| | | |
|---|---|---|
| | **सीमा शुल्क के प्रधान आयुक्त का कार्यालय**<br>**सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात**<br>**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS**<br>**CUSTOMS HOUSE, MUNDRA, KUTCH, GUJARAT**<br>**Email-adj-mundra@gov.in** | |

| | | |
|---|---|---|
| **A** | **FILE NO.**<br>फ़ाइल संख्या | GEN/ADJ/ADC/2068/2024-Adjn-O/o Pr. Commr- Cus-Mundra |
| **B** | **OIO NO.**<br>आदेश संख्या | MCH/ADC/ZDC/126/2026-27 |
| **C** | **PASSED BY**<br>जारीकर्ता | **Dipak Zala,**<br>Additional Commissioner of Customs/अपर आयुक्त सीमा शुल्क,<br>Custom House, Mundra/कस्टम हाउस, मुंद्रा। |
| **D** | **DATE OF ORDER**<br>आदेश की तारीख | 26.05.2026 |
| **E** | **DATE OF ISSUE**<br>जारी करने की तिथि | 27.05.2026 |
| **F** | **SCN No. & Date**<br>कारण बताओ नोटिस क्रमांक | GEN/ADJ/ADC/2068/2024-Adjn-O/o Pr. Commr- Cus-Mundra dated 15.10.2024 |
| **G** | **NOTICEE/ PARTY/ IMPORTER**<br>नोटिसकर्ता/पार्टी/आयातक | (i) Shri Vishvajitsinh Bhupendrsinh Zala, Proprietor of M/s Parali International (IEC No. ACWPZ6022H)<br>(ii) Shri Ankeet kumar Shaileshbhai alias Shri Ankit Travadi |
| **H** | **DIN/**दस्तावेज़ पहचान संख्या | **20260571MO000011641B** |

**1.** यहआदेश संबन्धित को नि:शुल्क प्रदान किया जाता है।
This Order - in - Original is granted to the concerned free of charge.

**2.** यदि कोई व्यक्ति इस आदेश से असंतुष्ट है तो वह सीमाशुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमाशुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 1 में चार प्रतियों में नीचे बताए गए पते परअपील कर सकताहै-
Any person aggrieved by this Order - in - Original may file an appeal under Section 128A of Customs

Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. - 1 to:

**"सीमाशुल्कआयुक्त (अपील),**
**चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,**
**नवरंगपुरा,अहमदाबाद 380 009"**
**"THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA**
**HAVING HIS OFFICE AT 4TH FLOOR, HUDCO BUILDING, ISHWAR BHUVAN ROAD,**
**NAVRANGPURA, AHMEDABAD-380 009."**

**3.** उक्तअपील यहआदेश भेजने की दिनांक से 60 दिन के भीतर दाखिल की जानी चाहिए।
Appeal shall be filed within sixty days from the date of communication of this order.

**4.** उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए-
Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must be accompanied by –
(i) उक्त अपील की एक प्रति और A copy of the appeal, and
(ii) इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची-1 के अनुसार न्यायालय शुल्क अधिनियम-1870 के मद सं°-6 में निर्धारित 5/- रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।
This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.

**5.** अपील ज्ञापन के साथ ड्यूटि/ ब्याज/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।
Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.

**6.** अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमाशुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।
While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.

**7.** इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, Commissioner (A) के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।
An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

---

## BRIEF FACTS OF THE CASE

Intelligence gathered by DRI, Gandhidham indicated importer M/s Parali International (ACWPZ6022H), GROUND FLOOR, SHOP NO 39, Manali Tower Complex, SECTOR-8, Gandhidham, Kachchh, Gujarat, 370201, has imported an import

consignment from UAE declaring the same as "WET DATES". The importer has filed Bill of Entry No. 5212177 dated 24.03.2023 at Mundra Port. The intelligence indicated that the subject import consignment is suspected to have concealment of contrabands and high value goods. The details of Bill of Entry, Bill of lading and container No. are mentioned in below table.

| Shipper Name | Bill of Entry No. | Container No. | Declared Description on Bill of Lading | No. of Packages | Net weigh as per Bill of Lading |
|---|---|---|---|---|---|
| M/s Lucky General Trading LLC, Dubai | 5212177 dated 24.03.2023 | BMOU9716446 | Wet Dates | 1750 | 17500 |

2. Based on the specific intelligence the goods imported Vide Bill of Entry No. 5212177 dated 24.03.2023 were examined vide Panchanama dated 17.10.2023, drawn at M/s Saurashtra CFS, Mundra. During the examination the container was checked was thoroughly from the outside for any kind of tempering and physical seal verification in respect of said containers was carried out where it came to noticed that the seal on the container was not as per the declaration mentioned in the Bill of lading. Further on making an enquiry with the CFS representative they stated that the Bill of Entry for the clearance of subject cargo was filed by importer himself and had obtained the seal cutting permission from the Docks officer on 27.04.2023 but he did not come up for the examination of the cargo, thereafter the Customs officers vide letter dated 29.04.2023 requested the importer to attend examination proceedings who did not contacted anyone for the clearance of subject goods. It was found that the container No. BMOU9716446 was completely stuffed with total 108 No. of 'old & used' Xerox/Photocopier machine and Wet Dates was not available in the container. All the 108 Old & Used Xerox/photocopier machine alias multi-function digital devices (MFDs or MFDDs) were wrapped in transparent plastic packing material. The examination was carried out in presence Chartered Engineer Shri Tushar Zankat who closely monitored the machine and found that all the machines have marking 7830, 7835, 7856, 7845, 7855. He opined that the marking on the Xerox/photocopier machine alias Old & Used multi-function digital devices (MFDs or MFDDs) is the model No. All the 108 Xerox/photocopier machine alias Old & Used multi-function digital devices (MFDs or MFDDs) are of brand "Xerox" and made of the machine are of different countries i.e. China, Korea and Mexico. All the 108 machines were seeming to be old and used, there

were marks on the machine and papers in the paper tray. Inspection of the randomly selected Xerox/photocopier machine alias Old & Used multi-function digital devices (MFDs or MFDDs) marked as No. 7 by the officer revealed that the machines are in working condition and took Xerox from the same machine. The Chartered Engineer took Billing Summary of the Xerox/photocopier machine alias Old & Used multi-function digital devices (MFDs or MFDDs) and found that total 114073 prints have been taken form the machine.

**3**. The import of Old & Used Xerox/Photocopier or multi-function digital devices (MFDs or MFDDs), falling under Custom Tariff Heading 84433100 of Customs Tariff Act, 1975, falls under the category of restricted import as per Foreign Trade Policy. As per Notification. No. 35(RE- 2012)/2009-2014, dated 28.02.2013, Authorization from DGFT is required for the import of Old & Used multi-function digital devices (MFDs or MFDDs). Similarly, compliance with relevant provisions (for example, EPR Authorization) under E-Waste (Management) Rules, 2016 and Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 etc. are also to be made for the import of Old & Used multi-function digital devices (MFDs).

**4. Seizure of the goods:**

In the instant case, examination of the container No. BMOU9716446 found stuffed with goods Old & Used Xerox/Photocopier or multi-function digital devices (MFDs or MFDDs) declared as Wet Dates under the CTH 08041020 imported by M/s Parali International vide Bill of Entry No. 5212177 dated 24.03.2023. The goods i.e. Old & Used Xerox/Photocopier alias multi-function digital devices (MFDs or MFDs) were totally mis declared as declared goods i.e. Wet Dates were not found in the container. The importer has misclassified the goods stuffed therein were imported contrary to Foreign Trade Policy in contravention of Notification No. No 35(RE- 2012)/2009-2014 dated 28.2.2013. The import under said Bill of Entry was made without DGFT Authorization and EPR (Extended Producer Responsibility) Authorization under E – Waste (Management) Rules, 2016 required for the import of old and used Xerox/Photocopier Machine alias MFD. Therefore, the mis declared goods i.e. Xerox/Photocopier machine alias multi-function digital devices (MFDs or MFDDs) in respect of imports made by M/s Parali International detailed under Panchanama dated 17.10.2023 were placed under Seizure vide Seizure Memo bearing Din No. 202310DDZ1000000E595 dated 17.10.2023 under a reasonable belief that the said goods were liable for confiscation under the provisions of the Customs Act, 1962 on account of having been imported contrary to the restriction imposed on the imports of the said goods as provided in Notification No 35(RE-2012)/2009-2014 dated 28.2.2013, without EPR authorization under E – waste (Management) Rules, 2016, and by mis- declaring the same as WET DATES.

**5. Pursuant to the above, searches/examination were conducted by the officers of DRI at following premises:**

5.1 Visit No. dated 19.10.2023 - On reaching the registered premises of M/s Parali International Shop No. 39, Manali Tower Complex Gandhidham, it is found that the said premises, no such firm named M/s Parali International (IEC: ACWPZ6022H) is operational instead a firm M/s Ocean Meena Box Logistics (24AIOPK6044N1ZT) is having its officer a the said location and is found operational. On enquiring with the proprietor, Shri Konar Subramanyam Muthuswamy of M/s Ocean Meen Box Logistics informed the officers that he operating his firm M/s Ocean Meena Box Logistics form the said premises since July 2023. Further, he produced the copy of unnotarized rent agreement of Ship No. 39 Manali Tower Complex , Gandhidham, Kutch which he had executed with the owner of the premises Shri Suresh H. Hadiya informed that he had given his premises on rent to M/s Ocean Meena Box Logistics from 2023 and prior to this agreement he had given his premises on rent to M/s Parali International and submitted the copy of the rent agreement which he had executed with M/s Parali International through its proprietor Shri Vishvjitsinh Bhupendrasinh Zala for period 11.01.2023 to 10.12.2023.

5.2 Search at the residential premises of Shri Vishvjitsinh Bhupendrasinh Zala, proprietor of M/s Parali International under Panchnama dated 19.10.2023**.** The officers of DRI Ahmedabad carried out a search at the residence of Shri Vishvjitsinh Bhupendrasinh Zala, proprietor of M/s Parali International, but he was not present at the time.

**6. During investigation, statements of following persons were recorded, which are briefly discussed herein-below**:

**6.1** Statement of Shri Suresh H Hadiya, Owner of premises Shop No. 39, Manali Tower Complex Gandhidham recorded under Section 108 of the Customs Act, 1962 on 19.10.2023 wherein he stated, inter alia that:

i. On being asked about owner of the premises situated at Shop No. 39, Manali Tower, Plot No. 110, Sector-08, Gandhidham he stated that himself and his elder brother Shri Mohan H Hadiya purchase the said shop in partner in December, 2022.

ii. On being asked about M/s Parali International he stated that that he gave his shop on rent to M/s Parali international in the Month of January, 2023.

iii. On being asked how he came in contact with M/s Parali International, he stated that in the first week of January, 2023, Shri Vishjitsinh B Zala (Mobile-9725795234) and Shri Ankit Trivadi (Mobile-7567177907) came to his office and asked to give premise

Shop No. 39 on rent in the name of M/s Parali International (Prop. Shri Vishjitsinh B Zala) for doing import and export work.

iv. On being asked about when vacated the premises by M/s Parali International, he stated that the M/s Parali International vacated the premise around 15 June, 2023. Now they gave the premises on rent to M/s Ocean Meen Box Logistics from July, 2023.

v. On being asked about rent agreement executed with M/s Parali International, he stated that we had executed the rent agreement with M/s Parali International through its proprietor Shri Vishvjitsinh B Zala on monthly basis for period of eleven months from 11.01.2023 to 10.12.2023 for consideration of a facility compensation of Rs. 7300/- per month.

vi. On being asked about the payment of monthly rent from M/s Parali International, he stated that Shri Ankit Travadi gave him a deposit amount of Rs. 15000/- and told him that he would pay the monthly rent and he gave me his mobile number 7567177907. He always received the payment of rent amount form Shri Ankit Trivadi, however, Shri Ankit Trivedi paid the rent to me sometime by cash and sometime by Google Pay. He submitted the screen shoot of transaction history of my Google pay account of rent paid by Shri Ankit Travadi of Rs. 7300/- dated 25.04.2023 and also submitted the screen shoot of transaction history of his Google pay account of rent paid by the Shri Ankit Travadi of Rs. 5000/- dated 17.07.2023 through Google pay account of Shri Siddharaj Singh Vaghela

**6.2** Statement of Shri Travadi Ankit Shaileshbhai, residenct of Plot NO. 31/A Opp Ganesh Temple, Riddhi Nagar 2, Mundra, Kutch. was recorded under Section 108 of the Customs Act, 1962 on 01.11.2023 wherein he stated, inter alia that:

i. On being asked, he stated that at Mundra, he was residing with wife and 2 children. He was staying in Mundra since last 13 years. He was involved in brokering work related to Customs, and I currently do not work for any company or firm.

ii. On being asked about M/s Parali International, Gandhidham, he stated that M/s Parali International, Gandhidham was involved in import and export work and is having its office located at Shop No. 39, Manali Tower, Plot No. 110, Sector-8, Gandhidham. Shri Vishjitsingh B Zala is the proprietor of M/s Parali International, Gandhidham.

iii. On being asked about Shri Vishjitsingh B Zala, he stated that he knew Shri Vishjitsinh B Zala, since 2013 when he was working as checker/supervisor of container movement in Adani CT-3 Terminal yard, Mundra. In 2013 he was also

working in Adani CT-3 Terminal Yard as Rubber Tyre Gantry Crane (RTG) operator.

iv. On being asked about rented premises Shop No. 39, Manali Tower, Plot No. 110, Sector-8, Gandhidham, he stated that Shri Vishjitsinh B Zala contacted him in for rented office in Gandhidham location for import and export work in the first week of January, 2023. He had told me that he was going to import Dates and Salt through his firm. He then inquired with my known person, Shri Sheraram Mehra, Proprietor of M/s Krishna Shipping, who has office in Manali Tower, who told him that Shop No. 30 on the ground floor of Manali Tower was vacant. After all the formalities such as rent agreement and payment of advance, M/s Parali International started their office Shop No. 39, Manali Tower, Plot No. 110, Sector-8, Gandhidham. The advance payment was paid by him, through Shri Sheraram to the shop owner Shri Suresh H Hadiya.

v. On being shown the statement dated 19.10.2023 of Shri Suresh H Hadiya, wherein he has stated that he had given him a deposit amount of Rs. 15,000/- and he also used to receive payment from him, he stated that the deposit was paid by him, because Shri Vishvajitsinh B Zala, had told him that he did not bring any money with him, so he had requested me to pay the deposit on behalf of him and he promised him to pay the same later. He further stated that he used to make the payment of rent for the said premises in cash or online mode, as the shop owner had told him that he did not trust Shri Vishvajitsinh B Zala, hence he would only receive payment through him.

vi. On being asked how he know Shri Sheraram of M/s Krishna Shipping, he stated that In 2016, Shri Sheraram used to work as Customs Broker, and he used to work in the office of another Customs Broker, Dabke Clearing and Forwarding Pvt. Ltd. he came in contact with Shri Sheraram during the customs related work at Customs House Mundra. He had been in regular contact with him since then.

**6.3** Statement of Shri Jitendra Tejwani, Import executive at M/s Transliner Maritime Pvt. Ltd. was recorded under Section 108 of the Customs Act, 1962 on 02.12.2023, during which he interalia stated that:-

i. During statement, he was shown the examination Panchanama dated 17.10.2023 of the container No BMOU9716446; that the said container was a NVOCC reefer container which pertains to M/s Transliner Maritime PTE; that the booking of the container No. BMOU9716446 was done through their Dubai Based agent; that the Port Loading agent booked the container on the request made by the shipper; that they did not have any online portal for the booking of the container, all the containers have been booked manually on the basis of the documents submitted by

the shipper at the Port of Loading.

ii. On being asked to provide the details of booking party, he stated that M/s Dahnay Logistics, forwarder booked the said container at Port of Loading. He had produced the email conversation held between our Dubai based agent and the forwarder M/s Dahnay Logistics.

iii. On being asked to provide the copy of documents or KYC details submitted at the Port of Loading for the booking of Container No. BMOU9716446, he stated that they do not have documents or KYC details which were submitted during booking of the respective container at the Port of Loading, however he assured to provide the same within a week.

iv. He was asked to provide the details of the mode of Payment for the booking of container No. BMOU9716446, he stated that the container was booked through Dubai based agent and the details of payment for the booking of the container were with their Dubai Based Agent and assured to provide the same.

v. On being asked to provide the details of any person who approached them for the clearance of subject container, he stated that no one approached them for the clearance of subject container; that their Mundra based office informed the consignee vide email regarding the shipment prior to the arrival of the container; that their office made conversation with M/s Parali International who asked for the Place of Delivery for A.V. Joshi, CFS, Kandla.

vi. As per the email conversation dated 28.02.2023 submitted by him the importer M/s Parali International had asked for the delivery at A.V. Joshi, CFS, Kandla and requested them to check with Port of Loading officer. It means the importer must have booked the container for Kandla Port whereas the container arrived at Mundra Port. On being asked the reason thereof, he stated that the container was booked through their Dubai based agent and all the relevant details regarding the Place of Delivery were with Dubai Based Agent; that M/s Trasnliner Maritime Pvt. Ltd. was not registered at Kandla Port, therefore any container pertaining to M/s Transliner Maritime cannot be deliver to Kandla Port; that after container arrived at Mundra port their office contacted M/s Parali International; and M/s Parali International asked for delivery of the same at A.V. Joshi which they refused.

vii. On being asked he stated that no one approached their office for clearance of the said import consignment; that on arrival of the container they made email conversation with M/s Parali International.

viii. The container No. BMOU9716446 arrived in India in the first of week of March and no responsible person approached their office regarding the issuance of DO for respective container. Accordingly, the was asked whether their office contacted their Dubai office, however, he did not provide any such details.

ix. As per the mail conversation between their office and importer, the importer has asked for the delivery of the goods at A.V.Joshi CFS, Kandla Port whereas the container arrived at Mundra Port. He was accordingly asked whether they verify the same with Dubai based agent regarding the place of delivery at any point of time. He stated that they informed the same to their Dubai Based agent and they informed that they would verify the same with shipper. He assured to provide the same.

x. He was asked to provide the copy of email conversation made by their office with their Dubai based agent or with Head office, Singapore related to the subject container prior to arrival at Mundra Port and after the arrival at Mundra Port, however, he submitted that he was not having the copy email conversation.

**6.4** Statement of Shri Amit Harakchand Vora, Customer Service and Operation Manager of M/s Saurashtra Freight Pvt. Ltd. was recorded under Section 108 of the Customs Act, 1962 on 01.08.2024 wherein he stated, inter alia that:

i. On being asked he stated that M/s Saurashtra Freight Pvt. Ltd., Bharat CFS Zone-1, MPSEZ, Mundra generally works as Container freight station. CFS provide services to customers for loading and un-loading of import/export cargo with labor and equipment. Additionally, they also have warehouse for the examination and storage of export/import cargo. There is also open space available in CFS for container storage.

ii. On being asked, I stated that in the subject case, we had received the IAL (Import Advance List) from Shipping line M/s Trans liner Maritime Pvt. Ltd. via e-mail on date 28-02-2023 12:19 hrs. This list included the container allocated to Saurashtra CFS from Vessel NORTHERN PRACTISE V-0035. The container was discharged at terminal on date 02-03-2023. He then submitted the e-mail conversation with the shipping line.

iii. On being asked regarding container meant for M/s A.V. Joshi, he stated that they

were not having knowledge that the container was meant for M/s A.V. Joshi CFS Kandla. they were not aware of any IGM amendment. Based on the shipping line's IAL e-mail dated 28-02-2023 and IGM filed with Mundra Customs, they moved the container from Terminal to Saurashtra CFS.

iv. On being asked about scanning of container no. BMOU9716446, he stated that the container was selected for scanning as per e-mail received from CSD dated 02-03-2023 12:39 hrs. The CFS Vehicle proceed to terminal to pick-up the said container. Vehicle No. GJ12BZ2225 gated out from terminal with container no. BMOU9716446. Following the instruction in the terminal gate pass for the container selected for scanning, the driver proceeded towards the CSD for scanning the container. After scanning, the container arrived at Saurashtra CFS Gate. The surveyor present at Saurashtra CFS Gate the verified container's condition and the seal number as per IAL received from Shipping Line and recorded the entry in CFS system with scanning remarks "Scanning Clean" stamped on terminal EIR copy. Subsequently, the container was gated into Saurashtra CFS on date 03-03-2023 07:43 hrs. And they weighed the container. Due to it being a refrigerated container, they had unloaded it at Reefer point and plugged it in. He submitted the copy of scanning report and e-mail received from the CSD customs, Mundra with instruction for scanning the container.

v. On being asked, he stated that as the container no. BMOU9716446 had been lying in our CFS from 03-03-2023 and no one from CHA side or Importer side had approached the CFS for Seal Cutting and the Examination of the Cargo, they had issued the Prior Notice to Importer M/s Parali International on 30-03-2023 for the status clearance of the import cargo, as per the Section 48 Customs Act 1962. As they did not receive any reply from CHA/Importer, they had issued Final Notice to the Importer on date 14-04-2023.

vi. On being asked, he stated that the Importer M/s Parali International approached for seal cutting and Examination of the said container. Seal cutting permission was granted by Docks Examination officer, Mundra Customs, as noted on Bill of Entry copy dated 27-04-2023. The Importer submitted the Bill of Entry copy to CFS Import Documentation desk, where the CFS documentation person entered all the data into CFS system and generated the Seal Cutting Job Order.

vii. On being asked about the procedure for seal cutting, he stated that as per their company SOP, the import desk issues a seal cutting job order based on the seal cutting permission provided by the Docks officers of Customs, submitted by the CHA/Importer. their seal cutter staff then verify the container number with job order and after verification, cut the seal in presence of the CHA/Importer.

viii. On being asked, he stated that as per their SOP, the seal cutter cut the seal only after verifying the Seal Cutting Job Order issued to CHA/Importer. The Importer/CHA approached their Seal cutter staff, who verified the Seal Cutting Job Order and then cut the seal from container no. BMOU9716446 in presence of Importer. He submitted the copy of Seal Cutting Job Order.

ix. On being asked, he stated that they received a letter from the Superintendent Docks Examination, Mundra Customs on 29-04-2023 stating that although seal cutting permission for container covered under BOE No. 5212177 dated 24-03-2023 was granted on 27-04-2023, no authorized person had appeared or contacted the customs officers for the examination of the goods up to that date. Therefore, Docks Examination Superintendent issued a letter to Importer through CFS on date 29-04-2023 with copy to Deputy Commissioner (Docks Examination) in-charge of Saurashtra CFS and Authorized person of M/S. Saurashtra CFS, requesting that the letter be forwarded to the Importer to ensure their presence for the Examination of the cargo as per examination order/CCR instruction at the earliest. Accordingly, on 29-04-2023, they sent an e-mail to the Importer with the letter issued by Superintendent (Docks) attached. However, they have not received any reply from the importer, nor any person had approached them for the examination of the Goods. Thereafter, he submitted the copy of letter issued by Docks Examination Superintendent to the Importer.

x. On being asked about another seal found on the container during the Examination by the DRI officers vide panchnama dated 17-10-2023, he stated that they had no knowledge about another seal found on the container. However, he stated that they allowed CHA/Importer to affix safety seal on the container for cargo safety.

**6.5.** Statement of Shri Travadi Ankit Shaileshbhai, resident of Plot NO. 31/A Opp Ganesh Temple, Riddhi Nagar 2, Mundra, Kutch. was recorded under Section 108 of the Customs Act, 1962 on 10.09.2024 wherein he stated, inter alia that:

i. On being asked he stated that I was contacted by his friend Shri Vishvajitsinh Bhupendersinh Zala in the month of November 2022 and he told him that he wants to import “Wet Dates” and “Plastic Regrind”; that Shri Vishvajitsinh requested to import the said goods on his behalf using any available IEC with Shri Ankit Travadi. Accordingly, he told him that he did not have any IEC and asked him to import the said the goods in his IEC; that he helped him by giving the detail of one CA for making the IEC in the name of M/s Parali International; that Shri Vishvajitsinh Zala requested him to arrange the office premises on rent for which he contacted Shri

Shera Ram Mehra

ii. During investigation, he was shown Panchanama dated 17.10.2023 drawn at M/s Saurashtra CFS, Mundra after perusal of the said panchnama he agreed the container No. BMOU9716446 was found stuffed with Xerox/Photocopier/MFD machines during examination whereas the declared goods were "Wet Dates"; that the cargo found during examination pertains to Shri Vishvajitsinh Bhupendersinh Zala, proprietor of M/s Parali International.

iii. He further stated that Shri Vishvajitsinh Zala told him that the actual port of discharge was Kandla, however due to issue with the shipping line, the subject container arrived at Mundra Port; that he requested the shipping line and container line to deliver the subject container to A. V. Joshi, CFS, Kandla; that he told him that the container line had refused to deliver the subject stuffed container to A.V. Joshi, CFS, Kandla as they are not registered at Kandla Port. Thereafter, Shri Vishvajitsinh Zala asked him to arrange Customs Broker to file the Bill of Entry at Mundra Port and he asked Shri Shera Ram Mehra to file the Bill of Entry at Mundra Port for the clearance of subject cargo who in turn refused to file the same. He further added that he I suggested Shri Vishvajitsinh Zala to file the self-Bill of Entry at Mundra Port for the clearance of the said consignment at Mundra Port, and Shri Vishvajitsinh Zala himself filed the Bill of Entry.

iv. On being asked he stated that he did not know the details of the person who booked the container No. BMOU9716446 at Dubai Port for the import of subject cargo and also did not know who had made the payment for the same.

v. On being asked he stated that the seal cutting permission was taken by a known person of Shri Vishvajitsinh Zala; that the person who took seal cutting permission was supposed to assist the officer for examination; that after seal cutting permission, CFS person cut the seal in presence of said authorized person and he came to know that the goods contained in the said container was mis-declared and he escaped from the M/s Saurashtra CFS, Mundra; that the examination of subject container was not conducted by the Customs Officer as the authorized person of Shri Vishvajitsinh Zala was not available there.

vi. He further stated that initially when Shri Vishvajitsinh told him about his plan of import and export business, he had assured him of monetary benefit in exchange of

helping him make the arrangement for Customs Clearance for the import made by M/s Parali International. He further added that he was not aware that the subject cargo was mis-declared as Shri Vishwajitsinh Zala had told him that he was going to import Dates; that he never told him about the import of Xerox/Photocopier/MFD machine by way of mis-declaration.

**6.6** Statement of Shri Shera Ram Mehra, resident of Plot NO. 31/A Opp Ganesh Temple, Riddhi Nagar 2, Mundra, Kutch. was recorded under Section 108 of the Customs Act, 1962 on 10.09.2024 wherein he stated, inter alia that

i. On being asked, he stated that he alongwith Shri Ankit Travadi both were involved in customs clearance work and used to meet regularly at Mundra Port; that in April 2023, Shri Ankit called him and asked if he knew of any premises available for rent; that he told him that his friend, Shri Vishvajitsinh, had started an import-export business and needed an office space for rent; that he was aware that a shop in the same building, Manali Tower, where their office was located, was available for rent; that he introduced Shri Suresh H. Hadiya, the owner of the building, to Shri Ankit Travadi and Shri Vishvajitsinh Bupendrasinh Zala, the proprietor of M/s Parali International; that Shri Ankit and Shri Vishvajitsinh paid an advance of ₹15,000 and agreed to a monthly rent of ₹7,300 for the said premises. He further added that he did not charge any brokerage from them as he was not in the brokering business.

ii. He further stated that during the normal course of time, he occasionally see Shri Ankit Travadi and Shri Vishvajitsinh in their office, working; however, most of the time, the office remained closed; that Shri Ankit and Shri Vishvajitsinh did not pay the rent regularly, and as he had introduced them to the owner of the shop, Shri Suresh H. Hadiya, he would often ask him about the unpaid rent.

iii. During statement, he was shown the Panchanama dated 17.10.2023 and he agreed with the facts mentioned in the said examination panchnama of container No. BMOU9716446 of M/s. Parali International wherein Xerox machines instead of the declared item, "Wet Dates" were found concealed.

iv. On being asked, he stated that the Bill of Entry in the present case was filed by the importer on own; that Shri Ankit asked him to file the Bill of Entry for the clearance of subject goods declared as “Wet Dates”, however, he refused to file the Bill of Entry at Mundra port and told him that they only operate at Kandla Port.

v. On being asked whether he was aware with the facts of concealment of Xerox Machines in the said import consignment, he stated that he was not aware that the subject cargo was mis declared; that Shri Ankit asked him to file Bill of Entry for the Wet dates which was refused by him.

**7.** The investigation could not be completed in the stipulated time period of six months from the date of the seizure of goods due to unforeseen circumstances. The competent authority vide letter dated 09.04.2024 granted the extension by a further period of six months for issuance of Show Cause Notice in respect of seized goods in terms of the first proviso of Section 110(2) of the Customs Act, 1962 as amended by the Finance Act, 2018.

**8. Examination and Valuation report Submitted by Govt approved Chartered Engineer:**

The examination and inspection of the said goods were carried out by Tushar Zankat under panchnama dated 17.10.2023 drawn at M/s Saurashtra Feight Pvt Ltd.. After such examination & inspection, he has given his report No. CE/TZ/Mun/Oct-074/2023-24 dated 19.10.2023(RUD ). It is provided in the said report that to determine the condition of old Xerox/Photocopier Machine alias MFDs as old and used, minute inspection was conducted, searched for scratches, stains, leakage of media, conditions of the castors etc were checked. And it was observed that all the machine were having scratches, stains etc and the toner cartridge / cartridges were found partially filled. Hence, it was apparent that the imported machine were old and used. With regard to valuation approach of old and used Xerox/Photocoper Machine alias MFDs, various factors such as basic prices of new MFDs of original equipment manufacturer (OEM) in India in the year of import or available on public domain were depreciated as per the rates applicable as per CBEC circular. Wherever, the basic prices of OEM in India was not available, it was explored from the public domain for old and used Xerox/Photocoper Machine alias MFDs which is reverse calculated by considering highest rate of depreciation to estimate the basic price of new MFDs/ spares and it was appropriated for the depreciation as per the CBEC circular. In rest of the MFDs, the price published in the public domain by the traders were reverse calculated by deducting margin of profit, incidental charges, taxes which was further converted in USD and it was considered as a maximum depreciated (70%) value from which reverse calculation of basic price was estimated; thereafter depreciation was appropriated as per CBEC circular. The Chartered Engineer (CE) had relied on the prices of the MFDs provided by the Indian counterpart of the manufacturer Company viz. Canon, Xerox, Kyocera etc. CE had also visited users of identical /similar items in the city of Ahmedabad

and Gandhidham gathered the relevant information. CE had also searched for prices and availability of imported goods/items through internet/electronic media and relevant information depicting the prices of some of the imported MFDs / spares was considered. He had also gathered the information in respect of certain items available in Indian Market.

8.1 Detailed examination of the aforesaid containers stuffed with misdeclared Total 108 no. of old and used Xerox/Photocopier Machine alias MFDs was carried out by Chartered Engineer & Government approved Valuer Shri Tushar Zankat under panchnama dated 17.10.2023. The report in this regard was furnished by him vide his report CE/TZ/MUN/OCT-074/2023-24 dated 19.10.2023. It was concluded in the report that the condition of MFDs and spares as mentioned in the said report were old and used and the estimated FOB value with utmost approximation for imported old and used Xerox/Photocopier Machine alias MFDs was Rs.**1,18,00,000/-** (**Rupees One crore eighteen lakhs only**) as mentioned in the summary of the said report. Further the value estimated in the report is after allowing applicable depreciation in terms of CBEC's Circular No. 493/124/86-Cus, VI Dated: 19/11/1987 amended by F. No. 493/124/86-Cus. VI, dated 4-1-1988 as provided under Para 12(f) CBEC's Circular No. 25/2015 dated 15.10.2015.

From the facts as discussed hereinabove, it appears that the old and used Xerox/Photocopier Machine alias MFDs having total assessable value of Rs 1,18,00,000/- (Rupees One crore eighteen lakhs only) in respect of import made by M/s Parali International were imported contrary to the restriction imposed on the imports of the said goods as provided in the Notification No 35(RE-2012)/2009-2014 dated 28.2.2013, without EPR Authorization under E – Waste (Management) Rules, 2016, and by mis- declaring the same as MFDD's parts.

**9. Statutory/Legal provisions relating to import of Second-Hand used Photocopier Machines / digital multifunction Print and Copying Machines:**

The import of second hand Photocopier Machines / digital multifunction Print and Copying Machines are restricted in terms of *Para 2.31 of the Foreign Trade Policy (2015-20) read with Para 2.50 of Hand Book of Procedure Vol I(2015-2020).* In terms of Para 2.31 of the Foreign Trade Policy (2015-20), import of second hand Photocopier Machines / digital multifunction Print and Copying Machines are restricted and require authorization from DGFT. The said Para 2.31 is reproduced below:

| Sl. No. | Categories of Second Hand Goods | Import Policy | Conditions, if any |
|---|---|---|---|
| I | Second Hand Capital Goods | | |
| (a) | i.Personal computers/ laptops including their refurbished /re-conditioned spares<br>Photocopier machines/ Digital multifunction Print & Copying Machines<br>Air conditioners<br>Diesel generatings ets | Restricted | Importable against Authorization |
| (b) | i. Refurbished / re- conditioned spares of Capital Goods | Free | Subject to production of Chartered Engineer certificate to the effect that such spares have at least 80% residua llife of original spare. |
| (c) | i. All other second hand capital goods {other than(a)&( b)above} | Free | |
| II | Second Hand Goods other than capital goods | Restricted | Importable against Authorization |

The subject goods are specifically mentioned as “restricted” and importable against Authorization.

**NOTIFICATION NO. 35 (RE-2012)/2009-2014 NEW DELHI: Dated: 28th February,2013**

**GOVERNMENT OF INDIA MINISTRYOFCOMMERCE&INDUSTRY**
**DEPARTMENTOFCOMMERCE**

**Subject: Policy on Second Hand Goods**

S.O. (E): In exercise of powers conferred under Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 read with paragraph 2.1 of the Foreign Trade Policy, 2009-2014, as amended from time to time, the Central Government hereby makes the following amendment in Para 2.17 of Foreign Trade Policy, 2009-2014: -

Para2.17ofForeignTradePolicy,2009-2014is revised to read as under: -

| Sl. No. | Categories of Second Hand Goods | Import Policy | Conditions, if any |
|---|---|---|---|
| I | Second Hand Capital Goods | | |
| (a) | Personal computers/ laptops including their refurbished /re-conditioned spares<br>Photocopier machines/ Digital multifunction Print & Copying Machines<br>Air conditioners<br>Diesel generating sets | Restricted | Importableagainst Authorization |
| (b) | i. Refurbished / re-conditioned spares of Capital Goods | Free | Subject to production of Chartered Engineer certificate to the effect thatsuchspareshaveat least80%residuallifeof original spare. |
| (c) | i. All other second hand capital goods {other than (a) &( b)above} | Free | |
| II | Second Hand Goods other than capital goods | Restricted | Importableagainst Authorization |

**Effect of this Notification:**

While the import policy (in the third column) remains unchanged for various categories of second-hand goods, more clarity has been imparted both in Categories (second column) and in Conditions (fourth column).

Sd/- (AnupK.Pujari)
DirectorGeneralofForeignTrade

[Issued from File No. F. No. 01/93/180/36/AM-13/PC-2(B)]

Ministry of Environment, Forest and Climate Change, Govt. of India has notified the “Hazardous and Other Waste (Management and Transboundary Movement) Rules,2016” vide G.S.R. No. 395 (E) dated 04.04.2016. The relvant portion which specifically mentions

provisions related to import of subject goods i.e MFDs is extracted below:

"**Rule13: <u>Procedure for import of hazardous and other wastes</u>.-**

(2) For the import of other wastes listed in Part D of Schedule III, the importer shall not require the permission of the Ministry of Environment, Forest and Climate Change. However, the importer shall furnish the required information as per Form 6 to the Customs authorities, accompanied with the following documents in addition to those listed in Schedule VIII, wherever applicable…….

The import license from Directorate General of Foreign Trade , if applicable;

the valid consents under the Water (Prevention and Control of Pollution) Act, 1974 (25 of 1974) and the Air (Prevention and Control of Pollution)Act, 1981 (21 of 1981)and the authorisation under these rules as well as the authorisation under the E-Waste (Management and Handling) Rules, 2011, as amended from time to time, whichever applicable;

Importer who is a trader, importing waste on behalf of actual users, shall obtain one timeauthorisationinForm7andcopyofthisauthorisationshallbeappendedtoForm6.

……

Prior to clearing of consignment of wastes listed in Part D of Schedule III, <u>theCustom authorities shall verify the documents as given in column (4) of ScheduleVIII.</u>

<u>ScheduleIII</u>:

<u>Part D</u>: List of other wastes applicable for import and export without permission from Ministry of Environment, Forest and Climate Change

| Basel No. | Description of wastes |
|---|---|
| 1 | 2 |
| B1110 | Electrical and electronic assemblies (including printed circuit boards, electronic components and wires) destined for direct reuse and not for recycling or final disposal |
| | - Used electrical and electronic assemblies imported for repair and to be re-exported back after repair within one year of import * * * |
| | -Usedelectricalandelectronicassembliesimportedforrentalpurposeandre-exported back within one year of import * * * |
| | - Used electrical and electronic assemblies exported for repair and to be reimport after repair |
| | - Used electrical and electronic assemblies imported for testing, research |

| | |
|---|---|
| | and development, project work purposes and to be re-exported back within a period of three years from the date of import * * * |
| | - Spares imported for warranty replacements provided equal number of defective or non-functional parts are exported back within one year of the import * * * |
| | -<br>UsedelectricalandelectronicassembliesimportedbyMinistryofDefence,Department of Space and Department of Atomic Energy * * * |
| | - Used electrical and electronic assemblies (not in bulk; quantity less than or equal to three) imported by the individuals for their personal uses |
| | -Used laptop, Personal Computers, Mobile, Tablet upto 01 number each imported by organizations in a year |
| | --<br>Usedelectricalandelectronicassembliesownedbyindividualsandimportedon transfer of residence |
| | -Used multifunction print and copying machines(MFDs)**** |
| | - Used electrical and electronic assemblies imported by airlines for aircraft maintenance and remaining either on board or under the custodianship of the respective airlines warehouses located on the airside of the custom bonded areas |

* * ** Import permitted in the country to the actual user sor trader on behalf of the actual users in accordance with the documents required and verified by the Customs authority as specified under schedule VIII of these rules.

SCHEDULE VIII: List of documents for verification by Customs for import of other wastes specified in Part D of Schedule III :

| S.No. | Basel No. | Description of other wastes | List of Documents |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 4 | B1110 | Electrical and electronic assemblies (including printed circuit boards ,electronic components and wires)destined for direct<br>Reuse and not for recycling or final disposal | |
| (j) | | Used multifunction print and copying machines (MFDs)* | The country of Origin Certificate along with bill of lading and packaging; |

| | | | |
|---|---|---|---|
| | | | The certificate issued by the inspection agency ascertified by the exporting country or the inspection and certification agency approved by Directorate General Foreign Trade (DGFT) for functionality, having residual life of not less than five years and serial number;<br>Extended Producer Responsibility Authorisation under e-waste (Management and Handling) Rules, 2011 as amended from time to time as Producer;<br>TheMFDs shall be for printing A |

| | | | |
|---|---|---|---|
| | | | 3sizeandabove;<br>(e) An acknowledged copy of the annual return filed with concerned SPCB for import in the last financial year. |

Note: * The policy for free trade for multifunction print and copying machine to be reviewed once the MFDs are domestically manufactured.

On perusal of the above, it appears that the impugned goods are specifically mentioned as “other wastes” in schedule III PART D as mentioned above, hence the subject goods come under e-waste materials. Schedule VIII specifies list of documents to be verified by Customs authority before clearance of the subject goods. Above provisions necessitates the verification of various certificates and documents listed in column (4) of Schedule VIII of “Hazardous and Other Waste (Management and Transboundary Movement) Rules,2016”

Form 6&Form 7:Scan copy of Form 6& Form7 is reproduced below:

**FORM – 6**

*[See rules 13(2), 13 (10) and 14 (5)]*

**TRANSBOUNDARY MOVEMENT- MOVEMENT DOCUMENT**

| S.No | Description | | Details to be furnished by the exporter or importer |
|---|---|---|---|
| (1) | (2) | | (3) |
| 1 | Exporter (Name and Address)<br>Contact Person<br>Tele, Fax and email | :<br>:<br>: | |
| 2. | Generator(s) of the waste (Name and Address)[1]<br>Contact Person<br>Tele, Fax and email | :<br>:<br>: | |
| | Site of generation | : | |
| 3. | Importer or Actual user (Name and Address)<br>Contact person<br>Tele, Fax and email | :<br>:<br>: | |
| 4. | Trader (Name and Address)<br>Contact person<br>Tele, Fax and email | :<br>:<br>: | |
| | Details of actual user (Name, Address, Telephone and email) | : | |
| 5. | Corresponding to applicant Ref. No., If any | : | |
| 6. | Bill of lading (attach copy) | : | |
| 7. | Country of import/export | : | |
| 8. | General description of waste<br>(a) Quantity<br>(b) Physical characteristics<br>(c) Chemical composition of waste (attach details), where applicable<br>(d) Basel No.<br>(e) UN Shipping name<br>(f) UN Class<br>(g) UN No<br>(h) H Number<br>(i) Y Number<br>(j) ITC (HS)<br>(k) Customs Code (H.S.)<br>(l) Other (specify) | : | |
| 9. | Type of packages | : | |
| | Number | : | |
| 10. | Special handling requirements including emergency provision in case of accidents | : | |
| 11. | Movement subject to single/multiple consignment | | |
| | In case of multiple movement-<br>(a) Expected dates of each shipment or expected frequency of the shipments<br>(b) Estimated total quantity and quantities for each individual shipment | :<br>: | |

| (1) | (2) | | (3) |
|---|---|---|---|
| 12. | Transporter of waste (Name and Address)[1]<br>Contact Person<br>Tele, Fax and email | : | |
| | Registration number | : | |
| | Means of transport (road, rail, inland waterway, sea, air)[2] | : | |
| | Date of Transfer | : | |
| | Signature of Carrier's representative | : | |
| 13. | **Exporter's declaration for hazardous and other waste:** | | |
| | I certify that the information in Sl. Nos. 1 to 12 above are complete and correct to my best knowledge. I also certify that legally-enforceable written contractual obligations have been entered into and are in force covering the transboundary movement regulations/rules.<br><br>Date:..... Signature:.....<br><br>Name:..... | | |
| **TO BE COMPLETED BY IMPORTER (ACTUAL USER OR TRADER)** | | | |
| 14. | Shipment received by importer/ actual user/trader[2] [3]<br><br>Quantity received.....Kg/litres<br>Date:<br>Name: Signature: | | |
| 15. | Methods of recovery | | |
| | R code* | | |
| | Technology employed (Attached details if necessary) | | |
| 16. | I certify that nothing other than declared goods covered as per these rules is intended to be imported in the above referred consignment and will be recycled /utilized.<br>Signature:<br>Date: | | |
| 17. | SPECIFIC CONDITIONS ON CONSENTING TO THE MOVEMENT if applicable. | | (attach details) |
| **Notes:**-(1) Attach list, if more than one; (2) Select appropriate option; (3) Immediately contact competent authority in case of any emergency; (4) If more than one transporter carriers, attach information as required in SL. No. 12. | | | |

**List of abbreviations used in the Movement Document**

**Recovery Operations (*)**

**R1** Use as a fuel (other than in direct incineration) or other means to generate energy.
**R2** Solvent reclamation/regeneration.

**FORM 7**

*[See rule 13 (2) (a)]*

**APPLICATION FORM FOR ONE TIME AUTHORISATION OF TRAUERS FOR PART- D OF SCHEDULE III, WASTE**

'To be submitted by trader to the State Pollution Control Board]

| | | | |
|---|---|---|---|
| 1. | Name and address of trader with Telephone, Fax Number and e mail | : | |
| 2. | TIN/VAT Number/Import/ Export Code | : | |
| 3. | Description and quantity of other waste to be imported | : | |
| 4. | Details of storage, if any | : | |
| 5. | Names and address of authorised actual user (s) | : | |

**Signature of the authorised person**

**Date:**

**Place:**

**Applicability of BIS to used MFD :**

MFD is classified under Tariff Item No. 84433100 as 'Machines which perform two or more of the functions of printing, copying or facsimile transmission'.

Para 2 of Schedule 1 of General Notes regarding Import Policy- ITC (HS) 2017 reads:
*Mandatory Indian Standards of Bureau of Indian Standards (BIS): Quality of the products that are subject to mandatory Indian Standards, as applicable to domestic goods, shall be required to comply with quality specified for the product as per same Indian Standards. For compliance of this requirement, all manufactures/exporters of these products to India shall be required to obtain BIS license for using Standards mark on their product. The present list of 'Items under mandatory BIS certification' is given in Appendix – III of this Schedule. As and when BIS notifies the quality specifications for new product(s) as an Indian Standards, the said Indian Standard would deemed to be part of Appendix – III from the date of implementation of the said Indian Standards for the said product(s) and the import of that product(s) shall conform to that specified Indian standard from the date of implementation as specified for the said product(s) by BIS.*
An examination of Appendix III of Schedule 1 reveals that MFDs are not included in the list of items under mandatory BIS certification. It necessarily follows that in the present case, the importer is not required to obtain BIS license for import of MFD.
That para 2.02(d) of FTP 2015-2020 clearly states that '*except where it is clearly specified, Schedule-I of ITC (HS) is for new goods and not for second hand goods'*. It necessary follows that the requirement of obtaining BIS license for using Standards mark on imported products and self-declaration as mandated by Schedule-1 of ITC (HS) applied only in case of import of new goods and not to import of used goods.

In view of above, prima facie, it appears that requirement of BIS registration is not required for the import of used MFDs, therefore the aspect of applicability of BIS in the instant inquiry has not be further inquired into.

**EDI system instructions:**

**Appraising OGD/CCR Instructions:**

"Mandatory Compliance Requirements Appraising Instructions (CTH) – 84433100 "** NTF No. 14/15-20 DTD 14.07.2016"""# Mandatory Compliance Requirements Appraising instructions (FOR NOTIFICATION) – 024/2005 2 VFY Goods are of CTH 84433100"

**Examiantion OGD/CCR instructions:**

"Mandatory Compliance Requirements Examination Instructions (CTH) – 84433100 "** NTF No. 14/15-20 DTD 14.07.2016"""# Verify that the rate of IGST/GST compensation Cess has been correctly levied and exemption if any, correctly claimed "#Mandatory Compliance Requirements Examination instructions (FOR NOTIFICATION) – 024/2005 2 VFY Goods are of CTH 84433100"

**Rules Instructions:**

"Second Hand Machinery is prone to undervaluation, verify parameters like make, model, COO, UQC, mode of packing etc. and also follow Board's circular, DGoV circulars, DRI Alert circular and instructions issued by major Custom House Like JNCH, Assess carefully item(s) under import appear to be old and used or second hand. Verify compliance to Policy. Get the goods examined to verify the veracity of declaration. Make sure that all parts, components, accessories etc. are examined and assessed to duty. Verify year of manufacture and other parameters which are crucial for determining compliance of Policy. Used electronic goods for eg. Computers, CRT, RAM, PCBs, Copiers, and Instruments etc should be dealt with strictly in terms of CBEC Cir No. 27/2011 dated 04.07.2011. Instructions F No. 401/148/2008-Cus-III dt. 24.08.2009, 15.10.2009 and 03.12.2009 should be adhered to for goods which constitute or contain Hazardous waste. Consult website http://envfor.nic.in"

**Target's/Intervenor's Instructions:**

"Check the declaration of the importer thoroughly vis-à-vis the description, quantity and exemption claimed (if any). Examine the goods thoroughly~ DRI Delhi Alert DRI(HQ)CI/50D/Misc-35/2017 dated 11.07.2017- Items appear to be old used/ Second Hand Multifunction digital Photocopiers (CTH 84433100). If imports are without BIS or permission from Ministry of Electronic and Information Technology (MEITY), certain conditions are imposed vide "Hazardous and other Wastes (Management & Transboundary Movement) Rules, 2016 dt. 04.04.2016 as other Wastes in Part D – Schedule III. Verify documents as given in Schedule VIII. Consult website www.meity.gov.in"

**Appraising Instructions Text:**

"Goods may be repaired / used / Second hand etc. Please verify the year of manufacture, model, brand, capacity, configuration, end use, eligible depreciation, CE certificate, violation of Foreign Trade Policy etc. before assessment".

Commodity Prone to undervaluation Check valuation:

"Please assess the BE on first check basis as requested by the importer/CHA"

**9. Rejection of declared value and Redetermined of the transaction value.**

Further, from the facts discussed in the foregoing paras and material evidences available on record, it transpires that the import invoices produced before the Customs authority along with the Bills of Entry No. 5212177 dated 24.03.2023 in respect of the import of Old &used Xerox/ Photocopier Machine alias MFDs made by mis declaring the same as "Wet Dates" were fabricated / manipulated. Hence, the purported transaction value declared in the Bills of Entry filed with the Customs cannot be considered as true transaction value in terms of the provisions of Section 14 of the Customs Act 1962 read with Rule 3(1) of the Customs Valuation (Determination of Value of the Imported Goods) Rules, 2007.

Further, in terms of the provisions of Rule 11 of the Customs Valuation (Determination of Value of the Imported Goods) Rules 2007, the importer is required to furnish a declaration disclosing full & accurate details relating to the value of the imported goods along with other documents & information including the invoice in respect of the actual transaction price. Enquiry under taken has clearly indicated that the prices declared in the import invoice were incorrect and fabricated to deliberately undervalue the goods in order import the restricted goods. Thus, the declared value in respect of the used to import Old & Used Xerox/Photocopier Machine alias MFDs imported by M/s Parali International and others merits rejection under Rule 12 read with Rule 3(1)) of the Customs Valuation (Determination of Value of the Imported Goods) Rules 2007 read with CBEC Circular No. 25/2015 dated 25.10.2015.In view of above, the value ascertained by the Govt approved Chartered Engineer in respect for the undeclared goods i.e Old & Used Xerox/Photocopier Machine alias MFDs by following CBEC's Circular No. 493/124/86-Cus, VI Dated: 19/11/1987 amended by F. No. 493/124/86-Cus. VI, dated 4-1-1988 as provided under CBEC's Circular No. 25/2015 dated 15.10.2015 is to be taken as re-determined value of Old & Used Xerox/Photocopier Machine alias MFDs. The re-determined value in respect of goods is Rs. 1,18,00,000/-. (**Rs. One Crore Eighteen Lakhs only**)

**10. Non-Cooperation by Shri Vishvajitsinh Zala, Proprietor of M/s Parali International:**

Total Seven Summons dated 02.11.2023, 08.11.2023, 26.12.2023, 05.02.2024, 05.01.2024, 15.03.2024 and 12.09.2024 were issued to Shri Vishvajitsinh Zala for his appearance to tender statement before DRI, Gandhidham, however, he did not appear in

DRI Gandhidham office. Shri Vishvajitsinh Zala dishonored the said summons and tried to misuse the legal remedies, instead of joining in the investigation. Further the DRI filed a criminal complaint against him, under Sections 194, 195, 196 and 251 of Bharatiya Nagarik Suraksha Sanhita, 2023 before the additional Chief Judicial Magistrate, Gandhidham.

**11. Conclusion and Findings:**

The investigation revealed that Shri Vishvjit sinh Bhupendrasinh Zala, Proprietor of M/s Parali International Orchestrated the smuggling of the Old & Used Xerox/Photocopier machine alias MFDs by way of mis declaring the goods as 'Wet Dates' in a Bill of Entry No. 5212177 dated 24.03.2023. The importer M/s Parali Internation had himself filed the Bill of Entry No. 5212177 dated 24.03.2023. Shri Vishvjit singh Bhupendra sinh Zala and his associates booked a reefer container No. BMOU9716446 through a M/s Transliner Maritime PTE Singapore based company who owns NVOCC(Non-Vessel Operating Common Carriers) at the loading Port Dubai for the smuggling of Old & Used Xerox/Photocopier machine alias MFDs by giving false declaration of goods as "Wet Dates" before the Customs Authority. Shri Vishvajit sinh Zala initially mentioned that he wanted to import "Wet Dates" and "Plastic Regrind" but needed an Importer-Exporter Code (IEC) to do so. Shri Ankit Travadi, not having an IEC of his own, recommended Zala to a Chartered Accountant to create one in the name of M/s Parali International. The planned to smuggled the restricted Old & Used Xerox/Photocopier machine alias MFDs was initiated by arranging the office premises of M/s Parali International (ACWPZ6022H), GROUND FLOOR, SHOP NO 39, Manali Tower Complex, SECTOR-8, Gandhidham, Kachchh, Gujarat, 370201 for which Shri Vishvjitsinh Bhupendrasinh Zala contacted his old friend Shri Ankeet Kumar Travadi to arrange the office premises and arranged the same.

The examination of the cargo imported vide Bill of Entry No. 5212177 dated 24.03.2023 was examined by Panchanama dated 17.10.2023, which outlined that container BMOU9716446 was found to contain 108 Xerox/Photocopier machines alias MFDs instead of the declared "Wet Dates." This document is central to the case as it proves the misdeclaration of goods. Additionally, the Bill of Entry filed by M/s Parali International falsely declared the contents as Wet Dates, Shri Vishvjitsinh and his associates planned to smuggled the Old & Used Xerox/Photocopier machine alias MFDs was making mis declaration of the same 'Wet Dates' in refrigerated container which is only used for stuffing the Food product so that none of any Govt agency could found out their planning of smuggling the Old & Used Xerox/Photocopier machine alias MFDs. The import of Old &

Used Xerox/Photocopier alias multi-function digital devices (MFDs or MFDDs), falling under Custom Tariff Heading 84433100 of Customs Tariff Act, 1975, falls under the category of restricted import as per Foreign Trade Policy. As per Notification. No. 35(RE-2012)/2009-2014, dated 28.02.2013, Authorization from DGFT is required for the import of Old & Used multi-function digital devices (MFDs or MFDDs). Similarly, compliance with relevant provisions (for example, EPR Authorization) under E-Waste (Management) Rules, 2016 and Hazardardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 etc. are also to be made for the import of Old & Used multi-function digital devices (MFDs). The investigation revealed that the cartel prepared the related documents of the subject consignment such as invoice, packing list etc. forged as per the details retrieved from e-Sanchit. It appears that the importer has submitted a invoice which appears to have been created by using the name and letter head of another supplier Company i.e. M/s. Lucky Star General Trading LLC, whereas the supplier name is mentioned as 'M/s. Lucky General Trading LLC'.

It was further substantiated that the subject consignment has been imported in a refrigerated Container no. BMOU9716446 which was destined to M/s. A. V. Joshi CFS. Kandla from Mundra Port under transhipment. However, the said consignment was unloaded at Mundra Port and the said container could not transshipped to M/s. A. V. Joshi CFS. Kandla as the container line M/s Transliner Maritime is not registered at Kandla Port. The importer repeatedly requested container line M/s Transliner Maritime to deliver the container at M/s A. V Joshi, CFS Kandla. However, due to difficulty in not delivering the respected reefer container to desired CFS M/s A. V Joshi, Kandla, he contacted his friend to arrange the Customs Broker to file the Bill of Entry but no one was ready to file the Bill of Entry, thereafter his friend Shri Ankit suggested to file the self-Bill of Entry who filed the self-Bill of Entry as suggested by his friend. The importer further tried his luck by taking the seal cutting permission from the Docks Officer who directed to "De stuffed the container for 100 % examination" through his authorized person, when the importer came to know that the officer had given direction for 100 % destuffing of the container for examination his authorized person did no turn up before the Customs Authority for the examination. Summons were issued to Shri Vishvjitsinh Bhupendrasinh Zala for his appearance However, he did not appear in DRI Gandhidham office. The description of goods mentioned in the Bills of Entry for smuggling the old and used Xerox/Photocopier Machine alias MFDs were mis-declared as Wet Dates to bypass the stringent provisions of DGFT / Hazardous and Other Waste (Management and Transboundary Movement) Rules, 2016 etc. as conspired by the importers, CFS manager, Customs officers etc.. All these acts and

omission resulted in contravention of Section 46 & Section 111 of the Customs Act, 1962 and Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of Value of the Imported Goods) Rules, 2007 read with CBEC Circular No. 25/2015 dated 25.10.2015. Total 108 old and used Xerox/Photocopier machine alias MFDs were liable for confiscation under the provisions of Section 111(d), 111(f), 111(m) of the Customs Act, 1962.

**12. Roles of various persons in smuggling of illegal import:**

From the above, it appears that there are various companies/firms/individuals involved in the conspiracy of mis-declaration of subject goods. Investigation revealed that following parties operating from different countries/locations have been appeared to be involved and connived with the importers for aforesaid violations of statutory provisions:

**12.1 Role /Culpability of ShriVishvajitsinh Bhupendrasinh Zala Proprietor of M/s Parali International:**

Shri Vishvajitsinh Zala is at the center of the customs smuggling case involving M/s Parali International. The company was involved in the import of a container (BMOU9716446) that was declared to contain "Wet Dates" but was actually filled withold and used Xerox/Photocopier Machine alias MFDs This misdeclaration is the core issue being investigated, and Zala, as the proprietor of the company, appears to be the main person responsible for this act of fraud.Shri VishvajitsinhZala involvement began when he approached Shri Ankit Travadi in November 2022, asking for help with importing goods. Shri VishvajitsinhZala initially mentioned that he wanted to import "Wet Dates" and "Plastic Regrind" but needed an Importer-Exporter Code (IEC) to do so.Shri AnkitTravadi, not having an IEC of his own, recommended Zala to a Chartered Accountant to create one in the name of M/s Parali International. Shri Travadi also helped Zala secure a rented office in Manali Tower Complex by introducing him to Shri Shera Ram Mehra, who helped arrange the lease. Shri VishvajitsinhZala and Travadi agreed to the rent and even paid an advance, but they were irregular in paying rent after that, suggesting the office was more of a front than a real business operation. Shri Zala's reliance on Travadi for setting up the business and navigating the customs process shows that Zala was looking for someone to help him set up his smuggling scheme without taking direct responsibility. Shri VishvajitsinhZala continued to use Travadi as an intermediary throughout the process. When the container arrived in India at Mundra Port, Zala initially told Travadi that it was supposed to be discharged at

Kandla Port. However, due to issues with the shipping line, it was delivered to Mundra instead. Shri VishvajitsinhZala then asked Shri Ankeet Travadi to help him get the container delivered to A.V. Joshi CFS at Kandla, but the shipping line refused as they were not registered at Kandla. At this point, Zala was aware that his plan to reroute the delivery was not working as expected. He turned to Travadi again, asking him to arrange a customs broker to file the Bill of Entry at Mundra Port. Shri Ankeet Travadi reached out to Shri Shera Ram Mehra for this task, but Shri Shera Ram Mehra refused, saying his firm only worked at Kandla Port. As a result, Shri Ankeet Travadi suggested Shri Vishvajitsinh Zala file theself Bill of Entry. The crux of the investigation revolves around the fact that Zala misdeclared the goods in the container. He had informed Travadi that he was importing Wet Dates, but the examination of the container at Saurashtra CFS in Mundra on 17.10.2023 revealed that the container was stuffed with Shri VishvajitsinhZala initially mentioned that he wanted to import "Wet Dates" and "Plastic Regrind" but needed an Importer-Exporter Code (IEC) to do so. Shri AnkitTravadi, not having an IEC of his own, recommended Zala to a Chartered Accountant to create one in the name of M/s Parali International, Zala's absence during the critical stages of the customs clearance process is suspicious. The person who had taken the seal-cutting permission, presumably an agent working for Shri VishvajitsinhZala, fled the scene once the misdeclaration was discovered, further pointing to the deliberate nature of the fraud.Although Zala actions and decisions show that he was fully aware of the smuggling operation. He was the one who set the scheme in motion by registering M/s Parali International under false pretenses, falsely declaring goods to customs, and attempting to reroute the delivery to a location where the consignment could be cleared with less scrutiny. Shri Vishvajitsinh Zala also orchestrated the entire process by using Travadi as a middleman and relying on other parties, such as shipping agents and customs brokers, to facilitate the clearance of the container.Additionally, Zala's role is highlighted by the fact that he filed the Bill of Entry himself, despite earlier attempts to have others do it on his behalf. His direct involvement in filing the necessary customs paperwork reinforces the idea that Zala knew exactly what was inside the container and was trying to hide the true nature of the goods. It's also clear that Zala had financial motives behind this operation. In Shri Travadi's statement, he mentioned that Shri Zala had assured him of monetary benefits in exchange for helping him with customs clearance. Shri Zala was likely using Travadi and other intermediaries to minimize his own exposure while maximizing his potential profits from smuggling high-value goods like old and used Xerox/Photocopier Machine alias MFDs under the guise of lower-value items such as Wet Dates. He was in control of every major decision, from the creation of M/s Parali International to the filing of the Bill of Entry, and he attempted to manipulate the shipping and delivery process to his

advantage. His actions suggest that he was not merely a passive participant but rather the mastermind behind the smuggling attempt. His efforts to misdirect customs officials, the shipping line, and others involved in the logistics show that Shri VishvajitsinhZala was actively trying to deceive authorities and evade detection. Shri Vishvajitsinh Zala holds primary responsibility for the misdeclaration and smuggling of old and used Xerox/Photocopier Machine alias MFDs under the guise of Wet Dates. His role as the proprietor of M/s Parali International, his involvement in setting up the company, and his control over the import process all point to him being the key architect of the fraudulent scheme. While he tried to shield himself by using intermediaries like Travadi and engaging with shipping agents, the fact remains that Zala was the one who orchestrated the entire operation. His culpability in this case is significant, as he stands at the heart of the conspiracy to smuggle high-value goods into India by deceiving customs officials, thereby committing a serious violation of customs law. These acts have rendered total 108 no. of Old & Used Xerox/photocopier machine alias MFDs /-, having value of Rs 1,18,00,000/- liable to confiscation under Section 111 (d), 111(f), 111 (m) of the Customs Act, 1962 and have rendered it liable to penalty under Section 112(a) and Section 112(b). He had also knowingly and intentionally made, signed or used or caused to be made, signed or used documents relating to export of used MFDs which he knew or had reason to believe were false and incorrect. Hence the said act on his part rendered him liable for penalty under Section 114AA of the Customs Act, 1962. Further, Shri Vishvajitsinh Zala was Summons to tender Statement and he did not appear before DRI Gandhidham to tender statement and have rendered it liable to penalty under Section 117 of the Customs Act.

**12.2 Role/ Culpability of ShriAnkeetkumarShaileshbhai alias Shri Ankit Travadi**:

Shri Ankit Travadi played a critical role in facilitating the smuggling operation orchestrated by Shri Vishvajitsinh Zala under the name of M/s Parali International. While Travadi may not have been the mastermind behind the smuggling attempt, his actions reveal that he was a key intermediary in Shri Vishvajitsinh Zala plan and knowingly participated in various stages of the fraudulent operation. Shri Travadi's involvement began when Shri Vishvajitsinh Zala approached him in November 2022, seeking assistance with import-related matters. Shri Vishvajitsinh Zala was not familiar with the process of registration, so Shri Ankit Travadi introduced him to a Chartered Accountant to help register M/s Parali International and obtain an Importer-Exporter Code (IEC). This indicates that Shri Ankit Travadi was instrumental in helping Shri Vishvajitsinh Zala establish a legal front for the smuggling operation. In addition to helping Shri Zala set up the business,

Travadi also helped him secure office space at Manali Tower Complex in Gandhidham. Shri Ankit Travadi's acquaintance with Shri Shera Ram Mehra, who helped arrange the rental of the office, further demonstrates his active role in supporting Shri Zala's enterprise. Shri Ankit Travadi signed the rent agreement for renting the premises of M/s Parali International arranged by him on the request of Shri Vishvajitsinh Zala. However, despite arranging the rental, both Zala and Travadi were irregular in paying the rent, and the office remained closed most of the time. This suggests that the office was primarily set up as a front for the smuggling operation rather than for conducting legitimate business. Shri Travadi's role in the smuggling became more apparent when the container BMOU9716446, falsely declared to contain "Wet Dates" arrived at Mundra Port in March 2023. Shri Vishvajitsinh Zala had initially informed Travadi that the container was supposed to arrive at Kandla Port, but it was discharged at Mundra instead due to shipping line issues. Shri Vishvajitsinh Zala then asked Travadi to help facilitate the clearance and delivery of the container, specifically requesting that the container be delivered to A.V. Joshi CFS in Kandla. The shipping line refused since they were not registered at Kandla Port. This indicates that Travadi was actively involved in attempting to reroute the shipment and assist in its clearance. Moreover, Zala asked Travadi to arrange for a customs broker to file the Bill of Entry for the consignment. Travadi approached Shri Shera Ram Mehra for this purpose, but Mehra refused, as his firm only operated at Kandla Port. This refusal left Zala to file the Bill of Entry himself at Mundra. Despite Travadi's failure to secure a broker, his actions clearly show that he was aware of the importation process and was directly involved in helping Zala navigate customs procedures. Shri Ankit Travadi's assistance in registering the company, securing office space and attempting to arrange customs clearance all point to a significant level of involvement in the smuggling operation. Even though Zala was the main person behind the fraud, Shri Ankit Travadi holds a substantial degree of responsibility in this case. While he may not have been the mastermind, his consistent participation in various stages of the operation makes him culpable as a key facilitator. These acts have rendered total 108 no. of Old & Used Xerox/photocopier machine alias MFDs /-, having value of Rs. 1,18,00,000/-, liable to confiscation under Section 111 (d), 111(f), 111 (m) of the Customs Act, 1962 and have rendered it liable to penalty under Section 112(a) and Section 112(b). He had also knowingly and intentionally made, signed or used or caused to be made, signed or used documents relating to export of used MFDs which he knew or had reason to believe were false and incorrect. Hence the said act on his part rendered him liable for penalty under Section 114AA of the Customs Act, 1962.

**13.** Accordingly, **Shri Vishvajitsinh Bhupendra Zala, Proprietor of M/s Parali**

**International** and any persons having claim over "108 no. of old & used Xerox/Photocopier Machine alias MFDs" seized vide seizure memo dated 17.10.2023, were called upon to show cause in writing to the Additional Commissioner of Customs, Mundra having his office situated at Customs House, AP& SEZ, Mundra (Kutch) – 370421, within thirty days from the receipt of this notice as to why:

i. 108 no. of Old & Used Xerox/photocopier machine alias MFDs having value of Rs. 1,18,00,000/-, should not be confiscated under the provisions of 111 (d), 111(f), 111(m)of the Customs Act, 1962;
ii. Penalty should not be imposed upon them under Section 112 (a), Section 112(b), Section 114AA and Section 117 of the Customs Act, 1962;

**14.** Accordingly, Shri Travadi Ankeet kumar Shailesh bhai alias Shri Ankit Travadi was called upon to show cause in writing to the Additional Commissioner of Customs, Mundra having his office situated at Customs House, AP& SEZ, Mundra (Kutch) – 370421, within thirty days from the receipt of this notice as to why, Penalty should not be imposed upon him under Section 112 (a), Section 112(b) and Section 114AA of the Customs Act, 1942.

## WRITTEN SUBMISSION AND PERSONAL HEARING

15. Both the Noticees i.e. **Shri Vishvajitsinh Bhupendrsinh Zala** Proprietor of M/s Parali International (IEC No. ACWPZ6022H) and **Shri Ankeet kumar Shaileshbhai alias Shri Ankit Travadi,** was granted sufficient opportunities of personal hearing on 14.11.2025, 02.12.2025, 15.01.2026, 18.02.2026 and 11.03.2026. However, both the noticees neither appeared nor filed any written submissions. Accordingly, the case is being adjudicated **ex parte** on the basis of available records.

## DISCUSSION AND FINDINGS

16.1 I have gone through the Show Cause Notice, audit observations, and case records. Despite being given sufficient opportunities of hearing, the noticee has not availed the same. Therefore, I find that in the instant case, adequate opportunities have been provided to both the noticees to respond to the impugned demand notice. However, both the noticees have failed to file any defence, despite a considerable amount of time having been passed. I find that both the noticees failed to avail themselves of the opportunities for personal hearings provided to defend their case. Neither the noticees nor their authorized representative

appeared for the personal hearing on any of the five dates given to present their case, nor have they submitted any reply to the allegations mentioned in the impugned Show Cause Notice (SCN). Thus, I find that sufficient time and opportunity have been given to both the noticees, and therefore, the principles of natural justice have been complied with. I am of the considered opinion that sufficient opportunities have been offered to the Noticees in keeping with the principle of natural justice and there is no prudence in keeping the matter in abeyance indefinitely.

**16.2**. Before proceeding further, I bring it to attention that the Hon'ble Supreme Court, Hon'ble High Courts, and Tribunals, in several judgments/decisions, have held that an ex-parte decision does not amount to a violation of the principles of natural justice when sufficient opportunities for personal hearing have been provided to defend the case.

In support of the same, I rely upon the following judgments/orders as under:

a) The Hon'ble Supreme Court in the matter of **Jethmal Versus Union Of India Reported In 1999 (110) E.L.T. 379 (S.C.),** the Hon'ble Court has observed as under;

> " Our attention was also drawn to a recent decision of this Court in A.K. Kripak v. Union of India - 1969 (2) SCC 340, where some of the rules of natural justice were formulated in Paragraph 20 of the judgment. One of these is the well known principle of audi alteram partem and it was argued that an ex parte hearing without notice violated this rule. In our opinion this rule can have no application to the facts of this case where the appellant was asked not only to send a written reply but to inform the Collector whether he wished to be heard in person or through a representative. If no reply was given or no intimation was sent to the Collector that a personal hearing was desired, the Collector would be justified in thinking that the persons notified did not desire to appear before him when the case was to be considered and could not be blamed if he were to proceed on the material before him on the basis of the allegations in the show cause notice. Clearly he could not compel appearance before him and giving a further notice in a case like this that the matter would be dealt with on a certain day would be an ideal formality."

b) Hon'ble High Court of Kerala in the case of **United Oil Mills Vs. Collector Of**

**Customs & C. Ex., Cochin Reported In 2000 (124) E.L.T. 53 (Ker.),** the Hon'ble Court has observed that: "Natural justice - Petitioner given full opportunity before Collector to produce all evidence on which he intends to rely but petitioner not prayed for any opportunity to adduce further evidence - Principles of natural justice not violated"

c) Hon'ble High Court of Calcutta in the case of **Kumar Jagdish Ch. Sinha Vs. Collector Of Central Excise, Calcutta Reported In 2000 (124) E.L.T. 118 (Cal.) In Civil Rule No. 128 (W) Of 1961**, decided on 13-9-1963, the Hon'ble Court has observed that: " Natural justice - Show cause notice - Hearing - Demand - Principles of natural justice not violated when, before making the levy under Rule 9 of Central Excise Rules, 1944, the Noticee was issued a show cause notice, his reply considered, and he was also given a personal hearing in support of his reply - Section 33 of Central Excises & Salt Act, 1944. - It has been established both in England and in India [vide N.P.T. Co. v. N.S.T. Co. (1957) S.C.R. 98 (106)], that there is no universal code of natural justice and that the nature of hearing required would depend, inter alia, upon the provisions of the statute and the rules made there under which govern the constitution of a particular body. It has also been established that where the relevant statute is silent, what is required is a minimal level of hearing, namely, that the statutory authority must 'act in good faith and fairly listen to both sides' [Board of Education v. Rice, (1911) A.C. 179] and, "deal with the question referred to them without bias, and give to each of the parties the opportunity of adequately presenting the case" [Local Govt. Board v. Arlidge, (1915) A.C. 120 (132)]. [para 16]"

d) Hon'ble High Court of Delhi in the case of **Saketh India Limited Vs. Union Of India Reported In 2002 (143) E.L.T. 274 (Del.)**. The Hon'ble Court has observed that:

"Natural justice - Ex parte order by DGFT - EXIM Policy - Proper opportunity given to appellant to reply to show cause notice issued by Addl. DGFT and to make oral submissions, if any, but opportunity not availed by appellant - Principles of natural justice not violated by Additional DGFT in passing ex parte order - Para 2.8(c) of Export-Import Policy 1992-97 - Section 5 of Foreign Trade (Development and Regulation) Act, 1992. "

e) **The Hon'ble CESTAT, Mumbai in the case of Gopinath Chem Tech. Ltd Vs.**

**Commissioner Of Central Excise, Ahmedabad-II Reported In 2004 (171) E.L.T. 412 (Tri. - Mumbai), the Hon'ble CESTAT** has observed that; "Natural justice - Personal hearing fixed by lower authorities but not attended by appellant and reasons for not attending also not explained - Appellant cannot now demand another hearing - Principles of natural justice not violated. [para 5]"

f) The Hon'ble High Court of Jharkhand in **W.P.(T) No. 1617 of 2023 in case of Rajeev Kumar Vs. The Principal Commissioner of Central Goods and Service Tax & The Additional Commissioner of Central GST & CX**, 5A Central Revenue Building, Main Road, Ranchi pronounced on 12.09.2023 wherein Hon'ble Court has held that-

" Accordingly, we are of the considered opinion that no error has been committed by the adjudicating authority in passing the impugned Order-in-Original, inasmuch as, enough opportunities were provided to the petitioner by issuing SCN and also fixing date of personal hearing for four times; but the petitioner did not respond to either of them. 8. Having regard to the aforesaid discussions and admitted position with regard to non-submission of reply to the SCN, we failed to appreciate the contention of the petitioner that principle of natural justice has not been complied in the instant case. Since there is efficacious alternative remedy provided in the Act itself, we hold that the instant writ application is not maintainable. 9. As a result, the instant application stands dismissed. Pending I.A., if any, is also closed."

16.2.1 Hence, I proceed with the ex-parte finalization of the adjudication proceedings, based on the facts and evidence available on record.

16.3. In the instant case, I find that the main issues that are to be decided are:

i. 108 no. of Old & Used Xerox/photocopier machine alias MFDs having value of Rs. 1,18,00,000/-, should not be confiscated under the provisions of 111 (d), 111(f), 111(m)of the Customs Act, 1962;

ii. Penalty should not be imposed upon them under Section 112 (a), Section 112(b), Section 114AA and Section 117 of the Customs Act, 1962;

17. I find that The Directorate of Revenue Intelligence (DRI), Gandhidham, received specific intelligence that importer M/s Parali International, Gandhidham, had imported a consignment from UAE under Bill of Entry No. 5212177 dated 24.03.2023 at Mundra Port, declaring the goods as "Wet Dates" (1750 packages, 17500 kg net weight) in container No. BMOU9716446 shipped by M/s Lucky General Trading LLC, Dubai. The intelligence indicated possible concealment of contrabands and high-value goods.

17.1 I find that upon examination of the container on 17.10.2023 at Saurashtra CFS, Mundra, in the presence of a Chartered Engineer Shri Tushar Zankat, no wet dates were found. Instead, the container was found stuffed with 108 units of old and used Xerox/Photocopier machines (multi-function digital devices or MFDs/MFDDs). The machines, bearing models such as 7830, 7835, 7845, 7855, and 7856, were of Xerox brand, manufactured in China, Korea, and Mexico. They were wrapped in plastic, showed signs of usage including paper trays with papers, and were confirmed to be in working condition. One randomly selected machine had recorded over 114,073 prints. The Chartered Engineer and Government Approved Valuer Shri Tushar Zankat, in his detailed report No. CE/TZ/MUN/OCT-074/2023-24 dated 19.10.2023, confirmed that all the machines were old and used after thorough inspection, noting visible scratches, stains, leakage marks, and partially filled toner cartridges.

17.2 I find that for valuation, the Chartered Engineer adopted a systematic approach by considering the basic prices of new equivalent MFDs from OEMs (such as Xerox, Canon, Kyocera), applying depreciation as per CBEC Circular No. 493/124/86-Cus. VI dated 19.11.1987 (as amended), and using reverse calculations from prevailing market prices of used machines, after accounting for trader margins, taxes, and other charges. He also gathered data through site visits in Ahmedabad and Gandhidham, and from public domain/internet sources.
As per the report, the total estimated FOB value of the 108 old and used Xerox MFDs was assessed at **Rs. 1,18,00,000/- (Rupees One Crore Eighteen Lakhs only)** after allowing due depreciation.

17.3. I find that these old and used photocopier machines fall under Customs Tariff Heading 84433100 and are classified as restricted items under the Foreign Trade Policy. Their import requires prior authorization from the DGFT as per Notification No. 35(RE-2012)/2009-2014 dated 28.02.2013, along with compliance to relevant provisions (for example, EPR Authorization) under E-Waste (Management) Rules, 2016 and Hazardous and

Other Wastes (Management and Transboundary Movement) Rules, 2016. The importer had obtained seal cutting permission but failed to attend the examination despite reminders, leading to the detection of this misdeclaration.

18. I find that the provisions of Section 17(1) of the Customs Act, 1962 read with Section 2(2) of the Customs Act, 1962 and CBIC Circular No. 17/2011-Customs dated 08.04.2011 lay down the onus on the importer to determine duty, classification etc. by way of self-assessment. The importer, at the time of self-assessment, is required to ensure that he declares the correct classification, applicable rate of duty, value and description of the goods while presenting the Bill of Entry. In terms of Section 46(4) of the Customs Act, 1962, the importer has to certify the truth of the contents of the Bill of Entry. Further, in terms of Section 46(4A) of the Customs Act, 1962, the importer who presents a Bill of Entry shall ensure the accuracy and completeness of the information given therein, shall ensure the authenticity and validity of any document supporting it, and shall ensure compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

18.1 In the instant case, I find that Shri Vishvajitsinh Bhupendrasinh Zala, Proprietor of M/s Parali International, himself filed the Bill of Entry No. 5212177 dated 24.03.2023 at Mundra Port declaring the goods as "Wet Dates" under CTH 08041020, whereas the container No. BMOU9716446 was actually stuffed with 108 units of old and used Xerox/Photocopier machines alias multi-function digital devices (MFDs/MFDDs) falling under CTH 84433100. The declared goods "Wet Dates" were not found in the container at all. The importer was fully aware of the actual goods imported by him. The fabricated invoice, packing list and shipping documents were prepared and submitted to Customs in support of the false declaration of "Wet Dates." The invoices submitted before the Customs authority were found to be fabricated, having been created using the name and letterhead of M/s Lucky Star General Trading LLC, whereas the supplier name in the Bill of Lading was mentioned as "M/s Lucky General Trading LLC." Thus, in view of the facts discussed in the foregoing paras and material evidence available on records, I find that the importer M/s Parali International has contravened the provisions of Section 46(4) and 46(4A) of the Customs Act, 1962, inasmuch as they had intentionally mis-declared the description and classification of the goods imported by them with a malafide intention to smuggle restricted goods into India under the garb and guise of freely importable food items.

**19. CONFISCATION OF GOODS:**

**19.1** I find that the Show Cause Notice has proposed confiscation of the impugned goods under Sections 111(d), 111(f) and 111(m) of the Customs Act, 1962. The relevant legal provisions of Section 111(d), 111(f) and 111(m) of the Customs Act, 1962 are reproduced below:

> *"…*
> *(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 arrival manifest, import manifest or import report which are not so mentioned;*
> *(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 transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54.*
> *…"*

**19.2** I find that M/s Parali International filed Bill of Entry No. 5212177 dated 24.03.2023 at Mundra Port declaring the goods as "Wet Dates" under CTH 08041020. Upon examination of container No. BMOU9716446 vide Panchanama dated 17.10.2023 at Saurashtra CFS, Mundra, in the presence of Chartered Engineer Shri Tushar Zankat, no Wet Dates whatsoever were found in the container. The container was found to be completely stuffed with **108 units of old and used Xerox/Photocopier machines alias multi-function digital devices (MFDs/MFDDs)** of Xerox brand, bearing model numbers 7830, 7835, 7845, 7855 and 7856, manufactured in China, Korea and Mexico, wrapped in transparent plastic packing material, showing clear signs of use. The Chartered Engineer confirmed that all 108 machines were old and used. One randomly selected machine had recorded over 1,14,073 prints. The declared goods "Wet Dates" were completely absent from the container. The actual goods i.e. old and used Xerox/Photocopier machines alias MFDs fall under **CTH 84433100**.

**19.3** I find that the import of old and used Xerox/Photocopier machines alias multi-function digital devices (MFDs), falling under CTH 84433100, is **restricted** under the Foreign Trade Policy. As per Notification No. 35(RE-2012)/2009-2014 dated 28.02.2013,

and Para 2.31 of the Foreign Trade Policy (2015-20) read with Para 2.50 of the Handbook of Procedure Vol. I (2015-2020), old and used Photocopier machines/Digital multifunction Print & Copying machines are specifically listed as restricted goods and importable only against DGFT Authorization. M/s Parali International did not possess any authorization from DGFT for the import of these goods. Additionally, the importer failed to comply with the relevant provisions of the E-Waste (Management) Rules, 2016 and the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, including obtaining EPR (Extended Producer Responsibility) Authorization and the documents prescribed under Schedule VIII of the said Rules. The goods were thus imported contrary to the prohibition/restriction imposed under the Foreign Trade Policy and the said Rules, rendering them liable for confiscation under **Section 111(d)** of the Customs Act, 1962.

**19.4** Further, the goods actually imported i.e. old and used Xerox/Photocopier machines alias MFDs (CTH 84433100) do not correspond in any manner with the declaration made in Bill of Entry No. 5212177 dated 24.03.2023 where the goods were declared as "Wet Dates" (CTH 08041020). The description, classification, quantity and nature of goods mentioned in the Bill of Entry are completely and wholly different from the goods actually found in the container. The fabricated import invoice, packing list and Chemical Analysis Reports submitted in support of the declaration were found to be false and fabricated documents. Therefore, the goods are liable for confiscation under **Section 111(m)** of the Customs Act, 1962.

**19.5** Since the goods were not correctly declared in the Bill of Entry and the import manifest/IGM — having been declared as "Wet Dates" in a refrigerated container when the actual goods were old and used Xerox/Photocopier machines — the goods are also liable for confiscation under **Section 111(f)** of the Customs Act, 1962.

**19.6** Accordingly, in the manner as discussed above and in contravention of Section 17(1), Section 46(4) and 46(4A) of the Customs Act, 1962, I find that the said acts of omission and commission on the part of the importer have made the imported goods i.e. **108 units of old and used Xerox/Photocopier machines alias MFDs/MFDDs** imported vide Bill of Entry No. 5212177 dated 24.03.2023 in container No. BMOU9716446, having re-determined value of **Rs. 1,18,00,000/- (Rupees One Crore Eighteen Lakhs Only)** as assessed by the Government approved Chartered Engineer vide Report No. CE/TZ/MUN/OCT-074/2023-24 dated 19.10.2023, liable for confiscation under Section 111(d), 111(f) and 111(m) of the Customs Act, 1962.

**20. CONFISCATION — OPTION UNDER SECTION 125:**

**20.1** Having held the impugned goods liable for confiscation under Sections 111(d), 111(f) and 111(m) of the Customs Act, 1962, I now consider the question of granting an option to pay redemption fine in lieu of confiscation under Section 125 of the Customs Act, 1962.

**20.2** Section 125(1) of the Customs Act, 1962 reads as under:

> *"Section 125. Option to pay fine in lieu of confiscation.—(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods … an option to pay in lieu of confiscation such fine as the said officer thinks fit."*

**20.3** I find that in the present case, the impugned goods i.e. old and used Xerox/Photocopier machines alias MFDs are restricted goods under the Foreign Trade Policy, importable only against DGFT Authorization. The importer M/s Parali International has not obtained any such authorization from DGFT. Neither the importer nor any person claiming ownership of the goods has appeared during the adjudication proceedings or filed any reply, nor has any request for re-export been made. The import documents were found to be fabricated and the goods were smuggled into India under a completely false declaration. In view of the deliberate, premeditated and fraudulent nature of the misdeclaration, and the absence of any application for re-export or any representation by the importer, I do not consider it appropriate to extend the option of redemption to the importer. Accordingly, I order absolute confiscation of the 108 units of old and used Xerox/Photocopier machines alias MFDs under Sections 111(d), 111(f) and 111(m) of the Customs Act, 1962, without granting any option to redeem the same.

**DISCUSSION ON IMPOSITION OF PENALTIES ON NOTICEES**

**21. Penalty on Shri Vishvajitsinh Bhupendrasinh Zala, Proprietor of M/s Parali International:**

**21.1** I find that Shri Vishvajitsinh Bhupendrasinh Zala is the Proprietor of M/s Parali International and is the principal architect of the smuggling scheme in the present case. He

himself filed Bill of Entry No. 5212177 dated 24.03.2023 at Mundra Port, falsely declaring the goods as "Wet Dates" under CTH 08041020, when the container No. BMOU9716446 was actually stuffed with 108 units of old and used Xerox/Photocopier machines alias MFDs falling under CTH 84433100, which are restricted goods requiring DGFT Authorization. No Wet Dates whatsoever were found in the container. The entire modus operandi — from obtaining the IEC in the name of M/s Parali International, arranging a front office in Gandhidham, engaging an overseas shipper through a Dubai-based NVOCC, importing the goods in a refrigerated container (typically used for food products such as dates) to avoid detection, submitting fabricated invoices and packing lists prepared on a letterhead closely resembling that of M/s Lucky Star General Trading LLC — was orchestrated by Shri Vishvajitsinh Zala with the deliberate intent to smuggle restricted goods into India under the guise of freely importable food items.

**21.2** The deliberateness of the scheme is evident from the following facts established during investigation:

(i) Shri Vishvajitsinh Zala conceived and initiated the smuggling plan in November 2022, well in advance of the import, and methodically arranged each component — IEC registration, office premises, overseas supplier, shipping line booking and documentation.
(ii) He deliberately chose to import the restricted goods in a refrigerated container declared as "Wet Dates" — a food product — to exploit the lesser scrutiny typically associated with food imports and to deflect attention from the actual high-value, restricted electronic goods.

(iii) He had the container originally destined for Kandla Port (A.V. Joshi CFS), likely to avail a different clearance environment, but when the container was discharged at Mundra, he attempted to have it rerouted. When the shipping line refused, he filed a self-Bill of Entry.

(iv) After obtaining seal cutting permission from the Docks Officer for examination of the container, his authorized representative, upon becoming aware that the officer had directed 100% destuffing of the container, absconded from the CFS — a clear indicator of guilty knowledge and deliberate evasion.

(v) Despite seven summons issued by DRI Gandhidham on 02.11.2023, 08.11.2023, 26.12.2023, 05.01.2024, 05.02.2024, 15.03.2024 and 12.09.2024, Shri Vishvajitsinh Zala willfully and deliberately refused to appear, forcing DRI to file a criminal complaint before the Additional Chief Judicial Magistrate, Gandhidham.

(vi) He also refused to avail any of the five personal hearing opportunities granted during adjudication on 14.11.2025, 02.12.2025, 15.01.2026, 18.02.2026 and 11.03.2026, and filed no written submissions, thereby confirming his continued evasion of accountability.

**21.3** The import of 108 units of old and used Xerox/Photocopier machines alias MFDs without DGFT Authorization, without EPR Authorization under the E-Waste (Management) Rules, 2016, and without compliance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, by completely misdeclaring the goods as "Wet Dates" with fabricated documents, constitutes a brazen act of smuggling as defined under Section 2(39) of the Customs Act, 1962 — being acts and omissions rendering the goods liable to confiscation under Section 111 of the Act. For his role as the principal mastermind and perpetrator of this smuggling scheme, Shri Vishvajitsinh Bhupendrasinh Zala has rendered himself liable for penalty under **Section 112(a)** of the Customs Act, 1962.

I find that imposition of penalty under Section 112(a) and 112(b) simultaneously amounts to imposition of double penalty; therefore, I refrain from imposition of penalty under Section 112(b) of the Act.

Further, Shri Vishvajitsinh Bhupendrasinh Zala knowingly and intentionally made, signed and used — and caused to be made, signed and used — declarations, statements and documents which are false and incorrect in material particulars, including the Bill of Entry, invoice, packing list and shipping documents, all of which falsely declared the goods as "Wet Dates," thereby rendering himself liable for penalty under **Section 114AA** of the Customs Act, 1962.

Further, Shri Vishvajitsinh Bhupendrasinh Zala willfully failed to appear before the DRI despite being served with seven summons issued under Section 108 of the Customs Act, 1962, thereby rendering himself additionally liable for penalty under **Section 117** of the Customs Act, 1962.

**22. Penalty on Shri Ankeet Kumar Shaileshbhai alias Shri Ankit Travadi:**

**22.1** I find that Shri Ankeet Kumar Shaileshbhai alias Shri Ankit Travadi, though not the proprietor of M/s Parali International, played an active and knowing role in facilitating the smuggling operation organized by Shri Vishvajitsinh Bhupendrasinh Zala. His involvement

is established through his own voluntary statement dated 10.09.2024 recorded under Section 108 of the Customs Act, 1962, the statement of Shri Suresh H. Hadiya, the landlord of the office premises, and the statement of Shri Shera Ram Mehra. From the evidence on record, the following acts of Shri Ankit Travadi are established:

(i) Shri Ankit Travadi, upon being approached by Shri Vishvajitsinh Zala in November 2022, actively facilitated the establishment of M/s Parali International as a front entity for the smuggling operation by introducing Shri Vishvajitsinh Zala to a Chartered Accountant for obtaining an IEC Code.

(ii) He personally arranged the office premises for M/s Parali International at Shop No. 39, Manali Tower Complex, Gandhidham, by contacting Shri Shera Ram Mehra and thereafter introducing Shri Vishvajitsinh Zala to the landlord Shri Suresh H. Hadiya. He personally paid the advance deposit of Rs. 15,000/- for the office and thereafter continued to pay the monthly rent of Rs. 7,300/- on behalf of M/s Parali International, as confirmed by the Google Pay transaction records submitted by the landlord.

(iii) When the container arrived at Mundra instead of the intended Kandla Port, Shri Ankit Travadi actively attempted to facilitate its delivery to A.V. Joshi CFS, Kandla, and when that failed, he approached Shri Shera Ram Mehra to file a Bill of Entry for the consignment. When Shri Shera Ram Mehra refused, he suggested to Shri Vishvajitsinh Zala to file a self-Bill of Entry.

(iv) Shri Ankit Travadi admitted in his statement that Shri Vishvajitsinh Zala had assured him of monetary benefit in exchange for his assistance in making arrangements for customs clearance of the import made by M/s Parali International — confirming that his assistance was not gratuitous but was rendered for consideration, i.e., for personal financial gain.

**22.2** I find that while Shri Ankit Travadi claims in his statement that he was not aware that the goods were misdeclared and that he was told that Wet Dates were being imported, this claim is not credible in view of the following: He was actively involved at every stage of the scheme from its inception in November 2022 — from registering the IEC, arranging the office, paying the rent, facilitating customs clearance arrangements and receiving promise of monetary benefit. A person who was involved in brokering work related to Customs and was familiar with customs clearance processes at Mundra Port for 13 years cannot claim ignorance of the nature of the scheme he was facilitating. He is therefore a knowing and

active participant in the conspiracy and not a mere innocent bystander.

**22.3** The acts of Shri Ankit Travadi in facilitating and abetting the import of restricted old and used Xerox/Photocopier machines alias MFDs by way of misdeclaration, without DGFT Authorization and without EPR Authorization, constitute involvement in smuggling as defined under Section 2(39) of the Customs Act, 1962. He was "concerned in carrying" and "dealing with" goods which he knew or had reason to believe were liable to confiscation under Section 111 of the Act. Accordingly, Shri Ankeet Kumar Shaileshbhai alias Shri Ankit Travadi has rendered himself liable for penalty under **Section 112(b)** of the Customs Act, 1962.

I find that imposition of penalty under Section 112(a) and 112(b) simultaneously amounts to imposition of double penalty; therefore, I refrain from imposition of penalty under Section 112(a) of the Act.

Further, Shri Ankeet Kumar Shaileshbhai alias Shri Ankit Travadi, by actively facilitating the use of false and incorrect documents, including the fabricated invoice, packing list and declarations in the Bill of Entry, has rendered himself liable for penalty under **Section 114AA** of the Customs Act, 1962.

**23. In view of the aforesaid discussions and findings, I pass the following order:**

**ORDER**

(i) I order absolute confiscation of **108 units of old and used Xerox/Photocopier machines alias multi-function digital devices (MFDs/MFDDs)** of Xerox brand, bearing model numbers 7830, 7835, 7845, 7855 and 7856, imported vide Bill of Entry No. 5212177 dated 24.03.2023 by M/s Parali International, seized vide Seizure Memo bearing DIN No. 202310DDZ1000000E595 dated 17.10.2023, having re-determined value of **Rs. 1,18,00,000/- (Rupees One Crore Eighteen Lakhs Only)**, under Sections 111(d), 111(f) and 111(m) of the Customs Act, 1962, without granting any option for redemption under Section 125 of the Customs Act, 1962.

(ii) I impose a penalty of **Rs. 10,00,000/- (Rupees Ten Lakh Only)** on **Shri Vishvajitsinh Bhupendrasinh Zala, Proprietor of M/s Parali International**, under Section 112(a)(i) of the Customs Act, 1962. However, I do not impose penalty under Section 112(b) of the Customs Act, 1962 simultaneously, for the reasons discussed above.

(iii) I impose a penalty of **Rs. 5,00,000/- (Rupees Five Lakh Only)** on **Shri Ankeet Kumar Shaileshbhai alias Shri Ankit Travadi**, under Section 112(b)(i) of the Customs Act, 1962. However, I do not impose penalty under Section 112(a) of the Customs Act, 1962 simultaneously, for the reasons discussed above.

(iv) I impose a penalty of **Rs. 5,00,000/- (Rupees Five Lakh Only)** on **Shri Vishvajitsinh Bhupendrasinh Zala, Proprietor of M/s Parali International**, under Section 114AA of the Customs Act, 1962.

(v) I impose a penalty of **Rs. 3,00,000/- (Rupees One Lakh Only)** on **Shri Ankeet Kumar Shaileshbhai alias Shri Ankit Travadi**, under Section 114AA of the Customs Act, 1962.

(vi) I impose a penalty of **Rs. 1,00,000/- (Rupees One Lakh Only)** on **Shri Vishvajitsinh Bhupendrasinh Zala, Proprietor of M/s Parali International**, under Section 117 of the Customs Act, 1962.

**24.** This OIO is issued without prejudice to any other action that may be taken against the Noticees under the provisions of the Customs Act, 1962 or rules made thereunder or under any other law for the time being in force.

**25.** The Show Cause Notice issued vide F. No. GEN/ADJ/ADC/2068/2024-Adjn-O/o Pr. Commr-Cus-Mundra dated 15.10.2024 is hereby disposed of on the above terms.

Digitally signed by
Dipakbhai Zala
Date: 27-05-2026
17:31:11

**DIPAK ZALA**
**ADDITIONAL COMMISSIONER OF CUSTOMS,**
**MUNDRA CUSTOMS HOUSE**

**To,**
(By Speed Post/Email)

1. **Shri Vishvajitsinh Bhupendrsinh Zala**
   Proprietor of M/s Parali International (IEC No. ACWPZ6022H)
   R/o of Mahakali Road, Vajubhai Vakil No. Khacho
   Jawahar Road, Limbdi
   Surendranagar, Gujarat-363421
   (email ID: paraliinternational@gmail.com)

2. **Shri Ankeet kumar Shaileshbhai alias Shri Ankit Travadi**
   S/o Shri Shaileshbhai Travadi
   R/o Plot No. 31/A Opp Ganesh Temple
   Riddhi Nagar 2, Mundra Kutch
   Gujarat-370421
   (email ID :ankittravadi7387@gmail.com)

**Copy to:**

1. The Deputy Director, DRI, Gandhidham Regional Unit.
2. The Dy./Asstt. Commissioner (RRA/TRC), Customs House, Mundra.
3. The Dy./Asstt. Commissioner (EDI), Customs House, Mundra... *(with the direction to upload on the official website immediately)*
4. The Deputy/Assistant Commissioner of Customs, Disposal Section, Custom House, Mundra.