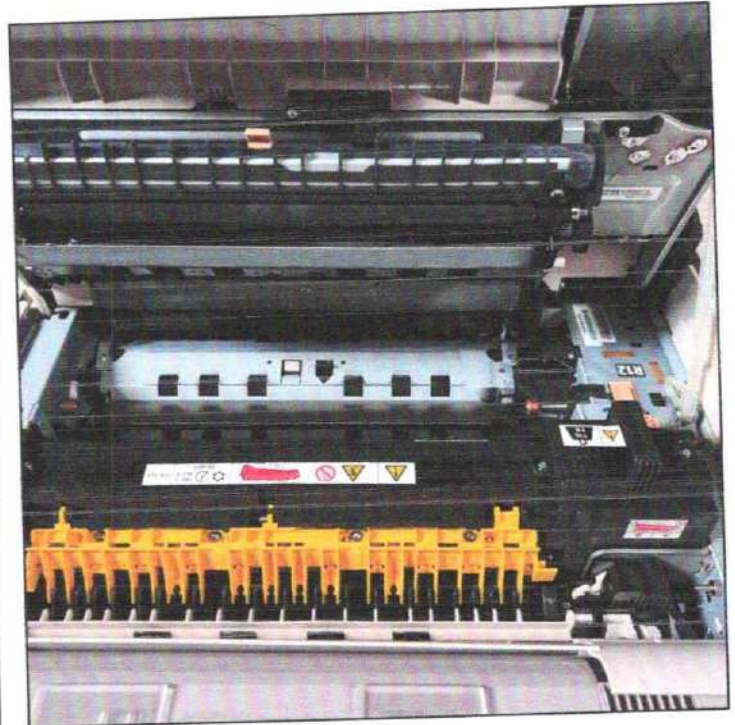
B.E.(MECH.), AMIE
CUSTOM EMPANELLED CHARTERED ENGINEER

KANL | MUNDRA | AHMEDABAD | HAJIRA

REG NO: AM187438 - 4
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Tushar Zankat
Chartered Engineer

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✉ Email: ce.tusharzankat@gmail.com
☎ Mob : +91 999 859 3338

📍 Address : Office No. 114, First Floor, Honeycomb CFS, Mundra -370421



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



F.No.S/15-75/Mitul/SIIB-B/CHM/2023-24
DIN No. 20240371MO0000444F71

Dated:18.03.2024

SEIZURE MEMO

Whereas, M/s Mitul Multi Trading Co. situated at Flat NO-42/B 107, Kanchanganga Apna, Swami Samarth Nagar Andheri West, Mumbai- 400053, holding IEC No. 5210031616 imported 1 container no. TDRU8413810 vide bill of lading no. JEAMUN2213 dated 13.10.2023 at Mundra Port (INMUN1). The details of goods are as below:

Name of the Importer	Bill of lading no. and date	Description of the goods declared	Container No.	Value of goods in Rs.
M/s Mitul Multi Trading Co	JEAMUN2213 dated 13.10.2023	Copier Machines Hs Code 84433990	TDRU8413810	50,73,000/-

The examination of the said cargo was carried out by the officer of the SIIB section. The consignment was found to be having items that are restricted for import. Hence, it appears that the importer attempted to import the items by way of mis-declaration. The imported goods presently lying at Hind Terminal CFS, Mundra are liable for confiscation under Section 111 (d) & (m) of Customs Act, 1962.

Therefore, I, Suresh Kumar, Superintendent (in situ), SIIB, Customs House, Mundra hereby seize the goods imported in container no. TDRU8413810 under Section 110 of the Customs Act, 1962, for further enquiry.

Further, M/s Mitul Multi Trading Co and CFS are hereby directed not to deal with, temper with or otherwise dispose of the said goods without obtaining the prior permission from the SIIB Section, Customs House, Mundra.

Date- 18.03.2024
Place- Hind Terminal CFS, Mundra



(Suresh Kumar)
Supdt (in-situ) SIIB,
Custom House, Mundra

Copy to:

1. The Manager, Hind Terminal CFS, Mundra.
2. M/s Mitul Multi Trading Co, IEC-No. 5210031616 situated at Flat NO-42/B 107, Kanchanganga Apna, Swami Samarth Nagar Andheri West, Mumbai- 400053.



10/3/24

Supratnama [Dated 18.03.2024]

To,

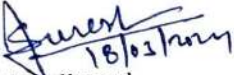
The President of India
(Acting through the Deputy Commissioner of Customs (SIIB) Custom House, Mundra)

I, Shri Manoj Dubey, Sr. Manager Operations, Hind Terminal CFS, Mundra hereby took the possession of imported goods mentioned in Seizure Memo dated 18.03.2024 imported vide container no. TDRU8413810 covered under bill of lading no. JEAMUN2213 dated 13.10.2023.

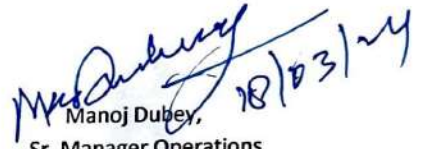
These goods were seized on 18.03.2024 by the officer of SIIB, Customs House, Mundra.

2. I undertake to keep the said seized goods in my safe custody. I further undertake that I will not remove, sale, deal with or part with the said Seized goods in any manner, whatsoever, without written permission from SIIB Section, Custom House, Mundra.

Handed over by,


(Suresh Kumar)
Supdt (in-situ) SIIB,
Custom House, Mundra

Taken over by,


Manoj Dubey,
Sr. Manager Operations
Hind Terminal CFS, Mundra

Place: Hind Terminal CFS, Mundra
Date: 18.03.2024



Statement of Shri Narendrakumar K Rathod S/o Shri Kanjibhai Keshavjibhai Rathod, Aged 36 years, Director of M/s Tanline Pvt Ltd, Gandhidham having residential address at SIX 131, Janta Colony, Gandhidham, Kuchchh, Gujarat-370205 recorded under Section 108 of the Customs Act, 1962 at Room No. 206, Special Intelligence & Investigation Branch, Customs House Mundra, 5-B, Port User Building (PUB), MP & SEZ, Port Road, Mundra before the Superintendent (SIIB), Customs House, Mundra on 11.03.2024.

I, Narendrakumar K Rathod S/o Shri Kanji Bhai Keshavji Bhai Rathod, Aged 36 years, Director of M/s Tanline Pvt Ltd, Gandhidham having residential address at SIX 131, Janta Colony, Gandhidham, Kuchchh, Gujarat-370205, Contact No. 9879329594, Aadhaar Card. No. 7771 9836 0945 on being summoned by the Superintendent of Customs (SIIB), Custom House, Mundra, present myself before Supdt., SIIB, C.H., Mundra today i.e. on 11.03.2024 to give my true and voluntary statement.

I have been explained the provisions of Section 108 of the Customs Act, 1962 and I have understood that giving false statement/evidence in the inquiry proceedings initiated against my company, is an offence punishable under Section 193 of the Indian Penal Code, 1860. I have also understood that this statement of mine can be used against me or any other person as evidence in any judicial or quasi-judicial proceedings. I have done LLB, PGDM from Tolani Commerce College (Gujarat University), Adipur, Gandhidham. I can read, write and understand Hindi and English very well. I have been informed that the present statement is being recorded in relation to the cargo imported in 1x 40' HC container TDRU8413810 by M/s Mitul Multi Trading Co., Mumbai vide Bill of Lading No. JEAMUN2213 dated 13.10.2023. I request you to record my statement on computer installed in the above office, as per my say and version.

Having understood my responsibilities, I hereby tender my true and voluntary statement. Before proceeding to record my statement, I would like to confirm that my residential address and other details mentioned at para 1 of this statement are disclosed by me and they are correct. Now, I am giving my statement in question-answer form as under:-

Q1. Please explain in detail the business of your company M/s TANLINE Private Limited.

Ans: M/s TANLINE Private Limited, Gandhidham is a shipping company involved in provision of services of logistics and carrier of the containers for the transportation of import /export cargo through sea route from one country to another. Our head office is situated in Gandhidham, Gujarat.

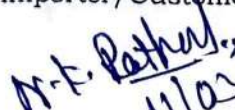
Q2. Please explain your role and responsibilities in the said firm.

Ans: I, Narendrakumar K Rathod Director of M/s TANLINE Private Limited to give statement in the present case of cargo imported in 1 x 40' HC container TDRU8413810 by M/s Mitul Multi Trading Co., Mumbai vide Bill of Lading No. JEAMUN2213 dated 13.10.2023. My role is to ensure the smooth functioning of day to day activities of our firm at Mundra Port and to address any difficulties arising during the course of operations of our shipping line.

Q3. Please explain the terms 'Supplier', 'Exporter', 'Shipper', 'Consignee', 'Customer', 'Importer', 'Notify Party', generally used in the shipping line industry.

Ans: In general terminology 'Supplier', 'Exporter', 'Shipper', is same and represent to the party who have exported/supplied the cargo from the exporting country. Similarly, 'Consignee', 'Customer', 'Importer' are also the same and represent the party who has purchased/imported the cargo in the importing country. In case where the consignee/importer/Customer does not


11/03/24


11/03/2024

respond to the call, we contact 'Notify Party'. In the present case the consignee and the Notify Party are the same M/s Mitul Multi Trading Co., Mumbai.

Q4. What is the process of booking of Container by any importer?

Ans: In the case of import, the process of booking of a container starts at foreign country where shipper approaches us with his requirement of container for export of goods to a particular destination. Thereafter, on the basis of agreed freight, export Delivery Order (DO) is issued and the container is handed over the shipper to stuff the cargo. After the customs formalities/clearance and sealing of the container, the shipper hand over the container to us at terminal for loading on to a particular vessel. Then we issue the Bill of Lading on the basis of load port documents viz. Commercial Invoice, Packing List, Shipping Bill, Stowage Instruction etc.

Thereafter, prior to arrival of vessel at destination port we file the Import General Manifest (IGM) with Customs and send an Arrival Notice to intimate the customer (importer) about arrival of the container. Once customer (importer) approaches us with original/surrendered Bill of Lading and upon settlement of our dues we issue them Import Delivery Order. Thereafter, Customs clearance formalities are carried out by the customer (importer) at destination port. After fulfilment of Customs formalities, the customer de-stuffs the container at the CFS or at factory and hand over the empty container back to us.

Q5. Please submit and peruse Bill of Lading No. JEAMUN2213 dated 13.10.2023 in respect of goods imported by M/s Mitul Multi Trading Co., Mumbai and offer your comment.

Ans: I hereby submit and peruse draft copy of Bill of Lading No. JEAMUN2213 dated 13.10.2023 issued by M/s Prime Globe Shipping and logistic LLC, Dubai and other import documents in respect of goods imported by M/s Mitul Multi Trading Co., Mumbai under my dated signature. In the present case Original Bill of lading yet not issued/released from port of loading.

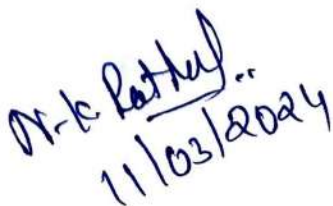
Q6. Please peruse 'Examination Report' dated 25.10.2023 in respect of goods imported by M/s Mitul Multi Trading Co., Mumbai and offer your comment.

Ans: I hereby peruse 'Examination Report' dated 25.10.2023 in respect of goods imported in 1x40' HC container TDRU8413810 by M/s Mitul Multi Trading Co., Mumbai vide Bill of Lading No. JEAMUN2213 dated 13.10.2023 and in token put my dated signature. I confirm that the examination was carried out in my presence and I do agree with the same.

Q7. Whether the charges of your shipping line were prepaid or were collected by you from the importer M/s Mitul Multi Trading Co, Mumbai?

Ans: In the present consignment, the work is allotted to us by our principal M/s Sparxx Maritime and Logistics Pvt Ltd, Mumbai for liner agent at Mundra Port, As they don't have registration at Mundra Port, they have appointed us for this job. As per my principal i.e. M/s Sparxx Maritime and Logistics Pvt Ltd, the importer has not paid local charges for release of present consignment, however they have raised invoice for charges. I hereby submit copy of the invoice issued by my principal to the importer under my dated signature.


11/03/24


11/03/2024

Q8. Have you made any communication with the importer M/s Mitul Multi Trading Co, Mumbai in respect of Bill of Lading No. JEAMUN2213 dated 13.10.2023?

Ans: No. We have not made any communications with the consignee/importer. However, our principal has done communication with them regarding consignment. Further, I state that as informed by the principal that after initiation of the inquiry by this office, the importer is not in touch with our principal and contact number of importer is also switched off since then. The importer has not contacted for release of the consignment either me or our principal. I further state that our principal Dubai office approached to the shipper for clearance of the cargo but there is no positive response in the matter.

Q9. Please provide documents related to KYC of M/s Mitul Multi Trading Co, Mumbai and do you verify genuineness at your end?

Ans: In the present consignment Know Your Customer (KYC) formalities of the importer was conducted by our principal and they provided us KYC documents via e-mail. I hereby submit PAN card, GST registration copy, KYC form, IEC registration copy under my dated signature.

Q10. Whether any individual from the side of the importer/consignee has ever contacted over your office for the release of the container /cargo?

Ans: No.

Q11. Are you aware about the duties and responsibilities of shipping line as envisaged in the Import Manifest (Vessels) Regulations 1971/Sea Cargo Manifest and Transshipment Regulations 2018?

Ans: Yes. On being asked about Import Manifest (Vessels) Regulations 1971/Sea Cargo Manifest and Transshipment Regulations 2018, I state that our company is well aware about the same and always do comply with the same.

Q12. Do you want to state something else?

Ans. The goods imported in the container vide Bill of Lading No. JEAMUN2213 dated 13.10.2023 is declared by the shipper as 'Copier Machines'. However, the actual goods are old and used 'Copier Machines'. The importer never contacted to us for the release of the consignment. In the present consignment, we were approached by our principal for the clearance of the consignment, the importer were never in touch with us, however, we are regularly taking follow up from the principal, but the importer is unreachable till date.

My above statement running recorded in 03 pages is my true and correct version of say, which is tendered voluntarily by me without any force, threat or coercion, during my statement no religious faiths harmed. My statement has been typed and retrieved from office Computer of SIIB section, Room No. 206 of Custom House, Mundra by the Customs Officer on my request, I have clearly understood the same and same has been recorded as per my say. After being satisfied of the correctness and truthfulness of my statement / submission, I put my dated signature on all the pages of the statement.

Before me


11/03/24

(B. B. Singh)
Superintendent (SIIB)
Custom House, Mundra


(Narendrakumar K Rathod)
Director

M/s TANLINE Private Limited

COMBINED TRANSPORT BILL OF LADING

Shipper
MAGNUM GENERAL TRADING L.L.C
Office 606, B-block Hudalba Award Building,
Jumeirah Road, Dubai UAE, 378298
Contact:- +971 4 329 7963

B/L Number JEAMUN2213

Consignee (if "To order" so indicate)

MITUL MUTH TRADING CO.
1ST FLOOR, FLAT NO 42/B, 107, KANCHANGANGA APNA,
SWAMI SAMARTH NAGAR, ANDHERI WEST,
MUMBAI SUBURBAN, MAHARASHTRA, 400053
NAME:- MR. SONI BHAI CONTACT:- +91 9106049234
EMAIL:- sonimishraa9@gmail.com

Notify Party (no claim shall attach for failure to notify)
SAME AS CONSIGNEE

Ocean Bill of Lading

NOT NEGOTIABLE UNLESS CONSIGNED "TO ORDER"

RECEIVED by the Carrier the Goods as specified below in apparent good order and condition unless otherwise stated to be transported to such place as agreed, authorized or permitted herein and subject to all terms and conditions appearing on the front and reverse of this Bill of Lading to which the Merchant agrees by accepting this Bill of Lading. Any local privileges and customs notwithstanding. The particulars given below as stated by the Shipper and the weight, measure, quantity, condition, contents and the value of Goods are unknown to the Carrier.
In WITNESS whereof one (1) original Bill of Lading has been signed if not otherwise stated hereafter, the same being accomplished the other(s), if any, to be void. If required by the Carrier one (1) original Bill of Lading must be surrendered duly endorsed in exchange for the Goods or Delivery Order.

Pre-carriage by	Place of Receipt JEBEL ALI, UAE
Ocean Vessel MAJD 2316E	Port of Loading JEBEL ALI, UAE
Port of Discharge MUNDRA, INDIA	Place of Delivery MUNDRA, INDIA

For delivery please contact:
TANLINE PVT LTD
PLOT NO.110 2ND FLOOR SECTOR-8
MANALI TOWER OFFICE NO 218
GANDHIDHAM KUTCHH - 370201
EMAIL: mkt@tanline.co.in / opstanline@gmail.com

Marks & Numbers	No. of Pkgs.	Description of Goods & Packages	Gross Wt. (Kgs)	Vol. (CBM)
TDRUB413810/ 40'HC SEAL NO : 12561 GWT : 21,400.00 KGS	127 PACKAGES	SHIPPER'S LOAD, STOW, COUNT, SEAL & WEIGHT 1X40' HC FCL/FCL CY/CY CONTAINERS STC: COPIER MACHINES HS CODE : 84433990 TOTAL PKGS: 127 PACKAGES Hind Terminals Pvt Ltd CFS No 1 "FREIGHT PREPAID" 14 DAYS FREE DETENTION AT DESTINATION ALL DESTINATION CHARGES ON CONSIGNEE ACCOUNT	<u>GWT. KGS.</u> 21400.00 <u>NWT. KGS.</u> 21400.00 SHIPPED ON BOARD 13.10.2023	

Freight Charges, etc

Total number of packages (in words)

Description	Rate	Prepaid	Collect

Jurisdiction and Law Clause

The contract by or contained in this Bill of Lading is Governed by UAE Laws and any claim or dispute arising hereunder or in connection herewith shall be determined by the courts in UAE and no other courts.

Exchange Rate

Payable at

DUBAI

No. of original B/L (s)

(01) ONE

Place and date of issue

DUBAI 13.10.2023

Excess Value Description: Refer to Clause 6(5)(B)+(C) on reverse side

Signed on behalf of the Carrier
PRIME GLOBE SHIPPING & LOGISTICS LLC
DUBAI-U.A.E.

By:



NON-NEGOTIABLE