



कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा,
 सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,
CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421
 PHONE:02838-271426/271423 FAX:02838-271425 Email: adj-mundra@gov.in



DIN: 20241271MO0000318893

Date: 11.12.2024

SHOW CAUSE NOTICE

Whereas it appears that M/s. Arcus Overseas, Maruti Chamber, Shop No. 14, First Floor, Survey No. 81/2, Plot NO. 4, Timbdi, Morbi, Gujarat-363642 (IEC No. ABVFA3656N) (hereinafter referred to as 'the importer') were engaged in import of 'Raw Magnesium Carbonate lumps', 'Natural Magnesium Carbonate (Magnesite) lumps', 'Magnesium Carbonate lumps', 'Natural Magnesium Carbonate (Magnesite)', 'Raw Magnesite Powder' etc. (hereinafter referred to as 'the subject goods') under declared CTH 25191000 & 25199090 of the Customs Tariff Act, 1975. Intelligence gathered by the officers of Directorate of Revenue Intelligence (DRI) indicated that the importer was importing the subject goods originated from Pakistan, which were falling under CTH 98060000 of the Customs Tariff Act, 1975, but the same were mis-declared in the Bills of Entry by way of showing the same originated from Turkmenistan/Turkey with intent to evade differential Customs Duty payable thereon. Intelligence further indicated that the goods when exported from or originated in Islamic Republic of Pakistan were attracting Basic Customs Duty @ 200% Adv under CTH 98060000w.e.f. 16.02.2019 in terms of Notification No. 05/2019-Customs dated 16.02.2019 as briefed here under: -

"In the First Schedule to the Customs Tariff Act, in Section XXI, in Chapter 98, after tariff item 9805 90 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely: -

1	2	3	4	5
"9806 00 00	All goods originating in or exported from the Islamic Republic of Pakistan	-	200 %	-

while the subject goods imported from countries other than Islamic Republic of Pakistan attract BCD at much lower rate i.e. @ 5%.

2. Acting upon the intelligence, the import consignment covered under Bill of Entry No.9210015 dated 13.12.2023 was put on hold by the DRI for further examination. Further, on the basis of lead obtained during investigation, searches were conducted at the current office premises of the importer situated at Plot No. 4, Survey No. 132P, 8A National Highway, Near CG Gold Ceramic, Lalpar, Morbi under Panchnama dated 21.12.2023 (**RUD No.1**) and at the premises of CHA M/s Tulsidas Khimji Pvt. Ltd., 313/314, DevNandan Mega mall, Opp. Sanyas Ashram, Nr. M J Library, Ashram Road, Ahmedabad under Panchnama dated 21.12.2023 (**RUD No.2**). During the Panchnama proceedings carried out at the said addresses, some files/ documents/records relating to sale/purchase/import of the importer and some print outs of email conversations held between the importer and the suppliers of subject goods were resumed by the visiting officers on a reasonable belief that the same were required for DRI investigation.

3. During the Panchnama proceedings dated 21.12.2023 carried out at the office premises of the importer, Shri Deep Sitapara and Shri Harsh Kaila, Partners of the importer firm M/s. Arcus Overseas were present. On being asked by visiting officers of DRI, Shri Deep Sitapara informed during Panchnama that all the work relating to importer firm was looked after by him.

4. Statement of Shri Deep Sitapara son of Shri Chandulal Sitapara, Aged 30 years, Partner of M/s. Arcus Overseas, Maruti Chamber, Shop No. 14, First Floor, Survey No.

81/2, Plot No. 4, Timbdi, Morbi, Gujarat-363642 recorded under Section 108 of the Custom Act, 1962, at Gandhidham, DRI office on 22.12.2023 (RUD No. 3).

On being asked, he further stated that he was handling the work related to import, accounting, bargaining to the supplier, etc. He himself used to discuss the rates of the goods with the overseas suppliers i.e. Shri Maulik Atulbhai Shah and further informed that Shri Maulik Atulbhai Shah resides in Ahmedabad and was the owner of the M/s. J. K. Tradelink, Ahmedabad. However, Shri Maulik Atulbhai Shah presently resides in Dubai. He used to discuss the import related requirement with Shri Maulik Atulbhai Shah who used to contact the Pakistani suppliers and convey him all the rates and charges for import from Pakistan via UAE.

On being asked he stated that M/s. Arcus Overseas presently running business from the premises at Plot No. 4, Survey No. 132P, 8A National Highway, Near CG Gold Ceramic, Lalpar, Morbi. However, their GST No. Registration is at Maruti Chamber, Shop No. 14, First Floor, Survey No. 81/2, Plot No. 4, Timbdi, Morbi, Gujarat. His company M/s. Arcus Overseas mainly do the trading business and there was no manufacturing activity in the firm. They did import of Natural Magnesium Carbonate/Magnesite lumps. Further, he stated that in the month of April, 2023; he had also imported a consignment of Rock Salt from Pakistan and he declared the Country of Origin of the said import consignment of Rock Salt as Pakistan.

On being asked, he stated that he had started import in the year 2022 and imported total 37 import consignments of 'Natural Magnesite Carbonate/Natural Magnesium Carbonate from the year 2022-23 till date. Also, he had imported 01 import consignment of Rock Salt in the month of April, 2023 from Pakistan and paid total applicable duty on the said import.

On being asked, he stated that all the 37 import consignments of Natural Magnesite Carbonate/Natural Magnesium Carbonate were imported by him from Pakistan, however, same were mis-declared in Customs as originating from Turkmenistan and Turkey. Further, he stated that one import consignment imported by him in the month of December, 2023 covered under Bill of Entry No. 9210015 dated 13.12.2023 was presently lying at Mundra Port and the same had also been actually imported from Pakistan although in the Bill of Entry the country of origin has been mentioned as Turkmenistan.

On being asked about why had he mis-declared the country of origin of import goods as Turkmenistan and Turkey instead of actual Country of Origin, he stated that the applicable Basic Customs duty on the import consignments was 200%, if Country of origin was declared as Pakistan, hence to evade this duty he had mis-declared the COO as Turkmenistan and Turkey and paid the Customs duty at the rate of 5%.

On being asked about who used to arrange the supply from Pakistan of the subject goods for his firm and to whom he used to contact in Pakistan for supply of the subject goods 'Natural Magnesite Carbonate/Natural Magnesium Carbonate', he stated that the most of the import consignments were supplied by Shri Maulik Atulbhai Shah and he did not have much idea how and to whom he contacted in Pakistan for getting the subject goods. Further, he stated that on few occasions only, he had directly interacted with one person namely Shri Amir Menon (Contact No. +923222047593), a supplier from Pakistan and he used to contact him through email and messages only, however, he had made very few conversations with him. He further stated that he had last contacted him in the year 2022 only related to the supply 'Natural Magnesite Carbonate/Natural Magnesium Carbonate'. He had also contacted Shri Waheedbhai of K B I RAW MATERIALS TRADING L.L.C. (+971564506218), Dubai for importing goods from Pakistan in his firm.

On being asked he stated that following were the suppliers of 'Natural Magnesite Carbonate/Natural Magnesium Carbonate' imported by his firm M/s. Arcus Overseas-

- K B I Raw Materials Trading L.L.C.
- Veritas Energy Llc
- Energyya Petrochem Fze
- World Business Trading FzC

- Reliance Impex General Trading Llc
- OsevehTradelinkFz-Llc

On being asked about whether the goods 'Natural Magnesite Carbonate/Natural Magnesium Carbonate' were arranged by all the above suppliers from Pakistan or not, he stated that the import consignments supplied by M/s. K B I RAW MATERIALS TRADING L.L.C, M/s. Veritas Energy LLC, M/s. Energyya Petrochem FZE, and M/s. Oseveh Tradelink FZ LLC were originated from Pakistan. However, the same were mis-declared as having originated in Turkmenistan and Turkey. Further, he stated that total of 34 consignments of Natural Magnesite Carbonate/Natural Magnesium Carbonate were imported from these suppliers and all these import consignments were originated in Pakistan. The remaining 03 import consignments (Bill of Entry No. 8903194 dated 31.05.2022, 9216544 dated 21.06.2022 and 9316125 dated 28.06.2022) were supplied by M/s. World Business Trading FZC (01) and M/s. Reliance Impex General Trading LLC (02). Further, he stated that the actual country of origin of these 03 import consignments imported by his firm in the year 2022 was not known, as these import consignments were arranged by one person namely Shri Nishank of M/s. Valuce Glaze, Morbi (Mob. No. xxxx999243) and other person namely Shri Bhagirath (Mob. xxxx98589343) of M/s. MG Microns, Morbi.

On being asked about whether the actual Country of Origin of the import goods of these three import consignments covered under Bill of Entry No. 8903194 dated 31.05.2022, 9216544 dated 21.06.2022 and 9316125 dated 28.06.2022 has been discussed with him by Shri Nishank and Shri Bhagirath, he stated that they had not informed him about actual Country of Origin of the import goods. He further stated that Shri Nishank used to import goods in the name of his firm M/s. Valuce Glaze and Nishank supported him only in imports made by him. However, he was not aware why Shri Bhagirath did not import the subject goods in the name of his firm, however, Shri Bhagirath used to purchase the import goods from his firm, and he had not asked him about the reason of importing of goods through his firm.

On being asked how he contacts about imports with Shri Maulik Atulbhai Shah, he stated that he used to talk Shri Maulik Atulbhai Shah through 'Botim' application and Shri Maulik Atulbhai Shah conveyed him to talk only through Botim app.

On being asked about who was handling the Customs clearing work for import consignments of his firm, he stated that earlier Shri Miteshbhai (Mob. No. 8799226224) of Blackfin Shipping & Logistics was handling the Customs clearance work of import consignments. However, later on as he used to demand more money for clearance of their import consignments, therefore, he decided to get clear his import consignments from some other Customs Broker. Further, he stated that thereafter, he contacted Shri Pareshbhai Thakker (Mob. No. 9825226242) and discussed that the actual goods was originated from Pakistan, however, he will provide all the documents from UAE and COO would be of Turkmenistan but issued by Dubai Chamber of Commerce to which Shri Pareshbhai Thakker denied to handle the Customs Clearing work. Thereafter, Shri Maulik Atulbhai Shah introduced him to Customs Broker firm M/s. Tulsidas Khimji Pvt. Ltd. and thereafter we requested them to handle all the customs clearing work and presently Customs Broker firm M/s. Tulsidas Khimji Pvt. Ltd. is handling their import consignments.

On being asked about whether he had discussed the actual origin of the import goods with the Customs Broker M/s. Tulsidas Khimji Pvt. Ltd., he stated that he had not discussed the matter with M/s. Tulsidas Khimji Pvt.Ltd. and they are not aware with the actual COO of the goods.

On being asked about the Customs clearance charges he stated that Shri Miteshbhai used to charge Rs. 5000/- per Container which includes Agency Charges, CFS charges, Container insurance etc. Shri Miteshbhai consequently got aware with the fact that Country of Origin has been mis-declared for these consignments and thereafter apart from the said charges used to charge extra money of Rs. 20,000/- per container in cash in lieu of clearance of the same. He further stated that Shri Miteshbhai used to give Bills of the M/s. Blackfin

Shipping & Logistics but the declared Customs Broker was M/s. Eiffel Logistics Pvt. Ltd. and M/s. Freight Link Logistics.

On being asked about the higher rate of duty on the subject goods, if imported from Pakistan he admitted that he was aware and stated that the applicable rate of Customs Duty on the goods imported from Pakistan is @200% from February, 2019 on every goods as per notification No. 05/2019-Customs dated 16th Feb, 2019.

On being asked about was his awareness about the evasion of total Customs duty leviable on the imported goods imported by his firm which originated from Pakistan, he stated that he was fully aware that he had imported total 37 import consignments of 'Natural Magnesium Carbonate/Magnesite' from Pakistan since the year 2022-2023 till date and total declared value of the goods was more than 10 Crores and as per the notification No. 05/2019 dated 16.02.2019 the applicable customs duty on the said goods comes to more than Rs. 25 Crores.

On being asked to explain how his import goods reach from Pakistan to Dubai and then into India he stated that Shri Maulik Atulbhai Shah informed him that the goods would be imported from Pakistan to UAE and in UAE the goods would be de-stuffed from these containers and again stuffed in new/different containers and then these would be transported through other vessel with new documents showing origin from Turkmenistan and Turkey and supplier from UAE.

On being asked about who used to arrange the documents with declared supplier of UAE and COO of Turkmenistan and Turkey for consignments imported by him, he stated that Shri Maulik Atulbhai Shah used to arrange all the documents on behalf of the suppliers of UAE.

During recording of his statement, Shri Deep Sitapara was shown some of the documents resumed during search at his firm's premises on 21.12.2023 and to offer his comments, to which he stated that he had perused all the documents placed in the made up file resumed during search on 21.12.2023 at his premises and these documents were resumed by the officers of DRI from his email id dcsitapara003@gmail.com and official email id deep.arcusoverseas@gmail.com. In token of seen the same, he had put his dated signatures on every page of the file.

Name and date of the document	Description of the goods	Quantity of the goods (MTs)	Remark	Comments submitted by him
Original Bill of Lading No. TAI/CGS/JEA/009-22 dated 16.12.2022	Natural Magnesium Carbonate	420	Total 15*20' Containers	This consignment was imported by him under BE No. 4048126 dated 05.01.2023
Original Bill of Lading No. TAI/CGS/JEA/007-22 dated 22.11.2022	Natural Magnesium Carbonate	420	Total 15*20' Containers	This consignment was imported by him under BE No. 3720006 dated 05.01.2023
Invoice No. GTC-786-82-2023 dated 10.02.2023	Magnesium	420	Total 15*20' Containers	This consignment was imported by him under BE No. 5630055 dated 22-04-2023
Email dated 13.12.2023 screen shot of which shared in a whatsapp group 'Arcus-Osveh Docs'.	--		Sent original BL was sent through email by some Syed Sohaib Ali	The Shipper directed Shri Parveen a person of M/s. Livro Shipping agent'

On being asked about whether he ever placed order for import of goods from Turkmenistan or Turkey as he had declared the COO for the said import consignments, he stated that he had never placed the order to any Turkmenistan or Turkey supplier.

On being asked whether he had placed any purchase order to any Turkmenistan or Turkey based supplier then on what basis he had declared the goods originated in that country, he stated that as he had not placed any purchase order to the Turkmenistan and

Turkey based supplier, however, he was fully aware with the facts the goods are being imported from Pakistan.

During recording of his statement, Shri Deep Sitapara was shown the printout of whatsapp conversation in the group namely 'Arcus-Osveh Docs' and to offer his comments, he stated that he had seen the printouts of whatsapp conversation in the group namely 'Arcus-Osveh Docs' and having seen the same he put his dated signature on every page of the said printouts. Further, he stated that this printout had been taken from his mobile phone in presence of him through export chat without image. He further stated that this group was created by Shri Maulik Atulbhai Shah and he regularly share export related documents/conversations in this group.

During recording of his statement, Shri Deep Sitapara was shown the tracking of the import containers covered under Bill of Entry No. 9107961 dated 07.12.2023 and BE No. 9210015 dated 13.12.2023 (total 15 Containers) :-

Sr. No.	Container No.	Bill of Entry No. and date
1	CINU3657370	9210015 dated 13.12.2023 (Bill of Lading No. ASLJEAMUN115923A dated 12.12.2023)
2	MSCU6363524	
3	TGHU0422024	
4	WEDU6806737	
5	WSCU6820575	
6	CINU0135583	9107961 dated 07.12.2023 (Bill of Lading No. ASLJEAMUN109523 dated 06.12.2023)
7	CINU1601048	
8	CSUU2171081	
9	ECMU2160812	
10	MSCU3528472	
11	MSCU3552381	
12	PONU0008624	
13	TRLU3008110	
14	WEDU2965073	
15	WSCU6049724	

In token of having seen the same he put his dated signature on the printouts of the tracking of said containers. He further stated that he had seen the printouts of Container tracking Bill of Entry No. 9107961 dated 07.12.2023 and BE No. 9210015 dated 13.12.2023 and that the tracking of these containers shows that they were originated from Pakistan and were transshipped earlier to Jebel Ali, Port, UAE, and then transshipped from Jebel Ali, UAE to Mundra through a different vessel. He also agreed that the said goods were originated from Pakistan, however, the same were declared as having originated from Turkmenistan although these containers were sent from Pakistan without cross stuffing."

On being asked about had he paid extra charge for cross stuffing of the containers at Jebel Ali Port, he admitted and stated that he used to pay an amount of USD 45 per MT for cross stuffing of the goods to Shri Maulik Atulbhai Shah. Shri Maulik Atulbhai Shah had told him that cross stuffing of import goods at UAE was necessary to evade detection by Customs. Further, he stated that however from the above tracking of 15 containers covered under B/E No. 9107961 dated 07.12.2023 (Bill of Lading No. ASLJEAMUN109523 dated 06.12.2023) and 9210015 dated 13.12.2023 (Bill of Lading No. ASLJEAMUN115923A dated 12.12.2023), it appears that the cross stuffing of the said containers had not been done and the said containers were directly re-loaded at Jebel Ali port to Mundra on a different vessel. Shri Deep Sitapara voluntarily surrendered his (1) iPhone 13 Pro, Model No. MLUE3E/A and (2) iPhone 6 Model No. A1586 (IMEI No. 359220075561960) for investigation purpose.

05. Further, acting upon the information gathered during preliminary investigation, search was conducted at the premises of the Container Line Agent namely M/s Livro Shipping Pvt. Ltd. situated at DBZ South 137-A, First Floor, AU Small Finance building, Opp. Punjab

Radiators, Gandhidham-Kutch under Panchnama dated 23.12.2023 (**RUD-No.-4**). During search, some copies of relevant documents have been resumed for investigation purpose.

06. Statement of Shri Praveen Kumar, Senior Import Executive Documentation and operation, M/s Livro Shipping Pvt. Ltd., recorded under Section 108 of the Custom Act, 1962, at Gandhidham, DRI office on 23.12.2023 (RUD No.-5).

On being asked to provide the details of the work related to import of commodity "Natural magnesium Carbonate" or "Magnesite Lumps" handled by his firm M/s Livro Shipping Pvt. Ltd., he stated that he only handled one cargo for the commodity namely "Natural Magnesium Carbonate or Magnesite Lumps" imported vide Bill of Lading ASLJEAMUN109523 imported by M/s Arcus Overseas and M/s Valuce Glaze both from Morbi.

On being asked about did anyone contact him or his firm regarding the clearance of subject cargo imported by M/s Arcus Overseas and M/s ValuceGlaze, he stated that M/s Tulsidas Khimji Pvt. Ltd., Customs Broker, approached him for the clearance of subject cargo.

On being asked to provide country of origin of subject cargo imported by M/s Arcus Overseas and M/s Valuce Glaze, he stated that as per the documents received from principal container line M/s Anchorage shipping line the cargo was loaded from Jabel Ali, Dubai, UAE. However, the country of origin of the said cargo was not mentioned in the documents only port of loading mentioned in the documents.

On being asked to provide the details of the person or firm who booked the container for the import made by 10 containers vide Bill of Lading ASLJEAMUN109523, he stated that as per his knowledge the containers were booked by shipper from his principal container line, M/s Anchorage Shipping Line. All the correspondances on behalf of his principal container line M/s Anchorage Shipping Line regarding the arrival of the containers in India was made by Shri Syed Sohaib Ali who was the citizen of Pakistan.

07. Whereas, the mobile phone (1) iphone 13 pro, Model No. MLUE3E/A sr No. QP3K34F1YK (IMEI NO. 351803610635262 and 351803610550107) (**RUA No.1**) and (2) iphone 6 Model No. A1586 (IMEI No. 359220075561960) (**RUA No. 2**) of Shri Deep Sitapara, Partner of M/s Arcus Overseas, Morbi and (3) Iphone 13 pro (Sr.No. LLQJ4J33XP) IMEI No. (351436779690032 and 351436779950816) (**RUA No. 3**) of Shri Harsh Kaila, Partner of the importer firm M/s. ArcusOverseas,Morbi which were surrendered by them during his Statement dated 22.12.2023, was sent for data retrieval at Cyber Forensic Laboratory, DRI Zonal Unit, Mumbai where the same were unsealed under Panchnama dated 04.01.2024. During the Panchnama, part of the data contained in the mobile phone of Shri Deep Sitapara was extracted and retrieved /stored in a Hard Disc Drive of Toshiba Model DTP310 (**RUD No. 4**).

08. Further, system data analysis and investigation revealed that there are total **36 import consignments (RUD No.- 6)** of Natural Magnesite Carbonate/Natural Magnesium Carbonate which had been imported by M/s Arcus overseas (formerly name as M/s ArcusTrdx) in the year 2022 and 2023. The details are as under-

For Year-2022

Table-1

Sr. No	B.E. NUMBER	BE DATE	NAME OF THE IMPORTER	SUPPLIER NAME	CTH	Quan tity	UQC	ITEM WISE ASS. VALUE	COUNTRY OF ORIGIN (DECLARED IN B/E)
1	8903194	31-05-2022	ARCUS TRDX	WORLD BUSINESS TRADING FZC	25191000	56	MTS	560840.9	TR
2	3720006	13-12-2022	ARCUS OVERSEAS	ENERGYA PETROCHEM FZE	25199090	420	MTS	4005157	TM
3	9099225	14-06-2022	ARCUS TRDX	K B I RAW MATERIALS TRADING L.L.C.	25199090	420	MTS	4234296	TM
4	9216544	21-06-2022	ARCUS TRDX	RELIANCE IMPEX GENERAL TRADING LLC	25191000	550	MTS	5181498	TR
5	9316125	28-06-2022	ARCUS TRDX	RELIANCE IMPEX GENERAL TRADING LLC	25191000	137.5	MTS	1295375	TR
6	9714036	25-07-2022	ARCUS OVERSEAS	K B I RAW MATERIALS TRADING L.L.C.	25199090	560	MTS	4986520	TM
7	3024474	25-10-2022	ARCUS OVERSEAS	VERITAS ENERGY LLC	25199090	140	MTS	1425377	TM

8	3213182	08-11-2022	ARCUS OVERSEAS	ENERGYA PETROCHEM FZE	25199090	420	MTS	4093075	TM
9	3296511	14-11-2022	ARCUS OVERSEAS	ENERGYA PETROCHEM FZE	25199090	280	MTS	2728717	TM
10	2099435	21-08-2022	ARCUS OVERSEAS	K B I RAW MATERIALS TRADING LLC.	25199090	616	MTS	5415753	TM
11	2216606	29-08-2022	ARCUS OVERSEAS	K B I RAW MATERIALS TRADING LLC.	25199090	28	MTS	246170.6	TM
12	2091060	20-08-2022	ARCUS OVERSEAS	VERITAS ENERGY LLC	25199090	280	MTS	2735229	TM
13	3476761	26-11-2022	ARCUS OVERSEAS	ENERGYA PETROCHEM FZE	25199090	280	MTS	2689642	TM
14	3517776	29-11-2022	ARCUS OVERSEAS	ENERGYA PETROCHEM FZE	25199090	280.1	MTS	2690218	TM
15	3418894	22-11-2022	ARCUS OVERSEAS	ENERGYA PETROCHEM FZE	25199090	280	MTS	2689642	TM
16	3418901	22-11-2022	ARCUS OVERSEAS	ENERGYA PETROCHEM FZE	25199090	560	MTS	5379284	TM

For Year- 2023

Table-2

Sr. No.	BE NUMBER	BE DATE	NAME OF THE IMPORTER	SUPPLIER NAME	CTH	Quantit y	UQC	ITEM WISE ASS VALUE	COUNTRY OF ORIGIN (DECLARE D IN B/E)
1	4048125	05-01-2023	ARCUS OVERSEAS	ENERGYA PETROCHEM FZE	25199090	281.2	MTS	2732236	TM
2	4048126	05-01-2023	ARCUS OVERSEAS	ENERGYA PETROCHEM FZE	25199090	420	MTS	4080864	TM
3	4202737	16-01-2023	ARCUS OVERSEAS	ENERGYA PETROCHEM FZE	25199090	281.16	MTS	2736752	TM
4	4243174	19-01-2023	ARCUS OVERSEAS	ENERGYA PETROCHEM FZE	25199090	532	MTS	5178375	TM
5	4563883	09-02-2023	ARCUS OVERSEAS	ENERGYA PETROCHEM FZE	25199090	309.2	MTS	2975527	TM
6	5630055	22-04-2023	ARCUS OVERSEAS	ENERGYA PETROCHEM FZE	25199090	415	MTS	3733814	TM
7	5809974	05-05-2023	ARCUS OVERSEAS	OSEVEH TRADELINK FZ-LLC	25199090	140000	KGS	1432874	TM
8	6129492	26-05-2023	ARCUS OVERSEAS	OSEVEH TRADELINK FZ-LLC	25199090	280000	KGS	2890721	TM
9	6405142	14-06-2023	ARCUS OVERSEAS	OSEVEH TRADELINK FZ-LLC	25199090	196000	KGS	2027875	TM
10	6702155	04-07-2023	ARCUS OVERSEAS	OSEVEH TRADELINK FZ-LLC	25199090	560000	KGS	5559650	TM
11	6702604	04-07-2023	ARCUS OVERSEAS	OSEVEH TRADELINK FZ-LLC	25199090	168000	KGS	1667895	TM
12	6960857	20-07-2023	ARCUS OVERSEAS	OSEVEH TRADELINK FZ-LLC	25199090	280000	KGS	2687518	TM
13	7021195	24-07-2023	ARCUS OVERSEAS	OSEVEH TRADELINK FZ-LLC	25199090	280000	KGS	2675909	TM
14	7102285	29-07-2023	ARCUS OVERSEAS	OSEVEH TRADELINK FZ-LLC	25199090	308000	KGS	2943500	TM
15	7504414	24-08-2023	ARCUS OVERSEAS	OSEVEH TRADELINK FZ-LLC	25199090	280000	KGS	2704932	TM
16	8488350	27-10-2023	ARCUS OVERSEAS	OSEVEH TRADELINK FZ-LLC	25199090	278500	KGS	2418609	TM
17	8597914	03-11-2023	ARCUS OVERSEAS	OSEVEH TRADELINK FZ-LLC	25199090	278500	KGS	2491101	TM
18	8843750	20-11-2023	ARCUS OVERSEAS	OSEVEH TRADELINK FZ-LLC	25199090	280000	KGS	2347101	TM
19	9107961	07-12-2023	ARCUS OVERSEAS	OSEVEH TRADELINK FZ-LLC	25199090	280000	KGS	2314043	TM
20	9210015	13-12-2023	ARCUS OVERSEAS	OSEVEH TRADELINK FZ-LLC	25199090	140000	KGS	1159499	TM

09. Summons had been issued to Smt. Ketu Divyabhai Sharasiya, Partner of M/s Arcus Overseas, Morbi on 22.12.2023, 29.12.2023 for recording her statement, but she did not appear. However, vide her letter dated 16.01.2024 in reference of summons dated 22.12.2023 & 29.12.2023 (**RUD No.-7**) she stated that she was not an active member of M/s Arcus Overseas and Shri Deep Chandulal Sitapara was responsible for all work of M/s Arcus Overseas, Morbi.

10. Statement of Shri Patel Sachin Vinodrai son of Shri VinodRai Patel, Partner of M/s. Arcus Overseas, was recorded under Section 108 of the Custom Act, 1962 on 23.01.2024. (**RUD No.-8**)

On being asked about the nature of business of his firm M/s. Arcus Overseas, he stated that M/s. Arcus Overseas is presently running business from the premises at Plot No. 4, Survey No. 132P, 8A National Highway, Near CG Gold Ceramic, Lalpar, Morbi. However, GST No. Registration was at Maruti Chamber, Shop No. 14, First Floor, Survey No. 81/2, Plot No.

4, Timbdi, Morbi, Gujarat. He further stated that his company M/s. Arcus Overseas mainly does the trading business and there is no manufacturing activity in the firm.

On being asked about what was the actual country of origin of the 36 import consignments of 'Natural Magnesite Carbonate/Natural Magnesium Carbonate imported by his firm in the year 2022 and 2023, he stated that he had no knowledge about country of the origin of imported goods by his firm M/s Arcus Overseas, because no discussion had been done with any partners related to country of Origin of the import consignments.

On being asked about how he had made imports from Pakistan showing it as product of Turkey/Turkmenistan, he stated that he was not aware about the import consignments imported by his firm M/s Arcus Overseas and due to being silent partner of M/s Arcus Overseas he did not know any information related to import.

On being asked to peruse the whatsapp chat pages 1 to 22 and e-mail communication pages 1 to 31 taken from Harsh Kaila submitted mobile phone model Iphone 13 pro (Sr.No. LLQJ4J33XP) and to offer his comments, he stated that he perused the whatsapp chat pages 1 to 22 and email communication pages 1 to 31 which printout of which was taken from Harshkaila's Phone. He put his dated signature on all the printouts. He stated that it appeared that imported Natural Magnesium Carbonate by his firm was of Pakistan Origin. However, he stated that all the dealings were done by Shri Deep Sitapara only.

On being asked did he used to talk to Shri Maulik Atulbhai Shah, he stated that he didn't know about Shri Maulik Atulbhai Shah.

On being asked whether he was aware about the evasion of total Customs duty leviable on the imported goods imported by his firm which originated from Pakistan, he stated that he was not aware that his firm had imported total 36 import consignments of 'Natural Magnesium Carbonate/Magnesite' from Pakistan in the year 2022-2023.

On being shown the statement of Shri Deep Sitapara recorded on 22.12.2023 and to offer his comment, he stated that he had seen and perused the above statement dated 22.12.2023 of Shri Deep C. Sitapara and he put his dated signatures on the copy of the same of having seen and perused the same. In this regard, he stated that Shri Deep Sitapara was the main person of M/s Arcus Overseas who has handled the import consignments.

On being informed that the total declared value of the goods imported by M/s Arcus Overseas was more than 10 Crores, that as per the notification No. 05/2019 dated 16.02.2019, the applicable customs duty on the said goods came to more than Rs. 25 Crores, that the total evaded Customs duty on the consignments imported from Pakistan origin was more than Rs 25 crores and on being asked that who would pay that duty along with interest, he stated that being partners of M/s Arcus Overseas, it would be the responsibility of all the partners to deposit the differential customs duty and that all the partners together would deposit differential Customs duty alongwith interest.

11. Futher, the import consignment covered under Bill of Entry No. 9210015 dated 13.12.2023 was put on hold by the DRI and examination of the goods was carried out by DRI Officers under Panchnama dated 28.12.2023 at M/s. Mundhra CFS, Mundra port, Mundra (**RUD No.-09**). The details of the import consignment is as follows -

Bill of Entry No. and date	Name of Importer	Container No.	Declared Descriptions	Found during examination
9210015 dated 13.12.2023	M/s Arcus Overseas, Survey No. 81/2, Plot no. 4P, Shop No.-14, first floor, Maruti chamber, Morbi	CINU3657370, MSCU6363524, TGHU0422024, WED U6806737, WSCU682 0575	Natural Magnesium Carbonate	Lumps of Natural Magnesium carbonate

12. The goods of above said 05 containers covered under B/E No. 9210015 dated 13.12.2023 were seized under seizure memo dated 28.12.2023 under section 110 of Customs Act, 1962, as the subject import consignment appeared to be originated from Pakistan whereas the same appeared to have been mis-declared as being originated from Turkmenistan.

13. Whereas, summons had been issued to Smt. Dimple Dharmit Bhorania, Partner of M/s Arcus Overseas, Morbi on 26.12.2023, 08.01.2024 for recording her statement, but she did not appear. However, vide her letter dated 23.01.2024 in reference to the said summons dated 26.01.2023 & 08.01.2024 (**RUD No.-10**), she informed that she was not an active member of M/s Arcus Overseas and Shri Deep Chandulal Sitapara was responsible for all work of M/s Arcus Overseas, Morbi.

14. Statement of Shri Bhorania Nishank Chandulal son of Shri Chandulal Amarsi Bhorania, recorded under Section 108 of the Custom Act, 1962 on 07.02.2024 (RUD No.-11**)**

On being asked about how long had he known M/s Arcus Overseas and which person from that company did he know, he stated that he knew that company ever since it was established. In that company he knows Mr. Deep Chandulal Sitapara, who is his cousin.

On being asked that how many consignments related to Pakistan origin 'Natural Magnesite Carbonate/Natural Magnesium Carbonate' he ordered for M/s Arcus Overseas from 2022 to 2023, he stated that he, along with Mr. Deep Chandulal Sitapara, (Partner of M/s Arcus Overseas) had handled around 15 consignments of Pakistan origin for M/s Arcus Overseas. However, more consignments of Pakistan origin have been ordered between 2022 and 2023.

On being asked that how he used to talk to Shri Maulik Atulbhai Shah and Shri Fayaz, he stated that he used to talk Shri Maulik Atulbhai Shah and Shri Fayaz through 'Botim' application and whatsapp. Shri Maulik Atulbhai Shah and Shri Fayaz conveyed him to talk through Botim app and whatsapp. However, mostly used to talk with him through whatsapp calling and chat.

15. Statement of Shri Yuvraj Jadeja, son of Shri Kalubha Jadeja, Branch Manager of M/s. Livro Shipping Pvt. Ltd., agent of M/s. Anchorage Shipping Line recorded under Section 108 of the Custom Act, 1962 on 14.02.2024 (RUD No.-12**).**

On being asked about how many import consignments of M/s. Arcus Overseas and M/s. Valuce Glaze had been handled by his company since February, 2019 till date. He stated that he had handled total 03 import consignments of M/s. Arcus Overseas and M/s. Valuce Glaze, Morbi covered under Bills of Lading ASLJEAMUN115923A dated 00/12/2023, ASLJEAMUN115923B dated 00/12/2023 and ASLJEAMUN109523 dated 06/12/2023.

On being asked about who issued the Bills of Lading ASLJEAMUN115923A dated 00/12/2023, ASLJEAMUN115923B dated 00/12/2023 and ASLJEAMUN109523 dated 06/12/2023 as provided by him today, he stated that his Principal Line M/s. Anchorage Shipping Line issued these 03 Bills of Lading.

On being asked from where his principal M/s. Anchorage Shipping Line was operating their business, he stated that his principal M/s. Anchorage Shipping Line had their main office in Dubai at Office # 518, Al Hudaiba Award Building, Block B 11/2, P. O. Box # 123941, Jumeirah Road. Dubai – UAE, however they had also branches at Malaysia, UAE, Oman and in other countries etc.

On being asked about what documents were sought by his company from the shipper in case of import of any goods into India from any overseas supplier, he stated that he was working as agent of principal Container Lines. The booking of Containers was conducted by his principals and he was not aware with the documents sought by his principal from the Shipper.

During statement, Shri Yuvraj Jadeja was shown the tracking of the import containers covered under Bills of Entry No. 9107961 dated 07.12.2023 and BE No. 9210015 dated 13.12.2023 (total 15 Containers BLs No. ASLJEAMUN115923A and ASLJEAMUN115923B),

Sr. No.	Container No.	Bill of Entry No. and date
1	CINU3657370	9210015 dated 13.12.2023 (Bill of Lading No. ASLJEAMUN115923A dated 12.12.2023)
2	MSCU6363524	
3	TGHU0422024	
4	WEDU6806737	
5	WSCU6820575	
6	CINU0135583	9107961 dated 07.12.2023 (Bill of Lading No. ASLJEAMUN109523 dated 06.12.2023)
7	CINU1601048	
8	CSUU2171081	
9	ECMU2160812	
10	MSCU3528472	
11	MSCU3552381	
12	PONU0008624	
13	TRLU3008110	
14	WEDU2965073	
15	WSCU6049724	

and to offer his comments, he stated that he had seen the printouts of Container tracking BLs No. ASLJEAMUN115923A and ASLJEAMUN115923B. In token of having seen the same he put his dated signature on the printouts of the tracking details of the said containers. He stated that the tracking of these containers were showing that these containers were originated from Pakistan and transshipped earlier to Jebel Ali, Port, UAE and then transshipped from Jebel Ali UAE to Mundra through different vessel. Further, he stated that he agreed that the said goods were originated from Pakistan.

During statement, Shri Yuvraj Jadeja was shown the copies of Invoice No. SMS-004 dated 18.10.2023 issued by M/s. Sohail Minerals Suppliers, Pakistan, Certificate of Origin No. 2311868 dated 24.11.2023 issued by Agha Muhammad Ashraf of Pakistan, Goods declaration Form GD-I No. 2283 and asked to offere his comments in respect of import of goods covered under Bill of Lading No. ASLJEAMUN109523 dated 06.12.2023. He stated that he had perused the said documents. In token of having seen these documents he put his dated signature on the same. As per these documents, he observed that the goods covered under ASLJEAMUN109523 dated 06.12.2023 pertaining to 10 containers as mentioned in the above table had actually originated from Pakistan.

On being asked about was he aware with the provisions of Notification No. 05/2019 dated 16.02.2019 and the leviability of Customs Duty on all the goods when originated from Pakistan, he stated that he was aware that all the goods originated in Pakistan falls under HS Code 98060000 and attract 200% customs duty when imported into India.

During statement, Shri Yuvraj Jadeja was shown the copies of ASLJEAMUN115923A dated 00/12/2023, ASLJEAMUN115923B dated 00/12/2023 and ASLJEAMUN109523 dated 06/12/2023, the HS code mentioned in the said Bills of Lading were as 25199090 whereas as per tracking of the containers the goods were actually originated in Pakistan and therefore appears to exactly be classified under HS Code 98060000. On being asked to explain why the HS Code had been mis-declared by his principal company for the said consignments when the previous journey of the said consignments were also handled by his principal M/s. Anchorage Shipping Lines, he stated that he was working only as agent of M/s. Anchorage Shipping Line and the subject BLs were prepared by the principal shipping line, so he was not aware why the HS Code had been mis-declared.

16. Statement of Shri Gautam Chandru Lakhwani, son of Shri Chandru, Regional Manager of M/s. Livro Shipping Pvt. Ltd., agent of M/s. Anchorage Shipping Line recorded under Section 108 of the Custom Act, 1962 on 17.02.2024 (RUD No.-13).

During statement, Shri Gautam Chandru Lakhwani was shown the statement of Shri Yuvraj Jadeja, Branch Manager, M/s. Livro Shipping Pvt. Ltd. and to offer his comments, he

stated that he had seen the said statement. In token of having perused the said statement, he put his dated signature on every page of the statement.

On being asked that for the purpose of investigation this office had sought some documents from his company for which Shri Yuvraj Jadeja assured to provide the same to this office, had he arranged the said documents for submission to DRI, he stated that he was submitting copies of Bills of Lading No. ASL/KHI/JEA109523 dated 27.11.2023, ASL/KHI/JEA-115923 dated 04.12.2023, corresponding to the BLs No. ASLJEAMUN109523 dated 06.12.2023 and ASLJEAMUN115923A dated 12.12.2023 & ASLJEAMUN115923B dated 12.12.2023 alongwith his email conversations with his principal.

Gautam Chandru Lakhwani was shown sealed packet of laptop Lenovo model-82C7 (Lenovo V15-ADA), Sr. No. PF2VFBFK of M/s. Livro Shipping Pvt. Ltd. which was resumed during search on 29.12.2023. He found the said laptop in sealed conditions having paper slip containing signatures of the Panchas, the DRI officer and his employee Shri Praveen Kumar. The sealed cover was opened in front of him, he found the laptop in fine and working condition and no damaged was caused to the said laptop. The email conversations had been browsed in his presence and some printouts of the same have been taken. He put his dated signature on each and every page of the said printouts. After analyzing the email conversations, he had received the said laptop of his company.

17. Statement of Shri Chandran Gangadharan Nair, Son of Late Shri Gangadharan Nair, G-Card holder of M/s Tulsidas Khimji Pvt. Ltd., recorded under section of 108 of Customs Act, 1962 on 21.02.2024 (RUD No. 14).

On being asked about whom does he know in M/s. Arcus Overseas and M/s Valuce Glaze and since when, he stated that he knew Shri Deep Sitapara for M/s Arcus Overseas since May 2023 and Shri Nishank Bhorania for M/s Valuce Glaze since July 2023. Shri Deep Sitapara and Shri Nishank Bhorania had contacted to his company only via Phone and email for import clearance at Mundra port.

On being asked about in whatever Bills of Entry he had filed for M/s Arcus Overseas and M/s Valuce Glaze, what kind of goods had been imported and from where did the goods come at Mundra Port, he stated that as per documents submitted by importers, all Bills of Entry were filed by him, that for importer M/s Arcus Overseas, goods with description of "Natural Magnesium Carbonate" were imported from UAE, and for importer M/s Valuce Glaze were imported from Oman, Malaysia and UAE.

On being asked what was the actual country of origin of the import consignments filed by him of Natural Magnesite Carbonate/Natural Magnesium Carbonate imported by M/s Arcus Overseas and M/s Valuce Glaze in the year 2022 and 2023, he stated that he had filed the Bills of Entry on behalf of M/s Arcus Overseas and M/s Valuce Glaze on the basis of documents received from importers like B/L, Invoices, COO; thatas per documents submitted by M/s Arcus Overseas to his company, the country of Origin of the goods mentioned were Turkmenistan and that as per documents submitted by M/s Valuce Glaze, the country of origin mentioned were Oman, Malaysia, UAE, however, he didn't Know actual Country of Origin of the import consignments filed by him for both said Importers.

On being asked about whether he had asked from the above said importers about the actual Country of Origin of the subject goods or otherwise, whether the importers ever told him about the actual country of origin was Pakistan, he stated that he had never asked them about the actual Country of Origin of the imported goods related to B/Es filed by him.

On being asked about when did he come to know of the arrival of import consignments and whom did he inform about the same, he stated that his clients, Sh. Deep Sitapara of M/s Arcus Overseas and Sh. Nishank Bhorania of M/s Valuce Glaze had informed him about arrival of their consignments and arranging for clearance from Mundra Port.

On being asked did he know about Shri Maulik Atulbhai Shah, he stated that he didn't know directly about Shri Maulik Atulbhai Shah, however, as far as he knew Shri Maulik

Atulbhai Shah was working in Company namely NMC Tradelink in 2015-16 and he had handled few export shipments in 2015-16. After that he left the job and got settled in UAE. From the last 7-8 years approx. we are not in touch with each other. However, during May 2023, Maulik Atulbhai Shah called Shri Hardik Shah of his Company and he introduced Shri Deep Sitapara of M/s Arcus Overseas to him for import purpose at Mundra Port.

On being asked about if Shri Hardik Shah tell him about his conversation with Maulik Atulbhai Shah, he admitted and stated that Shri Hardik Shah told him that Maulik Atulbhai Shah contacted him on company mobile number for import consignments of Shri Deep Sitapara of M/s Arcus Overseas. Later, Shri Hardik Shah introduced Shri Deep Sitapara of M/s Arcus Overseas to him and his team on phone and he had called upon documents related to KYC and he had offered his quotation to client for approval after getting all required documents and thereafter, he had decided to undertake their clearance of import consignment at Mundra port. Later Shri Deep Sitapara had introduced Shri Nishank Bhorania of M/s Valuce Glaze to him and his team.

On being asked about did Shri Hardik Shah tell him about the actual country of origin of the goods was Pakistan, he stated that he had received the documents from importers side with country of origin other than Pakistan after that Shri Hardik Shah told him the same. However, no such documents received from M/s Arcus Overseas and M/s Valuce Glaze by him or his team in which the Country of origin of the goods mentioned was to be Pakistan. Further, he stated that even Shri Hardik Shah did not know that the actual country of origin was Pakistan.

On being asked about had he ever talked with the overseas suppliers of M/s Arcus overseas and M/s Valuce Glaze, he stated that he had never talked with the overseas suppliers of M/s Arcus Overseas and M/s Valuce Glaze.

On being asked about was he aware with the applicable customs duty leviable on the import of goods when imported from Pakistan, he affirmed and stated that he was aware that the applicable rate of Customs Duty on the goods imported from Pakistan is @200% from February, 2019 on every goods as per notification No. 05/2019-Customs dated 16th Feb, 2019.

During his statement, Shri Chandran Gangadharan Nair was shown the tracking of the import containers covered under Bill of Entry No. 9210015 dated 13.12.2023 of M/s Arcus Overseas and BE No. 9210017 dated 13.12.2023 of M/s Valuce Glaze and was asked to offer his comments, he stated that he had seen the tracking of the import containers covered under Bill of Entry No. 9210015 dated 13.12.2023 of M/s Arcus Overseas and BE No. 9210017 dated 13.12.2023 of M/s Valuce Glaze and it appeared that the actual country of origin was Pakistan. Further, he stated that however, normally he checked each shipment only ETA (expected time of arrival) at port. Accordingly, he had filed prior bill of entry.

On being asked about the earlier imports of similar goods i.e "Natural Magnesium Carbonate" he had handled till date, he stated that he had filed the Bills of Entry for M/s Arcus Overseas and M/s Valuce Glaze only for similar goods at any port of Gujarat. No bills of entry had been filed by his company for similar goods except above said two importers at any port of Gujarat.

On being asked about was M/s Tulsidas Khimji Pvt. Ltd. too involved with M/s Arcus Overseas and M/s Valuce Glaze in evasion of Customs duty of more than 25Crores & more than 10 Crores respectively, by way of mis-declaration of actual country of Origin i.e Pakistan and to offer his comments, he stated that based on the documents received from the importers, he had prepared the checklist and send to importers for approval and after their approval only he had filed all Bills of entry related to M/s Arcus Overseas and M/s Valuce Glaze, however, no such documents from M/s Arcus overseas and M/s Valuce Glaze had been received by him or his team in which the Country of origin of the goods mentioned was to be Pakistan.

18. Statement of Shri Maheep Pratap Shahi (DOB: 08/07/1991), Son of Shri Rana Pratap Shahi, G-Card holder of M/s Eiffel Logistics Pvt. Ltd., recorded under Section 108 of the Customs Act, 1962, on 14.03.2024 (RUD NO.-15).

On being asked about whom did he know in M/s. Arcus Overseas and M/s Valuce Glaze and since when, he stated that he didn't know any person of M/s Arcus Overseas and M/s Valuce Glaze directly. Further, he stated he had done clearance work of M/s Arcus Overseas and M/s Valuce Glaze through Shri Mitesh Malastar, Forwarder from M/s Blackfinn Shipping and Logistics. He had been working for both importers since 2022. However, about past 6 months Shri Mitesh had not sent any documents to his company for clearance of import consignments in respect to M/s Arcus Overseas and M/s Valuce Glaze.

On being asked did he know about Shri Deep Sitapara Partner of M/s Arcus Overseas, and Shri NishankBhorania, Partner of M/s Valuce Glaze, he stated he didn't know about Shri Deep Sitapara and Shri NishankBhorania, he received the documents of M/s. Arcus Overseas and M/s Valuce Glaze from email ID of M/s Blackfinn Shipping and Logistics.

On being asked about whether he knew any other associates of the importer firms and physically visited the offices of the importers, he stated that he had never physically visited the offices of the importers i.e M/s Arcus Overseas and M/s Valuce Glaze and never met to any person of the said importers.

On being asked about in whatever Bills of Entry he had filed for M/s Arcus Overseas and M/s Valuce Glaze, what kind of goods had been imported and from where did the goods come at Mundra Port, he stated that as per documents submitted by the forwarder, all Bills of Entry was filed by him for importer of M/s Arcus Overseas in respect of the goods description of "Natural Magnesium Carbonate" were loading from UAE and declared country of origin i.e Turkmenistan / Turkey, and in case of M/s Valuce Glaze they were imported from Oman and Malaysia.

On being asked about what was the actual country of origin of the import consignments filed by him of 'Natural Magnesite Carbonate/Natural Magnesium Carbonate imported by M/s Arcus Overseas and M/s Valuce Glaze in the year 2022 and 2023, he stated that he had filed the Bills of Entry on behalf of M/s Arcus Overseas and M/s Valuce Glaze on the basis of documents like B/L, Invoices, COO, etc. received from the forwarder. As per documents submitted by M/s Arcus Overseas to his company, the country of Origin of the goods mentioned were Turkmenistan/Turkey and as per documents submitted by M/s Valuce Glaze the country of origin mentioned were Oman & Malaysia, however, he didn't Know actual Country of Origin of the import consignments filed by him for both the said Importers.

On being asked about whether he had asked the above said importers/forwarder about the actual Country of Origin of the subject goods or otherwise, and did the importers/forwarder ever tell him about the actual country of origin was Pakistan, he stated that he had neither asked them nor importers/forwarder told him about the actual Country of Origin of the imported goods related to B/Es filed by him. However, he filed the B/Es on the basis of documents submitted by Shri Mitesh.

On being asked about who approved the checklist of import consignments of M/s Arcus Overseas and M/s Valuce Glaze, he stated that he had sent the checklist to Shri Mitesh on email id of M/s Blackfinn Shipping and logistics. Further, he had received the approval from M/s Blackfinn Shipping and Logistics.

On being asked about was he aware with the applicable customs duty leviable on the import of goods when imported from Pakistan, he affirmed that he was aware that the applicable rate of Customs Duty on the goods imported from Pakistan was @200% from February, 2019.

On being asked about did Shri Mitesh tell him about taking extra charges from the importer M/s Arcus Overseas and M/s Valuce Glaze for import consignments, he stated that Shri Mitesh had never told him whether he had collected or not, any extra charges from the importers for such import consignments.

On being asked whether M/s Eiffel Logistics Pvt. Ltd. too were involved with M/s Arcus overseas and M/s Valuce Glaze in evasion of Customs duty of more than 25 Crores & more than 10 Crores respectively, by way of mis-declaration of actual country of Origin i.e Pakistan, and to offer his comments, he stated that based on the documents received from the forwarders he prepared the checklist and send to forwarders for approval and after their approval only he had filed all Bills of entry related to M/s Arcus Overseas and M/s Valuce Glaze, however, no such

documents received from M/s Arcus overseas and M/s Valuce Glaze by him in which the Country of origin of the goods mentioned is to be Pakistan.

19. Statement of Shri Deep Sitapara son of Shri Chandulal Sitapara, Aged 30 years, Partner of M/s. Arcus Overseas, Maruti Chamber, recorded under Section 108 of the Custom Act, 1962, at Gandhidham DRI Office on 16.03.2024 (RUD No. -16).

During statement, Shri Deep sitapara was shown and perused the printout of documents related to invoices of suppliers of Pakistan, which had been taken from his email. As per documents, it appeared that main suppliers i.e The Stoners, Karachi, Pakistan and Swat Minerals, Karachi, Pakistan & Integrated Stones Corporation, Karachi, Pakistan had exported the goods (Natural Magnesium Carbonate/Magnesium Lumps) to Veritas Energy LLC, Dubai, UAE and Energya Petrochem FZE, Dubai UAE respectively and further the goods were imported by him and asked to offer his comments.

Sr. No.	Documents	Details in respect of goods "Natural magnesium carbonate/Magnesite Lumps	Documents available with Email (Deep Sitapara, partner of M/s Arcus Overseas)
01	Proforma invoice of suppliers of Pakistan i.e The stoners, Karachi, Pakistan	The stoners had exported the goods to Veritas Energy LLC, Dubai, UAE dated 07.09.2022	Email Id deep.arcusoverseas@gmail.com dated 07.9.22 at 2:41 PM
02	Proforma invoice of suppliers of Pakistan i.e Swat Minerals, Karachi, Pakistan	Swat Minerals had exported the goods to Energya Petrochem FZE, Dubai, UAE vide invoice No. DX-20220929 dated 29.09.2022	Email Id deep.arcusoverseas@gmail.com dated 29.9.22 at 07:06PM
03	Proforma invoice of suppliers of Pakistan i.e Pakistan Integrated stones Corporation, Karachi, Pakistan	Shri Ahmed javaid, Managing Director of Pakistan Integrated Stones Corporation -PISC had informed regarding attachment of the proforma invoice of Pakistan Integrated stones Corporation. In which PISC had exported to Energya Petrochem FZE, Dubai, UAE vide invoice no. PISC-EPF/02.420	Email Id deep.arcusoverseas@gmail.com dated 21.11.22 at 02:16PM

He stated that he had gone through the above mentioned documents and having seen, perused and understood the same, he put his dated signature on these documents. Further, he stated that his Dubai based suppliers i.e. Energya Petrochem FZE, Dubai, Veritas Energy LLC, Dubai, UAE had imported the goods from Pakistan based Suppliers i.e. Pakistan Integrated stones Corporation, The Stoners, Swat Minerals, Karachi Pakistan etc. Further, he stated that he had already known that his imported goods are coming from Pakistan via Dubai. Hence, he had already stated in his previous statement dated 22.12.2023 that the actual country of Origin in his imported consignments was Pakistan.

On being asked about who was Mr. Ahmed Javaid, and since when he had known Shri Ahmed Javaid he stated that he didn't know Ahmed Javaid directly, however he knew that Shri Ahmed Javaid was an employee of Pakistan Integrated Stones Corporation, Karachi Pakistan.

During statement, Shri Deep Sitapara was shown and perused the printout of documents such as invoices, Bill of Lading etc. of Pakistani Suppliers, available in whatsapp Group 'Arcus-Osveh Docs' of his Mobile Phone. The said printouts had been taken from the data retrieved from his mobile phone. As per these documents, it appeared that the shipper/consignor i.e. Pakistan Integrated Stones Corporation, Karachi, Pakistan had shipped the goods (Natural Magnesium Carbonate/Magnesium Lumps) to Energya Petrochem FZE, Dubai UAE and consequently the said goods had been imported by him and to offer his comments.

Sr. No.	Documents	Details in respect of goods "Natural magnesium carbonate/Magnesite Lumps	Documents available with Mobile Phone (Deep Sitapara, partner of M/s Arcus Overseas)
01	Draft Bill of Lading No.TAI/KHI/JEA/Draft dated 30.09.2022	Consignor/Shipper AgroEximp, Karachi, Pakistan and Notify Party Energya Petrochem FZE, Dubai, UAE Destination	Available in Mobile phone

		Agent address-JWS Shipping Seervices LLC, Dubai UAE	
02	Draft Bill of Lading No. TAI/CGS/JEA/011-22 dated 31.12.2022	Consignor/Shipper Bailey Trading Company Pvt. Ltd., Karachi, Pakistan and Notify Party Energya Petrochem FZE, Dubai, UAE Destination Agent address-JWS Shipping Seervices LLC, Dubai UAE	Available in Mobile phone
03	Draft Bill of Lading No. TAI/CGS/JEA/009-22 dated 16.12.2022	Consignor/Shipper Pakistan Integrated Stones Corporation, Karachi, Pakistan and Notify Party Energya Petrochem FZE, Dubai, UAE Destination Agent address-JWS Shipping Seervices LLC, Dubai UAE	Available in Mobile phone
04	Proforma Invoice No. PISC/oT-01.280 dated 27.04.2023 issued by Pakistan Integrated Stones Corporation to Oseveh Tradelink FZ-LLC	Ahmed Javaid Authorised Signatory, Pakistan Integrated Stones Corporation, Karachi Pakistan had issued the invoice to Oseveh Tradelink FZ-LLC, UAE	Available in Mobile phone

He stated that he had gone through the above mentioned documents and in token of having seen the said documents; he put his dated signature on these documents. Further, he stated that Dubai based Shri Maulik Shah was handling the work of his suppliers M/s. Energya Petrochem FZE, Dubai, and Oseveh Tradelink FZ-LLC and Shri Maulik Shah assured him to provide the Pakistani origin goods as the said goods was best in quality. Further, he stated that M/s. Energya Petrochem FZE, Dubai, and Oseveh Tradelink FZ-LLC used to import the said goods from Pakistan based suppliers i.e. AgroEximp, Bailey Trading Company Pvt. Ltd., Pakistan Integrated Stones Corporation, Karachi Pakistan and then supply the same to his firm and the said documents had been shared by Shri Maulik in his whatsapp group. Further, he stated that he was fully aware with the facts that his imported goods were actually originated in Pakistan and transported through UAE. Further, he also stated that he used to pay cross stuffing charges to these suppliers through Shri Maulik Shah for changing the containers at UAE.

During statement, Shri Deep Sitapara was shown the printouts of the Tax Invoices of JWS Shipping Services LLC issued to Oseveh Tradelink FZ-LLC with description of services cross stuffing charges and also mentioned origin port Karachi, Pakistan which had been found in whatsapp Group 'Arcus-Osveh Docs' of his Mobile Phone and was asked to explain about cross stuffing charges mentioned in invoices and offer his comments.

Sr. No.	Documents	Details in respect of goods "Natural magnesium carbonate/Magnesite Lumps	Documents available with Mobile Phone (Deep Sitapara, partner of M/s Arcus Overseas)
01	Tax invoices of JWS shipping Services LLC, Dubai, UAE issued to Oseveh Tradelink FZ-LLC vide Job ref. JWSBKG000713/2023 with invoice ref. JWSF1000920/2023 dated 19.05.2023	Ocean Freight From KHI to JEA-875 (USD) Cross Stuffing Charges-5400 (USD) Ocean Freight-175(USD)	Available in Mobile
02	Tax invoices of JWS shipping Services LLC, Dubai, UAE issued to Energya Petrochem FZE vide Job ref. JWSBKG000025/2023 with invoice ref. JWSF1000005/2023 dated 06.01.2023	Ocean Freight From KHI to JEA-3600 (USD) Cross Stuffing Charges-15450 (USD) Ocean Freight JEA to Mun-525(USD) Miscellaneous-2931(USD)	Available in Mobile
03	Tax invoices of JWS shipping Services LLC, Dubai, UAE issued to Energya Petrochem FZE vide Job ref. JWSBKG000024/2023 with invoice ref. JWSF1000006/2023 dated 06.01.2023	Ocean Freight From KHI to JEA-3300 (USD) Cross Stuffing Charges-10300 (USD) Ocean Freight JEA to Mun-350(USD) Miscellaneous-1954(USD)	Available in Mobile

04	Tax invoices of JWS shipping Services LLC, Dubai, UAE issued to Energyya Petrochem FZE vide Job ref. JWSBKG000146/2023 with invoice ref. JWSF1000349/2023 dated 27.02.2023	Ocean Freight Import-1210 (USD) Cross Stuffing Charges-11330 (USD) Ocean Freight Export-385(USD) Other Charges-2149(USD)	Available in Mobile
05	Tax invoices of JWS shipping Services LLC, Dubai, UAE issued to Energyya Petrochem FZE vide Job ref. JWSBKG001735/2022 with invoice ref. JWSF1002193/2022 dated 26.12.2022	Ocean Freight From Karachi to Jebel Ali-4950 (USD) Cross Stuffing Charges-15450 (USD) Ocean Freight Jebel Ali to Mundra-525(USD) Other Charges-2919(USD)	Available in Mobile

He stated that he had gone through the above mentioned documents and in token of having seen the said documents; he put his dated signature on these documents. Further, he stated that Shri Maulik Atulbhai Shah informed him that the goods will be imported from Pakistan to UAE and in UAE the goods would be de-stuffed from existing containers and again re-stuffed in new containers to transport the same to his firm by showing the origin of the same as Turkmenistan or Turkey in the name of UAE based supplier. Further, he stated that these invoices were shared by Shri Maulik Atulbhai Shah in his above whatsapp group and Shri Maulik Shah used to charge him for cross stuffing and the said amount was the same which was charged by Shri Maulik Shah.

On being asked about please provide the copies of all the invoices issued by JWS Shipping Services LLC to Dubai based suppliers of his firm, he stated that the said documents were presently not available with him, however he assured that he will arrange the same and will provide within stipulated time.

During statement, Shri Deep Sitapara was shown "Magnesite Actual Costing" sheet regarding goods imported from Pakistan to Mundra with cross stuffing in which there is mention about Yasir Sir and also mention about JK Tradelink Commission per MT and was asked to explain about Yasir Sir and JK Tradelink Commission Per MT and to offer his comments, to which he stated that he had gone through the above mentioned documents and in token of having seen the said documents, he put his dated signature on these documents. Further, he stated that these documents had been sent by Shri Maulik Atulbhai Shah on whatsapp Group "Arcus-Osveh Docs". Further, he stated that as per Magnesite actual Costing Sheet, it represents all charges of goods imported from Pakistan to Mundra with cross stuffing at Dubai. He further stated that he didn't know about Yasir sir and JK Tradelink Commission per MT mentioned in sheet, however, Shri Maulik Shah had sent commercial invoice including with cross stuffing charges on whatsapp group and he paid the same to Dubai based suppliers. Further, he stated that, he was aware that M/s. J. K. Tradelink was a company of Maulik Shah's father in Ahmedabad.

During statement, Shri Deep Sitapara was shown the printouts of documents i.e. "Import Worksheet" regarding details of payment to suppliers, in which Dubai based suppliers, were mentioned with column of party name and Pakistan based suppliers mentioned in column suppliers name. It appeared that the main suppliers of goods (Natural Magnesium Carbonate/Magnesium Lumps/Raw Magnesium Carbonate) were Pakistan based and goods imported from Pakistan to Mundra via Dubai and asked to offer his comments. To which, he stated that he had gone through the above mentioned documents and in token of having seen the said documents, he put his dated signature on these documents. Further, he stated that the import worksheet was prepared by him and sent to Shri Maulik Atulbhai Shah through a whatsapp group. Further, he stated that these details contains actual payment to Pakistan based suppliers through Dubai based Suppliers, however, he had not paid directly to Pakistan based suppliers, all payments had been made through Dubai based suppliers on the directions of Shri Maulik Atulbhai Shah.

During statement, Shri Deep Sitapara was shown the email dated 21.11.2022 (at 2:16 pm), 22.11.2022 (at 12:20 pm) sent by Pakistan Integrated Stones Corporation to Nishank Bhorania, deep.arcusoverseas@gmail.com, (Ravi Kumar) info@jktradelink.in, export@jktradelink.in etc. and was asked to offer his comments. To which, he stated that Pakistan Integrated Stones Corporation was a Pakistan supplier who export goods to his firm through Dubai based supplier. Further, he stated that the said email was also sent to M/s. J. K. Tradelink, Shri Nishank Bhorania and to him. Further, he stated that Pakistan Integrated Stones Corporation (PISC) through these email conveyed him the expected date of consignments exported from Karachi i.e. 26.11.2022 and 01.12.2022.

On being asked to explain from the above email dated 21.11.2022 (at 2:16 pm), 22.11.2022 (at 12:20 pm) sent by Pakistan Integrated Stones Corporation, it appeared that M/s. J. K. Tradelink, and Shri Nishank Bhorania were also fully aware with the facts that the subject goods were originated in Pakistan and to offer his comments, he stated that he had seen the said email. In token of having seen the same, he put his dated signature on the said documents. Further, he stated that it is clear that M/s. J. K. Tradelink and Shri Nishank Bhorania were fully aware with facts that the subject goods were originated in Pakistan. Further, he stated that since the work of M/s. J. K. Tradelink was looked after by Shri Maulik Shah, it was obvious that M/s. J. K. Tradelink was aware with the said facts.

On being asked if he was aware that the import consignment covered under Bill of Entry No. 9210015 dated 13.12.2023 imported by his firm from Pakistan and mis-declared the same as originated in Turkmenistan was examined by the DRI and placed under seizure vide Seizure Memo dated 28.12.2023 at Mundra CFS at Mundra Port and why had he not made efforts to get the same cleared from Customs authorities, he stated that he was aware with these facts that the import consignment was mis-declared as originated in Turkmenistan and the said consignments was intercepted, examined and placed under seizure vide Seizure Memo dated 28.12.2023 at Mundra CFS. He further stated that as the applicable duty was much more than the value of goods than the demurrage and detention charges, he was not able to get the same cleared.

20. Statement of Shri Mitesh Keshavji Malstar Son of Shri Malasatar Keshavji, Aged 28 years (D.O.B- 03.04.1996), Managing Director of M/s. Blackfinn Shipping and Logistics, Kuchch recorded under Section 108 of the Custom Act, 1962 on 01.04.2024 (RUD No.-17).

On being asked about how long had he known M/s Arcus Overseas and which person did he know in this firm, he stated that he had been working for Shri Dharmit Bhai of M/s Fine Colors since 2021. Shri Dharmit Bhai told him that his brother had a firm M/s Valuce Glaze which was also involved in import and he needs a forwarder, then he contacted with Shri Nishank Bhai and he had been working for his company as a forwarder. He further stated that Shri Nishank Bhai told him about Shree Deep Sitapara, Partner of M/s Arcus Overseas and then he connected to M/s Arcus Overseas in starting of 2022 and after doing about 18-20 consignments of M/s Arcus Overseas and approx. 07-08 consignments of M/s Valuce Glaze, he left the work of M/s Arcus Overseas and M/s Valuce Glaze in Feb.2023.

On being asked about what was the actual country of origin of the 18-20 import consignments of M/s Arcus Overseas and 07-08 import consignments in respect of M/s Valuce Glaze of Natural Magnesite Carbonate/Natural Magnesium Carbonate imported by M/s Arcus overseas and M/s Valuce Glaze and customs clearance by his firm in the year 2022 and 2023, he stated that the import documents provided by M/s Arcus overseas like Invoice, Packing List, COO, B/L, analysis Report etc. in which the country of origin were mentioned as Turkey/Turkmenistan whereas the documents provided by M/s Valuce Glaze in which the country of origin was mentioned as Oman, Turkey. On the basis of submitted documents he had further submitted the same to CHA M/s Freight Link Logistics and M/s. Eiffel Logistics Pvt. Ltd. for Customs clearance. However, Country of origin mentioned in one consignments of Rock Salt which had been cleared by him for M/s Arcus Overseas was Pakistan and importer had paid 200% duty for the said consignment.

On being asked about why had he mis-declared the country of origin of import goods as Turkmenistan and Turkey instead of actual Country of Origin which were imported by M/s Arcus Overseas and M/s Valuce Glaze, he stated that the import documents provided by M/s Arcus overseas like Invoice, Packing List, COO, B/L, analysis Report etc. in which the country of origin were mentioned as Turkey/Turkmenistan whereas the documents provided by M/s Valuce Glaze in which the country of origin was mentioned as Oman, Turkey. On the basis of submitted documents he had further submitted the same to CHA M/s Freight Link Logistics and M/s Eiffel Logistics Pvt. Ltd. for Customs clearance. Hence, he had no idea about actual country of Origin of the goods imported by M/s Arcus Overseas and M/s Valuce Glaze.

On being asked about whether the actual Customs Broker M/s. Eiffel Logistics Pvt. Ltd. and M/s Freight Link Logistics knew about the actual importers i.e. M/s Valuce Glaze and M/s. Arcus Overseas, he stated that no they did not know any of the importers.

On being asked about since the actual Customs Broker was not aware with the actual importer why had they initiated the clearance of the said importers, he stated that he was handling all the work on behalf of the Customs Broker as well as the importers and he used to receive KYC and other documents. He used to prepare check list on behalf of Customs Broker and forward the same to the importers for necessary approval.

On being asked about whether the importers were given him any authorization for filing Customs Clearing documents for their respective import consignments, he stated that the importers had not given any authorization to him for filing Customs Clearing documents as he did not possess any Customs Brokers License. However, he had received Authorization letter from the importer in the name of Customs broker M/s. Eiffel Logistics Pvt. Ltd. and M/s Freight Link Logistics.

During recording of his statement, Shri Mitesh Malsatar was shown the statement of Shri Deep Sitapara recorded on 22.12.2023, in which Shri Deep Sitapara stated that Shri Miteshbhai consequently got aware with the fact that Country of Origin had been mis-declared for these consignments and thereafter apart from the said charges used to take extra money of Rs. 20,000/- per container in cash in lieu of clearance of the same. It appears that he was also involved in mis-declaration of COO and evasion of customs duty and was asked to offer his comments. To which, he stated that he had seen and perused the statement of Shri Deep Sitapara recorded on 22.12.2023. He put his dated signature on the same in token of having seen and perused the same. He stated that Shri Deep Sitapara had submitted wrong facts in his statement on 22.12.2023. Further, he stated that he was not aware of the fact that the Country of Origin had been mis-declared for consignments imported by M/s Arcus Overseas. Further, he stated that he had not demanded extra money of Rs. 20,000/- per container in cash in lieu of clearance of the same. Shri Deep Sitapara had provided the documents in which country of Origin was mentioned as Turkey/Turkmenistan. Further, he stated that he had given him the bills related to Agency Charges, CFS Charges, Lift off/Lift on, Transportation Charges, Shipping Line Charges only and he was not aware about actual country of origin.

On being asked that as per statement of Shri Deep Sitapara recorded on 22.12.2023 he had knowledge about mis-declaration of country of origin then why had not he told to Customs department/DRI or other agency regarding this mis-declaration, he stated that Shri Deep Sitapara had stated in his statement on 22.12.2023 was wrong and he was not aware regarding fact that country of Origin had been mis-declared for consignments imported by M/s Arcus Overseas and M/s Valuce Glaze.

On being asked about did he know any Shri Maulik Atulbhai Shah or any person at supplier's end and whether he used to talk to any person at supplier end, he stated that he had no idea about Shri Maulik Atulbhai Shah and also, he had never talked to any person at supplier end.

On being asked about did he aware with the applicability of Notification No.05/2019- Customs dated 16.02.2019 related to the goods imported from Pakistan, he affirmed that he was fully aware with the applicability of Notification No.05/2019- Customs dated 16.02.2019.

As per this Notification all the goods originated in Pakistan and imported into India attract Customs Duty at 200 % and classifiable under HS Code 98060000.

On being asked about did he agree with the applicability of the Customs duty on the import goods of M/s. Arcus Overseas and M/s. Valuce Glaze as per Notification No. 05/2019-Customs dated 16.02.2019, to which he agreed and stated that the goods imported by M/s. Arcus Overseas and M/s. Valuce Glaze through UAE which were mis-declared as originated in OMAN/Turkmenistan/Malaysia attracts the Customs duty as as per Notification No. 05/2019-Customs dated 16.02.2019.

On being asked about did he agree that he had handled the import consignments of M/s. Arcus Overseas and M/s Valuce Glaze so casually that resulted into evasion of huge Customs duty as the goods were actually originated in Pakistan, he stated that he agreed that he had dealt the import consignments of M/s. Arcus Overseas and M/s. Valuce Glaze in very casual manner. He must have tried to get some more documents from the importers to verify the actual Country of Origin.

On being asked that it appears that the imports of Pakistan originated Natural Magnesium Carbonate by M/s Arcus overseas and M/s Valuce Glaze during year 2022 and 2023 had evaded more than Rs. 25 crores and more than Rs. 10 Crores Customs duties through mis-declaring the country of origin, that he had already cleared the goods from 2022 to Feb.2023 in which actual country of origin was Pakistan and did he accept the liability, he stated that the import documents provided by M/s Arcus overseas like Invoices, Packing Lists, COO, B/L, analysis Report etc. in which the country of origin were mentioned as Turkey/Turkmenistan whereas the documents provided by M/s Valuce Glaze in which the country of origin was mentioned as Oman, Turkey. On the basis of submitted documents, he had further submitted the same to CHA M/s Freight Link Logistics and M/s Eiffel Logistics Pvt. Ltd. for Customs clearance. Hence, he had no idea about actual country of Origin was Pakistan in respect of goods imported by M/s Arcus Overseas and M/Valuce Glaze. Further, he stated that M/s Arcus Overseas and M/s Vlouce Glaze were responsible for mis-declaration of COO.

21. Statement of Shri Atulbhai Shah, Son of Late shri Jaswant lal Shah, Properitor of M/s J K Tradelink, recorded under section 108 of Customs Act 1962, on 04.04.2024 (RUD No.-18).

On being asked about when did he start M/s J K Tradelink and what was the type of his business, he stated that about three to four years ago, his son Mr. Maulik Atulbhai Shah (nickname Ravi) asked him for his Aadhaar card and PAN card and said that he wanted to open a company and he gave him his Aadhaar card and PAN card. Then after a few days, he said that he has opened a company in their name and its name was M/s J K Tradelink. Further, he stated that he didn't know what business was done in the name of M/s J K Tradelink, but Mr. Maulik Atulbhai Shah knew about it.

On being asked about was there any other company in his name other than M/s J K Tradelink, he stated that as far as he knew, his son had opened only one company in his name, whose name was M/s J K Tradelink.

On being asked about did he knew about the email IDs info@jktradelink.in and export@jktradelink.in and who used to handle them, he stated that he did not know anything about computers and he did not have any information related to M/s J K Tradelink, his son Mr. Maulik Atulbhai Shah knew everything about M/s J K Tradelink.

On being asked about where was his son Mr. Maulik Atulbhai Shah now and what does he do, he stated that his son went to Dubai about three to four years ago and used to come to Ahmedabad sometimes. However, his son came to Ahmedabad 7-8 months ago and he didn't know what work his son does there and his son did not talk to him.

On being asked about to tell about the business of the firm M/s Arcus Overseas, Morbi and M/s Valuce Glaze, Morbi, he stated that he did not know anything about M/s Arcus

Overseas, Morbi and M/s Valuce Glaze, Morbi and neither he knew anything about their business. Further, he stated that he had heard their name for the first time.

On being asked about how long had he known Deep Chandulal Sitapara, Morbi and Nishank Bhoraniya, Morbi, he stated that did not know Deep Chandulal Sitapara and Nishank Bhoraniya, he had heard their names only that day, perhaps his son Mr. Maulik Atulbhai Shah might know them.

On being asked about a copy of an excel sheet had been received from the email ID of Deep Chandulal Sitapara, Morbi which was related to Magnesium Actual Costing and it mentioned the commission of M/s J K Tradelink, he stated that neither he had knowledge of computers nor did he know anything about natural magnesium and nor about commission because he had studied only till eighth standard and he had been making plastic torans for the last ten years and sell them at his shop. Further, he knew that there was a company on his name called M/s J K Tradelink (which Maulik Atulbhai Shah told him about three-four years ago), apart from this he did not know anything about M/s J K Tradelink. His son Mr. Maulik Atulbhai Shah had all the information related to M/s J K Tradelink, his son opened this company in his name and his son knew everything. Further, he stated that he did not know anything.

22. Statement of Shri Sherashiya Divy Rameshbhai, son of Shri Rameshbhai Sherasiya, Marketing Manager of M/s. Arcus Overseas, recorded under Section 108 of the Custom Act, 1962 on 12.04.2023 (RUD NO.- 19).

On being asked about how he had made imports from Pakistan showing it as product of Turkey/Turkmenistan, he stated that he was not aware about the import consignments imported by his firm M/s Arcus Overseas. Further, he stated that he was looking after only local marketing and sale of powder of natural magnesium carbonate.

On being asked about was he involved in marketing of goods and what description or origin he explained to his clients, he stated that any customer who needed the natural Magnesium Carbonate then he gave the contact number of Shri Harsh Kaila, partner of M/s Arcus Overseas for business purpose. After giving the contact number of customer, he didn't make any call again about sell, purchase or import. However, sometimes he had been involved to sell the backwash powder to customer directly, but customers check only analysis report and purchase the backwash powder and never ask about origin of goods.

On being asked about, being a marketing manager of the firm, he must be aware of the income and expenses along with the inventory of the goods; Had he gone through the invoices produced by his overseas suppliers, he stated that being a local marketing manager, no partner used to discuss all these things with him, hence he was not aware of it.

On being asked if he had joined in the whatsapp group those who imported Natural Magnesium Carbonate from Pakistan to India, he stated that he had not joined any group of those who imported natural magnesium carbonate from Pakistan to India.

On being shown the whatsapp Group i.e Energya and Sahama (created on 03.10.2022 and seen in Mobile of Deep Sitapara) in which following members were joined the group. The members were ZK (+919714538403), Deep Sitapara (+919725871701), Ahmed (+923099555694), Harsh Kaila (+919687447646), Nishank Bhorania (+919979999243), Divya Sherasiya (+919727265747), Universal Meg. (+917984537017) and being asked to describe about all members involved in this group; who created the group and who added him in the group, he stated that Divya Sherasiya was his name and he was using mobile number +919727265747 and he had seen his mobile number in this whatsapp group. Further, he stated that he knew about Shri Deep Sitapara, Harsh Kaila and Nishank Bhorania only, and he had no idea about Ahmed and Universal Meg. But he knew the initial number +91 belongs to Indian Number and +92 belongs to Pakistani number. Further, he stated that he had no idea about who created the group, but as far as he remembers, he remained a member of this whatsapp group.

He was being shown the printouts of another whatsapp group (Energyya & Amir Bhai) conversation (pages from 1 to 217) in which members ZK (+919714538403), Deep Sitapara (+919725871701), Amir Memon (+92322047593), Harsh Kaila (+919687447646), Nishank Bhorania (+919979999243), Divya Sherasiya (+919727265747), MG Microns (+919898589343), Amir Mimon (+923358130620) were added and as per group conversation, it appeared that natural magnesium carbonate were exported from Pakistan and goods received in India; that it also appeared that he was well aware with actual origin of goods as Pakistan as the videos, B/L and other documents were being shared in the said group and was asked to offer his comments. To which, he stated that he had seen the printouts of whatsapp conversation in the group namely Energyya & Amir Bhai. Having seen the same he put his dated signature on every page of the said printouts. He stated that this printout had been taken from the data of Mobile phone of Deep Sitapara from the whatsapp group Energyya & Amir Bhai in which he was also a member. Further, he stated that he was aware that the documents of import consignments were being shared in this group, however, he had not made any chat or conversation in the said group. Further, he stated that he confirmed that the mobile number Amir Memon (+92322047593) and Amir Memon (+923358130620) are of Pakistani persons.

On being asked about how he used to talk to Shri Maulik Atulbhai Shah, he stated that he never talked to Shri Maulik Atulbhai Shah.

On being asked about what was the actual country of origin of the 36 import consignments of Natural Magnesite Carbonate/Natural Magnesium Carbonate imported by his firm in the year 2022 and 2023, he stated that he had no knowledge about country of the origin of imported goods by his firm M/s Arcus Overseas, because no discussion had been done by Shri Deep Sitapara with any partners related to country of Origin of the import consignments.

On being asked about why had he mis-declared the country of origin of import goods as Turkmenistan and Turkey instead of actual Country of Origin, he stated that he had no idea about import consignments imported by his firm M/s Arcus overseas, Mobri.

On being asked about it appeared from imports of Pakistan originated Natural Magnesium Carbonate by his firm during year 2022 and 2023, his firm had evaded more than Rs. 25 crores Customs duties through mis-declaring the country of origin, did he accept the liability, he stated that Shri Deep Sitapara was looking after imports consignments.

On being asked about being a marketing manager, how much money did he get from M/s Arcus Overseas and who gave it. He stated that Shri Deep Sitapara, Partner of M/s Arcus Overseas used to pay him a salary of Rs 22000/- per month for marketing manager.

On being asked that the total declared value of the goods imported by M/s Arcus Overseas was more than 10 Crores, that as per the notification No. 05/2019 dated 16.02.2019, the applicable customs duty on the said goods comes to more than Rs. 25 Crores, that the total evaded Customs duty on the consignments imported from Pakistan origin was more than Rs 25 crores and that who would pay that duty along with interest, he stated that it would be the responsibility of all the partners to deposit the differential customs duty.

23. Statement of Shri Deep Sitapara son of Shri Chandulal Sitapara, aged 30 years, Partner of M/s. Arcus Overseas, recorded under Section 108 of the Custom Act, 1962 on 17.04.2024 (RUD NO.-20).

During statement, Shri Deep Sitapara was shown the whatsapp Group i.e Energyya and Sahama (created on 03.10.2022 and seen in his Mobile phone) in which following members were joined the group. The members were ZK (+919714538403), Deep Sitapara (+919725871701), Ahmed (+923099555694), Harsh Kaila (+919687447646), Nishank Bhorania (+919979999243), Divya Sherasiya (+919727265747), Universal Meg. (+917984537017) and on being asked to go through the whatsapp group and describe about all members involved in the group; who created the group and who added him in the group and to offer his comments, he stated that he had seen his mobile number in the said whatsapp

group; he stated that he knew about ZK, Shri Divya Sherasiya, Harsh Kaila and Nishank Bhorania only. Further, he stated that ZK name belongs to Shri Maulik Shah. Shri Maulik Atulbhai Shah used the name of ZK and he had no idea about Ahmed and Universal Meg, but he knew that the Ahmed (+923099555694) was a Pakistani Person. Further, he stated that as far as he knew Shri Maulik Atulbhai Shah had created the group and Shri Maulik Shah added to him in the said group.

On being asked about to whom M/s JWS, UAE related and who was handling the work of overseas Company M/s JWS, UAE. To which, he stated that Shri Maulik Atulbhai Shah was handling the overseas company M/s JWS, UAE and Shri Maulik Shah told him about invoices raised by overseas Company M/s JWS to his suppliers such as M/s. Energya Petrochem FZE and M/s. Osveh Tradelink FZ LLC, UAE etc. Further, he stated that he had totally paid for all charges related to import consignments to different suppliers on request of Shri Maulik Atulbhai Shah.

During statement, Shri Deep Sitapara was shown the Bills of Lading Nos. TAI/CGS/JEA/009/22 dated 16.12.2022 issued by M/s Taiga wherein their agent mentioned as M/s. JWS Shipping Services LLC, Dubai, UAE (which was downloaded from his Mobile phone and Email ID deep.arcusoverseas@gmail.com). He was also being shown the Invoice Nos. JWSF1002193/2022 dated 26.12.2022, JWSF1000349/2023 dated 27.02.2023, JWSF1000920/2023 dated 19.05.2023, JWSF1000005/2023 dated 06.01.2023 and JWSF1000006/2023 dated 06.01.2023 issued by M/s. JWS to M/s. Energya Petrochem FZE and M/s. Osveh Tradelink FZ LLC, UAE (which were downloaded from his mobile phone and his Email ID deep.arcusoverseas@gmail.com) related to the import consignments of M/s. Arcus Overseas. Also, he was being shown the copies of Bills of Entry No. 4563883 dated 09.02.2023, 3720006 dated 13.12.2022, 4048125 dated 05.01.2023 and 4048126 dated 05.01.2023, filed by M/s. Arcus Overseas and was asked to offer his comments. To which, he stated that he had seen the copies of Bills of Lading No. TAI/CGS/JEA/009/22 dated 16.12.2022, PI No. EPF/AO/2022/199 dated 19.12.2022 and all the above said documents. In token of having perused the same he put his dated signature on the same. Further he stated that from the documents it was confirmed that the import goods covered under said documents and imported by M/s. Arcus Overseas were actually originated in Pakistan. Further, he stated that the goods first transported from Pakistan to UAE in the name of M/s. Energya Petrochem FZE and M/s. Osveh Tradelink FZ LLC, UAE and then the same loaded in different containers from UAE to India in the name of his Company after Cross stuffing of the said import goods. Further, he stated that on going through the invoices of M/s. JWS, it was noticed that M/s. JWS Shipping Services LLC, Dubai used to charge Cross stuffing charges approx @1100 USD per Container (Approx. Rs. 90000/-) and on going through the Copies of Bills of Entry, it was clearly established that the goods of the M/s. Arcus Overseas were imported after cross stuffing of the Containers as mentioned in the Bills of Entry No. 4563883 dated 09.02.2023, 3720006 dated 13.12.2022, 4048125 dated 05.01.2023 and 4048126 dated 05.01.2023 and Invoices JWSF1002193/2022 dated 26.12.2022, JWSF1000349/2023 dated 27.02.2023, JWSF1000920/2023 dated 19.05.2023, JWSF1000005/2023 dated 06.01.2023 and JWSF1000006/2023 dated 06.01.2023 of M/s. JWS. It appeared that the said goods were cross stuffed at UAE after receipt of the same from Pakistan and consequently shipped to India in different containers. Further, he stated that he had been paying to Shri Maulik Atulbhai Shah for all work like as loading from Pakistan to Dubai, Cross stuffing in Dubai, loading from Dubai to India in respect of all 37 import consignments from 2022 to 2023. Further, he stated that all work related to import consignments have been managed by Shri Maulik Atulbhai Shah.

On being asked to provide all the invoices of M/s. JWS or any other company raised to his suppliers such as Invoices JWSF1002193/2022 dated 26.12.2022, JWSF1000349/2023 dated 27.02.2023, JWSF1000920/2023 dated 19.05.2023, JWSF1000005/2023 dated 06.01.2023 and JWSF1000006/2023 dated 06.01.2023 recovered from his mobile phone, he stated that at present all the invoices raised by M/s JWS in respect of our consignments were not available with him. Shri Maulik Atulbhai Shah had been sending some invoices of M/s

JWS. All invoices were available with him. However, he did not desire to talk to him for arranging the invoices raised by M/s JWS.

On being asked to provide the payments details made by his firm to JWS, he stated that he had not paid directly to JWS for import consignments, he paid total payments to Shri Maulik Atulbhai Shah for all import consignments of Natural Magnesium Carbonate.

On being asked whether the goods 177.50 MTS of Natural Magnesium Carbonate found lying at Plot no. 4, Survey No. 132/P,8A NH, Near Shreeji Gold Ceramics, Lalpar, Morbi at the time of Panchnama dated 21.12.20223, were imported goods or otherwise. To which, he stated that he had stored the imported goods as well as the locally procured goods from Salem, Tamilnadu at the said premises i.e. Plot no. 4, Survey No. 132/P,8A NH, Near Shreeji Gold Ceramics, Lalpar, Morbi, situated an opposite to their place of business. Sometimes imported goods were stored in the said storage area after grinding of lumps form of Natural Magnesium Carbonate from local factory in Morbi. Further, he stated that 177.500 MTS of Natural Magnesium Carbonate which were lying at the said premises contains his imported goods from Pakistan as well as locally procured goods. Further, he stated that he used to store the import goods after grinding thereof. Further he stated that also it was not possible to explain about the stored imported goods pertains to which Bills of entry.

On being asked if he could provide the details of imported goods and locally procured goods total 177.50 MTS of Natural Magnesium Carbonate found lying at Plot no. 4, Survey No. 132/P,8A NH, Near Shreeji Gold Ceramics, Lalpar, Morbi. He stated that the goods presently stored in mixed form and it was not possible to bifurcate the quantity of imported goods and locally procured goods. Further, he stated that he was not maintaining such bifurcated details at his business premises so he was not able to produce the said details.

24. Statement of Shri Bhagirath Jayantilal Varmora Son of Shri Jayantilal Ranchhodhbhai Varmora, Partner of M/s. M G Micron, and recorded under Section 108 of the Custom Act, 1962 on 18.04.2024 (RUD NO.-21).

On being asked about since when his factory was operational and from whom did he bought lumps form of Natural Magnesium Carbonate, he stated that when his factory was in working of grinding, he had purchased the goods from some importers name as M/s Arcus Overseas, M/s Baldev Marcentile and sometimes purchase from M/s Valuce Glaze.

On being asked how long had he known M/s Arcus Overseas and M/s Valuce Glaze and which person did he know in that firm, he stated that about 5-6 years ago, his uncle introduced him to Nishank Bhorania partner of M/s Valuce Glaze for business purpose. Further, he stated that when he left the private company in Mumbai and came to Morbi in 2020, he started talking to Nishank Bhorania about business related matters and then he joined M/s M G Micron where natural magnesium lumps were sold after grinding, later, Nishank introduced him to Shri Deep Sitapara. Further, he stated that earlier M/s MG Micron used to import natural magnesium from Dubai, then his company stopped importing and started purchasing locally from Shri Nishank and its relative Shri Deep Sitapara Partner of M/s Arcus Overseas, because both of them used to import.

During his statement, Shri Bhagirath Barmora was shown the printouts of whatsapp group (Energyya & Amir Bhai) conversation (pages from 1 to 217) in which members ZK (+919714538403), Deep Sitapara(+919725871701), Amir Memon(+92322047593), Harsh Kaila (+919687447646), Nishank Bhorania(+919979999243), Divya Sherasiya (+919727265747), MG Microns (+919898589343), Amir Mimon(+923358130620) were added and as per group conversation, it appeared that natural magnesium carbonate were exported from Pakistan and goods received in India and it also appeared that he was well aware with actual origin of goods as Pakistan as the videos, B/L and other documents were being shared in the said group and was asked to offer his comments. To which, he stated that he had seen the printouts of whatsapp conversation in the group namely Energya & Amir Bhai. Having seen the same he put his dated signature on every page of the said printouts. He stated that this printout had been taken from the data of Mobile phone of Deep Sitapara from the whatsapp

group Energya& Amir Bhai in which he was also a member. Further, he stated that his mobile number was (+919898589343) & MG Micron belongs to him and also stated that Shri Nishank Bhorania had created the group and he added to him in the said group. Further, he stated that he was aware that the documents of import consignments were being shared in this group, however, sometimes he had made chat or conversation in the said group. Further, he stated that he told to Shri Nishank Bhorania that he needed good quality natural magnesium carbonate and Shri Nishank told him that the cargo he (Shri Nishank Bhorania) and Shri Deep Sitapara imported, the goods comes from Pakistan, so Shri Nishank Bhorania told him that if he (Shri Bhagirath Varmora) wanted good quality cargo, he will have to pay more money. Further he stated that, to give him confidence that the goods were from Pakistan, he had added them to the group (Energya& Amir Bhai). Further, he stated that due to the presence of soil in the goods coming from there too, he stopped buying from Shri Nishank and Shri Deep and he confirmed that the mobile number Amir Memon (+92322047593) and Amir Memon (+923358130620) were of Pakistani persons.

On being asked about how did he know Shri Maulik Atul bhai Shah, he stated that he had known Shri Maulik Atul bhai Shah through Shri Nishank Bhorania, Partner of M/s Valuce Glaze.

On being shown his email conversation dated 10.04.2022 at 11.47 PM with info@saifeeexpo.com in which the proforma invoice of Saifee Expo, Lahore, Pakistan for consigned to Veritas Energy LLC, UAE for shipped from Karachi to Jabel Ali in respect of Natural Magnesium Carbonate had found downloaded from his email id bhagirath.varmora@gmail.com. It appeared that he was knowingly and deliberately involved in importation of Natural Magnesium Carbonate from Pakistan to India and was asked to offer his comments. To which, he stated that he had seen the printout of email conversation dated 10.04.2022 at 11.47 PM with info@saifeeexpo.com in which proforma invoice of Saifee Expo Lahore, Pakistan for consigned to Veritas Energy LLC, UAE for shipped from Karachi to Jabel Ali in respect of Natural Magnesium Carbonate had found. Having seen the same he put his dated signature on every page of the said printouts and invoice. Further, he stated that the said email was sent by Shri Abbas Ali of Saifee Exports, Pakistan to Shri Maulik Shah, and Shri Abbas Ali of Saifee Exports used to send details through email to Maulik Shah and him alongwith Shri Nishank Bhorania confirming that the goods actually originated in Pakistan. Further, the emails were copied to him for assuring him actual origination of goods as the Pakistani Raw Magnesium Carbonate was in demand in the market being better quality. Further, he stated that he was fully aware with actual origination of the goods imported by Shri Nishank Bhorania through his firm M/s. Valuce Glaze and Shri Deep Sitapara of M/s. Arcus Overseas.

On being asked about who was handling the email id of bhagirath.varmora@gmail.com, he stated that he himself was handling the said email id. The said email id was active at present and he was making regular conversations through the said email Id, apart from him no one operate the said email id.

On being asked about it appeared that he was buying Pakistan originated goods from M/s. Arcus Overseas as well as M/s. Valuce Glaze. Apart from these 02 firms, had he bought the imported goods from any other firm/company. He stated that he was buying Pakistan originated goods from M/s. Arcus Overseas as well as M/s. Valuce Glaze only and apart from these 02 firms, he had not bought the imported goods from any other firm/company.

On being asked to peruse the email conversations dated 16.07.2022 sent by ravi@veritasenergy.co sent to gohar@ebverridgeshipping.com, gohar@veritasevergy.co and copied to shahmaulik263@gmail.com nishankbhorania@gmail.com and asked who was Ravi Shah (ravi@veritasenergy.co) and to explain the said email conversations, he stated that the other name of Shri Maulik Shah was Ravi Shah, the email id ravi@veritasenergy.co was being handled by Maulik Shah. Further, he stated that the email conversations dated 16.07.2022 was sent by Shri Maulik Shah to Shri Gohar owner of M/s. Veritas Energy LLC., however, Shri Maulik Shah was handling all the import/export related work of M/s. Veritas Envergy LLC at UAE. M/s. Veritas Energy LLC was a company in UAE which used to receive Raw Magnesium

Carbonate from Pakistan and then shipped to India in the name of M/s. Valuce Glaze and M/s. Arcus Overseas. Further, he stated that in order to assure him the cross stuffing of Pakistan originated goods at UAE, Shri Maulik Shah used to copy email conversations to him and through said email Shri Maulik Shah informed him various charges on import goods;

Cross stuffing of Pakistani Goods at UAE- USD 10802

Freight- USD 780

Preparation of documents of Turkmenistan origin- USD 2 per MT

Further, he stated that he didn't remember the charges mentioned as USD 1 to 1.50, however, it appeared that the said charges was freight charges from UAE to Mundra.

25. Statement of Shri Harsh Amrutbhai Kaila, S/o Amrutbhai Maganbhai Kaila, Partner of M/s Arcus Overseas and recorded under Section 108 of the Customs Act, 1962, on 29.10.2024 (RUD NO.-22).

On being asked about to explain about 36 import consignments of Natural Magnesium Carbonate/Magnesium Lumps/ Raw magnesium imported from Pakistan to Mundra via Dubai, he stated that he had discussed with his Jiju Nishank and Shri Deep Sitapara informed that his company M/s Arcus Overseas had imported since starting to December-2023, all consignments of Natural magnesium Carbonate/Magnesium Lumps/Raw Magnesium as well as Rock Salt imported from Pakistan to Mundra via Dubai.

On being shown the whatsapp Group i.e. Energya and Sahama (created on 03.10.2022 and seen in his Mobile phone) in which following members have joined the group. The members are ZK (+919714538403), Deep Sitapara (+919725871701), Ahmed (+923099555694), Harsh Kaila (+919687447646), Nishank Bhorania (+919979999243), Divya Sherasiya (+919727265747), Universal Meg. (+917984537017) and asked to go through the whatsapp group and to describe about all members involved in this group and who created the group and who added in the group, he stated that he has seen the printouts of whatsapp group Energya and Sahama (created on 03.10.2022 and seen in your Mobile phone) in which following members have joined the group. The members are ZK (+919714538403), Deep Sitapara (+919725871701), Ahmed (+923099555694), Harsh Kaila (+919687447646), Nishank Bhorania (+919979999243), Divya Sherasiya (+919727265747), Universal Meg. (+917984537017). In token of having seen he put his dated signature on these pages. Further, he stated that he knew that he was a member of whatsapp group (Energya & Shama), but he was not interested in importation, Shri Deep Sitapara and Nishank Bhorania wanted to teach him about importation. Hence, someone had added him in the group. He stated that he don't know about who created the group.

On being shown the tracking of the import containers covered under Bill of Entry No. 9107961 dated 07.12.2023 and BE No. 9210015 dated 13.12.2023 (total 15 Containers) as below:

Sr. No.	Container No.	Bill of Entry No. and date
1	CINU3657370	9210015 dated 13.12.2023 (Bill of Lading No. ASLJEAMUN115923A dated 12.12.2023)
2	MSCU6363524	
3	TGHU0422024	
4	WEDU6806737	
5	WSCU6820575	
6	CINU0135583	9107961 dated 07.12.2023 (Bill of Lading No. ASLJEAMUN109523 dated 06.12.2023)
7	CINU1601048	
8	CSUU2171081	
9	ECMU2160812	
10	MSCU3528472	
11	MSCU3552381	
12	PONU0008624	
13	TRLU3008110	
14	WEDU2965073	

15 WSCU6049724

On being asked to comment on that, he stated that he has seen the printouts of Container tracking Bill of Entry No. 9107961 dated 07.12.2023 and BE No. 9210015 dated 13.12.2023. In token of having seen the same he put his dated signature on the printouts of the tracking of said containers. He stated that the tracking of these containers are showing that these containers were originated from Pakistan and transhipped earlier to Jebel Ali, Port, UAE and then transhipped from Jebel Ali UAE to Mundra through different vessel. However, he stated that all activity of importation of M/s Arcus Overseas was handled by Shree Deep Chandulal Sitapara.

On being shown some documents related to his import consignments which have been extracted from his Mobile phone, as per documents the subject goods were loaded from Pakistan and arrived to Mundra via Dubai. It also appeared that he was well aware with the actual origin of goods as Pakistan. The details of the documents are as under-

Documents/Invoices No.	Issued by
BTC-MAG001-22	Bailey Trading Company Pvt. Ltd., Karachi, Pakistan to M/s Energya Petrochem FZE, UAE
PISC-EPF/04.420 dated 11.12.2022	M/s Pakistan Integrated stones corporation to M/s Energya Petrochem FZE, UAE
TAI/CGS/JEA/009-22 dated 24.11.2022	Pakistan Integrated stones corporation to M/s Energya Petrochem FZE, UAE
2-2022/156531 dated 29.12.2022	Pakistan Integrated stones corporation to M/s Bailey Trading Company Pvt. Ltd.,

On being asked to offer his comments, he stated that he has seen the above said documents related to his import consignments which have been extracted from his Mobile phone, as per the documents the subject goods loaded from Pakistan and arrived to Mundra via Dubai. In token of having seen he put his dated signature on these documents. He stated that he was the member of whatsapp group of "Energya and Sahama" and "Energya & Amir Bhai" etc. and due to documents shared by some members of whatsapp group, the same documents were available in his mobile phone. However, he stated that he was not interested in importation and his interest was only in local marketing. Further, he stated that as per above said documents it appears that the subject goods imported from Pakistan.

On being asked about he had replied in the above question that his interest was in marketing, then what did he tell the actual origin of the imported goods to the customers while selling them, he state that he used to sell imported goods to customers by telling them that actual origin of imported goods was Pakistan. Because Pakistan originated Natural Magnesium Carbonate/Magnesite lumps/Raw Magnesium Carbonate was highly demanded in local market in Morbi.

On being shown the Client Declaration and Undertaking letter submitted to rakez RAS AL KHAIMAH ECONOMIC ZONE, Government of RAS AL KHAIMAH, PO Box 10055, RAS AL KHAIMAH, United Arab Emirates by Shri Maulik Atulbhaji shah on 05.01.2023 in which he submitted his details and the declaration was extracted from your Mobile Phone. The details are as under-

Name	Nationality	Passport Number	Contact Number	Email address
Maulik Atulkumar Shah	India	U6652693	00919714538403	info@jktradelin.in

On being asked that it appears that he was well known to Shri Maulik Atulkumar Shah and also known his notorious activity, he stated that he had seen Client Declaration and Undertaking letter submitted to rakez RAS AL KHAIMAH ECONOMIC ZONE, Government of RAS AL KHAIMAH, PO Box 10055, RAS AL KHAIMAH, United Arab Emirates by Shri Maulik Atulbhaji shah on 05.01.2023 in which he submitted his details and the said declaration was extracted from his Mobile Phone. In token of having seen he put his dated signature on these documents. He stated that he knows only that Shri Maulik Atulbhaji Shah was the person who handled his import consignments from Pakistan to UAE and UAE to Mundra.

On being asked about total declared value of the goods imported by M/s Arcus Overseas was more than 10 Crores. As per the notification No. 05/2019 dated 16.02.2019, the applicable customs duty on the said goods comes to approx. Rs. 30 Crores. Hence, the total evaded Customs duty on the consignments imported from Pakistan origin is approx. Rs 30 crores, who will pay that duty along with interest, he stated that being partners of M/s Arcus Overseas, it will be the responsibility of all the partners to deposit the differential customs duty, which they all the partners together will deposit differential Customs duty alongwith interest.

26. As per Notification No. 05/2019-Cus dated 16.02.2019 (**RUD No.- 23**), all the goods originated in Islamic Republic of Pakistan or exported from Islamic Republic of Pakistan, were attracting Basic Customs Duty @200%. Investigation revealed that to evade 200% customs duty, M/s Arcus Overseas had mis-declared the COO as Turkmenistan and Turkey and paid the Customs duty at the rate of 5% with respect to goods originated in or exported from Pakistan, M/s Arcus Overseas in connivance with suppliers /consignees and their associates hatched the conspiracy of manipulating the country of origin/export of subject goods by way of wrongly and advertently splitting the route of transportation of subject goods from Pakistan-India to Pakistan-UAE and UAE-India.

Notification No. 05/2019-Cus dated 16.02.2019-

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB- SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

Notification No.05/2019-Customs

New Delhi, the 16th February, 2019

G.S.R.(E). – WHEREAS, the Central Government is satisfied that the import duty leviable on all goods originating in or exported from the Islamic Republic of Pakistan, falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), should be increased and that circumstances exist which render it necessary to take immediate action.

NOW, therefore, in exercise of the powers conferred by sub-section (1) of section 8A of the Customs Tariff Act, the Central Government, hereby directs that the First Schedule to the Customs Tariff Act, shall be amended in the following manner, namely:-

In the First Schedule to the Customs Tariff Act, in Section XXI, in Chapter 98, after tariff item 9805 90 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“9806 00 00	All goods originating in or exported from the Islamic Republic of Pakistan	-	200 %	–”.

[F.No.354/40/2019 -TRU]

(Gaurav Singh)
Deputy Secretary to the Government of India

27. Upon reviewing the printouts from Shri Deep Sitapara's mobile phone, statements from him and his partners and the WhatsApp group chats associated with the importer, it has been confirmed that the importer has imported a total of 36 consignments of Natural Magnesium Carbonate/Magnesite Lumps. These consignments originated from Pakistan and were shipped to Mundra via the UAE, with variations in handling that included both cross-stuffing and non-cross-stuffing.

During statement of Shri Deep Chandulal Sitapara, it is revealed that all documentation and related activities for the containers imported by M/s. Arcus Overseas., Morbi covered under above said 36 import consignments of Natural Magnesium/Raw Magnesium were managed by Shri Maulik Atul Bhai Shah in Dubai. Further, corroborative evidence was gathered during the investigation, revealing various methods employed by the importers for

the importation of subject goods originating from Pakistan. The approaches adopted by the importer during this process are outlined below:-

(A). It is observed that the goods that UAE based suppliers who were supplying goods to M/s Arcus Overseas were purchasing these goods from Pakistan based suppliers/shippers. The goods were loaded in containers from Pakistan and sent to Jebel Ali, Port, UAE. From there these goods in same containers were loaded on a different vessel from UAE to Mundra with country of origin declared as Turkmenistan/Turkey.

The details in respect of 02 B/E's which were brought into India through this modus are as under-

Sr. No.	B/E	Date	Name of Importer	Quantity	Unit	Overseas supplier
1	9107961	07.12.2023	ARCUS OVERSEAS	280	MT	OSEVEH TRADELINK FZ-LLC
2	9210015	13.12.2023	ARCUS OVERSEAS	140	MT	OSEVEH TRADELINK FZ-LLC

The modus operandi pertaining to above B/E's is described as under-

(i) For BE No. 9107961 Dt 07.12.2023:

BL No. ASL/KHI/JEA-1095/23 dated 27.11.2023 and Invoice No.SMS-0004 Dated-18.10.2023 (**RUD No. 24**) taken from the mobile phone/email of Shri Deep Chandul Sitapara, Partner of M/s Arcus Overseas, evidencing supply of these goods to OSEVEH TRADELINK FZ-LLC from Pakistan are as mentioned below:

ANCHORAGE SHIPPING LINE		BL No. ASL/KHI/JEA-1095/23		
Shipper's Name and Address SOCIAL MINERALS SUPPLIERS KARACHI KARIA CO-OPERATIVE HOUSING SOCIETY, KARIA TOWN, KUB RIVER ROAD, KARACHI, PAKISTAN. MOBILE NO. +92 3261650080 EMAIL : - SOCIALMINERALSUPPLIERS@GMAIL.COM		Booking No.:		
Consignee (Receivable only if consigned "To Order", "To Order" of Buyer") OSEVEH TRADELINK FZ-LLC EXCESS 1, COMPASS BUILDING, AL KHOBRA ROAD, AL KHOBRA INDUSTRIAL ZONE-FZ, P.O. AL KHOBRA, UNITED ARAB EMIRATES. EMAIL : - INFO@OSEVEH.COM MOBILE NO. : +971-525046788		Delivery Agent ANCHORAGE SHIPPING LINE LLC OFFICE NO. 516 AL KHOBRA AWARD BUILDING BLOCK B 11/F, JUMEIRAH ROAD DUBAI - UAE TEL: +97142734848 Logisticsdab@anchorage shippingline.com Importsdab@anchorage shippingline.com www.anchorage shippingline.com		
India Port of Discharge OSEVEH TRADELINK FZ-LLC EXCESS 1, COMPASS BUILDING, AL KHOBRA ROAD, AL KHOBRA INDUSTRIAL ZONE-FZ, P.O. AL KHOBRA, UNITED ARAB EMIRATES. EMAIL : - INFO@OSEVEH.COM MOBILE NO. : +971-525046788		Country of Origin		
Vessel (per clause 1 and 10) X-EXPRESS SALVATION		Forwarder/Int'l. Forwarder (Not part Consignee as defined in clause 1, account risk of Merchant)		
Port of Discharge KARACHI, PAK. PK		Port of Discharge JEBEL ALI		
		Place of Delivery -Applicable only when document used as Multimodal Transport Bill (per clause 1)		
		Place of Receipt -Applicable only when document used as Multimodal Transport Bill (per clause 1)		
PARTICULARS FURNISHED BY SHIPPER - CARRIER / AGENT NOT RESPONSIBLE				
Container No./No. of Boxes & Number of Pcs General Description of Goods 10 BOXES SHIPPER'S LOAD, STOW, WEIGHT, COUNT, SEAL/CARGO UNKNOWN TO THE CARRIER 10X20' SD FCL CONTAINER STC 10 BULKS NATURAL MAGNETIC CARBONATE HS CODE: 25191000 T.I. NUMBER: FBL-EXP-1277423-20192023			Overall Weight (kg) 280000.000	Measurement (CBM) 280000.000
			Net Weight 280000.000	
			All Terminal Charges / Demurrage etc at the port of discharge Destination as per Line's Tariff & At the Account of Consignee.	
			CY / CY Freight Prepaid	
CONTAINER NO. SEAL NO. PACKAGES (QTY/PC)			GR. WEIGHT MT. WEIGHT	
CSU02171082/20' SD 000686 1 BULK			28000.000	28000.000
KEDU2965073/20' SD 00001 1 BULK			28000.000	28000.000
Above mentioned are declared by shipper, but without responsibility or representation by Carrier (per clause 14)			NON-NEGOTIABLE	
Freight and Other Charges Freight Charges Origin Charges Despatch Charges			Unit	Currency
Carrier's Receipt (per clause 1 and 14) Total number of containers or packages received by Carrier / Agent.			Declared Value (per clause 7.2)	
Number & Description of Original B/L No. 3 / THREE			Place of Issue of B/L KARACHI PAK. PK 07/12/2023	Date of Issue of B/L
Received by the carrier the goods as specified above in proper and orderly condition without reference claimed. To be responsible for any loss or damage sustained or incurred during transit and to bear all risk of loss and damage due to short and/or exceed delivery time in which the consignee agrees to accept the Bill of Lading Any Loss Premium and Customs Duties and Tax.				
The recipient shall above as stated by the shipper the weight, dimensions, condition and value of the Goods in Writing present one (1) copy of Bill of Lading to the Consignee for acceptance of above mentioned or otherwise, if any, to the cost, if incurred by the Consignee for acceptance of Lading from the charge of the Consignee Country Code.				
ANCHORAGE SHIPPING LINE As Agent for the carrier				
Web: www.anchorage shippingline.com				

ATTACH SHEET

B/L NO : ASL/KHL/JEA-1095/23

MARKS & CONTAINER NO. DESCRIPTION

FRONTIER SPIDER

11. HAVE YOU EVER AT PRESENTATION

CONTAINER NO	SEAL NO	PACKAGES (CH/CT)	GR. WEIGHT	MT. WEIGHT
MSCU6049724/20° SH	00108	1	BULK	26000.000
MSCU3528472/20° SH	001021	1	BULK	26000.000
CHNU0135583/20° SH	00140	1	BULK	26000.000
MSCU3552361/20° SH	00106	1	BULK	26000.000
PCMNU0006624/20° SH	00000	1	BULK	26000.000
CHNU1661040/20° SH	001482	1	BULK	26000.000
PCMNU0002110/20° SH	00104	1	BULK	26000.000
PCMNU1660812/20° SH	00146	1	BULK	26000.000

EXC-EXCOTABLE

2 OF 2

ANSWERING QUESTIONS WITH THE WORD



PACKING LIST

SUPPLIER/EXPORTER/MANUFACTURER		PACKING LIST	INVOICE NO./DATE	INVOICE DATE
SOHAIL MINERALS SUPPLIERS HAROON BAHRIA CO-OPERATIVE HOUSING SOCIETY BALDIA TOWN HUB RIVER ROAD KARACHI			SMS-0004 CONTRACT NUMBER 0004	18-10-2023 CONTRACT DATE 18-10-2023
BUYER/IMPORTER/CONSIGNEE		DETAILS		
OSEVET TRADELINK FZ-LLC YAMC2921, COMPASS BUILDING, AL SHOHADA ROAD, AL JAMRA INDUSTRIAL ZONE-FZ, RAS AL KHAIMAH, UNITED ARAB EMIRATES		FINANCIAL INSTRUMENT No. FBL-EXP-127463-20112023		
PACKING PLACE	RELEASE OF RECEIPT	DELIVERY TERMS & PAYMENTS	DELIVERY TERMS	
	KARACHI, PAKISTAN	100% ADVANCE PAYMENT	FOB	
VESSEL/VOYAGE NO.	PORT OF LOADING	PORT OF DISCHARGE	FINAL DESTINATION	
X-PRESS SALWEEN / 4304	KARACHI, PAKISTAN	JEBEL ALI, U.A.E.	JEBEL ALI, U.A.E.	
ITEMS	DESCRIPTION	QTY (TON)		
1	MAGNESITE LUMPS	280.00		
CONTAINER No's	Net Weight	Gross Weight	Pkgs	
CINU0135583	28000.00	28000.00	BULK	
CINU1801048	28000.00	28000.00	BULK	
CSUU2171081	28000.00	28000.00	BULK	
ECMU2160812	28000.00	28000.00	BULK	
MSCU3526472	28000.00	28000.00	BULK	
MSCU3552381	28000.00	28000.00	BULK	
PONU0008624	28000.00	28000.00	BULK	
TRLU3008110	28000.00	28000.00	BULK	
WEDU2965073	28000.00	28000.00	BULK	
WSCU6049724	28000.00	28000.00	BULK	

Declaration: We declare that [Invoice No.] shows the actual price of the goods described and that all particulars are true and correct.

SOHAIE MINERALS SUPPLIERS

Authorized Signatory



The container tracking records available on inquiry section of www.kictl.com of above Containers received by UAE based supplier M/s Oseveh Tradelink FZ-LLC, UAE were examined and it was found the tracking also confirmed that these goods were loaded from Pakistan to UAE. The tracking of these containers covered under 9107961 Dt 07.12.2023 is downloaded from said website. (RUD No.-25)

These same containers were supplied by M/s OSEVEH TRADELINK FZ-LLC to M/s Arcus Overseas and the later had filed B/E No. 9107961 dated 07.12.2023 for import of these goods.

Summary of the movement of these goods from Pakistan to India is summarised below:

Pakistan based supplier	BL No. and Loading port	Dubai based Receiver from Pakistan/Supplier to M/s Arcus Overseas	Containers details as per BL No. ASL/KHI/JEA-1095/23 dated 27.11.2023 and Invoice No. 0004 dated 18.10.2023	Brief on movement of goods from Pakistan to India	B/E no. date and Container No. filed in India by M/s Arcus Overseas
Sohail Minerals suppliers, Haroon Bharia co-operating housing society, Baladia Town, Hub River road, Karachi, Pakistan	ASL/KHI/JEA-1095/23, dated 27.11.2023 (RUD No.-26), Loading port- Karachi, Pakistan	OSEVEH TRADELINK FZ-LLC, FAMC 2921, Compass Building, Al Shohada Road, Khama, UAE	CINU0135583 CINU1601048 CSUU2171081 ECMU2160812 MSCU3528472 MSCU3552381 PONU0008624 TRLU3008110 WEDU2965073 WSCU6049724	Sohail Minerals suppliers, Pakistan had sold and stuffed the Magnesite Lumps vide invoice no. SMS No. 0004 dated 18.10.2023 to OSEVEH TRADELINK FZ-LLC and loaded at Karachi Port, Pakistan for discharge port UAE vide BL No. ASL/KHI/JEA-1095/23 dated 27.11.2023. Further these containers arrived at UAE and the same loaded containers were shipped on another vessel from UAE to Mundra. Further these containers arrived at Mundra and M/s Arcus Overseas had filed the B/E no. 9107961 dated 07.12.2023 for these containers of NATURAL MAGNESIUM CARBONATE showing purchase from OSEVEH TRADELINK FZ-LLC	9107961 dated 07-12-2023 CINU0135583 CINU1601048 CSUU2171081 ECMU2160812 MSCU3528472 MSCU3552381 PONU0008624 TRLU3008110 WEDU2965073 WSCU6049724

(ii) For BE No. 9210015 dated 13-12-2023:

M/s Arcus Overseas had filed BE No. 9210015 dated 13-12-2023 for import of "Magnesium Carbonate/Magnesite Lumps" in Container Nos. WSCU6820575, TGHU0422024, CINU3657370, MSCU6363524, WEDU6806737. As per tracking of these containers inquiry section of www.kictl.com, it is observed that these Containers, were loaded on vessel from Pakistan on 29.11.2023 and 30.11.2023 and for discharge at UAE on 04.12.2023 (RUD No. 27). These Containers were having goods "Magnesite Lumps" as per above tracking details. The same loaded containers were shipped on another vessel from UAE to Mundra and M/s Arcus Overseas had filed the B/E no. 9210015 dated 13.12.2023 for these containers of NATURAL MAGNESIUM CARBONATE showing purchase from OSEVEH TRADELINK FZ-LLC.

Tracking screenshot of one of these containers viz. CINU3657370 is reproduced as under:



Owner	ACG	BL/Shipping Bill No.	KPEXSB90132291123
Container No.	CINU3657370	Container Size/Type	22/G1
Category	EXPORT	Status	XE
Vessel Voyage	OLYMPIA/068	VRN No	KAPW-0305-27112023
ETA	03-DEC-23 10:06:00 AM	ETD	04-DEC-23 08:24:00 PM
Discharge Time	N/A	Load Time	03-DEC-23 07:43:16 PM
DO Issuance Date	N/A	DO Expiry Date	N/A
GateIn Time	29-NOV-23 09:27:02 PM	GateOut Time	N/A
Origin	KARACHI	Destination	JEBEL ALI
Custom Seal No.	N/A	Line Seal No.	00117
Security Seal No.		Other Seal No.	N/A
Custom Status	N/A	Current Position	Loaded on Vessel
Commodity	MAGNESITE LUMPS	Weight	30220
Weightment	Not Done	Scanning	Not Done
Present Holds	N/A		

(II) Whereas, Containers covered under 34 B/Es (Mentioned at above said Table - 1 and Table-2), the importer and other key persons involved in this conspiracy were attempting to camouflage the actual country of origin of the subject goods by way of changing the route of transportation in documents and changing containers (**Cross stuffing**) at Jebel Ali Port, Dubai.

Further investigation revealed that the goods were purchased from Pakistan by UAE based suppliers and the goods were stuffed in containers at Pakistan and shipped for UAE. At UAE, goods were reloaded to another container (cross stuffing) and then shipped to Mundra through a different vessel and the same were declared as having originated in Turkmenistan/Turkey. For this purpose, they are preparing two sets of documents i.e. one for Pakistan to UAE and another for UAE to India having different details of suppliers to show the latter as a separate transaction from Dubai to India with name of UAE based

suppliers viz. M/s OSEVEH TRADELINK FZ-LLC, M/s ENERGYYA PETROCHEM FZE, M/s VERITAS ENERGY LLC, K B I RAW MATERIALS TRADING L.L.C., RELIANCE IMPEX GENERAL TRADING LLC, M/s WORLD BUSINESS TRADING FZC, UAE and mis-declared the country of origin in documents. The entire arrangement was being made by the key person Shri Maulik Atulbhai Shah. The below evidences confirmed that Pakistan originated goods shipped from Pakistan port which arrived at Mundra port via UAE by way of **cross stuffing** at UAE. The details of 34 B/Es are as under-

Sr.No.	BE NUMBER	BE DATE	NAME OF THE IMPORTER	QUANTITY	UQC	SUPPLIER NAME (Dubai Based)
1	7102285	29/07/2023	ARCUS OVERSEAS	308	MTS	OSEVEH TRADELINK FZ-LLC
2	4048125	05-01-2023	ARCUS OVERSEAS	281.2	MTS	ENERGYYA PETROCHEM FZE
3	4048126	05-01-2023	ARCUS OVERSEAS	420	MTS	ENERGYYA PETROCHEM FZE
4	8597914	03-11-2023	ARCUS OVERSEAS	278500	KGS	OSEVEH TRADELINK FZ-LLC
5	7504414	24/08/2023	ARCUS OVERSEAS	280	MTS	OSEVEH TRADELINK FZ-LLC
6	4563883	09-02-2023	ARCUS OVERSEAS	309.2	MTS	ENERGYYA PETROCHEM FZE
7	6129492	26/05/2023	ARCUS OVERSEAS	280	MTS	OSEVEH TRADELINK FZ-LLC
8	6405142	14/06/2023	ARCUS OVERSEAS	196000	KGS	OSEVEH TRADELINK FZ-LLC
9	4202737	16/01/2023	ARCUS OVERSEAS	281.16	MTS	ENERGYYA PETROCHEM FZE
10	6702155	04-07-2023	ARCUS OVERSEAS	560	MTS	OSEVEH TRADELINK FZ-LLC
11	6702604	04-07-2023	ARCUS OVERSEAS	168000	KGS	OSEVEH TRADELINK FZ-LLC
12	7021195	24/07/2023	ARCUS OVERSEAS	280	MTS	OSEVEH TRADELINK FZ-LLC
13	8488350	27/10/2023	ARCUS OVERSEAS	278500	KGS	OSEVEH TRADELINK FZ-LLC
14	4243174	19/01/2023	ARCUS OVERSEAS	532	MTS	ENERGYYA PETROCHEM FZE
15	8843750	20/11/2023	ARCUS OVERSEAS	280	MTS	OSEVEH TRADELINK FZ-LLC
16	5630055	22/04/2023	ARCUS OVERSEAS	415	MTS	ENERGYYA PETROCHEM FZE
17	6960857	20/07/2023	ARCUS OVERSEAS	280	MTS	OSEVEH TRADELINK FZ-LLC
18	5809974	05-05-2023	ARCUS OVERSEAS	140	MTS	OSEVEH TRADELINK FZ-LLC
19	3720006	13/12/2022	ARCUS OVERSEAS	420	MTS	ENERGYYA PETROCHEM FZE
20	9714036	25/07/2022	ARCUS OVERSEAS	560	MTS	K B I RAW MATERIALS TRADING L.L.C.
21	3024474	25/10/2022	ARCUS OVERSEAS	140	MTS	VERITAS ENERGY LLC
22	3213182	08-11-2022	ARCUS OVERSEAS	420	MTS	ENERGYYA PETROCHEM FZE
23	3296511	14/11/2022	ARCUS OVERSEAS	280	MTS	ENERGYYA PETROCHEM FZE
24	2099435	21/08/2022	ARCUS OVERSEAS	616	MTS	K B I RAW MATERIALS TRADING L.L.C.
25	2216606	29/08/2022	ARCUS OVERSEAS	28	MTS	K B I RAW MATERIALS TRADING L.L.C.
26	2091060	20/08/2022	ARCUS OVERSEAS	280	MTS	VERITAS ENERGY LLC
27	3476761	26/11/2022	ARCUS OVERSEAS	280	MTS	ENERGYYA PETROCHEM FZE
28	3517776	29/11/2022	ARCUS OVERSEAS	280.06	MTS	ENERGYYA PETROCHEM FZE
29	3418894	22/11/2022	ARCUS OVERSEAS	280	MTS	ENERGYYA PETROCHEM FZE
30	3418901	22/11/2022	ARCUS OVERSEAS	560	MTS	ENERGYYA PETROCHEM FZE
31	8903194	31/05/2022	ARCUS TRDX	56	MTS	WORLD BUSINESS TRADING FZC
32	9099225	14/06/2022	ARCUS TRDX	420	MTS	K B I RAW MATERIALS TRADING L.L.C.
33	9216544	21/06/2022	ARCUS TRDX	550	MTS	RELIANCE IMPEX GENERAL TRADING LLC
34	9316125	28/06/2022	ARCUS TRDX	137.5	MTS	RELIANCE IMPEX GENERAL TRADING LLC

The details of B/Es with corroborative evidences are as under-

(i) For BE No. 4048125 dated 05.01.2023

The stoners, suit no. 1101, Aero regent park, Plot no.- D1, Block 'F', North Nazimabad, Karachi, Pakistan, shipped 10 Containers (281.2 MTs) of "Natural Magnesium Carbonate" to Energyya Petrochem FZE, UAE through Bill of Lading Number- BL No. TAI/CGS/JEA/008-22 DATED 11.12.2022. The cross stuffing invoice no. JWSF10000006/06.01.2023 raised by JWS Shipping Services LLP has reference of this Bill of lading. It further has mention of Master Bill of Lading (MBL) No. ASCLJEAMUN2301718 indicating that goods are destined to Mundra Port. In the cross stuffing invoice, freight charges for movement from KHI to JEA and JEA to MUN has been mentioned alongwith cross stuffing charges. This indicates that at UAE the goods that have arrived from Pakistan are loaded in other containers through cross stuffing, and

these containers are further shipped for Mundra through another vessel. The containers mentioned in the cross stuffing charges arrive at Mundra and Bill of Entry No. 4048125 dated 05.01.2023 is filed by M/s Arcus Overseas for clearance.

The correlation has been summarised as below:

BILL OF LADING FROM PAKISTAN TO JABEL ALI (IN RESPECT OF Pakistan Based Supplier) BL NO. TAI/CGS/JEA/008-22 DATED 11.12.2022 (RUD No.-28)				Cross Stuffing Invoice of JWS shipping services, UAE/date and job ref./date JWSF1000006/06.01.2023 and Job ref. JWSBKG000024/2023, (RUD No.- 29)			Containers imported vide BE No. 4048125 dated 05.01.23 by M/s Arcus Overseas
Name of Supplier/shipper and load port	No. of Containers	quantity	Consignee/Notify party as per said BL and Mobile No.	Bill of Lading No. and port of loading of goods	Shipper	Containers Total:10	
The Stoners, Karachi Pakistan, Load port-Karachi ,Pakistan	10 containers	281.2 MTs	Energyya Petrochem FZE, UAE, Mob no.- 9327517443	TAI/CGS/JEA /008-22 DATED 11.12.2022 Port of loading -Karachi, Pakistan	Energyya Petrochem FZE, UAE,	ASLU2002363 ASLU5007667 BSIU2338247 BSIU2909813 BSIU2999946 CNIU1220436 CRSU1175951 CSCU3032440 TRDU7769100	ASLU2002363 ASLU5007667 BSIU2338247 BSIU2909813 BSIU2999946 CNIU1220436 CRSU1175951 CSCU3032440 TRDU7769100

(ii) For BE No. 4202737 dated 16.01.2023

The stoners, suit no. 1101, Aero regent park, Plot no.- D1, Block 'F', North Nazimabad, Karachi, Pakistan, shipped 10 Containers of "Natural Magnesium Carbonate" to Energyya Petrochem FZE, UAE through Bill of Lading Number- TAI/CGS/JEA/010-22 dated 24.12.2022. The cross stuffing invoice no. JWSF10000058/19.01.2023 dt. 06.01.2023 raised by JWS Shipping Services LLP has reference of this Bill of lading. It further has mention of Master Bill of Lading (MBL) No. **ASCLJEAMUN2301760** indicating that goods are destined to Mundra Port. In the cross stuffing invoice, freight charges for movement from KHI to JEA and JEA to MUN has been mentioned alongwith cross stuffing charges. This indicates that at UAE the goods that have arrived from Pakistan are loaded in other containers through cross stuffing, and these containers are further shipped for Mundra through another vessel. The containers mentioned in the cross stuffing charges arrive at Mundra and Bill of Entry No. **4202737 dated 16.01.2023** is filed by M/s Arcus Overseas for clearance.

The correlation has been summarized as below:

BILL OF LADING FROM PAKISTAN TO JABEL ALI (IN RESPECT OF Pakistan Based Supplier) BL-NO. TAI/CGS/JEA/010-22 DATED 24.12.2022 RUD No.- 30)				Cross Stuffing Invoice of JWS shipping services, UAE JWSF10000058/19.01.2023 and Job ref. JWSBKG000012/2023, (RUD No.-31)			Containers imported vide BE No. 4202737 dated 16.01.2023 by M/s Arcus Overseas
Name of Supplier/shipper and load port	Destination agent address	No. of Containers and quantity	Consignee/Notify party as per said BL and Mobile No.	Bill of Lading No. and port of loading of goods	Shipper and customer of JWS shipping services	Containers Total:10	
The Stoners, Karachi Pakistan, Load port-Karachi ,Pakistan	JWS SHIPPING SERVICES LLC, UAE	10 containers and 281.6 MTs	Energyya Petrochem FZE, UAE, Mob no.- 9327517443	TAI/CGS/JEA /010-22 DATED 24.12.2022, Port of loading -Karachi, Pakistan	Energyya Petrochem FZE, UAE, Customer- M/s Arcus Overseas	ASLU3676112 CRSU1290019 CSCU3027779 CSCU3028585 CSCU3031357 TCLU2359430 TCLU2472745 TRDU7719346 TRDU7769795	ASLU3676112 CRSU1290019 CSCU3027779 CSCU3028585 CSCU3031357 TCLU2359430 TCLU2472745 TRDU7719346 TRDU7769795

(iii) For BE No. 5809974 dated 05.05.2023

OSEVEH TRADELINK FZ-LLC, FAMC 2921, Compass Building, Al Shohada Road, Khamah, UAE purchased the Pakistani originated natural Magnesium Carbonate from Pakistan based suppliers. The same was shipped to Karachi City Port, Pakistan where these goods were cross stuffed in different containers. The invoice for cross stuffing was raised by JWS shipping services LLP, UAE. The client mentioned in the cross stuffing invoice is Energya Petrochem FZE, UAE. After cross stuffing, these containers were shipped to Mundra port through another vessel. and M/s Arcus Overseas had filed the B/E no. 5809974 dated 05.05.2023 for these containers of NATURAL MAGNESIUM CARBONATE.

Cross Stuffing Invoice of JWS shipping services, UAE JWSF1000920/2023 dated 19.05.2023 and Job ref. JWSBKG000713/2023 (RUD No.-32)				Containers imported vide BE No. 5809974 dated 05.05.2023 by M/s Arcus Overseas
		Port of Discharge	Containers Total: 05	Containers Total: 05
Energya Petrochem UAE	FZE,	Karachi City	Mundra	EISU3783487 GLDU543873 1 TCKU1936696 TGHU2279381 1 UETU2006864

(iv) For BE No. 4048126 dated 05.01.2023

Pakistan Integrated Stones Corporation, 608, Zohra Square, M.A. Jinnah Road, Karachi, Pakistan, shipped 15 Containers of "Natural Magnesium Carbonate" to Energya Petrochem FZE, UAE through Bill of Lading Number- TAICGS/JEA/009-22 dated 16.12.2022. The cross stuffing invoice no. JWSF10000005/06.01.2023Dt 06.01.2023 raised by JWS Shipping Services LLP has reference of this Bill of lading. It further has mention of Master Bill of Lading (MBL) No. ASCLJEAMUN2301719 indicating that goods are destined to Mundra Port. In the cross stuffing invoice, freight charges for movement from KHI to JEA and JEA to MUN has been mentioned alongwith cross stuffing charges. This indicates that at UAE the goods that have arrived from Pakistan are loaded in other containers through cross stuffing, and these containers are further shipped for Mundra through another vessel. The containers mentioned in the cross stuffing charges arrive at Mundra and Bill of Entry No. 4048126 dated 05.01.2023 is filed by M/s Arcus Overseas for clearance.

BILL OF LADING FROM PAKISTAN TO JABEL ALI (In RESPECT OF Pakistan Based Supplier) BL NO. TAICGS/JEA/009-22 dated 16.12.2022 (RUD No.- 33)				Cross Stuffing Invoice of JWS shipping services, UAE/date and job ref./date JWSF10000006/06.01.2023 and Job ref. JWSBKG000024/2023, (RUD No.-34)			Containers imported vide BE No. 4048126 dated 05.01.2023 by M/s Arcus Overseas
Name of Supplier /shipper and load port	Destination agent	No. of Containers and quantity	Consignee /Notify party as per said BL and Mobile No.	Bill of Lading No. and port of loading of goods	Shipper	Containers Total:10	

Pakistan Integrated Stones Corporation, Karachi, Pakistan, Load port-Karachi, Pakistan	JWS shipping services ,UAE	15 containe rs and 420 MTs	Energyya Petroche m FZE, UAE,	TAI/CGS/J EA/009-22 DATED 16.12.2022 Port loading Karachi, Pakistan	Energy a Petroch em FZE, UAE,	AIYU22276 69 ASLU216784 6 ASLU330136 9 ASLU501102 9 ASLU502510 4 BSIU21490 06 BSIU23770 06 CSCU30287 54 CSCU30326 72 OOLU36975 08 TCKU16072 37 TLLU26645 20 TRHU25975 80 VSBU20699 02 VSBU20718 49	AIYU2227669 ASLU2167846 ASLU3301369 ASLU5011029 ASLU5025104 BSIU2149006 BSIU2377006 CSCU3028754 CSCU3032672 OOLU3697508 TCKU1607237 TLLU2664520 TRHU2597580 VSBU2069902 VSBU2071849
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(v) For BE No. 3418901 dated 22.11.2022

Agro Eximp, Progressive plaza, suite 411,4th floor,Beaumont road,Karachi, Pakistan, shipped 20 Containers (560 MTs) of "Natural Magnesium Carbonate" to Energyya Petrochem FZE, UAE through Bill of Lading Number- TAI/CGS/JEA/004-22 dated 27.10.2022. The cross stuffing invoice no. JWSF1001814/2022Dt15.11.2022 raised by JWS Shipping Services LLP has reference of this Bill of lading. It further has mention of Master Bill of Lading (MBL) No. ASCLJEAMUN2201488 indicating that goods are destined to Mundra Port. In the cross stuffing invoice, freight charges for movement from KHI to JEA and JEA to MUN has been mentioned alongwith cross stuffing charges. This indicates that at UAE the goods that have arrived from Pakistan are loaded in other containers through cross stuffing, and these containers are further shipped for Mundra through another vessel. The containers mentioned in the cross stuffing charges arrive at Mundra and Bill of Entry No. 3418901 dated 22.11.2022 is filed by M/s Arcus Overseas for clearance.

The correlation has been summarized as below:

BILL OF LADING FROM PAKISTAN TO JABEL ALI (IN RESPECT OF Pakistan Based Supplier) BL NO. TAI/CGS/JEA/004-22 dated 27.10.2022 (RUD No.35)				Cross Stuffing Invoice of JWS shipping services, UAE JWSF1001814/15.11.2022 and Job ref. JWSBKG001618/2022 (RUD No.36)			Containers imported vide BE No. 3418901 dated 22.11.2022 (for 20 containers) by M/s Arcus Overseas
Name of Supplier/ shipper and load port	Destin ation agent addres s	No. of Conta nters and quant ity	Consig nee/No tify party as per said BL	Bill of Lading No. and port of loading of goods	Shipper and customer of JWS shipping services	Containers Total:40	
Agro Eximp, Karachi Pakistan, Load port-Karachi, Pakistan	JWS SHIPPING SERVICES LLC, UAE	20 containe rs and 560 MTs	Energyya Petroch em FZE, UAE,	TAI/CGS /JEA/00 4-22 dated 24.10.20 22 , Port of loading -Karachi ,Pakistan	Energyya Petroch em FZE, UAE, Customer - M/s Arcus Overseas	ASLU1971628 ASLU2015165 ASLU5026203 ASLU7935823 CRSU1258531 CRSU1358124 CRSU2188528 CRSU3457426 CSCU3026854	ASLU1971628 ASLU2015165 ASLU5026203 ASLU7935823 CRSU1258531 CRSU1358124 CRSU2188528 CRSU3457426 CSCU3026854

						CSCU3026999 CSCU3027681 CSCU3028559 FCIU3183800 PCIU1520100 PCIU2975063 TCKU1643770 TCKU2338678 TGHU2690540 VSBU2035841 VSTU2028137 and other 20 containers	CSCU3026999 CSCU3027681 CSCU3028559 FCIU3183800 PCIU1520100 PCIU2975063 TCKU1643770 TCKU2338678 TGHU2690540 VSBU2035841 VSTU2028137
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(vi) For BE No. 3517776 dated 29.11.2022

The stoners, suit no. 1101, Aero regent park, Plot no.- D1, Block 'F', North Nazimabad, Karachi, Pakistan, shipped 10 (280.06 MTs) Containers of "Natural Magnesium Carbonate" to Veritas Energy LLC, UAE through Bill of Lading Number- TAI/CGS/JEA/005-22 dated 06.11.2022. The cross stuffing invoice no. JWSFI001923/2022 Dt 25.11.2022 raised by JWS Shipping Services LLP has reference of this Bill of lading. It further has mention of Master Bill of Lading (MBL) No. ASCLJEAMUN2201523 indicating that goods are destined to Mundra Port. In the cross stuffing invoice, freight charges for movement from KHI to JEA and JEA to MUN has been mentioned alongwith cross stuffing charges. This indicates that at UAE the goods that have arrived from Pakistan are loaded in other containers through cross stuffing, and these containers are further shipped for Mundra through another vessel. The containers mentioned in the cross stuffing charges arrive at Mundra and Bill of Entry No. 3517776 dated 29.11.2022 is filed by M/s Arcus Overseas for clearance.

The correlation has been summarized as below:

BILL OF LADING FROM PAKISTAN TO JABEL ALI (IN RESPECT OF Pakistan Based Supplier) BL NO. TAI/CGS/JEA/005-22 dated 06.11.2022 (RUD No.-37)				Cross Stuffing Invoice of JWS shipping services, UAE JWSFI001923/2022 dated 25.11.2022 and Job ref. JWSBKG001667/2022, (RUD No.-38)			Containers imported vide BE No. 3517776 dated 29.11.2022 by M/s Arcus Overseas
Name of Supplier/s hipper and load port	Destinat ion agent address	No. of Contain ers and quantit y	Consignee/ Notify party as per said BL and Mobile No.	Bill of Lading No. and port of loading of goods	Shipper and customer of JWS shipping services	Containers Total:10	
The Stoners, Karachi Pakistan, Load port- Karachi ,Pakistan	JWS SHIPPIN G SERVICE S LLC, UAE	10 contain ers and 280.6 MTs	Veritas Energy LLC, UAE, Mob no.- 9327517443	TAI/CGS/J EA/005-22 dated 06.11.2022 Port of loading - Karachi, Pakistan	Energyya Petrochem FZE, UAE, Customer- M/s Arcus Overseas	ASLU2276913 ASLU5007409 ASLU5009309 ASLU5009335 ASLU5015723 BSIU3168551 BSIU3174364 CSCU3026514 TDRU2992252	ASLU2276913 ASLU5007409 ASLU5009309 ASLU5009335 ASLU5015723 BSIU3168551 BSIU3174364 CSCU3026514 TDRU2992252

(vii) For BE No. 3476761 dated 26.11.2022

Eshal Industries, office no. 413, 4th floor, anum estate building, shahrah e faisal, Karachi, Pakistan, shipped 10 containers (280 MTs) Containers of "Natural Magnesium Carbonate" to Energyya Petrochem FZE, UAE through Bill of Lading Number- TAI/CGS/JEA/006-22 dated 06.11.2022. The cross stuffing invoice no. JWSFI001924/2022 dated 25.11.2022 raised by JWS Shipping Services LLP has reference of this Bill of lading. It further has mention of Master Bill of Lading (MBL) No. ACL/KHI/JEA-8784/22 // ASCLJEAMUN2201522 indicating that goods are destined to Mundra Port. In the cross stuffing invoice, freight charges for movement from KHI to JEA and JEA to MUN has been mentioned alongwith cross stuffing charges. This indicates that at UAE the goods that have arrived from Pakistan are loaded in other containers

through cross stuffing, and these containers are further shipped for Mundra through another vessel. The containers mentioned in the cross stuffing charges arrive at Mundra and Bill of Entry No. **3476761 dated 26.11.2022** is filed by M/s Arcus Overseas for clearance.

The correlation has been summarized as below:

BILL OF LADING FROM PAKISTAN TO JABEL ALI (IN RESPECT OF Pakistan Based Supplier) BL NO. TAI/CGS/JEA/006-22 dated 06.11.2022 (RUD No.- 39)				Cross Stuffing Invoice of JWS shipping services, UAE JWSFI001924/2022 dated 25.11.2022 and Job ref. JWSBKG001668/2022, (RUD No.-40)			Containers imported vide BE No. 3476761 dated 26.11.2022 (for 10 containers) by M/s Arcus Overseas
Name of Supplier/shipper and load port	Destination agent address	No. of Containers and quantity	Consignee/Notify party as per said BL and Mobile No.	Bill of Lading No. and port of loading of goods	Shipper and customer of JWS shipping services	Containers Total:20	
Eshal Industries, Karachi Pakistan, Load port-Karachi ,Pakistan	JWS SHIPPING SERVICES LLC, UAE	10 containers and 280 MTs	Energyya Petrochem FZE, UAE Mob no.- 9327517443	TAI/CGS /JEA/006-22 dated 06.11.2022 Port of loading - Karachi ,Pakistan	Energyya Petrochem FZE, UAE, Customer - M/s Arcus Overseas	AIYU2117867 ASLU5000488 ASLU5003759 ASLU5004354 ASLU5007610 ASLU5008072 ASLU5008869 ASLU5008880 ASLU5008961 ASLU5015256 and 10 other containers	AIYU2117867 ASLU5000488 ASLU5003759 ASLU5004354 ASLU5007610 ASLU5008072 ASLU5008869 ASLU5008880 ASLU5008961 ASLU5015256 and 10 other containers

(viii) For BE No. 3418901 dated 22.11.2022

Agro Eximp, Progressive plaza, suite 411,4th floor, Beaumont road,Karachi, Pakistan, shipped 15 Containers (420 MTs) of "Natural Magnesium Carbonate" to Energyya Petrochem FZE, UAE through Bill of Lading Number- TAI/CGS/JEA/001-22 dated 24.10.2022. The cross stuffing invoice no. JWSFI001814/2022Dt 05.10.2022 raised by JWS Shipping Services LLP has reference of this Bill of lading. It further has mention of Master Bill of Lading (MBL) No. TAI/CGS/JEA/001-22 /222472411 indicating that goods are destined to Mundra Port. In the cross stuffing invoice, freight charges for movement from KHI to JEA and JEA to MUN has been mentioned alongwith cross stuffing charges. This indicates that at UAE the goods that have arrived from Pakistan are loaded in other containers through cross stuffing, and these containers are further shipped for Mundra through another vessel. The containers mentioned in the cross stuffing charges arrive at Mundra and Bill of Entry No. 3213182 dated 08.11.2022 is filed by M/s Arcus Overseas for clearance.

The correlation has been summarized as below:

BILL OF LADING FROM PAKISTAN TO JABEL ALI (IN RESPECT OF Pakistan Based Supplier) BL NO. TAI/CGS/JEA/001-22 dated 24.10.2022(RUD No.-41)				Cross Stuffing Invoice of JWS shipping services, UAE JWSFI001764/2022 dated 08.11.2022 and Job ref. JWSBKG001630/2022, (RUD No.-42)			Containers imported vide BE No. 3213182 dated 08.11.2022 (for 15 containers) by M/s Arcus Overseas
Name of Supplier/shipper and load port	Destination agent address	No. of Containers and quantity	Consignee/Notify party as per said BL	Bill of Lading No. and port of loading of goods	Shipper /party name	Containers Total:30	

Agro Eximp, Karachi Pakistan, Load port-Karachi ,Pakistan	JWS SHIPPI NG SERVI CES LLC, UAE	15 containers and 420 MTs	Energyya Petrochem FZE, UAE,	TAI/CGS/ JEA/001-22 dated 24.10.2022 , Port of loading - Karachi ,Pakistan	Energyya Petrochem FZE, UAE,	CLHU3865041 HASU1245982 HASU1378331 HASU1521421 MRSU0116595 MRSU0240034 MSKU3099079 MSKU3366684 MSKU7965464 TCKU1097581 TCKU1148539 TEMU3221762 TEMU3556215 TEMU3921339 TLLU2301083 and other 15 containers	CLHU3865041 HASU1245982 HASU1378331 HASU1521421 MRSU0116595 MRSU0240034 MSKU3099079 MSKU3366684 MSKU7965464 TCKU1097581 TCKU1148539 TEMU3221762 TEMU3556215 TEMU3921339 TLLU2301083
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(ix) For BE No. 3418894 dated 22.11.2022

Energyya Petrochem FZE, UAE purchased the Pakistan originated natural Magnesium Carbonate from Pakistan based supplier's. The same was shipped from Karachi City Port, Pakistan to Jabel Ali Port, UAE through JWS shipping services LLP, UAE. At UAE, the goods were loaded in other containers through cross stuffing and bill/invoices generated for cross stuffing by JWS Shipping Services LLP. Thereafter these containers were further shipped to Mundra through another vessel. The party name mentioned in the cross stuffing invoice is Energyya Petrochem FZE, UAE. In the cross stuffing invoice, Ocean freight for import and export has been mentioned alongwith cross stuffing charges. In the cross stuffing invoice, the Consignee name is mentioned as Arcus overseas and the HBL Bill of Lading No. is mentioned as ACL/KHI/JEA-8274/22 / ASCLJEAMUN2201487 indicating onward movement of goods to Mundra and to Arcus overseas in pre planned manner. Thereafter, these containers arrived at Mundra and M/s Arcus Overseas had filed the B/E no. 3418894 dated 22.11.2022 for these containers of NATURAL MAGNESIUM CARBONATE.

Cross Stuffing Invoice of JWS shipping services, UAE JWSFI001813/2022 and Job ref. JWSBKG001617/2022(RUD No.- 43)						Containers imported vide BE No. 3418894 dated 22.11.2022 by M/s Arcus Overseas
Party Name	MBL No.	Consignee Name	Port of Loading	Port of Discharge	Containers Total: 10	Containers Total: 10
Energyya Petrochem FZE, UAE	ACL/KHI/JEA-8274/22 / ASCLJEAMUN2201487	Arcus Overseas	Karachi City	Mundra	ASLU5001247 ASLU5013309 ASLU5017710 ASLU5018527 CRSU1043636 CRSU1247460 IPXU2114208 TCLU3880886 TRHU1761636 XINU1427338	ASLU5001247 ASLU5013309 ASLU5017710 ASLU5018527 CRSU1043636 CRSU1247460 IPXU2114208 TCLU3880886 TRHU1761636 XINU1427338

(x) For BE No. 4563883 dated 02.09.2023

Energyya Petrochem FZE, UAE purchased the Pakistan originated natural Magnesium Carbonate from Pakistan based supplier's. The same was shipped from Karachi City Port, Pakistan to Jabel Ali Port, UAE through JWS shipping services LLP, UAE. At UAE, the goods

were loaded in other containers through cross stuffing and bill/invoices generated for cross stuffing by JWS Shipping Services LLP. Thereafter these containers were further shipped to Mundra through another vessel. The party name mentioned in the cross stuffing invoice is Energyya Petrochem FZE, UAE. In the cross stuffing invoice, Ocean freight for import and export has been mentioned alongwith cross stuffing charges. In the cross stuffing invoice, the Consignee name is mentioned as Arcus overseas and the Bill of Lading No. is mentioned as ASCLJEA MUN2301902 indicating onward movement of goods to Mundra and to Arcus overseas in pre planned manner. Thereafter, these containers arrived at Mundra and M/s Arcus Overseas had filed the B/E no. 4563883 dated 02.09.2023 for these containers of NATURAL MAGNESIUM CARBONATE.

Cross Stuffing Invoice of JWS shipping services, UAE JWSF10000349/2023 and Job ref. JWSBKG000146/2023 (RUD No.- 44)						Containers imported vide BE No. 4563883 dated 02.09.2023 by M/s Arcus Overseas
Party Name	MBL No.	Consignee Name	Port of Loading	Port of Discharge	Containers Total: 11	Containers Total: 11
Energyya Petrochem FZE, UAE	ASCLJEA MUN2301902	Arcus Overseas	Karachi City	Mundra	ASLU2516212 ASLU5002496 ASLU5023056 ASLU5027719 CAXU6251012 CAXU6611762 CRXU3339568 CSCU3027172 DFSU2898206 PCIU1488728 TRHU1640383	ASLU2516212 ASLU5002496 ASLU5023056 ASLU5027719 CAXU6251012 CAXU6611762 CRXU3339568 CSCU3027172 DFSU2898206 PCIU1488728 TRHU1640383

(xi) For BE 3720006 dated 13.12.2022

Energyya Petrochem FZE, UAE purchased the Pakistan originated natural Magnesium Carbonate from Pakistan based suppliers. The same was shipped from Karachi City Port, Pakistan to Jabel Ali Port, UAE through JWS shipping services LLP, UAE. At UAE, the goods were loaded in other containers through cross stuffing and bill/invoices generated for cross stuffing of 30 Containers by JWS Shipping Services LLP. Thereafter these containers were further shipped to Mundra through another vessel. The party name mentioned in the cross stuffing invoice is Energyya Petrochem FZE, UAE. In the cross stuffing invoice, Ocean freight for import and export has been mentioned alongwith cross stuffing charges. In the cross stuffing invoice, the Consignee name is mentioned as Arcus overseas and the House Bill of Lading and MBL are mentioned as TAI/CGS/JEA/007-22 and JEA2212012097 respectively, indicating onward movement of goods to Arcus overseas in pre planned manner. Thereafter, these containers arrived at Mundra and M/s Arcus Overseas had filed the BE No. 3720006 dated 13.12.2022 for 15 containers of NATURAL MAGNESIUM CARBONATE.

Cross Stuffing Invoice of JWS shipping services, UAE JWSF1002193/2022 and Job ref. JWSBKG001735/2022 Dt 26.12.2022 (RUD No.- 45)						Containers imported vide BE 3720006 dated 13.12.2022 by M/s Arcus Overseas
Party Name	MBL No.	Consignee Name	Port of Loading	Port of Discharge	Containers matching with those in BE No. 4563883 dtd 02.09.2023 Total: 15	Containers Total: 15
Energyya Petrochem FZE, UAE	JEA2212012097	Arcus Overseas	Karachi	Mundra	BSIU2933086 BSIU2962839 BSIU3023898 CAIU2177717 CAIU3677276 SAXU2005280 VSBU2026367 VSBU2029263 VSBU2030135 VSBU2032246 VSBU2047035	BSIU2933086 BSIU2962839 BSIU3023898 CAIU2177717 CAIU3677276 SAXU2005280 VSBU2026367 VSBU2029263 VSBU2030135 VSBU2032246 VSBU2047035

					VSBU2050189 VSBU2053130 VSBU2055452 VSBU2077596	VSBU2050189 VSBU2053130 VSBU2055452 VSBU2077596
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(xii) For BE No. 4243174 dated 19.01.2023

Energya Petrochem FZE, UAE purchased Total 560 MTS. (as per Invoice No. BTC-MAG001-22 for 560 MTS in r/o 20 Containers) Bailey Trading Co. Pvt. Ltd, Karachi Pakistan. Out of these total 532 MT Magnesite Lumps were shipped in 19 Containers as per BL No. TAI/CGS/JEA/011-22 dated 24.11.2022/ to UAE. It is seen that M/s Arcus Overseas had filed the B/E no. 4243174 dated 19.01.2023 for import of 19 containers of total 532 MT NATURAL MAGNESIUM CARBONATE in India. Although the Container Nos. which arrive in India are different from those mentioned in BL No. TAI/CGS/JEA/011-22 dated 24.11.2022, because of practice of cross stuffing adopted by Shri Maulik Shah in UAE. The exact correlation between weight of the consignment and number of containers clearly indicate that it was the same consignment that was imported from Pakistan under BL No. TAI/CGS/JEA/011-22 dated 24.11.2022.

Documents/Shipper Name	No. of Containers and Quantity loaded at Karachi, Pakistan	Notify Party in BL/Buyer in Invoice No. BTC-MAG001-22 raised by Bailey Trading Co. Pvt. Ltd, Karachi, Pakistan	BL No. and container line	No. of Containers and Weight of Magnesite Lumps as per BL TAI/CGS/JEA/011-22 dated 24.11.2022	No. of Containers and Weight of Magnesite Lumps in BE No. 4243174 dated 19.01.2023
1. BL No. TAI/CGS/JEA/011-22 dated 24.11.2022 (RUD No. 46)	19 Containers, Total NET Wt. 532 MT of Magnesite (MGO Lumps). However, Invoice of Bailey Trading Co. pvt. Ltd. generated the invoice no. BTC-MAG001-22 (RUD No. - 47) Shipper: Bailey Trading Co. Pvt. Ltd., Office M-1, 94C, Jami Comm, S1, 11, Phase VIII, DHA, Karachi, Pakistan.	Energya Petrochem FZE, Jabel Ali Free Zone Dubai	TAI/CGS/JEA/011-22 dated 24.11.2022 / Taiga Shipping and logistics Pte Ltd.	532 MT 19 Containers	532 MT 19 Containers
2. PICT Export Invoice 2-2022-156531Dt 29.12.2022					
3. Invoice of Bailey Trading Co. pvt. Ltd. generated the invoice no. BTC-MAG001-22 (RUD No. - 47) Shipper: Bailey Trading Co. Pvt. Ltd., Office M-1, 94C, Jami Comm, S1, 11, Phase VIII, DHA, Karachi, Pakistan.					

28. During the investigation, it is evident that key person i.e. Shri Maulik Atulbhai Shah purchased the subject goods from various suppliers in Pakistan i.e The Stoners, North Nazimabad, Karachi, Pakistan, MIB Industries, Pakistan, Saifee Expo, Karachi Pakistan etc. Shri Maulik Atulbhai Shah imported these goods in substantial quantities, and after cross-stuffing in UAE, these goods were shipped to Mundra Port with fabricated documents. The documentation either continued to reference Veritas Energy LLC (who initially sourced the goods from Pakistan) or falsely cited other entities, including OSEVEH TRADELINK FZ-LLC, ENERGYA PETROCHEM FZE, K B I RAW MATERIALS TRADING L.L.C., RELIANCE IMPEX GENERAL TRADING LLC, and WORLD BUSINESS TRADING FZC, UAE, for the sole purpose of documentation in which mentioned the country of origin was incorrectly stated as Turkmenistan or Turkey.

Several evidences have been recovered during investigation which show how Shri Maulik Shah in connivance with Deep Sitapara and Nishank Bhorania sourced Magnesite Lumps/Magnesium Carbonate from Pakistan into UAE in the name of firms mentioned above. The documents extracted from Shri Deep Sitapara/ Shri Harsh Kaila's Mobile phone and details evidencing the same are as under

RUD No.	Email dated and time/Invoice No.	Sender/ Pakistani supplier	Details of persons/firms in documents	Brief of the documents
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(RUD No.- 48)	1. Email Dt 07 sept. 2022, 14.41 Hrs 2. National tax no. 2020081-1 Certificate 3. Proforma invoice 220907-PI-VEL(ms)	Ahmed anwar amin ,General Manager of The Stoners, suit no. 1101, Aero regent park, Plot no.- D1, Block 'F' ,North Nazimabad ,Karachi, Pakistan	Recipients of Email are: Nishank Bhorania, Deepsitapara, Ravi (Maulik Atulbhai Shah) Consignee in invoice is "Veritas Energy LLC, UAE" Contact Person in invoice is "Shri Maulik Shah, +91 9327517443"	The pakistani person Shri Ahmed anwar amin sends proforma invoice of the stoners and attached with profile (National tax no. 2020081-1 issued by Central Board of Revenue, Government of Pakistan) of the company for information. Veritas Energy LLC, Dubai purchased 700 MTs (the Natural Magnesium carbonate (Magnesite) lumps from Pakistani supplier i.e The stoners.
(RUD No.- 49)	Invoice no.- 786-MIB-36/2022 dated 02.07.2022	MIB Industries, Office no.- 517, SB-1, Raza excellency, Block-07, Karachi ,Pakistan	Consignee in invoice is "Veritas Energy LLC, UAE" Contact Person in invoice is "Shri Maulik Shah, +91 9327517443"	Veritas Energy LLC, Dubai purchased 840 MTs (30 Containers) Raw Magnesite lumps from Pakistani supplier i.e MIB Industries.
(RUD No.- 50)	Invoice no.- 786-MIB-36/2022 dated 18.07.2022	MIB Industries, Office no.- 517, SB-1, Raza excellency, Block-07, Karachi ,Pakistan	Consignee in invoice is "Veritas Energy LLC, UAE" Contact Person in invoice is "Shri Maulik Shah, +91 9327517443"	Veritas Energy LLC, Dubai purchased 420 MTs (15 Containers) Raw Magnesite lumps from Pakistani supplier i.e MIB Industries.
(RUD No.- 51)	Invoice No.-51525456 dated 10.04.2022	Saifee expo, Gadap Town, Karachi Pakistan	Consignee in invoice is "Veritas energy LLC, UAE"	Dubai based buyers/supplier i.e Veritas Energy LLC, Dubai purchased 700 MTs Raw Magnesite Carbonate lumps from Pakistani supplier i.e MIB Industries.
(RUD No - 52)	Invoice No. GTC-786-83-2023 dated 13.03.2023	Global Trading Company, Office No. 101, 1 st Floor, Hussain Trade Centre, Karachi ,Pakistan	Consignee in invoice is "Energyya Petrochem FZE, Dubai, UAE"	Energyya Petrochem FZE, Dubai purchased 65 MTs Raw Magnesite Carbonate lumps from Pakistani supplier i.e MIB Industries.
(RUD No - 53)	Invoice No. AE/EXP/MAG/03/21-22	AgroEximp, Suit 411, 4 th Floor, Progressive Plaza ,Karachi ,Pakistan	Consignee in invoice is "Veritas energy LLC, UAE" Contact Person in invoice is "Shri Mauluk Shah".	Veritas Energy LLC, UAE purchased 540 MTs Raw Magnesite Carbonate lumps from Pakistani supplier i.e MIB Industries.
(RUD No - 54)	Invoice No. AE/EXP/MAG/02/21-22	AgroEximp, Suit 411, 4 th Floor, Progressive Plaza ,Karachi ,Pakistan	Consignee in invoice is "Veritas energy LLC, UAE"	Veritas Energy LLC, UAE purchased 270 MTs Raw Magnesite Carbonate lumps from Pakistani supplier i.e MIB Industries.
(RUD No - 55)	Invoice No. GTC-786-82-2023 dated 10.02.2023	Global Trading Company, Office No. 101, 1 st Floor, Hussain Trade Centre, Karachi ,Pakistan	Consignee in invoice is "Energyya Petrochem FZE, Dubai, UAE"	Energyya Petrochem FZE, Dubai purchased 420 MTs Raw Magnesite Carbonate lumps from Pakistani supplier i.e MIB Industries.
(RUD No - 56)	Invoice No. ENE-UAE 63-01112022/2022-A, Place of issue-Pakistan, Date-01/11/2022	Eshel Industries, Office No. 413, shahrah e faisal, Karachi, Pakistan	Consignee in invoice is "Energyya Petrochem FZE, Dubai, UAE"	Energyya Petrochem FZE, Dubai purchased 280 MTs Raw Magnesite Carbonate lumps from Pakistani supplier i.e Eshel Industries.
(RUD No - 57)	1. Email Dt 02.07.2022 at 17.14 hrs from Shri Waheed (Pakistani supplier) to Ravi(shri Maulik Atulbhai shah) with copy marked to shri Deep sitapara,Nishank etc enclosing invoice PI-MIB-36. 2. Funds Transfer e-receipt document 3. E-mail dated 19.07.2022 at 18.31Hrs of Ravi Shah (another name of Maulik Atulbhai Shah) to Shri Waheed (email- chwaheed255@gmail.com)	MIB Industries Importer and exporter, Pakistan	Consignee in invoice is "Veritas energy LLC, UAE"	Shri ahmed (Email: chwaheed255@gmail.com), from Pakistan sends an Email on 02.07.2022 at 17.14 hrs to concern persons i.e Shri Maulik Shah, Deep sitapara, Shri Bhagirath, Nishank Bhorania , etc. for processing the payment (as per discussed with PI MIB-36 -enclosure) . Ravi Shah (another name of Maulik Atulbhai Shah) sent a message through E-mail dated 19.07.2022 at 18.31Hrs to Pakistani person Shri Waheed (chwaheed255@gmail.com) with request to him that once he received payment (payment reference no. 033DBFC222001049) then confirm it and also requested that to send pictures at the time of loading. Also attached Invoice no. 786-MIB-36/2022 dated-20.07.2022. Further, Ravi(shri

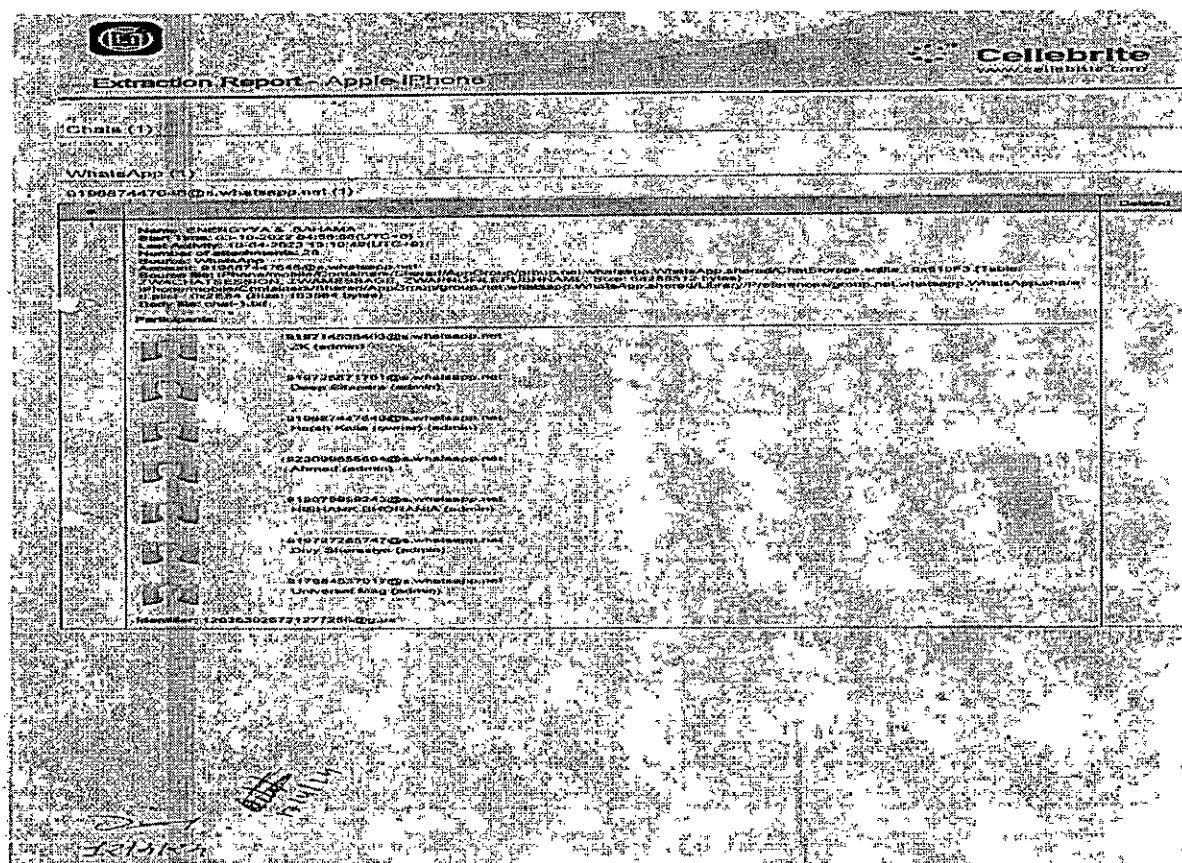
	<p>chwaheed255@gmail.com)</p> <p>4. Invoice & Packing list no.-786-MIB-36/2022 dated-20.07.2022,</p> <p>3. BL No. - LDBKHIJEA22070010 dated 27.07.2022</p> <p>5. Certificate of origin Reference no- 786-MIB-36/2022 issued by Karachi Chamber of Commerce &Industries (No:535819)</p> <p>6. Email Dt 19.07.2022 at 18.56 hrs from Ravi(shri Maulik Atulbhai shah) to Shri Waheed (Pakistani supplier) with copy marked to shri Deep sitapara,Nishank etc</p> <p>7. Email dated 16.08.2022 at 15.11 Hrs from Deep Sitapara to, to Shri Divya Sherasiya, Shri Harsh kaila, Shri Nishank.</p>		<p>Maulik Atulbhai shah) send a message on 19.07.2022 at 18.56 hrs to waheed (Pakistani supplier) and copy to shri Deep sitapara,Nishank etc. under which he instructed to Pakistani supplier (waheed) that please clearly mentioned in terms of FOB means all local charges from Karachi side paid by supplier.</p> <p>Further, Deep Sitapar downloaded invoice& packing list no. 786-MIB-36/2022 dated-20.07.2022, Copy of BL No. LDBKHIJEA22070010 from his whatsapp group and send the same documents through email of Deep sitapara (deep.arcusoverseas@gmail.com) dated 16.08.2022 at 15.11 Hrs, to Shri Divya Sherasiya, Shri Harsh kaila, Shri Nishank.</p> <p>M/s Veritas Energy LLC, UAE purchased the Pakistan originated 280 MTs natural Magnesium Carbonate from Pakistan based suppliers i.e MIB Industries Importer and exporter, Office no. 517, SB 1, Raja Excellency, Block -7, Karachi Pakistan and shipped from Pakistan Port and arrived at UAE.</p>	
(RUD No 58)	<p>1. Email Dt 21.11.2022 from Ahmed Javaid of Pakistan Integrated Stones (pisc00@hotmail.com) to Shri Nishank Bhorania, Deep Sitapara, Ravi Kumar (other name of Maulik Shah) etc. enclosing proforma invoice</p> <p>2. Proforma Invoice No. PISC-EPF-02-420 Dt 20.11.2022</p>	<p>Pakistan Integrated Stones Corporation, Pakistan</p>	<p>Consignee in invoice is "Energyya Petrochem FZE, Dubai, UAE"</p>	<p>Shri Ahmed Javaid of Pakistan Integrated Stones (pisc00@hotmail.com) sent an Email Dt 21.11.2022 to Shri Nishank Bhorania, Deep Sitapara, Ravi Kumar (other name of Maulik Shah) etc. enclosing proforma invoice and requesting for issuance of CRO.</p> <p>Proforma Invoice No. PISC-EPF-02-420 Dt 20.11.2022 mentions the supply of 560 MT of Raw Magnesite Lumps from Pakistan Integrated Stones Corporation, Pakistan to Energyya Petrochem FZE, Dubai, UAE.</p>

29. During investigation, documents extract from Shri Deep Sitapara Mobile/ email, Shri Harsh Kaila Mobile/email was examined and after scrutiny, it was found that the importer had imported all the consignments of subject goods from Year 2022 and year 2023 from Pakistan, in which 34 import consignments had imported by way of Cross stuffing at UAE. It is evident that **Cross stuffing** had been done at UAE and deal regarding cross stuffing were made on different whatsapp group "Energyya& Sahama" and "Energyya& Amir Bhai" by Shri Maulik Atulbhai Shah, Deep Sitapara, Ahmed and Amir Mimon (Pakistani person), and other members. It is clear that the subject goods imported from Pakistan and arrived at Mundra via Dubai with cross stuffing at Dubai. The details of whatsappchatting on group are as under-

(i) Whatsapp group "Energyya & Sahama"

A Whatsapp group "Energyya& Sahama" had been created by Universal Meg (+917984537017) and ZK (+919714538403) (another name of Maulik Shah), Deep Sitapara (+919725871701), Ahmed (+923099555694), Harsh Kaila (+919687447646), Nishank Bhorania (+919979999243) and Divya Sherasiya (+919727265747) were the member of this group. Discussion regarding cross stuffing on this whatsapp group had been made by member of this group. The details are as under-

(a) Details of Whatsapp group "Energyya & Sahama":



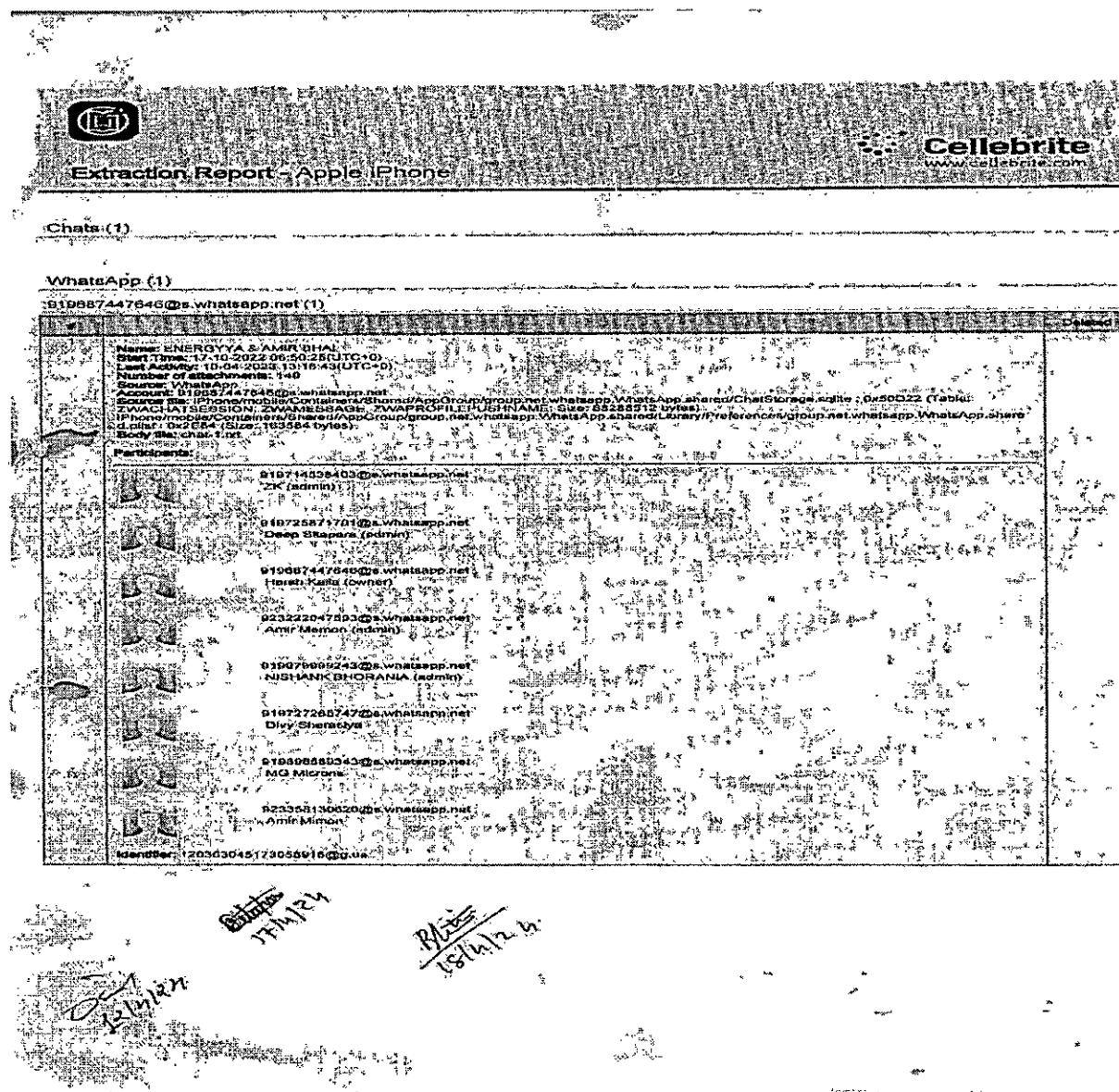
There is clearcut communication in the group regarding import of Magnesium Carbonate from Pakistan, cross stuffing and then supply to India as mentioned in chats below.

Chat Reference	Date and time of chat	sender	Content of chat	Brief of chating
RUD-59	23.12.2022, at 12:10 (UTC+0)	ZK (as per statement of Shri Deep Sitapara, another name of Shri Maulik Shah was ZK)	One attachment of Invoice (mentioned with 23 Dec.2022) generated by Pakistan Integrated stone Corporation, Pakistan	Z K (another name of Shri Maulik Shah) shared an invoice of Pakistan integrated stone Corporation for goods Natural Magnesium carbonate.
RUD-60	28.12.2022, at 05:01 (UTC+0)	ZK (Another name of Shri Maulik Shah) send message to Ahmed, Pakistani Person	Pl send me BL urgently	Z K demanded to Ahmed for providing the BL
	28.12.2022, at 06:41 (UTC+0)	Ahmed send a copy of BL	Attachment of copy of BL(scanned)	Ahmed send a copy (scanned) BL on group.
	29.12.2022, at 09:08 (UTC+0)	ZK send message to Ahmed, Pakistani Person	Urgently send original BL to our agent	Z K demanded to Ahmed for providing original BL to his agent.
(RUD No.-61)	29.12.2022, at 09:08 (UTC+0)	ZK (Another name of Shri Maulik Shah) send message to group members	We need to start cross stuffing	Z K shared a message that he needed to start cross stuffing
	29.12.2022, at 09:20 (UTC+0)	ZK tag to Nishank Bhorania and send a message	Kindly urgently talk to ahmed sir for BL	Z K requested to shri Nishank Bhorania for talking to Ahmed sir (Pakistani agent) for providing BL, due to start the cross stuffing.
(RUD No.-62)	30.12.2022, at 05:46:46 (UTC+0)	ZK forwarded and shared two images on group	Shared two forwarded images of container stuffing	Z K shared two forwarded images of container stuffing for information to other group members.
	30.12.2022, at 09:20:50 (UTC+0)	ZK send a message on group for group members	Cross stuffing start	Z K informed to other group members that Cross stuffing started.

(ii) Whatsapp group "Energuya & Amir Bhai"

Another Whatsapp group "Energyya & Amir Bhai" had been created by Nishank Bhorania and ZK (+919714538403) (other name of Maulik Shah), Deep Sitapara (+919725871701), Amir Memon (+92322047593), Harsh Kaila (+919687447646), Nishank Bhorania (+919979999243), Divya Sherasiya (+919727265747), MG Microns (+919898589343), Amir Mimon (+923358130620) were the members of this group. Discussion regarding cross stuffing on this whatsapp group had been made by member of this group. The details are as under-

(a) Details of Whatsapp group "**Energyya & Amir Bhai**"



There is clear evidence of cross stuffing of goods imported by Maulik Shah in UAE from Pakistan based suppliers as mentioned in Chats below.

Chat Reference	Date and time of chat	sender	Content of chat	Brief of chatting
(RUD NO. 63)	07.01.2023 at 6:39 (UTC+0)	ZK (Another name of Shri Maulik shah) shared an image of stuffed container on whatsapp group.	<i>One image of stuffed container</i>	ZK shared an image of stuffed container for information to other group members.
	07.01.2023 at 6:47 (UTC+0)	A message received by Shri Ravi and same message forwarded by ZK on group.	<i>Ravi sir till now 3 containers cross stuffing has completed 4th and 6th are going on</i>	Someone present at container cross stuffing place and he informed to Shri Ravi that 3 containers cross stuffing has completed and 4 th and 6 th are going on and this message received by ZK and again he forwarded to group for information to group members regarding cross stuffing. (As per statement of Shri Atulbhai shah, (father of Shri Maulik shah) pet name of shri Maulik Shah was Shri Ravi Kumar)

	07.01.2023 at 07:02 (UTC+0)	Amir Memon send a message	Good	Amir Memon (Pakistani supplier) replied good.
(RUD No.- 64)	07.01.2023 at 07:02 (UTC+0)	ZK tagged a message of Amir memon and send a message	<i>Aapke raj me he sir ji</i>	Replied "good' for cross stuffing by Aamir Memon and ZK tagged this message and stated that he was under Aamir memon (Pakistani supplier).
	07.01.2023 at 9:39 (UTC+0)	A received message forwarded by ZK.	<i>Cross stuffing stopped bcz of rain</i>	Someone present at container cross stuffing place and he informed to ZK that because of rain ,containers cross stuffing stopped and the same message forwarded by ZK to group for information to group members regarding cross stuffing stopped due to rain.
(RUD No.- 65)	07.01.2023 at 9:39 (UTC+0)	Amir memon tagged the message of ZK and send a message	<i>Tagged message- "cross stuffing stopped bcz of rain", Its good ...enjoy.</i>	Aamir memon replied to ZK that its good and do enjoy after cross stuffing stopped due to rain.
	07.01.2023 at 9:41 (UTC+0)	A message send by ZK	<i>What enjoy sir....we have to finish our work</i>	ZK replied to Aamir memon in respect of enjoy that what do enjoy sir, we have to finish their work i.e cross stuffing.

(B) By manipulating the containers and/or changing seal numbers with a view to show the split route of transportation of subject goods for hiding the actual country of origin/export of subject goods and this activity were done by cross stuffing at UAE. The cross-stuffing charges have been made and informed through email and cross stuffing had been handled by key person i.e Ravi Shah (Shri Maulik Atulbhai Shah) at UAE. The printouts of the email conversation extracted from Shri Bhagirath Varmora (Partner of M/s MG Micron). The details are as under-



Bhagirath Varmora <bhagirath.varmora@gmail.com>

Fwd: MGO Project Costing

2 messages

Nishank Bhorania <nishankbhorania@gmail.com>
 To: bhagirath.varmora@gmail.com

Sat, Jul 16, 2022 at 4:23 PM

----- Forwarded message -----

From: Ravi Shah <ravi@veritasenergy.co>
 Date: Sat, 16 Jul 2022, 16:22
 Subject: MGO Project Costing
 To: <gohar@everbridgeshipping.com>, Gohar A <gohar@veritasenergy.co>
 Cc: <shahmaulik263@gmail.com>, <nishankbhorania@gmail.com>

Dear Sir,

Please find final costing of MGO.

Cross Stuffing - USD 1080.00
 Freight - USD 780
 Turkmenistan Documents - USD 2 Per MT
 From Jebel Ali to Mundra - USD 1 to 1.50

Kindly confirm the above costing to process the further process

Awaiting for your reply.

Thanks

Best Regards,

Ravi Shah
 Veritas Energy LLC
 Suite #309, Office Court, Oud Metha, Dubai, UAE
 Tel: +971 4 329 1673, Mobile: +971 52 504 6788
 Email: ravi@veritasenergy.co
 Web Site: www.veritasenergy.co

Nishank Bhorania <nishankbhorania@gmail.com>

Sat, Jul 16, 2022 at 4:37 PM

To: Ravi Shah <ravi@veritasenergy.co>
 Cc: gohar@everbridgeshipping.com, Gohar A <gohar@veritasenergy.co>, MAULIK SHAH
 <shahmaulik263@gmail.com>, bhagirath.varmora@gmail.com

Dear brother,

Thanks for your mail confirming.
 I had gone all through mail and COST charges.
 I confirming the above mail for process further. And go ahead with our up coming project.
 But there is questions regarding costing.
 Kindly look into it after first shipment for costing down and the best brother.
 Awaiting for the reply ...

Regards

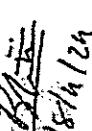
NISHANK

On Sat, 16 Jul 2022, 16:22 Ravi Shah, <ravi@veritasenergy.co> wrote:

Dear Sir,

Please find final costing of MGO.

Cross Stuffing - USD 1080.00
 Freight - USD 780



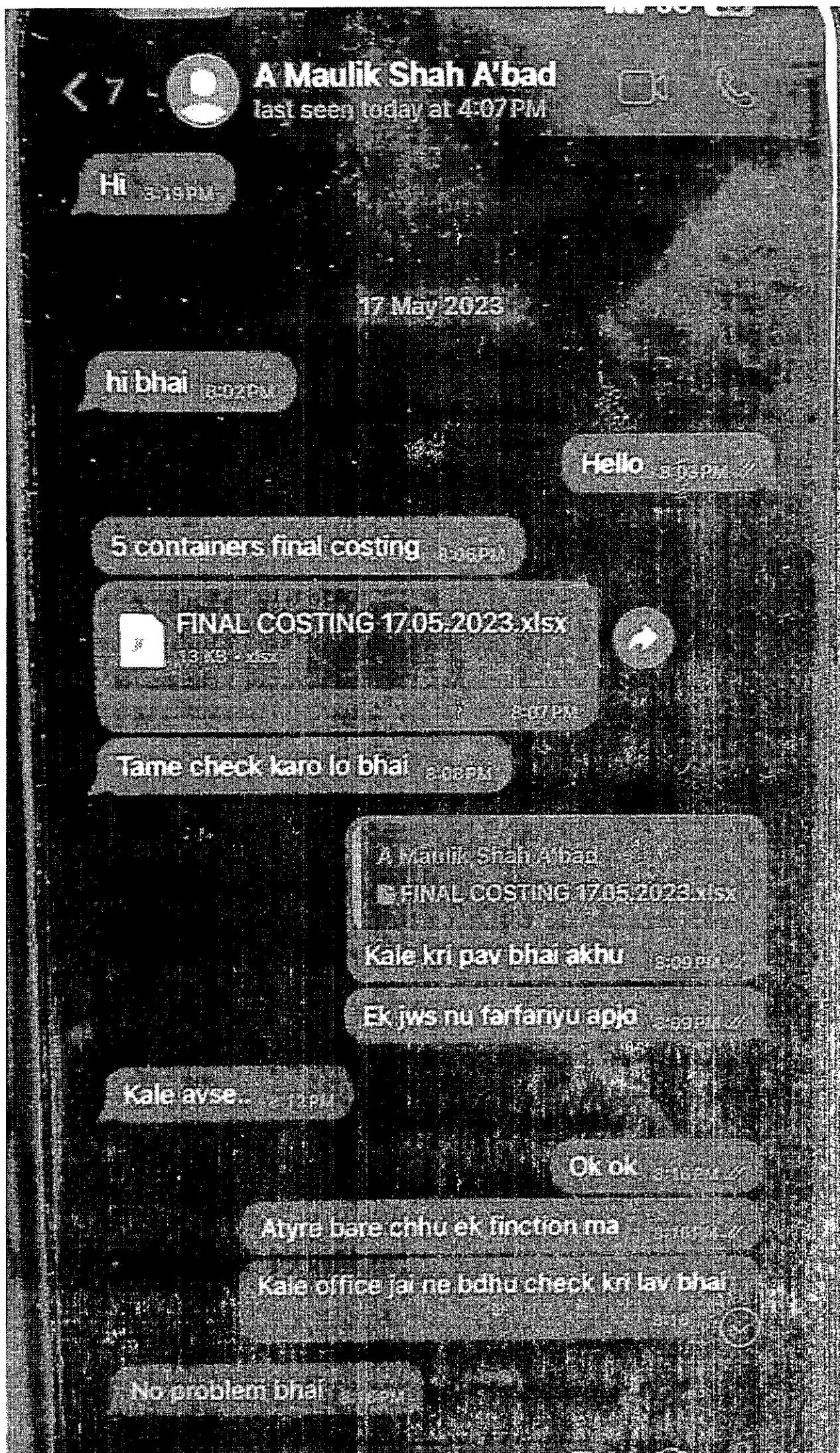
 16/7/22

Kindly confirm the above costing to process the further process
Awaiting for your reply
Thanks
Best Regards,
Ravi Shah
Veritas Energy LLC
Suite #309, Office Court, Jabel Metha, Dubai, UAE
Tel: +971 4 329 1073, Mobile: +971 02 604 6788
Email: ravi@veritasenergy.co
Web Site: www.veritasenergy.ae

Ravi Shah

Email dated	Sender	Contents of the email	Brief of contents
16.07.2022, at 4:22PM (RUD No.- 66)	Ravi Shah, Veritas Energy LLC, Suite#309, Office court, Dubai, UAE	<p>Dear sir, Please find final costing of MGO, Cross stuffing -USD 1080, Freight-USD 780, Turkmenistan Documents-2, Per MT, From Jabel Ali to Mundra- 1-1.50, Kindly confirm the above costing to process the further process, awaiting your reply, Thanks, best regards- Ravi Shah, Veritas Energy Shah, UAE</p>	Ravi Shah, (Another name of Shri MaulikAtulbhai Shah), Veritas Energy LLC, sent a quotation regarding final costing of MGO Importation from Pakistan to Mundra via UAE. At UAE cross stuffing charges and fake documents making charges for country of Origin would be Turkmenist. If importer will agree then Shri Maulik Shah start the cross stuffing process at UAE and further shipped for Mundra.
16.07.2022, at 4:23PM	Nishank Bhorania forwarded the message of Ravi shah (date 16.07.2024 at 4.22PM).	Tagged message of Ravi shah (date 16.07.2024 at 4.22PM).	...
16.07.2022, at 4:37PM	Nishank Bhorania tagged the message of Ravi Shah send a message to Ravi Shah	<p>Dear Brother, Thanks for your mail confirming. I had gone all through mail and COST charges. I confirming the above mail for process further and go ahead with our up coming project. But there is question regarding costing. Kindly look into it after first shipment for costing down and the best brother. Awaiting your reply. Regards, Nishank</p>	NishankBhorania send a message and accepted the procedure, informed by Ravi Shah but all charges of subject goods were in doubt condition and asked that if cost will slightly change then process of cross stuffing at UAE,was accepted.

(C) An excel sheet of final costing extracted from Mobile phone of Shree Deep Sitapara which was sent by Maulik Shah on 17.05.2023 and also Amir (Pakistani supplier) sent details of charges about goods exported from Pakistan to India via Jabel ali alongwith cross stuffing charges through Whatsup (**RUD No.-67**), in which Magnesite actual cost as well as cross stuffing cost at UAE were mentioned for importation of subject goods from Pakistan to Mundra via UAE. The details are as under



Magnesite Actual Cost		Total PKR Amount
Per MT 8500	8500	1140000.00
Transport Cost from Karachi Port to Godown and Godown to Karachi Port	10000	14000.00
Labour Charges per Container	2000	28000.00
Customs Clearing charges per Container	1000	1400.00
JK AD commission per MT	1970.15	25551.95
Bank Charges	100	1400.00
Total Cost of 140 MTS	140000	192551.95
Total Yashir Received Balance Amount in USD @ PKR 18.04.2023	180000	233322.00
Total Amount Received	180000	233322.00
Commission on Total Cost	14000	18280.00
Total Cost Actual Cost Value	140000	18280.00
Excess Amount with Yashir sir in PKR	4000	5200.00
Excess Amount with Yashir sir in USD	520	672.00
Per MT Costing CFR Mundra in USD	1140000	15240.00
FOB Karachi Value	1140000	15240.00
Freight from Karachi to Jabel Ali (\$175/25)	175	2.25
Cross Stuffing Cost (\$1080/28)	1080	13.20
Freight from Jabel Ali to Mundra (\$55/25)	55	0.67
CFR Cost Mundra	1140000	15240.00
JK Tradelink Commission per MT	1970.15	25551.95
Bank Charges	100	1400.00
Final Cost CFR Mundra	1140000	17744.95
CFR MT	1140000	15240.00
TOTAL USD Amount	1140000	15240.00
TOTAL AED Amount (Rs 875/-)	1140000	48892.00
TOTAL AED Amount Received	180000	233322.00
Actual Balance Payment in AED	180000	233322.00
Commercial Service Amount	14000	18280.00
Actual Costing Invoice Amount	14000	18280.00
Excess Amount	4000	5200.00

Brief of contents of excel sheet in which magnesite actual cost were mentioned-

Mentioned in excel sheet	Meaning of contents
Per MT 8500	Magnesite cost at Pakistan
Transport cost from Karachi port to Godown and Godown to Karachi port per container	Cost of Empty container from Karachi port to Godown and after stuffing of subject goods in container at Godown, further transportation cost from Godown to Karachi Port for loaded container.
Labour charges	Labour charges for loading in container at Godown
Customs Clearing charges/port charges	Cost for clearing charges from Pakistan customs and port charges
LOLO + BL charges per container	LoLo (Lift on/Lift off) charges and cost per container for making BL from Pakistan
Bank charges	Bank charges
Total cost of 140 MTS	Total cost for 140 MTS
Total Yashir received in below amount in USD @ PKR , 18/04/2023	Yashir (Pakistani supplier) received total cost of subject goods in USD which was to be Pakistani rupees with exchange rate on 18.04.2023.
Excess amount with yashir sir in PKR	Excess amount to pay to Yashir sir in Pakistani rupees.
Excess amount with yashir sir in USD	Excess amount to pay to Yashir sir in US Dollar.
Per Mt CFR Mundra in USD	Per MT Magnesite Lumps cost from Pakistan to Mundra in US Dollar
FOB Karachi Value	Freight on board value at Karachi port
Freight from Karachi to Jabel Ali (\$175/25)	Freight from Karachi to Jabel Ali Port (\$175/25)
Cross Stuffing cost (\$1080/28)	Cross stuffing cost at UAE (\$1080/28)
Freight from Jabel ali to Mundra	Freight from Jabel Ali to Mundra
CFR cost Mundra	CFR cost at Mundra
PKR commission per MT	Pakistani Rupees commission per MT
JK Tradelink commission Per MT	JK Tradelink (Handled by Shri Maulik Atul bhai shah) commission Per MT
Final cost CFR Mundra	Total cost from Pakistan to Mundra via UAE with cross stuffing charge or Final cost CFR at Mundra.

The screenshots of the above discussed sheet is as under-



WIDE WING SHIPPING AND FORWARDING LLC

AMIR PAKISTAN SHIPMENT
CROSS STUFFING AND EXPORT PAKISTAN TO INDIA VIA JEBEL ALI

TERMS AND CONDITIONS

- 1 RATE VALID TO 30/5/2022
- 2 TRANSIT TIME 5 DAYS
- 3 IF ANY ADDITIONAL CHARGES INCURS FROM PORT CUSTOMS AND SHIPPING LINE WILL CHARGE YOU AS PER ACTUALS
- 4 RATES SUBJECT TO SPACE AVAILABILITY AND RECONFIRMATION AT TIME OF BOOKING
- 5 RATES EXCLUDE ALL TAXES AND DUTIES
- 6 RATES ARE SUBJECT TO DEMURRAGE / DETENTION / STORAGE / INSPECTION AT ACTUAL AND COSTS
- 7 RATE OFFERED ARE BASED ON DETAILS GIVEN AT THE TIME OF QUOTATION
- 8 IF BILL OF LADING IS NOT COLLECTED WITHIN 7 DAYS AFTER VESSEL SELLING DATE, THE COLLECTED CHARGES WILL BE APPLICABLE AS PER LINE TARIFF

(C) During statement of Shri Deep Chandulal Sitapara on 22.12.2023, he accepted that all 36 consignments of Natural Magnesite Carbonate/Natural Magnesium Carbonate were imported by him from Pakistan. He also accepted that Shri Maulik Atulbhai Shah informed him that the goods would be imported from Pakistan to UAE and in UAE the goods were **de-stuffed** from these containers and again stuffed in new containers and then these were transported through other vessel with new documents showing origin from Turkmenistan and Turkey and supplier from UAE, and he used to pay an amount of USD 45 per MT for **cross stuffing** of the goods to Shri Maulik Atulbhai Shah. Shri Deep Chandulal Sitapara stated in his statement that Shri Maulik Atulbhai Shah had told him that **cross stuffing** of import goods at UAE was necessary to evade detection by Customs. As per statement of Shri Deep Chandulal Sitapara, it is confirmed that the subject goods imported from Pakistan and arrived to Mundra via Dubai and at Dubai cross stuffing had been done in 34 import consignment of M/s Arcus overseas.

30. During investigation, it is found that M/s Arcus Overseas imported the subject goods from Pakistan by mis-declaring the country of origin and a **whatsapp group “Arcus”**, for local sale, was created by Harsh Kaila, Partner of M/s Arcus Overseas.



Extraction Report - Apple iPhone

Cellebrite
www.cellebrite.com

Chats (1)

WhatsApp (1)

919687447646@s.whatsapp.net (1)

Details		Deleted
Group photo:		
Name: ARCUS		
Start Time: 15-09-2021 07:17:24 (UTC+0)		
Last Activity: 25-03-2021 10:34:02 (UTC+0)		
Number of attachments: 982		
Source: WhatsApp		
Account: 919687447646@s.whatsapp.net		
Session: 919687447646@s.whatsapp.net-20210915071724-1631890244		
CHATSESSION: 20210915071724-1631890244		
iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.Whatsapp_Shared/Library/Preferences/group.net.whatsapp.Whatsapp.share.plist		
iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.Whatsapp_Shared/Media/Profile/919687447646-1631890244-1670473652.jpg (Size: 163562 bytes)		
Body file: chat-1.txt		
Participants:		
919725871701@s.whatsapp.net Deep_Sitapara (admin)		
919687447646@s.whatsapp.net Harsh Kala (owner) (admin)		
91997939243@s.whatsapp.net NISHANK BHORANIA (admin)		
971559401726@s.whatsapp.net NEEL (admin)		
919727265747@s.whatsapp.net Divy_Sherasoya (admin)		
919687447646@s.whatsapp.net 919687447646@s.whatsapp.net		

The testing report from local laboratory of Morbi had been shared by the member of this group on this whatsapp group. Further, Harsh Kaila, partner of M/s Arcus Overseas had been sharing the test report to their buyers in which Harsh Kaila, himself describes the subject goods as being from Pakistan. Harsh Kaila stated during his statement that they used to sell imported goods to customers by telling them that actual origin of imported goods was Pakistan, because Pakistan originated Natural Magnesium Carbonate/Magnesite lumps/Raw Magnesium Carbonate was highly demanded in local market in Morbi.

Chats evidencing the same are summarized as under:

Chat Reference	Sender/ Date (time)	To	Chat message (In Gujarati language)	Brief of chat message
RUD No- 68	Harsh Kaila, 09.02.2023 (16.29 hrs.)/ 11.29 (UTC+0)	Group "Arcus"	An image	Harsh kaila shared a lab report of Micro tech Ceramic lab analysis report of Natural Magnesite Carbonate dated 09.02.2023 of imported goods from Pakistan.
	Nishank Jiju, 09.02.2023 (16.59 Hrs)/11.29 (UTC+0)	Group "Arcus"	Kem 4 taka jevo	Nishank Bhorania (Harsh kaila's Jiju) sent a message for harsh Kaila that why gave 4 Rs. For analysis report.
	Nishank Jiju/Nishank Bhorania, 09.02.2023 (17.00 hrs.) /11.30 (UTC+0)	Group "Arcus"	Kiyanthiaapotooh sample	Deep Sitapara asked to Harsh kaila that where have you received sample
	Harsh Kaila, 09.02.2023 (16.29 hrs.) (17.00 hrs.)	Group "Arcus"	Microtech	Harsh kaila told that he received from Microtech Lab.
	Nishank Jiju ,09.02.2023 (17.00 hrs.)	Group "Arcus"	Kiu POK sample	Deep sitapara asked to Harsh kaila that is sample of Pakistan originated goods.
RUD No- 69)	Harsh Kaila, 11.02.2023 (14.59 hrs.)	Group "Arcus"	An image	Harsh kaila shared a lab report of Micro tech Ceramic lab analysis report of Natural Magnesite Carbonate dated 09.02.2023 of imported goods from Pakistan.

	Nishank Jiju , 11.02.2023 (15.00 Hrs)/ 09.30 (UTC+0)	Group "Arcus"	Kaisa material hai	Nishank Bhorania (Harsh kaila'sJiju) sends a message and asked that how is the material.
	Deep sitapara , 11.02.2023 (15.01 Hrs)	Group "Arcus"	POK	Shri Deep sitapara replied that the goods related to Pakistan originated.

31. Further, during investigation, it is revealed that Partners of M/s Arcus Overseas used to sell their Pakistan originated goods in the local market as Pakistani material to various customers. During statement, Shri Harsh Kaila also accepted in his statement that he used to sell the goods to customers in the local market of Morbi by calling them Pakistani material and these facts are also confirmed by the chat in Harsh Kaila's mobile. The printout of the whatsappchatting were taken out from Harsh Kaila's Mobile and chating indicated that Harsh Kaila used to chat with his customers Shri Shyam Kaksaniya, Shri Sagar Baraiya, Monark Patel.

The details of the chat are given below-

Chat Reference	Sender/ Date (time)	To	Chat message (In Gujarati language)	Brief of chat message
RUD No-70	Harsh Kaila, 21.08.2023 (07.27 hrs. UTC+0)	Shyam Kaksaniya	Black wash powder, Also known as wash coat Origin -Pakistan	Harsh kailatold to shyamKaksaniya that his product black wash powder is also known as wash coat and our product is of imported goods from Pakistan origin.
	Shyam Kaksaniya,21.08.2023 (07.27 hrs. UTC+0)	To Harsh Kaila	Aapneketa taka vaduchs	Shyam kaksaniya further asked to Harsh kaila how is rate you kept. Of your product.
RUD No-71	Harsh Kaila, (22.20 hrs.)	Sagar Baraiya	Natural Magnesium corbonate(Black wash powder) 16.00/-	Harsh kailatold to Sagar Baraiya that his product black wash powder rate is 16.00/Kg
	Sagar Baraiya, (22.21 hrs.)	Harsh Kaila	POK che	Sagar Baraiya asked to shri Harsh kaila that is your product Pakistan originated.
	Harsh Kaila, (22.21 hrs.)	Sagar Baraiya	An image of test report,	Harsh Kaila share a test report.
	Harsh Kaila, (22.21 hrs.)	Sagar Baraiya	Ha aapde only POK nu J kamkri chi	Harsh kaila told to sagar Baraiya that he is doing work only of Pakistan originated goods.
RUD No-72	Harsh Kaila, 22.08.2023 (11.07, UTC +0)/16.37 hrs.	Monark Patel	Blackwash powder (Magnesium carbonate), origin -Pakistan.	Harsh kailatold to shyam Monark Patel that his product black wash powder (Magnesium carbonate) is of imported goods from Pakistan origin.

32. From investigation, it is evident that the key person Shri Maulik Shah, sitting in Dubai, in collusion with Indian importer Shri Deep Sitapara, has caused huge loss to customs duty by submitting fake documents to Indian Customs. Shri Maulik Shah formed a fake company in India in the name of M/s J K Tradelink. M/s J K tradelink, Ahmedabad's email ID jktradelink@gmail.com was used by Shri Maulik Shah for importing goods from Pakistan to Mundra via Dubai. Shri Maulik Shah used to buy subject goods from Pakistani suppliers in the name of various companies in UAE, get them stuffed in containers in the godown in Pakistan itself, get those containers loaded from the Pakistani port and then get them imported to UAE. Thereafter, the same subject goods were loaded in other containers in UAE through cross stuffing and then got them loaded on vessels coming to India and then got them delivered to India. The subject goods from Pakistan were ordered to UAE in the name of the company and then fake documents were prepared in the name of that company and the country of origin was mentioned Turkmenistan / Turkey in it and the same was sent to Shri Deep Sitapara. Shri Maulik Shah himself used to put his name in the name of the person buying subject goods from Pakistan. Sometimes, the invoice for the subject goods from Pakistan was made in the name of the UAE company and the name of the same company was used for Dubai to Mundra

or sometimes the name of some other company was used in the fake documents for Dubai to Mundra. Shri Maulik Shah used to take separate costs of container stuffing from godown in Pakistan to reach Dubai and then cross stuffing in Dubai and sending it to Mundra. The name of the Dubai based company/suppliers which Shri Maulik Shah used in the fake documents are M/s OSEVEH TRADELINK FZ-LLC, M/s ENERGYYA PETROCHEM FZE, M/s VERITAS ENERGY LLC, K B I RAW MATERIALS TRADING L.L.C., RELIANCE IMPEX GENERAL TRADING LLC, M/s WORLD BUSINESS TRADING FZC, UAE. Even Shri Maulik Shah used to take commission in the name of his fake company J K tradelink. The entire cost of all this was paid by Shri Deep Sitapara because he had to pay only 5% Indian customs duty instead of 200%. Shri Maulik Atulkumar Shah by changing his name and using different email IDs, used to handle all the consignments of M/s Arcus Overseas coming from Pakistan to Dubai and Dubai to Mundra while sitting in Dubai. During the investigation, it was found out that Shri Maulik Atulkumar Shah used different names, different email IDs and Mobile Number for different works. The different names, email IDs and Mobile number used by Shri Maulik Shah are as follows-

Names used by Shri Maulik Atulbhai Shah	Email IDs used by Shri Maulik Atulbhai Shah	Mobile Number
(1) Shri Ravi Kumar	(1) JK Tradelink@gmail.com	(1) +919327517443
(2) Shri Ravi Shah	(2) info@jktradelink.in	(2) 919714538403
(3) ZK	(3) export@jktradelink.in	
(4) Maulik Shah	(4) ravi@veritasenergy.co	
(5) Maulik Atulkumar Shah	(5) Shahmaulik263@gmail.com	

The details submitted vide client declaration and undertaking letter to Ras Al Khaimah Economic zone, UAE (**RUD No.-73**) by Shri Maulik Atulbhai Shah on 05.01.2023 shows that he used the Mobile number 919714538403 in client declaration form to Rakez, UAE and the same mobile number used in whatsapp group “Energyya & Amir Bhai”, Energyya and Shama” etc. with the name of “ZK”. Further, his father stated during his statement that nick name of Shri Maulik Atulbhai Shah is Ravi Kumar. The documents related to client declaration and undertaking form submitted to rakez, UAE by Maulik Atulbhai Shah/Maulik Atulkumar Shah which extracted from Harsh Kaila’s Mobile are as under-

33. Further, it is evident that Shri Deep Chandulal Sitapara used different email IDs and Mobile number for Importation of subject goods from Pakistan to Mundra via Dubai. An excel sheet extracted from Shri Deep Chandulal Sitapara Mobile, in which he maintained the B/E wise importation worksheet of subject goods imported from Pakistan. The email IDs and Mobile number used by Shri Deep Chandulal Sitapara are as follows-

Email IDs used by Shri Deep Chandulal Sitapara	Mobile Number
(1) deep.arcusoverseas@gmail.com	(1) 9725871701
(2) Arcus.overseas@gmail.com	(2) 9662716622
(3) dcsitapara003@gmail.com	

34. The printout of an excel sheet (Import _worksheet) is enclosed as **RUD No.74** which were extracted from Shri Deep Chandulal Sitapara’s Mobile Phone alongwith the brief of the keywords used in Excel. From perusal of this sheet it is evident that Sri Deep Chandulal Sitapara has imported 7090 MT of goods under **22 Bills of Entry** from firms M/s ENERGYYA PETROCHEM FZE, M/s VERITAS ENERGY LLC, K B I RAW MATERIALS TRADING L.L.C., RELIANCE IMPEX GENERAL TRADING LLC, M/s WORLD BUSINESS TRADING FZC, UAE. The Suppliers of these consignments have been mentioned as Aamir, Swat, Sahama, Eshal, Stoner, and Wahid. From investigation as described in forgoing paras it is crystal clear that these are Pakistan based suppliers and the goods imported in these consignments are Magnesite Lumps/ Magnesium carbonate.

Summons dated 26.12.2024, 03.01.2024, 19.01.2024, 09.05.2024 and 18.03.2024 (summons dated 18.03.2024 issued on pet name of Shri Maulik Atulbhai Shah i.e Ravi Kumar) (**RUD No.75**) were issued to Key Person Shri Maulik Atulbhai Shah for recording the statement under section 108 of Customs Act, 1962, but he did not appear for recording of statement. He always submitted through email and by post that M/s J K Tradelink is a properitorship firm solely owned and operated by his father Shri Atulbhai Jasvantlal Shah. He falsely denied his involvement in the import consignments of M/s Arcus Overseas and submitted that he is non-resident Indian and currently residing in UAE for several years. During statement of Shri Atulbhai Jasvantlal Shah , wherein he submitted that all the work related to firm M/s J K Tradelink was looked after only by Shri Maulik Atulbhaishah, which indicates that Shri Maulik Atul bhai Shah was knowingly and deliberately involved in the conspiracy of mis-classification, mis-declaration and thereby evasion of Customs Duty in respect of subject goods covered under said 36 Bills of Entries.

35. Arrested persons in the case-

On the basis of available evidence/records/details/documents in the present investigation following persons were arrested during investigation-

Sr. No.	Name of the person	Date of Arrest
01	Shri Deep Chandulal Sitapara	22.12.2023

36. Seizure

The goods covered under B/E No. 9210015 dated 13.12.2023 imported by M/s Arcus Overseas was found to have been imported in violations of various provisions of the Customs Act, 1962 and other allied Acts. Therefore, having reason to believe that the said import consignments were placed under seizure by the DRI vide Seizure Memo dated 28.12.2023 at Mundhra CFS at Mundra Port under the Customs Act, 1962 (**RUD No. 76**).

During statement of Shri Deep Chandulal Sitapara dated 17.04.2024, one of the main partners of the firm M/s. Arcus Overseas, wherein he stated that they did not maintain any record which can provide the exact quantity of imported goods and locally procured goods available in the detained goods of 177.500 MTs of Natural Magnesium carbonate in powder form. Shri Deep Sitapara in his statement has submitted that he is unable to produce any documents indicating separate quantity of imported and domestically procured goods Total 177.500 MTs of quantity of Natural Magnesium carbonate in powder form are in co-mingled state and was presently lying at the premise opposite to Plot no. 4, Survey no. 132/P, 8A NH, Near Shreeji Gold Ceramics, Lalpar, Morbi and pertains to M/s Arcus Overseas. It appears that M/s Arcus Overseas had imported these goods from Pakistan as evidenced in foregoing paras by way of mis-declaring the country of origin. Without giving any evidence, M/s Arcus overseas was portraying these as partially domestically procured. However, in view of clear evidence of import of these goods from Pakistan in the past by M/s Arcus Overseas, it appears that these goods lying at their premises were illegally imported from Pakistan. Accordingly, total 177.500 MTs of Natural Magnesium Carbonate was placed under seizure under the provision of section 110 of the customs Act, 1962 vide Seizure Memo dated 18.04.2024 (RUD No.77).

37. Extension Period

Since, the investigation in the present matter could not be completed within 06 months as per provisions of Section 124 of the Customs Act, 1962 due to unavoidable circumstances, the competent authority, had granted extension for issuance of Show Cause Notice in this matter vide Order dated 19.06.2024.

38 To sum up-

38.1 As per Notification No. 05/2019-Cus dated 16.02.2019, all the goods originated in Islamic Republic of Pakistan or exported from Islamic Republic of Pakistan, were attracting Basic Customs Duty @200%. Investigation revealed that to evade 200% customs duty, M/s Arcus Overseas had mis-declared the COO as Turkmenistan and Turkey and paid the Customs duty at the rate of 5% with respect to goods originated in or exported from Pakistan, M/s Arcus Overseas in connivance with suppliers /consignees and their associates hatched the conspiracy of manipulating the country of origin/export of subject goods by way of wrongly and advertently splitting the route of transportation of subject goods from Pakistan- India to Pakistan-UAE and UAE-India.

During Investigation, on the basis of corroborative evidences gathered during investigation and statements of partners of M/s Arcus Overseas and various person, it is evident that M/s Arcus Overseas had imported all 36 consignments/Bills of entry of 'Natural Magnesite Carbonate/Natural Magnesium Carbonate in the year 2022 and 2023 from Pakistan and arrived at Mundra via UAE port and mis-declared and mis-classification had been done by the importer. It is found that there were many corroborative evidences shown that the subject goods were Pakistan originated and imported from Pakistan to Mundra via Dubai and at Dubai cross stuffing were done and all activity handled at UAE by Shri Maulik Atulbhai Shah. The subject goods were imported by M/s Arcus Overseas from Pakistan by two ways.

- (i) Containers loaded from Pakistan and the same loaded containers arrived into India via Dubai.
- (ii) Containers loaded from Pakistan and the same goods arrived into India through Cross stuffing at Dubai.

The above said two ways followed by importer appear to have been confirmed as per the corroborative evidences, which are as under-

(A) The importer and other key persons involved in this conspiracy were attempting to camouflage the actual country of origin of the subject goods by way of changing the route of transportation only in documents.

During investigation, from tracking of Containers covered under 02 B/Es No. 9210015 dated 13.12.2023 and 9107961 dated 07.12.2023 from www.kictl.com (Karachi international container terminal), Invoices of Pakistani suppliers i.e Sohail Minerals etc. recovered from Deep Sitapara's Mobile/ email, it is confirmed that the said containers covered under said two B/Es were exported goods i.e Magnesite Lumps from Pakistan and the route of transportation from Pakistan to UAE and UAE to India without change of Containers at UAE.

(B) Whereas, containers covered under 34 B/Es (Mentioned at above said Table), The importer and other key persons involved in this conspiracy were attempting to camouflage the actual country of origin of the subject goods by way of changing the route of transportation in documents and changing containers (**Cross stuffing**) at Jebel Ali Port, Dubai. For this purpose, they are preparing two sets of documents i.e. one for Pakistan to Dubai and another for Dubai to India having different details of suppliers to show the latter as a separate sell/export from Dubai to India with name of UAE based suppliers M/s OSEVEH TRADELINK FZ-LLC, M/s ENERGYYA PETROCHEM FZE, M/s VERITAS ENERGY LLC, K B I RAW MATERIALS TRADING L.L.C., RELIANCE IMPEX GENERAL TRADING LLC ,M/s WORLD BUSINESS TRADING FZC, UAE and mis-declared the country of origin in documents. The entire arrangement was being made by the key person Shri Maulik Atulbhai Shah. The below evidences confirmed that Pakistan originated goods shipped from Pakistan port which were arrived at Mundra via UAE by way of cross stuffing at UAE. The details are as under-

(A) Invoices of Pakistan based suppliers and Invoices of Dubai based suppliers like as Invoices no. JWSF10000006/06.01.2023 and Job ref. JWSBKG000024/2023, JWSF10000349/2023 and Job ref. JWSBKG000146/2023, JWSF1000920/2023 dated 19.05.2023 and Job ref. JWSBKG000713/2023, JWSF10000005/06.01.2023 and Job ref. JWSBKG000025/2023 and BL No. TAICGS/JEA/009-22 dated 16.12.2022 etc. issued by M/s JWS shipping services LLC, P.O Box No. 120554,Office #508, 5th floor, Montana Building, UAE, etc. and many more.

(B) Email conversation- Messages send by Pakistani suppliers vide different date to Shri Maulik AtulbhaiShah, Shri Deep Sitapara, Harsh Kaila, Nishank Bhorania, Bhagirath Varmora etc. related to loading/purchasing the subject goods from Pakistani Godown and loaded at Pakistani port and Shri Atulbhai Shah informed to Deep Sitapara related to cross stuffing done at Dubai.

(C) whatsappchat on whatsapp group i.e. Energyya & Sahama, Energyya & Amir Bhai etc.

(D) As per the confessional statement of partners of M/s Arcus Overseas and the related persons who confirmed that subject goods imported from Pakistan to India through cross stuffing done at dubai.

38.2 During investigation, it is evident that the key person Shri Maulik Shah, sitting in Dubai, in collusion with Indian importer Shri Deep Sitapara, has caused huge loss to customs exchequer by submitting fake documents to Indian Customs. Shri Maulik Shah used to buy subject goods from Pakistani suppliers on the name of various companies in UAE, get them stuffed in containers in the godown in Pakistan itself, get those containers loaded from the Pakistani port and then get them imported to UAE. Thereafter, the same subject goods were loaded in other containers in UAE through cross stuffing and then got them loaded on vessels coming to India and then got them delivered to India. The subject goods from Pakistan were ordered to UAE in the name of the company and then fake documents were prepared in the name of that company and the country of origin was mentioned Turkmenistan / Turkey in it and the same was sent to Shri Deep Sitapara. Shri Maulik Shah himself used to put his name and mobile number in the name of the person buying subject goods from Pakistan. Sometimes, the invoice for the subject goods from Pakistan was made in the name of the UAE companies and the name of the same companies was used for Dubai to Mundra and sometimes the name of some other companies was used in the fake documents for Dubai to Mundra. Shri Maulik Shah used to take separate costs of container stuffing from godown in Pakistan to reach Dubai and then cross stuffing in Dubai and sending it to Mundra. The name of the Dubai based company/suppliers which Shri Maulik Shah used in the fake documents are M/s OSEVEH

TRADELINK FZ-LLC, M/s ENERGYYA PETROCHEM FZE, M/s VERITAS ENERGY LLC, K B I RAW MATERIALS TRADING L.L.C., RELIANCE IMPEX GENERAL TRADING LLC, M/s WORLD BUSINESS TRADING FZC, UAE. Even Shri Maulik Shah used to take commission in the name of his fake company J K Tradelink. The entire cost of all this was paid by Shri Deep Sitapara to Shri Maulik Atulbhai Shah because Shri Deep Sitapara had to pay only 5% Indian customs duty instead of 200%. Shri Maulik Atulkumar Shah, by changing his name and using different email IDs, used to handle all the consignments of M/s Arcus Overseas coming from Pakistan to Dubai and Dubai to Mundra while sitting in Dubai.

38.3 They were ably aided by Shri Harsh Kaila, partner in Arcus Overseas and Shri Divya Sherasiya, Marketing Manager in Arcus Overseas. Both were parts of whatsapp groups "Energyya & Sahama" and "Energyya & Amir Bhai" in which detailed plan regarding import from Pakistan into UAE, cross stuffing in UAE and then export to India was made. Shri Harsh Kaila had also made a Whatsapp group "Arcus" in which he used to communicate with various buyers in India. In this group he promoted these goods as pertaining to Pakistan origin to garner sales contracts. The goods imported by them were sold to various firms. Shri Bhagirath Barmora, partner of MG Microns was an active conspirator. He was not only part of whatsapp groups "Energyya & Sahama" and "Energyya & Amir Bhai" in which detailed plan regarding import from Pakistan into UAE, cross stuffing in UAE and then export to India was made, but he also purchased the imported goods from M/s Arcus Overseas. Shri Maulik Shah used to copy email conversations to Shri Bhagirath Jayantilal Varmora on said email. Shri Maulik Shah informed him various charges on import goods such as Cross stuffing of Pakistani Goods at UAE, Charges for Preparation of documents of Turkmenistan origin etc.

38.4 Together, through the above mentioned plan, these persons hatched the conspiracy of manipulating the country of origin/export of subject goods by way of wrongly and advertently splitting the route of transportation of subject goods from Pakistan- India to Pakistan-UAE and UAE-India.

39. MIS-DECLARATION AND MIS-CLASSIFICATION OF IMPORT GOODS: -

39.1 The importer had classified the subject goods imported by them vide above said 36 Bills of Entry under CTH 25199090 of Customs Tariff Act, 1975. Whereas, it emerges from the statements of Partner of M/s Arcus overseas, representatives of agents of Container Lines/, evidences such as of Bills of Lading., Certificate of Origin, Invoices from Karachi to Dubai for the subject goods, printouts of Container tracking records from the website of Karachi International Containers Terminal Limited and admitted statements of buyer, whatsapp chats and other evidences extracted from the mobile phone data of the importer's authorized signatory and his confessional statements, it emerges that the Country of Origin of the subject goods covered under said 36 Bills of Entry filed at Mundra port was Pakistan.

39.2. Whereas, in terms of Notification No. 05/2019-Customs dated 16.02.2019, the tariff item 98060000 was inserted in Ch. 98 of the First Schedule to Customs Tariff Act, 1975 to impose Basic Customs Duty of 200% on all goods originating in or exported from Pakistan. Thus, the subject goods imported by the importer under said 36 Bills of Entry were mis-classified and mis-declared with respect to its appropriate description CTH and respective Country of Origin. Since the subject goods covered under said 36 Bills of Entry were originated in Pakistan, it appears that same are liable to be classified in the residual entry of the said heading at CTH 98060000 and the classification of subject goods shown by the importer under CTH 25199090 in import documents is deliberately wrong, having been done to defraud the exchequer, and is liable to be rejected.

40. CONFISCATION OF IMPORTED GOODS:-

40.1 It is apparent from the facts and evidences discussed supra that the subject import goods were mis-classified and mis-declared with respect to its description (CTH & Country of Origin) with intent to avoid the payment of BCD@200% and other duties as per provisions of Customs Act, 1962. By getting the subject goods cleared from the Customs by way of mis-

declaration of Country of Origin and by mis-classification thereby managing to pay Customs Duty at a much lower rate of BCD@5%, the importer had evaded substantial Customs Duty. The importer have contravened the provisions of Section 46 of the Customs Act, 1962, in as much as they did not disclose the actual description of goods, and deliberately flouted the requirement of providing accurate and complete information of the origin/country or of providing authentic and valid supporting documents while filing the said 36 Bills of Entry, before the Customs authorities. Rather, the same was done with fraud, collusion, suppression of facts and willful mis-statement with an intention to evade the Customs Duty on import of the subject goods. The act of fraud, collusion, suppression of facts and willful mis-statement, mis-declaration and evasion of Customs Duty on the part of the importer have rendered the said import consignments of **11,295.16 MT** subject goods ('Raw Magnesium carbonate lumps'/'Natural Magnesium Carbonate (Magnesite) lumps'/'Magnesium Carbonate lumps'/'Natural Magnesium Carbonate (Magnesite)'/ 'Raw Magnesite'), having declared total value of **Rs. 10,71,15,588/-** liable for confiscation under Sections 111(m) of the Customs Act, 1962 and are also liable to be treated as smuggled goods within the meaning of Section 2(39) of the Customs Act, 1962.

40.2. Further, the consignment covered under Bills of Entry No. 9210015 dated 13.12.2023 was imported by M/s. Arcus Overseas from Pakistan enroute through UAE. This consignment comprised of total 5*20 ft containers of declared quantity 140 MTs of Natural Magnesium Carbonate and imported by M/s. Arcus Overseas and B/E filed by M/s Arcus Overseas at Mundra Port. During the statement dated 22.12.2023 of Shri Dhaval Bhatt while explaining tracking of containers from the website of M/s. Karachi International Container Terminal Ltd. (www.kictl.com) and data resumed from his mobile phone admitted that the said goods were originated in Pakistan and shipped to Mundra Port in the name of M/s. Arcus Overseas after splitting the route of transportation from Karachi to Dubai and Dubai to Mundra. It is clearly shown that M/s. Arcus Overseas in connivance with the suppliers talking about possible camouflage the documents in order to hide actual Country of origin. It was established that the said consignment was imported by M/s. Arcus Overseas actually from Pakistan but mis-declared the port of shipment as UAE to evade the applicable Customs duty.

As during examination of the goods, M/s. Arcus Overseas had provided the copies of B/E, invoice of the said consignment, the value of the goods is required to be taken on the basis of declared rate, description, supplier, and other material facts which were mentioned by the importer in Bill of Entry No. 9210015 dated 13.12.2023. The total value of 140 MTs goods declared by M/s. Arcus overseas in the said Bill of Entry was to **Rs. 11,594,99/-**.

In view of the above, it appears that the goods covered under BE No. 9210015 dated 13.12.2023 originated in Islamic Republic of Pakistan and imported by M/s. Arcus Overseas is required to be classified under CTH 98060000 w.e.f. 16.02.2019 in terms of Notification No. 05/2019-Customs dated 16.02.2019. Also, the said goods attract Basic Customs Duty @ 200% Adv.

During search on 21.12.2023 at the premises of M/s Arcus Overseas i.e. Morbi, it was observed that Total 177.50MTS of goods Natural Magnesium Carbonate in Powder form which had procured in the storage area, opposite to his place of business i.e. Plot no. 4, Survey No. 132/P,8A NH, Near Shreeji Gold Ceramics, Lalpar, Morbi. On being asked about stored total 177.500 MTs goods at his place of business during statement of Shri Deep Chandulal Sitapara on 17.04.2023, he stated that sometimes imported goods were stored in the said storage area after grinding of lumps form of Natural Magnesium Carbonate from local factory in Morbi, and in 177.500 MTs of Natural Magnesium Carbonate, it had been mixed lot of imported goods originated from Pakistan and locally purchased of goods. He stated that however, in 177.500MTS of Natural Magnesium Carbonate, maximum goods were of imported goods which are Pakistan originated and due to mixed lot of imported goods and locally purchased goods it was not possible to segregate the imported goods and locally purchased goods from 177.500MTS. However, he could not give any evidence in support of goods being local purchase goods and hence it appears that the entire 177.5 MTS of Natural Magnesium Carbonate, at the said premises has been imported by M/s Arcus Overseas in the past.

The price declared in the Bill of Entry No. 9210015 dated 13.12.2023 of Natural Magnesium Carbonate is Rs 8282.136/- per MTS (Quantity 140 MTS, Assessable Value Rs 1159499). As M/s. Arcus Overseas had not provided the price of said stored goods total 177.500MTs, hence the value of the goods is required to be taken on the basis of contemporaneious import and considered to be Rs 8282.136/- per MTS. In this respect the total value of stored goods 177.5 MTs at his place of business i.e Plot no. 4, Survey No. 132/P,8A NH, Near Shreeji Gold Ceramics, Lalpar, Morbi comes to Rs. 14,70,079.14/-.

In view of the above, the importer have contravened the provisions of the Customs Act, 1962, in as much as they did not disclose the material facts about the goods and deliberately flouted the requirement of providing accurate and complete information of the origin/country or of providing authentic and valid supporting documents before the Customs authorities. Rather, the same was done with fraud, collusion, suppression of facts and willful mis-statement with an intention to evade the Customs Duty on import of the subject goods. The act of fraud, collusion, suppression of facts and willful mis-statement, mis-declaration and evasion of Customs Duty on the part of the importer have rendered the said import consignments of **177.500 MTs** subject goodshaving total value of **Rs. 14,70,079.14/-** liable for confiscation under Sections 120 read with 111 of the Customs Act, 1962 and are also liable to be treated as smuggled goods within the meaning of Section 2(39) of the Customs Act, 1962.

41. DEMAND OF DUTY :-

41.1 Consequent to the aforesaid facts and evidences discussed in foregoing paras, it is apparent that the subject goods imported by the importer vide above said 36 Bills of Entry had originated in Pakistan. The importer had mis-declared the Country of Origin of such goods covered under the said Bills of Entry, as Turkey. The importer got cleared the import consignments on payment of Customs Duty at the rate of BCD@ 5%, whereas, in terms of Notification No. 05/2019-Customs dated 16.02.2019, the import goods is covered under residual entry of CTH 98060000 and attracts BCD@200%. However, on an increase in the rate of BCD from 5% to 200% w.e.f.16.02.2019, the importer knowingly and deliberately started suppressing the material facts of Country of Origin from the Department and mis-declared the same in the Bills of Entry with a clear intention to evade the differential Customs Duty. Had the DRI not initiated investigation into the matter, the importer would have succeeded in his manipulations and the evasion of duty could not have been unearthed. As the importer has deliberately evaded the Customs Duty by suppressing material facts, extended period of demand of duty as laid down under Section 28(4) of the Customs Act, 1962 is clearly attracted in the instant case. The quantum of Customs Duty evaded by the importer in the above discussed manner is required to be demanded and recovered from them. The calculation of the applicable Customs Duty and differential Duty is as per the **Annexure-A (RUD NO.78)** attached with this SCN and also summarized here under:-

Table-3

B/E No.	Date	Declared Assessable Value (Rs.)	BCD Payable @200% (Rs.)	SWS payable @10% (Rs.)	IGST Payable @28% (Rs.)	Total Customs Duty payable (Rs.)	Total Customs Duty paid (Rs.)	Differential Duty payable (Rs.)
8903194	31-05-2022	560840.9	1121681.74	112168.2	502513.42	1736363.33	60430.00	1675933.33
3720006	13-12-2022	4005157	8010313.5	801031.4	3588620.45	12399965.3	431556.00	11968409.30
9099225	14-06-2022	4234296	8468591.78	846859.2	3793929.12	13109380.1	456246.00	12653134.08
9216544	21-06-2022	5181498	10362996.74	1036300	4642622.54	16041919	558307.00	15483611.95
9316125	28-06-2022	1295375	2590749.18	259074.9	1160655.63	4010479.73	139577.00	3870902.73
9714036	25-07-2022	4986520	9973040	997304	4467921.92	15438265.9	537298.00	14900967.92
3024474	25-10-2022	1425377	2850754.2	285075.4	1277137.88	4412967.5	153585.00	4259382.50
3213182	08-11-2022	4093075	8186149.66	818615	3667395.05	12672159.7	441029.00	12231130.67
3296511	14-11-2022	2728717	5457433.1	545743.3	2444930.03	8448106.44	294020.00	8154086.44
2099435	21-08-2022	5415753	10831506.84	1083151	4852515.06	16767172.6	583548.00	16183624.59
2216606	29-08-2022	246170.6	492341.22	49234.12	220568.867	762144.209	26526.00	735618.21
2091060	20-08-2022	2735229	5470458	547045.8	2450765.18	8468268.98	294721.00	8173547.98
3476761	26-11-2022	2689642	5379283.7	537928.4	2409919.1	8327131.17	289809.00	8037322.17
3517776	29-11-2022	2690218	5380436.4	538043.6	2410435.51	8328915.55	289870.00	8039045.55
3418894	22-11-2022	2689642	5379283.7	537928.4	2409919.1	8327131.17	289809.00	8037322.17
3418901	22-11-2022	5379284	10758567.4	1075857	4819838.2	16654262.3	579617.00	16074645.34
4048125	05-01-2023	2732236	5464471.2	546447.1	2448083.1	8459001.42	294398.00	8164603.42

4048126	05-01-2023	4080864	8161727.96	816172.8	3656454.13	12634354.9	439713.00	12194641.88
4202737	16-01-2023	2736752	5473503.04	547350.3	2452129.36	8472982.71	294886.00	8178096.71
4243174	19-01-2023	5178375	10356749.24	1035675	4639823.66	16032247.8	557970.00	15474277.82
4563883	09-02-2023	2975527	5951053.56	595105.4	2666071.99	9212230.91	320613.00	8891617.91
5630055	22-04-2023	3733814	7467627.7	746762.8	3345497.21	11559887.7	402319.00	11157568.68
5809974	05-05-2023	1432874	2865747	286574.7	1283854.66	4436176.36	154392.00	4281784.36
6129492	26-05-2023	2890721	5781441.64	578144.2	2590085.85	8949671.66	311476.00	8638195.66
6405142	14-06-2023	2027875	4055750	405575	1816976	6278301	218503.00	6059798.00
6702155	04-07-2023	5559650	11119300.5	1111930	4981446.62	17212677.2	599053.00	16613624.17
6702604	04-07-2023	1667895	3335790.16	333579	1494433.99	5163803.17	179717.00	4984086.17
6960857	20-07-2023	2687518	5375036.46	537503.6	2408016.33	8320556.44	289581.00	8030975.44
7021195	24-07-2023	2675909	5351818.16	535181.8	2397614.54	8284614.51	288330.00	7996284.51
7102285	29-07-2023	2943500	5886999.96	588700	2637375.98	9113075.94	317163.00	8795912.94
7504414	24-08-2023	2704932	5409863.9	540986.4	2423619.03	8374469.32	291457.00	8083012.32
8488350	27-10-2023	2418609	4837217.9	483721.8	2167073.62	7488013.31	260605.00	7227408.31
8597914	03-11-2023	2491101	4982202.64	498220.3	2232026.78	7712449.69	268417.00	7444032.69
8843750	20-11-2023	2347101	4694202.28	469420.2	2103002.62	7266625.13	252901.00	7013724.13
9107961	07-12-2023	2314043	4628086.76	462808.7	2073382.87	7164278.3	249338.00	6914940.30
9210015	13-12-2023	1159499	2318998.5	231899.9	1038911.33	3589809.68	124937.00	3464872.68

41.2. In view of the above, it appears that the goods covered under 36 B/E's originated in Islamic Republic of Pakistan and imported by M/s. Arcus Overseas is required to be classified under CTH 98060000 w.e.f. 16.02.2019 in terms of Notification No. 05/2019-Customs dated 16.02.2019. Also the said goods attract Basic Customs Duty @ 200% Adv. Therefore, it appears that M/s. Arcus Overseas is required to pay the differential Basic Customs duty as under:

Table-4

B/E No.	Declared Assessable Value (Rs.)	BCD Payable @200% (Rs.)	SWS payable @10% (Rs.)	IGST Payable @28% (Rs.)	Total Customs Duty payable (Rs.)	Total Customs Duty paid (Rs.)	Differential Duty payable (Rs.)
36 B/E	107115588	214231175.7	21423118	95975567	331629860	11541717	320088143

41.3 Thus, the total differential Customs duty amounting to **Rs. 32,00,88,143/- (Thirty two Crore Eighty eight thousand One hundred forty Three Only)** is also liable to be demanded and recovered from the importer under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28 AA of the Customs Act, 1962.

41.4 In view of the above, total Customs Duty of **Rs. 32,00,88,143/- (Thirty two Crore eighty eight thousand one hundred forty three)** on the import consignments mentioned in the above table No.4 at para No. 40.3 is liable to be demanded and recovered from the importer under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28 AA of the Customs Act, 1962.

ROLES AND PENALTIES: -

42. ROLE AND CULPABILITY OF IMPORTER M/S. ARCUS OVERSEAS, MORBI:-

42.1 The importer/any person, who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, is liable to penalty under **Section 112 (a)** of the Customs Act, 1962. In terms of Section **112(b)** of Customs Act, 1962, any person acquiring possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111, and 120 (read with section 111) is also liable to penalty. In the instant case, the importer M/s. Arcus Overseas, Morbi mis-declared the country of origin of the import goods and thus evaded the duty and thereby rendered the import goods liable for confiscation. From the relevant documents recovered from Mobile/email and Whatsapp chat conversations of Shri Deep Chandulal

Sitapara, Partner of the importer firm with the suppliers/consigners with respect to manipulate the origin of goods and actual country of export vis-à-vis the confessional statements Shri Deep Chandulal Sitapara and other evidences gathered during investigation, it is clear that the importer were knowingly and deliberately cleared the offending/smuggled import goods in connivance with the overseas suppliers/consigners. Thus, the importer M/s. Arcus Overseas was concerned in purchasing, selling and dealing with of subject goods which were liable to confiscation under Section 111(m) of Customs Act, 1962.

42.2. Since the applicable differential amount of duty to the tune of **Rs. 32,00,88,143/- (Thirty two Crore Eighty eight thousand One hundred forty three Only)** was evaded by the importer by way of fraud, collusion, suppression of facts and willful mis-statement, the importer M/s. Arcus Overseas, Morbi is liable to penalty under **Section 114A** of the Customs Act, 1962.

42.3. M/s. Deep Chandulal Sitapara, were requested during statement to provide related documents with respect to actual Country of Origin and Country of export of subject goods but they have not provided the same. By manipulating the containers and/or changing seal numbers with a view to splitting the route of transportation of subject goods for hiding the actual country of origin/export of subject goods, the importer has mis-led the Customs Authorities as well as the investigation. In absence of specific intelligence and extraction of data secreted in the mobile phone of Shri Deep Chandulal Sitapara partner of importer firm, the actual country of origin/export of subject goods could not have been unearthed and it might have been resulted in wrong assessment of import, thereby huge loss to Govt. exchequer.

42.4 The importer M/s. **Arcus Overseas, Morbi** through its Partner Shri Deep Chandulal Sitapara knowingly and intentionally made/signed/used the import document (Bill of Entry etc.) and caused to make and use the documents such as Certificate of Origin and other related documents, which were false or incorrect in material particular Country of Origin, CTH etc., for the purposes of avoiding differential amount of Customs Duty, therefore they are also separately liable to penalty under **Section 114AA** of the Customs Act, 1962.

42.5 Further, as per IEC records the address of the importer was Shop No. 14, First Floor, Survey No. 81/2, Plot NO. 4, Timbdi, Morbi, Gujarat-363642, whereas, they were using their left-out address in their import documents. Whereas, place of business was handled at new address, i.e. Plot no. 4, Survey No. 132/P,8A NH, Near Shreeji Gold Ceramics, Lalpar, Morbi. The second address had not been mentioned in the record of DGFT and as stated by Shri Deep Chandulal Sitapara during his statement, they had left that premises few years ago. Therefore, they were not doing their business activities from the place as mentioned in their import documents. The importer failed to intimate about the same to their Customs Brokers and to the competent authorities of Customs/DGFT. As per Para 2.15 of the hand book of procedure notified by the DGFT in terms of Para 1.03 of Foreign Trade Policy read with Section 5 of the Foreign Trade (Development and Regulation) Act, 1992, every IEC holder shall be responsible for updating their profile details. Apparently, the importer herein has deliberately not updated their addresses in their part of their IEC in violation of the said procedure of hand Book of procedures. The importer has thereby also violated the provisions of Section 46 of the Customs Act, 1962. Hence, they have rendered themselves liable to penalty separately under **Section 117** of the Customs Act, 1962, for this contravention.

43. ROLE AND CULPABILITY OF SHRI DEEP CHANDULAL SITAPARA, PARTNER OF IMPORTER FIRM M/S. ARCUS OVERSEAS, MORBI: -

43.1. Shri Deep Chandulal Sitapara Partner of the importer firm M/s. Arcus Overseas, Morbi was admittedly looking after all import related activities in the importer firm M/s. Arcus Overseas, Morbi and he himself used to place orders with overseas suppliers, negotiated the rates and finalized the deal for import of subject goods. Investigation revealed that to evade 200% customs duty, he had mis-declared the COO as Turkmenistan and Turkey and paid the Customs duty at the rate of 5% with respect to goods originated in or exported from Pakistan, he in connivance with suppliers /consignees and their associates hatched the conspiracy of

manipulating the country of origin/export of subject goods by way of wrongly and advertently splitting the route of transportation of subject goods from Pakistan- India to Pakistan-UAE and UAE-India.

Shri Deep Chandul Sitapara had admittedly shown splitted route of transportation of subject goods to avoid interruption by any Govt. enforcement agencies in the well hatched conspiracy. By manipulating the containers and/or changing seal numbers with a view to show the split route of transportation of subject goods for hiding the actual country of origin/export of subject goods, he has mis-led the Customs Authorities as well as the investigation. In absence of specific intelligence and extraction of data secreted in his mobile phone, the actual country of origin/export of subject goods could not be unearthed which may resulted in wrong assessment of import thereby loss to Govt. exchequer. Further, he had also removed the certain data from his mobile phone to mislead the investigation. Thus, these deliberate acts of commission and omission on the part of Shri Deep Chandul Sitapara were to defeat the investigation.

Investigation also revealed that the subject goods claimed to have been imported by the importer were actually of Pakistani Origin and the goods were exported from Pakistan by M/s. Pakistan Integrated Stone Corporation, M/s Sohail Mineral, M/s Swat Minerals, M/s Bailey Trading co., M/s The stoner Pakistan etc. However, the name of Pakistani supplier for all the consignment imported by the importer M/s. Arcus Overseas and documents submitted to Customs, Mundra are not available. As per documents submitted to customs by importer the overseas suppliers are M/s OSEVEH TRADELINK FZ-LLC, M/s ENERGYYA PETROCHEM FZE, M/s VERITAS ENERGY LLC, K B I RAW MATERIALS TRADING L.L.C., RELIANCE IMPEX GENERAL TRADING LLC, M/s WORLD BUSINESS TRADING FZC, UAE, it appeared that the Shipper/consignor i.e. M/s Sohail Mineral, M/s Swat Minerals, M/s Bailey Trading co., M/s The stoner Pakistan etc, Pakistan had shipped the goods (natural magnesium carbonate/Magnesium Lumps) to M/s OSEVEH TRADELINK FZ-LLC, M/s ENERGYYA PETROCHEM FZE, M/s VERITAS ENERGY LLC, K B I RAW MATERIALS TRADING L.L.C., RELIANCE IMPEX GENERAL TRADING LLC, M/s WORLD BUSINESS TRADING FZC, UAE and consequently the said goods had been imported by Shri Deep Sitapara by way of Cross stuffing at UAE and Cross stuffing were managed by Shri Maulik Atulbhai Shah on the instructions of Shri Deep Chandul Sitapara.

During investigation, Shri Deep Chandul Sitapara had admitted that he imported all 36 consignments/Bills of entry of Natural Magnesite Carbonate/Natural Magnesium Carbonate in the year 2022 and 2023 from Pakistan originated and mis-declared and mis-classification had been done by him. As per email conversation of Pakistani suppliers, it is revealed that Pakistani suppliers send invoices, packing list, etc. in respect of subject goods journey from Pakistan to UAE, Pakistan to Mundra to Shri Deep Sitapara's email address deep.arcusoverseas@gmail.com also. According to Shri Deep Chandul Sitapara chat on whatsapp Group 'Arcus-Osveh Docs' that he had well known regarding cross stuffing at UAE etc. and also admitted in his statement that he used to pay an amount of USD 45 per MT for cross stuffing of the goods to Shri Maulik Atulbhai Shah and Shri Maulik Atulbhai Shah had told him that cross stuffing of import goods at UAE was necessary to evade detection by Customs. It is clear that Shri Deep Sitapara had mis-declared and mis-classified knowingly and deliberately.

Shri Deep Chandul Sitapara, on being asked during his statement about why had he mis-declared the country of origin of import goods as Turkmenistan and Turkey instead of actual Country of Origin, he stated that the applicable Basic Customs duty on the import consignments if Country of origin was declared as Pakistan was 200%, hence to evade this duty he had mis-declared the COO as Turkmenistan and Turkey and paid the Customs duty at the rate of 5%. It is clear that Shri Deep Sitapara had mis-declared and mis-classified knowingly and deliberately. On being asked during statement of Shri Deep Sitapara, he stated that he contacted in Pakistan for getting the goods. Further he stated that on few occasions only, he had directly interacted with one Shri Amir Menon (Contact No. +923222047593), a supplier from Pakistan and he used to contact him through email and messages only. During

statement of Shri Harsh Kaila, partner of M/s Arcus overseas, he stated that all consignments of subject goods imported by M/s Arcus overseas from Pakistan originated and all activity related to import had been handled by Shri Deep Chandulal Sitapara.

During statement of Shri Deep Sitapara, he stated that he contacted Shri Pareshbhai Thakker (Mob. No. 9825226242) regarding importation of Natural Magnesium carbonate/Raw Magnesite Lumps and he discussed that the actual goods was originated in Pakistan, however he provide all the documents from UAE and COO would be of Turkmenistan but issued by Dubai Chamber of Commerce. However, Shri Paresh Thakker denied handling the Customs Clearing work. It means Shri Deep Chandulal Sitapara knowingly and deliberately to evade 200% customs duty, he had mis-declared the COO as Turkmenistan and Turkey and paid the Customs duty at the rate of 5%.

As evident from the data recovered from his mobile phone and Whatsapp chat conversations /email conversations held between Shri Deep Chandulal Sitapara and suppliers/consignees, based in Pakistan & Dubai, and Shri Maulik Atulbhai Shah they prepared documents manipulating the actual country of origin/export i.e. Pakistan. As narrated in foregoing paras, Shri Deep Chandulal Sitapara used to insist the other Pakistan/UAE based associates in the ploy through Whatsapp chat/calls to change the containers at Dubai, fabrication of documents etc. with intend to get cleared the subject goods from Customs Mundra under assessment for a much lower and improper rate of Customs Duty by way of mis-classifying and mis-declaring the CTH and country of origin of subject goods. Thus, Shri Deep Chandulal Sitapara had actively abetted the evasion of Customs Duty and contravention of the provisions of Customs Act, 1962 and his act rendered the subject goods liable for confiscation under Section 111(m) of Customs Act, 1962. He was knowingly and directly dealing with the subject goods which were liable to confiscation under Section 111(m) of Customs Act, 1962. By these acts of commission and omission on his part, Shri Deep Sitapara has rendered himself liable to penalty under **Section 112 (a) and 112(b)** of the Customs Act, 1962. He had knowingly and intentionally made/signed/used the import document (Bill of Entry etc.) and caused to make and use the documents such as Certificate of Origin and other related documents, which were false or incorrect in material particulars for the purposes of avoiding huge differential amount of Customs Duty, therefore he is also liable to penalty under **Section 114AA** of the Customs Act, 1962.

44. ROLE AND CULPABILITY OF SHRI MAULIK ATULBHAJ SHAH, AHMEDABAD (LIVE IN DUBAI):-

43.1. As per the import documents produced by the importer i.e. M/s. Arcus Overseas, Morbi Bills of Entry filed by them at Mundra port in relation to 36 Bills of Entry, they have declared the following companies/firms/entities as suppliers of the subject goods:-

Sr. No.	B/E No.	date	Name of Suppliers
1	8903194	31-05-2022	WORLD BUSINESS TRADING FZC
2	3720006	13-12-2022	ENERGYA PETROCHEM FZE
3	9099225	14-06-2022	K B I RAW MATERIALS TRADING L.L.C.
4	9216544	21-06-2022	RELIANCE IMPEX GENERAL TRADING LLC
5	9316125	28-06-2022	RELIANCE IMPEX GENERAL TRADING LLC
6	9714036	25-07-2022	K B I RAW MATERIALS TRADING L.L.C.
7	3024474	25-10-2022	VERITAS ENERGY LLC
8	3213182	08-11-2022	ENERGYA PETROCHEM FZE
9	3296511	14-11-2022	ENERGYA PETROCHEM FZE
10	2099435	21-08-2022	K B I RAW MATERIALS TRADING L.L.C.
11	2216606	29-08-2022	K B I RAW MATERIALS TRADING L.L.C.
12	2091060	20-08-2022	VERITAS ENERGY LLC
13	3476761	26-11-2022	ENERGYA PETROCHEM FZE
14	3517776	29-11-2022	ENERGYA PETROCHEM FZE
15	3418894	22-11-2022	ENERGYA PETROCHEM FZE
16	3418901	22-11-2022	ENERGYA PETROCHEM FZE

17	4048125	05-01-2023	ENERGYA PETROCHEM FZE
18	4048126	05-01-2023	ENERGYA PETROCHEM FZE
19	4202737	16-01-2023	ENERGYA PETROCHEM FZE
20	4243174	19-01-2023	ENERGYA PETROCHEM FZE
21	4563883	09-02-2023	ENERGYA PETROCHEM FZE
22	5630055	22-04-2023	ENERGYA PETROCHEM FZE
23	5809974	05-05-2023	OSEVEH TRADELINK FZ-LLC
24	6129492	26-05-2023	OSEVEH TRADELINK FZ-LLC
25	6405142	14-06-2023	OSEVEH TRADELINK FZ-LLC
26	6702155	04-07-2023	OSEVEH TRADELINK FZ-LLC
27	6702604	04-07-2023	OSEVEH TRADELINK FZ-LLC
28	6960857	20-07-2023	OSEVEH TRADELINK FZ-LLC
29	7021195	24-07-2023	OSEVEH TRADELINK FZ-LLC
30	7102285	29-07-2023	OSEVEH TRADELINK FZ-LLC
31	7504414	24-08-2023	OSEVEH TRADELINK FZ-LLC
32	8488350	27-10-2023	OSEVEH TRADELINK FZ-LLC
33	8597914	03-11-2023	OSEVEH TRADELINK FZ-LLC
34	8843750	20-11-2023	OSEVEH TRADELINK FZ-LLC
35	9107961	07-12-2023	OSEVEH TRADELINK FZ-LLC
36	9210015	13-12-2023	OSEVEH TRADELINK FZ-LLC

44.2. Investigation revealed that the subject goods claimed to have been imported by the importer were actually of Pakistani Origin and the goods were exported from Pakistan by M/s. Pakistan Integrated Stone corporation, M/s Sohail Mineral, M/s Swat Minerals, M/s Bailey Trading co., M/s The stoner Pakistan etc. However, the name of Pakistani supplier for all the consignment imported by the importer M/s. Arcus Overseas and documents submitted to Customs, Mundra are not available. As per documents submitted to customs by importer the overseas suppliers are M/s OSEVEH TRADELINK FZ-LLC, M/s ENERGYA PETROCHEM FZE, M/s VERITAS ENERGY LLC, K B I RAW MATERIALS TRADING L.L.C., RELIANCE IMPEX GENERAL TRADING LLC, M/s WORLD BUSINESS TRADING FZC, UAE. As per invoice generated by Pakistani suppliers, buyer name Shri Maulik Atulbhai Shah was mentioned in said documents. It is also evident that Shri Maulik Atulbhai Shah also acted as key person in this case had supplied the subject goods to the importer and received payment thereof on behalf of Dubai based suppliers. It thus appears that the suppliers/consigners declared in the Bills of Entry and other supporting documents, were not the actual suppliers and only documents were prepared in their names. Therefore, the documents supplied and signed by the said declared exporters/suppliers are mis-representing the actual Country of Origin of the goods. All activity related to import from Pakistan to Mundra via Dubai and all documents were managed by Shri Maulik Atulbhai Shah at Dubai. As per invoices, Bill of Lading etc. of Pakistani Suppliers, available in whatsapp Group 'Arcus-Osveh Docs' of Shri Deep Sitapara's Mobile Phone, it appeared that the Shipper/consignor i.e. M/s Sohail Mineral, M/s Swat Minerals, M/s Bailey Trading co., M/s The stoner Pakistan etc, Pakistan had shipped the goods (natural magnesium carbonate/Magnesium Lumps) to M/s OSEVEH TRADELINK FZ-LLC, M/s ENERGYA PETROCHEM FZE, M/s VERITAS ENERGY LLC, K B I RAW MATERIALS TRADING L.L.C., RELIANCE IMPEX GENERAL TRADING LLC, M/s WORLD BUSINESS TRADING FZC, UAE and consequently the said goods had been imported by Shri Deep Sitapara by way of Cross stuffing at UAE and Cross stuffing were managed by Shri Maulik Atulbhai Shah. During statement of Shri Deep Sitapara, he admitted that Shri Maulik Atulbhai Shah had created whatsapp group 'Arcus-Osveh Docs' and Shri Maulik Atulbhai Shah regularly share export related documents/conversations in this group.

44.3 The Bills of Lading & other evidences gathered by DRI for the route of subject goods from Karachi to Dubai contained the name of other suppliers in Pakistan as shipper which clearly established that the subject goods imported by the importer were originated in and exported from Pakistan. As regards the consignments for which the containers were changed at Jebel Ali Port, Dubai, a number of evidences have been gathered from the mobile phone (Whatsapp Chats and details/documents of actual origin and country of export of subject

goods) of Shri Deep ChandulalSitapara, Partner of the importer M/s. Arcus Overseas, Morbi. These evidences were corroborated and confirmed by Shri Deep ChandulalSitapara in his statements recorded under Section 108 of Customs Act, 1962. Thus, the subject goods imported by the importer at Mundra Port and the Country of Origin of the same was mis-declared as 'Turkmenistan/Turkey' in the Bill of Entry and other related import documents which was filed at Mundra port. The plot of conspiracy was designed, processed and materialized by using WhatsApp Chats or calls/ email and all activity regarding importation of subject goods from Pakistan were managed by Shri Maulik Atulbhai Shah.

44.4 From investigation, it appears that the fraudsters Shri Maulik Atulbhai Shah involved in this case used to manipulate the import documents with respect to Country of Origin of subject goods and other material particulars so as to submit the same with Customs Authorities at Customs House, Mundra by importer. From the WhatsApp chat conversations held by Shri Deep Sitapara with the overseas suppliers/key persons i.e Shri Maulik Atulbhai Shah, Ahmedabad (Lived at UAE), it is apparent that this key person used to send fabricated invoice, Bill of Lading, Certificate of Analysis, Certificate of Origin etc. and the said importer submit the such fabricated documents to Customs Mundra. During statement of Shri Deep Chandulal Sitapara, he accepted that shri Maulik Atulbhai Shah had managed cross stuffing and further taken extra charges for cross stuffing at UAE. The confessional statement of Shri Deep Chandulal Sitapara, Statement of Partners of M/s Arcus Overseas, Morbi, it is clear that the Shri Maulik Atulbhai Shah (key Person), in connivance with the declared consignor and consignee deliberately and wrongly shown splitted route of transportation of the shipment from Karachi, Pakistan to Dubai, UAE and then from Dubai, UAE to Mundra, India to suppress the actual country of origin of goods i.e. Pakistan.

44.5 From the facts discussed in foregoing paras, it appears that the importer have imported subject goods which had originated in Pakistan and in connivance with key persons Shri Maulik Atulbhai Shah, the declared suppliers and other associates and mis-declared the Country of Origin of the same in the Bills of Entry /import documents in order to evade the differential Customs Duty.

44.6 During investigation, it is revealed that Shri Maulik Atulbhai Shah had opened a firm M/s JK Tradelink (on the name of his father) for trading of Natural Magnesium carbonate through fake invoice generated. As per statement of Shri Atulbhai Shah (father of Shri Maulik Atulbhai Shah) accepted that he had no idea about firm M/s JK Tradelink and all had been managed by Shri Maulik Atulbhai Shah. From above discussed para regarding email conversation of Pakistani suppliers it is evident that send the email by Pakistani suppliers to Shri Deep Sitapara email address and also to M/s JK Tradelink (Shri Maulik Atulbhai Shah nick name Ravi Kumar) with attachment of documents related to export from Pakistan originated goods i.e Natural Magnesium Carbonate/Magnesium Carbonate Lumps. It appears that Shri Maulik Atulbhai Shah were managed all activity related to export the subject goods from Pakistan.

44.7 In order to get their version and role in the matter, Summons dated 03.01.2024, 19.01.2024, 09.05.2024 and 18.03.2024 (summons dated 18.03.2024 issued on nick name of Shri Maulik Atulbhai Shah i.e Ravi Kumar) were issued to Key Person Shri Maulik Atulbhai Shah for recording the statement under section 108 of Customs Act, 1962, but he did not appeared for the same. He always submitted through email and by post that M/s J K Tradelink is a proprietorship firm solely owned and operated by his father Shri AtulbhaiJasvantlal Shah. He denied his involvement in the import consignments of M/s Arcus overseas and submitted that he is non resident Indian and currently residing in UAE for several years. During statement, statement of Shri AtulbhaiJasvantlal Shah had been recorded wherein he submitted that the work related to his firm M/s Shri Maulik Atulbhai shah which indicates that Shri Maulik Atul Bhai Shah were knowingly and deliberately involved in the conspiracy of mis-classification, mis-declaration and thereby evasion of Customs Duty in respect of subject goods covered under said 36 Bills of Entry. Thus, Shri Maulik Atulbhai Shah had actively abetted the evasion of Customs Duty and contravention of the provisions of Customs Act, 1962 and his act rendered the subject goods liable for confiscation under Section 111(m) of Customs Act, 1962. He was knowingly and deliberately dealing with the subject goods which were liable to confiscation under Section 111(m) of Customs Act, 1962. By these

acts of commission and omission on his part, Shri Maulik Atulbhai Shah has rendered himself liable to penalty under **Section 112 (a) and 112(b)** of the Customs Act, 1962. He had knowingly and intentionally made/signed/used the import document (Invoice, packing list etc.) and caused to make and use the documents such as Certificate of Origin and other related documents, which were false or incorrect in material particulars for the purposes of avoiding huge differential amount of Customs Duty, therefore he is also liable to penalty under **Section 114AA** of the Customs Act, 1962.

44.8. The said Key person Shri Maulik Atulbhai Shah failed to represent for recording statement In order to get their version and role in the matter, Summons dated 03.01.2024, 19.01.2024, 09.05.2024 and 18.03.2024 (summons dated 18.03.2024 issued on nick name of Shri Maulik Atulbhai Shah i.e Ravi Kumar) were issued to Key Person Shri Maulik Atulbhai Shah for recording the statement under section 108 of Customs Act, 1962, but he was not appeared for the same. By indulging in manipulation of country of origin of subject goods, by way of wrongly showing splitted route of transportation and preparing documents having false particulars, Shri Maulik Atulbhai Shah have mis-led the Customs Authorities as well as the investigation. In absence of specific intelligence and extraction of data secreted in the mobile phone of Shri Deep Chandulal Sitapara, Partner of importer firm M/s. Arcus Overseas, the actual country of origin/export of subject goods could not have been unearthed which have resulted in wrong assessment of import thereby huge loss to Govt. exchequer. Thus, these deliberate acts of commission and omission on the part of these purported suppliers were to defeat the investigation and are in contravention of the provisions of Section 108 of the Customs Act, 1962. Accordingly, Shri Maulik Atulbhai Shah have rendered separately liable to penalty under **Section 117** of Customs Act, 1962 too.

45. ROLE AND CULPABILITY OF SHRI HARSH KAILA, PARTNER OF M/S ARCUS OVERSEAS, MORBI:-

45.1 During investigation, it is evident that Shri Harsh Kaila is an active partner of M/s Arcus Overseas, Morbi. Investigation revealed that to evade 200% customs duty/s Arcus Overseas had mis-declared the COO as Turkmenistan and Turkey and paid the Customs duty at the rate of 5% with respect to goods originated in or exported from Pakistan, Shri Harsh Kaila, Partner of M/s Arcus Overseas in connivance with suppliers /consignees and their associates hatched the conspiracy of manipulating the country of origin/export of subject goods by way of wrongly and advertently splitting the route of transportation of subject goods from Pakistan-India to Pakistan-UAE and UAE-India.

During investigation, Shri Harsh Kaila had admitted that he imported all 36 consignments/Bills of entry of 'Natural Magnesite Carbonate/Natural Magnesium Carbonate in the year 2022 and 2023 from Pakistan originated and mis-declared and mis-classification had been done by M/s Arcus Overseas. By manipulating the containers and/or changing seal numbers with a view to splitting the route of transportation of subject goods for hiding the actual country of origin/export of subject goods, Shri Harsh Kaila has mis-led the Customs Authorities as well as the investigation. Shri Harsh Kaila is active member of whatsapp group 'Arcus-Osveh Docs', in which information had been provided by Pakistani suppliers regarding Pakistan originated subject goods. Shri Harsh Kaila chat on whatsapp Group 'Arcus-Osveh Docs' he had well known regarding all activity of export the subject goods from pakistan and arrived to Mundra via UAE etc. He was also an active member of whatsapp groups "Energuya & Sahama" and "Energuya & Amir Bhai" in which he was in contact with Pakistan based suppliers, and Shri Atulbhai Patel etc. He was party to discussions on import of these goods from Pakistan, Cross stuffing in UAE and then exporting to India.

Shri Harsh Kaila had also created a whatsapp group "Arcus" in which he used to talk to various buyers of Magnesium Carbonate. In the said whatsapp group he used to promote the goods by mentioning that they pertain from Pakistan. This clearly is evidence that he was fully aware that goods pertain to Pakistan and he also used the Pakistan origin of the goods to promote the sale of these goods.

Thus, Shri Harsh Kaila had actively abetted the evasion of Customs Duty and contravention of the provisions of Customs Act, 1962 and his act rendered the subject goods liable for confiscation under Section 111(m) of Customs Act, 1962. He was knowingly and directly dealing with the subject goods which were liable to confiscation under Section 111(m) of Customs Act, 1962. By these acts of commission and omission on his part, Shri Harsh Kaila, Partner of M/s Arcus Overseas has rendered himself liable to penalty under **Section 112 (a) and 112(b)** of the Customs Act, 1962. He had knowingly and intentionally made/signed/used the import document (Bill of Entry etc.) and caused to make and use the documents such as Certificate of Origin and other related documents, which were false or incorrect in material particulars for the purposes of avoiding huge differential amount of Customs Duty, therefore he is also liable to penalty under **Section 114AA** of the Customs Act, 1962.

46. ROLE AND CULPABILITY OF OTHER PARTNERS OF M/S ARCUS OVERSEAS, MORBI: SHRI SACHIN PATEL, SMT. KETU DIVYA SHERASIYA, SMT. DIMPLE BHORANIA

During investigation, it is found that Shri Sachin Patel, Smt. Ketu Divya Sherasiya, Smt. Dimple Bhorania are partners too. From the facts discussed in foregoing paras, it appears that the M/s Arcus Overseas, Morbi has imported subject goods which had originated in Pakistan and in connivance with key persons Shri Maulik Atulbhai Shah, the declared suppliers and other associates and mis-declared the Country of Origin of the same in the Bills of Entry /import documents in order to evade the differential Customs Duty. During statement of Shri Sachin Patel, he accepted that being partners of M/s Arcus Overseas, it would be the responsibility of all the partners to deposit the differential customs duty.

Thus, Shri Sachin Patel, Smt. Ketu Divya Sherasiya, Smt. Dimple Bhorania had abetted the evasion of Customs Duty and contravention of the provisions of Customs Act, 1962 and his act rendered the subject goods liable for confiscation under Section 111(m) of Customs Act, 1962. They were knowingly and deliberately dealing with the subject goods which were liable to confiscation under Section 111(m) of Customs Act, 1962. By these acts of commission and omission on his part, Shri Sachin Patel, Smt. Ketu Divya Sherasiya, Smt. Dimple Bhorania rendered themselves separately liable to penalty under **Section 112 (a) and 112(b)** of the Customs Act, 1962. They had knowingly and intentionally made/signed/used the import document (Invoice, packing list etc.) and caused to make and use the documents such as Certificate of Origin and other related documents, which were false or incorrect in material particulars for the purposes of avoiding huge differential amount of Customs Duty, therefore they are also separately liable to penalty under **Section 114AA** of the Customs Act, 1962.

Summons had been issued to Smt. Ketuban Devya Sherasiya on 22.12.2023 and Smt. Dimple Bhorania on 22.12.2023 u/s 108 of customs act 1962, but both were not present for recording the statement. They had sent evasive, irrational and unsatisfactory reply that they were inactive partners and regarding importation of subject goods to from Pakistan to Mundra, India and showed their unawareness about the same. Thus, these deliberate acts of commission and omission on the part of Smt. Ketuban Devya Sherasiya and Smt. Dimple Bhorania were to defeat the investigation and are in contravention of the provisions of Section 108 of the Customs Act, 1962. Accordingly, Smt. Ketuban Devya Sherasiya and Smt. Dimple Bhorania have rendered themselves separately liable to penalty under **Section 117** of Customs Act, 1962 too.

47. ROLE AND CULPABILITY OF M/S. LIVRO SHIPPING AGENCY, CONTAINER LINE, GANDHIDHAM AGENT ON BEHALF OF PRINCIPAL CONTAINER LINE M/S. ANCHORAGE SHIPPING LINE:-

47.1 M/S. Livro shipping Agency, was the Container Line who rendered transportation and logistics services to the supplier and importer in respect to the subject goods covered under Bill of Entry No. 9210015 dated 13.12.2023 (Bill of Lading No. ASLJEMUN115923A dated

12.12.2023), B/E No. 9107961 dated 07.12.2023 (Bill of Lading No. ASLJEAMUN109523 dated 06.12.2023). Investigation revealed that after 16.02.2019 i.e. the date from which 200% BCD was effected in respect of goods originated in or exported from Pakistan, the importer M/s. Arcus Overseas, Morbi had imported these consignments of subject goods from Pakistan mis-declaring the country of origin. For such consignments M/s Livro shipping had played prominent role in manipulation of country of origin of the subject goods and thereby evasion of Customs Duty by way of importation of subject goods from Pakistan through Dubai, UAE. However, in order to hide the Country of origin of goods the Port of loading was shown as Turkmenistan/Turkey and Port of discharge as Mundra, India.

47.2 Investigation revealed that the importer in connivance with the Container line and the shipper arranged the Bill of Lading in which showing Port of loading as Turkmenistan/ Turkey' and port of discharge as 'Mundra, India'. On the basis of these facts and evidences, it emerged that the importer, in connivance of said container line and others, have mis-declared the goods purportedly showing of originated in Turkmenistan/Turkey origin and evaded the applicable Customs duty by way of mis-classification and Mis-declaration of Country of origin. Further, Shri Deep Chandulal Sitapara in his statement has clearly admitted this fact that the said consignment was originated in Pakistan. These facts are also strengthened and corroborated by the container tracking records (movement of container) available on the website of 'Karachi International Terminal', which shows that said container (with the goods contained therein) was shipped from Pakistan.

47.3 From above, it appears that M/s. Livro Shipping Agency , Gandhidham, an associate of **M/s. Anchorage Shipping Line, Dubai** were knowingly involved in the conspiracy of mis-classification, mis-declaration and thereby evasion of Customs Duty in respect of subject goods covered under said Bill of Entry. They had abetted the smuggling of subject goods by way of suppressing the actual Country of Origin of the subject goods and thereby rendered the goods liable for confiscation under Section 111(m) of Indian Customs Act, 1962. M/s. Livro shipping agency, an associate of **M/s. Anchorage Shipping Line, Dubai** were deliberately concerned in transporting and dealing with subject goods liable for confiscation which rendered each of them separately liable to penalty each under **Section 112 (a) and 112 (b)** of the Indian Customs Act, 1962.

47.4 M/s. Livro Shipping Agency , Gandhidham, an associate of **M/s. Anchorage Shipping Line, Dubai** knowingly and intentionally wrongly shown splitted the route of transportation of the shipment from Karachi, Pakistan to Dubai, UAE and then from Dubai, UAE to Mundra, India to suppress the actual country of origin of goods i.e. Pakistan. They had also arranged documentation thereof resulting in caused to make/sign/use Certificate of Origin, Bills of Entry and other related documents which were having incorrect material particulars such as country of origin of subject goods, CTH etc. Thus, the said container M/s. Livro shipping agency , Gandhidham, an associate of **M/s. Anchorage Shipping Line, Dubai** caused to manipulate and falsify the import documents for the subject goods destined for Mundra Port. By doing so, they committed an offence for which they each separately liable to separate penalty under **Section 114AA** of the Indian Customs Act, 1962.

48. ROLE AND CULPABILITY OF CUSTOMS BROKERS:-

48.1 The following Customs Brokers have attended the filing of Bills of Entry on behalf of the importer and thereby clearance of subject goods from Customs Authorities at Mundra port from 2022 to 2023. The list of CHAs, including the total duty evasion in the Bills of Entry cleared through them, is mentioned in below table:-

Sr. No.	Name of CHA	No. of Bills of Entry	Assessable Value	Total Duty
1	Eiffel Logistics Pvt. Ltd.	22	71794360	222275338

2	Tulsidas KhimjiPvt. Ltd.	14	35321227	109354521
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The above said Customs House Agents had filed the Bills of entry for clearing the goods Natural Magnesium carbonate/Raw magnesium carbonate/Magnesium lumps. They had prepared checklist and before filing of Bill of entry they got it approved from Shri Deep Chandulal Sitapara, Partner of M/s Arcus Overseas.

49. ROLE AND CULPABILITY OF M/s. Eiffel Logistics Pvt.Ltd.: -

49.1 As summarized in above Table, M/s. Eiffel Logistics Pvt. Ltd filed 22 Bills of Entry on behalf the importer for clearance of subject goods. During statement of Shri Mahip Shahi, G card holder of M/s Eiffel Logistics Pvt. Ltd., he stated that he had done clearance work of M/s Arcus Overseas through Shri Mitesh Malastar, Forwarder, M/s Blackfinn Shipping and Logistics and he stated he didn't know about Shri Deep Sitapara and Shri Nishank Bhorania, he received the documents of M/s. Arcus Overseas from email ID of M/s Blackfinn Shipping and Logistics.

49.2 Shri Mahip Shahi admitted in his statement that they filed Bills of Entry on the basis on invoices provided by the importer through forwarder M/s Blackfinn Shipping and Logistics and they had not verified the details of containers mentioned in the Certificate of origin, and as per documents submitted by M/s Arcus Overseas to his company, the country of Origin of the goods mentioned were Turkmenistan/Turkey, however, he didn't Know actual Country of Origin of the import consignments filed by him. It means M/s Eiffel Logistics Pvt. Ltd. had filed 22 Bills of entry without any verification of actual country of origin and never asked about this to importer and forwarder.

49.3 Being the experts in Customs Act, it was their duty to point out to the importer about the wrong classification of the import goods. It was also their responsibility to verify from the importer and forwarder that the actual country of origin in respect of subject goods, because he was aware that the applicable rate of Customs Duty on the goods imported from Pakistan was @200% from February, 2019 on every goods.

49.4 It appears that in this case the CHA M/s Eiffel Logistics Pvt. Ltd. had actively conspired with Shri Deep Chandulal Sitapara and their associates while aiming to manipulate the documents and involved in mis-classification, mis-declaration and thereby evasion of Customs Duty and filed Bills of Entry (B/E) in order to facilitate the clearance of goods through customs with evasion of customs duty. This deliberate collusion resulted in a significant financial loss to Government of India. Such actions not only undermine the integrity of customs procedures but also pose a threat to fair trade practices and the overall regulatory framework. The implications of these actions highlight the importance of stringent oversight and compliance measures within customs administrations to prevent fraudulent activities and uphold fiscal responsibility. Manipulating information in this manner not only compromises the integrity of customs declarations but also undermines the transparency and fairness of the entire importation process.

49.5 As a Customs House Agent, the responsibility extends beyond merely processing the provided documents; it includes ensuring the accuracy and consistency of the information presented. Failing to seek clarification on discrepancies in product descriptions, especially when tied to the invoices, packing list, country of origin, undermines the agent's role in maintaining the integrity of customs declarations. Apparently, they knowingly had not fulfilled their statutory obligation to verify the same and to intimate the same to the Department. They, therefore had failed to ensure the genuineness of the particulars, details in the Bills of Entry being filed by them. They deliberately did not care to ask the importer in this respect and also did not bring the variation to the notice of the concerned Customs officer, for which they were

legally abide by being a licensed Customs Broker and designated entity under the relevant rules under Customs Act, 1962.

49.6 From the above discussed para, it appears that M/s Eiffel Logistics Pvt. Ltd. was knowingly and deliberately involved in the conspiracy of mis-classification, mis-declaration and thereby evasion of Customs Duty in respect of subject goods covered under said 22 Bills of Entry. Thus, M/s Eiffel Logistics Pvt. Ltd. had actively abetted the evasion of Customs Duty and contravention of the provisions of Customs Act, 1962 and abetted the smuggling of subject goods covered under said 22 Bills of Entry by way of mis-declaration of particulars in the Bills of Entry which resulted into suppression of the actual Country of Origin of the goods and thereby rendered the goods liable for confiscation under Section 111(m) of Customs Act, 1962. Thus, M/s. Eiffel Logistics Pvt. Ltd. is liable to penalty under **Section 112 (a)** of the Indian Customs Act, 1962. On the basis of documents supplied by the importer having doubtful/incorrect material particulars, there were reason to believe on the part of M/s. Eiffel Logistics Pvt. Ltd. that the subject goods were liable to confiscation, even then they remained concerned in dealing with the subject goods with respect to its clearance from Customs, which liable for confiscation under Section 111(m) and therefore the Customs Broker M/s. Eiffel Logistics Pvt. Ltd have rendered themselves also liable to Penalty under **Section 112(b)** of Customs Act, 1962.

50.ROLE AND CULPABILITY OF M/S. TULSIDAS KHIMJI PVT. LTD.:-

50.1 As summarized in above Table, M/s. Tulsidas Khimji Pvt. Ltd filed 14 Bills of Entry on behalf the importer for clearance of subject goods. During statement of Shri **Chandran Gangadharan Nair**, G card holder of M/s Tulsidas Khimji Pvt. Ltd, he stated that he had done filing of B/E and clearance work of M/s Arcus Overseas since May 2023, and he never physically visited the offices of the said importers. They contacted to their company only phone and email. It means M/s Tulsidas Khimji Pvt. Ltd. had never verified KYC properly of M/s Arcus Overseas, Morbi.

50.2 Shri Chandran Gangadharan Nair admitted in his statement that they filed Bills of Entry on the basis on invoices provided by the importer and they had not verified the details of containers mentioned in the Certificate of origin, and as per documents submitted by M/s Arcus Overseas to his company, the country of Origin of the goods mentioned were Turkmenistan/Turkey, however, he didn't know actual Country of Origin of the import consignments filed by him. It means M/s Tulsidas Khimji Pvt. Ltd. had filed 14 Bills of entry without any verification of actual country of origin and never asked about this to importer and forwarder. He never verified the details of containers whereas as per container tracking from website of Karachi International Container Terminal Ltd (www.kict.com) the containers covered under B/E No. 9107961 dated 07.12.2023 and 9210015 dated 13.12.2023; the containers were shipped from Pakistan and the same containers arrived at Mundra via UAE without any cross stuffing. It appears that M/s Tulsidas Khimji Pvt. Ltd. had filed Bills of entry without verification of actual country of origin of subject goods i.e Pakistan.

50.3. Being the experts in Customs Act, it was their duty to point out to the importer about the wrong classification of the import goods. It was also their responsibility to verify from the importer and forwarder that the actual country of origin in respect of subject goods, because he was aware that the applicable rate of Customs Duty on the goods imported from Pakistan was @200% from February, 2019 on every goods.

50.4 It appears that in this case the CHA M/s Tulsidas Khimji Pvt. Ltd. had actively conspired with Shri Deep ChandulalSitapara and their associates while aiming to manipulate the documents and involved in mis-classification, mis-declaration and thereby evasion of Customs Duty and filed Bills of Entry (B/E) in order to facilitate the clearance of goods through customs with evasion of customs duty. This deliberate collusion resulted in a significant financial loss to Government of India. Such actions not only undermine the integrity of customs procedures but also pose a threat to fair trade practices and the overall regulatory framework. The implications of these actions highlight the importance of stringent oversight and compliance

measures within customs administrations to prevent fraudulent activities and uphold fiscal responsibility. Manipulating information in this manner not only compromises the integrity of customs declarations but also undermines the transparency and fairness of the entire importation process.

50.3 As a Customs House Agent, the responsibility extends beyond merely processing the provided documents; it includes ensuring the accuracy and consistency of the information presented. Failing to seek clarification on discrepancies in product descriptions, especially when tied to the invoices, packing list, country of origin, undermines the agent's role in maintaining the integrity of customs declarations. Apparently, they knowingly had not fulfilled their statutory obligation to verify the same and to intimate the same to the Department. They, therefore had failed to ensure the genuineness of the particulars, details in the Bills of Entry being filed by them. They deliberately did not care to ask the importer in this respect and also did not bring the variation to the notice of the concerned Customs officer, for which they were legally abide by being a licensed Customs Broker and designated entity under the relevant rules under Customs Act, 1962.

50.4 From the above discussed para, it appears that M/s Tulsidas Khimji Pvt. Ltd. was knowingly and deliberately involved in the conspiracy of mis-classification, mis-declaration and thereby evasion of Customs Duty in respect of subject goods covered under said 22 Bills of Entry. Thus, Tulsidas Khimji Pvt. Ltd had actively abetted the evasion of Customs Duty and contravention of the provisions of Customs Act, 1962 and abetted the smuggling of subject goods covered under said 22 Bills of Entry by way of mis-declaration of particulars in the Bills of Entry which resulted into suppression of the actual Country of Origin of the goods and thereby rendered the goods liable for confiscation under Section 111(m) of Customs Act, 1962. Thus, M/s. Eiffel Logistics Pvt. Ltd. is liable to penalty under **Section 112 (a)** of the Indian Customs Act, 1962. On the basis of documents supplied by the importer having doubtful/incorrect material particulars, there were reason to believe on the part of M/s. Tulsidas Khimji Pvt. Ltd. that the subject goods were liable to confiscation, even then they remained concerned in dealing with the subject goods with respect to its clearance from Customs, which liable for confiscation under Section 111(m) and therefore the Customs Broker M/s. Tulsidas Khimji Pvt. Ltd have rendered themselves also liable to Penalty under **Section 112(b)** of Customs Act, 1962.

51. ROLE AND CULPABILITY OF FORWARDER SHRI MITESH KESHAVJI MALSTAR, MANAGING DIRECTOR OF M/S. BLACKFINN SHIPPING AND LOGISTICS:-

51.1 Shri Mitesh Keshavji Malstar, Managing Director of M/s. Blackfinn Shipping and Logistics had acted as a forwarder in this case. He had forwarded the work relating to customs clearance to the Customs Broker viz. M/s. Eiffel Logistics Pvt.Ltd. The importer used to send the import documents to Shri Mitesh Keshavji Malstar, Managing Director of M/s. Blackfinn Shipping and Logistics who further used to forward the same to the said Customs Broker for filing of Bills of Entry and they themselves issue consolidated Bills to the importer for collecting various charges including Customs Clearance Agency charges, CFS charges etc. The Customs Broker used to send check list to Shri Mitesh KeshavjiMalstar, Managing Director of M/s. Blackfinn Shipping and Logistics before finalizing the Bills of Entry. Shri Mitesh KeshavjiMalstar, in turn used to forward the check list to the importer and after getting approval from the importer regarding correctness of material particulars in the Bills of Entry, Shri Mitesh KeshavjiMalstar, Managing Director of M/s. Blackfinn Shipping and Logistics used to send their approval for filing Bills of Entry to the respective Customs Broker who accordingly used to file the Bills of Entry. Thus, it appears that Shri Mitesh KeshavjiMalstar, Managing Director of M/s. Blackfinn Shipping and Logistics were also required to correctly check the material particulars of check list for filing the Bills of Entry before approving the check list for finalization/filing of the Bills of Entry in EDI system of Customs.

51.2 Since Mitesh Keshavji Malstar, Managing Director of M/s. Blackfinn Shipping and Logistics are concerned with respect to 22 Bills of Entry filed by the importer through said

Customs Broker, they were also responsible for the discrepancies noticed during investigation in import documents related to 22 Bills of Entry as narrated supra.

51.3 During statement of Shri Deep Chandulal Sitapara, he accepted that Shri Mitesh bhai consequently got aware with the fact that country of Origin had been mis-declared for these consignments and thereafter apart from the said charges used to take extra money of Rs. 20,000/- per container in cash in lieu of clearance of the same. It appears that Shri Mitesh Keshavji Malstar, Managing Director of M/s. Blackfinn Shipping and Logistics was also involved in mis-declaration of COO and evasion of customs duty.

51.4 From above, it appears that shri Mitesh Keshavji Malstar Managing Director of M/s. Blackfinn Shipping and Logistics abetted the smuggling of subject goods covered under said 22 Bill of Entry by way of mis-declaration of particulars in the Bill of Entry which resulted into suppression of the actual Country of Origin of the goods and thereby rendered the goods liable for confiscation under Section 111(m) of Customs Act, 1962. Thus, shri Mitesh Keshavji Malstar Managing Director of M/s. Blackfinn Shipping and Logistics are liable to penalty under **Section 112 (a)** of the Indian Customs Act, 1962. On the basis of documents supplied by the importer having doubtfull/incorrect material particulars, there were reason to believe on their part that the subject goods were liable for confiscation, even then they remained concerned in dealing with the subject goods with respect to its clearance from Customs through the Customs Brokers, which liable for confiscation under Section 111(m) and therefore shri Mitesh KeshavjiMalstar Managing Director of M/s. Blackfinn Shipping and Logistics have rendered himself also liable to Penalty under **Section 112(b)** of Customs Act, 1962.

51.5 In spite of knowing that the supporting documents provided by the importer were having incorrect/doubtful material particulars, by approving the check lists and allowing filing Bills of Entry having incorrect particulars, shri Mitesh KeshavjiMalstar Managing Director of M/s. Blackfinn Shipping and Logistics caused to be made/signed/used of import documents at Mundra port which were false or incorrect in material particular Country of Origin etc. By doing so, shri Mitesh KeshavjiMalstar Managing Director of M/s. Blackfinn Shipping and Logistics is also liable to penalty under **Section 114AA** of the Indian Customs Act, 1962.

52. ROLE AND CULPABILITY OF SHRI SHRI BHAGIRATH JAYANTILAL VARMORA, PARTNER OF M/S. M G MICRON, MORBI.

52.1 Shri Bhagirath Jayantilal Varmora was a buyer of Pakistan originated goods i.e Natural Magnesium Carbonate/Raw Magnesium Lumps and purchased from M/s Arcus Overseas, Morbi and import activity sharing partner. Shri Bhagirath Jayantilal Varmora had participated in importation of subject goods from Pakistan originated. Thus, the subject goods imported by the importer at Mundra Port and the Country of Origin of the same was mis-declared as 'Turkmenistan/Turkey' in the Bill of Entry and other related import documents which was filed at Mundra port. The plot of conspiracy was designed, processed and materialized by using WhatsApp Chats or calls/ email and all activity regarding importation of subject goods from Pakistan were participated by Shri Bhagirath Jayantilal Varmora.

52.2 During investigation, it is clear that Shri Bhagirath Jayantilal Varmora was an active member of whatsapp group (Energyya& Amir Bhai). As per WhatsApp chatting on this group it is revealed that natural magnesium carbonate were exported from Pakistan and goods received in India via UAE and informations were shared on this whatsapp group. It is evident that he was well aware with actual origin of goods as Pakistan as the invoices, B/Ls and other documents were being shared in the said group. Shri Bhagirath Jayantilal varmora was handled email Id bhagirath.varmora@gmail.com. and informations shared regarding exportation of subject goods from Pakistan to India on this email ID by suppliers of Pakistan. It is evident that he was well aware with actual origin of goods as Pakistan. Shri Maulik Shah used to copy email conversations to Shri Bhagirath Jayantilal Varmora on said email. Shri Maulik Shah informed him various charges on import goods such as Cross stuffing of Pakistani Goods at UAE, Charges for preparation of documents of Turkmenistan origin etc. It is clear that Shri Bhagirath Jayantilal Varmora, Partner of M/s M G Micron in connivance with

suppliers /consignees and their associates hatched the conspiracy of manipulating the country of origin/export of subject goods by way of wrongly and advertently splitting the route of transportation of subject goods from Pakistan- India to Pakistan-UAE and UAE-India.

52.3 From above, it appears that Shri Bhagirath Jayantilal Varmora, Partner of M/s M G Micron abetted the smuggling of subject goods by way of participation of mis-declaration of particulars in the documents which resulted into suppression of the actual Country of Origin of the goods and thereby rendered the goods liable for confiscation under Section 111(m) of Customs Act, 1962. Thus, Bhagirath Jayantilal Varmora, Partner of M/s M G Micron are liable to penalty under **Section 112 (a)** of the Indian Customs Act, 1962. On the basis of documents supplied by the importer having doubtfull/incorrect material particulars, there were reason to believe on their part that the subject goods were liable for confiscation, even then they remained concerned in dealing with the subject goods with respect to its clearance from Customs by importer, which liable for confiscation under Section 111(m) and therefore Bhagirath Jayantilal Varmora, Partner of M/s M G Micron have rendered himself also liable to Penalty under **Section 112(b)** of Customs Act, 1962.

52.4 Shri Bhagirath Jayantilal Varmora used to import these goods earlier in name of his own firm. However, later on he started purchasing these goods from M/s Arcus Overseas which was importing these from Pakistan. But evidences indicate that Shri Bhagirath Jayantilal Varmora was active in the whatsapp group "Energyya & Amir Bhai" and actively communicating with the suppliers of Pakistan. Shri Maulik Shah was also copying the email communications to him regarding exportation of subject goods from Pakistan to India. It appears that Shri Bhagirath Jayantilal Varmora instead of directly importing from Pakistan had used the firm M/s Arcus Overseas to get these materials from Pakistan. He has clear direct or undirect influence on importation of goods by filing wrong country of origin by M/s Arcus Overseas and thus has rendered himself liable to penalty under **Sec 114AA** of Customs Act.

53. ROLE AND CULPABILITY OF SHRI ATULBHAI SHAH, PROPERITOR OF M/S J K TRADELINK, AHMEDABAD.

53.1 Shri Atulbhai Shah is the proprietor of M/s J K Tradelink, Ahmedabad who was buyer of Pakistan originated goods i.e Natural Magnesium Carbonate/Raw Magnesium Lumps and purchased from M/s Arcus Overseas, Morbi and import activity sharing partner through email. It is evident that M/s J K Tradelink was well aware with actual origin of goods as Pakistan as the invoices, B/Ls and other documents were being shared on email info@jktradelink.in /export@jktradelink.in by Pakistani suppliers. A copy of an excel sheet had been recovered from the email ID/Mobile's of Deep Chandulal Sitapara, Morbi which was related to Magnesium Actual Costing and mentioned the commission of M/s J K Tradelink, related to importation of subject goods from Pakistan. It is clear that Shri Atulbhai shah, Properitor of M/s J K Tradelink has involved to export the subject goods from Pakistan and for this act he has taken commission on the splitting the route of transportation of subject goods from Pakistan- India to Pakistan-UAE and UAE-India. Shri Atulbhai Shah in connivance with suppliers /consignees and their associates hatched the conspiracy of manipulating the country of origin/export of subject goods by way of wrongly and advertently splitting the route of transportation of subject goods from Pakistan- India to Pakistan-UAE and UAE-India.

53.2 From above, it appears that Shri Atulbhai Shah, proprietor of M/s J K Tradelink abetted the smuggling of subject goods by way of participation of mis-declaration of particulars in the documents which resulted into suppression of the actual Country of Origin of the goods and thereby rendered the goods liable for confiscation under Section 111(m) of Customs Act, 1962. Thus, Shri Atulbhai Shah, proprietor of M/s J K Tradelink is liable to penalty under **Section 112 (a)** of the Indian Customs Act, 1962. On the basis of documents supplied by the importer having doubtfull/incorrect material particulars, there were reason to believe on their part that the subject goods were liable for confiscation, even then they remained concerned in dealing with the subject goods with respect to its clearance from Customs by importer, which are liable for confiscation under Section 111(m) and therefore Shri Atulbhai Shah, proprietor of M/s J K

Tradelink have rendered himself also liable to Penalty under Section **112(b)** of Customs Act, 1962.

54. ROLE AND CULPABILITY OF SHRI SHERASHIYA DIVYA RAMESHBHAI, MARKETING MANAGER OF M/S. ARCUS OVERSEAS

54.1 During investigation, it is evident that Shri Sherashiya Divya Rameshbhai is an active member of M/s Arcus Overseas, Morbi and he is marketing Manager of this firm. Investigation revealed that to evade 200% customs duty, M/s Arcus Overseas had mis-declared the COO as Turkmenistan and Turkey and paid the Customs duty at the rate of 5% with respect to goods originated in or exported from Pakistan, Shri Sherashiya Divy Rameshbhai, Marketing Manager of M/s. Arcus Overseas in connivance with suppliers /consignees and their associates hatched the conspiracy of manipulating the country of origin/export of subject goods by way of wrongly and advertently splitting the route of transportation of subject goods from Pakistan- India to Pakistan-UAE and UAE-India.

54.2 Shri Sherashiya Divy Rameshbhai was a member of whatsapp group "Energuya& Amir Bhai" and "Energuya& Sahama", in which information had been provided by Pakistani suppliers regarding Pakistan originated subject goods. In these groups all planning of export from Pakistan, cross stuffing in UAE and then export to India was taking place. It appears that Shri Sherashiya Divy Rameshbhai was active in planning and executing activities of export the subject goods from Pakistan and arrival to Mundra via UAE etc. He was member of whatsapp group "Arcus" in which he and Shri Harsh Kaila used to talk to various buyers of Magnesium Carbonate. In the said whatsapp group they promoted the goods by mentioning that they pertain to Pakistan. This clearly is evidence that he was fully aware that goods pertain to Pakistan and he also used the Pakistan origin of the goods to promote the sale of these goods.

Thus, Sherashiya Divy Rameshbhai had actively abetted the evasion of Customs Duty and contravention of the provisions of Customs Act, 1962 and his act rendered the subject goods liable for confiscation under Section 111(m) of Customs Act, 1962. He was knowingly and directly dealing with the subject goods which were liable to confiscation under Section 111(m) of Customs Act, 1962. By these acts of commission and omission on his part, Shri Sherashiya Divy Rameshbhai, Marketing Director of M/s Arcus Overseas has rendered himself liable to penalty under **Section 112 (a) and 112(b)** of the Customs Act, 1962.

54.4 He has clear direct or undirect influence on importation of goods by filing wrong country of origin by M/s Arcus Overseas. He had knowingly and intentionally participated to made/signed/used the import documents (Bill of Entry etc.) and caused to make and use the documents such as Certificate of Origin and other related documents, which were false or incorrect in material particulars for the purposes of avoiding huge differential amount of Customs Duty, therefore he is also liable to penalty under **Section 114AA** of the Customs Act, 1962.

55 SHRI NISHANK BHORANIA, PARTNER OF M/S VALUCE GLAZE

55.1 During investigation, it is evident that Shri Nishank Bhoraniya has played role as middle man for importation of M/s Arcus Overseas, Morbi and he was well known to Shri Maulik Shah. During statement of Shri Deep Sitapara he accepted that Shri Nishank Bhorania played very important role in respect of his importation of subject goods from Pakistan. All activity of importation in respect of M/s Arcus overseas from Pakistan to Mundra via Dubai shared through medium of email and whatsapp chat etc., it is reveled that it was Nishank who introduced Shri Deep Sitapara to Key person i.e Shri Maulik Shah via mobile and support him to make a mis-declaration because Nishank's firm had already been importing from 6-7 years ago. Investigation revealed that to evade 200% customs duty, M/s Arcus Overseas had mis-declared the COO as Turkmenistan and Turkey and paid the Customs duty at the rate of 5% with respect to goods originated in or exported from Pakistan, and Shri Nishank Bhoraniya in

connivance with suppliers /consignees and their associates hatched the conspiracy of manipulating the country of origin/export of subject goods by way of wrongly and advertently splitting the route of transportation of subject goods from Pakistan- India to Pakistan-UAE and UAE-India.

55.2 Shri Nishank Bhoraniyawas also members of whatsapp group like as "Arcus", "Energuya& Amir Bhai" and "Energuya& Sahama", in which information had been sharedrelatedtoimportation by key person/Pakistani suppliers etc. regarding Pakistan originated subject goods. It appeared that Shri Nishank Bhoraniyahad well known regarding all activities of export the subject goods from Pakistan and arrived to Mundra via UAE etc. Thus, Nishank Bhoraniyahad actively abetted the evasion of Customs Duty and contravention of the provisions of Customs Act, 1962 and his act rendered the subject goods liable for confiscation under Section 111(m) of Customs Act, 1962. He was knowingly and directly dealing with the subject goods which were liable to confiscation under Section 111(m) of Customs Act, 1962. By these acts of commission and omission on his part, Shri Nishank Bhoraniyahas rendered himself liable to penalty under **Section 112 (a) and 112(b)** of the Customs Act, 1962. He had knowingly and intentionally participated to made/signed/used the import documents (Bill of Entry etc.) and caused to make and use the documents such as Certificate of Origin and other related documents, which were false or incorrect in material particulars for the purposes of avoiding huge differential amount of Customs Duty, therefore he is also liable to penalty under **Section 114AA** of the Customs Act, 1962.

56. SHRI HARDIK SHAH, EMPLOYEE OF M/S TULSIDAS KHIMJI PVT. LTD

Firm Arcus overseas, MaulikAtulbhai Shah and Shri Deep Sitapara was introduced to CHA Firms M/s TulsidasKhimji Pvt. Ltd by Shri Hardik Shah. He did not appear for recording statements at DRI. It appears that by such acts and omissions he has rendered himself liable to penalty under **Section 117** of Customs Act, 1962.

57. Based on the above investigation and facts of the case, **M/s. Arcus Overseas**, Maruti Chamber, Shop No. 14, First Floor, Survey No. 81/2, Plot NO. 4, Timbdi, Morbi, Gujarat-363642 (IEC No. ABVFA3656N) are called upon to show cause in writing to the Pr. Commissioner of Customs, Customs House Mundra, having his office at 5B, Port User Building, Mundra Port, Mundra, Kutch, Gujarat-370421 in terms of the provisions of Customs Act, 1962, in respect of the import made vide 36 Bill of entry (Mentioned in above Table -1 and Table-2), as to why:-

- (i) The **11295.16 MT** import goods valued at **Rs.10,71,15,588/-** as covered in said 36 Bills of Entry, should not be classified under CTH 98060000 of Customs Tariff Act,1975 and the declared classification of the import goods under CTH 25191000, 25199090 should not be rejected.
- (ii) The differential customs duty totally amounting to **Rs. 32,00,88,143/- (Rupees Thirty-two Crore eighty-eight thousand one hundred and forty three only)** on the import of **11295.16MT** covered under above mentioned 36 Bills of Entry of Raw Magnesium Lumps / Raw Magnesite Lumps/ Natural Magnesium Carbonate Lumps etc., should not be demanded and recovered from them in terms of Section 28 (4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962.
- (iii) The **11,295.16 MT** import goods valued at **Rs.10,71,15,588/-** as covered in said Bills of Entry, should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962. However, out of these only **177.500 MT of goods** valued at **Rs 14,70,079/-** found lying at premises of the importer are available for confiscation.

(iv) Penalty should not be imposed on them under Section 114A, 114AA and Section 117 of the Customs Act, 1962, as per discussion in the paras supra.

58. Apart from that, based on the above investigation and facts of the case, the following further persons/companies/firms/concerns as appearing in **Column (2)** of the following table, called upon to show cause in writing individually and separately to the Principal Commissioner of Customs, Customs House Mundra, having his office at 5B, Port User Building, Mundra Port, Mundra, Kutch, Gujarat-370421, in terms of the provisions of Customs Act, 1962 as to why Penalty should not be imposed on each of them separately and individually in terms of the provisions of Customs Act, 1962 as mentioned below (as appearing at **Column 3 to 6** of the table):-

S.No.	Name (S/Shri/Ms/Smt/ M/s)	Penal provisions under the mentioned Sections of the Customs Act, 1962			
		(3)	(4)	(5)	(6)
1	Shri Deep Chandulal Sitapara	112(a)	112(b)	114AA	
2	Shri Maulik Atulbhai Shah	112(a)	112(b)	114AA	117
3	Shri Harsh Kaila	112(a)	112(b)	114AA	
4	Shri Sachin Patel	112(a)	112(b)	114AA	
5	Smt. Ketu Ben Sherasiya	112(a)	112(b)	114AA	117
6	Smt. Dimple Ben Bhoraniya	112(a)	112(b)	114AA	117
7	M/s Livro shipping	112(a)	112(b)	114AA	
8	M/s Eiffel Logistics	112(a)	112(b)		
9	M/s Tulsidas Khimji Pvt. Ltd.	112(a)	112(b)		
10	Shri Mitesh Keshavji Malstar	112(a)	112(b)	114AA	
11	Shri Bhagirath Jayantilal Varmora	112(a)	112(b)	114AA	
12	Shri Atul Jaswantlal Shah, Properitor of M/s JK Tradelink	112(a)	112(b)		
13	Shri Divya Rameshbhai Sherasiya	112(a)	112(b)	114AA	
14	Shri Nishank Bhoraniya	112(a)	112(b)	114AA	
15	Shri Hardik Shah	-	-	-	117

59. All the noticees may be required to produce at the time of showing cause all evidences upon which they intend to rely in support of their defence. They are further advised to indicate in their written submission as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written submissions, it would be presumed that they do not desire to be heard in person. If no cause is shown by them against the action proposed to be taken within 30 days from the date of receipt of the Notice or if they do not appear before the adjudicating authority, when the case is posted for hearing, the case is liable to be decided Ex-Parte on the basis of material evidence available on record.

60. The documents/articles as listed at Annexure-R are relied upon and are enclosed with this Investigation Reprot, and where not enclosed with this SCN will be made available for inspection on demand made in writing.

61. The Department may reserve its right to issue addendum/ corrigendum to show cause notice or to make any additions, deletions amendments or supplements to the notice, if any, at a later stage. The department may also reserve its right to issue separate Notice/s for other consignments, noticees, offences etc related to the above case, if warranted.

62. The show cause notice may be issued without prejudice to any other action that may be taken in respect of the above goods and / or the persons / firms mentioned in the notice or any other person (s) under the provisions any other law for the time being in force, in the Republic of India.

63. Documents relied upon are detailed in **Annexure -'R'** attached to this Show Cause Notice. Scanned copy of the Relied Upon documents stored in a CD is also attached with this Show Cause Notice.

64. If the said noticee/s will pay the duty with interest and penalty as specified under Section 28(5) of Custom Act, 1962 within 30 days from the receipt of the notice in this case. The proceedings may be deemed to be conclusive as to the matters stated therein, without prejudice to the provisions of section 135, 135A and 140 of the Custom Act, 1962, if applicable.

65. The noticee/s also may have an option to settle the case through Settlement Commission by filing an application, if eligible, under Chapter XIVA of the Customs Act, 1962.



(K. Engineer)
Pr. Commissioner of Customs,
Custom House, Mundra

Enclosures- Annexure-R & RUD's

TO NOTICEES:-

1. M/s Arcus Overseas, (Business address)- Plot No. 4, Survey No. 132P, 8A National Highway, Near CG Gold Ceramic, Lalpar, Morbi-363642;(Email-deep.arcusoverseas@gmail.com & arcus.overseas@gmail.com).

2. Shri Deep Chandulal, Sitapara, B-401, Welcome Pride, Opp. Krishana School, Ravapar Road, Morbi, Gujarat-370625;(Email- dcsitapara003@gmail.com).

3. Shri Maulik Atulbhai Shah, 2888, Sudarshan Nagar, opp. GHB Office, GHB, Chandkheda, Ahmedabad-382424;(Email- info@jktradelin.in, export@jktradelink.in, shahmaulik263@gmail.com)

4. Shri Harsh Kaila, (Business address)- Plot No. 4, Survey No. 132P, 8A National Highway, Near CG Gold Ceramic, Lalpar, Morbi-363642;(Email- harsh.arcusoverseas@gmail.com, harshkaila7599@gmail.com,)

5. Shri Sachin Patel, (Business address)- Plot No. 4, Survey No. 132P, 8A National Highway, Near CG Gold Ceramic, Lalpar, Morbi-363642;(Email- sachinpatel99251@gmail.com,

6. Smt. Ketu Ben Sherasiya, (Business address) Plot No. 4, Survey No. 132P, 8A National Highway, Near CG Gold Ceramic, Lalpar, Morbi-363642([Email-deep.arcusoverseas@gmail.com](mailto:deep.arcusoverseas@gmail.com),)

7. Smt. Dimple Ben Bhoraniya, (Business address)- Plot No. 4, Survey No. 132P, 8A National Highway, Near CG Gold Ceramic, Lalpar, Morbi-363642; ([Email-deep.arcusoverseas@gmail.com](mailto:deep.arcusoverseas@gmail.com))

8. M/s Livro shipping, DBZ South 137-A, First Floor, AU Small Finance building, Opp. Punjab Radiators, Gandhidham-Kutch-370201; ([Email- linerops1.guj@livroshipping.com](mailto:linerops1.guj@livroshipping.com),)

9. M/s Eiffel Logistics, Opp. Sindhu Bagh Garden, Office No. 02, Plot no. 06, Ward7-B, Time Square-2, First Floor, Gurukul Area, Gandhidham, Kutchh, Gujarat-370201; ([Email- effilogistics@gmail.com](mailto:effilogistics@gmail.com),)

10. M/s Tulsidas Khimji Pvt. Ltd., 313-314, Dev Nandan Mega Mall, Opp. Sanyas Ashram, Near M J Library, Ahmedabad-380009; ([Email- amdmanager@tkpl.in](mailto:amdmanager@tkpl.in),)

11. Shri Mitesh Keshavji Malstar, Office no. 2, first Floor, Time square 2 Building, opp. Sindhu Baugh Garden, Gurukul Area, Gandhidham, Kuchh-370201; ([Email- miteshsorathiya88@gmail.com](mailto:miteshsorathiya88@gmail.com),)

12. Shri Bhagirath Jayantilal Varmora, Plot No. 1, Survey no. 144 P1 P2, Shraddha industrial Estate, Jetpar, Pipli road, Morbi-363630; (Email-bhagirath.varmora@gmail.com,)

13. Shri Atul Jaswantlal Shah, Properitor of M/s JK Tradelink, 2888, Sudarshan Nagar, opp. GHB Office, GHB, Chandkheda, Ahmedabad-382424; ([Email- info@jktradelink.in](mailto:Email-info@jktradelink.in), export@jktradelink.in).)

14. Shri Divya Rameshbhai Sherasiya, (Business address)- Plot No. 4, Survey No. 132P, 8A National Highway, Near CG Gold Ceramic, Lalpar, Morbi-363642. ([Email- divy.arcusoverseas@gmail.com](mailto:Email-divy.arcusoverseas@gmail.com),)

15. Shri Nishank Bhoraniya, Sanjeevni Palace, Near Ganga Darshan Appartment, beside Canal Road, At Rawapar, Morbi, Gujarat-370625, ([Email- nishankbhorania@gmail.com](mailto:Email-nishankbhorania@gmail.com),)

16. Shri Hardik Shah, 313-314, Dev Nandan Mega Mall, Opp. Sanyas Ashram, Near M J Library, Ahmedabad-380009. ([Email- amdmanager@tkpl.in](mailto:Email-amdmanager@tkpl.in),)

Copy to:

- (i) The Additional Director, Directorate of Revenue Intelligence (DRI), Gandhidham Regional Unit, Plot No. 5 & 6, Ward-5A, Near Vinayak Hospital, Adipur-370205.
- (ii) The Deputy Commissioner of Customs, EDI Section, Mundra Customs
- (iii) The Deputy Commissioner of Customs, Legal/Prosecution, Mundra Customs.
- (iv) Guard file/Office Copy.