

		<p>सीमा शुल्क के प्रधान आयुक्त का कार्यालय सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOMS HOUSE, MUNDRA, KUTCH, GUJARAT <u>Phone No.02838-271165/66/67/68</u> <u>FAX.No.02838-271169/62,</u> <u>Email-adj-mundra@gov.in</u></p>	
<p>A. File No.</p>		:	GEN/ADJ/ADC/439/2024-25-ADJN.
<p>B. Passed by</p>		:	Amit Kumar Mishra, Additional Commissioner of Customs, Customs House, AP & SEZ, Mundra.
<p>C. Noticee(s) / Party / Importer</p>		:	M/s Omprakash Dinesh Kumar, (IEC: ACVPJ2589A)
<p>D. DIN</p>		:	20250271MO000083778B

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

WHEREAS IT APPEARS THAT: -

Specific intelligence gathered by the Directorate of Revenue Intelligence (hereinafter referred to as ‘DRI’) indicated that **M/s Omprakash Dinesh Kumar, (IEC: ACVPJ2589A)** (hereinafter also referred to as the “Importer”) having address as 29, Spice Park, Near Rampura, Mathania, Jodhpur, Rajasthan-342001 was indulged into illegal import of Watermelon Seeds (also known as Melon Seeds) by way of violation of Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry **(RUD No. 1)**. As per said notification “Import Policy of Melon Seeds is ‘Free’ with effect from 01st May 2024 up to 30th June 2024. Consignments with ‘shipped on board’ Bill of lading issued till 30th June 2024 shall be treated as ‘Free’ to import”.

2. Acting upon the intelligence, an investigation in r/o the containers covered under the Bill of Entry No. 5802241 dated 25.09.2024 **(RUD No. 2)** filed by the importer M/s Omprakash Dinesh Kumar at Mundra Custom House was carried out and found that there were major discrepancies between the details i.e. shipped on board date mentioned in Bill of Lading No.OSLBL-971/24 for BE No. 5802241 dated 25.09.2024and the original BL No. OSLPZUMUN3079224 resumed during the search conducted at the office of M/s Paramount Sealinks Pvt. Ltd. (General Agent working in India on behalf of M/s Ocean Star line) having office situated at ‘Office No. 14, 2nd Floor, Aviskar Building, Plot No. 204, Ward 12-B, Gandhidham-370201 under Panchnama dated 12.09.2024. The shipped-on board date in the original BL No. OSLPZUMUN3079224 dated 07.08.2024 was

31.07.2024, which was changed to 26.06.2024 and switched B.L. No. OSLBL-971/24 dated 26.06.2024 was issued to avail benefit of Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry. Accordingly, the import consignment covered under Bill of Entry No. 5802241 dated 25.09.2024 filed by the importer M/s Omprakash Dinesh Kumar lying in the CFS of M/s Mundhra CFS Pvt. Ltd., Mundra was put on hold for examination by officers of DRI. The goods covered under Bill of Entry No. 5802241 dated 25.09.2024 were examined by officers of DRI on 08.10.2024 and accordingly a panchnama dated 08.10.2024 (**RUD No. 3**) was drawn at the CFS of M/s Mundhra CFS Pvt. Ltd., Mundra in respect of the same.

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

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

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

4.1 Statement of Shri **Bharat Himmatlal Parmar**, Branch Manager of M/s Paramount Sealinks Pvt. Ltd., (Delivery Agent of Shipping Line i.e. M/s Ocean star line), having address as 'BOMGIM Building, 1st Floor, Plot No. 133, Sector-8, Gandhidham (Kutch) – 370201', was recorded under Section 108 of the Customs Act, 1962 on 10.09.2024 (**RUD No. 6**) wherein he inter alia stated that he is working as Branch Manager of M/s Paramount Sealinks Pvt. Ltd. and M/s Ocean star line is their principle and M/s Paramount Sealinks Pvt. Ltd. has been handling all shipping related activities in India i.e. Export and Import at Mundra Port since long time on behalf of M/s Ocean star line. Further he stated that he generally received mail communication regarding consignments sent by M/s Oceanic Star Line, they sent him the details of arrival notice with containers

details. Further, he stated that arrival of the consignment he looked after all clearance on behalf of Line to discharge the goods to his importers.

4.2 Statement of Shri Chinmay Jhanwar, Authorized Signatory of M/s Omprakash Dinesh Kumar, was recorded under Section 108 of the Customs Act, 1962 on 30.11.2024 (**RUD No. 7**) wherein he inter alia stated that in year 2012, his father had started the firm M/s. Omprakash Dinesh Kumar that they process the watermelon seeds at their factory premises and then they sell the processed seeds in domestic market only. Further, he stated that he looks after all the business-related work of M/s Omprakash Dinesh Kumar i.e. the work related to purchase and sales and import-export for M/s Omprakash Dinesh Kumar. He submitted copy of B.L. No. OSLSBL-971/24 dated 26.06.2024 alongwith copies of corresponding documents i.e. Invoice, Packing List, certificate of origin, phytosanitary certificate and fumigation certificate etc. related to 05 Containers covered under the Bill of Entry no. 5802241 dated 25.09.2024 which were supplied to him by his overseas supplier M/s Orga Industrade for Commerce Co. Ltd, Khartoum, Sudan on behalf of M/s. Signa General Trading LLC, Al Khaleej Road, Al Nukhitha Building G11, Dubai, UAE. He also stated that he is well aware about the Notification No. 05/2023 dated 05.04.2024 issued by DGFT that if watermelons seeds had loaded or shipped on board before 30th June 2024 then it will be under 'Free' category, however if goods loaded on ship or shipped on board after 30th June 2024, then it will be under category of 'restricted'. On being shown Original B/L No. OSLPZUMUN3079224 dated 07.08.2024 (Shipped on board date 31.07.2024) & it's switch B/L No. OSLBL-971/24 dated 26.06.2024 (Shipped on board date 26.06.2024) which pertain to the consignment of M/s Omprakash Dinesh Kumar, he stated that it appears that BL No. OSLPZUMUN3079224 dated 07.08.2024 is the original BL and someone has manipulated in shipped on board date and making another fake BL (which is called Switch BL) for the same consignments. He further stated that while making the deal with Shri Dinesh Tanna (Broker of Rajkot based M/s Tirupati Broker), he had clearly told him to send the goods i.e. watermelon seeds only if ship on board is before 30th June, otherwise don't send them.

On being shown, email communication between M/s. Paramount Sealinks Pvt. Ltd. through email ID impdocs@paramountsealink.com and M/s Eastern Shipping Co. Ltd. through email ID tagwa@easternship.com (which was resumed under the Panchnama dated 12.09.2024 drawn at the premises of M/s. Paramount Sealinks Pvt. Ltd.) dated 27.08.2024 with subject OSL pre alert IBN AL WALEED//24904 Port Sudan-Mundra//Nhava Sheva are mentioned in which it was mentioned that 'Dear Mohit/ Mundra Team (Paramount Sealinks Pvt. Ltd.), please find final attached of 7 Switch BL No.' which further contains text as 'BL No. OSLPZUMUN3079224 replaced by Switch BL No. OSLBL-971/24', he

accepted the fact that the shipped-on board date for the subject consignment was 31.07.2024 which is after permissible date i.e. 30.06.2024 as per the Notification No. 05/2023 dated 05.04.2024 issued by DGFT.

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

During statement, Shri Vankar Bharatbhai were shown the email communication between M/s. Paramount Sealinks Pvt. Ltd. through email ID impdocs@paramountsealink.com and M/s Eastern Shipping Co. Ltd. through email ID tagwa@easternship.com (which was resumed under the Panchnama dated 12.09.2024 drawn at the premises of M/s. Paramount Sealinks Pvt. Ltd.) dated 27.08.2024 with subject OSL pre alert IBN AL WALEED//24904 Port Sudan-Mundra//Nhava Sheva are mentioned in which it was mentioned that 'Dear Mohit/ Mundra Team (Paramount Sealink Pvt. Ltd.), please find final attached of 7 Switch BL No.' which further contains text as 'BL No. OSLPZUMUN3079224 replaced by Switch BL No. OSLBL-971/24', he stated that the original BL No. OSLPZUMUN3079224 was replaced by Switch BL No. OSLBL-971/24, and he confirmed that M/s Paramount Sealinks Pvt. Ltd. has received the said BL from their principal M/s Ocean Star line through its agent.

During statement Shri Vankar Bharatbhai were shown Original B/L No. OSLPZUMUN3079224 dated 07.08.2024 (Shipped on board date 31.07.2024) & it's switch B/L No. OSLBL-971/24 dated 26.06.2024 (Shipped on board date 26.06.2024) which were resumed during the search conducted at the office of M/s Paramount Sealinks Pvt. Ltd. under Panchnama dated 12.09.2024, pertain to the consignment of M/s Omprakash Dinesh Kumar he confirmed that BL No. OSLPZUMUN3079224 dated 07.08.2024 having shipped on board date 31.07.2024 is the original BL and someone has manipulated the shipped on board date and made another fake/forged BL (which is called Switch BL) for the same consignment, the correct shipped-on-board date is 31.07.2024.

4.4 Statement of Shri Dinesh Tanna, Authorized signatory of M/s Tirupati Broker has been recorded on 31.12.2024 (RUD No. 9);

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

Further, he stated that he negotiates product pricing, freight, and brokerage fees with Indian importers and charge the shipper for most products. For watermelon

and coriander seeds, he charges brokerage from both the shipper and importer. He further stated that he had talked with overseas suppliers of watermelon seeds situated at Sudan.

On being shown Original B/L No. OSLPZUMUN3079224 dated 07.08.2024 (Shipped on board date 31.07.2024) & it's switch B/L No. OSLBL-971/24 dated 26.06.2024 (Shipped on board date 26.06.2024) which were resumed during the search conducted at the office of M/s Paramount Sealinks Pvt. Ltd. under Panchnama dated 12.09.2024, pertain to the consignment of M/s Omprakash Dinesh Kumar, he stated that the shipped on board date has been manipulated by someone, he further stated that if he had known in advance that this shipment was loaded after 30.06.2024, he would never have imported it.

4.5 Statement of Shri Chavda Dilipsinh, G-Card holder of M/s Unnati Cargo, recorded under Section 108 of the Customs Act, 1962, on 31.12.2024 (RUD No. 10) wherein he inter alia stated that he has idea about the Notification No. 05/2023 dated 05.04.2024 issued by DGFT which stipulates that before 30.06.2024, the import of watermelon seeds is free and after 30.06.2024 the import of watermelon seeds is Restricted. On being shown Original B/L No. OSLPZUMUN3079224 dated 07.08.2024 (Shipped on board date 31.07.2024) & it's switch B/L No. OSLBL-971/24 dated 26.06.2024 (Shipped on board date 26.06.2024) which were resumed during the search conducted at the office of M/s Paramount Sealinks Pvt. Ltd. under Panchnama dated 12.09.2024, pertain to the consignment of M/s Omprakash Dinesh Kumar, he stated that someone has manipulated/forged the documents and try to show shipped on board date before 30th June. He further stated that no one had submitted to him the said type of documents in which shipped on board date is after 30th June 2024, if he had known in advance that this shipment was shipped on board date after 30th June 2024, he would never have filed the Bill of Entry in respect of the said consignment.

5. Evidences available on record during investigation:

5.1 Original BL No. OSLPZUMUN3079224 dated 07.08.2024 (**RUD No. 11**) having shipped on board date 31.07.2024 was resumed during the search conducted at the office of M/s Paramount Sealinks Pvt. Ltd. (General Agent working in India on behalf of M/s Ocean Star line) having office situated at 'Office No. 14, 2nd Floor, Aviskar Building, Plot No. 204, Ward 12-B, Gandhidham-370201 under Panchnama dated 12.09.2024. The shipped-on board date in the original BL No. OSLPZUMUN3079224 dated 07.08.2024 was 31.07.2024, which was changed to 26.06.2024 and switched B.L. No. OSLBL-971/24 dated 26.06.2024 (**RUD No. 12**) was issued to avail benefit of Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of

Commerce & Industry. It shows that Bill of Lading No. OSLBL-971/24 dated 26.06.2024 showing 'Shipped on Board' date as 26.06.2024, which was submitted for filing IGM and Bill of Entry at Mundra Custom House were manipulated/forged to get the 'Restricted' goods cleared. The Notification No. 05/2023 dated 05.04.2024 issued by DGFT stipulates that if 'watermelons seeds' have been loaded or shipped on board before 30th June 2024 then only it will be under 'Free' category.

5.2 Two types of Bills of Lading were found-

(i) Bill of Lading available with Container Line- During search at the premises of M/s Paramount Sealink Pvt. Ltd. apart from the switched BL No. OSLBL-971/24 dated 26.06.2024 having shipped on board date 26.06.2024, the original Bill of Lading No. OSLPZUMUN3079224 dated 07.08.2024 was found in r/o of the consignment covered under the Bill of Entry 5802241 dated 25.09.2024 imported by M/s Omprakash Dinesh Kumar. The said switched BL No. OSLBL-971/24 dated 26.06.2024 having shipped on board date 26.06.2024 was received from TagwaBadri, Marketing executive of M/s Eastern shipping Co. Ltd. Khartoum, Sudan on 27.08.2024 vide email ID tagwa@eastership.com with subject of OSL PRE ALERT IBN AL WALEED//24904 PORT SUDAN-MUNDRA//NAHAVA SHEVA 07.08.2024, in which Shipped on board date 26.06.2024 was mentioned.

(ii) Importer produce Bill of Lading during statement and also submitted to Customs- During statement, **Shri Chinmay Jhanwar** had submitted the Bill of lading number OSLBL-971/24 dated 26.06.2024. In which shipped on board date 26.06.2024 was mentioned. The same Bill of lading was submitted to Customs during filing of Bill of Entry by importer.

Further, the switched Bill of Lading number OSLBL-971/24 was discussed above bear date that is before June 30th; however, upon further investigation, it is clear that the said shipped on board date was forged and accordingly prepared fabricate documents. It appears that in this case, M/s Ocean Star Line, M/s Paramount Sealinks Pvt. Ltd., Eastern Shipping Co. Ltd., Sudan, M/s Tirupati Brokers, Rajkot, and the importer were found to be complicit in the creation of these fraudulent documents.

Further examination of the forged Bills of Lading, coupled with the Original BL No. OSLPZUMUN3079224 dated 07.08.2024 having shipped on board date 31.07.2024, reveals that the "Shipped on Board" date for the containers covered under Bill of Entry 5802241 dated 25.09.2024 is recorded as July 31, 2024. This discrepancy indicates that the involved parties likely fabricated these documents with the intent to exploit a specific notification. The manipulation of dates,

coupled with the deliberate forging of shipping documents, suggests that the primary objective was to circumvent regulatory requirements and gain an unjust advantage of Notification no. 05/2023 dated 05.04.2024.

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

6. Seizure:

During the investigation, it was observed as per Original BL No. OSLPZUMUN3079224 dated 07.08.2024 having shipped on board date 31.07.2024 was resumed during the search conducted at the office of M/s Paramount Sealinks Pvt. Ltd. (General Agent working in India on behalf of M/s Ocean Star line) and as per other evidences gathered during investigation that the imported goods i.e. Watermelon Seeds have been loaded on board after 30th June 2024 and hence are restricted goods as per Notification no. 05/2023 dated 05.04.2024 issued by the DGFT. Thus, it appears that the imported goods by M/s Omprakash Dinesh Kumar, under Bill of Entry No. 5802241 dated 25.09.2024 filed at Mundra Custom House, appears to have been mis-declared in documents submitted to the Customs. Therefore, there being a reasonable belief that that the said goods are liable for confiscation under the provisions of Section 111 of the Customs Act, the same was placed under seizure under Section 110 of the Customs Act, 1962 vide Seizure Memo dated 18.10.2024 (**RUD No.13**).

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

7.1 Investigation conducted by DRI has revealed that the containers covered under Bill of Entry No. 5802241 dated 25.09.2024, were shipped from Sudan port on 31.07.2024, well beyond the cut-off date of 30.06.2024 specified in DGFT Notification No. 05/2023 dated 05.04.2024. The Original BL No. OSLPZUMUN3079224 dated 07.08.2024 having shipped on board date 31.07.2024 was resumed during the search conducted at the office of M/s Paramount Sealinks Pvt. Ltd. (General Agent working in India on behalf of M/s Ocean Star line) confirms that the containers were received at the port on 31.07.2024, further corroborating the lapse in compliance with the notification's timeline. Moreover, email correspondences and other evidence clearly demonstrate that a forged Bill of Lading No. OSLBL-971/24 was created, falsely reflecting the 'shipped on board' date as 26.06.2024, instead of the actual date of

31.07.2024. This deliberate manipulation of shipping documents was aimed at unlawfully availing the benefits under the DGFT Notification No. 05/2023. The investigation indicates that the importer, in collusion with representatives of M/s Paramount Sealinks Pvt. Ltd., M/s Ocean star line, and TagwaBadri, Marketing executive of M/s Eastern shipping Co. Ltd. Sudan, orchestrated the falsification of relevant dates on the Bill of Lading to facilitate the clearance of restricted cargo. By doing so, the importer has failed to adhere to the conditions of DGFT Notification No. 05/2023, thereby violating the provisions of the Foreign Trade Policy 2023. During the investigation, it is evident that Shri Bharat Parmar, as the branch manager, was kept fully informed of all communications, as Shri Tagwa Badri, the Marketing Executive at Eastern Shipping Co. Ltd., had sent him the forged documents via email. This constitutes a serious breach of regulatory compliance and evidences deliberate intent to mislead customs authorities.

7.2 The facts and evidence discussed above indicate that the Directorate General of Foreign Trade (DGFT), through Notification No. 05/2023 dated 05.04.2024, amended the import policy for Melon Seeds under CTH 12077090. As per the notification, the import of Melon Seeds was classified as 'Free' from 1st May 2024 to 30th June 2024. Consignments with 'shipped on board' Bill of lading issued till 30th June 2024 shall be treated as 'Free' to import". It means that all consignments of Watermelon Seeds which have shipped on board before 01.07.2024 can be imported in India on 'Actual User' basis to processors of Melon Seeds having a valid FSSAI Manufacturing License in line FSSAI Order dated 15.03.2024. However, as established in the preceding paras, M/s Omprakash Dinesh Kumar, 29, Spice Park, Near Rampura, Mathania, Jodhpur, Rajasthan-342001, illegally imported Watermelon Seeds under Bill of Entry No. 5802241 dated 25.09.2024, in violation of Notification No. 05/2023. The investigation conclusively proved that the goods were shipped on board on 31st July 2024 i.e. beyond the permissible date of 30th June 2024 using a forged Bill of Lading. Furthermore, it was revealed during the investigation that the importer deliberately withheld critical information from Customs Authorities, failing to disclose that the goods were shipped on board after the specified date of 30th June 2024. This reflects intentional non-compliance with the DGFT Notification No. 05/2023. Hence, the goods declared as 'Watermelon Seeds' under CTH 12077090 covered under Bill of Entry No. 5802241 dated 25.09.2024 having total quantity **85MTs** and declared assessable value of **Rs. 1,40,94,360/-** imported by M/s Omprakash Dinesh Kumar are liable for confiscation under Section 111(d), 111(m) and 111 (o) of the Customs Act, 1962 and the same were placed under seizure under Section 110 of the Customs Act, 1962 vide Seizure Memo dated 18.10.2024.

8.Roles of persons/firms involved:

8.1 Role of the importer M/s Omprakash Dinesh Kumar (IEC No. ACVPJ2589A) (Authorized Signatory: Shri Chinmay Jhanwar):

Shri Chinmay Jhanwar is an Authorized Signatory of M/s Omprakash Dinesh Kumar and being importer, he was well aware of the Import policy and Notification. M/s Omprakash Dinesh Kumar had imported watermelon seeds covered under Bill of Entry No. 5802241 dated 25.09.2024 by way of violation of import policy mentioned in Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry.

During statement, **Shri Chinmay Jhanwar** admitted to overseeing all business operations of M/s Omprakash Dinesh Kumar, including purchase, sales, and import-export activities. Despite being fully aware of Notification No. 05/2023 dated 05.04.2024, issued by the DGFT, he failed to disclose the actual facts to the customs department. Instead, he attempted to facilitate the clearance of restricted cargo. Email correspondences further indicate that he sought to obtain forged dates from shipping line representatives in a manner that would mislead customs and enable the clearance of restricted cargo.

The total quantity of the said goods covered under the subject Bill of entry is **85 MTs** having declared assessable value of **Rs. 1,40,94,360/-**. As per Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry, the import of said goods with shipped on board dated after 30th June is under restricted category. The importer must comply with the conditions outlined in the said Notification. Further, the notification was issued for a definite period and it is the obligation of the firm utilizing that authorization to ensure that no condition of the Notification has been violated. The acts of commission and omission on the part of the importer rendered the subject goods liable to confiscation under Section 111(d), 111(m) and 111 (o) of the Customs Act, 1962 and therefore is liable to penalty under **Section 112 (a) and 112 (b)** of the Customs Act, 1962. By not uploading the original documents as mandated during filing of Bill of Entry, the importer has attempted to mislead the department thereby rendering themselves liable to penalty under **Sec 114AA** of Customs Act, 1962.

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

The facts and evidences gathered during the search, including Bill of Lading and email correspondences, provide clear and compelling proof that M/s Paramount Sealinks Pvt. Ltd., acting on behalf of M/s Ocean Star Line, engaged in deliberate collusion with representatives from M/s Ocean Star Line and Mr. TagwaBadri, Marketing Executive of Eastern Shipping Co. Ltd., Sudan, to manipulate the dates on the Bill of Lading (B/L). This deliberate manipulation was carried out to

facilitate the clearance of restricted cargo in direct violation of established regulations, which govern the shipping and clearance of goods in India.

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

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

Shri Bharat Himmatlal Parmar, as the Branch Manager of M/s Paramount Sealinks Pvt. Ltd., a container line agent, was well-versed in the Import policy and Notifications. In his statement, Shri Parmar admitted to overseeing all operations of M/s Paramount Sealinks Pvt. Ltd., including documentation related to import-export activities as a container line agent. The facts and evidence gathered during the investigation, including the Bill of Lading and email correspondences, provide clear and compelling proof that M/s Paramount Sealinks Pvt. Ltd., acting on behalf of M/s Ocean Star Line, deliberately colluded with representatives from M/s Ocean Star Line and Mr. Tagva Badri, Marketing Executive of Eastern Shipping Co. Ltd., Sudan, to manipulate the dates on the Bill of Lading (B/L). This deliberate manipulation aimed to facilitate the clearance of restricted cargo, in direct violation of established regulations governing the shipping and clearance of goods in India.

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

8.4 Shri Dinesh Tanna, Authorized representative of M/s Tirupati Broker, Rajkot:

During investigation, Shri Dinesh Tanna accepted that they used to import goods i.e. Watermelon seeds from Sudan. It was noticed that although **Shri Dinesh Tanna, Authorized representative of M/s Tirupati Broker, Rajkot** was handling the import related work as a Broker and used to contact Sudanese suppliers in order to finalize the deal with the suppliers of the goods. He used to bargain with foreign suppliers and used to arrange the payment against the subject import goods to the Sudanese suppliers. It appears that Shri Dinesh Tanna had given instructions to the container line through the overseas supplier that even if the goods are shipped after 30th June 2024, the documents must be maintained before 30th June 2024, only then the goods will be cleared in India. The facts and evidence gathered during investigation, clearly establish that Shri Dinesh Tanna, acting as broker, deliberately colluded with representatives of container line to manipulate the actual dates on the Bill of Lading. This manipulation was intended to facilitate the clearance of restricted cargo in direct violation of established regulations. It has also been established that Shri Dinesh Tanna was in direct contact with container line and arranged forged dates from in a manner that would mislead customs and enable the clearance of restricted cargo. These actions reflect a blatant disregard for regulatory compliance and an intent to mislead the authorities. The deliberate acts and omissions by **Shri Dinesh Tanna, Authorized representative of M/s Tirupati Broker, Rajkot** make him liable for penalties under **Section 112(b)** of the Customs Act, 1962. Furthermore, his involvement in the creation of forged Bills of Lading a violation that renders him liable to penalties under **Section 114AA** of the Customs Act, 1962.

9. Relevant Legal provisions:

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

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

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

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

9.3.1 FTDR Act, 1992:

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

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

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

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

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

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

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

9.3.2 Foreign Trade Policy, 2023:

Para 1.02: Amendment to FTP

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

Para 2.01: Policy regarding import /Exports of goods

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

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

9.3.3 Relevant Sections of the Customs Act, 1962:

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

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

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

shall be liable, -

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

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

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

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

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

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

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

10. Now, therefore,

10.1 Now therefore, in the light of the aforesaid facts, **M/s Omprakash Dinesh Kumar, 29, Spice Park, Near Rampura, Mathania, Jodhpur, Rajasthan-342001** is hereby called upon to show cause in writing to the **Additional Commissioner of Customs, Customs House, Mundra** having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why:

(a) The imported goods declared as ‘Watermelon Seeds’ under CTH 12077090 covered under Bill of Entry No.5802241 dated 25.09.2024 having total quantity **85** MTs and declared assessable value of **1,40,94,360/-** should not be confiscated under Section 111 (d), 111(m) and 111(o) of Customs Act, 1962.

(b) Penalty under Section **112(a), 112(b)** and Section **114AA** of the Customs Act, 1962 should not be imposed on M/s Omprakash Dinesh Kumar, 29, Spice Park, Near Rampura, Mathania, Jodhpur, Rajasthan-342001.

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

10.3 Shri Bharat Parmar, Branch Manager of M/s Paramount Sealinks Pvt. Ltd. situated at Office No. 14, 2nd Floor, Aviskar Building, Plot No. 204, Ward 12-B, Gandhidham-370201 is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building,

Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed on M/s Paramount Sealinks Pvt. Ltd. under Section **112(b)** of the Customs Act, 1962.

10.4 Shri Dinesh Tanna, Authorized Representative of **M/s Tirupati Broker** having office at 603, Kings Plaza, Astrone Chowk, Rajkot is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed on him under Section **112(b) & 114AA** of the Customs Act, 1962.

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

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

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

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

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

F.No.: GEN/ADJ/ADC/439/2024-25-ADJN.

DIN : 20250271MO000083778B

To,

- (1) M/s Omprakash Dinesh Kumar,**
29, Spice Park, Near Rampura,
Mathania, Jodhpur, Rajasthan-342001
(IEC No. ACVPJ2589A).
(email-nishilakhotia16@gmail.com)
- (2) M/s Paramount Sealinks Pvt. Ltd.,**
Office No. 14, 2nd Floor, Aviskar Building, Plot No. 204, Ward 12-B,
Gandhidham-370201.
(email-specialequipments@paramountsealink.com
and brmgr@paramountsealink.com)
- (3) Shri Bharat Parmar, Branch Manager of**
M/s Paramount Sealinks Pvt. Ltd.
situated at Office No. 14, 2nd Floor,
Aviskar Building, Plot No. 204,
Ward 12-B, Gandhidham-370201
(email-brmgr@paramountsealink.com)
- (4) Shri Dinesh Tanna, Authorized Representative**
of M/s Tirupati Broker, 603,
Kings Plaza, Astrone Chowk, Rajkot.
(email-trade@tirupatibrokers.com)

Copy to:

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

Annexure-R

List of Relied Upon Documents (RUDs) in the matter of M/s. Omprakash Dinesh Kumar

RUD No.	Description of Documents	RUD No.
1	Notification No. 05/2023 dated 5 th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry	RUD No. 01
2	Bill of Entry No. 5802241 dated 25.09.2024	RUD No. 02
3	Panchnama dated 08.10.2024 drawn at M/s Mundhra CFS Pvt. Ltd., Mundra	RUD No. 03
4	Panchnama dated 12.09.2024 drawn at Office No. 14, 2 nd Floor, Aviskar Building, Plot No. 204, Ward 12-B, Gandhidham-370201	RUD No. 04
5	Panchnama dated 14.09.2024 drawn at office of CHA M/s Unnati Cargo at Office no. 08, 1 st Floor, Mundhra CFS, Mundra port, Mundra	RUD No. 05
6	Statement of Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sealinks Pvt. Ltd.,	RUD No. 06
7	Statement of Shri Chinmay Jhanwar, Authorized Signatory of M/s Omprakash Dinesh Kumar	RUD No. 07
8	Statement of Shri Vankar Bharatbhai Khengar bhai, senior executive (imports) of M/s Paramount Sealinks Pvt.Ltd., Gandhidham	RUD No. 08
9	Statement of Shri Dinesh Tanna, Authorized signatory of M/s Tirupati Brokers, Rajkot 31.12.2024	RUD No. 09
10	Statement of Shri Chavda Dilipsinh, G-Card holder of M/s Unnati Cargo dated 31.12.2024	RUD No. 10
11	BL No. OSLPZUMUN3079224 dated 07.08.2024	RUD No. 11
12	B.L. No. OSLBL-971/24 dated 26.06.2024	RUD No. 12
13	Seizure Memo dated 18.10.2024	RUD No. 13