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- adj-mundra@gov.in

A. File No.	:	GEN/ADJ/ADC/806/2026-Adjn-O/o Pr Commr-Cus-Mundra
B. SCN No.	:	61/2026-27/ADC/ZDC/MCH
C. Date of Issue		01-06-2026
D. Passed by	:	**Dipak Zala,** Additional Commissioner of Customs, Custom House, Mundra.
E. Noticess(s)/Importer	:	M/s. Premium Petro and Infra Projects Private Limited (IEC: AAOCP5368F)
F. DIN	:	20260671MO000000D21A

(Show Cause Notice under Section 124 of the Customs Act, 1962)

WHEREAS IT APPEARED THAT:

Specific intelligence gathered by the Directorate of Revenue Intelligence (hereinafter referred to as 'DRI') indicated that some importers are indulged in import of 'Restricted Goods' through mis-declaration by declaring the same as 'Distillate Oil'. Intelligence further suggested that M/s. Premium Petro and Infra Projects Private Limited (hereinafter also referred to as "the Importer"), (IEC No. AAOCP5368F) having business address at 1/3, Hathroi Market, Ajmer Road, Jaipur, Rajasthan-302001 has imported 'Restricted Goods' under Bill of Entry No. 7746721 dated 25.02.2026 **(RUD-1)**, filed at Mundra Port (INMUN1), and declared the same as 'Distillate Oil' .Details of the said import consignment is as under:

Table-I

Bill of Entry No.	7746721 dated 25.02.2026 (INMUN1)
Declared Goods in BE	Distillate Oil (Only for Industrial Use), CTH: 27101961
Declared Quantity	4000.00 MTS (4000000 in KGS)
Total Assessable Value (INR)	17,46,10,113/-
Customs Broker	M/s. Shivam Seatrans Private Limited
Country of Origin	United Arab Emirates
Port of Loading	Hamriya
Supplier	Ecofuel Nexus FZC, Sharjah, UAE

2. Accordingly, the above said consignment was put on hold by the DRI and further examination and sampling of goods covered under the aforesaid consignment was carried out by the DRI under panchnama dated 14.03.2026 **(RUD-2)**.During the said proceedings, representative samples of the imported goods were drawn for testing purpose to ascertain the exact nature of the import goods in the said consignment.

3. <u>TESTING AND SEIZURE</u>:

3.1 The representative samples were sent to CRCL, Visakhapatnam for testing of the same. CRCL, Visakhapatnam submitted their test report dated 01.04.2026 **(RUD-3)** in respect of the imported goods. The said test report, on the basis of the tested parameters by the CRCL, Visakhapatnam, indicated that ***"The sample does not confirming to Distillate Marine Fuel of IS 16731, with respect to Cloud Point, up to the extent of parameters tested. The sample meets all the stringent parameters of HFHSD (IS 16861) except Flash point (6.5 ° C less than the required 66°C), and Distillation Recovery at 370° C (which is 4% less than required 95%). The sample meets all the parameters of Automotive Diesel Fuel not containing bio-diesel (IS 1460) except Distillation Recovery at 360° C (which is 6% less than required 95%). The sample is most akin to Automotive Diesel Fuel not containing bio-diesel (IS 1460). As per the GCMS studies & above tested parameters the sample is Automotive Diesel Fuel admixed/adulterated with Higher carbon distillate/Light base Oil."***

3.2 The representative samples were also sent to IOCL, Haldia for testing of the same. IOCL, Haldia submitted their test report bearing Sample ID: DRI/JRU/INQ-11/2025-26/1829 dated 16.03.2026 **(RUD-4)** in respect of the imported goods. The said test report, on the basis of the tested parameters by the IOCL, Haldia, indicated that ***"The sample is meeting with the specification, IS 1460 HSD BS-VI, except water content."***

3.3 The test reports were analyzed in detail and whereas the parameters of the Test Report suggested that the goods being imported in the said containers was Automotive Diesel Fuel Conforming to IS: 1460. Further, the specifications of Automotive Diesel Fuel as per IS: 1460 of the Bureau of Indian Standards (BIS) are reproduced below:

IS 1460 : 2017

Table 1 Requirement for Automotive Diesel Fuel
(*Clauses* 3.1.4 *and* 3.2)

Sl No.	Characteristic	Requirement		Method of Test, Ref to [P :] of IS 1448/ASTM/IP/ISO Annex
		Bharat Stage IV	Bharat Stage VI	
(1)	(2)	(3)	(4)	(5)
i)	Appearance	Clear, bright and free from sediments, suspended matter and undissolved water at normal ambient fuel temperature	clear, bright and free from sediments, suspended matter and undissolved water at normal ambient fuel temperature	Visual
ii)	Acidity, inorganic, mg of KOH/g	Nil	Nil	ISO 6618/ASTM D9749)/ IP 139
iii)	Acidity, total, mg of KOH/g, *Max*	0.20	0.20	[P : 2] 9)/ASTM D664/ ASTM D974 / IP 139
iv)	Ash, percent by mass, *Max*	0.01	0.01	[P : 4] 9)/ASTM D 482/IP 4
v)	Carbon residue (Ramsbottom or micro) on 10 percent residue[1], percent by mass, *Max*	0.30	0.30	[P : 8] 9) /ISO 10370/ASTM D 524/IP 14/ASTM D 4530
vi)	Cetane number, *Min*	51[2]	51[2]	[P : 9] 9)/ASTM D 613
vii)	Cetane index, *Min*	46[2]	46[2]	ISO 42649)/ASTM D4737/ IP 380
viii)	Pour point[3], *Max*: a) Winter b) Summer	 3°C 15°C	 3°C 15°C	[P : 10] 9)/ASTM D 5949/ ASTM D 5950/ ASTM D 5985/ASTM D97/ASTM D7346/IP 15
ix)	Copper strip corrosion for 3 h at 50°C	Not worse than No. 1	Not worse than No. 1	[P : 15] 9)/ASTM D 130/IP 154
x)	Distillation, 95 percent *v/v*, recovery, °C, *Max*	360	360	[P : 18] 9)/ISO 3405/ASTM D 86/ASTM D 7345/IP 123
xi)	Flash point, Abel[4], °C, *Min*	35	35	[P : 20] 9)/ISO 3679/ IP170/ IP523/ EN13736
xii)	Kinematic viscosity, cSt, at 40°C	2.0 to 4.5	2.0 to 4.5	[P : 25] 9)/ISO 3104/ASTM D 445/ASTM D 7042/IP 71
xiii)	Total contamination, mg/kg, *Max*	24	24	EN 126629)/IP 440
xiv)	Density at 15°C, kg/m³	815–845[5]	810–845[5]	[P : 16] 9) /[P : 32] / ISO 12185/ ASTM D 4052/ ASTM D 1298/IP 160
xv)	Total sulphur, mg/kg, *Max*	50	10	ISO 13032 9)/ ISO 20884/ISO 208469)/ASTM D 5453/ASTM D 2622/ASTM D 7220/[P : 34] For Bharat Stage IV grade only [P : 153] 9)/ASTM D 4294
xvi)	Water content, mg/kg, *Max*	200	200	ISO 12937/ASTM D 6304
xvii)	Cold Filter Plugging Point (CFPP)[3], *Max*: a) Winter b) Summer	 6°C 18°C	 6°C 18°C	[P : 110] 9)/ASTM D 6371/ IP 309
xviii)	a) Oxidation stability[6], g/m³, *Max*	25	25	[P : 154] 9)/ASTM D 2274/ IP 388
	b) Oxidation stability by Rancidity meter[7], hours, *Min*	20	20	EN 15751
xix)	Polycyclic Aromatic Hydrocarbon (PAH), percent by mass, *Max*	8	8	EN 129169)/IP 391 /ASTM D 6591
xx)	Lubricity corrected wear scar diameter (wsd 1.4) at 60°C, microns, *Max*	460	460	P 149/ ISO 12156-1/Cor 1
xxi)	FAME content[8], % v/v, *Max*	7.0	7.0	Annex A9)/ASTM D7371/ EN14078

3.4 And whereas on analysis of the parameters detailed in the Test Reports vis-a-visthe parameters stipulated in the BIS standards of Automotive diesel fuel conforming to standard IS:1460, it appeared in accordance with the intelligence, that goods being imported appeared to be mis-declared and following conclusion appeared to flow from the analysis:

Table-II

Sl. No.	Bill of Entry No.	Date of Bill of Entry	Product description as per the analysis of the Test report
01	7746721	25.02.2026	Automotive Diesel Fuel conforming to standard IS:1460

Thus, it appeared that the samples drawn from consignment pertaining to BoE no: 7746721 dated 25.02.2026 appear to conform to limits stipulated in IS: 1460 specifications which pertains to the Indian Standard of Automotive Diesel Fuel. The items Automotive Diesel Fuel are restricted and can be imported by the State Trading Enterprises (STEs) only.

3.5 In the light of the parameters of the Test Report of the CRCL Visakhapatnam, the goods imported under BE no. 7746721 dated 25.02.2026, appear to be liable to be classified under CTH 2710 1944 under the description of Automotive Diesel Fuel conforming to standard IS 1460. The relevant description of CTH 2710 1944 as per Customs Tariff Act 1975 are as below:

2710 19 41	--- Gas oil	kg.	5.00	5.00	—	18.00	0.50	24.490	State Trading Enterprises	*Import as per Policy Condition (5) of Chapter 27*
2710 19 42	--- Vacuum gas oil	kg.	5.00	5.00	—	18.00	0.50	24.490	State Trading Enterprises	*Import as per Policy Condition (5) of Chapter 27*
2710 19 43	--- Light diesel oil conforming to standard IS 15770	kg.	5.00	5.00	—	18.00	0.50	24.490	State Trading Enterprises	*Import as per Policy Condition (5) of Chapter 27*
2710 19 44	--- Automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460	kg.	2.50	2.50	—	14% + Rs. 15 per litre	0.08		State Trading Enterprises	*Import as per Policy Condition (5) of Chapter 27 SWS - 3% by Ntfn 12/2018-Cus.*
2710 19 49	--- High flash high speed diesel fuel conforming to standard IS 16861	kg.	2.50	2.50	—	14% + Rs. 15 per litre	0.08		State Trading Enterprises	*Import as per Policy Condition (5) of Chapter 27 SWS - 3% by Ntfn 12/2018-Cus.*

Chapter Heading 27101944

3.6 Further, as per ITC (HS), 2022, Schedule 1: Import Policy, Section V: Mineral Products, Chapter 27: Mineral Fuels, Mineral Oils and Products of Their Distillation; Bituminous Substances; Mineral Waxes: Goods falling under the description of "Gas oil and oils obtained from gas oil: -- Automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460" the import policy makes the goods restricted by way of importation by State Trading Enterprises only by virtue of Policy Condition No. 5 which prescribes "Import allowed through IOC subject to para 2.21 of Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P&NG Resolution No. P23015/1/2001-MKT. Dated 8.3.2002 including HPCL, BPCL and IBP who have been marketing transportation fuels before this date". The screenshots of the relevant extracts are as below:

Product Description and Import Policy

27101944	---	Gas oil and oils obtained from gas oil: ---- Automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460	STE (State Trading Enterprise)	Import as per Policy Condition (5) of Chapter 27.

Policy Condition (5) of Chapter 27 of ITC (HS) Import Policy

Sl.No.	Notes	Notification No.	Notification Date
1	Import of naphtha is free.		
2	Import of SKO shall be allowed through State Trading Enterprises (STEs) i.e. IOC, BPCL, HPCL and IBP for all purposes with STC being nominated as a State Trading Enterprise (STE) for supplies to Advance Licence holders. Advance Licence holders shall however, have the option to import SKO from the above mentioned STEs including STC		
3	Import is restricted in terms of Interim PIC Procedure of Rotterdam Convention on Prior Informed Consent procedure for hazardous chemicals and pesticides.		
4	Automobile industries, having RandD registration, are allowed to make free import of reference fuels (Petrol and Diesel) which are not manufactured in India, up to maximum of 5 KL per annum, subjects to the condition that the said imported reference fuels shall be used for RandD and emission testing purposes only		
5	Import allowed through IOC subject to para 2.21 of Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P&NGs Resolution No. P23015/1/2001-MKT. Dated 8.3.2002 including HPCL, BPCL and IBP who have been marketing transportation fuels before this date.	08/2023	29/05/2023

As per Schedule 1 Import Policy under ITC (HS), 2022 for Chapter-27 (Mineral Fuels, Mineral Oils, etc.), import of "***Gas oil and oils obtained from gas oil: ---- Automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460***" covered under HS Code 27101944, is restricted into India, and the same can only be imported subject to Policy Condition No. 5 of Chapter 27.

Therefore, it appeared that said importer has imported restricted goods i.e. "***Automotive Diesel Fuel conforming to standard IS: 1460***" by mis-declaring the same as "Distillate Oil" under the said consignment. Accordingly, there being a reasonable belief that that the said goods are liable for confiscation under the provisions of Section 111 of the Customs Act, the same were placed under seizure under Section 110 of the Customs Act, 1962, vide Seizure Memo dated **06.04.2026** (**RUD-5**).

4. <u>STATEMENTS OF DIRECTOR WAS RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962. THE STATEMENT IS DISCUSSED IN BRIEF HEREUNDER:</u>

During the course of investigation, statement of director was recorded under Section 108 of the Customs Act, 1962 as given below:

4.1. Statement of Shri Vishal Bohra, Director of M/s. Premium Petro and Infra Projects Private Limited, 1/3, Hathroi Market, Ajmer Road, Jaipur, Rajasthan-302001 was recorded on 13.04.2026 (**RUD-6**), during which he interalia, stated that:

- On being asked, Shri Vishal Bohra stated that he is one of the Directors of M/s Premium Petro and Infra Projects Pvt. Ltd., Jaipur, Rajasthan – 302001. The company was established in the year 2024 and has its registered office at 1/3, Hathroi Market, Ajmer Road, Jaipur. He is aged about 49 years and resides at Plot No. 15, Dwarkapuri, Opp. Raj Mahal Palace, C-Scheme, Jaipur.

- On being asked, he stated that he has been associated with the company since its incorporation in 2024 and is primarily responsible for supervisory functions including sales, purchase, and strategic decision-making. He further stated that day-to-day operations such as procurement, logistics, and compliance are handled by designated executives and operational staff.
- On being asked about the company profile, he stated that M/s Premium Petro and Infra Projects Pvt. Ltd. is a private limited company having CIN No. U46610RJ2024PTC093059 and was incorporated on 02.03.2024. He further stated that apart from himself, the company has other directors namely Shri Anuj Jain, Shri Manish Bohra, Shri Ujjawal Bhandari, Shri Nitin Shah, and Shri Naman Naredi, who have been acting as directors since the date of incorporation.
- On being asked about the roles of other directors, he stated that Shri Ujjawal Bhandari is responsible for purchase and finance, Shri Nitin Shah oversees manufacturing, Shri Naman Naredi handles logistics, Shri Anuj Jain looks after sales, and Shri Manish Bohra acts as a silent director.
- On being asked regarding procurement authority, he stated that he, along with Shri Ujjawal Bhandari, is responsible for procurement/purchase of goods after obtaining financial approval from Shri Ujjawal Bhandari.
- On being asked about the business activities, he stated that the company is engaged in import of petroleum and bituminous products such as bitumen and distillate oil. He further stated that the company undertakes processing and trading of distillate oil and is also engaged in manufacturing products such as Polymer Modified Bitumen (PMB), Cutback Bitumen, Emulsion, VG Grade Bitumen, and CRMB Bitumen.
- On being asked about the use of distillate oil, he stated that cutback bitumen is manufactured using bitumen (approximately 60–80%) blended with distillate oil (approximately 20–40%) at a temperature of around 130°C using agitators. He stated that distillate oil is mixed to reduce viscosity and improve adhesiveness, and that viscosity requirements vary depending on climatic conditions (lower viscosity in colder regions and higher viscosity in hotter regions).
- On being asked about procurement process, he stated that the company contacted its overseas supplier M/s Eco Fuel Nexus FZC, UAE, through phone to finalize price and quality. He stated that a proforma invoice was received via WhatsApp, and payment for the consignment was made through banking channels. Upon receipt of payment, the supplier loaded the goods and provided Certificate of Analysis (COA) and Certificate of Quantity. He further stated that similar transactions were carried out earlier also and that written agreements/purchase orders were executed with the supplier.
- On being asked about suppliers, he stated that for the impugned

goods i.e. distillate oil, the overseas supplier is M/s Eco Fuel Nexus FZC, UAE, which is both a manufacturer and trader.

- On being asked regarding verification of goods, he stated that Certificate of Analysis (COA) reports issued by the supplier and third-party inspection agency (Spectrum Inspection and Testing Services LLC, UAE) were relied upon. He stated that samples were tested and verified before approval of the consignment.
- On being asked about details of imported goods, he stated that the company imported 4000 MT of Distillate Oil (HSN 27101961) under Bill of Entry No. 7746721 dated 25.02.2026 filed at Mundra Port.
- On being asked about the use of imported goods, he stated that the principal use of distillate oil is in manufacturing bituminous products such as cutback bitumen and that the company also engages in trading activities. He stated that the end use of goods by buyers is not within the company's scope.
- On being asked regarding agreement documents, he stated that a copy of the Sale and Purchase Agreement dated 05.02.2026 executed with the supplier has been submitted.
- On being asked about specifications of goods, he stated that parameters and specifications are mentioned in the Certificate of Analysis and Certificate of Quality issued by the supplier and third-party inspection agency, and based on these documents, correctness and authenticity of the goods are ensured.
- On being asked regarding the CRCL test report, he stated that he has perused the test report dated 01.04.2026 issued by CRCL, Visakhapatnam. He stated that while the company agrees with the tested parameters, it does not agree with the inference and interpretation drawn in the report.
- On being asked regarding the IOCL Haldia test report, he stated that he has perused the report and agrees with the tested parameters but does not agree with the inference and interpretation provided therein.

5. <u>FINDINGS OF THE INVESTIGATION & EVIDENCES COLLECTED:</u>

5.1 Specific intelligence gathered by the Directorate of Revenue Intelligence indicated that M/s. Premium Petro and Infra Projects Private Limited is indulged in import of 'Restricted Goods' through mis-declaration by declaring the same as 'Distillate Oil'. Accordingly, the consignment covered under Bill of Entry No. 7746721 dated 25.02.2026 was put on hold by the DRI and further examination and sampling of goods covered under the aforesaid consignment was carried out by the DRI under Panchnama dated 14.03.2026 in presence of the representative of the Customs Broker at M/ s. Adani Ports & SEZ Ltd., Liquid Terminal, Mundra. The representative samples were sent to The Custom House Laboratory (CRCL), Visakhapatnam for testing of the same. The Custom House Laboratory (CRCL), Visakhapatnam submitted their test reports dated 01.04.2026 and in respect of samples, on the basis of the tested parameters by the CRCL Visakhapatnam, stated that ***"The sample does not confirming to Distillate Marine Fuel of IS 16731, with respect to Cloud Point, up to the extent of parameters tested. The sample meets***

all the stringent parameters of HFHSD (IS 16861) except Flash point (6.5 ° C less than the required 66°C), and Distillation Recovery at 370° C (which is 4% less than required 95%). The sample meets all the parameters of Automotive Diesel Fuel not containing bio-diesel (IS 1460) except Distillation Recovery at 360° C (which is 6% less than required 95%). The sample is most akin to Automotive Diesel Fuel not containing bio-diesel (IS 1460). As per the GCMS studies & above tested parameters the sample is Automotive Diesel Fuel admixed/adulterated with Higher carbon distillate/Light base Oil."

5.2 To ensure comprehensive testing of all 21 parameters mandated by the Hon'ble Supreme Court in ***Gastrade International v. Commissioner of Customs, Kandla***, additional samples were also sent to IOCL, Haldia. The combined reports from CRCL Visakhapatnam and IOCL, Haldia conclusively established that the imported goods were in fact Automotive Diesel Fuel conforming to IS 1460, and not Distillate Oil as declared.

5.3 The sample Test reports (CRCL Visakhapatnam, Lab No. 803-DRI, Test Memo No. 43/2025-26) and (IOCL, Haldia, Sample ID: DRI/JRU/INQ-11/2025-26/1829, Test Memo No. 42/2025-26) in respect of Bill of Entry No. 7746721 dated 25.02.2026 is reproduced below:

भारत सरकार वित्त मन्त्रालय, राजस्व विभाग सीमा शुल्क प्रयोगशाला 5वींमंजिल, सीमा शुल्ककार्यालय पोर्टएरिया,विशाखापत्तनम- 530 001		Government of India Ministry of Finance Department of Revenue CUSTOM HOUSE LABORATORY 5th FLOOR CUSTOM HOUSE, PORT AREA VISAKHAPATNAM – 530 001. Tel/Fax: 0891-2562900 e-mail -:chemical_examiner@yahoo.com

TEST REPORT Date: 01.04.2026

Lab No: 803/DRI **Date:** 23.03.2026
Test Memo No: 43/2025-26
F. No.: DRI/JRU/INQ-11/2025-26/1830 **Date:** 16.03.2026
B. E. No: 7746721 **Date:** 25.02.2026
Sample Marked as: T-58/APSEZ/X
Tank No.: T-58
Sample Received from: Senior Intelligence officer, (DRI), Regional Unit, Jamnagar.
Description of Sample: Distillate Oil (Only for Industrial Use) CTH 27101961
Date of Receipt: 23.03.2026
Sample Plan: Sample not Drawn by this laboratory

Report: The sample is in the form of pale yellow coloured, free flowing oily liquid. It is mainly composed of petroleum hydrocarbons, having mineral oil content more than 70% by wt. It is having following characteristics.

1. Appearance = Clear & bright
2. Total Acid Number (mg of KOH/gr)= less than 0.2%
3. Ash content = Nil
4. Carbon residue on 10% Residue = Less than 0.30% by wt.
5. Flash Point (Abel),°C = 59.5°C
6. Density at 15°C = 0.833 g/ml
7. Kinematic Viscosity at 40°C = 4.02cSt
8. Sulphur Content = 8.4 ppm
9. Distillation-IBP, °C = 184.1°C
   Temperature at 50% recovery = 294.9°C

% Recovery at 350°C	= More than 85% by vol.
% Recovery at 360°C	= 89% by vol.
% Recovery at 370°C	= 91% by vol.
10. Cetane Index	= 61.1
11. Cetane Number	= To be done at refinery end
12. Pour point	= Less than 15°C
13. Copper strip corrosion	= Class 1
14. Cold Filter Plugging Point	= -5°C
15. Cloud point	= -2°C
16. Oxidation stability	= Parameter is to be determined at manufacturers end only (Refer to IS 1460)

17. Oxidation stability (for diesel fuel having FAME above 2%) = Not applicable as sample is free from FAME

18. Lubricity	= 380
19. FAME content	= Absent
20. PAH % by max	= Less than 8% by mass
21. Water	= Less than 200ppm

Point wise reply to queries raised is as the following:

A. The sample does not confirming to Distillate Marine Fuel of IS 16731, with respect to Cloud point, up to the extent of parameters tested.

B. The sample meets all the stringent parameters of HFHSD (IS 16861) except Flash Point (6.5°C less than the required 66°C) and Distillation Recovery at 370 °C (which is 4% less than required 95%).

C. The sample meets all the parameters of Automotive Diesel Fuel not containing bio-diesel (IS 1460) except Distillation Recovery at 360 °C (which is 6% less than required 95%). The sample is most akin to Automotive Diesel Fuel not containing bio-diesel (IS 1460).

D. As per the GCMS studies & above tested parameters the sample is Automotive Diesel Fuel admixed/adulterated with Higher carbon distillate/Light base oil.

E. It is non-hazardous.

Sealed remnant sample returned herewith.

07/04/26

End of the Report

प्रदीप मारू / PRADEEP MAROO
रसायन परीक्षक ग्रेड-1
Chemical Examiner Grade-1
सीमा शुल्क प्रयोगशाला
Custom House Laboratory
सीमा शुल्क भवन, विशाखापटनम-530 035
Custom House-Visakhapatnam-530 035

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will be disposed off.

इंडियन ऑयल कॉर्पोरेशन लिमिटेड
हल्दिया रिफाइनरी, डाकघर : हल्दिया ऑयल रिफाइनरी -721606
जिला : पूर्व मेदिनीपुर (प० बं०)
Indian Oil Corporation Limited
Haldia Refinery, P.O.: Haldia Oil Refinery-721606
District : Purba Medinipur, West Bengal
Website : www.iocl.com, E-mail : haldiarefinery@indianoil.in
Fax : 91-3224-252141, Phone : 91-3224-223270
रिफाइनरीज प्रभाग
Refineries Division
IndianOil

Sample ID: DRI/JRU/INQ-11/2025-26/1829 dated 16.03.2026

TEST RESULTS

Sl No	Parameter	IS 16861 HFHSD	IS 1460 HSD BS-VI	Test Result
1	Appearance	Clear & Bright	Clear, bright and free from sediments, suspended matter and undissolved water at normal ambient fuel temperature	Clear, bright and free from sediments, suspended matter and undissolved water at normal ambient fuel temperature
2	Acid No, mgKOH /g	0.5	-	0.03
3	Acidity, Inorganic, mgKOH/g	-	-	0.0
4	Acidity, Total, mgKOH/g	-	Max 0.2	0.03
5	Ash Content, mass %	Max 0.01	Max 0.01	0.05
6	Cetane Index	Min 45	Min 46	61
7	Cetane Number	-	Min 51	59.5
8	Carbon Residue on 10% residue	Max 0.3	Max 0.3	0.005
9	Cloud Point	-	-	-2
10	Density, kg/m^3	Max 860	810-845	833.3
11	KV at 40 °C, cSt	-	2.0-4.5	4.04
12	**Total sulfur,mass %**	**Max 0.2**	**Max 0.001**	**0.0006**
13	**Flash Point, °C**	**Min 66**	**Min 35**	**55.5**
14	Pour Point, °C	Max 15	Max 15	-6
15	Distillation			
	IBP, °C	-	-	182
	10% Recovery, °C	-	-	240

पंजीकृत कार्यालय : जी-9, अली यावर जंग मार्ग, बान्द्रा (पूर्व) मुंबई, महाराष्ट्र - 400 051
Regd. Office : G-9, Ali Yavar Jung Marg, Bandra (East), Mumbai, Maharastra-400 051
CIN - L 23201 MH 1959 GOI 011388

इंडियन ऑयल कॉर्पोरेशन लिमिटेड
हल्दिया रिफाइनरी, डाकघर : हल्दिया ऑयल रिफाइनरी -721606
जिला : पूर्व मेदिनीपुर (प० बं०)
Indian Oil Corporation Limited
Haldia Refinery, P.O.: Haldia Oil Refinery-721606
District : Purba Medinipur, West Bengal
Website : www.iocl.com, E-mail : haldiarefinery@indianoil.in
IndianOil

Refineries Division

	50% Recovery, °C	-	-	295
	90% Recovery, °C	-	-	361
	95% Recovery, °C	-	Max 360	393
	FBP, °C	-	-	396
	Vol% recovered at 370 °C	Min 95	-	91.6
	Vol% recovered at 350 °C, Vol%	Min 85	-	86.8
16	Water Content, mass%	-	Max 0.02	0.031
17	Sediment (%mass)	-		0.0015
18	Cu strip Corr for 3 h at 100 °C	-	Class 1	Not Worse than 1
19	Total Contamination, mg/kg	-	Max 24	12
20	Oxidation stability, g/m^3	Max 25	Max 25	10
21	Oxygen Content	-	-	Facility is not Available
22	Lubricity corrected, WSD at 60 °C, mm	Max 520	Max 460	440
23	FAME content	-	Max 7	Facility is not Available

Remarks: This sample is meeting with the specification, IS 1460 HSD BS-VI, except water content.

Test results released by:

अनुपम आश, मुख्य प्रबंधक (गुणवत्ता नियंत्रण)
Anupam Aash, Chief Manager (Quality Control)
इंडियन ऑयल कॉर्पोरेशन लिमिटेड, हल्दिया रिफाइनरी
Indian Oil Corporation Limited, Haldia Refinery

Page 2 of 2

पंजीकृत कार्यालय : जी-9, अली यावर जंग मार्ग, बान्द्रा (पूर्व) मुंबई, महाराष्ट्र - 400 051
Regd. Office : G-9, Ali Yavar Jung Marg, Bandra (East), Mumbai, Maharastra-400 051
CIN - L 23201 MH 1959 GOI 011388

The above test reports in respect of Bill of Entry No. 7746721 dated 25.02.2026 clearly establish, as the intelligence had suggested, that the importer had in fact imported restricted goods, namely Automotive Diesel

Fuel (ADF), conforming to the parameters and specifications of **IS 1460.**

5.4 As mentioned above in para 3.2, the parameters of imported goods very much align to ***IS: 1460 i.e. "Automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460"*** and imported goods are actually classifiable under HS Code 2710 1944 rather than 2710 1961. As per Schedule 1 Import Policy under ITC (HS), 2022 for Chapter-27 (Mineral Fuels, Mineral Oils, etc.), import of "***Gas oil and oils obtained from gas oil: ---- Automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460***" covered under HS Code 27101944, is restricted into India, and the same can only be imported subject to Policy Condition No. 5 of Chapter 27. Therefore, it appeared that said importer has imported restricted goods i.e. "***Automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460***" by mis-declaring the same as 'Distillate Oil' under the said consignment. Accordingly, there being a reasonable belief that that the said goods are liable for confiscation under the provisions of Section 111 of the Customs Act, the same were placed under seizure under Section 110 of the Customs Act, 1962, vide Seizure Memo dated **06.04.2026.**

5.5 The importer claimed that **'Distillate Oil'** was imported for the principal use in manufacturing bituminous products such as cutback bitumen and that the company also engages in trading activities. Furthermore, the importer has not provided any supporting documents to substantiate the claimed end use of the product.

5.6 From the investigation carried out by the DRI, it has been revealed that the imported goods covered under Bill of Entry No. 7746721 dated 25.02.2026 filed at Mundra, were mis-declared by M/s. Premium Petro and Infra Projects Private Limited to circumvent import restrictions.

6. <u>RELEVANT LEGAL PROVISIONS</u>:

6.1 Policy Condition No. 5 of Chapter 27 of the Customs Tariff is reproduced as below:

"Import allowed through IOC subject to para 2.21 of Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P&NGs Resolution No. P23015/1/2001-MKT. Dated 8.3.2002 including HPCL, BPCL and IBP who have been marketing transportation fuels before this date."

6.2 Para 2.21 of the Foreign Trade Policy, 2023 reads as under:

2.21 State Trading Enterprises (STEs)

(a) State Trading Enterprises (STEs) are governmental and non-governmental enterprises, including marketing boards, which deal with goods for export and /or
import. Any good, import or export of which is governed through exclusive or special privilege granted to State Trading Enterprise (STE), may be imported or exported by the concerned STE as per conditions specified in ITC (HS). The

list of STEs notified by DGFT is in Appendix-2J.

(b) Such STE(s) shall make any such purchases or sales involving imports or exports solely in accordance with commercial considerations, including price, quality, availability, marketability, transportation and other conditions of purchase or sale in a non-discriminatory manner and shall afford enterprises of other countries adequate opportunity, in accordance with customary business practices, to compete for participation in such purchases or sales.

(c) DGFT may, however, grant an authorisation to any other entity to import or export any of the goods notified for exclusive trading through STEs.

6.3 Relevant Sections of the Customs Act, 1962:

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

(a) …

(b) …

(c) …

(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;

…

(f) any dutiable or prohibited goods required to be mentioned under the regulations in an 1 [arrival manifest or import manifest] or import report which are not so mentioned;

…

…

…

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

(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 trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54;

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.*

SECTION 2(23), 2(25), 2(33) & 2(39) OF THE CUSTOMS ACT, 1962:

- *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(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 good, means any act or omission which will render such goods liable to confiscation under Section 111 or Section 113;*

6.4 Relevant Provisions of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007:

"*Rule 4. Transaction value of identical goods.* - *(1) (a) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued;*

....

(3) In applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of imported goods.

"Rule 5. Transaction value of similar goods . -*(1) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued:*

Provided that ....

(2) The provisions of clauses (b) and (c) of sub-rule (1), sub-rule (2) and sub-rule (3), of rule 4 shall, mutatis mutandis, also apply in respect of similar goods.

Rule 7 of the CVR, 2007, stipulates that:-

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions : -

(i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;

(ii) the usual costs of transport and insurance and associated costs incurred within India;

(iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.

(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

Rule 8 of the CVR, 2007, stipulates that:-

Subject to the provisions of rule 3, the value of imported goods shall be based on a computed value, which shall consist of the sum of:-

(a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

(b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to India;

(c) the cost or value of all other expenses under sub-rule (2) of rule 10.

Rule 9 of the CVR, 2007, stipulates that:-

(1) Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India;

Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions of" this rule on the basis of –

(i) the selling price in India of the goods produced in India;

(ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;

(iii) the price of the goods on the domestic market of the country of

exportation; (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;

(v) the price of the goods for the export to a country other than India;

(vi) minimum customs values; or

(vii) arbitrary or fictitious values.

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

6.5 Import of "***Automotive Diesel Fuel conforming to standard IS:1460***" into India is subject to Policy Condition No. 5 of Chapter 27 of Customs Tariff, which is produced above, therefore, the importer has violated the provisions of import of the said imported goods, since the importer is not an STE and neither possesses a license to import the same. Therefore, it appears that the importer has violated the provisions of the Customs Act, 1962, by importing restricted import goods, as discussed in foregoing paras, and rendered the said goods liable for confiscation under the Customs Act, 1962.

7. <u>MISDECLARATION AND MISCLASSIFICATION OF THE IMPORTED GOODS</u>:

7.1 From the foregoing paras it appears that **'Automotive Diesel Fuel as per IS: 1460'** classifiable under CTH **2710 1944** have been imported by mis-declaring the description of goods as **Distillate Oil**, which was declared by the importer under CTH **2710 1961**.

As discussed in detail in the forgoing paras, the representative samples of the import consignment were drawn and sent for testing to Custom House Laboratory (CRCL), Visakhapatnam and IOCL, Haldia. CRCL Visakhapatnam on testing the samples gave opinion that ***"The sample does not confirming to Distillate Marine Fuel of IS 16731, with respect to Cloud Point, up to the extent of parameters tested. The sample meets all the stringent parameters of HFHSD (IS 16861) except Flash point (6.5 ° C less than the required 66°C), and Distillation Recovery at 370° C (which is 4% less than required 95%). The sample meets all the parameters of Automotive Diesel Fuel not containing bio-diesel (IS 1460) except Distillation Recovery at 360° C (which is 6% less than required 95%). The sample is most akin to Automotive Diesel Fuel not containing bio-diesel (IS 1460). As per the GCMS studies & above tested parameters the sample is Automotive***

Diesel Fuel admixed/adulterated with Higher carbon distillate/Light base Oil." Thus, the goods imported by M/s Premium Petro and Infra Projects Private Limited were Automative Diesel Fuel, classifiable under CTH 2710 1944 and not Distillate Oil, mis-declared by the importer in the import documents, as under CTH 2710 1961.

IOCL, Haldia on testing the samples gave opinion that ***"The sample is meeting with the specification, IS 1460 HSD BS-VI, except water content."***

7.2 As per Schedule I –Import Policy ITC (HS), 2017, pertaining to Section V Chapter 27, Automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460 can only be imported by state trading enterprises. Further, import of the said goods is subject to policy condition 5, which is reproduced below:

<u>(5) Import allowed through IOC subject to para 2.20 of Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P&NG's Resolution No. P23015/1/2001-MKT dated 08.03.2002 including HPCL, BPCL & IBP who have been marketing transportation fuels before this date.</u>

7.3 Thus it appears that the Automotive Diesel Fuel as per IS-1460 covered under EXIM Code 27101944, is allowed to be imported only by the State Trading Enterprises. Further the policy conditions stipulate that import is allowed through IOC subject to para 2.20 of Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P & NG's Resolution No. P 23015/1/2001-MKT dated 08.03.2002 including HPCL, BPCL & IBP who have been marketing transportation fuels before this date.

M/s. Premium Petro and Infra Projects Private Limited have imported diesel by mis declaring it as distillate oil. Thus, they have violated the provisions of Foreign Trade Policy and Customs Act, 1962.

7.4 In terms of Para 2.20 of the Foreign Trade Policy 2015-2020, State Trading Enterprises (STEs) are governmental and non-governmental enterprises, including marketing boards, which deal with goods for export and/or import. M/s. Premium Petro and Infra Projects Private Limited, the instant importer has not advanced any evidence indicating that they qualify in terms of the above statutory provision for import of Automotive Diesel Fuel as per IS 1460. Thus the goods in the instant case appear to have been imported in gross violation of the Policy notified vide Notification No. 36/2015-2020 dated 17/01/2017 issued under Section 5 of the Foreign Trade (Development &Regulation) Act, 1992 read with Para 2.01 of the Foreign Trade Policy, 2015-2020.

7.5 The Policy Conditions are also stipulated under Section 3 of the Foreign Trade (Development and Regulation) Act, 1992. Further in terms of Section 3(3) of the Foreign Trade (Development and Regulation) Act, 1992, '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 and all the provisions of that Act shall have effect accordingly'.

7.6 Also, in terms of Section 2 (33) of the Customs Act, 1962 "**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.

8. VALUATION:

8.1 From the foregoing paras, it is evident that M/s. Premium Petro and Infra Projects Private Limited was involved in mis-declaration of goods in terms of description and classification and the declared value in the corresponding Bill of Entry appears to be not acceptable as true transaction value and merits rejection in terms of Section 14 of Customs Act, 1962 read with Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. The value is required to be re-determined by sequentially proceeding in terms of Rules 4 to 9 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Since exact comparative data in respect of the import goods covered under the subject consignment are not available in absence of clear descriptions and mis-declaration on the part of the importer, the value of the subject import consignments cannot be determined as per the provisions of Rule 4 to Rule 8 to the Customs Valuation (Determination of value of Imported goods) Rules, 2007. Since the goods cannot be fully compared with similar/identical imports as the same are restricted goods, their value appears to be determinable under Rule 9 (Residual method) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with sub-section (1) of Section 14 of Customs Act, 1962 and on the basis of objective and quantifiable data available in India. For valuation of the seized goods-ADF, the prevailing market rates of the goods in the 3rd week of March-2026 were taken, such as invoices generated by M/s Nayara Energy Limited, ADF-**Rs 54006.17/KL (RUD-07)**. Accordingly, in terms of Rule 9 of the Customs Valuation Rules, 2007, the same value can be adopted for the offending goods in this case.

8.2 Further, import of "**Automotive Diesel Fuel *(ADF) as per IS 1460:2025***", is restricted into India, and the same can only be imported subject to Policy Condition No. 5 of Chapter 27 of Customs Tariff, which stipulates that only '*import is allowed through IOC subject to para 2.21 of*

Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P&NGs Resolution No. P23015/1/2001-MKT. Dated 8.3.2002' to import the same. It therefore appears that said importer mis-declared restricted goods i.e. "**Automotive Diesel Fuel *(ADF) as per IS 1460:2025***" as "Distillate Oil" in the consignment.

8.3 As discussed above, the consignment covered under Bill of Entry No. 7746721 dated 25.02.2026 was reported as "***Automotive Diesel Fuel (ADF) as per IS 1460:2025***" by the Custom Laboratory, Vishakhapatnam and IOCL Haldia. The outcome of the test reports indicate that the invoice value declared by the importer does not reflect the actual value of the goods. Since the goods were mis-declared in Bill of Entry, the declared assessable value of **Rs.17,46,10,113/-** in Bill of Entry cannot be accepted as the true "transaction value" under Section 14 of the Customs Act, 1962, and is liable to rejection under Rule 12 of the CVR, 2007.

8.4 Accordingly, for valuation purpose, to arrive at a fair and reasonable value within the framework of law and procedures under the Valuation Rules, ADF data dated 14.03.2026 from the M/s Nayara Energy Limited was referred. The base price was noted as **Rs. 54006.17/KL**. Based on this, the re-determined value of the consignment of "***Automotive Diesel Fuel (ADF) as per IS 1460:2025***", having a total quantity of **4000000** KGs equivalent to **4801.92 KL** (using average density of 0.833 g/ml as reported by Custom House Laboratory, Visakhapatnam), is **Rs. 25,93,33,307/-**, in terms of provisions of Rule 9 of the CVR, 2007.

Thus, the value of the goods, as per the test reports of the Custom Laboratory and IOCL Haldia, is determined accordingly, are as below:

Table-III

Sl. No.	Bill of Entry No. & date	Sample Test Result	Declared Description	Quantity (in KGs)	Declared value as per BoE	Approx. Market Value (In Rs.)
01.	7746721 dated 25.02.2026	Automotive Diesel Fuel (ADF)	Distillate Oil	4000000	17,46,10,113/-	25,93,33,307/-
Total					**17,46,10,113/-**	**25,93,33,307/-**

Therefore, the said goods having declared value of Rs. **17,46,10,113/-**and re-determined value of Rs. **25,93,33,307/-** as per Table-III, appear to be liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962.

9. <u>ROLE AND LIABILITY OF PERSONS INVOLVED</u>:

9.1 In terms of Section 46(4) of the Customs Act, 1962, the importer has to certify the truth of the contents of the Bills Entry. In the instant case the importer was fully aware of the actual goods imported by them in as much as they mis-declared the imported goods as Distillate Oil and accordingly classified the goods under CTH 2710 1961 in the Bill of Entry filed before the Customs authorities instead of declaring it as 'Automotive Diesel Fuel' and classified it under CTH 2710 1944. Thus, in view of the facts discussed in the foregoing paras and material evidences available on records, it appears that M/s Premium Petro and Infra Projects Private Limited have contravened the provisions of Section 46(4) of the Customs Act, 1962, in as much as they had intentionally mis-declared the description of the goods imported by them.

9.2 In terms of Section 17 of the Customs Act, 1962, an importer entering any imported goods under Section 46, shall, self-assess the duty leviable on such goods. The importer M/s Premium Petro and Infra Projects Private Limited, in the instant case has failed to assess the true duty leviable on Automotive Diesel Fuel under CTH 2710 1944 by resorting to mis-declaration of the import goods as Distillate Oil-others under CTH 2710 1961.

9.3 In view of the facts discussed in foregoing paras and the material evidences available on record, M/s Premium Petro and Infra Projects Private Limited made a deliberate attempt to illicitly smuggle 4000.00 MTS Automotive Diesel Fuel having declared assessable Value of Rs. 17,46,10,113/-, under the cover of Bill of Entry No. 7746721 dated 25.02.2026 in the guise of Distillate Oil.

9.4 The Automotive Diesel Fuel was imported by resorting to mis declaration of the same as Distillate Oil in the Bill of Entry No. 7746721 dated 25.02.2026 filed under Section 46 of the Customs Act, 1962 and accordingly the Automotive Diesel Fuel imported in the guise of Industrial Oil-others having declared assessable Value of Rs. Rs. 17,46,10,113/-, is liable to confiscation under the provisions of Section 111 (d) and 111 (m) of the Customs Act, 1962 in as much as the goods have been imported in gross violation of restriction/prohibition imposed under the Import Policy as discussed supra and by mis-declaring the description of the goods with a view to evade detection. Such an act of import in gross violation to the provisions of Customs Act has rendered the goods liable to confiscation under Section 111 and constitutes "Smuggling" as defined under Section 2 (39) ibid. Accordingly M/s Premium Petro and Infra Projects Private Limited have rendered themselves liable to penalty under Section 112 (a) and (b) of the Customs Act, 1962.

9.5 The importer filed Bill of Entry No. 7746721 dated 25.02.2026 for clearance of 4000.00 MTS of declared imported goods, namely, distillate oil CTH 27101961 valued at Rs. 17,46,10,113/-, which appears Automotive Diesel Fuel as per the test reports of CRCL, Visakhapatnam and IOCL, Haldia. 'Automotive Diesel Fuel as per IS 1460' is restricted for import and is allowed to be imported only by the State Trading Enterprises as discussed in foregoing paras. Thus, The importer have done various acts of commission and omission which have rendered the goods liable to confiscation under Section 111 of the Customs Act, 1962 and consequentially they are liable to penalty under Section 112 (a) and (b) of the Customs Act 1962. Further, the importer appears to have indulged in presenting documents falsifying the true identity of the goods, before the Customs authorities for import of the goods. Thus, they have knowingly and intentionally made a declaration in the Bill of Entry filed under Section 46 of the Customs Act, 1962, which is false and incorrect. Hence, they have committed offences of the nature as described under the Section 114AA of the Customs Act, 1962 and have consequentially rendered themselves liable to penalty under Section 114AA of the Customs Act, 1962.

10. CONTRAVENTION OF PROVISIONS OF THE CUSTOMS ACT, 1962 AND OTHER ALLIED ACT:

10.1 From the above, it is apparent that the importer indulged themselves in smuggling of 4000.00 MTS of imported goods i.e. Automotive Diesel Fuel as per IS 1460 valued at Rs. 17,46,10,113/-in the guise of some other product which they declared as Distillate Oil in the name of M/s. Premium Petro and Infra Projects Private Limited .'Automotive Diesel Fuel as per IS 1460' is restricted for import and is allowed to be imported only by the State Trading Enterprises as discussed in foregoing paras. Thereby, the importer in their individual capacity had committed an offence punishable under Section 135 of the Customs Act 1962. The importer have done various acts of commission and omission which have rendered the goods liable to confiscation under Section 111 of the Customs Act, 1962 and consequentially they are liable to penalty under Section 112 (a) and (b) of the Customs Act, 1962. Further, the importer, appears to have indulged in presenting documents falsifying the true identity of the goods, before the Customs authorities for import of the goods. Thus, they have knowingly and intentionally made a declaration under the Bill of Entry filed under Section 46 of the Customs Act, 1962, which is false and incorrect. Hence, they have committed offences of the nature as described under the Section 114AA of the Customs Act, 1962 and have consequentially rendered themselves liable to penalty under the said Section 114AA of the Customs Act, 1962.

10.2 Vide Finance Act, 2011, "Self-Assessment" has been introduced w.e.f. from 08.04.2011 under the Customs Act, 1962. **Section 17** of the said Act provides for self-assessment of duty on import and export goods by the importer or exporter himself by filing a Bill of Entry or Shipping Bill, as the case may be, in the electronic form, as per Section 46 or 50, respectively. Thus, under self-assessment, it is the responsibility of the importer or exporter to ensure that he declares the correct classification, applicable rate of duty, value, benefit or exemption notification claimed, if any, in respect of the imported/exported goods while presenting Bills of Entry or Shipping Bill.

10.3 In the present case, it appears that the importer, have deliberately contravened the above said provisions with a malafide intention to circumvent from the RESTRICTION imposed on the said goods and to clear the said goods on the basis of merely an incorrect declaration in the Commercial Invoice, Certificate of Analysis (COA) & Bill of Lading made available by the Supplier.

10.4 In view of the above, it appears that the importer viz. M/s Premium Petro and Infra Projects Private Limited have violated the provisions of

Sections 17 and 46 of the Customs Act, 1962 which was their duty to comply correctly and properly, but for which no express penalty is elsewhere provided for such contravention or failure, they shall also be liable to penalty under Section 117 of Customs Act, 1962 which reads as under:

> ***SECTION 117. Penalties for contravention, etc., not expressly mentioned****. – Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding four lakh rupees.*

11. CONFISCATION OF SEIZED GOODS U/S 111 OF THE CUSTOMS ACT, 1962:

11.1 M/s Premium Petro and Infra Projects Private Limited imported a consignment, covered under Bill of Entry No. 7746721 dated 25.02.2026 filed at Mundra, which was declared as "Distillate Oil," classified under CTH 2710 1961. On testing of the samples drawn from the said consignment, the import goods were found to be "***Automotive Diesel Fuel, not containing biodiesel, conforming to standard IS 1460***", falling under CTH 2710 1944. Therefore, the said mis-declared goods having declared value of **Rs.** 17,46,10,113**/-** and re-determined value of **Rs. 25,93,33,307/-** appear to be liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962.

11.2 Further, import of "***Automotive Diesel Fuel, not containing biodiesel, conforming to standard IS 1460***", is restricted into India, and the same can only be imported subject to Policy Condition No. 5 of Chapter 27 of Customs Tariff, which stipulates that only '*import is allowed through IOC subject to para 2.21 of Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P&NGs Resolution No. P23015/1/2001-MKT. Dated 8.3.2002*' to import the same. Therefore, it appeared that said importer has imported restricted goods i.e. "***Automotive Diesel Fuel, not containing biodiesel, conforming to standard IS 1460***" by mis-declaring the same as "Distillate Oil" under the said consignment, Therefore the said goods having declared value of **Rs. 17,46,10,113/-** and re-determined value of **Rs. 25,93,33,307/-**, appear to be liable for confiscation under Section 111(d) of the Customs Act, 1962.

12. ROLE PLAYED BY M/S PREMIUM PETRO AND INFRA PROJECTS PRIVATE LIMITED (IEC: AAOCP5368F) 1/3, HATHROI MARKET, AJMER ROAD, JAIPUR, RAJASTHAN-302001 (IMPORTER) AND SHRI VISHAL BOHRA, DIRECTOR OF M/S PREMIUM PETRO AND INFRA PROJECTS PRIVATE LIMITED:

12.1 M/s Premium Petro and Infra Projects Private Limited imported a consignment, covered under Bill of Entry No. 7746721 dated 25.02.2026 filed at Mundra, by mis-declaring the import goods as "Distillate Oil" classified under HS Code 2710 1961. During investigation by the DRI, it was found that the actual goods covered under the said consignments was "***Automotive Diesel Fuel, not containing biodiesel, conforming to standard IS 1460***" for import into India and only allowed to be imported as per Policy Condition No. 5 of the Customs Tariff.

12.2 From the investigation carried out by the DRI, it was revealed that the imported goods covered under Bill of Entry No. 7746721 dated 25.02.2026 filed at Mundra, were mis-declared by M/s. Premium Petro and Infra Projects Private Limited to circumvent import restrictions. Therefore, it appears that M/s. Premium Petro and Infra Projects Private Limited, by filing incorrect declarations and failing to ensure proper classification of the goods, violated several provisions concerning the importation of such restricted goods, and classification of the same, thus rendering the said goods liable for confiscation under the provisions of the Section 111(d), and 111(m) of the Customs Act, 1962. Therefore, M/s Premium Petro and Infra Projects Private Limited have made themselves liable for penalty under Section 112(a) and 112(b) of the Customs Act, 1962. Furthermore, M/s Premium Petro and Infra Projects Private Limited have deliberately filed false and incorrect documents with the Customs Authorities, suppressing the actual nature of the goods, in order to import restricted goods, M/s Premium Petro and Infra Projects Private Limited are also liable for penalty under Section 114AA of the Customs Act, 1962.

12.3 Shri Vishal Bohra, Director of M/s. Premium Petro and Infra Projects Private Limited, in his statement recorded on 13.04.2026, deposed that he was looking after the sales, purchase and strategic decisions of the company. From the facts discussed hereinabove, it appears that Shri Vishal Bohra was fully aware that the import of Automotive Diesel Fuel conforming to IS 1460 is 'Restricted' for import and can be imported only through State Trading Enterprises, as per the prevailing Foreign Trade Policy provisions. Further, it appears that the import was attempted/carried out by way of misdeclaration and by use of import documents/declarations which did not correctly declare the true nature and specification of the goods before Customs authorities, with an intention to evade the applicable legal restrictions and to facilitate clearance of the goods. By his active involvement in the preparation, submission and/or use of such false and incorrect declarations and documents in the course of Customs proceedings, Shri Vishal Bohra appears to have knowingly and intentionally signed, used and caused to be used declarations, statements and documents which were false and incorrect in material particulars. Therefore, Shri Vishal Bohra appears liable to penal action under Section 114AA of the Customs Act, 1962.Further, by his acts of omission and commission, he rendered the impugned goods liable to confiscation under Section 111(d) of the Customs Act, 1962 and therefore also appears liable to penalty under Section 112(a) and/or 112(b) of the Customs Act, 1962.

13.1 Now, therefore, M/s Premium Petro and Infra Projects Private Limited (IEC: AAOCP5368F), located at 1/3, Hathroi Market, Ajmer Road, Jaipur, Rajasthan-302001, are hereby called upon to show cause in writing to **the Additional Commissioner of Customs, Custom 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 this notice, as to why:-

(i) The classification of goods covered under Bill of Entry No. 7746721 dated 25.02.2026 filed at Mundra Port, declared as 'Distillate Oil' under CTH 27101961, should not be rejected and the same should not be re-classified as 'Automotive Diesel Fuel, not containing biodiesel, conforming to standard IS 1460' under CTH 27101944;

(ii) The declared assessable value of **Rs. 17,46,10,113/-** (Rupees Seventeen Crore Forty Six Lakh Ten Thousand One Hundred and Thirteen only) should not be rejected in terms of Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, and the same should not be re-determined as **Rs. 25,93,33,307/-** (Rupees Twenty Five Crore Ninety Three Lakh Thirty Three Thousand Three Hundred and Seven only) in terms of Rule 9 of the said Rules, as discussed in Table-III in the foregoing paras;

(iii) The goods declared as 'Distillate Oil' under Bill of Entry No. 7746721 dated 25.02.2026 filed at Mundra Port, should not be held liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962;

(iv) Penalties should not be imposed upon them under Sections 112(a), 112(b), 117 and 114AA of the Customs Act, 1962, separately.

13.2 Now, therefore, Shri Vishal Bohra, Director of M/s Premium Petro and Infra Projects Private Limited, is hereby called upon to show cause in writing to **the Additional Commissioner of Customs, Custom 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 this notice, as to why

(i) Penalties under Sections 112(a) and/or 112(b) and/or 114AA of the Customs Act, 1962 should not be imposed upon him.

14. This Show Cause Notice is being issued under Section 124 of the Customs Act, 1962 without prejudice to any other action that may be taken against the Noticees or any other person / party connected with this case, under the Customs Act, 1962 or any other law for the time being in force. The aforesaid Noticees are directed to submit their reply in writing within 30 days of issuance of this notice. In their written reply, they should specifically mention whether they would like to be heard in person or through their authorized representative, by the adjudicating authority. They should also produce at the time of showing cause, all the evidences upon which they intend to rely in support of their defense. If no cause is shown against the action proposed in this Show Cause Notice within 30 days from the receipt of this Show Cause Notice (or extended period, if allowed) or if they or their representatives do not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

15. This Show Cause Notice is being issued on the basis of the evidences available on record. The Department reserves the right to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material facts related to goods under investigation and any other import/smuggling by the said noticees, which may come to the notice of the Department after issuance of this notice and prior to the adjudication of the case.

16. The copies of relied upon documents, as mentioned in this Show Cause Notice, are listed in Annexure-R and are enclosed with this Show Cause Notice and also are an integral part of this Show Cause Notice.

Digitally signed by
Dipakbhai Zala
Date: 01-06-2026
15:57:17

(Dipak Zala)
Additional Commissioner of Customs,
Custom House, Mundra.

Encl.: Annexure-R containing list of Relied upon Documents (RUDs)

To,

1 . M/s Premium Petro and Infra Projects Private Limited (IEC: AAOCP5368F), 1/3, Hathroi Market, Ajmer Road, Jaipur, Rajasthan – 302 001

2. Shri Vishal Bohra, Director of M/s Premium Petro and Infra Projects Private Limited, Plot No. 15, Dwarkapuri, Opp. Raj Mahal Palace, C-Scheme, Jaipur, Rajasthan – 302 001

Copy to:

1. The Deputy Director, DRI, Jamnagar Regional Unit,
Shri Hari Building", 4th & 5th Floor, Opp. Bank Of Maharashtra,
P.N. MARG, JAMNAGAR, Gujarat – 361 002

2. The Deputy Commissioner, EDI, Custom Mundra.

ANNEXURE-R

LIST OF RELIED UPON DOCUMENTS (RUDS) TO THE SHOW CAUSE NOTICE IN RESPECT OF IMPORT MADE BY M/S. PREMIUM PETRO AND INFRA PROJECTS PRIVATE LIMITED

RUD No.	Description
1	Copy of Bill of Entry 7746721 dated 25.02.2026
2	Copy of Panchnama dated 14.03.2026
3	Copy of Test reports from CRCL Vishakhapatnam dated 01.04.2026
4	Copy of Test reports from IOCL Haldia dated 16.03.2026
5	Copy of Seizure memo dated 06.04.2026
6	Copy of Statement of Shri Vishal Bohra Director of M/s. Premium Petro and Infra Projects Private Limited dated 13.04.2026
7	Copy of Sample Tax Invoice from Nayara Energy Limited dated 14.03.2026

INDIAN CUSTOMS

PORT :

BILL OF ENTRY FOR WAREHOUSE BE

Port Code	BE No	BE Date	BE Type
INMUN1	7746721	25/02/2026	W
IEC/Br	AAOCP5368F/0	FIRST COPY	
GSTIN/TYPE	08AAOCP5368F1ZY/G		
CB CODE	AARCS4575NCH001		
TYPE	INV	ITEM	CONT
Nos	3	3	0
PKG	3	G.WT (MTS)	4000

BE0260220261216

PART - I - BILL OF ENTRY SUMMARY

A. STATUS

1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASSESS	9.EXAM	10.HSS	11.FIRST CHECK	12. PROV/ FINAL
FIRST COPY	Sea	T	N	N	N	C	Y	N	N	Y	F

13.COUNTRY OF ORIGIN	UNITED ARAB EMIRATES	14.COUNTRY OF CONSIGNMENT	UNITED ARAB EMIRATES
15.PORT OF LOADING	Hamriya	16.PORT OF SHIPMENT	Hamriya

B. DECLARANT

1.IMPORTER NAME & ADDRESS

PREMIUM PETRO AND INFRA PROJECTS PRIVATE LIMITED
1/3, HATHROI MARKET,
AJMER ROAD
JAIPUR
302001

AD CODE 0180012

2.CB NAME SHIVAM SEATRANS PRIVATE LIMITED
3.AEO
4.UCR

C. DUTY SUMMARY

1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL
8730505.6	0	873050.6		0	0	33158460	0	174610113

9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT
					42762017				42762017

D.MANIFEST DETAILS

1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGMNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW
1180493	24/02/2026	26/02/2026	0		ECOHAMIXY0 004	11/02/2026			1	1500
1180493	24/02/2026	26/02/2026	0		ECOHAMIXY0 004A	11/02/2026			1	500
1180493	24/02/2026	26/02/2026	0		ECOHAMIXY0 006	11/02/2026			1	2000

E. BOND DETAILS

1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT
	INMUN1	WH	128286050	0

F. PAYMENT DETAILS

1.SR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)

G. WH

1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE
			MUN1U004

H. PROCESSING DETAILS

1.EVENT	2.DATE	3.TIME	EXCHANGE RATE
Submission	25-FEB-26	19:31	1 AED=25.55INR
Assessment			INR=INR
Examination			
OOC			
Finalisation			

I. INVOICE DETAILS - SUMMARY#

1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR
1	EFN-PPI-02261008	2561568.75	AED
2	EFN-PPI02261008A	853856.25	AED
3	EFN-PPI-02261010	3415425	AED

J. CONTAINER DETAILS *

1.SNO	2.LCL/ FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER

OOC NO.
OOC DATE

Signature Not Verified
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 10
Date: 2026.02.26 12:40:48 IST
Reason: CUSTOMS
Location: INDIA

GLOSSARY

A : DEF - Deferred Payment, REIMP - Reimport, ADV - Advance, P - Prior, HSS - HighSeaSale; B ; CB - Customs Broker, AEO - Authorized Economic Operator, UCR - Unique Customs Reference; D ; GIGM - Gateway IGM; G : WBE - WareHouse BE; I : OOC - Out of Charge, # Refer Part IV for full list of Invoices J : * Refer Part IV for full list of Containers, AP - Authorised Person

Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

INDIAN CUSTOMS

PORT :

BILL OF ENTRY FOR WAREHOUSE BE

Port Code	BE No	BE Date	BE Type
INMUN1	7746721	25/02/2026	W
IEC/Br	AAOCP5368F/0	FIRST COPY	
GSTIN/TYPE	08AAOCP5368F1ZY/G		
CB CODE	AARCS4575NCH001		
TYPE	INV	ITEM	CONT
Nos	3	3	0
PKG	3	G.WT (MTS)	4000

BE0260220261216

PART - II - INVOICE & VALUATION DETAILS (Invoice 1/3)

A. INVOICE

1.S.NO	2.INVOICE NO. & DT.	3.PURCHASE ORDER NO & DT	4.LC NO & DATE	5.CONTRACT NO & DATE
1	EFN-PPI-02261008 11-FEB-26			

B. TRANSACTING PARTIES

1.BUYER'S NAME & ADDRESS	2.SELLER'S NAME & ADDRESS
PREMIUM PETRO AND INFRA PROJECTS PRIVATE LIMITED 1/3, HATHROI MARKET, AJMER ROAD, JAIPUR 302001	

3.SUPPLIER NAME & ADDRESS	4.THIRD PARTY NAME & ADDRESS
ECOFUEL NEXUS FZC P1-ELOB, OFFICE NO.E2-126F-54 HAMRI YAH FREE ZONE, SHARJAH Sharjah, , U NITED ARAB EMIRATES UNITED ARAB EMIRATES	
5.AEO	6. AD CODE 0180012

C. VALUATION

1.INV VALUE	2.FREIGHT	3.INSURANCE	4.HSS.	5.LOADING	6.COMMN	7.PAY TERMS	8.VALUATION METHOD
2561568.75		30711				OTH	RULE 4 (TRANSACTION VALUE)
14.Cur AED		INR				9.RELTD 10.SVB CH	11.SVB NO 12.DATE 13LOA
15.Term CF						No	

D. COST & SERVICES

1.C&B	2.CoC	3.CoP	4.HND CHG	5.G&S	6.DOC. CH		
7.COO	8.R & LF	9.OTH COST	10.LD / ULD	11.WS	12.OTC	13.MISC CHARGE	14.ASS. VALUE
							65478792.56

E. ITEM DETAILS

1.S NO.	2.CTH	3.DESCRIPTION	4.UNIT PRICE	5.QUANTITY	6.UQC	7.AMOUNT
1	27101961	DISTILLATE OIL (ONLY FOR INDUSTRIAL USE)	1707.712500	1500.000000	MTS	2561568.75

ASSESSED COPY

GLOSSARY

A : LC - Letter of Credit; B : AD - Authorized Dealer; C : HSS - High Sea Sale; D : C&B Commission & Brokerage, CoC - Cost of Container,CoP - Cost of Packing, HND CHG - Handling Charges, G&S - Goods and Service input cost, DOC CH - Document Charges, CoO - Country of Origin Certificate, R&LF - Royalty and Licence Fees, LD/ULD - Loading Unloading Charges, WS - Warranty Services, OTC - Other Costs, CTH - Customs Tariff Head, UQC - Unit Quantity Code

INDIAN CUSTOMS	Port Code	BE No	BE Date	BE Type
	INMUN1	7746721	25/02/2026	W
	IEC/Br	AAOCP5368F/0		FIRST COPY
	GSTIN/TYPE	08AAOCP5368F1ZY/G		
	CB CODE	AARCS4575NCH001		
PORT :	TYPE	INV	ITEM	CONT
	Nos	3	3	0
BILL OF ENTRY FOR WAREHOUSE BE	PKG	3	G.WT (MTS)	4000

BE0260220261216

PART - II - INVOICE & VALUATION DETAILS (Invoice 2/3)

A. INVOICE

1.S.NO	2.INVOICE NO. & DT.	3.PURCHASE ORDER NO & DT	4.LC NO & DATE	5.CONTRACT NO & DATE
2	EFN-PPI02261008A 11-FEB-26			

B. TRANSACTING PARTIES

1.BUYER'S NAME & ADDRESS	2.SELLER'S NAME & ADDRESS
PREMIUM PETRO AND INFRA PROJECTS PRIVATE LIMITED 1/3, HATHROI MARKET, AJMER ROAD, JAIPUR 302001	
3.SUPPLIER NAME & ADDRESS	**4.THIRD PARTY NAME & ADDRESS**
ECOFUEL NEXUS FZC P1-ELOB, OFFICE NO.E2-128F-54 HAMRI YAH FREE ZONE, SHARJAH Sharjah, , U NITED ARAB EMIRATES UNITED ARAB EMIRATES	
5.AEO	6. AD CODE 0180012

C. VALUATION

1.INV VALUE	2.FREIGHT	3.INSURANCE	4.HSS.	5.LOADING	6.COMMN	7.PAY TERMS	8.VALUATION METHOD
853856.25		10237				OTH	RULE 4 (TRANSACTION VALUE)
14.Cur AED		INR				9.RELTD	10.SVB CH / 11.SVB NO / 12.DATE / 13LOA
15.Term CF						No	

D. COST & SERVICES

1.C&B	2.CoC	3.CoP	4.HND CHG	5.G&S	6.DOC. CH				
7.COO	8.R & LF	9.OTH COST	10.LD / ULD	11.WS	12.OTC			13.MISC CHARGE	14.ASS. VALUE
									21826264.2

E. ITEM DETAILS

1.S NO.	2.CTH	3.DESCRIPTION	4.UNIT PRICE	5.QUANTITY	6.UQC	7.AMOUNT
1	27101961	DISTILLATE OIL (ONLY FOR INDUSTRIAL USE)	1707.712501	500.000000	MTS	853856.25

ASSESSED COPY

GLOSSARY

A : LC - Letter of Credit; B : AD - Authorized Dealer; C : HSS - High Sea Sale; D : C&B Commission & Brokerage, CoC - Cost of Container,CoP - Co of Packing, HND CHG - Handling Charges, G&S - Goods and Service input cost, DOC CH - Document Charges, CoO - Country of Origin Certificate, R&LF - Royalty and Licence Fees, LD/ULD - Loading Unloading Charges, WS - Warranty Services, OTC - Other Costs, CTH - Customs Tariff Head, UQC - Unit Quantity Code

INDIAN CUSTOMS

PORT :

BILL OF ENTRY FOR WAREHOUSE BE

Port Code	BE No	BE Date	BE Type
INMUN1	7746721	25/02/2026	W
IEC/Br	AAOCP5368F/0	FIRST COPY	
GSTIN/TYPE	08AAOCP5368F1ZY/G		
CB CODE	AARCB4575NCH001		
TYPE	INV	ITEM	CONT
Nos	3	3	0
PKG	3	G.WT (MTS)	4000

BE0260220261216

PART - II - INVOICE & VALUATION DETAILS (Invoice 3/3)

A. INVOICE

1.S.NO	2.INVOICE NO. & DT.	3.PURCHASE ORDER NO & DT	4.LC NO & DATE	5.CONTRACT NO & DATE
3	EFN-PPI-02261010 11-FEB-26			

B. TRANSACTING PARTIES

1.BUYER'S NAME & ADDRESS

PREMIUM PETRO AND INFRA PROJECTS PRIVATE LIMITED
1/3, HATHROI MARKET,
AJMER ROAD,
JAIPUR
302001

2.SELLER'S NAME & ADDRESS

3.SUPPLIER NAME & ADDRESS

ECOFUEL NEXUS FZC
P1-ELOB, OFFICE NO.E2-128F-54 HAMRI
YAH FREE ZONE, SHARJAH Sharjah, , U
NITED ARAB EMIRATES
UNITED ARAB EMIRATES

4.THIRD PARTY NAME & ADDRESS

5.AEO

6. AD CODE 0180012

C. VALUATION

1.INV VALUE	2.FREIGHT	3.INSURANCE	4.HSS.	5.LOADING	6.COMMN	7.PAY TERMS	8.VALUATION METHOD
3415425		40947 INR				OTH	RULE 4 (TRANSACTION VALUE)

14.Cur AED

15.Term CF

9.RELTD	10.SVB CH	11.SVB NO	12.DATE	13LOA
No				

D. COST & SERVICES

1.C&B	2.CoC	3.CoP	4.HND CHG	5.G&S	6.DOC. CH

7.COO	8.R & LF	9.OTH COST	10.LD / ULD	11.WS	12.OTC

13.MISC CHARGE	14.ASS. VALUE
	87305055.75

E. ITEM DETAILS

1.S NO.	2.CTH	3.DESCRIPTION	4.UNIT PRICE	5.QUANTITY	6.UQC	7.AMOUNT
1	27101961	DISTILLATE OIL (ONLY FOR INDUSTRIAL USE)	1707.712500	2000.000000	MTS	3415425.00

ASSESSED COPY

GLOSSARY

A : LC - Letter of Credit; B : AD - Authorized Dealer; C : HSS - High Sea Sale; D : C&B Commission & Brokerage, CoC - Cost of Container,CoP - Cost of Packing, HND CHG - Handling Charges, G&S - Goods and Service input cost, DOC CH - Document Charges, CoO - Country of Origin Certificate, R&LF - Royalty and Licence Fees, LD/ULD - Loading Unloading Charges, WS - Warranty Services, OTC - Other Costs, CTH - Customs Tariff Head, UQC - Unit Quantity Code

		Port Code	BE No	BE Date	BE Type
INDIAN CUSTOMS		INMUN1	7746721	25/02/2026	W
PORT :		IEC/Br	AAOCP5368F/0	FIRST COPY	
BILL OF ENTRY FOR WAREHOUSE BE		GSTIN/TYPE	08AAOCP5368F1ZY/G		
		CB CODE	AARCS4575NCH001		
		TYPE	INV	ITEM	CONT
		Nos	3	3	0
		PKG	3	G.WT (MTS)	4000

BE0260220261216

PART - III - DUTIES

A. ITEM DETAILS

1.INVSNO	2.ITEMSN	3.CTH	4.CETH	5.ITEM DESCRIPTION	6.FS	7.PQ	8.DC	9.WC	10.AQ
1	1	27101961	NOEXCISE	DISTILLATE OIL (ONLY FOR INDUSTRIAL USE)	N	N	N	N	N

11.UPI	12.COO	13.C.QTY	14.C.UQC	15.S.QTY	16.S.UQC	17.SCH	18.STND/PR	19.RSP	20.REIMP	21.PROV	22.END USE
1707.7125	AE	1500	MTS	1500000	KGS		S	N	N		GNX100

23.PRODN	24.CNTRL	25.QUALFR	26.CONTNT	27.STMNT	28.SUP DOCS	29.ASSESS VALUE	30. TOTAL DUTY
N	N	Y	N	N	N	65478792.56	16035756.3

B. ITEM DUTY

DUTY	1. BCD	2.CVD_05	3.SWS	4.SAD	5.IGST	6.G. CESS	7.ADD	8.CVD	9.SG	10.T. VALUE
Notn No.					009/2025	001/2017				
Notn SNo.					II29	41A				
Rate	5		10		18	0		0		
Amount	3273939.6		327394		12434422.7	0	0	0		
Duty Fg					0	0				

C. OTHER DUTIES

DUTY	1.SP EXD	2.CHCESS	3.TTA	4.CESS	5.CAIDC	6.EAIDC	7.CUS EDC	8.CUS HEC	9.NCD	10.AGGR
Notn No.					011/2021					
Notn SNo.					17					
Rate					0		0	0		
Amount					0		0	0		
Duty Fg					3273939.63					0

C. OTHER DUTIES - A

DUTY	1.OTHCUS	2.OTHCVD	3.PETR CUS	4.INFRA CES	5. CUS CVD
Notn No.					
Notn SNo.					
Rate					
Amount					
Duty Fg					

ASSESSED COPY

GLOSSARY

A : INVSNO - Invoice Sr. No., UPI - Unit Price Invoiced, C.Qty - Commercial Quantity, S.Qty - Standard Quantity, FS - Food Safety and Standards Authority of India, PQ - Plant Quarantine, DC - Central Drugs Standard Control Organisation, WC - WildLife Crime Control Bureau , AQ - Animal Quarantine and Certification Services, SCH - Scheme Code

INDIAN CUSTOMS

PORT :

BILL OF ENTRY FOR WAREHOUSE BE

Port Code	BE No	BE Date	BE Type
INMUN1	7746721	25/02/2026	W
IEC/Br	AAOCP5368F/0		FIRST COPY
GSTIN/TYPE	08AAOCP5368F1ZY/G		
CB CODE	AARCS4575NCH001		
TYPE	INV	ITEM	CONT
Nos	3	3	0
PKG	3	G.WT (MTS)	4000

BE020220261216

PART - III - DUTIES

A. ITEM DETAILS

1.INVSNO	2.ITEMSN	3.CTH	4.CETH	5.ITEM DESCRIPTION	6.FS	7.PQ	8.DC	9.WC	10.AQ
2	1	27101961	NOEXCISE	DISTILLATE OIL (ONLY FOR INDUSTRIAL USE)	N	N	N	N	N

11.UPI	12.COO	13.C.QTY	14.C.UQC	15.S.QTY	16.S.UQC	17.SCH	18.STND/PR	19.RSP	20.REIMP	21.PROV	22.END USE
1707.7125	AE	500	MTS	500000	KGS		S	N	N		GNX100

23.PRODN	24.CNTRL	25.QUALFR	26.CONTNT	27.STMNT	28.SUP DOCS	29.ASSESS VALUE	30. TOTAL DUTY
N	N	Y	N	N	N	21826264.2	5345252.1

B. ITEM DUTY

DUTY	1. BCD	2.CVD_05	3.SWS	4.SAD	5.IGST	6.G. CESS	7.ADD	8.CVD	9.SG	10.T. VALUE
Notn No.					009/2025	001/2017				
Notn SNo.					II29	41A				
Rate	5		10		18	0		0		
Amount	1091313.2		109131.3		4144807.6	0	0	0		
Duty Fg					0	0				

C. OTHER DUTIES

DUTY	1.SP EXD	2.CHCESS	3.TTA	4.CESS	5.CAIDC	6.EAIDC	7.CUS EDC	8.CUS HEC	9.NCD	10.AGGR
Notn No.					011/2021					
Notn SNo.					17					
Rate					0		0	0		
Amount					0		0	0		
Duty Fg					1091313.21					0

C. OTHER DUTIES - A

DUTY	1.OTHCUS	2.OTHCVD	3.PETR CUS	4.INFRA CES	5. CUS CVD
Notn No.					
Notn SNo.					
Rate					
Amount					
Duty Fg					

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GLOSSARY

A : INVSNO - Invoice Sr. No., UPI - Unit Price Invoiced, C.Qty - Commercial Quantity, S.Qty - Standard Quantity, FS - Food Safety and Standards Authority of India, PQ - Plant Quarantine, DC - Central Drugs Standard Control Organisation, WC - WildLife Crime Control Bureau , AQ - Animal Quarantine and Certification Services, SCH - Scheme Code

Port Code	BE No	BE Date	BE Type
INMUN1	7746721	25/02/2026	W
IEC/Br	AAOCP5368F/0	FIRST COPY	
GSTIN/TYPE	08AAOCP5368F1ZY/G		
CB CODE	AARCS4575NCH001		
TYPE	INV	ITEM	CONT
Nos	3	3	0
PKG	3	G.WT (MTS)	4000

BE0260220261216

INDIAN CUSTOMS

PORT :

BILL OF ENTRY FOR WAREHOUSE BE

PART - III - DUTIES

A. ITEM DETAILS

1.INVSNO	2.ITEMSN	3.CTH	4.CETH	5.ITEM DESCRIPTION	6.FS	7.PQ	8.DC	9.WC	10.AQ
3	1	27101961	NOEXCISE	DISTILLATE OIL (ONLY FOR INDUSTRIAL USE)	N	N	N	N	N

11.UPI	12.COO	13.C.QTY	14.C.UQC	15.S.QTY	16.S.UQC	17.SCH	18.STND/PR	19.RSP	20.REIMP	21.PROV	22.END USE
1707.7125	AE	2000	MTS	2000000	KGS		S	N	N		GNX100

23.PRODN	24.CNTRL	25.QUALFR	26.CONTNT	27.STMNT	28.SUP DOCS	29.ASSESS VALUE	30. TOTAL DUTY
N	N	Y	N	N	N	87305055.75	21381008.2

B. ITEM DUTY

DUTY	1. BCD	2.CVD_05	3.SWS	4.SAD	5.IGST	6.G. CESS	7.ADD	8.CVD	9.SG	10.T. VALUE
Notn No.					009/2025	001/2017				
Notn SNo.					II29	41A				
Rate	5		10		18	0		0		
Amount	4365252.8		436525.3		16579230.1	0	0	0		
Duty Fg					0	0				

C. OTHER DUTIES

DUTY	1.SP EXD	2.CHCESS	3.TTA	4.CESS	5.CAIDC	6.EAIDC	7.CUS EDC	8.CUS HEC	9.NCD	10.AGGR
Notn No.					011/2021					
Notn SNo.					17					
Rate					0		0	0		
Amount					0		0	0		0
Duty Fg					4365252.79					

C. OTHER DUTIES - A

DUTY	1.OTHCUS	2.OTHCVD	3.PETR CUS	4.INFRA CES	5. CUS CVD
Notn No.					
Notn SNo.					
Rate					
Amount					
Duty Fg					

ASSESSED COPY

GLOSSARY

A : INVSNO - Invoice Sr. No., UPI - Unit Price Invoiced, C.Qty - Commercial Quantity, S.Qty - Standard Quantity, FS - Food Safety and Standards Authority of India, PQ - Plant Quarantine, DC - Central Drugs Standard Control Organisation, WC - WildLife Crime Control Bureau, AQ - Animal Quarantine and Certification Services, SCH - Scheme Code

INDIAN CUSTOMS	Port Code	BE No	BE Date	BE Type
	INMUN1	7746721	25/02/2026	W
	IEC/Br	AAOCP5368F/0	FIRST COPY	
	GSTIN/TYPE	08AAOCP5368F1ZY/G		
	CB CODE	AARCS4575NCH001		
	TYPE	INV	ITEM	CONT
PORT :	Nos	3	3	0
BILL OF ENTRY FOR WAREHOUSE BE	PKG	3	G.WT (MTS)	4000

BE0260220261216

PART - IV - ADDITIONAL DETAILS

OTHER ADDITIONAL INFORMATION

A. SVB DETAILS

1.INVSNO	2.ITMSNO	3.REF NO	4. REF DT	5. PRT CD	6.LAB	7.P/F	8.LOAD DATE	9.P/F

B. PREVIOUS BEs

1.INVSNO	2.ITMSNO	3. BE NO	4. BE DATE	5. PRT CD	6.UNITPRICE	7.CURRENCY CODE

C. RE-IMPORT AFTER EXPORT

1.INVSNO	2.ITMSNO	3.NOTN NO	4.SLNO	5.FRT	6.INS	7.DUTY	8.SB NO	9.SB DT	10.PORTCD	11.SINV	12.SITEMN

D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

1.INVSNO	2.ITMSNO	3.TYPE	4.MANUFACT CD	5.SOURCE CY	6.TRANS CY	7.ADDRESS

E. ACCESSORY STATUS

1.INVSNO	2.ITMSNO	3.ACESSORY ITEM DETAILS

F. LICENCE DETAILS

1.INVSNO	2.ITMSNO	3.LIC SLNO	4.LIC NO	5.LIC DATE	6.CODE	7.PORT	8.DEBIT VALUE	9.QTY	10.UQC	11.DEBIT DUTY

G. SCHEME NOTIFICATION AND DUTY FOREGONE DETAILS

1.INVSNO	2.ITMSNO	3.EXMP RE	4.SCHEME NOTN	5.SCH NSNO	6. BCD RATE	7. CVD RATE	8. BCD AMT FG	9. OTH AMT FG

H. CERTIFICATE DETAILS / I.HSS DETAILS

1.CERTIFICATE NUMBER	2.DATE	3.TYPE	1.PRC LEVEL	2.IEC	3.BRANCH SLNO

J. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSNO	3.INFO TYP	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	CHR	SQC			1500000	KGS
2	1	CHR	SQC			500000	KGS
3	1	CHR	SQC			2000000	KGS

K. SINGLE WINDOW DECLARATION - CONSTITUENTS

1.INVSN	2.ITMSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING

L. SINGLE WINDOW DECLARATION - CONTROL

1.INVSN	2.ITMSNO	3.CONTROL TYPE	4.LOCATION	5.SRT DT	6.END DT	7.RES CD	8.RES TEXT

M. SUPPORTING DOCUMENTS

1.INVSN	2.ITMSNO	3.TYP	4.ICEGATE ID	5.IRN	6.DOC CODE	7.ISSUE PLACE	8.ISSUE DT	9.EXP DT
0	0	70500	SHIVAMMDR	2026022500169950		JNITED ARAB E	11-FEB-26	
0	0	86100	SHIVAMMDR	2026022500169951		JNITED ARAB E	11-FEB-26	
0	0	00100	SHIVAMMDR	2026022500169952		JNITED ARAB E	11-FEB-26	
0	0	38000	SHIVAMMDR	2026022500169953		JNITED ARAB E	11-FEB-26	
0	0	27100	SHIVAMMDR	2026022500169954		JNITED ARAB E	11-FEB-26	

N. CONTAINER DETAILS

1.CONTAINER NUMBER	2.TRUCK NUMBER	3.SEAL NUMBER	4.FCL/LCL

O. INVOICE DETAILS

1. S NO	2. INVOICE NO	3. INVOICE AMOUNT	4. CUR
1	EFN-PPI-02261008	2561568.75	AED
2	EFN-PPI02261008A	853856.25	AED
3	EFN-PPI-02261010	3415425	AED

GLOSSARY

A : Ref No - SVB Reference Number, Ref Dt - SVB Reference Date; F : Code - Licence Scheme Code; I : PRC - Preceding; K : ING - Ingredient
L : RES CD - Control Result Code, RES TXT - Control Result Text

INDIAN CUSTOMS

PORT :

BILL OF ENTRY FOR WAREHOUSE BE

Port Code	BE No	BE Date	BE Type
INMUN1	7746721	25/02/2026	W
IEC/Br	AAOCP5368F/0		FIRST COPY
GSTIN/TYPE	08AAOCP5368F1ZY/G		
CB CODE	AARCS4575NCH001		
TYPE	INV	ITEM	CONT
Nos	3	3	0
PKG	3	G.WT (MTS)	4000

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PART - V - OTHER COMPLIANCES

COMPLIANCES

A. EXAMINATION ORDER RMS

A1.EXAMINATION ORDER

B.EXAMINATION INSTRUCTIONS

B1. PGA EXAMINATION INSTRUCTIONS

Inv No	Item No	Agency	Status

C.COMPULSORY COMPLIANCE

D. AC REMARKS

E. EXAMINATION REPORT

F.SUPERINTENDENT COMMENTS

OOC No | OOC Date

ASSESSED COPY

INDIAN CUSTOMS	Port Code	BE No	BE Date	BE Type
	INMUN1	7746721	25/02/2026	W
	IEC/Br	AAOCP5368F/0	FIRST COPY	
	GSTIN/TYPE	08AAOCP5368F1ZY/G		
	CB CODE	AARCS4575NCH001		
PORT :	TYPE	INV	ITEM	CONT
	Nos	3	3	0
BILL OF ENTRY FOR WAREHOUSE BE	PKG	3	G.WT (MTS)	4000

BE0260220261216

PART - VI - DECLARATION

A.DECLARATION STATEMENT

Declaration for 0/0: I/We declare that the contents of this Bill of Entry for goods imported against above mentioned Bill of Lading/ Airway Bill /Lorry Receipt/Railway Receipt numbers are in accordance with the above mentioned invoice(s) No(s)and other documents presented herewith.

Declaration for 0/0: I/We declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect.I/We have not received and do not know of any other documents or information showing a different description, quantity, price, value, of the said goods and that if at any time hereafter I/We discover any document / information showing different facts, I/We will immediately make the same known to the Commissioner of Customs.

Declaration for 1/0: I/We declare that all conditions or restrictions, if any, imposed by the seller of any third party on the disposition or use of the imported goods [as per proviso to Rule 3(2)) of the Customs Valuation Rules, 2007] are specified above.

Declaration for 1/0: I/We declare that the price paid or payable by the importer is as per the details provided above, and any price paid or payable in addition to the above will be settled with the seller at the end of a defined period by means of debit note / credit note (post ¿ import price adjustment), which are as per the contract attached as a supporting document.

Declaration for 1/0: I/We declare that there are no payments actually paid or payable for the imported goods by way of cost and services [in terms of Rules 10(1)(a)(i), Rule 10(1)(a)(ii), Rule 10 (1) (a) (iii) and Rule 10 (1) (b) of Customs Valuation Rules, 2007], Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007] other than those declared in the invoice which are mentioned as miscellaneous charges in this Bill of Entry.

Declaration for 2/0: I/We declare that all conditions or restrictions, if any, imposed by the seller of any third party on the disposition or use of the imported goods [as per proviso to Rule 3(2)) of the Customs Valuation Rules, 2007] are specified above.

Declaration for 2/0: I/We declare that there are no payments actually paid or payable for the imported goods by way of cost and services [in terms of Rules 10(1)(a)(i), Rule 10(1)(a)(ii), Rule 10 (1) (a) (iii) and Rule 10 (1) (b) of Customs Valuation Rules, 2007], Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007] other than those declared in the invoice which are mentioned as miscellaneous charges in this Bill of Entry.

Declaration for 2/0: I/We declare that the price paid or payable by the importer is as per the details provided above, and any price paid or payable in addition to the above will be settled with the seller at the end of a defined period by means of debit note / credit note (post ¿ import price adjustment), which are as per the contract attached as a supporting document.

Declaration for 3/0: I/We declare that the price paid or payable by the importer is as per the details provided above, and any price paid or payable in addition to the above will be settled with the seller at the end of a defined period by means of debit note / credit note (post ¿ import price adjustment), which are as per the contract attached as a supporting document.

Declaration for 3/0: I/We declare that all conditions or restrictions, if any, imposed by the seller of any third party on the disposition or use of the imported goods [as per proviso to Rule 3(2)) of the Customs Valuation Rules, 2007] are specified above.

Declaration for 3/0: I/We declare that there are no payments actually paid or payable for the imported goods by way of cost and services [in terms of Rules 10(1)(a)(i), Rule 10(1)(a)(ii), Rule 10 (1) (a) (iii) and Rule 10 (1) (b) of Customs Valuation Rules, 2007], Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007] other than those declared in the invoice which are mentioned as miscellaneous charges in this Bill of Entry.

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B. AUTHORIZED SIGNATORY

DATE

PLACE

AUTHORISED SIGNATORY

CHA NAME :SHIVAM SEATRANS PRIVATE LIMITED

PANCHNAMA DRAWN AT M/S. ADANI PORTS & SEZ LTD, LIQUID TERMINAL, AT MUNDRA, GUJARAT, 370421 ON 14.03.2026.

Sr. No.	Name of the Panchas and address	Identification Documents	Age	Occupation
1.	Shri Akash Singh, S/o Arun Kumar Singh, Jigniya Chhatrpal Singh, Bahraich, Uttar Pradesh - 271872 Mobile no. 8303565380	Aadhar Card: 901332102598	24	Service
2.	Shri Ashish Shukla, S/o Dyasankar, gram kunvar raja post, rajgadh, gorakhpur, Uttar Pradesh - 273411 Mobile no. 7043160279	Aadhar Card: 493239632541	23	Service

We the above-named persons, on being called upon by a person who introduced himself as Shri Piyush, Senior Intelligence Officer, Directorate of Revenue Intelligence, Jamnagar Regional Unit, Jamnagar by showing his identity card, present ourselves nearby the entry gate of M/ s. Adani Ports & Sez Ltd., Liquid Terminal, Mundra, Gujarat, 370421, at around 12.30 hrs on 14.03.2026. Shri Piyush further informs that he requires both of us to remain as independent witness/panchas during the course of drawl of samples of the goods imported by M/s. Premium Petro and Infra Projects Private Limited, 1/3, Hathroi Market, Ajmer Road, Jaipur, Rajasthan – 302001, India which is stored in the Storage Tanks of M/s. Adani Ports & Sez Ltd, Liquid Terminal, Mundra Ports. Being government work, we both the persons give our consent to remain present at independent panchas during the sampling procedure, without any fear, threat or coercion.

Thereafter, we the panchas along with the DRI officer reach at the gate of M/s. Adani Ports & Sez Ltd, Liquid Terminal and DRI Officer asks the Security Person present at gate to call a responsible person of M/s. Adani Portss & Sez Ltd, Liquid Terminal. Thereafter one person comes forward and introduces himself as Shri Ganeswara Rao Vasipalli, Assistant Manager (M/s. Adani Ports & Sez Ltd, Liquid Terminal). Thereafter, the officer informs Shri Ganeswara Rao Vasipalli about purpose of their visit for which Shri Ganeswara Rao Vasipalli shows his full cooperation during the said sampling procedure. Before entering the gate, the

14/03/2026

P1: 14/03/26
P2: AShukla 14/03/26
14/03/2026 14/3/26 14/3/2026

officers as well as we, the panchas, offer our personal search to Shri Ganeswara Rao Vasipalli, for which he declines politely.

Thereafter, DRI officer inquires with Shri Ganeswara Rao Vasipalli about the details / documents of goods imported by M/s. Premium Petro and Infra Projects Pvt. Ltd., Jaipur, Rajasthan - 302001 and storage location of the goods. Accordingly, he produces documents viz. (1) Copy of Discharge Permission issued to M/s. Premium Petro and Infra Projects Pvt. Ltd. and M/s. Premium Petro Products for discharge / storage of Distillate Oil (in Tank No. T-15 , T-58) by the Customs Authorities at M/s. Adani Ports & Sez Ltd, Liquid Terminal, Mundra Ports, and (2) Copy of Receipt of the goods (Out Turn Summary Report) and Present Stock details of said imported goods/consignment. He further informs that 4000.00 MTS of Distillate Oil has been imported by M/s. Premium Petro and Infra Projects Pvt. Ltd. vide Bill of Entry No.7746721 dated.25.02.2026 filed at Mundra port and the same is stored in Tank Number T-58 of M/s. Adani Ports & Sez Ltd, Liquid Terminal. He further informs that as per Out Turn Summary Report, total quantity received in the storage tank no. T-58 is 3981.363 MTS (Distillate Oil). He also informs that quantity of goods so received are presently available in the aforementioned tank.

Meanwhile, one person comes forward and introduces himself as Shri Aviral Pratap Singh (Aadhar No: 7348 2488 2124), Authorized Representative of M/s. Premium Petro and Infra Projects Pvt. Ltd. and shows the documents viz. Bill of Entry, Bill of Lading, Discharge Permission. Thereafter, Shri Aviral Pratap Singh introduces Shri Babu Hussain, Authorized Representative of M/ s. Quality Services and solutions Pvt. Ltd., Gandhidham, Nominated Surveyor, who also produces the Out Turn Summary Report. As per documents, the details of Description & Quantity etc. imported by M/s. Premium Petro and Infra Projects Pvt. Ltd. are stored at M/s. Adani Ports & Sez Ltd, Liquid Terminal, as under:

Bill of Entry No. & date	Bill of Lading No. and date	Description of the goods declared	Storage Tank No.	Quantity
7746721/ 25.02.2026	ECOHAMIXY0004 dated 11.02.2026	Distillate Oil HSN Code: 27101961	T-58	1500 MT

14/03/2026

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14/03/2026

14/3/26

14/3/2026

7746721/ 25.02.2026	ECOHAMIXY0004A dated 11.02.2026	Distillate Oil HSN Code: 27101961	T-58	500 MT
7746721/ 25.02.2026	ECOHAMIXY0006 dated 10.02.2026	Distillate Oil HSN Code: 27101961	T-58	2000 MT
			Total	4000 MT

Thereafter, Shri Piyush requests Shri Ganeswara Rao Vasipalli, Assistant Managerto arrange persons and required equipment/tools to draw representative samples from the said T-58 tank, for which Shri Ganeswara Rao Vasipalli informs that since Shri Babu Hussain is the Representative of Nominated Surveyor and has been authorized by the importer, therefore, he is conversant person to assist in the drawing of sample.

Thereafter, Shri Ganeswara Rao Vasipalli leads us the panchas, officers and other present members at the location of Tank, where with the direction of officers and in presence of we, the panchas, Shri Ganeswara Rao Vasipalli, Assistant Manager(M/s. Adani Ports & Sez Ltd, Liquid Terminal), Shri Babu Hussain, Represntative of Nominated Surveyor, i.e. M/ s. Quality Services & Solutions Pvt. Ltd. and Shri Aviral Pratap Singh, Authorized Representative of M/s. Premium Petro and Infra Projects Pvt. Ltd. draw the 04 (four) representative samples from the tank by opening the sampling hatch and deep hatch and put the same in Aluminum Bottles having capacity of Two liters each available with them. All the 04 (four) samples have been marked as mentioned in below table:

Sr. No.	Tank No.	Description of the goods	Sample marked as
1	T-58	Distillate Fuel Oil	T-58/APSEZ/W T-58/APSEZ/X, T-58/APSEZ/Y, T-58/APSEZ/Z

14/03/2026

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14/03/2026 14/3/2026 14/3/2026

Thereafter, the sample bottles are closed with inner cap and thereafter properly sealed with no temper lid. Subsequently, Surveyor's put their own seal & tag on each 04 sample bottles, in the presence of we, the panchas, Shri Ganeswara Rao Vasipalli, Assistant Manager (M/s. Adani Ports & Sez Ltd, Liquid Terminal), Shri Babu Hussain, Representative of Nominated Surveyor, M/ s. Quality Services & Solutions Pvt. Ltd., Nominated Surveyor from the importer and Shri Aviral Pratap Singh (Aadhar No: 7348 2488 2124), Authorized Representative of M/s. Premium Petro and Infra Projects Pvt. Ltd. A sample slip label containing particulars of the sample such as Sample Marks, Description of the goods as declared, Bill of Entry no &. date etc. was affixed to each sample bottle and we the panchas, along with other representative and the DRI officer put our dated signature on each sample bottle. Each sample's lid is then covered by a piece of cloth with the help of string. Thereafter, all the sample bottles are sealed with DRI lac seal in such a manner that the sample bottles cannot be opened without tempering the lac seal.

Thereafter, Shri Piyush inquires with Shri Aviral Pratap Singh (Authorized Representative of the importer) and other presented persons, whether they are satisfied with the sample drawing procedure, on which Shri Aviral Pratap Singh and other present members informs that they are fully satisfied with the procedure adopted for drawing the representative samples.

Thereafter, Shri Piyush directed Shri Aviral Pratap Singh (Authorized Representative of the importer), Shri Ganeswara Rao Vasipalli, Assistant Manager (M/s. Adani Ports & Sez Ltd, Liquid Terminal), Shri Babu Hussain, Representative of Nominated Surveyor, M/ s. Quality Services & Solutions Pvt. Ltd. not to remove, part with, or otherwise deal with the goods stored in the aforesaid tank no. T-58 and ensure safe custody of the same till any further communication in the matter from DRI authorities. Shri Aviral Pratap Singh , Shri Ganeswara Rao Vasipalli & Shri Babu Hussain under took to follow the instruction of DRI officer in presence of we both the panchas.

The entire Sample proceedings were recorded through the Mobile phone and stored in Sand Disk memory card of 32 GB having no. 5433DXDXV035 BM made in China. The above panchnama commenced at around 12.30 hours on 14.03.2026 and concluded at 16.30 hrs on the same day and no damage to any goods was caused during the sampling of goods. The officers, we panchas and other present persons offer search once again to Shri Ganeswara Rao Vasipalli & to Shri Aviral Pratap Singh (Authorized Representative of the importer) to which they decline

14/03/2026

P1 : 14/03/26

P2 : Ashuken 14/03/26

14/03/2026 14/3/26 14/3/2026

politely. We, the panchas and all the persons as mentioned above remained present throughout the abovementioned panchnama proceedings. The above-mentioned proceedings/ panchnama concluded in cordial manner. The Panchnama has been typed in laptop and as per our say and version. Print outs of the said Panchnama are taken and read out in vernacular language as well, and we found the same as per our say and version. In token of its correctness, we the panchas and Shri Aviral Pratap Singh, Shri Ganeswara Rao Vasipalli, Shri Babu Hussain put our dated signatures on all the pages of the panchnama.

P1: 14/03/2026

P2: 14/03/26

14.03.2026

(Shri Babu Hussain)
Representative Surveyor
M/s. Quality Services & Solutions Pvt.Ltd.

14/3/26

(Ganeswara Rao Vasipalli)
Assistant Manager
M/s. Adani Ports & Sez Ltd, Liquid Terminal

14/03/2026

(Aviral Pratap Singh),
Authorized Representative of
M/s. Premium Petro and Infra Projects Pvt. Ltd.

Drawn By

Piyush 14/03/2026

(Piyush)
Senior Intelligence Officer
DRI, Jamnagar Regional Unit

Alloted to PBGT/SGR/EM/SG 23/3/6
SKG/KYS/IMR/PSR/BGR

राजस्व आसूचना निदेशालय
DIRECTORATE OF REVENUE INTELLIGENCE
जामनगर क्षेत्रीय ईकाई
JAMNAGAR REGIONAL UNIT
चौथी एवं पाँचवीं मंजिल, "श्री हरी" बिल्डिंग,बैंक ऑफ महाराष्ट्र के सामने,
4th & 5th Floor, "Shree Hari" Building, Opp. Bank of Maharashtra,
पंडित नेहरू मार्ग, जामनगर 361 008
Pandit Nehru Marg, Jamnagar - 361 008
दूरभाष सं./TEL. No.- 0288-2552260
[E-mail / ई-मेल – drijamru@nic.in]

F. No.: DRI/JRU/INQ-11/2025-26 Date: 16/03/2026

Test Memo No. - 43/2025-26

1.	Name and Address of the Importer	M/s. Premium Petro and Infra Projects Private Limited, 1/3, Hathroi Market, Ajmer Road, Jaipur, Rajasthan - 302001
2.	**Sample Marked as**	**T - 58 / APSEZ / X**
3.	Bill of Entry No. and Date	7746721 dated 25.02.2026
4.	Sample drawn from	Tank No. T-58
5.	Date of sample drawn	14.03.2026
6.	Goods as per declaration	Distillate Oil (Only for Industrial Use)- CTH 27101961
7.	Query	A. Whether, the sample conforms to the specifications of declared goods in reference to the IS 16731:2019 ISO 8217:2017 Or B. Whether, the sample conforms to goods of IS 16861 or IS 1460, based on the tests for the below mentioned parameters: 1. Appearance (to be described) 2. Acid number 3. Acidity, Inorganic 4. Acidity Total 5. Ash content (% by mass) 6. Cetane index 7. Cetane number Calculated 8. Carbon residue on 10 percent residue 9. Cloud Point °C (Winter/Summer) 10. Density at 15°C (kg/m3) 11. Kinematic viscosity at 40 °C, mm2/sec 12. Total sulphur (mg/kg) 13. Flash Point, °C 14. Pour point, °C (Winter/Summer) 15. Distillation Characteristics • Initial boiling point (IBP) • Temperature at 10% recovery • Temperature at 50% recovery • Temperature at 90% recovery (T-90) • Temperature at 95% recovery / final boiling point • Distillation, percent (*v/v*), recovered a) at 350°C, b) at 370°C 16. Water content, mg/kg 17. Sediment (% by mass) 18. Copper strip corrosion for 3 h at 100°C 19. Total Contamination, mg/kg

20. Cold Filter Plugging Point (Winter/Summer)
21. Oxidation stability, g/m3
22. Oxygen content, percent by mass, Max
23. Polycyclic Aromatic Hydrocarbon (PAH), percent by mass
24. Lubricity corrected wear scar diameter (wsd 1.4) at 60°C, microns
25. FAME content, % v/v, Max

* The above parameters are indicative and not exhaustive. The laboratory, may undertake any additional analytical examinations necessary for correct identification of the hydrocarbon composition of the sample such as GC/GC-MS, C-range analysis or any other appropriate methods, to determine the nature of the product and the petroleum fuel to which the sample is most akin to.

C. Kindly state specifically the name and description of the sample product. In case the sample exhibits characteristics overlapping between two or more petroleum products as mentioned in query sl no "A"&"B", the laboratory may kindly indicate the closest comparable fuel type ("most akin to") with reasons based on tested parameters, applicable standards along with brief technical observations supporting such assessment.

D. Whether the analytical characteristics of the sample indicate possible adulteration or blending intended to artificially modify its specifications so as to cause deviation from the applicable IS standards as mentioned in query sl no "B", if any.
(i) If so, the specific parameter(s) which appear to have been altered or affected may kindly be indicated.
(ii) The likely nature of the adulterants or blending components, if identifiable from the analytical results, may also be indicated.

E. Whether the sample is of Hazardous Nature?

Since the cargo is live therefore it is requested that the test report may be expedited.

C/L·NO: 803-DRI
23·03·2026

Forwarded by,
Piyush 16/03/2026
(Piyush)
Sr. Intelligence Officer,
DRI, RU, Jamnagar.

भारत सरकार वित्त मन्त्रालय, राजस्व विभाग सीमा शुल्क प्रयोगशाला 5वींमंजिल, सीमा शुल्ककार्यालय पोर्टएरिया,विशाखापत्तनम– 530 001		Government of India Ministry of Finance Department of Revenue **CUSTOM HOUSE LABORATORY** **5th FLOOR** **CUSTOM HOUSE, PORT AREA** **VISAKHAPATNAM – 530 001.** **Tel/Fax: 0891-2562900** **e-mail -:chemical_examiner@yahoo.com**

TEST REPORT

Date: 01.04.2026

Lab No: 803/DRI — **Date:** 23.03.2026
Test Memo No: 43/2025-26
F. No.: DRI/JRU/INQ-11/2025-26/1830 — **Date:** 16.03.2026
B. E. No: 7746721 — **Date:** 25.02.2026
Sample Marked as: T-58/APSEZ/X
Tank No.: T-58
Sample Received from: Senior Intelligence officer, (DRI), Regional Unit, Jamnagar.
Description of Sample: Distillate Oil (Only for Industrial Use) CTH 27101961
Date of Receipt: 23.03.2026
Sample Plan: Sample not Drawn by this laboratory

Report: The sample is in the form of pale yellow coloured, free flowing oily liquid. It is mainly composed of petroleum hydrocarbons, having mineral oil content more than 70% by wt. It is having following characteristics.

1. Appearance = Clear & bright
2. Total Acid Number (mg of KOH/gr)= less than 0.2%
3. Ash content = Nil
4. Carbon residue on 10% Residue = Less than 0.30% by wt.
5. Flash Point (Abel),°C = 59.5°C
6. Density at 15°C = 0.833 g/ml
7. Kinematic Viscosity at 40°C = 4.02cSt
8. Sulphur Content = 8.4 ppm
9. Distillation-IBP, °C = 184.1°C
   Temperature at 50% recovery = 294.9°C
   % Recovery at 350°C = More than 85% by vol.
   % Recovery at 360°C = 89% by vol.
   % Recovery at 370°C = 91% by vol.
10. Cetane Index = 61.1
11. Cetane Number = To be done at refinery end
12. Pour point = Less than 15°C
13. Copper strip corrosion = Class 1
14. Cold Filter Plugging Point = -5°C
15. Cloud point = -2°C
16. Oxidation stability = Parameter is to be determined at manufacturers end only (Refer to IS 1460)
17. Oxidation stability (for diesel fuel having FAME above 2%) = Not applicable as sample is free from FAME
18. Lubricity = 380
19. FAME content = Absent
20. PAH % by max = Less than 8% by mass
21. Water = Less than 200ppm

Point wise reply to queries raised is as the following:

A. The sample does not confirming to Distillate Marine Fuel of IS 16731, with respect to Cloud point, up to the extent of parameters tested.

B. The sample meets all the stringent parameters of HFHSD (IS 16861) except Flash Point (6.5°C less than the required 66°C) and Distillation Recovery at 370 °C (which is 4% less than required 95%).

C. The sample meets all the parameters of Automotive Diesel Fuel not containing bio-diesel (IS 1460) except Distillation Recovery at 360 °C (which is 6% less than required 95%). The sample is most akin to Automotive Diesel Fuel not containing bio-diesel (IS 1460).

D. As per the GCMS studies & above tested parameters the sample is Automotive Diesel Fuel admixed/adulterated with Higher carbon distillate/Light base oil.

E. It is non-hazardous.

Sealed remnant sample returned herewith.

01/04/26

प्रदीप मारु / PRADEEP MAROO
रसायन परीक्षक ग्रेड-1
Chemical Examiner Grade-1
सीमा शुल्क प्रयोगशाला
Custom House Laboratory
सीमा शुल्क भवन, विशाखापटनम-530 035
Custom House-Visakhapatnam-530 035

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will be disposed off

	राजस्व आसूचना निदेशालय **DIRECTORATE OF REVENUE INTELLIGENCE** जामनगर क्षेत्रीय ईकाई **JAMNAGAR REGIONAL UNIT** चौथी एवं पाँचवीं मंजिल, "श्री हरी" बिल्डिंग, बैंक ऑफ महाराष्ट्र के सामने, 4th & 5th Floor, "Shree Hari" Building, Opp. Bank of Maharashtra, पंडित नेहरू मार्ग, जामनगर 008 361 - Pandit Nehru Marg, Jamnagar - 361 008 दूरभाष सं./TEL. No.– 0288-2552260 [E-mail / ई-मेल – drijamru@nic.in]

F. No. DRI/JRU/INQ-11/2025-26 /1829 Date: 16.03.2026

To,
The Executive Director,
Haldia Refinery, IOCL,
P.O. Haldia Refinery, P.S. Haldia,
Dist- Purba Mdinipur, West Bangal-721606

Sir,

Subject: - Forwarding of sample for testing — regarding.

Please find enclosed 01 **(one) sealed samples** along with the **Test Memo** and particulars as detailed below. The same are being forwarded to your office for necessary testing and examination.

You are kindly requested to conduct the required analysis of the samples in accordance with the **test queries mentioned in the Test Memo** and furnish the **test report** at the earliest.

S. No.	Test Memo No. 42 /2025-26	**Name & Address of the Seizing Organisation:** Directorate of Revenue Intelligence, Jamnagar Regional Unit, 4th & 5th Floor, "Shree Hari" Building, Opp. Bank of Maharashtra, Jamnagar – 361 008
1.	File No.	DRI/JRU/INQ-11/2025-26
2.	Name and Address of the Importer	M/s. Premium Petro and Infra Project Private Limited, 1/3, Hathroi Market, Ajmer Road, Jaipur Rajasthan-302001
3.	Sample Marked as	**T-58/APSEZ/W**
4.	Date of sample drawn	14.03.2026
5.	Goods as per declaration in the Bill of Entry	DISTILLATE OIL (Only for Industrial Use)- CTH 27101961

Encl. As above

Received
Anupam Aash
20/03/2026 @ 17:15 Hrs.

अनुपम आस, वरिष्ठ प्रबंधक (गुणवत्ता नियंत्रण)
Anupam Aash, Senior Manager (Quality Control)
इंडियन ऑयल कॉर्पोरेशन लिमिटेड, हल्दिया रिफाइनरी
INDIAN OIL CORPORATION LIMITED, Haldia Refinery

Yours faithfully,

16/03/2026

(K.R. Choudhary)
Deputy Director
DRI, Jamnagar

राजस्व आसूचना निदेशालय
DIRECTORATE OF REVENUE INTELLIGENCE
जामनगर क्षेत्रीय ईकाई
JAMNAGAR REGIONAL UNIT
चौथी एवं पाँचवीं मंजिल, "श्री हरी" बिल्डिंग,बैंक ऑफ महाराष्ट्र के सामने,
4th & 5th Floor, "Shree Hari" Building, Opp. Bank of Maharashtra,
पंडित नेहरू मार्ग, जामनगर 361 008
Pandit Nehru Marg, Jamnagar - 361 008
दूरभाष सं./TEL. No.– 0288-2552260
[E-mail / ई-मेल – drijamru@nic.in]

F. No.: DRI/JRU/INQ-11/2025-26

Date: 16/03/2026

Test Memo No. - 42/2025-26

1.	Name and Address of the Importer	M/s. Premium Petro and Infra Projects Private Limited, 1/3, Hathroi Market, Ajmer Road, Jaipur, Rajasthan - 302001
2.	**Sample Marked as**	**T - 58 / APSEZ / W**
3.	Bill of Entry No. and Date	7746721 dated 25.02.2026
4.	Sample drawn from	Tank No. T-58
5.	Date of sample drawn	14.03.2026
6.	Goods as per declaration	Distillate Oil (Only for Industrial Use)- CTH 27101961
7.	Query	A. Whether, the sample conforms to the specifications of declared goods in reference to the IS 16731:2019 ISO 8217:2017 Or B. Whether, the sample conforms to goods of IS 16861 or IS 1460, based on the tests for the below mentioned parameters: 1. Appearance (to be described) 2. Acid number 3. Acidity, Inorganic 4. Acidity Total 5. Ash content (% by mass) 6. Cetane index 7. Cetane number Calculated 8. Carbon residue on 10 percent residue 9. Cloud Point °C (Winter/Summer) 10. Density at 15°C (kg/m3) 11. Kinematic viscosity at 40 °C, mm2/sec 12. Total sulphur (mg/kg) 13. Flash Point, °C 14. Pour point, °C (Winter/Summer) 15. Distillation Characteristics • Initial boiling point (IBP) • Temperature at 10% recovery • Temperature at 50% recovery • Temperature at 90% recovery (T-90) • Temperature at 95% recovery / final boiling point • Distillation, percent (*v/v*), recovered a) at 350°C, b) at 370°C 16. Water content, mg/kg 17. Sediment (% by mass) 18. Copper strip corrosion for 3 h at 100°C 19. Total Contamination, mg/kg

		20. Cold Filter Plugging Point (Winter/Summer) 21. Oxidation stability, g/m3 22. Oxygen content, percent by mass, Max 23. Polycyclic Aromatic Hydrocarbon (PAH), percent by mass 24. Lubricity corrected wear scar diameter (wsd 1.4) at 60°C, microns 25. FAME content, % v/v, Max * The above parameters are indicative and not exhaustive. The laboratory, may undertake any additional analytical examinations necessary for correct identification of the hydrocarbon composition of the sample such as GC/GC-MS, C-range analysis or any other appropriate methods, to determine the nature of the product and the petroleum fuel to which the sample is most akin to. C. Kindly state specifically the name and description of the sample product. In case the sample exhibits characteristics overlapping between two or more petroleum products as mentioned in query sl no "A"&"B", the laboratory may kindly indicate the closest comparable fuel type ("most akin to") with reasons based on tested parameters, applicable standards along with brief technical observations supporting such assessment. D. Whether the analytical characteristics of the sample indicate possible adulteration or blending intended to artificially modify its specifications so as to cause deviation from the applicable IS standards as mentioned in query sl no "B", if any. (i) If so, the specific parameter(s) which appear to have been altered or affected may kindly be indicated. (ii) The likely nature of the adulterants or blending components, if identifiable from the analytical results, may also be indicated. E. Whether the sample is of Hazardous Nature?

Since the cargo is live therefore it is requested that the test report may be expedited.

Forwarded by,

Piyush 16/03/2026

(Piyush)

Sr. Intelligence Officer,

DRI, RU, Jamnagar.

इंडियन ऑयल कॉर्पोरेशन लिमिटेड
हल्दिया रिफाइनरी, डाकघर : हल्दिया ऑयल रिफाइनरी -721606
जिला : पूर्व मेदिनीपुर (प० बं०)

Indian Oil Corporation Limited
Haldia Refinery, P.O.: Haldia Oil Refinery-721606
District : Purba Medinipur, West Bengal
Website : www.iocl.com, E-mail : haldiarefinery@indianoil.in
Fax : 91-3224-252141, Phone : 91-3224-223270

रिफाइनरीज प्रभाग
Refineries Division

150 YEARS OF CELEBRATING THE MAHATMA

ROHS ISO 9001/ ISO 14001/ OHSAS 18001

DAC CB-035-MS

इंडियनऑयल
IndianOil

Sample ID: DRI/JRU/INQ-11/2025-26/1829 dated 16.03.2026

TEST RESULTS

Sl No	Parameter	IS 16861 HFHSD	IS 1460 HSD BS-VI	Test Result
1	Appearance	Clear & Bright	Clear, bright and free from sediments, suspended matter and undissolved water at normal ambient fuel temperature	Clear, bright and free from sediments, suspended matter and undissolved water at normal ambient fuel temperature
2	Acid No, mgKOH /g	0.5	-	0.03
3	Acidity, Inorganic, mgKOH/g	-	-	0.0
4	Acidity, Total, mgKOH/g	-	Max 0.2	0.03
5	Ash Content, mass %	Max 0.01	Max 0.01	0.05
6	Cetane Index	Min 45	Min 46	61
7	Cetane Number	-	Min 51	59.5
8	Carbon Residue on 10% residue	Max 0.3	Max 0.3	0.005
9	Cloud Point	-	-	-2
10	Density, kg/m^3	Max 860	810-845	833.3
11	KV at 40 °C, cSt	-	2.0-4.5	4.04
12	**Total sulfur,mass %**	**Max 0.2**	**Max 0.001**	**0.0006**
13	**Flash Point, °C**	**Min 66**	**Min 35**	**55.5**
14	Pour Point, °C	Max 15	Max 15	-6
15	Distillation			
	IBP, °C	-	-	182
	10% Recovery, °C	-	-	240

Anupam Dash

पंजीकृत कार्यालय : जी-9, अली यावर जंग मार्ग, बान्द्रा (पूर्व) मुंबई, महाराष्ट्र – 400 051
Regd. Office : G-9, Ali Yavar Jung Marg, Bandra (East), Mumbai, Maharastra-400 051
CIN - L 23201 MH 1959 GOI 011388

	50% Recovery, °C	-	-	295
	90% Recovery, °C	-	-	361
	95% Recovery, °C	-	Max 360	393
	FBP, °C	-	-	396
	Vol% recovered at 370 °C	Min 95	-	91.6
	Vol% recovered at 350 °C , Vol%	Min 85	-	86.8
16	Water Content , mass%	-	Max 0.02	**0.031**
17	Sediment (%mass)	-		0.0015
18	Cu strip Corr for 3 h at 100 °C	-	Class 1	Not Worse than 1
19	Total Contamination , mg/kg	-	Max 24	12
20	Oxidation stability, g/m^3	Max 25	Max 25	10
21	Oxygen Content	-	-	Facility is not Available
22	Lubricity corrected , WSD at 60 °C, mm	Max 520	Max 460	440
23	FAME content	-	Max 7	Facility is not Available

Remarks: This sample is meeting with the specification , IS 1460 HSD BS-VI, except water content.

Test results released by:

अनुपम आस, मुख्य प्रबंधक (गुणवत्ता नियंत्रण)
Anupam Aash, Chief Manager (Quality Control)
इंडियन ऑयल कॉर्पोरेशन लिमिटेड, हल्दिया रिफाइनरी
Indian Oil Corporation Limited, Haldia Refinery

राजस्व आसूचना निदेशालय, क्षेत्रीय इकाई : जामनगर
DIRECTORATE OF REVENUE INTELLIGENCE,
REGIONAL UNIT : JAMNAGAR
श्री हरि बिल्डिंग, चौथी और पांचवीं मंजिल, बैंक ऑफ महाराष्ट्र के सामने
पी एन मार्ग, जामनगर, **361002**
"SHRI HARI BUILDING", 4TH & 5TH FLOOR
OPP. BANK OF MAHARASHTRA, P.N. MARG, JAMNAGAR 361002
Ph. No. 0288-2552260, E-mail - drijamru@nic.in

F. No: DRI/JRU/INQ-11/2025-26 Date: 06.04.2026

SEIZURE MEMO

DIN- 202604DDZ1000000525E

M/s. Premium Petro and Infra Projects Private Limited (IEC No. AAOCP5368F) (hereinafter referred to as "the Importer") having business address at 1/3, Hathroi Market, Ajmer Road, Jaipur, Rajasthan-302001 imported following goods:

Sr. No.	Bill of Entry No. & date	Bill of Lading No.	Description of Goods	Quantity (MTS)	Assessable Value (INR)	Storage of the goods
1	7746721 dated 25.02.2026 filed at Mundra Port	ECOHAMIXY0004 dated 11.02.2026	Distillate Oil HSN Code: 27101961	1500	17,46,10,113/-	In storage tank of M/s Adani Port & SEZ Ltd., Mundra (T-58)
2.		ECOHAMIXY0004A dated 11.02.2026		500		
3.		ECOHAMIXY0006 dated 10.02.2026		2000		

The importer filed the Bill of Entry (for Warehouse) No. 7746721 dated 25.02.2026 at Mundra Port (INMUN1) and self-assessed / classified the goods under CTH 27101961. The aforesaid goods have been supplied by M/s. ECOFUEL NEXUS FZC P-1-ELOB, OFFICE NO. E2-128F-54 HAMRIYAH FREE ZONE, SHARJAH, UNITED ARAB EMIRATES. The said goods were stored by the importer in Tank No. T-58 at the M/s. Adani Port & SEZ Ltd., Mundra Port.

Based on the intelligence regarding possible mis-declaration of goods covered by the above consignments, the representative samples were drawn from Tank (T-58) under Panchanama dated 14.03.2026 in the presence of two independent witnesses and Authorized Representative Shri Aviral Pratap Singh of M/s. Premium Petro and Infra Projects Private Limited (Importer), Assistant Manager of M/s. Adani Port & SEZ Ltd., Mundra and Representative of the M/s. Quality Services & Solutions Pvt. Ltd., (Nominated Surveyor) as well as DRI Officers. Subsequently, samples were sent for Chemical Test / Analysis to Haldiya Refinery, IOCL as per Test Memo No. 42/2025-26 dated 16.03.2026 and Custom House Laboratory, Visakhapatnam as per Test Memo No. 43/2025-26 dated 16.03.2026.

The Test Reports issued by the above said laboratories indicated are as under :-

(1). **TEST REPORT FOR TEST MEMO NO. 42/2025-26:**

"B. The sample is meeting with the specification, IS 1460 HSD BS-VI, except water content.

(2). **TEST REPORT FOR TEST MEMO NO. 43/2025-26:**

"A. The sample does not confirming to Distillate Marine Fuel of IS 16731, with respect to Cloud Point, up to the extent of parameters tested.

B. The sample meets all the stringent parameters of HFHSD (IS 16861) except Flash point (6.5 ° C less than the required 66°C), and Distillation Recovery at 370° C (which is 4% less than required 95%)

C. The sample meets all the parameters of Automotive Diesel Fuel not containing bio-diesel (IS 1460) except Distillation Recovery at 360° C (which is 6% less than required 95%). The sample is most akin to Automotive Diesel Fuel not containing bio-diesel (IS 1460).

D. As per the GCMS studies & above tested parameters the sample is Automotive Diesel Fuel admixed/adulterated with Higher carbon distillate/Light base Oil.

E. It is non-hazardous."

Hence, in view of the aforesaid Test Results, the imported goods appear to be mis-declared as well as mis-classified and RESTRICTED in nature for import.

Whereas, I, Harishchandra Prajapat, working as Intelligence Officer, Directorate of Revenue Intelligence, Regional Unit, Jamnagar, in view of the above facts & circumstances, have reason to believe that the goods i.e. 4000 MTS of "Distillate Fuel Oil, HSN Code: 27101961" imported as per Bill of Entry No. 7746721 dated 25.02.2026 filed at Mundra Port (INMUN1) by M/s. Premium Petro and Infra Projects Private Limited (IEC No. AAOCP5368F) have been mis-declared as well as mis-classified and also RESTICTED in nature for import, therefore, renders it liable for confiscation under Section 111 of the Customs Act, 1962. I, therefore, in exercise of the powers conferred vide Sub-Section (1) of Section 110 of the Customs Act, 1962 hereby place the goods, as per details given below, under seizure :-

Sr. No.	Bill of Entry No. & date	Quantity (MTS)	Assessable Value	Present location of the goods
1	7746721 dated 25.02.2026 at Mundra Port (INMUN1)	4000	Rs. 17,46,10,113/-	In storage tank of M/s Adani Port & SEZ Ltd., Mundra Port (T-58)

Further, Shri Abdul Rahman, General Manager/ Terminal Head of M/s. Adani Port & SEZ Ltd., Mundra Port is directed not to part away or deal in any manner with the said goods which have been handed over to him under Suparatnama dated 06.04.2026, without prior permission of the competent authority and to keep the seized goods in safe custody and to produce the said goods, as and when needed by the department.

Date : 06.04.2026

Directorate of Revenue Intelligence • Jamnagar

Harish
06/04/2026
(Harishchandra Prajapat)
Intelligence Officer,
DRI, RU, Jamnagar

To:

1. M/s. Premium Petro and Infra Projects Private Limited (IEC No. AAOCP5368F), 1/3, Hathroi Market, Ajmer Road, Jaipur, Rajasthan-302001.
2. M/s. Adani Port & SEZ Ltd., Mundra port (Shri Abdul Rahman, General Manager/ Terminal Head).

Copy to:- The Deputy / Assistant Commissioner (Import/SIIB), Custom House, Mundra- for information please.

STATEMENT OF SHRI VISHAL BOHRA, S/O SHRI BHIM RAJ BOHRA, DIRECTOR OF M/s. Premium Petro and Infra Projects Pvt. Ltd. (IEC No. AAOCP5368F), 1/3, HATHROI MARKET, AJMER ROAD, JAIPUR, RAJASTHAN-302001, RESIDING AT PLOT 15, DWARIKAPURI, OPP. RAJ MAHAL PALACE, C-SCHEME, JAIPUR, RAJASTHAN - 302001 RECORDED BEFORE THE SENIOR INTELLIGENCE OFFICER, DIRECTORTE OF REVENUE INTELLIGENCE OFFICE AT JAMNAGAR UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 13.04.2026.

===

I, Vishal Bohra, aged 49 years, residing at Plot 15, dwarikapuri, opp. raj mahal palace, C-scheme, Jaipur, Rajasthan – 302001 present myself on 13.04.2026 in pursuance of Summons dated **08.04.2026** **(DIN 202604DDZ10000555A04)** in connection with the inquiry related to import of goods i.e. Distillate Oil HSN Code: 27101961 vide BE No. 7746721 dated 25.02.2026 at Mundra Port (INMUN1). I, present myself voluntarily at DRI Office at Jamnagar, to tender my statement.

Before recording of my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 according to which these proceedings are deemed to be judicial proceedings within the meaning of Section 229 and 267 of the Bharatiya Nyaya Sanhita, 2023. I have also been explained that giving any false and fabricated statement or evidence for the purpose of this inquiry is an offence punishable under Section 229 of the Bharatiya Nyaya Sanhita, 2023 and causing any interruption to the proceedings is an offence under Section 267 of the Bharatiya Nyaya Sanhita, 2023. I am further being explained that this statement of mine can be used as evidence against me or any other firms/persons relevant to this case in any judicial or quasi-judicial proceedings. Having understood the above provisions of law, I voluntarily present myself to tender my truthful statement before you.

On being asked I state that I am **one of the Directors** of the company viz. M/s. Premium Petro and Infra Projects Pvt. Ltd., Jaipur, Rajasthan - 302001. M/s. Premium Petro and Infra Projects Pvt. Ltd., Jaipur, Rajasthan – 302001 is a company established in the year 2024 with its office at 1/3, Hathroi market, Ajmer road, Jaipur, Rajasthan-302001. I possess a M.B.A. degree of and I can read, write and understand Hindi and English languages. My Aadhar No. is 2754 1539 1975, PAN is AAVPB9595N and my contact no. is 9649924992. As per my request and for the sake of convenience, I request to record the statement in English language.

Q.1	Please state your full name, age, residential address, and your role in M/s. Premium Petro and Infra Projects Pvt. Ltd., Jaipur, Rajasthan - 302001?
Ans.	My name is Vishal Bohra, aged 49 years, residing at Plot 15, dwarikapuri, opp. raj mahal palace, C-scheme, Jaipur, Rajasthan – 302001. I am one of the Directors of M/s. Premium Petro and Infra Projects Pvt. Ltd., Jaipur. I am primarily responsible for sales, purchase, strategic decisions of the company.
Q.2	Since when are you associated with M/s. Premium Petro and Infra Projects Pvt. Ltd., Jaipur, Rajasthan - 302001? What is your role & responsibilities in the said firm/ company?
Ans.	I am associated with M/s. Premium Petro and Infra Projects Pvt. Ltd., Jaipur, Rajasthan – 302001 since the date of incorporation of the company i.e.2024. I undertake to submit certificate of incorporation at the earliest. My role is mainly supervisory in nature, including sales and purchase, policy decisions, and overall monitoring. Day-to-day operations such as procurement, logistics, and compliance are handled by designated executives and operational staff.

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Q.3	Please state the complete profile of your company i.e. M/s. Premium Petro and Infra Projects Pvt. Ltd., Jaipur, including Date of Commencement of Business, Details/Number of Directors?
Ans.	M/s. Premium Petro and Infra Projects Pvt. Ltd., Jaipur is a Private Limited company with its CIN No. U46610RJ2024PTC093059. The company is established on dated 02.03.2024. For this, I hereby undertake to submit MCA (Ministry of Corporate Affairs) certificate issued by the Ministry of Corporate Affairs. There are five other directors in the company. Shri Anuj Jain, Shri Manish Bohra, Shri Ujjawal Bhandari , Shri Nitin Shah and Shri Naman Naredi are acting as Directors of the company since 2024 i.e. date of incorporation of the company.
Q.4	Please state the Role, Designation & Exact Responsibilities of other Directors in the said firm/company?
Ans.	The other directors namely Shri Ujjawal Bhandari is responsible for Purchase and Finance, Shri Nitin Shah oversees manufacturing, Shri Naman Naredi is in charge of logistics, Shri Anuj Jain looks after sales, Shri Manish Bohra serves as a silent director in the company.
Q.5	Who is the final authority for the procurement/purchase of the impugned goods imported vide BE No. 7746721/25.02.2026 filed at mundra Port (INMUN1)?
Ans	I, Vishal Bohra, along with Ujjwal Bhandari, am responsible for the procurement/purchase for the company after taking financial approval from Shri Ujjwal Bhandari, one of the Director of M/s. Premium Petro and Infra Projects Pvt. Ltd., Jaipur.
Q.6	Please state about the Business activities being carried out by your company? Is it engaged in Manufacturing / Trading / Service and what is the nature of business?
Ans.	M/s. Premium Petro and Infra Projects Pvt. Ltd., Jaipur is engaged in Import of Petroleum and Bituminous Products i.e., Bitumen, Distillate Oil etc. The company undertakes processing and trading of distillate oil. Further, the company is primarily engaged in manufacturing of products such as PMB(Polymer Modified Bitumen), Cut Back Bitumen, Emulsion, VG Grade Bitumen(Viscosity Grade Bitumen), CRMB Bitumen (Crum Rubber Modified Bitumen).
Q.7	As stated in Q.6. please specify the products in which distillate oil is used as a raw material for manufacturing new products. Further, please describe the manufacturing process of these products, including the proportions in which distillate oil and other inputs are mixed to produce the final product. And What are the use of these manufactured products. Why do you mix distillate oil and whether it depends on any climatic conditions.
Ans.	Cut-back bitumen is a product in which distillate oil is used as a raw material to manufacture new products. It is produced primarily by blending bitumen (approximately 60–80% by weight) with distillate oil (approximately 20–40% by weight). The mixing is carried out using agitators at a suitable temperature of around 130°C. Cut-back bitumen is widely used in road construction material. We mix distillate oil in the product to reduce viscosity and increase adhesiveness.

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	The required viscosity of the product varies from state to state, depending on climatic conditions. For example, in colder regions such as Jammu and Kashmir less viscosity (35-40 cst centitocks) is required whereas in hotter regions like Rajasthan, high viscosity(55-60 cst centistocks) is required.
Q.8	Please state in detail the process of purchase / procurement of raw-materials / goods? (Import or local procurement). Please state specifically whether any Contract or Agreement or Purchase Order is/are executed with suppliers for such transactions?
Ans.	We had a phone call with our overseas supplier i.e., M/s Eco Fuel Nexus FZC,UAE for this impugned imported consignment, to finalize the price and quality. Subsequently, we received proforma invoice through whatsapp. A Copy of proforma Invoice is submitted herewith for your reference. Thereafter, we made payment for this impugned consignment through a Kotak Bank Transfer. A copy of Kotak Bank transfer is submitted herewith for reference. Upon receipt of payment, the supplier commenced loading of the goods and subsequently provided the Certificate of Analysis and Certificate of Quantity. So far, we have purchased the same goods from M/s Eco Fuel Nexus FZC, UAE under three consignments, including the present consignment. There is also written Contract or Agreement or Purchase Order is executed with the suppliers.
Q.9	Please provide the details of suppliers / sellers of the imported goods? Also state that such suppliers / sellers are Manufacturers or Traders?
Ans.	For the impugned goods i.e. Distillate Oil we have one overseas supplier i.e., M/s Eco Fuel Nexus FZC,UAE. M/s Eco Fuel Nexus FZC,UAE is Manufacturer and Trader.
Q.10	How do you ensure the correctness and authenticity of the description of the goods with reference to Contract / Agreement / Purchase Order, at the time of procurement / supply of the goods?
Ans.	We have been provided the Certificate of Analysis (COA) 03 reports issued by our supplier i.e. M/s Eco Fuel Nexus FZC,UAE all dated 11.02.2026. Also, we agree with our supplier on such terms as appointment of Third Party Inspection agency, Spectrum Inspection and testing services L.L.C, UAE at the time of bulk cargo loading. After inspection by the agency and collection of composite samples from the tanks of carrying vessel, we confirm test reports tested by the inspection agency, we approve the same. I am submitting herewith a copy of all these documents, in respect of the said consignment.
Q.11	Please state in details about the goods imported by your company vide Bill of Entry No. BE No. 7746721/25.02.2026 filed at the Port of Mundra?
Ans.	M/s. Premium Petro and Infra Projects Pvt. Ltd., Jaipur have imported 4000.00 MT of Distillate Oil HSN: 27101961 (Class B fuels and fuel oil) filed Bill of Entry (for Warehousing) No. 7746721/25.02.2026 at Mundra Port for its clearance.
Q.12	Please state the principal uses of above stated imported goods / consignments i.e. Distillate Oil HSN: 27101961.
Ans.	The principal use of this product is in the construction industry to manufacture other bituminous products like Cut-back Bitumen etc. We are also engaged as traders and not aware of the end use of the imported goods. Our responsibilities

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	is limited to trading activities, and the end use of the product does not fall within our scope of compliances or liability.
Q.13	Please provide a certified copy of Contract / Agreement / Purchase Order executed with the overseas Sellers/Suppliers of the above mentioned imported goods / consignments viz. Distillate Oil HSN Code: 2710 1961.
Ans.	I am submitting herewith a copy of the Sale and Purchase Agreement dated 05.02.2026, executed with the suppliers.
Q.14	Please state the parameters / characteristics / specifications of the imported goods / consignment Distillate Oil HSN Code: 27101961 purchased / procured by your company? How did you ensure correctness and authenticity of the description of the goods purchased / procured by your company?
Ans.	The parameters / characteristics / specifications of the imported goods / consignment Distillate Oil are mentioned in the Certificate of Analysis (COA) 03 reports issued by the supplier i.e. M/s Eco Fuel Nexus FZC,UAE all dated 11.02.2026 and Certificate of Quality Report No. SPL-LAB-251295-26 dated 11.02.2026 issued by the third party inspection agency Spectrum Inspection and testing services L.L.C, UAE submitted for your reference. Based on these Certificate of Analysis (COA) reports and certificate of Quality, we ensure correctness and authenticity of the description of the goods.
Q.15	Please peruse the Test Report submitted by CRCL Visakhapatnam dated 01.04.2026 in respect of the Test Memo No. 43/2025-26 dated 16.03.2026 and Test Report submitted by IOCL Haldia mentioning Sample ID: DRI/JRU/INQ-11/2025-26/1829 dated 16.03.2026 pertaining to samples drawn from your consignment on hold at Mundra Port covered under Bill of Entry No. 7746721 dated 25.02.2026. Based on the tested parameters, CRCL arrived at the conclusion that the samples of the goods does not confirming to Distillate Marine Fuel of IS 16731 with respect to Cloud Point, upto the extent of parameters tested and the samples meets all stringent parameters of HFHSD (IS 16861) except Flash point (6.5 ° C less than the required 66°C), and Distillation Recovery at 370° C (which is 4% less than required 95%). The sample meets all the parameters of Automotive Diesel Fuel not containing bio-diesel (IS 1460) except Distillation Recovery at 360° C (which is 6% less than required 95%). The sample is most akin to Automotive Diesel Fuel not containing bio-diesel (IS 1460). As per the GCMS studies & above tested parameters the sample is Automotive Diesel Fuel admixed/adulterated with Higher carbon distillate/Light base Oil. Please peruse the said Test Report and offer your comments.
Ans.	I have seen the copy of Test Report dated 01.04.2026 issued by the CRCL Visakhapatnam in respect of the Test Memo No. 43/2025-26 dated 16.03.2026 pertaining to samples drawn from our consignment on hold at Mundra Port covered under Bill of Entry No. 7746721 dated 16.03.2026. I have put my dated signature on the said report as a token of having seen it. I have also perused the parameters detailed in the test report and respectfully submit that I have gone through the said test report. We agree with the parameter tested however, we do not agree with the inference and interpretation provided in the report issued by CRCL, Visakhapatnam.
Q.16	Please peruse the Test Report submitted by IOCL Haldia mentioning Sample ID: DRI/JRU/INQ-11/2025-26/1829 dated 16.03.2026 pertaining to samples drawn from your consignment on hold at Mundra Port covered under Bill of Entry No.

Vishal 13/04/2026 Piyush 13/04/2026

	7746721 dated 25.02.2026. Based on the tested parameters, IOCL Haldia arrived at the conclusion that the sample is meeting with the specification, IS 1460 HSD BS-VI, except water content. Please peruse the said Test Report and offer your comments.
Ans.	I have seen the copy of Test Report mentioning Sample ID: DRI/JRU/INQ-11/2025-26/1829 dated 16.03.2026 issued by the IOCL Haldia pertaining to samples drawn from our consignment on hold at Mundra Port covered under Bill of Entry No. 7746721 dated 16.03.2026. I have put my dated signature on the said report as a token of having seen it. I have also perused the parameters detailed in the test report and respectfully submit that I have gone through the said test report. We agree with the parameter tested however, we do not agree with the inference and interpretation provided in the report.
Q.17	Do you wish to add or state anything further in connection with this investigation?
Ans.	I have nothing further to state beyond what has already been mentioned above.

I have gone through my above statement. The same has been correctly typed as per my version. I have provided true and complete details in my statement to the best of my knowledge and belief. The statement has been given by me in full consciousness and voluntarily without any duress or threat and in cordial atmosphere. During the recording of the entire statement, no religious sentiments were hurt. After reading my above statement, I sign below in token of acceptance and assure you that I will produce myself as and when required by the authorities.

Vishal 13/04/2026

(Vishal Bohra)
Director
M/s. Premium Petro and Infra Projects Pvt. Ltd., Jaipur

Before me

Piyush 13/04/2026

(Piyush)
Senior Intelligence Officer,
DRI, Jamnagar

TAX INVOICE

TRIPLICATE FOR ASSESSEE /SUPPLIER

NAYARA ENERGY LIMITED

Invoice No:297226

Registered office: Khambhalia Post,PO Box No: 24,Dist.:Devbhumi Dwarka-361 305,Gujarat
Phone: + 91 2833 661444, Web : www.nayaraenergy.com, Email: marketing@nayaraenergy.com
(Rule 11 of Central Excise Rules, 2002 as amended)

Name & Address of Factory **NAYARA ENERGY LIMITED** KhambhaliaPost,P.O.Box 24,Dist.Devbhumi Dwarka-361305,Gujarat,INDIA C.EX.Regn.No./ECC No:AAACE0890PXM005,PAN:AAACE0890P,GSTIN:24AAACE0890P1ZF	Range: Khambhalia-I, Jamnagar-Rajkot Highway,Besides Jamnagar Chamber of Commerce & Industry,Jamnagar-361001 Division: Jamnagar-II,Jamnagar-Rajkot Highway,Besides Jamnagar Chamber of Commerce & Industry,Jamnagar-361001, Commissionerate: RAJKOT
Description of goods : **Automotive Diesel Fuel BS VI** Tariff Heading No : 2710 19 44	Date of Invoice : 14.03.2026 Date & Time of removal of goods : 14.03.2026 17:34:38 DCPI No : 605937161
Name & Address of Consignee: IOCLGUJ **Indian Oil Corporation Ltd REFINERY CO-ORDINATION OFFICE** C/o Nayara Energy Limited,Tank Lorry Control Bldg,,Refinery Site, 40 Km Jam-Okha HW,Jamnagar,Jamnagar,Gujarat,India,361305 ECC.No: PAN No : AAACI1681G LST No : /TIN:24073200438 CST No: /TIN:24573200438	Name&Address of Buyer/Bill to Party: 15320GA320 **Indian Oil Corporation Ltd REFINERY CO-ORDINATION OFFICE** C/o Nayara Energy Limited,,Tank Lorry Control Bldg,,Refinery Site, 40 Km Jam-Okha HW,Jamnagar,Jamnagar,Gujarat,India,361305 ECC.No: ...... PAN No : AAACI1681G LST No : 24073200438 CST No: 24573200438
Mode of Transport : Road - EXMI Transporter's Name : **EXMI**	LR / RR / BL NO & Date : IOCL/14.03.2026 Motor Vehicle Registration No : **GJ10TV9445**

S.No	Delivery No	Description of Goods	Batch No	Packages	Total Qty KL15	Rate Rs./ KL15	Total Value(INR)
1	194753099	Automotive Diesel Fuel BS VI -(Intended for sale without a brand name)	OWN_B21	BULK	**14.751 KL15**	54006.17	796,645.00
		Basic Excise Duty				1.800Rs/L	27,000.00
		Addl.Duty of Excise (R&I Cess)				2.000Rs/L	30,000.00
		Special Add Duty				10.000Rs/L	150,000.00
		AID Cess				4.00Rs/L	60,000.00
		VAT Payable				14.900%	158,483.00
		Total Excise Duty :	267000.00				
		Total Value of Goods:					**1,222,128.00**

Gantry-Bay No : GANTRY-1 BAY-2

01/2021-CE dtd. 01.02.2021 Sl. No. ii (a)/2/2025 dtd 07.04.2025&2/2022 dtd 21.05.2022/Clause 116 of Finance Bill , 2021

Cert. Issuing Auth & No: 3427256/JAM/2025
Issue Date: 07.02.2026

CN	PL	DL
1	173.50	139.30
2	173.00	144.00
3	173.20	145.60
4	173.60	144.30

Tank No : 77T-400A
Shipment Number : 19839527 Control Serial No : 0000177694
Density@15c : 835.29 Loading Temperature : 34.39 KL15/14.751 KL/15.000 MT/12.305
Total Excise duty payable in words : RUPEES TWO LAKH SIXTY SEVEN THOUSAND ONLY
Total Value of the goods in words : RUPEES TWELVE LAKH TWENTY TWO THOUSAND ONE HUNDRED TWENTY EIGHT ONLY

VAT TIN: 24100800560 w.e.f. 27.09.2005 CST TIN: 24600800560 w.e.f. 30.09.2005 CIN: U11100GJ1989PLC032116

Declaration: Certified that the particulars given above are true and correct and the amount indicated represents the price actually charged and that there is no flow of additional consideration directly or indirectly from the buyer. We hereby Certify That Our Registration Certificate Under GST Act/The Sales Tax/VAT/Central Sales Tax Act are in force on the date of which the sale of goods specified in this invoice is made by us and that the transaction of sale covered by this invoice has been affected by us in the regular course of our business.

Received the above goods in good condition and order along with Transporter invoice copy.

Driver Name: RAMBHAI MADAM
License no.:GJ1020010025451 Receiver's Signature

Checked By:

For Nayara Energy Limited

Digitally signed by: DS NAYARA ENERGY LIMITED 4
Date: 2026-03-14 17:35:36 IST
Authorised Signatory

Created By:Keyur Sonaiya (ID20054005)