

**DIN- 20251171MO000000CC4D****SHOW CAUSE NOTICE****WHEREAS IT APPEARS THAT-****1. BRIEF FACTS OF THE CASE: -**

1.1. M/s. Singh Exports (Proprietor: Ritesh Kumar Singh) having factory premises registered at 130, Opp New Life Hospital, Sanwer Road Main Road, Indore (M.P.) holding IEC no.- CNLPS1119J and GSTN- 23CNLPS1119J1ZW have obtained 2 Advance Authorization licenses from the Director General of Foreign Trade for importing of PP Granules without payment of duty in order to manufacture and export Flexible Intermediate Bulk Containers (Attachment Bag/ Builder Bags/ Baffle Bag). The major raw materials used for manufacturing of the said goods are Polypropylene (PP) Granules and U.V. Stabilizer Master Batches.

1.2. Based on specific intelligence that Singh Exports is a dummy firm created (by Utkarsh Bhave & others) with sole intention to divert PP granules imported under Advance Authorization Scheme without payment of customs duty in violation of the condition of Advance authorization license read with Notification No.18/2015-Cus dated 01.04.2015, search operation were conducted on 29.11.2023 at the declared premises of Singh Exports i.e. 130, Opp New Life Hospital, Sanwer Road Main Road, Indore and the firm was found to be non-existent at the said address [Search Panchnama annexed as RUD-1].

2. INVESTIGATION CARRIED OUT IN RESPECT OF M/S. SINGH EXPORTS –

2.1. The details of premises related to Singh Exports were searched, details of search is as –

Table No.1

Sr. No.	Address of the premises searched	Date of search	Remarks
1.	130, Sanwer Road, Near New Life Hospital, Indore (M.P.)	29.11.2023	Neither any factory premise nor any office premise of Singh Exports found in existence.

2.2. During the course of search operation at the factory premises of Singh Exports i.e. 130, Sanwer Road, Near New Life Hospital, Indore (M.P.) on 29.11.2023, it was found that neither any factory premise nor any office premise is present at the address declared by M/s. Singh Exports, the same is brought on record via Panchnama dated 29.11.2023 (RUD-I) drawn on the spot.

2.3. The details of all 2 Advance Authorization Licenses issued to Singh Exports is as under-

Table No.2

Sr. No.	License No./ port of registration	Date	Import Validity	Export Validity	Goods to be Imported
1	5611001463/ ININD6	10.01.2023	10.01.2024	05.06.2024	U.V Stablizer Master Batch
					PP Granules
2	5611001662 / ININD6	23.03.2023	23.03.2024	29.09.2024	U.V Stablizer Master Batch
					PP Granules

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Details of duty forgone under License Number 5611001463

S.No.	Custom House Code	BE No.	BE Date	Quantity (Kg)	Duty Forgone
1	INPAV1	4358932	1/26/2023	24500	694194.68
2	INPAV1	4480019	2/3/2023	25000	705650.65
3	INMUN1	4533138	2/7/2023	25000	744537.45
4	INPAV1	4420542	1/31/2023	49500	1402556.53
5	INPAV1	4431693	1/31/2023	17500	495853.33
6	INMUN1	7803488	9/13/2023	34000	1018330.53
7	INMUN1	4373208	1/27/2023	48000	1346589.23
8	INPAV1	4471586	2/3/2023	24500	691537.63
				Total Duty Forgone is Rs. 70,99,250/-	

Details of duty forgone under License Number 5611001662

S.No.	Custom House Code	BE No.	BE Date	Quantity (Kg)	Duty Forgone
1	INMUN1	7174272	8/3/2023	16000	476850.8
2	INMUN1	5272611	3/28/2023	49500	1628281.34
3	INMUN1	6301408	6/7/2023	24000	677815.56
4	INMUN1	5409817	4/7/2023	48000	1609963.34
5	INNSA1	5613199	4/21/2023	16000	505042.49
6	INNSA1	5720780	4/28/2023	96000	3044304
7	INMUN1	7669387	9/4/2023	24000	718821.68
8	INMUN1	7803488	9/13/2023	34000	1018330.53
				Total Duty Forgone is Rs. 96,79,409.74	

2.4. From the analysis of the Customs Database, it was found that M/s. Singh Exports had imported total 555.5 Metric Tons of PP granules under 02 Advance Authorization Licenses. The imported Polypropylene (PP) granules falling under chapter subheading 39021000 of the Customs Tariff Act, 1985 attract aggregates Basic Customs duty @7.5%, SWS @10% and IGST @18%. Further, Singh Exports had been issued 02 Advance Authorizations for duty free imports of inputs (raw material) in terms of Notification no. 96/2009-Cus dated 11.09.2009 read with Notification No.18/2015-Cus dated 01.04.2015 issued by the Government of India, Ministry of Finance (hereinafter referred to as the 'said notification') and Chapter 4 of Foreign Trade Policy 2009-2014 and 2015-2020. The said notifications exempt materials imported into India against an Advance Authorization issued in terms of Para 4.1.3 of the Foreign Trade Policy 2009-2014 and Para 4.03 & 4.16 of the Foreign Trade Policy 2015-2020 from the whole of the duty of Customs to be levied thereon, as specified in the first schedule of the Customs Tariff Act, 1975 and from the whole of the Additional duty, safeguard duty and transitional product specific safeguard duty and anti-dumping duty to be levied thereon.

2.5. In view of the above, total duty worked out to be Rs. 1,67,78,659/- (**Rupees One Crore Sixty Seven Lakh Seventy Eight Thousand Six Hundred Fifty Nine Only**) as detailed in the above table is recoverable from M/s. Singh Exports under the provisions of the Customs Act, 1962. Further, it is also noticed from above table that total 56% imports were taken place from Mundra Port.

3. INVESTIGATION CARRIED OUT IN RESPECT OF IEC HOLDER SHRI RITESH KUMAR SINGH :-

3.1. In the statement recorded under section 108 of the Customs Act, 1962 on 12.12.2023 [RUD-2], Shri Ritesh Kumar Singh S/o Shri Ram Pukar Singh (IEC holder of M/s. Singh Exports) inter-alia stated –

- That he is permanent residence in Palamu, Jharkhand and resides at Sadar Bazar, Jhansi and presently employing as Store manager in Reebok Showroom, Jhansi. He refused doing any business.

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- That he is having one friend named Sameer Chaturvedi based in Indore; during his tough days of unemployment his friend Sameer Chaturvedi introduce him to Mr. Utkarsh Bhave of M/s. KRM Plastics LLP.
- That Utkarsh Bhave promised him for a job in import export firm and took all his documents and opened account on his name in AU Small Finance bank. He also signed certain documents on the instruction of Utkarsh Bhave and Sameer Chaturvedi. He offered monthly salary worth 25K.
- That the bank account opened in AU Small Finance Bank is totally operated by Mr. Utkarsh Bhave.
- That, he does not have any knowledge about import/ export/ scheme of advance license etc. For the sake of monthly salary, he was following the instructions of Mr. Utkarsh Bhave.
- That he does have any knowledge about working/operation/sale/purchase of Singh Exports and all the operations of Singh Exports were handled by Mr. Utkarsh Bhave and his accomplice Mr. Vikas Jain (Prop of Yashika Enterprises).
- That he does not have any objection in encashment of Bank Guarantees for recovery of Government Revenue.

3.2. Further, Mr. Ritesh Kumar Singh, Proprietor of M/s Singh Exports, submitted a letter requesting recovery of the customs duty forgone under the Advance Authorisation Scheme through encashment of the bank guarantees amounting to Rs.13,75,000/- and Rs.19,22,500/. Subsequently, both bank guarantees were encashed, and a total amount of Rs. 32,97,500/- was recovered towards the customs duty liability.

3.3. Shri Ritesh Kumar Singh, IEC holder of M/s Singh Exports, stated that he is a resident of Jharkhand and employed in Jhansi, with no involvement in the firm's operations. He explained that Shri Sameer Chaturvedi introduced him to Shri Utkarsh Bhave, who offered him a salaried job, took his documents, opened and operated a bank account in his name, and managed all activities of Singh Exports along with Shri Vikas Jain. He admitted having no knowledge of imports, exports, or the Advance Authorisation Scheme and raised no objection to encashment of bank guarantees. He also submitted a letter requesting recovery of the forgone customs duty through encashment of two bank guarantees of Rs. 13,75,000/- and Rs. 19,22,500/-, totalling Rs. 32,97,500/-, which was subsequently recovered.

4. INVESTIGATION CARRIED OUT IN RESPECT OF SHRI UTKARSH BHAVE, PARTNER OF M/s. KRM PLASTICS LLP -

4.1. As IEC holder, Ritesh Kumar Singh admitted the fact that he is dummy owner of Singh Exports and Mr. Utkarsh Bhave is the king pin behind the malafide actions of Singh Exports which resulted in evasion of Customs duty. Summons were issued to Utkarsh Bhave vide CBIC DIN-20240169OK00081338A dated 04.01.2024, Shri Utkarsh Bhave, the partner of KRM Plastics LLP appeared on 12.01.2024 for recording his voluntary statement under Section 108 of the Customs Act, 1962 [RUD-3], wherein he inter-alia stated as under-

- He incorporated KRM Plastics on 07.04.2016 as a partnership firm and M/s. Singh Exports was managed by him with help of Shri Sameer Chaturvedi and Shri Vikas Jain.
- That Sameer Chaturvedi resides at Vistara Township, Indore and director in firm M/s. Dhaumya Exim LLP.
- That Vikas Jain is his business friend and resides at Airport Road, Indore.
- That M/s. Singh Exports import goods duty free under advance license scheme and divert the same under invoices on the name of M/s. KRM Plastics LLP. Most of the imported goods were diverted to M/s. Friscon Polyfab Private Limited and M/s. New Chem Plastics, Mumbai. These customers used to pay commission at approx. Rs.2 per kg to him.
- That in support of his version, he submitted back up of whatsapp chat made with Anshul Agrawal mobile number 9826366111, director of M/s. Friscon Polyfab Private Limited on office e-mail i.e. indorecustoms-siib@gov.in .
- On being asked regarding the following comment from whatsapp chat :
[25/01/2023, 18:53:04] Utkarsh Bhave: ex-bond checklist of Singh exports job no. 0454 mundra. Pdf 3 pages <attached : 0000152 – ex-bond checklist of Singh exports job number 0000153-PHOTO-2023-01-25-18-53-22.jpg>

He submitted that this is the checklist of filing of bill of entry which was forwarded to him by CHA to verify if the details are correct as per the advance license. As Shri Anshul Agrawal

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financed for the said consignment, the goods were supposed to be diverted to M/s. Friscon Polyfab Private Limited. Therefore, he forwarded the checklist to him to inform him that the process of filing bill of entry was under process. Apart from that he also provided details regarding correspondence with transporters and vehicles.

- On being asked regarding the following what's app chat between Utkarsh Bhave and Anshul Agrawal with vehicle details and mobile number; he stated that Anshul Agrawal sent him vehicle details along with driver contact number regarding transportation of goods pertaining to Singh Exports.
- That no outward invoices were issued from M/s. Singh Exports, but goods were imported on the name of Singh Exports and later sold to M/s. Friscon Polyfab Private Limited and M/s. New Chem. Invoices were prepared after delivery of goods as and when asked by Friscon Polyfab and M/s. New Chem.

4.2. He incorporated M/s KRM Plastics on 07.04.2016 and managed M/s Singh Exports with the help of Shri Sameer Chaturvedi (Director, M/s Dhaumya Exim LLP) and Shri Vikas Jain. M/s Singh Exports imported goods duty-free under the Advance Authorisation Scheme and diverted them through invoices in the name of M/s KRM Plastics LLP to M/s Friscon Polyfab Pvt. Ltd. and M/s New Chem Plastics, Mumbai, earning a commission of about Rs. 2 per kg. He submitted WhatsApp chat records with Shri Anshul Agrawal, Director of Friscon, indicating coordination with regard to filing of Bills of Entry and transportation of consignments. He admitted that no outward invoices were initially issued by Singh Exports and that goods imported in its name were sold to Friscon and New Chem, with invoices prepared later as required.

5. INVESTIGATION CARRIED OUT IN RESPECT OF TRANSPORTER NEW KRISHNA TRANSPORT, INDORE

5.1. During investigation, from the Statement of Utkarsh Bhave that the goods imported by Singh Exports have been diverted to other units on basis of invoices issued on the name of KRM Plastics LLP. From the what's app chat conversion, it has been revealed that the transporter used to provide vehicles in the instant case is M/s. New Krishna Transport located at 16, Nemawar Marg, Indore owned by Shri Ashok Chandani. Therefore Search was conducted at the premise of the transporter on 02.02.2024 [RUD-4] which resulted in the recovery of certain lorry receipts, invoices and gate pass pertaining to loading/unloading/transport of goods pertains to M/s. Singh Exports.

5.2. Also, statement of Driver Sohan S/o Shri Narsingh driver employed at M/s. New Krishna Transport Co, Indore was recorded u/s 108 of the Customs Act, 1962 on 02.02.2024 [RUD-5] in which he admitted that he was driving vehicle number MP09HH6381 since last two years and also admitted the fact that on the basis of BILY Number 14601 dated 01.04.2023 issued by transporter New Krishna Transport, he loaded goods i.e. Plastic Granules from Mundra Port to Pithampur in vehicle number MP09HH6381. He also stated that despite the fact that e-way bill was destined to Indore, he unloaded the goods at Friscon Polyfab, Pithampur as his boss called him and instructed him to do that.

5.3. Statement of Shri Ashok Chandani S/o Shri Lalchand Chandani owner of New Krishna Transport Co Ltd was recorded on 02.02.2024 [RUD-6] in which he stated that his company owns following truck/loading vehicles;

MP09HH1179	MP09HH8172	MP09HH5229	GJ20X9927	MP09HH6381	MP09HJ6129
MP09HH7920	MP09HH7911	MP37GA2799	MP13H3220	MP09HH8118	GJ20X9972
MH15FV5427	MP09HH5409	MP09HH7218	MP09HJ5409	MP09HJ7119	

5.4. He also admitted the fact that vehicle number MP09HH6381 was used to transport plastic granules of Singh Exports from Mundra to Pithampur on request of Shri Anshul Agrawal of Friscon Polyfab. He stated that driver of the said vehicle was Sohan and E way bill was destined to Indore but on request of Anshul Agrawal, the goods were unloaded at Pithampur at factory premise of Friscon Polyfab. He stated that Shri Anshul Agrawal contact number 9826366111 is director of M/s. Friscon Polyfab and ordered him to transport goods i.e. plastic granules from Mundra to Pithampur.

6. INVESTIGATION CARRIED OUT IN RELATION TO FRISCON POLYFABS PRIVATE LIMITED AND SHRI ANSHUL AGRAWAL

6.1. In course of investigation, Summons were issued to Shri Anshul Kumar Agrawal vide CBIC DIN 20231269OK000000C7AB dated 07.12.2023, in response Shri Anshul Kumar Agrawal, Director of Friscon Polyfabs Private Limited appeared on 14.12.2023 and his statement has been recorded under Section 108 of Customs Act 1962 [RUD-7] relevant extract of which is reproduced here as under ;-

- During questioning regarding the supply of two consignments (24,000 kg each) to M/s. Radhe Polyfab Pvt. Ltd. on 04.05.2023, the individual failed to confirm the transaction and deferred submission of documents to a later date, despite being in possession of relevant details.
- When asked how the said goods were received at Nhava Sheva Port, including invoice, transport bility, and payment proof, he again avoided a direct response and assured future submission, thereby delaying verification of the supply chain.
- On being confronted with multiple E-way Bills showing dispatch of PP granules from Nhava Sheva and Mundra ports during April 2023 to various parties, he did not confirm the transactions and repeated his earlier statement, avoiding clarity on the nature and authenticity of the supplies.
- Further, when presented with evidence of similar supplies from Pipavav and Mundra ports in February 2023, he again chose not to respond directly and reiterated his intent to submit documents later, without offering any explanation for the delay.

Overall, Shri Anshul repeatedly avoided answering specific questions, deferred submission of critical documents, and attempted to divert the investigation by providing vague assurances instead of factual clarifications.

6.2. Further, another Summons was issued to Anshul Kumar Agrawal vide CBIC DIN 20240369OK000000E0BC dated 04.03.2024, in response of which Shri Anshul Kumar Agrawal, Director of Friscon Polyfabs Private Limited appeared on 18.03.2024 and his statement has been recorded under Section 108 Customs Act 1962 [RUD-8] relevant extract of which is reproduced here as under;-

- When questioned about his association with M/s Singh Exports, Indore (IEC: CNLPS1119J), he categorically denied any connection or business dealings with the firm or its proprietor, Shri Ritesh Kumar Singh.
- He acknowledged knowing Shri Utkarsh Bhave and confirmed business transactions with M/s KRM Plastics LLP, owned by Bhave. He also shared Bhave's contact details.
- Despite denying links to Singh Exports, WhatsApp chats recovered between him and Shri Bhave contained multiple references to Singh Exports. Although he signed the printed chat records (dated 06.12.2022 to 11.09.2023), he avoided confirming their authenticity, citing the age of the messages and claiming he hadn't read the full content.
- He was unable to produce the chat from his own device and repeatedly deflected questions, stating only his name appeared in the messages, not his mobile number.
- Specific messages showed Mr. Bhave sending him documents titled "ex-bond checklist of Singh Exports," and in one instance, Shri Anshul himself asked whether the Out of Charge (OC) should be in the name of "KRM or Singh." He claimed ignorance about Mr. Bhave's suppliers and maintained that his purchases were only from KRM Plastics LLP.
- Multiple chat entries revealed him sharing vehicle details, including truck numbers, driver names, and freight rates. When asked to explain, he either deferred comment or claimed he needed to verify his replies.
- Evidence from M/s New Krishna Transport Co., Indore confirmed that vehicles MH18AA4771 and MP09HH6381 were booked by him and used to transport goods under documents issued in the name of Singh Exports, though the goods were delivered to his factory at Pithampur. He again deflected, stating he did not know the source of KRM's goods.

- When confronted with the fact that duty-free goods were transferred to him using documents of a non-existent firm (Singh Exports), he reiterated that all purchases were made from KRM Plastics LLP and claimed they were on a full tax-paid basis.
- He denied any role in coordinating import formalities or booking vehicles for Singh Exports, though chat records suggested discussions around Bill of Entry filing, Out of Charge, and delivery logistics.
- He admitted to procuring PP parcels from Reliance SEZ under an Advance Authorisation License issued to M/s Friscon Polyfab Pvt Ltd but denied any involvement in duty-free imports through Singh Exports.
- In conclusion, he maintained that he had no association with Singh Exports and that all transactions were routed through Shri Utkarsh Bhave of M/s KRM Plastics LLP. He denied any knowledge of duty-free imports or misuse of documentation.

In conclusion, Shri Anshul Kumar Agrawal consistently denied any association with M/s Singh Exports, Indore, despite substantial evidence indicating his involvement in the movement and receipt of goods under documents issued in the name of the said firm. Throughout the investigation, he attempted to deflect direct questions, provided vague or evasive responses, and attributed all transactions to M/s KRM Plastics LLP. However, WhatsApp communications, transport records, and third-party statements clearly suggest his active role in coordinating logistics, including vehicle bookings and delivery of goods linked to Singh Exports. His repeated denial of knowledge, despite documented interactions and operational links, appears to be an effort to mislead and divert the course of investigation.

7. INVESTIGATION CARRIED OUT IN RESPECT OF SHRI VIKAS JAIN PROPRIETOR OF M/S. YASHIKA ENTERPRISES

7.1. During investigation, search has been carried out on 30.11.2023 **[RUD-9]** in relation to Vikas Jain's Godown / Factory premise of M/s. Yashika Enterprises at 285 M Das Bagichi, Airport Road, Indore (M.P.), during the search proceedings neither any imported plastic granules nor any documents related to sale purchase has been recovered from the said premise. Simultaneously, on 30.11.2023, search of residential premise of Vikas Jain i.e. House Number 125, Ram Chandra Nagar, Airport Road, Indore **[RUD-10]** has been conducted by Officers of Customs Indore; during search proceedings, officers recovered following articles/ documents viz. Misc File containing Invoices of M/s. Yashika Enterprises and other documents, Bank Statement of M/s. Yashika Enterprises, a page having impression of 10 stamp seals, sealed packet containing 10 stamp seals.

7.2. Statement of Shri Vikas Jain has been recorded on 01.12.2023, 20.12.2023 & 02.01.2024 under Section 108 of the Customs Act 1962 **[RUD-11]** in which he stated that –

- That he is proprietor of M/s. Yashika Enterprises and his firm is located at 285, Das Bagichi, Indore which deals in trading of scrap plastic granules and its re processing.
- That the stamp/ seals recovered from his residential premise is used by him for issuing invoices on the name of various firms.
- That he generally provide finance to Utkarsh Bhave for purchase/ import of plastic granules on the name of M/s. KRM Plastics, Singh Exports and Dhaumya Exim.
- That Singh Exports imported nearly 500 tonn duty free plastic granules under advance authorization and diverted the imported goods. Out of 500 tonn, he received 75 tonn on the name of M/s. Dhaumya Exim Private Limited.
- That Singh Exports is a firm with the name of dummy owner Mr. Ritesh Kumar Singh and it was originally operated by Shri Utkarsh Bhave. He only received 75 tonn goods and rest 425 ton imported goods were diverted to New Chem Plastics and Friscon Polyfab etc. New Chem Plastics and Friscon Polyfab were beneficial owner behind these imports.

7.3. Vikas Jain in his statement dated 02.01.2024 submitted that he through account of M/s. Dhaumya Enterprises deposited Rs. 8 Lakh towards payment of Customs duty evaded via import of 75 ton of Plastic Granules from Singh Exports.

7.4. In his statement dated 01.12.2023 recorded under Section 108 of the Customs Act, Shri Vikas Jain, Proprietor of M/s Yashika Enterprises, admitted financing imports made by Utkarsh Bhave through

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various firms. Also stamps of various firms were recovered which were used to issue invoices. He stated that Singh Exports imported about 500 MT of duty-free plastic granules, out of which 75 MT was received by him through Dhaumya Exim, while the rest was diverted to New Chem Plastics and Friscon Polyfab, who were the actual beneficiaries. He confirmed that Singh Exports was a dummy firm in the name of Ritesh Kumar Singh but operated by Utkarsh Bhave. On 02.01.2024, he submitted that Rs. 8 lakh was deposited through M/s Dhaumya Enterprises towards duty on the 75 MT PP granules received.

8. INVESTIGATION CARRIED OUT FROM DHAUMYA EXIM

8.1. During investigation, the statement of Shri Nikhil Chaturvedi S/o Shri Balkishan Chaturvedi IEC holder of Dhaumya Exim Private Limited was recorded under Section 108 of Customs Act 1962 on 29-30.11.2023 [RUD-12], in his statement in reference of M/s. Singh Exports, he stated that

- That Singh Exports was appeared in the name of Shri Ritesh Kumar Singh by Shri Utkarsh Bhave and Shri Vikas Jain with sole intention to import duty free goods under advance authorization scheme and then divert it into domestic market.
- All paper work regarding opening of firm was done by Shri Utkarsh Bhave and Shri Vikas Jain.
- On being asked he stated that the goods imported under duty free scheme was diverted to firms viz. Friscon Polyfabs, Shri Raunak Bhai and New Chem etc. Friscon Polyfab is located in Pithampur and New Chem Plastics is located in Mumbai whereas Raunak Bhai full name Rathod Jaswant Bhai Jadhav Ji Bhai mobile number 8488900888 and e mail id ronak4390@gmail.com; address SPAN Trade Centre, Ahmedabad.
- All mail correspondence, OTPs regarding transaction of Singh Exports were linked with mobile number 8393986462 and this mobile number was in possession of Shri Utkarsh Bhave.
- All transport of Singh Exports was operated by Indian Road Lines operated by Shri Guddu Bhai having Axis Bank Account Number 923020001224906.

9. INVESTIGATION CARRIED OUT IN RESPECT OF CHA INVOLVED IN THE IMPORT OF M/S SINGH EXPORT (M/S LILADHAR PASOO FORWARDERS PVT. LTD., M/S KAUSHALI INTERNATIONAL AND M/S PAR LOGISTIC LLP)

o9.1. Statement of Shri Kailash Sharma Totaram, Assistant Manager at Liladhar Pasoo

9.1. Statement of Shri Kailash Sharma Totaram, Assistant Manager at Liladhar Pasoo Forwarders Pvt. Ltd recorded under Section 108 of the Customs Act, 1962 on 25.06.2025 [RUD-13].

In his statement, Shri Kailash Sharma Totaram has inter alia stated that –

- That his name is Kailash Sharma Totaram, working as an Assistant Manager at Liladhar Pasoo Forwarders Pvt. Ltd. and is a G Card holder at Kandla Customs with Customs Pass No. G/PA/KNDL1/202519436.
- That he is duly authorized by his company to provide this statement on its behalf and has submitted the authorization letter issued by the competent authority.
- That his company handled customs clearance of 8 shipments for M/s Singh Exports (IEC: CNLPS1119J) during the period *January 2023 to June 2023*. The nature of imports was plastic granules on transfer of ownership basis from customs bonded warehouse under Ex-Bond Bills of Entry.
- That his firm filed the following eight Ex-Bond Bills of Entry on behalf of M/s Singh Exports:

Detailed information of Ex-Bond Bills of Entry

S. No.	BoE Number	363336323	License no.	Warehouse BoE	Quantity (Kg)	Sections clearance	Warehouse of Clearance	Vehicle Number	Out date and time

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1	4373208	27-01-2023	5611001 463	3957564	48000	Mundra Port	Seabird Marine Services (Gujarat) Pvt. Ltd.	GJ12AZ2540 (24000 KG) GJ12AW9255 (24000 KG)	28/01/2023 22:43 28/01/2023 20:23
2	4533138	07-02-2023	5611001 463	4409009	25000	Mundra Port		GJ12AU5389	08-02-2023 17:31
3	6301408	07-06-2023	5611001 463	5889160	24000	Mundra Port		GJ12AU8019	08-06-2023 15:03
4	4358932	26-01-2023	5611001 463	4173868	24500	Pipavav Port	CC Logix parks India Pvt. Ltd.	GJ10TV5032	28.01.2023 20:26
5	4420542	31-01-2023	5611001 463	4174272	50000	Pipavav Port		GJ12BZ7276 (22500 KG) GJ12BZ7276 (4500 KG) GJ03Y9422 (1500 KG) GJ12AZ4516 (21000 KG)	31.01.2023 22:34 02.02.2023 21:01 31.01.2023 22:33 01.02.2023 14:16
6	4431693	31-01-2023	5611001 463	4174483	17500	Pipavav Port		GJ03Y9422	02.02.2023 21:07
7	4471586	03-02-2023	5611001 463	4294657	24500	Pipavav Port		GJ18AU9571 (24000 KG) GJ18AZ7309 (500 KG)	04.02.2023 14:41 02.03.2023 15:12
8	4480019	03-02-2023	5611001 463	4294657	25000	Pipavav Port		MP41HA1755 (24000 KG) GJ18AZ7309 (250 KG) GJ18BT5104 (750 KG)	05.02.2023 00:50 02.03.2023 01:24 02.03.2023 01:43

- That the mode of transport was by truck arranged by the importer, and the goods imported were PP Granules. The declared and actual delivery addresses, e-Way Bills, transporter details, LR copies, and delivery confirmations were not available with him since transportation was arranged directly by the importer.
- That the delivery instructions for each of the consignments were provided by Shri Utkarsh Bhave (Mobile No. 9589028696).
- That the mode of communication for receiving documents and instructions was email from the ID: singh.pexports@gmail.com, and relevant communications/documents are being submitted BoE-wise.
- That he does not know the official role or position of Shri Utkarsh Bhave in M/s Singh Exports, nor was any authorization letter/email/document provided to support his role. However, based on prior working relations with Shri Utkarsh Bhave, he proceeded with the work on his instructions.
- That he has no knowledge of the transporter or person to whom the goods were physically handed over, since all instructions were received over phone calls from Shri Utkarsh Bhave.
- That the payments for CHA services were received from M/s Singh Exports, and the ledger and related details are being submitted.
- That he does not know or has never met Shri Ritesh Singh, the purported proprietor of M/s Singh Exports.
- That although KYC documents (Authority Letter, IEC, Aadhaar, PAN, GST registration, etc.) in the name of Shri Ritesh Singh were obtained and submitted, he never met or interacted with him personally.
- That the work was carried out solely on the instructions of Shri Utkarsh Bhave, and no independent verification of the actual ownership of M/s Singh Exports was undertaken.
- That Mr. Utkarsh Bhave also had another firm named KRM Plastics, for which Ex-Bond Bills of Entry were also filed by us. Since we frequently received instructions from him and observed that multiple consignments were being handled in his name, we assumed that Singh Export was also his firm or part of his business group. Therefore, we did not independently verify the actual ownership of Singh Export at that time.

Shri Kailash Sharma Totaram, Assistant Manager at Liladhar Pasoo Forwarders Pvt. Ltd. and a G-Card holder at Kandla Customs, confirmed that his firm filed eight Ex-Bond Bills of Entry

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for M/s Singh Exports between January–June 2023 for plastic granules. He stated that delivery instructions were given by Shri Utkarsh Bhave over phone, while transportation was arranged by the importer. Payments were received from Singh Exports, though he never met its proprietor, Shri Ritesh Singh, personally.

9. 2. Statement of Shri Nilay Choksi, proprietor of M/s Kaushali International, Customs Broker License Number is CHA/ABD/R/01/2011 (ACQPC3956RCH001) recorded under Section 108 of the Customs Act, 1962 on 25.06.2025 [RUD-14].

In his statement, Shri Nilay Choksi has inter alia stated that –

- That his firm handled customs clearance of 6 shipments for M/s Singh Exports (IEC: CNLPS1119J) during the period *March 2023 to September 2023*.
- That the nature of imports was plastic granules on transfer of ownership basis from customs bonded warehouse under Ex-Bond Bills of Entry.
- That his firm filed the following six Ex-Bond Bills of Entry on behalf of M/s Singh Exports:

S. No.	BoE Number	BoE Date	License no.	Quantity (Kg)	Vehicle Number	Out time
1	5272611	28-03-2023	5611001662	49500	MH18AA4771 MP09HH6381	30/03/2023 15:22
2	5409817	07-04-2023	5611001662	48000	GJ12AU6633 GJ09Z8998	08/04/2023 15:30
3	7174272	03-08-2023	5611001662	16000	GJ12AU9574	04/08/2023 20:15
4	7669387	04-09-2023	5611001662	24000	GJ12AZ4503	05/09/2023 17:29
5	7789075	12-09-2023	Duty paid Rs. 141454/-	6000	GJ12X3454	15/09/2023 14:03
6	7803488	13-09-2023	5611001662	28000	GJ12X3454 (10 TON)	15/09/2023 14:01
			5611001463	6000	GJ12AY2670 (24 TON)	14/09/2023 20:10

- That the Port of Clearance was *Mundra Port*, and the Warehouse of Clearance was *Seabird Marine Services (Gujarat) Pvt. Ltd.*
- That the mode of transport was by truck arranged by the importer. The description of goods was *PP Granules*.
- That the actual delivery address, e-Way Bill numbers, transporter details, LR copies, and delivery confirmations are not available with him, since transportation was arranged directly by the importer.
- That after clearance, the importer instructed him to hand over the cargo to his appointed transporter at CFS without charge copy of BoE, and accordingly, he followed the same.
- That in all the above consignments, Shri Ritesh Singh (Mobile No. 8393986462) himself provided delivery instructions to his team over phone.
- That no written authorization or letterhead communication was collected from Shri Ritesh Singh regarding transportation, as most work was carried out over phone calls.
- That he does not have information about the transporter or person to whom the goods were physically handed over, as the matter is old.
- That payment for CHA services was supposed to be made by M/s Singh Exports, which remains unpaid. Ledger and follow-up emails are submitted.
- That he obtained KYC documents of Shri Ritesh Singh, including Authority Letter, IEC, Aadhaar, PAN, and GST registration, and is submitting the same.
- That although he never met Shri Ritesh Singh personally, all documents were received by him through email from the ID singh.pexports@gmail.com.

Shri Nilay Choksi, proprietor of Kaushali International and a licensed Customs Broker at Ahmedabad, admitted filing six Ex-Bond Bills of Entry for Singh Exports between March–September 2023. He too said that transportation was arranged by the importer, with delivery

instructions provided directly by Shri Ritesh Singh via phone. He obtained KYC documents (IEC, Aadhaar, PAN, GST, authorization letter) but never met Ritesh Singh in person. Payments for his services remained pending.

9.3. Statement of Shri Paresh Keshavji Dharani, partner in M/s PAR Logistic LLP recorded under Section 108 of the Customs Act, 1962 on 07.07.2025 [RUD-15]

In his statement, Shri Paresh Keshavji Dharani has inter alia stated that –

- That he is a partner in M/s PAR Logistic LLP, having its registered office at 67, *Ashok Chamber*, 4th Floor, 56, Devji Ratansi Marg, Masjid Bunder (East), Mumbai – 400009. The firm's GSTIN is 27AASFP3536E1Z0.
- That his firm handled following two shipments for M/s Singh Exports (IEC: CNLPS1119J) in April 2023. One shipment was cleared under Ex-Bond Bill of Entry (plastic granules on transfer of ownership basis) and the other under High Sea Sale-

S. No.	BoE Number	BoE Date	License no.	Quantity (Kg)	Vehicle Number	Out time
1	5613199	21.04.2023	5611001662 DATED 23.03.2023	16000	GJ1903858	24.04.2023 05:06 PM
2	5720780	28.04.2023	5611001662 DATED 23.03.2023	96000	MH43BX8995 (320 BAG) MH43BP4278 (320 BAG) MH43BX8995 (640 BAG) MH43BP4278 (640 BAG) MH01AW7847 (960 BAG) MH509576 (960 BAG)	07.05.2023 12:05 AM 07.05.2023 12:05 AM 05.05.2023 07:12PM 05.05.2023 07:12PM 05.05.2023 07:15PM 05.05.2023 07:15PM

- That his standard procedure after Customs clearance is to inform the importer, following which the importer or their representative contacts his staff at the warehouse. Based on instructions, goods are loaded into the specified vehicle. Transportation, including e-Way Bill preparation, is arranged by the importer. His firm does not retain delivery challans, e-Way Bills, or Lorry Receipts unless explicitly shared.
- That in both consignments, delivery instructions were provided directly by Shri Ritesh Singh (Mobile No. 8393986462) over phone calls. Vehicle details and destinations were also conveyed telephonically.
- That no written communication (letter/email) was received from Shri Ritesh Singh or M/s Singh Exports confirming transportation arrangements.
- That he does not recall the name or contact details of the transporter or person to whom the goods were physically handed over, and no such documentation is maintained in his records.
- That he was supposed to receive ₹3,94,033/- from M/s Singh Exports towards CHA services for the two consignments. However, despite follow-ups with Shri Ritesh Singh, he received only ₹3,00,000/- through bank transfer. An amount of approximately ₹94,000/- remains unpaid. Ledger and bank statement copies are being submitted.
- That he obtained KYC documents of M/s Singh Exports, including Authorization Letter, IEC, Aadhaar, PAN, GST Registration Certificate, etc., which are being submitted.
- That the said KYC documents were sent to him by courier after telephonic discussions with Shri Ritesh Singh. Shri Ritesh Singh had informed him that he would visit in person, but no such meeting took place.
- That he has never met Shri Ritesh Singh in person. His interactions were limited to telephonic conversations. Since only two Bills of Entry were processed and no further work followed, he did not get an opportunity to meet him.
- That he relied on the documents received (Aadhaar, PAN, GST, Authorization Letter) and the consistency of the mobile number used for communication. Since the consignments were limited, he did not feel the need to investigate further.
- That he has no knowledge about the departmental findings that M/s Singh Exports is a fake/fictitious firm. He reiterates that he never met Shri Ritesh Singh personally and only had telephonic conversations with someone identifying himself as Ritesh Singh. He cannot confirm whether the person was genuinely Ritesh Singh or someone impersonating him.

Shri Paresh Keshavji Dharani, partner in PAR Logistic LLP and a licensed Customs Broker at Mumbai (JNPT), stated that his firm handled two shipments for Singh Exports in April 2023 (one Ex-Bond clearance of plastic granules and one High Sea Sale). He confirmed that delivery

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instructions were given telephonically by Shri Ritesh Singh, with transportation arranged by the importer. He received only part payment (₹3,00,000 out of ₹3,94,033) for his services, with the balance unpaid. He too obtained KYC documents but never met Ritesh Singh personally.

10. INFERENCE DRAWN FROM THE INVESTIGATION

10.1. It is gathered by the officers that M/s Singh Export (Proprietor: Ritesh Kumar Singh) having IEC-CNLPS1119J and GSTN- 23CNLPS1119J1ZW is registered at 130, Opp New Life Hospital, Sanwer Road Main Road, Indore and they have obtained 02 Advance Authorization No. 5611001662 dated & 5611001463 from Directorate General of Foreign Trade (DGFT), Indore registering themselves at ICD Tihi.

10.2. Acting on specific intelligence, a search was conducted at the registered address of M/s Singh Exports situated on 29.11.2023 and the firm was found to be non-existing at the said address. Further, search was also carried out at the registered address of M/s Dhaumya Exim Pvt Ltd and it is found that it is the residential premises belonging to Director of the company and no business operation is being carried out by them from the said premises. Further, statement of Shri Nikhil Chaturvedi, Director of M/s Dhaumya Exim Pvt Ltd was recorded on 29-30.11.2023 wherein he has inter-alia submitted that M/s Singh Exports is dummy firm created in the name of Shri Ritesh Kumar Singh and business operation of M/s Singh Exports is being handled by Shri Utkarsh Bhave, Partner of M/s KRM Plastic LLP, Indore and Shri Vikas Jain, Proprietor of M/s Yashika Enterprises, Indore. Further, on scanning of the said electronic devices, some incriminating documents have been found which indicates involvement of Shri Utkarsh Bhave and Shri Vikas Jain in the business operation of M/s Singh Exports and M/s Dhaumya Exim Pvt Ltd. On analysis, it appears that Shri Utkarsh Bhave and Shri Vikas Jain has created M/s Singh Exports with sole intention of using it for duty free import under Advance Authorisation Scheme and later wrongfully diverting the imported goods to other buyers.

10.3. In this regard, statement of Shri Utkarsh Bhave was recorded u/s 108 of the Customs Act on 12.01.2024 wherein he inter-alia stated that he is the partner of M/s KRM Plastics LLP and also managing/operating M/s Singh Exports. On being asked about import done by M/s Singh Exports, he stated that his customer namely M/s Friscon Polyfab Pvt Ltd and others have approached him to import duty free goods under Advance Authorisation Scheme and offered to fund him for the same. He has further stated that M/s Friscon Polyfab Pvt Ltd, Pithampur has funded the duty-free imports done by M/s Singh Exports, Indore and took the delivery of the said goods at the port of import itself and also submitted the copy of WhatsApp chat held between him (Mobile No. 95890-28696) and Shri Anshul Agrawal, Director of M/s Friscon Polyfab Pvt Ltd (Mob: 98263-66111). On analysis of the above WhatsApp chat held between Shri Utkarsh Bhave and Shri Anshul Agrawal, it appears that Shri Anshul Agrawal has arranged vehicles for generation of E-way Bill by a non-existent/dummy firm i.e. M/s Singh Exports and the said imported goods were transported from port of import to Pithampur/ other destination on his directions and sent vehicle along with driver details etc. Further, Shri Anshul Agrawal has also sent the transport bills and arranged payment to the account of transporter i.e. M/s New Krishna Transport Co, Indore. Ongoing through the above WhatsApp chat held between Shri Utkarsh Bhave and Shri Anshul Agrawal, details of Bill of Entry No 4373208 dated 27.01.2023, 4480019 dated 03.02.2023, 5272611 dated 28.03.2023, 5409817 dated 07.04.2023 and 5720780 dated 28.04.2023 filed by M/s Singh Exports which is a non-existent/ dummy firm among other details transpired between them. On analysis, it emerges that Shri Utkarsh Bhave is working under instructions of Shri Anshul Agrawal and regularly updating him on the complete process of import of goods by M/s Singh Exports to the delivery of goods and also sending him details of Bill of Entry, E-way Bill and transportation etc. and receiving directions from him in this regard.

10.4. Further, a search was conducted at the registered address of M/s New Krishna Transport Co, Indore on 02.02.2024 wherein transport bility, booking register etc. were recovered which suggests that Shri Anshul Agrawal has booked the vehicles on behalf of M/s Singh Exports. Statement of Shri Ashok Chandani, Proprietor of M/s New Krishna Transport Co on 02.02.2024 wherein he confirmed that Shri Anshul Agrawal has booked vehicle for transportation of goods from Mundra to Pithampur and submitted copy of WhatsApp chat held between him (Mob: 98263-20880) and Shri Anshul Agrawal (Mob: 98263-66111). As per the above WhatsApp chat, Shri Ashok Chandani

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has sent the details of Vehicle No to Shri Anshul Agrawal on 31.03.2023 wherein details mentioned is as Name: Sohan Driver, MP09HH6381, 24.750, Mundra to Pithampur. During the investigation, it is gathered that the said vehicle has been for generation of E-way Bill by M/s Singh Exports for transportation of goods from Mundra port to their address at Indore. Further, statement from Shri Sohan, Driver of Vehicle No MP09HH638 and employee of M/s New Krishna Transport Co was also recorded on 02.02.2023 wherein he confirmed that he was the driver of the said vehicle and transported goods from Mundra port to the factory of Shri Anshul at Pithampur.

10.5. In view of the above, it appears that Shri Utkarsh Bhave has used credentials of Shri Ritesh Kumar Singh by luring him for some monetary consideration. Subsequently, Shri Utkarsh Bhave in convenience with Shri Vikas Jain and Shri Anshul Agrawal has hatched a conspiracy to import duty free goods in name of M/s Singh Exports which were later wrongly diverted to DTA. In this regard, Shri Utkarsh Bhave is the mastermind in creation of the firm and importing the goods while Shri Vikas Jain and Shri Anshul Agrawal have provided funds and other supports.

11. Legal Provisions –

a. Para 4.03 of the Foreign Trade Policy (2015-20):

Advance Authorization is issued to allow Duty free import of input, which is physically incorporated in export product (making normal allowance for wastage). In addition, fuel, oil, catalyst which is consumed / utilized in the process of production of export product, may also be allowed.

b. Para 4.05 of the Foreign Trade Policy (2015-20):

4.05: Eligible Applicant / Export / Supply:

(a) Advance Authorisation can be issued either to a manufacturer exporter or merchant exporter tied to supporting manufacturer.

(b) Advance Authorisation for pharmaceutical products manufactured through Non-Infringing (NI) process (as indicated in paragraph 4.78 of Handbook of Procedures) shall be issued to manufacturer exporter only.

(c) Advance Authorisation shall be issued for:

*(i) Physical export (including export to SEZ);
(ii) Intermediate supply; and/ or*

(iii) Supply of goods to the categories mentioned in paragraph 7.02 (b), (c), (e), (t), (g) and (h) of this FTP. (iv) Supply of 'stores' on board of foreign going vessel / aircraft, subject to condition that there is specific Standard Input Output Norms in respect of item supplied.

c. Para 4.16 of Foreign Trade Policy 2015-20: Actual User Condition for Advance Authorisation

(i) Advance Authorisation and / or material imported under Advance Authorisation shall be subject to 'Actual User' condition. The same shall not be transferable even after completion of export obligation. However, Authorisation holder will have option to dispose of product manufactured out of duty free input once export obligation is completed.

(ii) In case where CENVAT credit facility on input has been availed for the exported goods, even after completion of export obligation, the goods imported against such Advance Authorisation shall be utilized only in the manufacture of dutiable goods whether within the same factory or outside (by a supporting manufacturer). For this, the Authorisation holder shall produce a certificate from either the jurisdictional Central Excise Authority or Chartered Accountant, at the option of the exporter, at the time of filing application for Export Obligation Discharge Certificate to Regional Authority concerned.

(iii) Waste / scrap arising out of manufacturing process, as allowed, can be disposed off on payment of applicable duty even before fulfillment of export obligation.

Notification No.96/2009-Cus dated 11.09.2009-

This notification exempts materials imported into India against an Advance Authorisation issued in terms of paragraph 4.1.3 of the Foreign Trade Policy (hereinafter referred to as the said authorisation) from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the whole of the additional duty,

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safeguard duty and anti-dumping duty leviable thereon, respectively, under sections 3, 8B and 9A of the said Customs Tariff Act, 1975.

d. Notification No.33/2015-2020 New Delhi, Dated: 13 October, 2017

Subject: Amendments in Foreign Trade Policy 2015-20 -reg :

Para 4.14 was amended to read as under:

"4.14: Details of Duties exempted Imports under Advance Authorisation are exempted from payment of Basic Customs Duty, Additional Customs Duty, Education Cess, Anti-dumping Duty, Countervailing Duty, Safeguard Duty, Transition Product Specific Safeguard Duty, wherever applicable. Import against supplies covered under paragraph 7.02 (c), (d) and (g) of FTP will not be exempted from payment of applicable Anti-dumping Duty, Countervailing Duty, Safeguard Duty and Transition Product Specific Safeguard Duty, if any. However, imports under Advance Authorization for physical exports are also exempt from whole of the integrated tax and Compensation Cess leviable under sub-section (7) and sub-section (9) respectively, of section 3 of the Customs Tariff Act, 1975 (51 of 1975), as may be provided in the notification issued by Department of Revenue, and such imports shall be subject to pre-import condition.

e. Notification No. – 18/2015 - Customs, Dated: 01-04-2015 -

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India against a valid Advance Authorisation issued by the Regional Authority in terms of paragraph 4.03 of the Foreign Trade Policy (hereinafter referred to as the said authorization) from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the whole of the additional duty, safeguard duty, transitional product specific safeguard duty and anti-dumping duty leviable thereon, respectively, under sections 3, 88, 8C and 94' of the said Customs Tariff Act, subject to the following conditions, namely –

- (i) that the said authorisation is produced before the proper officer of customs at the time of clearance for debit;*
- (ii) that the said authorisation bears, (a) the name and address of the importer and the supporting manufacturer in cases where the authorisation has been issued to a merchant exporter; and (b) the shipping bill number(s) and date(s) and description, quantity and value of exports of the resultant product in cases where import takes place after fulfillment of export obligation; or (c) the description and other specifications where applicable of the imported materials and the description, quantity and value of exports of the resultant product in cases where import takes place before fulfillment of export obligation;*
- (iii) that the materials imported correspond to the description and other specifications where applicable mentioned in the authorisation and are in terms of para 4.12 of the Foreign Trade Policy and the value and quantity thereof are within the limits specified in the said authorisation;*
- (iv) that in respect of imports made before the discharge of export obligation in full, the importer at the time of clearance of the imported materials executes a bond with such surety or security and in such form and for such sum as may be specified by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself to pay on demand an amount equal to the duty leviable, but for the exemption contained herein, on the imported materials in respect of which the conditions specified in this notification are not complied with, together with interest at the rate of fifteen percent per annum from the date of clearance of the said materials;*
- (v) that in respect of imports made after the discharge of export obligation in full, if facility under rule 18 (rebate of duty paid on materials used in the manufacture of resultant product) or sub-rule (21 of rule 19 of the Central Excise Rules, 2002 or of CENVAT Credit under CENVAT Credit Rules, 2004 has been availed, then the importer shall, at the time of clearance of the imported materials furnish a bond to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself, to use the imported materials in his factory or in the factory of his supporting manufacturer for the manufacture of dutiable goods and to submit a certificate, from the jurisdictional Central Excise officer or from a specified chartered accountant within six months from the date of clearance of the said materials, that the imported materials have been so used: Provided that if the importer pays additional duty of customs leviable on the imported materials but for the exemption contained herein, then the imported materials may*

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be cleared without furnishing a bond specified in this condition and the additional duty of customs so paid shall be eligible for availing CENVAT Credit under the CENVAT Credit Rules, 2004;

(vi) that in respect of imports made after the discharge of export obligation in full, and if facility under rule 18 (rebate of duty paid on materials used in the manufacture of resultant product) or sub-rule (2) of rule 19 of the Central Excise Rules, 2002 or of CENVAT credit under CENVAT Credit Rules, 2004 has not been availed and the importer furnishes proof to this effect to the satisfaction of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs as the case may be, then the imported materials may be cleared without furnishing a bond specified in condition (v);

(vii) that the imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations as mentioned in the Table 2 annexed to the Notification No.16/ 2015- Customs dated 01.04.2015 or a Special Economic Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005): Provided that the Commissioner of Customs may, by special order or a public notice and subject to such conditions as may be specified by him, permit import and export through any other sea-port, airport, inland container depot or through a land customs station within his jurisdiction;

(viii) that the export obligation as specified in the said authorization (both in value and quantity terms) is discharged within the period specified in the said authorization or within such extended period as may be granted by the Regional Authority by exporting resultant products, manufactured in India which are specified in the said authorization: Provided that an Advance Intermediate authorization holder shall discharge export obligation by supplying the resultant products to exporter in terms of paragraph 4.05 (c) (ii) of the Foreign Trade Policy;

(ix) that the importer produces evidence of discharge of export obligation to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, within a period of sixty days of the expiry of period allowed for fulfillment of export obligation, or within such extended period as the said Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow;

(x) that the said authorization shall not be transferred and the said materials shall not be transferred or sold;

Provided that the said materials may be transferred to a job worker for processing subject to complying with the conditions specified in the relevant Central Excise notifications permitting transfer of materials for job work; Provided further that, no such transfer for purposes of job work shall be effected to the units located in areas eligible for area based exemptions from the levy of excise duty in terms of notification issued from time to time.

(xi) that in relation to the said authorisation issued to a merchant exporter, any bond required to be executed by the importer in terms of this notification shall be executed jointly by the merchant exporter and the supporting manufacturer binding themselves jointly and severally' to comply with the conditions specified in this Notification.

f. Notification No. 79/2017-Cus. Dated 13.10.2017:

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, in the manner as specified in the corresponding entry in column (3) of the said Table, namely :

Relevant Provisions only: -

Sr. No.	Notification No. and date	Amendments
2.	18/ 2015-Customs, dated the 1st April, 2015 [vide number G.S.R. 254 (E) dated the 1st April, 2015	In the said notification, in the opening paragraph, (a) for the words, brackets, figures and letters "from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section BB and anti-dumping duty leviable thereon under section 9A', the words, brackets, figures and letters from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub

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	<p>section (7) of section 3, goods and services tax compensation cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section BB, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A" shall be substituted.</p> <p>(b) in condition (viii), after the proviso, the following proviso shall be inserted, namely: "Provided further that notwithstanding anything contained hereinabove for the said authorizations where the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act, has been availed, the export obligation shall be fulfilled by physical exports only;</p> <p>(c) after condition (xi), the following conditions shall be inserted, namely :-(xii) that the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act shall be subject to pre-import condition; (xiii) that the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act shall be available up to the 31st March, 2018.</p>
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g. The most relevant conditions laid down under the said Advance Authorization Licenses as per condition sheet issued by the office of the Joint Director of Foreign Trade (DGFT), Indore to Singh Export are mentioned as under-

- Authorization Holder shall export to or import from any country other than that specified on the Authorization or Paragraph 2.02 of the Handbook of Procedures 2015-2020.
- Authorization Holder shall export/ supply the product (s) as per the quantity (ies) and value (s) specified in the Table at Serial No.1 above within a period prescribed under Paragraph 4.22 of the Foreign Trade Policy 2015-2020.
- The Export Obligation shall be fulfilled by the Authorization Holder as per the terms and conditions specified in the Foreign Trade Policy 2015-2020 and the Handbook of Procedures 2015-2020 and other guidelines issued by the Director General of Foreign Trade from time to time.
- Authorization Holder shall deliver or cause to deliver to the Authorization issuing officer, within 2 months from the date of expiry of the Export obligation period stated above, documents as prescribed under Paragraph 4.44 and 4.46 of the Handbook of Procedures 2015-2020, as amended, from time to time, as evidence of fulfillment of Export obligation imposed on this Authorization. In case of bona fide default, provisions of Paragraph 4.49 of the Handbook of Procedures 2015-2020 as amended, from time to time, shall apply. Failure to fulfill the Export Obligation in the manner as prescribed in the Handbook of Procedures, 2015-2020 shall attract penal proceedings under the provisions of the Foreign Trade (Development Regulation) Act, 1992.
- Authorization Holder shall abide by the instructions contained in Paragraph 4.21 of the Handbook of Procedures 2015-2020, as the case may be, for maintenance of a true and proper account of consumption and utilization of inputs and furnish returns to the concerned Regional Authority as per the provisions of the Foreign Trade Policy 2015-2020 and the procedure laid thereunder.
- The Advance Authorization Holder shall execute BG/LUT with Customs Authority, as per the Procedure prescribed by them before effecting imports. However, for domestic procurement of inputs, BG/LUT shall be executed with the concerned Regional Authority in the manner specified in Paragraph 2.35 of the Foreign Trade Policy 2015-2020.

- No drawback shall be available for any duty paid material whether imported or indigenous unless such item(s) is/are endorsed on the Authorization by Regional Authority in terms of Para 4.15 of the Foreign Trade Policy 2015-2020.

h. Section 2: (3A) of the Customs Act, 1962-

"beneficial owner" means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported;

Section 2 (26) of the Customs Act, 1962: 'importer' in relation to any goods at any time between their importation and the time when they are cleared for home consumption includes any owner, beneficial owner or any person holding himself out to be the importer;

Section 11 of the Customs Act 1962: (1) If the Central Government is satisfied that it is necessary so to do for any of the purposes specified in sub-section (2), it may, by notification in the official gazette, prohibit either absolutely or subject to such conditions (to be fulfilled before or after clearance) as may be specified in the notification, the import or export of goods of any specified description.

i. Section 111 of the Customs Act:

Section 111. Confiscation of improperly imported goods, etc.

Section 111(d):- Any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force.

Section 111 (o) :- any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non observance of the condition was sanctioned by the proper officer;

j. SECTION 112. Penalty for improper importation of goods, etc.

Any person,

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

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

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

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section L14A, to a penalty not exceeding ten per cent of the duty sought to be evaded or five thousand rupees, whichever is higher :

Section 114A of the Customs Act, 1962: Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined.

Section 114AA of the Customs Act, 1962: If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

k. Section 28(4) of the Customs Act, 1962:

Section 28 [Recovery of duties not levied or not paid or short-levied or short paid or erroneously refunded]. (4) Where any duty has not been levied or not paid or has been short-levied or short paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of, (a) collusion; or (b) any wilful mis-statement; or (c) suppression of facts, by the importer or the exporter or the agent or employee of the importer or exporter, the proper

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officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been [so levied or not paid] or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

Section 28(AA) of the Customs Act 1962: (1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section. (2) Interest, at such rate not below ten per cent and not exceeding thirty-six per cent per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty. (3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where, - (a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and (b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

l. Section 11(1) of the Foreign Trade (Development and Regulation) Act 1992: No export or import shall be made by any person except in accordance with the provisions of this Act, the Rules and Orders made there under and the foreign trade policy for the time being in force.

Para no. 2.05 (II) (i) of the Foreign Trade Policy 2015-2020: No export or import shall be made by any person without obtaining an IEC number unless specifically exempted.

Rule 2(c) of the Foreign Trade (Regulation) Rules, 1993: "importer" or "exporter" means a person who imports or exports goods or services or technology and holds a valid Importer-exporter Code Number granted under section 7.

m. Customs Brokers Licensing Regulations, 2018. Notification No. 41/2018-Customs (N.T.) dated 14th May, 2018,

10. Obligations of Customs Broker. — A Customs Broker shall —

(a).....

(e) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;

(k) maintain up to date records such as bill of entry, shipping bill, transhipment application, etc., all correspondence, other papers relating to his business as Customs Broker and accounts including financial transactions in an orderly and itemised manner as may be specified by the Principal Commissioner of Customs or Commissioner of Customs or the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;

(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;

15. Prohibition.— Notwithstanding anything contained in these regulations, the Principal Commissioner or Commissioner of Customs other than those referred to in regulation 7 may prohibit any Customs Broker from working in one or more sections of the Customs Station, if he is satisfied that such Customs Broker has not fulfilled his obligations as laid down under regulation 10 in relation to work in that section or sections:

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Provided that the period for which any Customs Broker may be prohibited from transacting business in one or more of the Customs Stations shall not exceed one month from the date of such prohibition:

Provided further that where the license of the Customs broker is suspended as a consequence to prohibition, the time period specified in regulation 16, shall be reckoned from the date of such suspension.

16. Suspension of license.— (1) Notwithstanding anything contained in regulation 14, the Principal Commissioner or Commissioner of Customs may, in appropriate cases where immediate action is necessary, suspend the license of a Customs Broker where an enquiry against such Customs Broker is pending or contemplated: Provided that where the Principal Commissioner or Commissioner of Customs may deem fit for reasons to be recorded in writing, he may suspend the license for a specified number of Customs Stations.

(2) Where a license is suspended under sub-regulation (1), the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, shall, within fifteen days from the date of such suspension, give an opportunity of hearing to the Customs Broker whose license is suspended and may pass such order as he deems fit either revoking the suspension or continuing it, as the case may be, within fifteen days from the date of hearing granted to the Customs Broker: Provided that in case the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, passes an order for continuing the suspension, further procedure thereafter shall be as provided in regulation 17.

17. Procedure for revoking license or imposing penalty.— (1) The Principal Commissioner or Commissioner of Customs shall issue a notice in writing to the Customs Broker within a period of ninety days from the date of receipt of an offence report, stating the grounds on which it is proposed to revoke the license or impose penalty requiring the said Customs Broker to submit within thirty days to the Deputy Commissioner of Customs or Assistant Commissioner of Customs nominated by him, a written statement of defense and also to specify in the said statement whether the Customs Broker desires to be heard in person by the said Deputy Commissioner of Customs or Assistant Commissioner of Customs.

(2) The Commissioner of Customs may, on receipt of the written statement from the Customs Broker, or where no such statement has been received within the time-limit specified in the notice referred to in sub-regulation (1), direct the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, to inquire into the grounds which are not admitted by the Customs Broker.

(3) The Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, shall, in the course of inquiry, consider such documentary evidence and take such oral evidence as may be relevant or material to the inquiry in regard to the grounds forming the basis of the proceedings, and he may also put any question to any person tendering evidence for or against the Customs Broker, for the purpose of ascertaining the correct position.

(4) The Customs Broker shall be entitled to cross-examine the persons examined in support of the grounds forming the basis of the proceedings, and where the Deputy Commissioner of Customs or Assistant Commissioner of Customs declines permission to examine any person on the grounds that his evidence is not relevant or material, he shall record his reasons in writing for so doing.

(5) At the conclusion of the inquiry, the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, shall prepare a report of the inquiry and after recording his findings thereon submit the report within a period of ninety days from the date of issue of a notice under sub-regulation (1).

(6) The Principal Commissioner or Commissioner of Customs shall furnish to the Customs Broker a copy of the report of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, and shall require the Customs Broker to submit, within the specified

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period not being less than thirty days, any representation that he may wish to make against the said report.

(7) The Principal Commissioner or Commissioner of Customs shall, after considering the report of the inquiry and the representation thereon, if any, made by the Customs Broker, pass such orders as he deems fit either revoking the suspension of the license or revoking the license of the Customs Broker within ninety days from the date of submission of the report by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, under sub-regulation (5) : Provided that no order for revoking the license shall be passed unless an opportunity is given to the Customs Broker to be heard in person by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be.

(8) Where in the proceedings under these regulations, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, comes to a conclusion that the F card holder is guilty of grounds specified in regulation 14 or incapacitated in the meaning of the said regulation, then the Principal Commissioner of Customs or Commissioner of Customs may pass an order imposing penalty as provided in regulation 18:

Provided that where an order is passed against an F card holder, he shall surrender the photo identity card issued in Form F forthwith to the Deputy Commissioner of Customs or Assistant Commissioner of Customs

(9) Where in an offence report, charges have been framed against an F card holder in addition to the Customs Broker who has been issued a license under regulation 7, then procedure prescribed in regulations 16 and 17 shall be followed mutatis mutandis in so far as the prescribed procedure is relevant to the F card holder:

Provided that where any action is contemplated against a G card holder alone under these regulations, then instead of authority referred to in sub-regulation (8), a Deputy Commissioner or Assistant Commissioner rank officer shall pass such order as mentioned in the said sub-regulation along with debarring such G card holder from transacting the business under these regulations for a period of six months from such order.

Provided further that where an order is passed against a G card holder, then he shall surrender the photo identity card issued in Form G forthwith to the Deputy Commissioner of Customs or Assistant Commissioner of Customs.

18. Penalty.— (1) *The Principal Commissioner or Commissioner of Customs may impose penalty not exceeding fifty thousand rupees on a Customs Broker or F card holder who contravenes any provisions of these regulations or who fails to comply with any provision of these regulations.*

(2) The Deputy Commissioner or an Assistant Commissioner of Customs may impose penalty not exceeding ten thousand rupees on a G card holder who contravenes any provisions of these regulations in connection with the proceedings against the Customs Broker.

(3) The imposition of penalty or any action taken under these regulations shall be without prejudice to the action that may be taken against the Customs Broker or F card holder or G card holder under the provisions of the Customs Act, 1962 (52 of 1962) or any other law for the time being in force.

12. ROLE PLAYED

12.1. Role played as key operator and mastermind by Mr. Utkarsh Bhave, the Partner of KRM

Based on the investigation conducted under the provisions of the Customs Act, 1962, it appears that Shri Utkarsh Bhave, Partner of M/s KRM Plastics LLP, was the key operator and mastermind behind the fraudulent activities carried out in the name of M/s Singh Exports. His voluntary statement recorded under Section 108, corroborated by WhatsApp communications and transporter documents, confirms that Shri Ritesh Kumar Singh, the declared proprietor of M/s Singh Exports, was merely a dummy name lender. Shri Utkarsh Bhave misused the Advance

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Authorisation Scheme to import large quantities of duty-free polypropylene (PP) granules, which were never used for the intended export obligations but were instead diverted into the domestic market in violation of licence conditions.

The investigation further revealed that Shri Utkarsh Bhave coordinated extensively with financiers such as Shri Vikas Jain and buyers including Shri Anshul Agrawal of M/s Friscon Polyfab Pvt. Ltd. and M/s New Chem Plastics, Mumbai. He managed the entire diversion process, including logistics and documentation, and shared CHA checklists, vehicle details, and transport instructions via WhatsApp and phone calls. He admitted that no outward invoices were initially issued by M/s Singh Exports and that the diverted consignments were later regularised through sales shown under M/s KRM Plastics LLP. For facilitating these transactions, he earned a commission of approximately ₹2 per kilogram of diverted PP granules.

It is also pertinent to note that Shri Utkarsh Bhave was **previously arrested** on 13.09.2023 under Section 104 of the Customs Act, 1962, for offences committed under Section 135 of the same Act, read with Notification No. 18/2015-Cus dated 01.04.2015. He was produced before the Magistrate of the Economic Offences Court, Indore.

12.2.Role Played as financier and beneficiary– Shri Vikas Jain (Proprietor, Yashika Enterprises)

From his statement recorded under Section 108 of the Customs Act, 1962, and corroborated by the recovery of stamps and seals from his premises, it appears that Shri Vikas Jain acted as a financier and facilitator in the fraudulent operations of M/s Singh Exports. He admitted that he is the proprietor of M/s Yashika Enterprises, engaged in trading and re-processing of scrap plastic granules, and that the stamps and seals seized from his residence were used by him to issue invoices in the names of multiple firms. He further admitted that he regularly provided finance to Shri Utkarsh Bhave for the purchase and import of plastic granules in the names of M/s KRM Plastics, Singh Exports, and Dhaumya Exim. His own statement confirms that Singh Exports imported approximately 500 MT of duty-free PP granules under Advance Authorisation, out of which he directly received 75 MT in the name of M/s Dhaumya Exim Pvt. Ltd.

He also admitted that Singh Exports was a dummy firm in the name of Shri Ritesh Kumar Singh but was actually operated and controlled by Shri Utkarsh Bhave. He confirmed that the balance quantity of diverted goods was supplied to M/s New Chem Plastics and M/s Friscon Polyfab Pvt. Ltd., who were the ultimate beneficiaries of the scheme. By financing the imports, receiving part of the diverted consignments, and knowingly participating in the arrangement despite being aware that Singh Exports was a dummy entity, Shri Vikas Jain's role appears as that of a financial backer and beneficiary in the diversion of duty-free imports. His actions directly supported the fraudulent misuse of the Advance Authorisation Scheme and contributed to the evasion of customs duty.

12.3.Role Played as dummy proprietor – Shri Ritesh Kumar Singh (IEC Holder, Proprietor of M/s Singh Exports)

From his statement recorded under Section 108 of the Customs Act, 1962, it appears that Shri Ritesh Kumar Singh was only a dummy proprietor of M/s Singh Exports, with no actual involvement in its operations. He admitted that he is a resident of Jharkhand, employed as a store manager in Jhansi, and had no knowledge of imports, exports, or the Advance Authorisation Scheme. He explained that his friend, Shri Sameer Chaturvedi, introduced him to Shri Utkarsh Bhave, who promised him a salaried job and, in that process, took his personal documents and opened a bank account in his name. Shri Singh further admitted that the said bank account was fully operated by Shri Bhave, and that he himself had no role in the financial or operational activities of Singh Exports. He also confirmed that he signed documents on the instructions of Bhave and Chaturvedi and accepted a monthly salary of ₹25,000 for lending his name and credentials.

He categorically stated that he had no knowledge of the import of PP granules, the diversion of duty-free goods, or the functioning of Singh Exports. He also raised no objection to the encashment of bank guarantees submitted in his name and even requested that the government

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recover the forgone duty through such encashment. His role appears of a name-lender or front, who knowingly allowed his identity and documents to be misused by Shri Utkarsh Bhave and his associates. While he did not directly participate in the fraudulent diversion of goods, his passive cooperation by providing documents and signing papers enabled the creation and operation of a fictitious firm, which was central to the evasion of customs duty.

12.4. Role Played – Shri Anshul Agrawal (Director, Friscon Polyfab Pvt. Ltd.)

From the investigation, including WhatsApp chats, transporter records, and driver statements, it appears that Shri Anshul Agrawal, Director of M/s Friscon Polyfab Pvt. Ltd., was a key beneficiary and active participant in the diversion of duty-free PP granules imported in the name of M/s Singh Exports. Evidence shows that he was in regular communication with Shri Utkarsh Bhave, exchanging messages regarding consignment details, vehicle numbers, and delivery instructions. In one instance, he specifically asked Bhave whether consignments should be billed in the name of “KRM or Singh,” demonstrating his knowledge of the use of multiple entities to disguise the true nature of the transactions. Transporter records and WhatsApp chats further confirm that he arranged vehicles for the movement of goods and directly coordinated with drivers and transport companies.

Statements of transporter Shri Ashok Chandani (New Krishna Transport) and driver Sohan corroborate those consignments cleared under Singh Exports’ name, with e-Way Bills showing Indore as the destination, were in fact diverted and unloaded at Friscon’s factory premises in Pithampur on the instructions of Shri Agrawal. Despite being confronted with these records, he attempted to distance himself from Singh Exports, claiming that his dealings were only with KRM Plastics LLP. However, from the documentary and oral evidence, it appears that he knowingly received diverted consignments of duty-free PP granules, arranged transportation, and actively participated in the diversion scheme. His role appears as beneficiary and co-conspirator, who not only purchased the diverted goods but also facilitated their illegal movement and delivery in collusion with Shri Utkarsh Bhave.

12.5. Role Played – Shri Sameer Chaturvedi (Director, Dhaumya Exim LLP)

From the statements of Shri Ritesh Kumar Singh and Shri Utkarsh Bhave, it appears that Shri Sameer Chaturvedi played a critical enabling role in the fraudulent operations of M/s Singh Exports. Shri Singh admitted that it was Shri Chaturvedi, his friend, who introduced him to Shri Bhave during his period of unemployment. On Bhave’s instructions, Shri Chaturvedi facilitated the collection of Shri Singh’s personal documents and assisted in opening a bank account in his name, which was later operated entirely by Bhave. This arrangement allowed Bhave to project Singh Exports as a legitimate firm with a valid IEC and GST registration, while in reality it was a dummy entity controlled by Bhave.

Further, Shri Bhave himself admitted that Singh Exports was managed by him with the help of Shri Sameer Chaturvedi and Shri Vikas Jain. Importantly, Shri Chaturvedi is also a Director in M/s Dhaumya Exim LLP, a firm that was directly involved in receiving part of the diverted PP granules. Shri Vikas Jain confirmed that approximately 75 MT of duty-free PP granules imported in the name of Singh Exports were routed to Dhaumya Exim. It appears that Shri Chaturvedi was not merely an introducer but an active associate, who not only enabled the creation of the dummy firm but also provided a connected entity (Dhaumya Exim LLP) to absorb diverted consignments. His role appears as that of an enabler and beneficiary, who directly assisted Shri Bhave in orchestrating the fraudulent diversion of duty-free imports.

12.6. Role Played – Shri Ashok Chandani (Owner, New Krishna Transport, Indore)

From the investigation, including his own statement under Section 108 of the Customs Act, 1962, and corroborated by WhatsApp chats and transporter records, it appears that Shri Ashok Chandani, owner of M/s New Krishna Transport, Indore, played a crucial role in facilitating the diversion of duty-free PP granules imported in the name of M/s Singh Exports. He admitted that his company provided multiple trucks for the transportation of consignments cleared under Singh Exports’ name. He further confirmed that vehicle number MP09HH6381, among others, was used

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to transport plastic granules from Mundra Port to Pithampur, even though the e-Way Bill showed Indore as the declared destination. He acknowledged that these diversions were carried out on the instructions of Shri Anshul Agrawal, Director of M/s Friscon Polyfab Pvt. Ltd., who was one of the principal buyers of the diverted goods.

The evidence gathered, including lorry receipts, WhatsApp chats between him and Shri Anshul Agrawal, and the statement of his driver Sohan, it appears that Shri Chandani knowingly facilitated the diversion of goods by arranging vehicles and allowing consignments to be delivered to unauthorized destinations. His admission that he acted on the request of Shri Agrawal, despite being aware that the documents and e-Way Bills were in the name of Singh Exports, demonstrates his complicity in the fraudulent scheme. His role appears as that of a transport facilitator, who provided the logistical support necessary for the illegal movement and delivery of duty-free imports, thereby enabling the fraudulent diversion orchestrated by Shri Utkarsh Bhave and his associates.

12.7. Role Played – M/s New Chem Plastics, Mumbai

During investigation, Shri Utkarsh Bhave, Partner of M/s KRM Plastics LLP, admitted that part of the duty-free PP granules imported in the name of M/s Singh Exports were diverted and sold to M/s New Chem Plastics, Mumbai. He explained that consignments cleared under Singh Exports were routed through KRM Plastics LLP and subsequently delivered to New Chem Plastics. From this admission, it appears that New Chem Plastics was one of the domestic buyers of the diverted duty-free imports.

The diversion pattern revealed in the case shows that, along with M/s Friscon Polyfab Pvt. Ltd., M/s New Chem Plastics was also a recipient of the goods imported under Advance Authorisation but not used for export production. Thus, their role appears of a domestic purchaser and beneficiary of diverted PP granules, forming part of the chain of diversion managed by Shri Utkarsh Bhave and his associates.

12.8. Role played by CHA involved in the import of M/s Singh Export (M/s Liladhar Pasoo Forwarders Pvt. Ltd., M/s Kaushali International and M/s PAR Logistic LLP)

12.8.1. From the investigation, it appears that, M/s Liladhar Pasoo Forwarders Pvt. Ltd., a licensed Customs Broker, facilitated clearance of eight consignments imported by M/s Singh Exports (IEC: CNLPS1119J) between January and June 2023. The firm filed eight Ex-Bond Bills of Entry solely on telephonic instructions from Shri Utkarsh Bhave. All documentation and communication were routed through the email ID *singh.pexports@gmail.com*. Although KYC documents in the name of Shri Ritesh Singh were obtained, the firm neither met him personally nor verified the physical existence of the importer at the declared premises. Transportation and delivery were arranged directly by the importer, and the Customs Broker did not retain e-Way Bills, Lorry Receipts, or delivery confirmations. Payments for CHA services were received from M/s Singh Exports, but the operational control remained entirely with Shri Utkarsh Bhave, whose authority was never independently verified.

Furthermore, the clearance of duty-free goods without ensuring end-use compliance and their subsequent diversion amounts to a contravention of the conditions of exemption, rendering the goods liable for confiscation under Section 111(o) of the Customs Act, 1962. The Customs Broker's omissions and facilitation of such clearance attract penal provisions under Section 112(b) of the Customs Act, 1962 for abetment in the improper importation and diversion of exempted goods.

12.8.2. From the investigation, it appears that M/s Kaushali International, a licensed Customs Broker (License No. CHA/ABD/R/01/2011), facilitated clearance of six consignments for M/s Singh Exports (IEC: CNLPS1119J) between March and September 2023 at Mundra Port. The firm filed six Ex-Bond Bills of Entry based solely on telephonic instructions from Shri Ritesh Singh, with all communications routed through *singh.pexports@gmail.com*. Although KYC documents were submitted, the firm never met the importer nor verified the declared premises. Transportation was arranged directly by the importer, and cargo was handed over at the CFS without obtaining

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charge copies or written delivery instructions. No formal authorization was collected, and payment for CHA services remained pending.

Furthermore, the clearance of duty-free goods without ensuring end-use compliance and their subsequent diversion amounts to a contravention of the conditions of exemption, rendering the goods liable for confiscation under Section 111(o) of the Customs Act, 1962. The Customs Broker's omissions and facilitation of such clearance attract penal provisions under Section 112(b) of the Customs Act, 1962 for abetment in the improper importation and diversion of exempted goods.

12.8.3. From the investigation, it appears that M/s PAR Logistic LLP, a licensed Customs Broker operating at Mumbai (JNPT), facilitated clearance of two consignments for M/s Singh Exports (IEC: CNLPS1119J) in April 2023, one under Ex-Bond and one via High Sea Sale. Delivery instructions and vehicle details were provided telephonically by Shri Ritesh Singh, with no written communication or transporter details retained. KYC documents were received via courier, but the firm never met the importer personally nor verified the declared premises. Transportation and documentation such as e-Way Bills and Lorry Receipts were arranged directly by the importer. Out of ₹3,94,033/- billed for services, only ₹3,00,000/- was received.

Furthermore, the clearance of duty-free goods without ensuring end-use compliance and their subsequent diversion amounts to a contravention of the conditions of exemption, rendering the goods liable for confiscation under Section 111(o) of the Customs Act, 1962. The Customs Broker's omissions and facilitation of such clearance attract penal provisions under Section 112(b) of the Customs Act, 1962 for abetment in the improper importation and diversion of exempted goods.

12.9. Role Played – Driver Sohan (Employee of New Krishna Transport, Indore)

From his statement recorded under Section 108 of the Customs Act, 1962, it appears that Driver Sohan was employed by M/s New Krishna Transport and acted only under the instructions of his employer and the consignee. He admitted that he drove vehicle number MP09HH6381 and transported consignments of plastic granules from Mundra Port. He further stated that although the e-Way Bill showed Indore as the destination, he unloaded the goods at the premises of M/s Friscon Polyfab Pvt. Ltd., Pithampur, as per the instructions of his employer and the consignee. His testimony corroborates the diversion of duty-free PP granules imported in the name of M/s Singh Exports, but there is no evidence to suggest that he had any independent role, financial interest, or knowledge of the fraudulent scheme. His role is therefore limited to that of an executor of instructions, and his statement serves as corroborative evidence against the principal parties involved in the diversion.

13. In view of the facts as narrated above, it appears that: -

- i. **Allegation against M/s Singh Exports (IEC: CNLPS1119J), Proprietor – Shri Ritesh Kumar Singh :** M/s Singh Exports, Indore, through its proprietor Shri Ritesh Kumar Singh, appears to have misused the facility of the Advance Authorisation Scheme by importing duty-free Polypropylene (PP) Granules under Advance Authorisations No. 5611001463 dated 10.01.2023 and 5611001662 dated 23.03.2023, availing exemption under Notification No. 18/2015-Cus dated 01.04.2015. The imported goods were subsequently diverted and sold in the Domestic Tariff Area (DTA), in *prima facie* contravention of the conditions of the said Notification and the provisions of Para 4.03 and 4.16 of the Foreign Trade Policy, 2015–20. The firm failed to fulfill the export obligation and violated the terms of the Bond executed under Section 143 of the Customs Act, 1962, by suppressing material facts and willfully misrepresenting its intent to fulfill the export commitment. In view of the above, it appears that M/s Singh Exports has diverted duty-free imported goods, obtained under the Advance Authorisation scheme, in violation of the licence conditions and Customs notification provisions. The said actions have rendered the imported goods liable to confiscation under Section 111(o) of the Customs Act, 1962. Customs duty amounting to **₹1,67,78,659/- (Rupees One Crore Sixty Seven Lakh Seventy Eight Thousand Six Hundred Fifty-Nine Only)**, being the duty foregone at the time of import, appears to be recoverable under Section 28(4) of the Customs Act, 1962 alongwith interest under Section 28AA of the Customs Act, 1962. For their

act of improper importation, they appear to have rendered themselves liable for penal action under Section 112(a) and 112(b), 114A and 114AA of the Customs Act, 1962.

ii. **Allegation against Shri Utkarsh Bhave, Partner of M/s. KRM Plastics LLP:** Shri Utkarsh Bhave has emerged as the mastermind and operational controller behind the fraudulent scheme executed in the name of M/s Singh Exports. He orchestrated the misuse of the Advance Authorisation Scheme by facilitating the import of duty-free Polypropylene (PP) Granules under Authorisation Nos. 5611001463 dated 10.01.2023 and 5611001662 dated 23.03.2023, availing exemption under Notification No. 18/2015-Cus dated 01.04.2015. Acting behind the facade of M/s Singh Exports, he issued telephonic instructions to multiple Customs Brokers for clearance and delivery of consignments, without any formal authorization or traceable documentation. His role in coordinating the diversion and sale of duty-free goods in the Domestic Tariff Area (DTA) constitutes a *prima facie* violation of the conditions of the said Notification and relevant provisions of the Foreign Trade Policy. In view of the above, Shri Utkarsh Bhave appears to have actively participated in and abetted the improper importation and diversion of duty-free goods imported under the Advance Authorisation scheme. He therefore appears to be **jointly and severally liable** for the recovery of **Customs duty amounting to ₹1,67,78,659/- (Rupees One Crore Sixty-Seven Lakh Seventy-Eight Thousand Six Hundred Fifty-Nine Only)** under Section 28(4) of the Customs Act, 1962, along with applicable interest under Section 28AA of the said Act. Further, for his role penalties under Sections 112(a), 112(b), 114A, 114AA and 117 of the Customs Act, 1962 appear to be imposable.

iii. **Allegation against Shri Vikas Jain (Proprietor, Yashika Enterprises):** Shri Vikas Jain has been found to have actively assisted in the financing, handling, and movement of duty-free imported PP granules that were fraudulently diverted in the Domestic Tariff Area (DTA) in violation of the Advance Authorisation Scheme. His involvement in managing diverted consignments and coordinating with other parties in the supply chain indicates knowledge of the improper nature of the imports and their unauthorized disposal. By participating in the handling and facilitation of goods that were imported duty-free under Notification No. 18/2015-Cus dated 01.04.2015 and subsequently diverted, Shri Vikas Jain appears to have abetted the improper importation and use of exempted goods. In view of the above, Shri Vikas Jain appears to have aided and abetted the improper importation and diversion of duty-free goods imported under the Advance Authorisation scheme. Therefore, he appears to have rendered himself liable for penal action under Sections 112(b), 114AA and 117 of the Customs Act, 1962.

13.1. Allegation against M/s Friscon Polyfab Pvt. Ltd., Indore: It has been found that M/s Friscon Polyfab Pvt. Ltd., under the directorship of Shri Anshul Agrawal, knowingly acquired and dealt with duty-free imported Polypropylene (PP) granules that were fraudulently diverted in violation of the Advance Authorisation Scheme. The company played an active role in arranging transportation and facilitating the movement of such diverted consignments, despite being aware of their exempted status and the conditions attached to their import under Notification No. 18/2015-Cus dated 01.04.2015. The involvement of M/s Friscon Polyfab Pvt. Ltd. in handling and distributing the diverted goods within the Domestic Tariff Area (DTA) indicates conscious participation in the misuse of duty exemption benefits granted under the Advance Authorisation Scheme. In view of the above, M/s Friscon Polyfab Pvt. Ltd. appear to be liable for penal action under the provisions of Section 112(b), 114AA and 117 of the Customs Act, 1962.

13.2. Allegation against Dhaumya Exim LLP, Indore:

It appears that M/s Dhaumya Exim LLP, under the directorship of Shri Sameer Chaturvedi, has been involved in the handling and facilitation of duty-free imported Polypropylene (PP) granules that were fraudulently diverted in contravention of the Advance Authorisation Scheme. The company's logistical coordination and support for the movement of these diverted consignments within the Domestic Tariff Area (DTA) reflect institutional knowledge of the exempted nature of the goods and their unauthorized disposal. By engaging in the downstream handling of goods imported under Notification No. 18/2015-Cus dated 01.04.2015, and knowingly assisting in their diversion, Dhaumya Exim LLP appears to have actively participated in the misuse of duty exemption benefits granted under the Advance Authorisation scheme. In

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view of the above, they appear to have rendered themselves liable for penal action under Section 112(b), 114AA and 117 of the Customs Act, 1962.

13.3. Allegation against M/s New CHM Plastic, Mumbai: M/s New CHM Plastic has been identified as a domestic purchaser and beneficiary of duty-free imported PP granules that were fraudulently diverted in violation of the Advance Authorisation Scheme. The firm did not undertake any export activity and was not an authorized holder of Advance Authorisation. Despite this, it knowingly acquired and utilized goods that were imported under Notification No. 18/2015-Cus dated 01.04.2015, which were exempted from customs duty and subject to strict end-use conditions. By accepting and using such diverted goods within the Domestic Tariff Area (DTA), M/s New CHM Plastic appears to have consciously participated in the unauthorized disposal of duty-free imports, thereby benefiting from the evasion of customs duty. M/s New CHM Plastic appears to have participated in and abetted the improper importation and diversion of duty-free goods imported under the Advance Authorisation scheme. In view of the above they appear to have rendered themselves liable for penal action under Section 112(b), 114AA and 117 of the Customs Act, 1962.

13.4. Allegation against M/s New Krishna Transport, Indore (Proprietor -Shri Ashok Chandani): Shri Ashok Chandani, Proprietor of M/s New Krishna Transport, Indore, has been found to have knowingly facilitated the illegal diversion of duty-free imported PP granules that were cleared under the Advance Authorisation Scheme. Despite e-Way Bills indicating Indore as the declared destination, the transporter enabled unauthorized movement of the goods and issued false lorry receipts and ability to conceal the actual route and delivery details. His role in transporting and misrepresenting the movement of duty-free goods imported under Notification No. 18/2015-Cus dated 01.04.2015 indicates conscious participation in the fraudulent disposal of exempted goods within the Domestic Tariff Area (DTA). Shri Ashok Chandani appears to have aided and abetted the improper importation and diversion of duty-free goods imported under the Advance Authorisation scheme. He is also found to have knowingly issued and used false transport documents in furtherance of the said diversion. In view of the above, he appears to have rendered himself liable for penal action under Section 112(b), 114AA and 117 of the Customs Act, 1962.

13.5. Allegation against M/s Liladhar Pasoo Forwarders Pvt. Ltd. (Customs Broker): M/s Liladhar Pasoo Forwarders Pvt. Ltd., acting as the Customs Broker for M/s Singh Exports, facilitated the clearance of eight duty-free consignments imported under the Advance Authorisation Scheme. The firm acted solely on telephonic instructions from Shri Utkarsh Bhave, without obtaining any written authorization or conducting verification of the importer's identity, credentials, or business premises. No physical meeting was held with the importer, and essential supporting documents such as e-Way Bills, delivery instructions, and transport details were not maintained. By facilitating the clearance of duty-free goods that were subsequently diverted into the Domestic Tariff Area (DTA), the broker appears to have abetted improper importation. In view of the above, they appear to have rendered themselves liable for penal action under Section 112(b) of the Customs Act, 1962.

13.6. Allegation against M/s Kaushali International (Customs Broker): M/s Kaushali International facilitated clearance of duty-free consignments for M/s Singh Exports under the Advance Authorisation Scheme, acting solely on telephonic instructions from Shri Utkarsh Bhave without verifying his authority or the importer's credentials. The firm did not obtain written authorization, failed to verify the importer's premises, and did not maintain essential records. By facilitating the clearance of duty-free goods that were subsequently diverted into the Domestic Tariff Area (DTA), the broker appears to have abetted improper importation. In view of the above, they appear to have rendered themselves liable for penal action under Section 112(b) of the Customs Act, 1962.

13.7. Allegation against M/s PAR Logistics LLP (Customs Broker):

M/s PAR Logistics LLP facilitated the clearance of duty-free consignments for M/s Singh Exports under the Advance Authorisation Scheme, acting solely on telephonic instructions from Shri Utkarsh Bhave without verifying his authority or the importer's credentials. The firm did not obtain written authorization, failed to verify the importer's premises, and did not maintain

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essential records, indicating gross negligence and non-compliance with prescribed procedures. By facilitating the clearance of duty-free goods that were subsequently diverted into the Domestic Tariff Area (DTA), the broker appears to have abetted improper importation. In view of the above, they appear to have rendered themselves liable for penal action under Section 112(b) of the Customs Act, 1962.

CHARGING SECTION-

14. Now, therefore, M/s Singh Exports (IEC: CNLPS1119J), through its proprietor Shri Ritesh Kumar Singh, and Shri Utkarsh Bhave, jointly and severally, are hereby called upon to show cause to the Principal Commissioner/Commissioner of Customs, Mundra, within 30 (thirty) days of the receipt of this notice, as to why:

- (i) Customs duty amounting to ₹1,67,78,659/- (Rupees One Crore Sixty Seven Lakh Seventy Eight Thousand Six Hundred Fifty-Nine Only), being the duty foregone at the time of import, should not be demanded and recovered from them jointly and severally under Section 28(4) of the Customs Act, 1962, along with applicable interest under Section 28AA of the said Act;
- (ii) The said imported goods, having an assessable value of Rs. 4,65,49,271/- (Rupees Four Crores Sixty Five Lakhs Forty Nine Thousand Two Hundred and Seventy One), which were already cleared and not available for seizure, should not be held liable to confiscation under Section 111(o) of the Customs Act, 1962;
- (iii) Penalty under Sections 112(a), 112(b), 114A and 114AA of the Customs Act, 1962 should not be imposed upon M/s Singh Exports;
- (iv) The Bond executed by M/s Singh Exports under Notification No. 96/2009-Cus dated 11.09.2009, read with Notification No. 18/2015-Cus dated 01.04.2015, should not be enforced by the competent authority for recovery of the dues;
- (v) Penalty under Sections 112(a), 112(b), 114A, 114AA and 117 of the Customs Act, 1962 should not be imposed upon Shri Utkarsh Bhave.

15. Now, therefore, Shri Vikas Jain (Proprietor, M/s Yashika Enterprises) is hereby called upon to show cause to the Principal Commissioner/Commissioner of Customs, Mundra, as to why penalty under Sections 112(b), 114AA and 117 of the Customs Act, 1962 should not be imposed upon him.

16. Now, therefore, M/s Friscon Polyfab Pvt. Ltd., through its Director Shri Anshul Agrawal, is hereby called upon to show cause to the Principal Commissioner/Commissioner of Customs, Mundra, as to why penalty under Sections 112(b), 114AA and 117 of the Customs Act, 1962 should not be imposed upon them.

17. Now, therefore, M/s Dhaumya Exim LLP, through its Director Shri Sameer Chaturvedi, is hereby called upon to show cause to the Principal Commissioner/Commissioner of Customs, Mundra, as to why penalty under Sections 112(b), 114AA and 117 of the Customs Act, 1962 should not be imposed upon them.

18. Now, therefore, M/s New CHM Plastic, Mumbai, is hereby called upon to show cause to the Principal Commissioner/Commissioner of Customs, Mundra, as to why penalty under Sections 112(b), 114AA and 117 of the Customs Act, 1962 should not be imposed upon them.

19. Now, therefore, Shri Ashok Chandani, Proprietor of M/s New Krishna Transport, Indore, is hereby called upon to show cause to the Principal Commissioner/Commissioner of Customs, Mundra, as to why penalty under Sections 112(b), 114AA and 117 of the Customs Act, 1962 should not be imposed upon him.

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20. Now, therefore, M/s Liladhar Pasoo Forwarders Pvt. Ltd. (Customs Broker), M/s Kaushali International (Customs Broker), and M/s PAR Logistics LLP (Customs Broker) are hereby called upon to show cause to the Principal Commissioner/Commissioner of Customs, Mundra, as to why penalty under Section 112(b) of the Customs Act, 1962 should not be imposed upon them.

21. This show cause notice is issued without prejudice to any other action that may be issued or taken against the noticee or any other persons concerned in respect of the subject imported goods or any other imported goods under the Customs Act, 1962 and/or any other law for the time being in force. This office reserves the right to make any additions, deletions, amendments to this notice at any later date by giving due notice.

22. The above noticee(s) are further required to state specifically in their written reply as to whether they wish to be heard in person before the case is adjudicated. If no specific mention is made about this in their written submissions, it shall be presumed that they do not wish to be heard in person. They should produce at the time of showing cause, all the evidences upon which they intend to rely in support of their defence.

23. If no reply is received within 30 (Thirty) days of receipt of this notice or if the noticee do not appear before the adjudicating authority when the case is posted for personal hearing, the case will be decided ex-parte on merit, on the basis of the material available on record without further reference to them.

24. The documents relied upon for the purpose of this notice are listed in Annexure-A attached to this notice.

Nitin Saini
Commissioner

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To,

(i) M/s. Singh Exports,
130, Opp New Life Hospital, Sanwer Road Main Road,
Indore (M.P.)
Email:- singh.pexports@gmail.com

(ii) Shri Utkarsh Bhave,
(a) A-48. Vistara Cit., Bypass Road, Indore
(b) C-214, Sarvadham Colony, Kolar Road, Near Bhima Kunj Bhopal-462042
Email:- utkarshbhave40@gmail.com

(iii) Shri Vikas Jain (Proprietor, M/s Yashika Enterprises),
285, M Das Baghichi, Aerodrome Road,
Near Ramchandra Nagar, Indore-452001
Email:- vikasjainvtc@gmail.com

(iv) M/s Friscon Polyfab Pvt. Ltd., through its Director Shri Anshul Agrawal
Plot No. 108, Smart Industrial Park, Near Natrip, Pithampur, Dhar, M.P
Email-contact@frisconpolyfab.com

(v) M/s Dhaumya Exim LLP, through its Director Shri Sameer Chaturvedi
406, VISTARA EMERALD, Unnamed Road, Arandia, Indore,
Indore, Madhya Pradesh, 452016
Email:- dhaumya.exim@gmail.com

(vi) M/s New CHM Plastic, Mumbai

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804, Zinnia Building, Nahar Amrit Shakti,
Chandivali Farm Road, Andheri (E),
Mumbai (Maharastra)
Email:- newchemplastics@gmail.com

(vii) Shri Ashok Chandani, Proprietor of M/s New Krishna Transport, Indore
225-B, Scheme No. 103, Kesar bagh Road, Indore
Email:-ashokchandani610@gmail.com

(viii) M/s Liladhar Pasoo Forwarders Pvt. Ltd. (Customs Broker),
Plot No.4, Sector No. 1, Marshalling Yard, K.S.E.Z, Gandhidham, Kutch-370230, India
Email:- info@liladharpasoo.com

(ix) M/s Kaushali International (Customs Broker), and
102, Honeycomb CFS Building, 1st Floor, AT I.O.C.L. Link Road, Bharat CFS Zone, MUNDRA –
KUTCH-370421
Email- nilay@kaushali.com

(x) M/s PAR Logistics LLP (Customs Broker)
67, Ashok Chamber, 4th Floor, 56, Devji Ratansi Marg,
Masjid Bunder (East), Mumbai-400009
Email:- raunak777@gmail.com, paresh@parlogistic.com

Annexure-A

Relied upon documents in the case of M/s Singh Export (IEC- CNLPS1119J)

RUD No.	Remark
1	Search Panchnama at the registered premises of M/s Singh Export on 29.11.2023
2	statement of Ritesh Kumar Singh, Proprietor of M/s Singh Export recorded on 12.12.2023
3	statement of Shri Utkarsh Bhave, the partner of KRM Plastics recorded on 12.01.2024
4	Search Panchnama at the registered premises of the Transporter M/s New Krishna Transport, Indore on 02.02.2024
5	statement of Driver Sohan employed at M/s. New Krishna Transport Co, Indore recorded on 02.02.2024
6	Statement of Ashok Chandani, owner of New Krishna Transport Co Ltd recorded on 02.02.2024
7	Statement of Shri Anshul Kumar Agrawal, Director of Friscon Polyfabs Private Limited recorded on 14.12.2023
8	Statement of Shri Anshul Kumar Agrawal, Director of Friscon Polyfabs Private Limited recorded on 18.03.2024
9	Search panchanama at the Vikas Jain's Godown / Factory premise of M/s. Yashika Enterprises on 30.11.2023
10	Search Panchnama at residential premise of Vikas Jain i.e. House Number 125, Ram Chandra Nagar, Airport Road, Indore on 30.11.2023
11	Statement of Shri Vikas Jain proprietor of M/s. Yashika Enterprises recorded on 01.12.2023, 20.12.2023 & 02.01.2024
12	Statement of Shri Nikhil Chaturvedi IEC holder of Dhaumya Exim Private Limited recorded on 29-30.11.2023
13	Statement of Shri Kailash Sharma Totaram, Assistant Manager at Liladhar Pasoo Forwarders Pvt. Ltd recorded on 25.06.2025
14	Statement of Nilay Choksi, proprietor of M/s Kaushali International recorded on 25.06.2025

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15	Statement of Shri Paresh Keshavji Dharani, partner in M/s PAR Logistic LLP recorded on 07.07.2025
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