कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा,
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OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:
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A. **File No.**	:	**GEN/ADJ/ADC/1146/2026-Adjn-O/o Pr. Commr-Cus-Mundra**
B. **SCN No.**	:	**118/2026-27/ADC/AKM/MCH**
C. **Date of Issue**		**05-08-2026**
D. **Passed by**	:	**Amit Kumar Mishra, Additional Commissioner of Customs, Customs House, AP&SEZ, Mundra.**
E. **Noticess(s)/Importer**	:	**M/s. Infinity Global (IEC No. AALFI0874P)**
F. **DIN No.**	:	**20260871MO00008E4251**

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

Whereas it appeared that:

1 . 1 M/s. Infinity Global (IEC No. AALFI0874P) having its registered office/principal place located at U-4 MAHALAXMI MARKET, UDHNA MAIN ROAD, SURAT-394210(hereinafter referred to as *the "Importer"*), imported goods vide **Bill of Entry No. 4865156 dated 02.10.2025 (RUD-01)** at Customs House Mundra.

1.2 Specific intelligence gathered by the **Directorate of Revenue Intelligence (DRI)** indicated that the aforesaid consignment imported by M/s. Infinity Global lying at Mundra Port and declared as **"MINERAL HYDROCARBON OIL"** under **CTH 27101990**, was **mis-declared with respect to their description and nature,** with the deliberate intent to clear prohibited/restricted goods.

The details of the import consignment are as follows:

Table-I

	Details of Bill of Entry
Bill of Entry No.	4865156 dated 02.10.2025
Bill of Lading No.	RSTJEAMUN25000149
Declared Goods in BE	MINERAL HYDROCARBON OIL
Declared Quantity	123090 (in KGS)

Customs Broker	M/s DSR LOGISTICS
Country of Origin	UAE
Supplier	M/s. Reliable Petrochem FZC

1.3 Based on the aforesaid intelligence, the consignment imported by M/s. Infinity Global lying at Mundra Port and declared as "MINERAL HYDROCARBON OIL" under CTH 27101990 was put on hold by the DRI vide email dated 08.10.2025.

2. Examination and drawl of Samples:

The examination of aforesaid consignment was conducted by the DRI under Panchnama dated 11.10.2025 **(RUD-2)** drawn at M/s. Mundhra CFS Pvt. Ltd., Mundra Port, in the presence of the authorized representative of the Customs Broker appointed by the importer. During the said examination proceedings, representative samples, in duplicate, were drawn from each of the 6 containers, for laboratory testing to ascertain the exact nature of the imported goods in the said consignment.

3. Testing of the Samples:

3.1 The 6 samples drawn from the 6 Containers covered under Bill of Entry No. 4865156 dated 02.10.2025 were sent to Custom House Laboratory, Visakhapatnam for testing vide Test Memos No. 550/2025 to 555/2025 dated 24.10.2025 respectively.

3.2 The laboratory subsequently submitted their test reports with respect to subject 06 samples, having reference Lab No. from 420-DRI to 425-DRI, all reports dated 08.01.2026 in respect of Bil of Entry No. 4865156 dated 02.10.2025.

3.3 The test reports in respect of all six samples **(RUD-3)** pertaining to Bill of Entry No. 4865156 dated 02.10.2025 are summarized below:

Table-II

Sr.No.	Container No.	Test Memo No.	Lab Report No.	Conclusion of the findings of CRCL Report
1				Sample is other than Kerosene, Kerosene

	EURU1769094	550	420	Intermediate, doesn't meet the requirement of Automotive Diesel Fuel/Light Diesel Oil/ High Flash High Speed Diesel and doesn't fall in any other product mentioned under CTH 2710 with indication of BIS
2	EURU1765247	551	421	Mis declared (conforms to ADF)
3	EURU1765252	552	422	Mis declared (conforms to ADF)
4	RLTU2119749	553	423	Sample is other than Kerosene, Kerosene Intermediate, doesn't meet the requirement of Automotive Diesel Fuel/Light Diesel Oil/ High Flash High Speed Diesel and doesn't fall in any other product mentioned under CTH 2710 with indication of BIS
5	RLTU3069508	554	424	Mis declared (conforms to ADF)
6	RLTU3069513	555	425	Mis declared (conforms to ADF)

Based on the parameters tested by the Custom House Laboratory, it is observed that four out of the six samples conform to the stringent specifications of Automotive Diesel Fuel (ADF). Accordingly, these samples are considered to be mis declared, as they do not match the declared description in the Bill of Entry. Further it is observed from the findings of Test Report having reference Lab Nos. 420-DRI and 423-DRI that the sample in the said two reports is other than Kerosene, Kerosene Intermediate, doesn't meet the requirement of Automotive Diesel Fuel/Light Diesel Oil/ High Flash High Speed Diesel and doesn't fall in any other product mentioned under CTH 2710 with indication of BIS. However, the remaining four samples under reference Lab Nos. 421-DRI, 422-DRI, 424-DRI & 425-DRI, yielded similar findings, demonstrating conformity with the stringent specifications applicable to Automotive Diesel Fuel. The report in respect of Lab No. 425-DRI is reproduced hereunder for illustration:

- ***a) The sample is other than Kerosene (IS 1459/IS 1571), Kerosene Intermediate (IS 17793).***

  b) The sample meets all the stringent parameters of Automotive Diesel Fuel not containing bio-diesel (IS 1460) except flash point (which is 14°C lower than required (decreased by means of using lighter hydrocarbon)) and sulphur content.

c) The sample is other than Light Diesel Oil – LDO (IS 15770).

d) The sample meets all the stringent parameters of HFHSD (IS: 16861) except flash point (which is 45°C less than required 66°C).

- ***The sample has tested for above parameters mentioned in test report, which are stringent to characterize the product.***

- ***The sample is most akin to HFHSD (IS:16861).***

- ***There is no specification available for industrial oil in National & International standards.***

- ***It is non-hazardous.***

3 . 4 For parameters not covered in the Custom Laboratory's Vishakhapatnam testing, a representative sample in respect of the four containers, against which, CRCL report indicated mis-declaration, as mentioned in Table-II (corresponding to Lab Nos. 421-DRI, 422-DRI, 424-DRI, and 425-DRI) was forwarded to Mangalore Refinery and Petrochemicals Limited (MRPL) vide Test Memo No. 951/2025 dated 17.03.2026 in respect of Bill of Entry No. 4865156 dated 02.10.2025, to ensure comprehensive testing of all specifications under IS 1460, as mandated by the Hon'ble Supreme Court in ***Gastrade International vs. Commissioner of Customs, Kandla.***

3 . 5 Thereafter, the Mangalore Refinery and Petrochemicals Limited (MRPL) has submitted test report No. MRPL/DRI/2026/31 dated 16.04.2026 (**RUD-4**) in respect of the four mis declared containers mentioned in **Table-II** above.

4 . Whereas, detailed analysis of the MRPL Test Report indicates that the samples meet all parameters (*including Distillation recovery*) of Automotive Diesel Fuel (IS 1460:2025) except for two parameter, namely

Cetane Number, and Total Sulphur content. Therefore, the aforementioned Test Report suggested that the goods imported meets the requirements Automotive Diesel Fuel (ADF) conforming to standard IS 1460:2025

4.1 Further, the specifications of Automotive Diesel Fuel (ADF) as per IS 1460 of the Bureau of Indian Standards (BIS) are reproduced below:

Table 1 Requirement for Automotive Diesel Fuel

(*Clauses* 3.1.4, 3.2 *and* *Foreword*)

Sl No.	Characteristic	Requirement	Method of Test, Ref to Parts of IS 1448 ISO/EN/Annex
(1)	(2)	(3)	(4)
i)	Appearance	Clear, bright and free from sediments, suspended matter and undissolved water at normal ambient fuel temperature	Visual
ii)	Total Acid Number (TAN), mg of KOH/g, *Max*	0.20	(Part 2)[8]
iii)	Ash, percent by mass, *Max*	0.01	(Part 4/Sec 1)[8]
iv)	Carbon residue, on 10 percent residue[1], percent by mass, *Max*	0.30	(Part 8)[8] /(Part 189)
v)	Cetane number, *Min*	51[2]	(Part 9)[8]
vi)	Cetane index, *Min*	46[2]	(Part 174)[8]
vii)	Pour point[3], °C, *Max*:		(Part 10/Sec 2)[8]
	a) Winter	3	
	b) Summer	15	
viii)	Copper strip corrosion for 3 h at 50 °C, *Max*	Class 1	(Part 15)[8]
ix)	Distillation, 95 percent *v/v* recovery, °C, *Max*	360	(Part 18)[8]/ISO 3405

Table 1 (*Concluded*)

Sl No. (1)	Characteristic (2)	Requirement (3)	Method of Test, Ref to Parts of IS 1448 ISO/EN/Annex (4)
x)	Flash point, Abel[4], °C, *Min*	35	(Part 20)[8]
xi)	Kinematic viscosity, mm^2/s, at 40 °C	2.0 to 4.5	(Part 25/Sec 1)[8]/(Part 186)
xii)	Total contamination, mg/kg, *Max*	24	EN 12662[8]
xiii)	Density at 15 °C, kg/m^3	810 to 845[5]	(Part 16)[8] /(Part 32)/(Part 167)
xiv)	Total sulphur, mg/kg, *Max*	10	(Part 160)[8]/(Part 34)/ (Part 161)/(Part 159)
xv)	Water content, mg/kg, *Max*	200	(Part 182)[8]
xvi)	Cold Filter Plugging Point (CFPP)[3], °C, *Max*:		(Part 110)[8]
	a) Winter	6	
	b) Summer	18	
xvii)	Oxidation stability[6], g/m^3, *Max*	25	(Part 154)[8]
	Oxidation stability[6], minutes, *Min*	60	EN 16091[12]
xviii)	Oxidation stability (for diesel fuel having FAME content of above 2 percent *v/v*), hours, *Min*	20	EN 15751[8]
	Oxidation stability (for diesel fuel having FAME content of above 2 percent *v/v*), minutes, *Min*	60	EN 16091
xix)	Polycyclic Aromatic Hydrocarbon (PAH), percent by mass, *Max*	8	EN 12916[8]
xx)	Lubricity, wear scar diameter (wsd) at 60 °C, µm, *Max*	460	(Part 149)[8]
xxi)	FAME content[7], percent *v/v*, Max	7.0	Annex B[8]

4.2 And whereas, on a conjoint analysis of the parameters detailed in the Test Reports vis-à-vis the specifications prescribed under BIS Standard IS 1460, it appears, in accordance with the intelligence of DRI, that the goods imported under the aforesaid Bill of Entry have been deliberately mis declared with an intent to conceal the true nature of the product. It is observed that, out of the six containers covered under the aforesaid Bill of Entry, the goods contained in two containers covered under CRCL Test Report Lab Nos. 420-DRI and 423-DRI were found to be other than Kerosene, Kerosene Intermediate, didn't meet the requirement of Automotive Diesel Fuel/Light Diesel Oil/ High Flash High Speed Diesel and didn't fall in any other product mentioned under CTH 2710 with indication of BIS. However, the goods contained in the remaining four containers, covered under CRCL Test Report Lab Nos. 421-DRI, 422-DRI, 424-DRI and 425-DRI (as detailed in Table-II), were found to be mis-declared.

4.3 In view of the above, it emerges that the import of the six containers was effected under a single import transaction, supported by common import documents, wherein the misdeclaration of the restricted cargo in 4 containers was sought to be masked by mixing it with correctly declared consignments in 2 containers. Therefore, the goods contained in two containers covered under CRCL Test Report Lab Nos. 420-DRI and 423-DRI appear to have been used for concealing the smuggled restricted goods imported through the same transaction. Accordingly, the following conclusion emerges from the said analysis:

Table-III

Sr. No.	Bill of Entry No. & Dated	Container No.	Quantity (in Kgs)	Product description as per analysis of Test Reports (CRCL+MRPL)
1	4865156 dated 02.10.2025	EURU1765247	20815	Conform to the parameters of Automotive Diesel Fuel (ADF)
2		EURU1765252	20815	Conform to the parameters of Automotive Diesel Fuel (ADF)
3		RLTU3069508	20800	Conform to the parameters of Automotive Diesel Fuel (ADF)
4		RLTU3069513	20800	Conform to the parameters of Automotive Diesel Fuel (ADF)
Total			83230	

4.4 As per Customs Tariff Act, it appears that the goods found as Automotive Diesel Fuel (ADF) conforming to standard IS 1460:2025 are classifiable under CTH 27101944.The relevant descriptions of the above mentioned CTHs as per the Customs Tariff Act are as below:

HS CODE (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECTIVE (5)	PRE. (6)	IGST (7)	SWS (8)	TOTAL (9)	POLICY (10)	REMARKS (11)
2710 19 43	---- Light diesel oil conforming to standard IS 15770	kg.	5.00	5.00	--	18.00	0.50	24.490	State Trading Enterprises	*Import as per Policy Condition (5) of Chapter 27*
2710 19 44	---- Automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460	kg.	2.50	2.50	--	14% + Rs.15 per litre	0.08		State Trading Enterprises	*Import as per Policy Condition (5) of Chapter 27 SWS - 3% by Ntfn 12/2018-Cus.*

Further, as per ITC(HS), 2022, Schedule 1: Import Policy, Section V: Mineral Products, Chapter 27: Mineral Fuels, Mineral Oils And Products Of Their Distillation; Bituminous Substances; Mineral Waxes: Goods falling under the description of "Automotive Diesel Fuel (ADF) conforming to standard IS 1460", the import policy makes the goods restricted by way of importation by State Trading Enterprises only by virtue of Policy Condition No. 5 which prescribes "Import allowed through IOC subject to para 2.21 of Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P&NGs Resolution No. P23015/1/2001-MKT. dated 8.3.2002 including HPCL, BPCL and IBP who have been marketing transportation fuels before this date". The screenshots of the relevant extracts are as below:

Sl.No.	Notes	Notification No.	Notification Date
1	Import of naphtha is free.		
2	Import of SKO shall be allowed through State Trading Enterprises (STEs) i.e. IOC, BPCL, HPCL and IBP for all purposes with STC being nominated as a State Trading Enterprise (STE) for supplies to Advance Licence holders. Advance Licence holders shall however, have the option to import SKO from the above mentioned STEs including STC		
3	Import is restricted in terms of Interim PIC Procedure of Rotterdam Convention on Prior Informed Consent procedure for hazardous chemicals and pesticides.		
4	Automobile industries, having RandD registration, are allowed to make free import of reference fuels (Petrol and Diesel) which are not manufactured in India, up to maximum of 5 KL per annum, subjects to the condition that the said imported reference fuels shall be used for RandD and emission testing purposes only		
5	Import allowed through IOC subject to para 2.21 of Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P&NGs Resolution No. P23015/1/2001-MKT. Dated 8.3.2002 including HPCL, BPCL and IBP who have been marketing transportation fuels before this date.	08/2023	29/05/2023
6	Import of pet coke for fuel purpose is prohibited. However, import of Pet coke of the following categories shall be permitted, subject to conditions : a. Import of Pet coke is free for cement, lime kiln, calcium carbide, gasification industries and graphite electrodo industries for use as feed stock or in the manufacturing process only on Actual User basis. b. Total import of 1.9 Million MTs of Raw Petroleum Coke(RPC) for manufacturing Calcined Petroleum Coke(CPC) and 0.5 Million MTs of CPC for Aluminium Industry respectively shall be permissible during 2024-25, and 1.9 Million MTs of RPC for manufacturing CPC Manufacturing and 0.8 Million MTs of CPC for Aluminium Industry respectively shall be permissible from 2025-26 onwards, subject to the following conditions: i. Import of RPC & CPC shall be permitted only as a feedstock / raw material and under no circumstances shall be used as fuel. ii.Import of RPC and CPC shall be permitted to cater entirely to the domestic needs of aluminium	27/2024-25	04/09/2024

5 <u>Confiscation and Seizure</u>:

5.1 As per the test results as discussed in above paras, it is evident that the importer had imported restricted petroleum products, by mis-declaring the same as "MINERAL HYDROCARBON OIL" The Custom Laboratory reports confirmed that the goods imported vide Bill of Entry No. 4865156 dated 02.10.2025 were in fact 'Automotive Diesel Fuel', which is restricted for import into India, and permissible only subject to Condition No. 5 of Chapter 27 of ITC (HS), 2022, Schedule 1 Import Policy issued by DGFT. Therefore, having a reasonable belief that the goods mentioned in **Table No-II** above, were liable to be confiscated under the provisions of the Customs act, 1962, the same were placed under seizure as per the provisions of Section 110(1) of the Customs Act, 1962 vide seizure memo dated 22.01.2026 **(RUD No-5).**

6 . During investigation, statements of the following person were recorded under Section 108 of the Customs Act, 1962, which are briefly discussed herein-below:

6 . 1 Statement of Shri Koustubh Manekchand Jain, authorised representative of M/s Infinity Global (AALFI0874P), was recorded on 19.05.2026 (RUD No-6), wherein he interalia stated that:

- On being asked about the details regarding the constitution and business activities of his firm M/s Infinity Global (AALFI0874P), he stated that M/s Infinity Global is a partnership firm which was registered during December 2024 and it constitutes of Mrs. Sarika K. Jain & Shri Siddharth Soni. Mrs. Sarika K. Jain is my wife and Shri Siddharth Soni is my relative. However, both of them are silent partners and all the business activities including import, sale, marketing etc. are managed by himself only as he is the beneficial owner of the firm. The IEC (AALFI0874P) for the said partnership firm was also obtained during December 2024. Their firm is into import of mineral hydrocarbon oil and petrochemicals, which they sell into domestic market after procurement. Prior to this Bill of Entry No. 4865156 dated 02.10.2025, which is under investigation, they had imported only one consignment of Mineral Hydrocarbon Oil from UAE at Mundra Port.

- On being asked as to who is responsible for negotiating terms with the overseas suppliers, he stated that the negotiation with the overseas supplier is done by himself only and generally negotiation is done through personal visits to the supplier in Dubai and also through WhatsApp communication. He further stated that he looks after the local management, import, GST, sales and all business-related activities of the firm.

- On being asked as to who is responsible for managing remittances and how the terms of payment are decided, he stated that since he is the beneficial owner, he only negotiates with the overseas suppliers and is responsible for the payments to them. He further stated that the business has been conducted on 100% advance payment made to the supplier.

- On being asked that in absence of any fixed specification or IS standard for Mineral Hydrocarbon Oil, what specifications were ordered from the overseas supplier, he stated that while placing orders for Mineral Hydrocarbon Oil, they rely on the Certificate of Analysis (COA) provided by the supplier, and if the COA specifications match the requirements of their buyers, they proceed to place the order accordingly.

- On being asked to explain the end use of the cargo declared as Mineral Hydrocarbon Oil (for industrial use only) in Bill of Entry No. 4865156 dated 02.10.2025, he stated that as per his knowledge, MHO is used in boilers in factories as it is a cheap alternative fuel. He further stated that they rely on the Certificate of Analysis provided by the supplier and place orders only if the specifications match the requirements of their buyers.

- On being asked whether sampling was conducted in his presence or in the presence of his authorized representative, he stated that sampling of the cargo covered under Bill of Entry No. 4865156 dated 02.10.2025 was done in the presence of a person duly authorized by them.

- On being shown the six test reports i.e. Lab No. 420-DRI to 425-DRI all dated 08.01.2026 issued by CRCL, Visakhapatnam, and being asked whether he was aware that the parameters fall within the range of ADF/HFHSD, he stated that he has seen the said test reports and as a token of having seen the same, he has put his dated signatures on them. He further stated that as per four reports (Lab No. 421-DRI, 422-DRI, 424-DRI & 425-DRI), the goods conform to stringent parameters of ADF/HFHSD except flash point and sulphur content or except sulphur content. He further stated that the reports indicate that lighter hydrocarbons have been added to decrease the flash point. However, he stated that they had ordered Mineral Hydrocarbon Oil only. He further stated that the remaining two reports (Lab No. 420-DRI & 423-DRI) establish that the samples do not fall under products mentioned under CTH 2710 with BIS indication. He further stated that it is forthcoming from the reports that the overseas supplier has exported wrong cargo i.e. ADF in 4 out of 6 containers and that the declared cargo i.e. MHO has been received in the remaining 2 containers.

- On being shown the MRPL Test Report No. MRPL/DRI/2026/31 dated 16.04.2026 and being asked to offer comments, he stated that he has seen the said test report and has put his dated signatures on the same. He further stated that he was not aware that the goods imported were diesel or any restricted commodity. He stated that they had placed order for Mineral Hydrocarbon Oil only and the goods were procured strictly on the basis of Certificate of Analysis provided by the overseas supplier. He further stated that they had not ordered addition of lighter hydrocarbons or any other substance and no such directions were given to the supplier. He reiterated that it is forthcoming from the reports of MRPL and CRCL that the supplier has exported wrong consignment i.e. ADF in 4 out of 6 containers, whereas 2 containers contain cargo as per declaration.

7. In the identical cases being investigated in parallel by DRI, the Hon'ble High Court of Gujarat at Ahmedabad has passed an order/judgment dated 09.03.2026 in R/Special Civil Application No. 16799 of 2025 and allied matters (RUD No. -7):

7 . 1 During the course of identical investigations conducted by DRI, various importers filed Special Civil Applications before the Hon'ble High Court of Gujarat at Ahmedabad, challenging the seizure and seeking provisional release of their consignments. The Hon'ble High Court of Gujarat at Ahmedabad, vide order/judgment dated 09.03.2026, disposed of the said Special Civil Applications.

7.2 The observations of the Hon'ble High Court on the test reports issued by the Customs Laboratory, Visakhapatnam (CRCL) and Mangalore Refinery and Petrochemicals Limited (MRPL) are reproduced below:

> "**46.***Keeping in mind the aforesaid principles enunciated by the Supreme Court, we have attempted to distinguish the case of the petitioners for the following reasons.*

47. *Significantly, in the Test Reports in the case of* ***Gastrade International (supra),*** *the Apex Court has recorded that there was no opinion and finding expressed that the imported goods are "most akin" to HSD, which is not the issue in the Test Reports in question. In the first test report of CRCL, Visakhapatnam, out of 18 parameters tested, except for the parameters relating to flash point, distillation recovery and sulphur, the report categorically records that the sample is mainly composed of diesel fraction, is adulterated with lighter hydrocarbons, and is most "akin to HFHSD (IS 16861) / adulterated HFHSD". The diesel fraction is found to be between95% to 98%). Thus, out of 21 parameters, the 18 parameters tested by CRCL, Visakhapatnam and MRPL, there is a clear opinion by the laboratory that the sample meets all characteristics of ADF and HFHSD, except the flash point, which is lowered by mixing lighter hydrocarbons. In this context, we may refer to the definition of 'adulteration' as supplied in the 'Malpractices Order, 2005'. It reads thus:*

> *"**2(a)** "adulteration" means [presence of marker in motor spirit and high speed diesel and/or] [Inserted by Notification No. G.S.R. 18(E) dated 12.1.2007 (w.e.f. 21.12.2005).] the introduction of any foreign substance into motor spirit or high speed diesel illegally or unauthorisedly with the result that the product does not conform to the requirements of the Bureau of Indian Standards specifications number IS 2796 and IS 1460 for motor spirit and high speed diesel respectively or any other requirement notified by the Central Government from time to time;"*

Thus, any foreign substance, which is blended in high-speed diesel illegally or unauthorizedly, which ultimate results into failure of requirements of BIS specifications IS 1460 is an adulteration.

48. *In the instant case, there is a definite conclusion that the flash point, which is one of the most important parameters as emphasized by the Supreme Court, has been lowered by the use of lighter hydrocarbons and the product is therefore characterized as adulterated HFHSD. No such clear and unambiguous opinion was rendered by any of the three laboratories in the case of* ***Gastrade International (supra)*** *and also by the expert, who was examined during the inquiry."*

7.3 Application of the "Most Akin Test" by the Hon'ble Gujarat High Court:

> *"**50.** Thus, if the rule of the "most akin test" is applied, the product declared by the petitioners as industrial oil is found to be Automotive Diesel Fuel / HFHSD, which is a restricted commodity. Hence, in view of the settled legal position laid down in the cases of* ***Om***

Prakash Bhatia (supra) *and* ***Raj Grow Impex (supra)****, we are not inclined to set aside the action of seizure of goods in question."*

7.4 Observations of the Hon'ble Gujarat High Court on Testing Conducted at Different Laboratories:

"Hence, even if there are two or more Test Reports from different laboratories, so long as they conform to the directions of the Supreme Court in the case of ***Gastrade International (supra)*** *and test the parameters prescribed under the relevant Indian Standards, such test results cannot be discarded merely because they were undertaken by different laboratories."*

7.5 Emphasis by the Hon'ble Gujarat High Court on Environmental Impact:

"53.*The product imported by the petitioners, if released, will have a direct environmental impact affecting society at large. In such circumstances, having regard to the nature of the product, the Test Reports cannot be discarded merely because different parameters were tested in two different laboratories."*

7.6 The High Court of Gujarat dismissed the SCAs filed by the importers vide common oral judgment and order dated 09.03.2026, in R/Special Civil Application No. 16799 of 2025 and allied matters.

8. Extension under Section 110(2) of the Customs Act, 1962

Since the investigation could not be completed within the mandated six-month period, the competent authority granted a further extension of four months under Section 110(2) of the Customs Act, 1962, which was conveyed to the importer vide this office letter dated 06.04.2026 **(RUD No. 08).**

9.Relevant Legal provisions:

9.1 The relevant portion of ITC(HS), 2022 Schedule 1 Import Policy Section V, MINERAL PRODUCTS Chapter 27 Mineral Fuels, Mineral Oils And Products Of Their Distillation; Bituminous Substances; Mineral Waxes is reproduced as under:

27101939	---	obtained from kerosene intermediate: ---- Aviation turbine fuels, kerosene type conforming to standard IS 1571	STE (State Trading Enterprise)	Import as per Policy Condition (5) of Chapter 27.
27101941	---	Gas oil and oils obtained from gas oil: ---- Gas oil	STE (State Trading Enterprise)	Import as per Policy Condition (5) of Chapter 27.
27101942	---	Gas oil and oils obtained from gas oil: ---- Vacuum gas oil	STE (State Trading Enterprise)	Import as per Policy Condition (5) of Chapter 27.
27101943	---	Gas oil and oils obtained from gas oil: ---- Light diesel oil conforming to standard IS 15770	STE (State Trading Enterprise)	Import as per Policy Condition (5) of Chapter 27.
27101944	---	Gas oil and oils obtained from gas oil: ---- Automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460	STE (State Trading Enterprise)	Import as per Policy Condition (5) of Chapter 27.
27101949	---	Gas oil and oils obtained from gas oil: ---- High flash high speed diesel fuel conforming to standard IS 16861	STE (State Trading Enterprise)	Import as per Policy Condition (5) of Chapter 27.
27101951	---	Fuel oils conforming to standard IS 1593: ---- Grade LV	Free	

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

(A) ***"2.21 State Trading Enterprises (STEs):***

(a) State Trading Enterprises (STEs) are governmental and non-governmental enterprises, including marketing boards, which deal with goods for export and /or import. Any good, import or export of which is governed through exclusive or special privilege granted to State Trading Enterprise (STE), may be imported or exported by the concerned STE as per conditions specified in ITC (HS). The list of STEs notified by DGFT is in Appendix-2J.

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

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

9 . 3 Further, Policy Condition of Chapter 27 of the Customs Tariff is reproduced as below:

"(5) Import allowed through IOC subject to Para 2.21 of the Foreign Trade Policy, except for companies who have been granted rights for marking of transportation fuels in terms of MoP&NG Resolution No. P-23015/1/2001-MKT dated 08.03.2022 for products excluding gasoline conforming to standard IS 2796 (ITC HS Code: 27101241) and Automotive Diesel Fuel, not containing Bio Diesel conforming to standard IS 1460 (ITC HS Code 27101944) which would be allowed to be imported by entities in terms of MoPNG Resolution No. P-12029(11)/2/2018-OMC-PNG dated 08.11.2019.

(B) RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:

9 . 4 Section 2(22): *"goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;*

Section 2(23): *"import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;*

Section 2(25): *"imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;*

Section 2(26): *"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 2(39): *"smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113.*

Section 11A: *"illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.*

9.5 Section 17 Assessment of duty:

(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

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....

……………

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

9.6 Section 46 Entry of goods on importation:

(4) *The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods.*

(4A) *the importer who presents a bill of entry shall ensure the following, namely:*

(a) The accuracy and completeness of the information given therein;
(b) The authenticity and validity of any document supporting it; and
(c) Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

9.7 Section 111. Confiscation of improperly imported goods, etc.:

The following goods brought from a place outside India shall be liable to confiscation:-
………
……………
……………………

(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;*
………
……………
……………………

(m) *any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54;*

9.8 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 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:

9.9 Section 114AA Penalty for use of false and incorrect material:

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

9.10 Section 119. Confiscation of goods used for concealing smuggled goods.:

Any goods used for concealing smuggled goods shall also be liable to confiscation.

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

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

……..

……………

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

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

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

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

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

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

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

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

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

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.
(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

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

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

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

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

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

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

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

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

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

(i) the selling price in India of the goods produced in India;
(ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;
(iii) the price of the goods on the domestic market of the country of exportation; (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;
(v) the price of the goods for the export to a country other than India;
(vi) minimum customs values; or
(vii) arbitrary or fictitious values.

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

10. Valuation:

10.1 From the foregoing paras, it is evident that the cargo pertaining to four container nos. EURU1765247, EURU1765252, RLTU3069508 & RLTU3069513, covered under CRCL Test Report having reference Lab Nos. 421-DRI, 422-DRI, 424-DRI & 425-DRI, was found to be mis-declared, therefore, M/s. Infinity Global was involved in mis-declaration of goods in terms of description and classification and the declared value in the corresponding Bill of Entry appears to be not acceptable as true transaction value and merits rejection in terms of Section 14 of Customs Act, 1962 read with Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. The value is required to be re-determined by sequentially proceeding in terms of Rules 4 to 9 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Since exact comparative data in respect of the import goods covered under CRCL Test Report having reference Lab Nos. 421-DRI, 422-DRI, 424-DRI & 425-DRI are not available in absence of clear descriptions and mis-declaration on the part of the importer, the value of the subject import consignments cannot be determined as per the provisions of Rule 4 to Rule 8 to the Customs Valuation (Determination of value of Imported goods) Rules, 2007. Since the goods cannot be fully compared with similar/identical imports as the same are restricted goods, their value appears to be determinable under Rule 9 (Residual method) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with sub-section (1) of Section 14 of Customs Act, 1962 and on the basis of objective and quantifiable data available in India. For valuation of the seized goods-ADF, the prevailing market rates of the goods in the 1st week of October-2025 were taken, such as invoices generated by M/s Nayara Energy Limited, ADF-**Rs 52,541.75/KL (RUD-9)**. Accordingly, in terms of Rule 9 of the Customs Valuation Rules, 2007, the same value can be adopted for the offending goods in this case.

10.2 Further, import of "**Automotive Diesel Fuel *(ADF) as per IS 1460:2025***", is restricted into India, and the same can only be imported subject to Policy Condition No. 5 of Chapter 27 of Customs Tariff, which stipulates that only '*import is allowed through IOC subject to para 2.21 of Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P&NGs*

Resolution No. P23015/1/2001-MKT. Dated 8.3.2002' to import the same. It therefore appears that said importer partially mis-declared restricted goods i.e. "**Automotive Diesel Fuel *(ADF) as per IS 1460:2025***" as "Mineral Hydrocarbon Oil" in the consignment.

10.3 As discussed above, the consignment covered under Bill of Entry No. 4865156 dated 02.10.2025, pertaining to four containers covered under CRCL Test Report having reference Lab Nos. 421-DRI, 422-DRI, 424-DRI & 425-DRI was reported as "***Automotive Diesel Fuel (ADF) as per IS 1460:2025***" by the Custom Laboratory, Vishakhapatnam and MRPL. The outcome of the test reports indicate that the invoice value declared by the importer does not reflect the actual value of the goods. Since the goods were mis-declared in the subject Bill of Entry, the declared assessable value of **Rs 47,97,900/-** (Rupees Forty- seven lakh ninety-seven thousand nine hundred Only) in Bill of Entry cannot be accepted as the true "transaction value" under Section 14 of the Customs Act, 1962, and is liable to rejection under Rule 12 of the CVR, 2007.

10.4 Accordingly, for valuation purpose, to arrive at a fair and reasonable value within the framework of law and procedures under the Valuation Rules, ADF data dated 01.10.2025 from the M/s Nayara Energy Limited was referred. The base price was noted as **Rs 52,541.75/KL**. Based on this, the value is re-determined for the consignment of "***Automotive Diesel Fuel (ADF) as per IS 1460:2025***", It is observed that, out of the total quantity of 123090 Kgs imported under Bill of Entry No. 4865156 dated 02.10.2025, a quantity of 83230 Kgs, pertaining to four containers covered under CRCL Test Report having reference Lab Nos. 421-DRI, 422-DRI, 424-DRI & 425-DRI has been mis declared. The said quantity of 83230 Kgs is equivalent to 100.84 KL (calculated using the average density of 0.8253 g/ml as reported by the Custom House Laboratory, Visakhapatnam) and is assessable to a value of **Rs. 52,98,740/-**, in terms of the provisions of Rule 9 of the Customs Valuation Rules, 2007. The remaining quantity of 39,860 Kgs of goods, pertaining to two Container No's EURU1769094 & RLTU2119749, covered under CRCL test report having reference Lab Nos. 420-DRI and 423-DRI is found as per declaration and is assessable to a value of **Rs. 15,53,695/-** as declared in the said Bill of Entry.

Thus, the value of the goods, in respect of Bill of Entry No. 4865156 dated 02.10.2025, is determined accordingly, as below:

Table-IV

Bill of Entry No.	Sample Test Result	Declared Description	Quantity (in KGs)	Declared value as per BoE	Re-determined value/Assessable value
4865156 dated 02.10.2025	Automotive Diesel Fuel (ADF)	Mineral Hydrocarbon Oil	83230	Rs. 32,44,205/-	Rs. 52,98,740/- (Re-determined value)
	Declared Goods (Mineral Hydrocarbon Oil)	Mineral Hydrocarbon Oil	39860	Rs. 15,53,695/-	Rs. 15,53,695/- (Assessable value)
Total			1,23,090	Rs. 47,97,900/-	Rs. 68,52,435/-

Therefore, the said goods, pertaining to four containers covered under CRCL Test Report having reference Lab Nos. 421-DRI, 422-DRI, 424-DRI & 425-DRI and having declared value of Rs. 32,44,205/- (Rupees Thirty-Two Lakh Forty-Four Thousand Two Hundred and five Only) and re-determined value of Rs. 52,98,740/- (Rupees Fifty-Two Lakh Ninety-Eight Thousand Seven Hundred Forty only) as per Table-IV above, appear to be liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962 and the goods pertaining to two Container No.s, covered under CRCL test report having reference Lab Nos. 420-DRI and 423-DRI having declared assessable value of Rs. 15,53,695/- (Rupees Fifteen Lakh Fifty-Three Thousand Six Hundred Ninety-five Only) as per Table-IV above, appear to be liable for confiscation under Section 119 of the Customs Act, 1962.

11. <u>Findings of the investigation</u>:

11.1 Specific intelligence gathered by the Directorate of Revenue Intelligence indicated that M/s. Infinity global was indulged in import of restricted goods through mis-declaration. The importer had declared the consignment as Mineral Hydrocarbon Oil, whereas examination and sampling carried out by the DRI revealed otherwise. The representative samples drawn in respect of Bill of Entry No. 4865156 dated 02.10.2025 were forwarded to the Custom House Laboratory, Visakhapatnam which confirmed that out of the six containers, the goods pertaining to four containers covered under CRCL Test Report having reference Lab Nos. 421-DRI, 422-DRI, 424-DRI & 425-DRI **met all stringent parameters of Automotive Diesel Fuel (ADF) under IS 1460:2025.**

The Custom House Laboratory reports revealed that "***The sample meets all the stringent parameter of Automotive diesel fuel as mentioned in 1S: 1460:2025***"

To ensure comprehensive testing of all 21 parameters mandated by the Hon'ble Supreme Court in ***Gastrade International v. Commissioner of Customs, Kandla***, a representative sample in respect of the four containers covered under CRCL Test Report having reference Lab Nos. 421-DRI, 422-DRI, 424-DRI & 425-DRI was sent to Mangalore Refinery and Petrochemicals Limited (MRPL). The combined reports from CRCL and MRPL conclusively established that the imported goods were in fact Automotive Diesel Fuel conforming to IS 1460, and not Mineral Hydrocarbon Oil as declared.

11.2 The sample Test report (CRCL Visakhapatnam, Lab No. 425-DRI, Test Memo No. 555/2025) in respect of Bill of Entry No. 4865156 dated 02.10.2025 is reproduced below:

TEST REPORT

Date: 08.01.2026

Lab No: 425-DRI **Date:** 01.11.2025
F.No: DRI/GRU/Int-26/2025 **Date:** 24.10.2025
Test Memo No: 555/2025
B.E. No: 4865156 **Date:** 02.10.2025
Sample Received from: Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Mineral Hydrocarbon Oil (CTH 27101990)
Date of Receipt: 01.11.2025
Sample Plan: Sample not Drawn by this laboratory.
Report: The sample is in the form of light brown coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Appearance = clear & bright, free from sediments, suspended matter & un dissolved water
2. Total Acid Number (mg of KOH/gr)= Less than 0 .20%by wt.
3. Ash content = Nil
4. Carbon residue on 10% Residue = Less than 0.30% by wt.
5. Cetane Number = To be done at Refinery end.
6. Cetane Index = 52.9
7. Pour Point = below 3^0C
8. Flash Point(Abel), deg. C = 21.0 ^{0}C
9. Density at 15^0 C = 0.8249 g/ml
10. Kinematic viscosity at 40^0 C = 2.27 cSt.
11. Sulphur Content = Less than 0.2% by wt.
12. Distillation: IBP = 65^0C
    50% distilled at ^{0}C = 253^0C
    85% Recovery by vol., at ^{0}C =327^0C
    95% Recovery by vol., at ^{0}C = 360^0C
13. Cold Filter Plugging Point = Facility available at Refinery end only
14. Oxidation stability = To be done at refinery end only.
15. Lubricity wear scan at 60° C = Facility available at Refinery end only
16. Water = Less than 200PPM.

Point wise reply to queries raised is as the following:

1. a) The sample is other than Kerosene (IS 1459/IS 1571), Kerosene Intermediate (IS 17793).
   b) The sample meets all the stringent parameter of Automotive Diesel Fuel not containing bio-diesel (IS 1460) except flash point (which is 14°C lower than required (decreased by means of using Lighter hydrocarbon) and sulphur content.
   c) The sample is other than Light Diesel Oil- LDO (IS 15770).
   d) The sample meets all the stringent parameter of HFHSD (IS:16861) except flash point (which is 45°C less than required 66°C).
2. The sample has tested for above parameters mentioned in test report, which are stringent to characterize the product.
3. The sample is most akin to HFHSD (IS:16861).
4. There is no specification available for industrial oil in National & International standards.
5. It is non-hazardous.

Sealed remnant sample returned herewith.

The above test reports in respect of Bill of Entry No. 4865156 dated 02.10.2025 clearly establish, as the intelligence had suggested, that the importer had in fact imported restricted goods, namely Automotive Diesel Fuel (ADF), conforming to the parameters and specifications of **IS 1460:2025,** in four containers covered under CRCL Test Report having reference Lab Nos. 421-DRI, 422-DRI, 424-DRI & 425-DRI and had imported goods as per declaration in the remaining two containers, in order to conceal the said mis-declared/ smuggled goods.

11.2.1 As per Schedule 1 Import Policy under ITC(HS), 2022 forChapter-27 (Mineral Fuels, Mineral Oils, etc.), import of "***Automotive Diesel Fuel (ADF) as per IS 1460***" covered under CTH 27101944, is restricted into India, and the same can only be imported subject to Policy Condition No. 5 of Chapter 27. Accordingly, there being a reasonable belief that that the said goods are liable for confiscation under the provisions of the Customs Act, the same were placed under seizure under Section 110 of the Customs Act, 1962,

11.3 During the investigation, DRI ensured that in respect of cargo pertaining to the four containers, covered under CRCL Test Report having reference Lab Nos. 421-DRI, 422-DRI, 424-DRI & 425-DRI, all 21 parameters under IS 1460 were tested, as mandated by the Hon'ble Supreme Court in ***Gastrade International v. Commissioner of Customs, Kandla.***

11.4 On analyzing the comprehensive test reports of CRCL, Visakhapatnam and MRPL, a combined parameter-wise assessment was carried out for the subject consignment against all 21 parameters prescribed under IS 1460:2025 for 'Automotive Diesel Fuel'. The consolidated findings are summarized in the Table below:

Table-V: Combined Parameter-wise Summary of Test Reports (CRCL + MRPL) vs. IS 1460:2025

Sr. No.	Parameter	IS 1460:2025 Limit	B.E. No. 4865156 (Result / Match) with IS 1460:2025	Remarks
1	Flash Point (°C)	Min. 35°C	36°C	Within range
2	Sulphur Content (ppm)	Max. 10 ppm	35.9 ppm/Not Matched	Addition of Sulphur/not undergone Desulfurization
3	Appearance (Visual)	Clear, bright, free from sediments, suspended matter & un-dissolved water	Yellow	Within range
4	Total Acid	Max. 0.20	0.05	Within range

	Number (mg KOH/g)			
5	Ash Content (% by mass)	Max. 0.01	<0.001	Within range
6	Carbon Residue on 10% Residue (% by mass)	Max. 0.30	<0.1	Within range
7	Cetane Number	Min. 51	48.7/ Not Matched	Slightly below
8	Cetane Index	Min. 46	52.7	Within range
9	Pour Point (°C)	Max. +3°C (Winter)	-12°C	Within range
10	Copper Strip Corrosion (3h at 50°C)	Max. Class 1	Class 1a	Within range
11	Distillation, 95% v/v Recovery (°C)	Max. 360°C	360°C	Within range
12	Kinematic Viscosity @40°C (mm²/s)	2.0 – 4.5	2.329 cSt	Within range
13	Total Contamination (mg/kg)	Max. 24	10	Within range
14	Density @15°C (kg/m³)	810 – 845	825	Within range
15	Water Content (mg/kg)	Max. 200	80	Within range
16	Cold Filter Plugging Point (CFPP) (°C)	Max. +6°C (Winter)	-7°C	Within range
17	Oxidation Stability (min)	Min. 60 min	>60 min	Within range
18	Polycyclic Aromatic Hydrocarbon (PAH) (% by mass)	Max. 8.0	1.3	Within range
19	Lubricity, WSD @60°C (µm)	Max. 460	460 µm	Within range
20	FAME Content (% v/v)	Max. 7	Absent	Within range
21	Oxidation Stability (with	Required only if blended with biodiesel	Not applicable –	Within range

	FAME above/below 2%)		FAME absent	
TOTAL	**21 Parameters tested**	**—**	**19/21 Matching;**	**19/21 parameters found meeting**

11.4.1 Sulphur Content and BS-VI (Euro VI) Standards: The sulphur parameter is a critical quality and environmental compliance marker for diesel fuel. It may be noted that in Automotive diesel, sulphur parameters are quality parameters only and their focus is on reducing emissions, as required by latest emission standards (BS-VI/Euro V-VI) requiring Ultra-Low Sulphur Diesel (ULSD) at less than 10 ppm ,introduced through e-Gazette Notification dated 16.09.2016 (Central Motor Vehicles (11th Amendment) Rules, 2016),issued by Ministry of Road Transport and Highways . This limit is designed to significantly reduce Sulphur Dioxide (SO2) and particulate emissions from vehicles, thereby safeguarding public health and meeting India's environmental commitments. The reduction of sulphur to these levels ordinarily requires a process known as Desulfurization (generally through hydro-desulfurization). In the present case, the sulphur content of the imported goods was found to be 35.9 ppm for against the maximum permissible 10 ppm under IS 1460:2025. In the instant case, since lab reports have pointed out towards adulteration of diesel to make it fall out of IS standard parameters, the deviation of the said parameters by way of adulteration with Sulphur and lower hydrocarbons is expected to lead to these specious results in the aforesaid reports.

11.4.2 In this regard, it is pertinent to refer to the definition of "adulteration" as contained in Section 2(a) of the Motor Spirit and High Speed Diesel (Regulation of Supply, Distribution and Prevention of Malpractices) Order, 2005 (hereinafter referred to as the "Malpractices Order, 2005"), issued by the Government of India in exercise of powers conferred by Section 3 of the Essential Commodities Act, 1955. The said provision defines "adulteration" as follows:

> *"2(a) 'adulteration' means [presence of marker in motor spirit and high speed diesel and/or] the introduction of any foreign substance into*

motor spirit or high speed diesel illegally or unauthorisedly with the result that the product does not conform to the requirements of the Bureau of Indian Standards specifications number IS 2796 and IS 1460 for motor spirit and high speed diesel respectively or any other requirement notified by the Central Government from time to time;
"

Thus, in terms of the aforesaid statutory definition, any introduction of a foreign substance into high speed diesel, illegally or without authorisation, which results in the product failing to conform to the BIS specification IS 1460, constitutes adulteration. The Hon'ble Gujarat High Court in its judgment dated 09.03.2026 expressly applied this definition and held that the lowering of the flash point through mixing of lighter hydrocarbons constituted adulteration of HFHSD within the meaning of Section 2(a) of the Malpractices Order, 2005.

11.4.3 In sum, viewed collectively, the deviations in sulphur content and Cetane Number are not independent anomalies but form a coherent pattern consistent with deliberate adulteration of Automotive Diesel Fuel. The selective parameter deviations serve only to confirm that an otherwise conforming diesel product was manipulated with lighter hydrocarbons and by way of adulteration with Sulphur, with the deliberate design to render it non-compliant with IS 1460 specifications, so as to facilitate its illegal import as "Mineral Hydrocarbon Oil."

11.5 From the above, it is evident that the importation made by the importer is in violation of the Import Policy pertaining to CTH 27101944 and thereby it is in violation of Para 2.01 and 2.21 of the Foreign Trade Policy 2023 as extended. As per Para 2.01 of the FTP, the imports shall be free, except when regulated by way of prohibition, restriction or exclusive trading through State Trading Enterprises (STEs) as laid down in the Indian Trade Classification (Harmonized System) [ITC (HS)] of Exports and Imports. Looking to the aforesaid facts, since the goods falling under HS Code CTH 27101944 not being freely importable, the same would fall in the exceptional character with importation through the STEs only. As per Para 2.21 of the FTP, any goods, import of which is governed through exclusive or special privilege granted to the STEs, may be imported by the concerned STEs as per the condition specified in the ITC (HS). DGFT has however been given authority to grant an authorization to any other person to import the goods notified for exclusive trading through the STEs.

11.5.1 As per Para 11.41 of the FTP,2023, "Prohibited" indicates the import/export policy of an item, as appearing in ITC (HS) or elsewhere, whose import or export is not permitted. In the instant case, since the import of ADF classifiable under HS Code 27101944 is not permitted by the entities other than STEs, the import of said goods by the private entities is prohibited.

11.5.2 As per Section 3 (2) of the FTDR Act, 1992 empowers the Central Government to issue order, making provisions for prohibiting, restricting or otherwise regulating, the import of goods. As per Section 3(3) of the FTDR Act, 1992, all goods to which the order under Section 3(2) applies shall be deemed to be goods the imports of which has been prohibited under Section 11 of the Customs Act, 1962 and all the provisions of that Act shall have effect accordingly.

11.6 And whereas the provisions of Section 17(1) of the Customs Act, 1962 read with Section 2(2) of the Customs Act lay down onus on the importer to determine duty, classification etc. by way of self-assessment. The importer, at the time of self-assessment, is required to ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while presenting the Bill of Entry. By furnishing incorrect and wrong information in the import documents, it appears that the importer has violated the provisions of the said Section 17(1) read with Section 2(2) of the Customs Act, 1962.

11.7 And whereas in terms of Section 46(4) of the Customs Act, 1962, the importer has to certify the truth of the contents of the Bill of Entry. Further, in terms of Section 46(4A) of the Customs Act, 1962, the importer who presents a bill of entry shall ensure the accuracy and completeness of the information given therein; shall ensure the authenticity and validity of any document supporting it; and shall ensure compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force. In the instant case it appears that the importer was fully aware of the actual goods imported by them. Thus, in view of the facts discussed in the foregoing paras and material evidences available on records, it appears that M/s Infinity Global has contravened the provisions of Section 46(4) and 46(4A) of the Customs

Act, 1962, in as much as they had intentionally mis-declared the description of the goods imported by them with a malafide intention to import restricted goods under the garb and guise of freely importable goods.

12. Role and Culpability:

12.1 Role played by M/s. Infinity Global (IEC No. AALFI0874P) located at U-4 MAHALAXMI MARKET, UDHNA MAIN ROAD, SURAT-394210:

- From the facts narrated in foregoing paras and evidences gathered during investigation, it appears that M/s Infinity Global, imported consignment covered under Bill of Entry No. 4865156 dated 02.10.2025, filed at Mundra Port, by mis-declaring the imported goods as "Mineral Hydrocarbon Oil" classified under CTH 27101990. The investigation conducted by DRI revealed that the actual goods, pertaining to four containers, covered under CRCL Test Report having reference Lab Nos. 421-DRI, 422-DRI, 424-DRI & 425-DRI were "***Automotive Diesel Fuel (ADF) as per IS 1460***", which is a '***Restricted***' commodity permitted for import only into India under Policy Condition No. 5 of the Customs Tariff. Further, it was revealed during investigation that the goods pertaining to remaining two Containers, covered under CRCL test report having reference Lab Nos. 420-DRI and 423-DRI, which were found as per declaration were used in order to conceal the said mis-declared/ smuggled goods.
- This act of mis-declaration and adulteration was intended to circumvent import restrictions and facilitate the clearance of restricted goods for sale in the domestic market. Therefore, it appears that M/s. Infinity Global, by filing incorrect declarations and failing to ensure proper classification of the goods, knowingly violated the provisions of Section 17(1), Section 46(4) and 46(4A) of the Customs Act, 1962 by deliberately mis-declaring and mis-classifying the imported goods with intent to import restricted goods under the garb of freely importable goods, thereby contravening the import restrictions prescribed under the Foreign Trade Policy and rendering the goods liable to confiscation under Section 111(d) and 111(m)/

Section 119 of the Customs Act, 1962.

- Therefore, in view of the above, M/s Infinity Global has rendered themselves liable to penalty under Sections 112(a) and 112(b) of the Customs Act, 1962 in respect of goods liable to confiscation under Section 111(d) and 111(m). In respect of goods liable to confiscation under Section 119 of the Customs Act, 1962, M/s Infinity Global has rendered themselves liable to penalty under Section 117 of the Customs Act, 1962. Further, it appears that M/s Infinity Global deliberately filed false and incorrect documents before the Customs authorities, suppressing the actual nature of the goods in order to import restricted goods; hence, they are also liable to penalty under Section 114AA of the Customs Act, 1962.

13. Now therefore, in the light of the aforesaid facts, M/s. Infinity Global (IEC No. AALFI0874P) having its registered office/principal place located at U-4 MAHALAXMI MARKET, UDHNA MAIN ROAD, SURAT-394210' is hereby called upon to Show cause to **the Additional Commissioner of Customs, Customs House, Mundra**, having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of this notice, as to why:

i. The classification of 83,230 Kgs of goods pertaining to four containers, covered under CRCL Test Report having reference Lab Nos. 421-DRI, 422-DRI, 424-DRI & 425-DRI, under Bill of Entry No. 4865156 dated 02.10.2025, filed at Mundra Port, declared as "'Mineral Hydrocarbon Oil" classified under CTH 27101990, should not be rejected and the same should not be re-classified as 'Automotive Diesel Fuel (ADF) as per IS 1460:2025' under CTH 27101944;

ii. The declared value of the 83,230 Kgs of goods, pertaining to four containers, covered under CRCL Test Report having reference Lab Nos. 421-DRI, 422-DRI, 424-DRI & 425-DRI, declared as "Mineral Hydrocarbon Oil, as **Rs. 32,44,205/- (**Rupees Thirty-Two Lakh Forty-Four Thousand Two Hundred and five Only) should not be rejected in terms of Rule 12 of the CVR, 2007 and the same should not be re-determined as **Rs. 52,98,740/-** (Rupees Fifty-Two Lakh Ninety-Eight Thousand Seven Hundred Forty only as discussed in foregoing paras;

iii. The goods pertaining to four containers, covered under CRCL Test Report having reference Lab Nos. 421-DRI, 422-DRI, 424-DRI & 425-DRI, declared as "Mineral Hydrocarbon Oil, under the Bill of Entry No. 4865156 dated 02.10.2025, filed at Mundra Port having re-determined value of **Rs. 52,98,740/-** as discussed in Table-IV, should not be held liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962.

iv. The goods pertaining to two containers, covered under CRCL test report having reference Lab Nos. 420-DRI and 423-DRI, declared as "Mineral Hydrocarbon Oil, under the Bill of Entry No. 4865156 dated 02.10.2025, filed at Mundra Port having assessable value of **Rs. 15,53,695/-** as discussed in Table-IV, should not be held liable for confiscation under Section 119 of the Customs Act, 1962.

v. Penalty should not be imposed upon the importer under Sections 112(a), 112(b), and114AA of the Customs Act, 1962, separately.

vi. Penalty should not be imposed upon the importer under Section 117 of the Customs Act, 1962, in respect of contraventions pertaining to goods referred to at **para (iv)** above.

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

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

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

Digitally signed by
Amit Kumar Mishra
Date: 05-08-2026
12:49:46

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

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

List of Noticees

1. M/s. Infinity Global (IEC No. AALFI0874P) having its registered office/principal place located at U-4 MAHALAXMI MARKET, UDHNA MAIN ROAD, SURAT-394210 (Email- infinitygloballlp@gmail.com).

Copy to:

1. The Joint Director, Directorate of Revenue Intelligence, Regional Unit, Gandhidham (Kutch).
2. The Deputy Commissioner, EDI, Customs Mundra (For uploading on official website immediately).

Annexure-R

List of Relied upon Documents

Investigation in respect of consignment imported by M/s. Infinity Global (IEC No. AALFI0874P),

RUD No.	Details of the RUD	No. of Pages
RUD NO. 1	**Bill of Entry No. 4865156 dated 02.10.2025**	1-6

RUD NO. 2	Panchnama dated 11.10.2025 for Examination and drawl of Samples.	1-7
RUD NO. 3	CRCL Visakhapatnam Test reports in respect of Bill of Entry No. **4865156 dated 02.10.2025**	1-6
RUD NO. 4	Mangalore Refinery and Petrochemicals Limited (MRPL) report dated 16.04.2026 in respect of Bill of Bill of Entry No. **4865156 dated 02.10.2025**	1-3
RUD NO. 5	Seizure memo dated 22.01.2026	1-1
RUD NO. 6	Statement of Shri Koustubh Manekchand Jain, authorised reprsentative of M/s Infinity Global (AALFI0874P), was recorded on 19.05.2026.	1-3
RUD NO. 7	Hon'ble High Court of Gujarat at Ahmedabad order and judgement dated 09.03.2026 R/Special Civil Application No. 16799 of 2025 and allied matters	1-25
RUD NO. 8	Extension under Section 110(2) of the Customs Act, 1962	1-1
RUD NO. 9	Invoice generated by Nayara Energy Limited	1-1

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 16799 of 2025
With
R/SPECIAL CIVIL APPLICATION NO. 1239 of 2026
With
R/SPECIAL CIVIL APPLICATION NO. 1355 of 2026
With
R/SPECIAL CIVIL APPLICATION NO. 1356 of 2026
With
R/SPECIAL CIVIL APPLICATION NO. 1357 of 2026
With
R/SPECIAL CIVIL APPLICATION NO. 1375 of 2026
With
R/SPECIAL CIVIL APPLICATION NO. 1542 of 2026

FOR APPROVAL AND SIGNATURE:
HONOURABLE MR. JUSTICE A.S. SUPEHIA Sd/-
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI Sd/-

==

Approved for Reporting	Yes	No
	✔	

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DEEP INTERNATIONAL & ANR.
Versus
UNION OF INDIA & ORS.

==

Appearance:

IN R/SPECIAL CIVIL APPLICATION NO.16799 of 2025 :
MR SHALIN MEHTA, SENIOR ADVOCATE with
JEET Y RAJYAGURU(8039) for the Petitioner(s) No. 1,2
MR N. VENKATARAMAN, ADDITIONAL SOLICITOR GENERAL WITH
MR UTKARSH R SHARMA(6157) for the Respondent(s) No. 1,2
TIRTH NAYAK(8563) for the Respondent(s) No. 3

IN R/SPECIAL CIVIL APPLICATION NOS.1239 of 2026 :
MR KUNAL NANAVATI AND MR KAUSTUBH SHRIVASTAV FOR THE PETITIONER(s)

IN R/SPECIAL CIVIL APPLICATION NOS.1355 of 2026, 1356 of 2026, 1357 of 2026 & 1375 of 2026 :
MR CHIRAG SHETTY, MR AMIT LADDHA, With MR HARDIK P MODH, ADVOCATES for the PETITIONERS

IN R/SPECIAL CIVIL APPLICATION NOS. 1542 of 2026 :
MR S.N. SOPARKAR, SENIOR ADVOCATE with MR ANURAG V AGRAWAL, AND MR DEVENDRA HARNESHA, ADVOCATES for the PETITIONER

MR PRADIP D BHATE(1523) for the Respondent(s) No. 1
MR N. VENKATARAMAN, ADDL. SOLICITOR GENERAL WITH
MR UTKARSH R SHARMA(6157) for the Respondent(s) No. 2,3
==

CORAM: **HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 09/03/2026

COMMON ORAL JUDGMENT

(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. Since common question of law and facts arise, the matters are taken up for hearing and are being decided by this common judgment and order.

2. In all these writ petitions, the petitioners-importers, who have purchased / imported industrial oil, have challenged the action of the Directorate of Revenue Intelligence (for short, "DRI") seizing the goods by issuing seizure memos under Section 110 of the Customs Act, 1962.

3. The writ petition being Special Civil Application No.16799 of 2025 is taken up as the lead matter.

4. The fate of the respective writ petitions hinges on the Test Reports of the samples of the commodity/industrial oil, which were initially sent to the Central Revenues Control Laboratory, Visakhapatnam (for short, "CRCL") and thereafter sent to Mangalore Refinery and Petrochemicals Limited (for short, "MRPL"). Prior to sending the samples to these laboratories, the samples were tested at private laboratory at Kandla by the petitioners and the report was in their favour.

5. It is the case of the petitioners that the action of the respondents in seizing the industrial oil is illegal and that the

commodity/consignment is required to be released in view of the decision of the Supreme Court in the case of *Gastrade International vs. Commissioner of Customs, Kandla, 2025 INSC 411.*

SUBMISSIONS ON BEHALF OF THE IMPORTERS:

6. Learned Senior Advocate Mr.S.N.Soparkar and learned Senior Advocate Mr.Shalin Mehta, appearing for the respective petitioners, at the outset, have pointed out the Test Report dated 11.11.2025 issued by CRCL, Visakhapatnam, and has submitted that the report nowhere mentions that the sample in question of the industrial oil (CTH 27101990) is High-Speed Diesel (HFHSD) [IS 16861:2018] or ADF [IS 1460:2025], i.e. Automotive Diesel Fuel.

7. It is submitted that upon arrival of the consignment at Mundra Port, the importer, with utmost caution, got the sample tested in private laboratories at Kachchh, which did not report any adverse findings. It is further submitted that the DRI collected samples and sent them to the Visakhapatnam Laboratory, which issued the Test Report as mentioned hereinabove, and subsequently, during the pendency of the writ petition, the sample was further sent to MRPL for conducting tests of 11 parameters, which is impermissible in view of the judgment of the Supreme Court in the case of ***Gastrade International (supra)*** followed by this Court in the case of Noya Infrastructure LLP, vs. Union of India decided vide judgment dated 09.12.2025 passed by this Court in Special Civil Application No.12943 of 2025.

8. While referring to the Test Reports, it is contended by the learned Senior Advocates that if samples having diesel fractions in the case of distillate oil, which include HFHSD (IS 16861), Automotive Diesel Fuel (IS 1460:2025), Gas Oil (IS 17789), Distillate Marine Fuel (IS 16731), and Light Diesel Oil (IS 15770), are found and the sample does not meet the requirements of any of these products as per the respective Indian Standards due to deviation from the prescribed limits with respect to one of the parameters, the sample can still be categorized as a diesel fraction based on carbon chain, distillation range and other parameters. It is submitted that the sample bears close similarity with one or more of the aforesaid IS specifications, which have overlapping parameters. Therefore, even if the product falls within the category of diesel fraction, the same would not have any adverse consequences, as all such products are diesel fractions. It is contended that the sample meets with the critical parameters of flash point and percentage distillation recovery. Hence, the seizure is uncalled for.

9. It is further contended that if the sample has close similarity with any one or more of the aforesaid Indian Standards, which have overlapping parameters and fall under the category of diesel fraction, the same would have no adverse consequences, as all such products are diesel fractions. In this regard reliance is placed on the communication dated 04.11.2025, issued by the Director,CRCL, and is submitted that this communication has been duly considered by this Court in the case of ***Noya Infrastructure LLP (supra)*** decided vide judgment dated

09.12.2025 passed by this Court in Special Civil Application No.12943 of 2025 and allied matters, where in, on a similar issue concerning imported distillate marine fuel, this Court has quashed and set aside the seizure memos issued by the DRI.

10. Learned Senior Advocates have extensively relied upon the judgment of the Supreme Court in the case of ***Gastrade International (supra)*** and has submitted that the Test Reports, on which reliance has been placed by the respondents are vague in nature and do not specifically mention that the consignment or the sample is in fact ADF or HFHSD. Hence, the action of the DRI is required to be quashed and set aside.

SUBMISSIONS ON BEHALF OF THE DRI :

11. Opposing the present writ petitions and the submissions advanced on behalf of the petitioners, learned Additional Solicitor General of India Mr.N. Venkatraman assisted by the learned Senior Standing Counsel Mr.Utkarsh Sharma, has submitted that the consignments declared by the petitioners as industrial oil / mixed or mineral hydrocarbon oils are not explicitly defined in the Customs Tariff. It is submitted that upon investigation, the DRI found that the actual product is Automotive Diesel Fuel ADF and HFHSD, which is a restricted commodity classifiable under CTH 2710 1944, conforming to IS 1460, and IS 16861, and cannot be imported except through State Trading Enterprises (STEs).

12. It is submitted that the goods in question have been adulterated in order to classify them under a different Customs Tariff Heading so as to circumvent the import policy

restrictions. Reliance is placed on the definition of "adulteration" under Section 2(a) of the Motor Spirit and High Speed Diesel (Regulation of Supply, Distribution and Prevention of Malpractices) Order, 2005,(in short 'Malpractices Order,2005') issued by the Government in exercise of powers conferred under Section 3 of the Essential Commodities Act, 1955.

13. It is further submitted that the sampling process conducted by the DRI was lawful and was carried out in the presence of representatives of the concerned parties. The samples were drawn container-wise after preparing the necessary panchnamas.

14. Learned ASG while referring to the Test Report of CRCL, Visakhapatnam, has asserted that according to the report, there were minor deviations in two to three parameters, namely flash point, sulphur and marginal distillation recovery, and these deviations were deliberately brought about by adulterating the product with lighter hydrocarbons, which is apparent from the test results. It is further submitted that in view of the judgment of the Supreme Court in ***Gastrade International (supra)***, the samples were also sent to MRPL, so that all 21 parameters can be tested, and the test result showed that the product corresponded with the parameters of ADF as well as HFHSD.

15. It is asserted by the learned ASG that the importers have deliberately adulterated the fuel by adding sulphur in order to alter the flash point, which is a critical parameter. It is further submitted that due to adulteration with sulphur, lubricity in

some cases, where sulphur levels are very high—also falls outside the prescribed range under IS 1460 for ADF. It is contended that the lowering of the flash point results from mixing or blending with lighter hydrocarbons, and such adulteration has been detected in both the Test Reports. In this regard, while referring to the statements of the importers recorded during the investigation, he has submitted that the petitioners have accepted that they had adulterated the fuel for lowering down the flash point. Thus, it is urged that the reports conclusively establish that the commodity or fuel is in fact a restricted and prohibited commodity meeting the parameters of HFHSD and ADF.

16. It is further urged that the judgment of the Supreme Court in ***Gastrade International (supra)*** does not restrict the respondents from undertaking tests in more than one laboratory. In order to ensure that adulterated fuel does not enter the domestic market and cause environmental harm, the samples were also sent for testing to MRPL.

17. With regard to the reliance placed by the petitioners on certain communications, it is submitted that the Central Revenue Control Laboratory (CRCL) is a subordinate office functioning under the control of the Central Board of Indirect Taxes and Customs (CBIC), Department of Revenue, Ministry of Finance. It is submitted that the Chief Chemist, re-designated as Director (Revenue Laboratories) pursuant to the Ministry of Finance order dated 10.05.1999, exercises supervision and control over the technical work carried out by CRCL laboratories across the country. However, the Director

functions under the administrative and overall control of the CBIC, Department of Revenue, Ministry of Finance.

18. It is submitted that this administrative hierarchy clearly indicates that the Director, CRCL, may only advise the CBIC but is not empowered to issue circulars, directions or instructions to the CBIC or to any of its formations directly, including the Directorate of Revenue Intelligence (DRI), which reports to the CBIC through the Director General.

19. Learned ASG, while referring to the decision of the Supreme Court in ***Gastrade International (supra)***, has further submitted that the observations made therein would not assist the petitioners. In the present case, after applying the "most akin test", the laboratory reports of CRCL, Visakhapatnam and MRPL conclusively establish that the goods in question correspond with the parameters of HFHSD and ADF. Hence, according to the learned ASG, the case of the petitioners does not fall within the ratio laid down in ***Gastrade International*****.** It is therefore urged that the petitions may not be entertained.

20. He has sought to distinguish the judgment of the Supreme Court in the case of ***Gastrade International (supra)*** and has prayed that the writ petitions may be dismissed with costs.

21. Finally, by placing reliance on the judgments of the Supreme Court in the case of Om Prakash Bhatia vs. Commissioner of Customs, 2003 (155) ELT 423 (SC), and in the case of Union of India vs. Rajgrow Impex LLP, 2021 (377) ELT

145 (SC), it is submitted that prohibited or restricted goods cannot be ordered to be released. It is therefore urged that this Court should not interfere with the action of the respondents in seizing the goods. In this regard, reliance is also placed on the judgment of the Supreme Court in Neeharika Infrastructure Pvt. Ltd. vs. State of Maharashtra & Ors., 2021 INSC 253.

ANALSYIS AND CONCLUSION :

22. We have heard the learned advocates appearing for the respective parties and have perused the documents on record, more particularly the Test Reports, which were tendered by the respective parties during the course of hearing of the petitions. The said reports are not disputed by the petitioners, except to the extent that during the pendency of the petitions, the DRI has further undertaken tests of the samples drawn from the consignments, which were handed over to the respective petitioners as well as their learned advocates. The same are ordered to be taken on record.

23. It is not in dispute that HFHSD(IS 16861), and ADF(IS 1460), are restricted commodities and are only allowed to be imported by State Trading Enterprises.

24. The case of the respective parties primarily hinges on two Test Reports; one undertaken by CRCL, Visakhapatnam, and the other by MRPL, as well as on the law enunciated by the Supreme Court in the case of ***Gastrade International (supra)***.

25. Since the Test Reports in all the petitions are common, for the sake of convenience, we propose to incorporate the

Test Report in the lead matter i.e. Special Civil Application No.16799 of 2025. One of the test reports is reproduced hereunder.

TEST REPORT

Lab No:	178-DRI	**Date:**	18.11.2025
F.No:	DRI/GRU/Int-26/2025	**Date:**	22.10.2025
Test Memo No:	467/2025	**Date:**	16.10.2025
B.E. No:	4869187	**Date:**	03.10.2025

Sample Received from: Senior Intelligence Officer, (DRI), Gandhidham Regional Unit.

Description of Sample: Industrial Oil (CTH 27101990)

Date of Receipt: 22.10.2025

Sample Plan: Sample not Drawn by this laboratory

REPORT: The sample is in the form of pale yellow coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

No.	Parameter	Result
1.	Appearance	= clear & bright, free from sediments, suspended matter & undissolved water
2.	Total Acid Number (mg of KOH/ gr)	= Less than 0.20% by wt.
3.	Ash content	= Nil
4.	Carbon residue on 10% Residue	= Less than 0.30% by wt.
5.	Cetane Number	= To be done at Refinery end.
6.	Cetane Index	= 54.16
7.	Pour Point	= below 3°C.
8.	Flash Point(Abel), deg. C	= 21.0°C
9.	Density at 15°C	= 0.8204 g/ml
10.	Kinematic viscosity at 40°C	= 2.11 cSt.
11.	Sulphur Content	= 1241 ppm.
12.	Distillation: IBP	= 84.4°C
	50% distilled at, °C	= 256.5°C
	85% Recovery by vol., at °C	= 330.4°C
	% Volume recovered at 360 deg. C	= 92 % by vol.

No.	Parameter	Result
	95% Recovery by vol., at °C	= 367.4.0°C
13.	Cold Filter Plugging Point	= Facility available at Refinery end only
14.	Oxidation stability	= To be done at refinery end only.
15.	Lubricity wear scan at 60°C	= Facility available at Refinery end only
16.	Fame Content	= Absent
17.	PAH % by max	= not determined as it is not a characteristic parameter.
18.	Water	= Less than 200 PPM.

The sample has been tested for all the characteristics parameters tested above & which are stringent parameters also to characterize petroleum fuels.

The sample meets all characteristic parameters of automotive diesel fuel except flash point (21.0°C), which is 14.0°C lower than required i.e. 35.0°C, the percentage distillation recovery at 360°C is 92% (3% lower than requirement of 95%) and Sulphur which is 1241 PPM, which is very high as comparison to required value of 10 PPM (BS-VI).

The sample also meets the stringent parameter of HFHSD as mentioned in IS: 16861 except flash point (21.0°C), which is 45.0°C lower than the required, which was lowered by using lighter hydrocarbons.

The GCMS chromatogram of sample reveals that the sample is mainly composed of diesel fraction (more than 95 % & less than 98 %) & adulterated with lighter hydrocarbons.

The sample is most akin to HFHSD (IS 16861)/ adulterated HFHSD.

Sealed remnant sample returned herewith

End of the Report

Note 1: The results relate only to the items tested.

Note 2: Sample not Drawn by this laboratory.

Note 3: The report shall not be reproduced except in full without approval of this laboratory.

Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

26. During the pendency of the writ petition, the samples were tested for 11 parameters by MRPL. Thus, initially the Visakhapatnam Laboratory tested the samples for 18 parameters and thereafter 11 parameters were tested by MRPL, few of them are common. It is established that all 21 parameters as suggest by the Supreme court have been tested.

SAMPLE ANALYSIS REPORT FOR 828/2025

SAMPLE DRAWN BY	: DRI, Gandhidham	**DATE OF ANALYSIS**	: 21/12/2025
DATE OF SAMPLE DRAWN	: 24.11.2025	**TEST REPORT No.**	: MRPL/DRI/2026/02
DATE OF SAMPLE RECEIPT	: 06.12.2025	**TEST REPORT DATE**	: 26.12.2025

S.No.	ADF(IS 1460:2025)	HFHSD(IS 16861:2018)	Result	Remarks
1	Parameter(v) Cetane number, min 51.0	-	51.2	Found meeting IS1460:2025
2	Parameter(vii) Pour point: Deg Cel. Max(a)Winter(November to February)+3°C	Parameter(vi) Pour point Deg Cel. Max(a)Winter(November to February)+3°C	-18°C	Found meeting both IS1460:2025 and IS 16861:2018 specifications
3	Parameter (vii)Copper strip corrosion for 3h at 50Deg C,Max.	Parameter (vii)Copper strip corrosion for 3h at 50Deg C,Max.	Class1	Found meeting both IS1460:2025 and IS16861:2018 specifications
4	Parameter (ix) Distillation 95%v/v recovery, Deg Cel Max360°C	Parameter (viii) Distillation percent (v/v) recovered, a) At 350Deg cel. min.85.0% b) At 370Deg cel. Min.95.0%	95% rec, temp 357°C 93.5 95.5	Found meeting both IS1460:2025 and IS16861:2018 specifications Found meeting IS16861:2018 Found meeting IS16861:2018
5	Parameter (x) Flash point, Abel, °C, Min35.0	Flash Point Pensky Martens closed cup °C, Min66.0	<20	Failed to meet IS1460:2025 and IS 16861:2018 requirement.
6	Parameter (xii) Total contamination mg/Kg, max 24	-	11	Found meeting IS1460:2025
7	Parameter (xiv) total sulphur, mg/Kg. Max.10	Parameter (xii) Total sulphur % by mass Max 0.2%	0.20%	Failed to meet IS1460:2025

S.No.	ADF(IS 1460:2025)	HFHSD(IS 16861:2018)	Result	Remarks
				requirement. However meeting the specification IS16861:2018.
8	Parameter (xvi) Cold Filter Plugging Point (CFPP)3, °C, Max: a) Winter +6	Cold filter plugging point (CFPP), °C, report	-10	Found meeting both IS1460:2025 and IS16861:2018 specifications
9	Parameter (xvii) Oxidation stability g/m3 25 max (ASTM D2274) or 60 min (EN16091)	Parameter (xv) Oxidation stability, g/m3 - Max 25.0 (ASTM D2274)	28 (ASTM D2274) and >60min (EN16091)	Failed to meet IS 16861:2018 requirement, however meets IS 1460:2025 specification through EN16091.
10	Parameter(xix) Polycyclic Aromatic Hydrocarbon(PAH)percent by mass, Max8.0	-	1.04	Found meeting IS1460:2025
11	Lubricity, wear scar diameter (wsd) at 60°C, µm, Max460	Lubricity, Corrected WSD at 60°C, microns max520	540	Failed to meetIS1460:2025 and IS 16861:2018 requirement.

27. A careful analysis of the Test Report of CRCL, Visakhapatnam, specifically indicates that the sample has been tested for all the characteristic parameters i.e. 18 parameters, which are stringent parameters for characterizing petroleum fuel.

28. A categorical finding has been recorded by CRCL, Visakhapatnam that "*the sample meets all characteristic parameters of HFHSD as mentioned in IS: 16861, except the flash point (21.0°C), which is 45° C lower than the required 66.0°C, and the percentage distillation recovery at 370°C, which is 94%, i.e. 1% lower than the requirement of 95%.*"

29. The test result further records that the sample is mainly composed of diesel fraction (more than 95%, less than 98%)

and is adulterated with lighter hydrocarbons. It has been opined that *"the sample is most akin to HFHSD (IS 16861) / adulterated HFHSD".* Thus, CRCL, Visakhapatnam has opined that the sample is most akin to HFHSD / adulterated HFHSD and meets all the characteristic parameters of HFHSD as mentioned in IS 16861, except the flash point and the MRPL in its Test Report dated 26.12.2025, has analyzed the sample for 11 parameters.

30. Thus, cumulatively, the tests conducted by MRPL and CRCL cover 21 parameters, which has been emphasized by the Supreme Court in the case of ***Gastrade International (supra)***.

31. The remarks recorded in the MRPL Test Report indicate that the sample meets the parameters of ADF (IS 1460:2025), i.e. Automotive Diesel Fuel (ADF), as well as certain parameters of HFHSD (IS 16861). The parameters mentioned at Sr. No.1 onwards in the MRPL report are found to be meeting the requirements of ADF as prescribed under IS 1460:2025.

32. The sample meets the parameters of HFHSD (IS 16861) with respect to the parameters namely Parameters II, III, IV, VII, VIII, IX and XI.

33. Thus, except for the flash point, which is a common parameter in both the reports of CRCL and MRPL, the sample does not meet the Indian Standards prescribed for ADF and HFHSD. It is the case of the respondents that the flash point has been lowered by adulterating the commodity i.e. the

industrial oil, so that the same appears to fall within permissible parameters and the consignment can be cleared. The Test Report strengthens the submission, since it categorically records that the flash point has been lowered by using hydrocarbons.

34. It is not in dispute that industrial oil falling under CTH 2710 1990 as declared by the petitioners, is not specifically defined in the Customs Tariff. It is a residual tariff entry and is freely importable as per the prevailing policy, with no defined IS specification.

35. According to the DRI, if the combined reading of both the Test Reports is considered, the actual product imported by the petitioners is Automotive Diesel Fuel (ADF) / HFHSD, which is a restricted commodity classifiable under CTH 2710 1944 and conforming to IS 1460. The Test Reports of CRCL, Visakhapatnam and MRPL record that the sample meets several stringent parameters of HFHSD.

36. The report of CRCL, Visakhapatnam specifically records that the sample is adulterated with lighter hydrocarbons and is most akin to HFHSD (IS 16861) / adulterated HFHSD. The MRPL report has also examined the sample with reference to both ADF and HFHSD and has tested 11 parameters .

37. The DRI has specifically contended that sulphur is added to make the imported petrochemical product fall outside the prescribed sulphur range under IS 1460 for ADF. It is further contended that lubricity naturally decreases when sulphur is reduced during the desulphurization process undertaken to

make diesel compliant with emission standards prescribed under the relevant IS standards.

38. It is the specific case of the DRI that, due to adulteration of the sample with sulphur, lubricity in some cases, where sulphur content is very high, also falls outside the prescribed range under IS 1460 for ADF. It is further contended that a low flash point results from mixing or blending with lighter hydrocarbons due to adulteration, which has been detected and reported by CRCL, Visakhapatnam.

39. Keeping in mind the aforesaid observations as well as the Test Reports, we may now examine the legal proposition enunciated by the Supreme Court in the case of ***Gastrade International (supra)***.

40. At this stage, we may briefly advert to the facts recorded by the Supreme Court in the case of ***Gastrade International (supra)***. The importers had approached the Supreme Court after challenging the orders passed by the appellate authorities, and the matter had reached the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) after the necessary investigation, which is not the fact in the present case.

41. The Supreme Court had also considered the evidence of an expert, who did not specifically opine on the nature of the tested sample or whether it met the standards prescribed under IS 1460:2005.

42. It is also pertinent to note that three Test Reports were placed before the Supreme Court in respect of the samples

collected from the consignment, which was alleged to be HFHSD oil (Automotive Diesel Fuel). The first Test Report merely opined that the sample had characteristics of High-Speed Diesel / Automotive Diesel Fuel. The second and third Test Reports, namely those of CRCL, Vadodara and CRCL, New Delhi, recorded that out of 12 parameters tested, at least two parameters did not fulfill the requirements prescribed under IS 1460:2005.

43. Thus, there was no categorical finding or opinion in these Test Reports that the samples were in fact High Speed Diesel, except for broadly indicating that certain parameters corresponded with the relevant IS specifications. Thereafter, a third Test Report prepared by the Indian Oil Corporation was also inconclusive and did not provide a definite opinion that the samples were in fact High Speed Diesel (Automotive Diesel Fuel).

44. In the backdrop of these Test Reports, as well as deposition of expert, which did not specifically conclude that the sample was High Speed Diesel / Automotive Diesel Fuel, the Supreme Court emphasized the application of the "most akin test". The Supreme Court also directed the competent authority to undertake testing of all 21 parameters in order to ascertain the true nature of the petroleum product. The relevant observations which weighed with the Supreme Court in the case of ***Gastrade International (supra),*** while setting aside the action of the respondents and order of the High Court are reproduced hereunder.

> *"70. Specification regarding flash point is accordingly of some significance, even if it may not be the most important parameter in*

determining whether a petroleum product is HSD or not. From the specification provided under IS:1460:2005, HSD will have flash point of minimum 66 C. Thus, it will be treated as Petroleum Class C in terms of the Petroleum Act. It is not anyone's case that HSD is not a hydrocarbon and not an automotive fuel. If that is so, it will be classifiable under the Petroleum Act as a Class C Petroleum product, if not Class B or Class A product. As mentioned above, the range of the flash point of Petroleum Class C is between 65 C and 93 C whereas the test results show a higher flash point.

xxxx

72. We would however, like to clarify that we are not stepping into the shoes of the scientific expert relating to the determination of the nature of the oil, as to whether it is HSD or Base Oil. Nevertheless, we are satisfied that there is a very germane and relevant factor on which the expert had failed to clarify, and in respect of which the test reports have also remained silent, that is, relating to flash point, making the classification of the imported oil as HSD by the Customs authority highly doubtful. If the expert or the test reports had clearly mentioned that in spite of the high degree of flash point shown by the samples, and non-examination in respect of all the parameters, these samples can still be considered to be that of HSD, we would have accorded due deference to such opinion.

xxxx

78. What the aforesaid decisions postulate is that there may be varying range in the degree of probabilities. Certainly, where the proceedings involve requirement of fulfilment of technical/scientific parameters with confiscatory and penal consequences, the degree of probability would be of a higher order and not mere probability.

79. In the present case, what we have observed is that the High Court, on the basis of the laboratory tests, more particularly the third test conducted by IOCL, Mumbai Laboratory and the opinion of the expert, namely Dr. Gobind Singh, and by observing that it is not necessary to establish on the part of the Revenue to prove the fact with mathematical precision, held that the Department has been able to establish its case on the basis of preponderance of probability that the imported oil was not Base Oil but HSD, which could not have been imported by the appellants and upheld the order of the Adjudicating Authority.

80. However, this analysis and conclusions arrived at by the High Court are problematic for the following reasons:
(i) There was no expert opinion at all that the samples which were tested were indeed of HSD.
(ii) The opinion as contained in the test results was merely mentioning about conformity of the samples with certain specifications of IS 1460:2005 and not about conformity with all the

specifications.
(iii) Once the rule making authority had clearly delineated the requisite parameters for ascertaining the nature of the goods/substance, compliance/conformity with the stated parameters would be the requirement.
(iv) There are 21 parameters laid down under IS 1460:2005 and none of the tests have shown compliance with all these parameters. The last and third test have reported compliance with 14 parameters, though as discussed above in respect of 2 of the aforesaid 14 parameters, namely, flash point and distillation range, the same are not in conformity. Thus, it cannot be said there is substantial compliance with the parameters of IS 1460:2005.
(v) Flash point, though may not be the most important parameter, yet, its importance in determining the nature of the Automotive oil cannot be ignored. Flash point being a very important criteria to classify petroleum products, non-compliance of the samples on this parameter would make the classification doubtful.
(vi) Evasive answers and non-clarification on certain aspects of the flash point of the samples by the expert Dr. Gobind Singh certainly cast a serious doubt on the samples being identified as that of HSD. The expert himself also has not said that the samples are of HSD except for stating that the samples conform to certain specifications of the IS 1460:2005.
(vii) In view of the ambiguity and lack of clarity in the expert opinion/laboratory test results, it would be unsafe to draw the inference that the Department had been able to prove their case even by applying the test of preponderance of probability merely because the samples conform to certain parameters.
(viii) If the Department with all the resources at their command and access to various laboratory facilities could not get the samples tested in respect of all the 21 parameters, expecting the assesses/appellants to get the samples tested to show that these do not conform the specifications and are not HSD does not appear to be reasonable. Thus, shifting of onus to the assesses to prove otherwise appears to be unreasonable and meaningless.
(ix) The burden was not on the assessees to demonstrate that non-conformity with the remaining 8 parameters would vitiate the conclusion that the samples were of HSD.

81. The aforesaid difficulties in our opinion can be overcome, if we apply the test of 'most akin' as contemplated under Rule 4 of the General Rules for Interpretation referred to above.

82. The real test for classification, according to us, would be as to whether any goods or substance in question is 'most akin' or bears the closest resemblance or similarity to any of the specified goods mentioned under the Headings and relative Section or Chapter

Notes under the Tariff Act, and not by applying the test of preponderance of probability.

83. By way of illustration, we may explain the position. If an importer classifies the imported goods as 'X', which is disputed by the Customs authority and classifies the same as 'Y', the test would be whether the goods imported are 'most akin' to 'X' or 'Y' in terms of Rule 4 of the aforesaid Rules. The importer may also claim if he so wishes, that the goods are most akin to 'Z', though it may be akin to 'Y' also, if such claim is more beneficial to him. Thus, it has to be shown by the Customs Authority that the imported goods bear the most affinity or resemblance or similarity to be 'most akin' to the specified goods and not mere similarity or akinness. In other words, the test will be whether the imported goods bear the closest resemblance or similarity with the specified good so that these can be considered to be 'most akin' to the specified good. Certainly, the principle of preponderance of probability may fall short of the more heightened test of 'most akin' for proper classification. The imported goods may bear resemblance to more than one specified goods, in which event, unless the high degree in the test of preponderance of probability is applied, there may be difficulties in the proper classification. However, the said difficulty may be overcome if the test of 'most akin' is applied. If the attributes of the imported goods show that the goods are 'most akin' to the specified goods amongst an array of other specified goods, these imported goods have to be classified as the specified goods with which these goods bear the most resemblance or most akinness. Thus, in our view, application of the principle of preponderance of probability does not provide an accurate test. The more accurate and precise test will be whether the goods in question are 'most akin' or most similar to the specified goods, as provided under Rule 4 referred to above.

84. In the present case, as noticed above, the finding of the High Court is based primarily on applying the test of preponderance of probability which may not necessarily fulfil the 'most akin' test. The High Court came to the conclusion based on the incomplete test reports and noncommittal opinion of the expert Dr. Gobind Singh who in categorical terms had not stated that the imported goods are HSD. There was no opinion that the imported goods are most similar to HSD to satisfy the test of 'most akin'. The definitive opinion and finding that the imported goods are 'most akin' to HSD is missing in the reports and opinion for classifying the imported goods as HSD."

45. In context of the test reports in the instant case, the relevant observations of the Supreme Court, are succinctly stated as under:

> *"a) where the proceedings involve requirement of fulfilment of technical/scientific parameters with confiscatory and penal consequences, the degree of probability would be of a higher order and not mere probability.*
>
> *b) The opinion of the test report specifying the goods under the Headings of IS has to be unambiguous relating the specification.*
>
> *c) The testing of all 21 parameters is mandatory as laid down in the IS specifications.*
>
> *d) Flash point being a very important criteria to classify petroleum products, non-compliance of the samples on this parameter would make the classification doubtful.*
>
> *e) The predicaments for conforming the goods can be overcome by applying the test of 'most akin' for determining the goods mentioned under the Headings and relative Section or Chapter Notes under the Tariff Act, and not by applying the test of preponderance of probability."*

46. Keeping in mind the aforesaid principles enunciated by the Supreme Court, we have attempted to distinguish the case of the petitioners for the following reasons.

47. Significantly, in the Test Reports in the case of ***Gastrade International (supra),*** the Apex Court has recorded that there was no opinion and finding expressed that the imported goods are "most akin" to HSD, which is not the issue in the Test Reports in question. In the first test report of CRCL, Visakhapatnam, out of 18 parameters tested, except for the parameters relating to flash point, distillation recovery and sulphur, the report categorically records that the sample is mainly composed of diesel fraction, is adulterated with lighter hydrocarbons, and is most "akin to HFHSD (IS 16861) / adulterated HFHSD". The diesel fraction is found to be between 95% to 98%). Thus, out of 21 parameters, the 18 parameters tested by CRCL, Visakhapatnam and MRPL, there is a clear

opinion by the laboratory that the sample meets all characteristics of ADF and HFHSD, except the flash point, which is lowered by mixing lighter hydrocarbons. In this context, we may refer to the definition of 'adulteration' as supplied in the 'Malpractices Order,2005'. It reads thus:

> *"2(a) "adulteration" means [presence of marker in motor spirit and high speed diesel and/or] [Inserted by Notification No. G.S.R. 18(E) dated 12.1.2007 (w.e.f. 21.12.2005).] the introduction of any foreign substance into motor spirit or high speed diesel illegally or unauthorisedly with the result that the product does not conform to the requirements of the Bureau of Indian Standards specifications number IS 2796 and IS 1460 for motor spirit and high speed diesel respectively or any other requirement notified by the Central Government from time to time;"*

Thus, any foreign substance, which is blended in high speed diesel illegally or unauthorizedly, which ultimate results into failure of requirements of BIS specifications IS 1460 is an adulteration.

48. In the instant case, there is a definite conclusion that the flash point, which is one of the most important parameters as emphasized by the Supreme Court, has been lowered by the use of lighter hydrocarbons and the product is therefore characterized as adulterated HFHSD. No such clear and unambiguous opinion was rendered by any of the three laboratories in the case of ***Gastrade International(supra)*** and also by the expert, who was examined during the inquiry. This Court while placing reliance on this decision,had directed for release of seized distillate marine fuel vide decision in case of Noya International(supra), on which heavy reliance is placed by the petitioner. We may clarify that in the case of those

petitioners, the Test Reports of CRCL, Vizag were considered, which were ambiguous in nature.

49. The petitioners have also placed reliance on the communication dated 04.11.2025. The same is written in response to the clarification sought by the Assistant Commissioner, Kandla relating to the Test Reports of CRCL, Vizag in case of goods of importer M/s. Prajakt Agro Industries. In view of the specific findings of the laboratories in case of the present petitioners, the said communication cannot come to their rescue. However, we do not agree with the submissions, of the respondent department of discarding the clarificatory communications for the reason that the Director of the Central Revenues Control Laboratory functioning under the Central Board of Indirect Taxes and Customs has not been shown to lack the authority to issue such clarification. In the present case, the respondent cannot disown the letters/ clarifications, particularly in view of the fact that no communication has been placed before this Court indicating that any cautionary advice has been issued to the Director restraining him from issuing the clarification or suggesting him that he lacked the authority to issue the same.

50. Thus, if the rule of the "most akin test" is applied, the product declared by the petitioners as industrial oil is found to be Automotive Diesel Fuel / HFHSD, which is a restricted commodity. Hence, in view of the settled legal position laid down in the cases of ***Om Prakash Bhatia (supra)*** and ***Raj Grow Impex (supra)***, we are not inclined to set aside the action of seizure of goods in question. Though, reliance is

placed on the inculpatory statements of the petitioners/importers before us by DRI, we have not expressed any opinion in this regard, since the investigation is still in progress.

51. We do not agree to the submissions advanced on behalf of the petitioners that the laboratory test results are liable to be discarded merely because the samples are tested in two different laboratories. The petitioners have not questioned the collection of the samples. Once the samples of the same commodity are duly collected, they can be tested in different laboratories, particularly when one laboratory may not be fully equipped to undertake testing of all 21 parameters.

52. We have also noticed that DRI has acted positively in releasing the seized goods by issuing NOC to 333 containers based on favourable reports. The petitioners have not alleged any *mala fides* against the officers of the DRI, who undertook the sampling and testing process. The petitioners have not challenged the test results. Hence, even if there are two or more Test Reports from different laboratories, so long as they conform to the directions of the Supreme Court in the case of ***Gastrade International (supra)*** and test the parameters prescribed under the relevant Indian Standards, such test results cannot be discarded merely because they were undertaken by different laboratories.

53. The product imported by the petitioners, if released, will have a direct environmental impact affecting society at large. In such circumstances, having regard to the nature of the product, the Test Reports cannot be discarded merely because different parameters were tested in two different laboratories.

<u>Order in SCA Nos.1355/2026, 1356/2026 & 1357/2026</u> :

54. Since the petitioners did not cooperate with the respondent authority in collecting a further sample to be sent to Mangalore Refinery and Petrochemicals Limited, we have placed reliance on the report of CRCL, Visakhapatnam dated 28.11.2025, which is akin to the reports in the lead matter being Special Civil Application No.16799 of 2025. Hence, on two counts, the petitions are required to be dismissed – firstly, on the basis of the Test Report of CRCL, Visakhapatnam; and secondly, on account of the non-cooperation of the petitioners in permitting the DRI to collect the sample and send the same to the MRPL.

<u>Order in SCA No.1679/2026</u> :

55. The order passed in the lead matter shall apply to those Bills of Entry where the report of CRCL, Visakhapatnam and MRPL has already been received. In respect of the Bills of Entry where the MRPL report is awaited, if the same parameters and results, as recorded in other Bills of Entry already considered by this Court are found, the action of the DRI in seizing such consignments shall be treated as appropriate.

56. All the captioned writ petitions, stand ***dismissed***. Rule discharged. No order as to costs. However, we clarify that in case the petitioners file an application for re-export of goods, the DRI shall consider the same, and pass appropriate orders on such application.

Sd/- .
(A. S. SUPEHIA, J)
Sd/- .
(PRANAV TRIVEDI,J)

MAHESH /02to09

SAMPLE ANALYSIS REPORT FOR 951/2025 (Bill of Entry No. 4865156 dated 02.10.2025)

SAMPLE DRAWN BY : DRI, GANDHIDHAM

DATE OF ANALYSIS: 02/04/2026

DATE OF SAMPLE DRAWN : 13.03.2026

TEST REPORT No.: MRPL/DRI/2026/31

DATE OF SAMPLE RECEIPT : 24.03.2026

TEST REPORT DATE: 16.04.2026

S. No,	Parameter	Test method	Specification		Result	Remarks
			ADF(IS 1460:2025)	HFHSD(IS 16861:2018)		
1	Appearance	Visual	clear and bright, free from sediments ,suspended matter and un dissoved water at normal ambient fuel temperature	Clear and bright	Yellow	Found meeting both IS1460:2025 and IS 16861:2018 specifications
2	Acid Number	ASTM D664	0.20	-	0.05	Found meeting IS1460:2025 specifications
3	Acidity Inorganic	ASTM D974	-	-	Nil	
4	Acidity Total	ASTM D 974	-	0.5	0.05	Found meeting IS 16861:2018 specifications
5	Ash content (%by mass)	IS 1448 P:4,SEC1	Max0.01	Max0.01	<0.001	Found meeting both IS1460:2025 and IS 16861:2018 specifications
6	Cetane Index calculated	ASTM D4737	Min 46	Min 45	52.7	Found meeting both IS1460:2025

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						and IS 16861:2018 specifications
7	Cetane Number	IS 1448,P:9	Min51.0	-	48.7	Found not meeting IS1460:2025 specifications
8	Carbon residue on 10%residue	ASTM D4530	Max 0.30	Max 0.30	<0.1	Found meeting both IS1460:2025 and IS 16861:2018 specifications
9	Density @15°C(Kg/m3)	ASTM D4052	Min –max 810.0-845.0	Max 860.0	825.0	Found meeting both IS1460:2025 and IS 16861:2018 specifications
10	Kinematic viscosity@40°C,mm2/sec	ASTM D7042	Min –max 2.0-4.5	Min –max 2.0-5.0	2.329	Found meeting both IS1460:2025 and IS 16861:2018 specifications
11	Total Sulfur (mg/Kg)	ASTM D 2622	Max10	Max 0.20%	0.359	Found not meeting IS1460:2025 Specifications Found not meeting IS 16861:2018 specifications
12	Flash point, °C	IS 1448 P20/21	Min 35.0	Min 66	36.0	Found meeting IS1460:2025 specifications and not meeting IS16861:2018 Specification
13	Pour point ,°C (winter)	ASTM D5850	Max 3.0	MAX+15	-12	Found meeting both IS1460:2025 and IS 16861:2018 specifications
	(Summer)		Max 15.0			
14	Distillation Temp.@95%v/v ,recovery,°C	IS 1448,P:18	Max360	-	360.0	Found meeting IS1460:2025 specifications
15	Distillation Temp.@90%v/v ,recovery,°C(T-90)	IS 1448,P:18	-	-	339.0	Found meeting IS 16861:2018 specifications
	REC@350°C,% vol			Min 85.0	92.5	
	REC@360°C,% vol			Min95.0	95.0	
16	Water content, mg/kg	IS 1448,P:182	Max200	Max500	80	Found meeting both IS1460:2025 and IS 16861:2018 specifications

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17	Sediment,(%by mass)	ASTM D473	-	-	<0.01	
18	Copper strip corrosion for 3 h at100°C	IS 1448,P:15	Class1	Class1	Class 1a	Found meeting both IS1460:2025 and IS 16861:2018 specifications
19	Total contamination ,mg/Kg	IP 440	Max 24	-	10	Found meeting both IS1460:2025 and IS 16861:2018 specifications
20	Cold filter plugging point (winter)	ASTM D6371	Max +6	report	-7	Found meeting both IS1460:2025 and IS 16861:2018 specifications
	Cold filter plugging point (Summer)		Max +18			
21	Oxidation stability, g/m3	IS 1448,P:154	Max 25	Max 25	26	Found not meeting both IS1460:2025 and IS 16861:2018 specifications
	Oxidation stability,mins	EN16091	>60mins	-	>60	Found meeting IS1460:2025 specifications
22	Polycyclic aromatic hydrocarbon(PAH) % by mass	IP 391	Max8.0	-	1.3	Found meeting IS1460:2025 specifications
23	Lubricity corrected wear scar diameter (w.s.d) at 60°C,microns	IS 1448,P:149	Max460	Max520	460	Found meeting IS1460:2025 and meeting IS 16861:2018 specifications
24	FAME content,%v/v.Max	ASTM D7371	Max 7.0	-	NIL	Found meeting IS1460:2025 specifications

A Yadava

Authorised Signatory

प्रबंधक (क्यूसी एवं आर एंड डी)
Manager (QC and R & D)
मंगलूर रिफाइनरी एण्ड पेट्रोकेमिकल्स लिमिटेड
Mangalore Refinery & Petrochemicals Ltd.
मंगलूरु Mangaluru - 575 030

Statement of Shri Koustubh Manekchand Jain, Aged 46 years (DOB: 05.12.1979), Authorised reprsentative of M/s Infinity Global (AALFI0874P), U-4, Mahalaxmi Market, Udhna Main Road, Surat, 394210, recorded under Section 108 of the Custom Act, 1962 before Sr. Intelligence Officer, Regional Unit, Gandhidham on 19.05.2026.

I SHRI KOUSTUBH MANEKCHAND JAIN (DOB: 05.12.1979) hereby present me before you with reference to the summons dated 13.05.2026 bearing CBIC DIN No. 202605DDZ1000052045C00ECF3 for recording my statement in the office of the DRI, Regional Unit, Gandhidham on 19.05.2026 under authorization dated 18.05.2026, issued by the firm.

Before recording this statement, I have been explained about provisions of Section 108, of the Custom Act, 1962. I have been given to understand that I have to state true, correct complete facts only in my statement. If at any stage, this statement of mine is found false or misleading, I shall be liable for penal action under Bhartiya Nyay Sanhita, 2023 or any other law for the time being in force. I have also been explained that my statement can be used as evidence against me or any other person or firm or company etc. in the any court of law or in any other judicial and quasi-judicial proceedings. Having understood my responsibilities, I give my voluntary statement as below. I have been given to understand that my statement is being recorded in connection with enquiry initiated against M/s Infinity Global (AALFI0874P).

I can read, write and understand English and Hindi languages. This statement of mine is being recorded on computer, in English, for sake of convenience and as per my saying.

On being asked I state that my mobile No. is 7600673838, my personal email id is jainkostubh@gmail.com and my company email id is infinitygloballlp@gmail.com. My Aadhar Card No. is 6660 8525 0826. I am producing copy of authorization letter dated 18.05.2026 of the importer along with my Adhar Card as my identity proof.

My further statement is being recorded in question answer form as under;

Q-1 Please provide the details regarding the constitution and business activities of your firm M/s Infinity Global (AALFI0874P).

Ans: M/s Infinity Global is a partnership firm which was registered during December 2024 and it constitutes of Mrs. Sarika K. Jain & Shri Siddharth Soni. Mrs. Sarika K. Jain is my wife and Shri Siddharth Soni is my relative. However, both of them are silent partners and all the business activities including import, sale, marketing etc. are managed by myself only as I am the beneficial owner of the firm. The IEC (AALFI0874P) for the said partnership firm was also obtained during December 2024. Our firm is into import of mineral hydrocarbon oil and petrochemicals, which we sell into domestic market after procurement. Prior to this Bill of entry no. 4865156, dated 02.10.2025, which is under investigation, we had imported only 1 consignment of Mineral Hydrocarbon oil from UAE at Mundra Port.

Q-2 Who is responsible for negotiating terms with the overseas suppliers in your firm?

Ans: I state that the negotiation with the overseas Supplier is done by myself only and generally negotiation is done through personal visits to the Supplier in Dubai and also through Whatsapp communication. I look after the local management, import, GST, sales and all the business-related activities of the firm.

Q.3 Who is responsible for managing remittances? And how the terms of payment is decided?

Ans I state that since I am the beneficial owner, therefore, I only negotiated with the overseas suppliers and am responsible for the payments to them. This is further to

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state that the we have done the business on 100 % advance payment made to our supplier.

Q-4 As there is no fixed specification or IS standard for Mineral Hydrocarbon Oil, what specifications were ordered from the overseas supplier? Were these specifications based on pre-orders received from domestic buyers?

Ans I state that while placing orders for Mineral Hydrocarbon Oil, we rely on the Certificate of Analysis (COA) provided by our supplier. If the COA specifications match the requirements of our buyers, we proceed to place the order accordingly.

Q-5 Please explain end use of the cargo declared as Mineral hydrocarbon oil (for industrial use only) in Bill of entry no. 4865156, dated 02.10.2025.

Ans: As per my knowledge, MHO is used in Boilers in factories as it is a cheap alternative fuel. Further, I have already stated in earlier question that we rely on the Certificate of Analysis (COA) provided by our supplier. If the COA specifications match the requirements of our buyers, we proceed to place the order accordingly.

Q.6. Whether the sampling conducted in your presence or in the presence of your authorized representative?

Ans: I state that sampling of the cargo covered under my Bills of Entry No. 4865156, dated 02.10.2025 was done in the presence of the person duly authorised by us.

Q-7 You are being shown the Six Test Reports i.e. Lab No. 420-DRI to Lab No. 426-DRI, all dated 08.01.2026, issued by the CRCL Laboratory, Vishakhapatnam, pertaining to the goods imported vide Bill of Entry No. 4865156, dated 02.10.2025. As per the findings of four Reports Lab No. 421-DRI, 422- DRI, 424-DRI & 425-DRI all dated 08.01.2026, the goods conform to all the stringent parameters of ADF/HFHSD. Are you aware that the parameters of the imported goods fall within the range of Automotive Diesel Fuel/High Flash High Speed Diesel, which are restricted for import by only State Trading Enterprises (STEs)?

Ans: I state that I have seen the said Six test reports of CRCL and as a token of having seen the same, I put my dated signature on the same. As per the said four reports of CRCL Vishakhapatnam (Lab No. 421-DRI, 422- DRI, 424-DRI & 425-DRI all dated 08.01.2026), it is clearly established that the goods conform to all the stringent parameters of ADF/HFHSD except flash point and Sulphur content or except Sulphur content. Further, it also states that lighter hydrocarbons have been added to decrease the flash point. However, I will like to assure you that We had ordered Mineral Hydrocarbon Oil only. Further, the remaining two test reports i.e. Lab No. 420-DRI & Lab No. 423-DRI, dated 08.01.2026 also establish that the samples covered therein, do not fall in any of the product mentioned under CTH 2710 with indication of BIS. As per the test report it is forthcoming that our overseas supplier has exported the wrong cargo i.e. ADF, which is a restricted commodity in 4 out of 6 containers imported by us. Further, it can also be seen that the declared cargo i.e. MHO has been received in the remaining 2 containers.

Q-8 You are being shown the MRPL Test Report No. MRPL/DRI/2026/31 dated 16.04.2026 in respect of your consignment Bill of entry no. 4865156, dated 02.10.2025 which shows that out of 21 parameters prescribed under IS 1460:2025 for Automotive Diesel Fuel, your consignment meets 19 parameters. Only cetane number and sulphur are outside the IS 1460 limits in respect of Bill of Entry No. 4865156, dated 02.10.2025. Please offer your comments?

Ans: I state that I have seen the said test report of MRPL and as a token of having seen the same, I put my dated signature on the same. I state that I was not aware that the

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goods imported by us were diesel or any restricted commodity. We had placed an order for Mineral Hydrocarbon Oil only, and the goods were procured strictly on the basis of the Certificate of Analysis provided by our overseas supplier. We did not order for any addition of lighter hydrocarbons or any other substance, and no such direction was ever given by us to the overseas supplier at any stage. I reiterate that it is forthcoming from the reports of MRPL and CRCL that our supplier has exported the wrong consignment i.e. ADF in 4 out of 6 containers. However, it is also forthcoming from the reports that 2 containers contain the cargo as per declaration.

Q-9 Do you want to state anything else in this matter?
Ans I state that my past record can be seen which is absolutely clean. My firm has been never engaged in the import of restricted goods earlier. The statement of mine runs from page 1 to 3.

This statement of mine has been voluntarily given by me which have been typed by the recording DRI officer on computer on my request. I have not been subjected to any pressure, threat, coercion, duress etc. and was offered water and tea by the recording officer during recording of my statement. My religious feelings were not hurt during recording of my statement. I have gone through my statement and finding the same to be true and correct and as per my say and version and I put my dated signatures on all the pages of my statement.

Before me
19.05.26
(Rahul Arora)
SIO, DRI, GRU

19/05/2026
(KOUSTUBH JAIN)

राजस्व आसूचना निदेशालय
DIRECTORATE OF REVENUE INTELLIGENCE
गांधीधाम क्षेत्रिय इकाई ,प्लाट न. ५ और ६ , वार्ड न. ५ A, विनायक हॉस्पिटल के पास, आदिपुर-३७०२०५, कच्छ,
Gandhidham Regional Unit, Plot No. 5&6, Ward-5A, Near Vinayak Hospital, Adipur-370205, (Kutch)
फोन :02836-234948, 225298 & 227891 फेक्स :02836-239081 ईमेल : driganru@nic.in

F. No. DRI/AZU/GRU/Int.-26/2025/Infinity **Dated: 22.01.2026**

DIN- 202601DDZ10000513969

SEIZURE MEMO
(Issued under Section 110 of the Customs Act, 1962)

Intelligence gathered by the Directorate of Revenue Intelligence suggested that import consignment imported vide Bill of Entry No. 4865156 dated 02.10.2025, filed by the Custom Broker M/s DSR LOGISTICS on behalf of the importer M/s. Infinity Global (IEC No.AALFI0874P) U-4, Mahalaxmi Market, Udhna Main Road, Surat-394210 and examined under Panchnama dated 11.10.2025 at M/s Mundhra CFS Pvt. Ltd, (Mundhra CFS), Bharat CFS Zone-1, AP & SEZ Ltd., Mundra, Kutch–370421 have been mis-declared with respect of their description and nature.

2. As per the investigation conducted by DRI and on the basis of the Test Report received from the Custom House Laboratory, it appears that the goods declared as MINERAL HYDROCARBON OIL are, in fact, Automotive Diesel Fuel/HFHSD which are restricted for import under the foreign Trade Policy. It, therefore, appears that the importer has attempted to import restricted goods by mis-declaring them as "MINERAL HYDROCARBON OIL".

3. In view of the above facts and circumstances, and having reasonable belief that the said imported goods vide Bill of Entry No. 4865156 dated 02.10.2025 are liable for confiscation under the provisions of the Customs Act, 1962, the goods examined under Panchnama dated 11.10.2025 at M/s Mundhra CFS Pvt. Ltd, (Mundhra CFS) are hereby placed under seizure under Section 110(1) of the Customs Act, 1962.

4. The Custom Broker M/s DSR LOGISTICS and the importer M/s. Infinity Global (IEC No. AALFI0874) are hereby directed not to remove, part with, or otherwise deal with the seized goods covered under Bill of Entry No. 4865156 dated 02.10.2025, examined under Panchnama dated 11.10.2025, without prior written permission of the competent authority. They are further directed to keep the seized goods in safe custody and to produce the same as and when required by the DRI.

Directorate of Revenue Intelligence ★ Regional Unit · Gandhidham

22/01/2026
(Parveen)
Intelligence Officer,
DRI Regional Unit, Gandhidham

To:
1. M/s. Infinity Global (IEC No.AALFI0874) U-4, Mahalaxmi Market, Udhna Main Road, Surat-394210
2. The Custom Broker M/s DSR LOGISTICS
3. M/s Mundhra CFS Pvt. Ltd, (Mundhra CFS)

Copy To:-

The Commissioner of Customs, Customs House, Mundra.

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

TEST REPORT **Date: 08.01.2026**

Lab No: 420-DRI **Date:** 01.11.2025
F.No: DRI/GRU/Int-26/2025 **Date:** 24.10.2025
Test Memo No: 550/2025
B.E. No: 4865156 **Date:** 02.10.2025
Sample Received from: Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Mineral Hydrocarbon Oil (CTH 27101990)
Date of Receipt: 01.11.2025
Sample Plan: Sample not Drawn by this laboratory.
Report: The sample is in the form of light brown coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Appearance = clear & bright, free from sediments, suspended matter & un dissolved water
2. Cetane Index = 43.4
3. Flash Point(Abel), deg. C = 23.0 ^{0}C
4. Density at 15^0 C = 0.8080 g/ml
5. Kinematic viscosity at 40^0 C = 1.53 cSt.
6. Sulphur Content = Less than 0.2% by wt.
7. Distillation: IBP = 85 ^{0}C
   50% distilled at ^{0}C = 205 ^{0}C
   85% Recovery by vol., at ^{0}C = 284^{0}C
   95% Recovery by vol., at ^{0}C = 341^{0}C
8. Lighter Hydrocarbon below c8 = Present.

Point wise reply to queries raised is as the following:

1. a) The sample is other than Kerosene (IS 1459/IS 1571), Kerosene Intermediate (IS 17793).
   b) The sample does not meet the requirement of Automotive Diesel Fuel (IS 1460).
   c) The sample does not meet the requirement of Light Diesel Oil- LDO (IS 15770).
   d) The sample does not meet the requirement of HFHSD (IS:16861.
2. The sample has tested for above parameters mentioned in test report, which are stringent to characterize the product.
3. The sample does not fall in any of the product mentioned above list of 1 (a to d) & any other product mentioned under CTH 2710 with indication of BIS.

Sealed remnant sample returned herewith.

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

End of the Report

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

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

TEST REPORT **Date: 08.01.2026**

Lab No: 421-DRI
F.No: DRI/GRU/Int-26/2025 **Date:** 01.11.2025
Test Memo No: 551/2025 **Date:** 24.10.2025
B.E. No: 4865156 **Date:** 02.10.2025
Sample Received from: Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Mineral Hydrocarbon Oil (CTH 27101990)
Date of Receipt: 01.11.2025
Sample Plan: Sample not Drawn by this laboratory.

Report: The sample is in the form of light brown coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Appearance = clear & bright, free from sediments, suspended matter & un dissolved water
2. Total Acid Number (mg of KOH/gr)= Less than 0 .20%by wt.
3. Ash content = Nil
4. Carbon residue on 10% Residue= Less than 0.30% by wt.
5. Cetane Number = To be done at Refinery end.
6. Cetane Index = 50.7
7. Pour Point = below 3^0C
8. Flash Point(Abel), deg. C = 34.0 ^{0}C
9. Density at 15^0 C = 0.8258 g/ml
10. Kinematic viscosity at 40^0 C = 2.327 cSt.
11. Sulphur Content = Less than 0.2% by wt.
12. Distillation: IBP = 96 ^{0}C
    50% distilled at ^{0}C = 250 ^{0}C
    85% Recovery by vol., at ^{0}C = 330^0C
    95% Recovery by vol., at ^{0}C = 350^0C
13. Cold Filter Plugging Point = Facility available at Refinery end only
14. Oxidation stability = To be done at refinery end only.
15. Lubricity wear scan at 60° C = Facility available at Refinery end only
16. Water = Less than 200PPM.

Point wise reply to queries raised is as the following:

1. a) The sample is other than Kerosene (IS 1459/IS 1571), Kerosene Intermediate (IS 17793).
   b) The sample meets all the stringent parameter of Automotive Diesel Fuel not containing bio-diesel (IS 1460) except flash point (which is 1°C lower than required (decreased by means of using Lighter hydrocarbon) and sulphur content.
   c) The sample is other than Light Diesel Oil- LDO (IS 15770).
   d) The sample meets all the stringent parameter of HFHSD (IS:16861) except flash point (which is 32°C less than required 66°C).
2. The sample has tested for above parameters mentioned in test report, which are stringent to characterize the product.
3. The sample is most akin to HFHSD (IS:16861).
4. There is no specification available for industrial oil in National & International standards.
5. It is non-hazardous.

Sealed remnant sample returned herewith.

प्रदीप साहू / PRADEEP MAROO
रसायन परीक्षक ग्रेड-1
Chemical Examiner Grade-1
सीमा शुल्क प्रयोगशाला
Custom House Laboratory
सीमा शुल्क सदन, विशाखापत्तनम-530 035
Custom House Visakhapatnam-530 035

End of the Report

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

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

TEST REPORT

Date: 08.01.2026

Lab No: 422-DRI **Date:** 01.11.2025
F.No: DRI/GRU/Int-26/2025 **Date:** 24.10.2025
Test Memo No: 552/2025
B.E. No: 4865156 **Date:** 02.10.2025
Sample Received from: Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Mineral Hydrocarbon Oil (CTH 27101990)
Date of Receipt: 01.11.2025
Sample Plan: Sample not Drawn by this laboratory.

Report: The sample is in the form of light brown coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Appearance = clear & bright, free from sediments, suspended matter & un dissolved water
2. Total Acid Number (mg of KOH/gr)= Less than 0 .20%by wt.
3. Ash content =Nil
4. Carbon residue on 10% Residue= Less than 0.30% by wt.
5. Cetane Number = To be done at Refinery end.
6. Cetane Index = 52.5
7. Pour Point = below 3°C
8. Flash Point(Abel), deg. C = 36.0 °C
9. Density at 15° C = 0.8259 g/ml
10. Kinematic viscosity at 40°C = 2.32 cSt.
11. Sulphur Content = Less than 0.2% by wt.
12. Distillation: IBP = 93°C
    50% distilled at °C = 253°C
    85% Recovery by vol., at °C = 327°C
    95% Recovery by vol., at °C = 360°C
13. Cold Filter Plugging Point = Facility available at Refinery end only
14. Oxidation stability = To be done at refinery end only.
15. Lubricity wear scan at 60° C = Facility available at Refinery end only
16. Water = Less than 200PPM.

Point wise reply to queries raised is as the following:

1. a) The sample is other than Kerosene (IS 1459/IS 1571), Kerosene Intermediate (IS 17793).
   b) The sample meets all the stringent parameter of Automotive Diesel Fuel not containing bio-diesel (IS 1460) except sulphur content.
   c) The sample is other than Light Diesel Oil- LDO (IS 15770).
   d) The sample meets all the stringent parameter of HFHSD (IS:16861) except flash point (which is 30°C less than required 66°C).
2. The sample has tested for above parameters mentioned in test report, which are stringent to characterize the product.
3. The sample is most akin to HFHSD (IS:16861).
4. There is no specification available for industrial oil in National & International standards.
5. It is non-hazardous.

Sealed remnant sample returned herewith.

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

End of the Report

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

भारत सरकार
वित्त मन्त्रालय, राजस्व विभाग
सीमा शुल्क प्रयोगशाला
5वींमंजिल, सीमा शुल्ककार्यालय
पोर्टएरिया,विशाखापत्तनम- 530 001

Government of India
Ministry of Finance
Department of Revenue
CUSTOM HOUSE LABORATORY
5th FLOOR
CUSTOM HOUSE, PORT AREA
VISAKHAPATNAM – 530 001.
Tel/Fax: 0891-2562900
e-mail -:chemical_examiner@yahoo.com

TEST REPORT **Date: 08.01.2026**

Lab No: 423-DRI **Date:** 01.11.2025
F.No: DRI/GRU/Int-26/2025 **Date:** 24.10.2025
Test Memo No: 553/2025
B.E. No: 4865156 **Date:** 02.10.2025
Sample Received from: Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Mineral Hydrocarbon Oil (CTH 27101990)
Date of Receipt: 01.11.2025
Sample Plan: Sample not Drawn by this laboratory.
Report: The sample is in the form of light brown coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Appearance = clear & bright, free from sediments, suspended matter & un dissolved water
2. Cetane Index = 44.6
3. Flash Point(Abel), deg. C = 32.0 ^{0}C
4. Density at 15^0 C = 0.8080 g/ml
5. Kinematic viscosity at 40^0 C = 1.54 cSt.
6. Sulphur Content = Less than 0.2% by wt.
7. Distillation: IBP = 73^{0}C
   50% distilled at ^{0}C = 208^{0}C
   85% Recovery by vol., at ^{0}C = 290^{0}C
   95% Recovery by vol., at ^{0}C = 341^{0}C
8. Lighter hydrocarbon below c8 = Present.

Point wise reply to queries raised is as the following:
1. a) The sample is other than Kerosene (IS 1459/IS 1571), Kerosene Intermediate (IS 17793).
   b) The sample does not meet the requirement of Automotive Diesel Fuel (IS 1460).
   c) The sample does not meet the requirement of Light Diesel Oil- LDO (IS 15770).
   d) The sample does not meet the requirement of HFHSD (IS:16861).
2. The sample has tested for above parameters mentioned in test report, which are stringent to characterize the product.
3. The sample does not fall in any of the product mentioned above list of 1 (a to d) & any other product mentioned under CTH 2710 with indication of BIS.

Sealed remnant sample returned herewith.

08/1/26

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

End of the Report

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

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

TEST REPORT **Date: 08.01.2026**

Lab No: 424-DRI **Date:** 01.11.2025
F.No: DRI/GRU/Int-26/2025 **Date:** 24.10.2025
Test Memo No: 554/2025
B.E. No: 4865156 **Date:** 02.10.2025
Sample Received from: Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Mineral Hydrocarbon Oil (CTH 27101990)
Date of Receipt: 01.11.2025
Sample Plan: Sample not Drawn by this laboratory.
Report: The sample is in the form of light brown coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1.	Appearance	= clear & bright, free from sediments, suspended matter & un dissolved water
2.	Total Acid Number (mg of KOH/gr)	= Less than 0 .20%by wt.
3.	Ash content	= Nil
4.	Carbon residue on 10% Residue	= Less than 0.30% by wt.
5.	Cetane Number	= To be done at Refinery end.
6.	Cetane Index	= 51.9
7.	Pour Point	= below 3^0C
8.	Flash Point(Abel), deg. C	= 30.0 ^{0}C
9.	Density at 15^0 C	= 0.8246 g/ml
10.	Kinematic viscosity at 40^0C	= 2.26 cSt.
11.	Sulphur Content	= Less than 0.2% by wt.
12.	Distillation: IBP	= 65^0C
	50% distilled at ^{0}C	= 249^0C
	85% Recovery by vol., at ^{0}C	= 323^0C
	95% Recovery by vol., at ^{0}C	= 356^0C
13.	Cold Filter Plugging Point	= Facility available at Refinery end only
14.	Oxidation stability	= To be done at refinery end only.
15.	Lubricity wear scan at 60° C	= Facility available at Refinery end only
16.	Water	= Less than 200PPM.

Point wise reply to queries raised is as the following:

1. a) The sample is other than Kerosene (IS 1459/IS 1571), Kerosene Intermediate (IS 17793).
   b) The sample meets all the stringent parameter of Automotive Diesel Fuel not containing bio-diesel (IS 1460) except flash point (which is 5 °C lower than required (decreased by means of using Lighter hydrocarbon) and sulphur content.
   c) The sample is other than Light Diesel Oil- LDO (IS 15770).
   d) The sample meets all the stringent parameter of HFHSD (IS:16861) except flash point (which is 36°C less than required 66°C).
2. The sample has tested for above parameters mentioned in test report, which are stringent to characterize the product.
3. The sample is most akin to HFHSD (IS:16861).
4. There is no specification available for industrial oil in National & International standards.
5. It is non-hazardous.

Sealed remnant sample returned herewith.

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

End of the Report

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

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

TEST REPORT **Date: 08.01.2026**

Lab No: 425-DRI **Date:** 01.11.2025
F.No: DRI/GRU/Int-26/2025 **Date:** 24.10.2025
Test Memo No: 555/2025
B.E. No: 4865156 **Date:** 02.10.2025
Sample Received from: Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Mineral Hydrocarbon Oil (CTH 27101990)
Date of Receipt: 01.11.2025
Sample Plan: Sample not Drawn by this laboratory.
Report: The sample is in the form of light brown coloured oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1.	Appearance	= clear & bright, free from sediments, suspended matter & un dissolved water
2.	Total Acid Number (mg of KOH/gr)	= Less than 0.20%by wt.
3.	Ash content	= Nil
4.	Carbon residue on 10% Residue	= Less than 0.30% by wt.
5.	Cetane Number	= To be done at Refinery end.
6.	Cetane Index	= 52.9
7.	Pour Point	= below 3°C
8.	Flash Point(Abel), deg. C	= 21.0 °C
9.	Density at 15° C	= 0.8249 g/ml
10.	Kinematic viscosity at 40° C	= 2.27 cSt.
11.	Sulphur Content	= Less than 0.2% by wt.
12.	Distillation: IBP	= 65°C
	50% distilled at °C	= 253°C
	85% Recovery by vol., at °C	= 327°C
	95% Recovery by vol., at °C	= 360°C
13.	Cold Filter Plugging Point	= Facility available at Refinery end only
14.	Oxidation stability	= To be done at refinery end only.
15.	Lubricity wear scan at 60° C	= Facility available at Refinery end only
16.	Water	= Less than 200PPM.

Point wise reply to queries raised is as the following:

1. a) The sample is other than Kerosene (IS 1459/IS 1571), Kerosene Intermediate (IS 17793).
   b) The sample meets all the stringent parameter of Automotive Diesel Fuel not containing bio-diesel (IS 1460) except flash point (which is 14°C lower than required (decreased by means of using Lighter hydrocarbon) and sulphur content.
   c) The sample is other than Light Diesel Oil- LDO (IS 15770).
   d) The sample meets all the stringent parameter of HFHSD (IS:16861) except flash point (which is 45°C less than required 66°C).
2. The sample has tested for above parameters mentioned in test report, which are stringent to characterize the product.
3. The sample is most akin to HFHSD (IS:16861).
4. There is no specification available for industrial oil in National & International standards.
5. It is non-hazardous.

Sealed remnant sample returned herewith.

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

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

O/C

Panchnama dated 11.10.2025 drawn at Mundhra CFS Pvt. Ltd., Bharat CFS Zone-1, AP & SEZ Ltd., Mundra, Kutch-370421, Gujarat

Sr. No.	Names & Addresses of Panchas S/Shri.	Age Yrs.	Occupation
1.	Shri Raju Ram, S/o Bhanwra Ram, Nathoni Janiyon ki dhani, Bayatu Bhimji Barmer, Rajasthan-3440034 Aadhaar-5454 0022 4352	29	Service
2	Shri Shubham Sharma, S/o Surendra Kumar Sharma, Ward No. 11, Shri Madhopur, Sikar, Rajasthan-332715. Aadhaar-6146 1734 5733	26	Service

We the above-named persons, on being called upon by a person who introduced himself as Shri Ajeet Singh, Intelligence Officer, DRI, Gandhidham Regional Unit, by showing his identity card, presented ourselves in the premises of M/s. Mundhra CFS Pvt. Ltd, (Mundhra CFS), Mundra, Kutch, on 11.10.2025 at around 12:15 Hrs. Shri Ajeet Singh introduced the persons present with him as Shri Dharmendra Singh, Intelligence Officer, Shri Parveen, Intelligence Officer, Shri Saurabh Kumar, Havaldar from DRI, Gandhidham Regional Unit, Shri Ramashankar R. Prasad, Sr. Executive (Operation), Mundhra CFS, and Shri Nigam Kumar, G-Card Holder of Custom Broker M/s. DSR Logistics (G-Card No.: G/MNDR1/202520352, Shri Ramesh Ashariya Gadhvi, Authorized representative of CHA M/s. Kashyap Shipping Pvt. Ltd. and Shri Prashant P. Sharma, H-Card Holder of Custom Broker M/s. Bright Shiptrans Pvt. Ltd., and informed us that on the basis of an intelligence of possible mis-declaration in consignment being imported in containers covered under Bill of Entry No. 4865156 dated 02.10.2025 by importer M/s. INFINITY GLOBAL, containers covered under Bill of Entry No. 4898490 dated 04.10.2025 by importer M/s. BHERUNATH TRADERS, containers covered under Bill of Entry No. 4865118 dated 02.10.2025 by importer M/s. CAPRICORN OIL AND CHEMICAL, containers covered under Bill of Entry No. 4918934 dated 04.10.2025 by M/s. MAHAVIR LUBRICANTS, containers covered under Bill of Entry No. 4878806 dated 03.10.2025 by M/s. CONTINENTAL PETROLEUMS LIMITED, containers covered under Bill of Entry No. 4857493 dated 01.10.2025 by importer M/s. SATYAM VENTURES and containers covered under Bill of Entry No. 4965136 dated 07.10.2025 by importer M/s. RAJKAMAL INDUSTRIAL PRIVATE LIMITED, DRI has put all containers detailed below covered under above said Bills of Entry on hold for examination. Shri Ajeet Singh informed us that the examination of the said containers is to be carried out at Mundhra CFS, Mundra, Kutch. Shri Ajeet Singh requested us to remain present during the said examination proceedings independent witness/panchas, to which we readily agreed since it is a govt. work.

Thereafter, Shri Ramashankar R. Prasad led us all towards the container yard of the CFS premises, where the containers covered under above said Bills of Entry were placed. Then, Shri Nigam Kumar, G-Card Holder of Custom Broker M/s. DSR Logistics, Shri Ramesh Ashariya Gadhvi, Authorized representative of CHA M/s. Kashyap Shipping Pvt. Ltd. and Shri Prashant P. Sharma, H-Card Holder of Custom

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Broker M/s. Bright Shiptrans Pvt. Ltd., provided import documents such as copy of Bills of Entry, Bill of Ladings, COO, Certificate of Analysis, Commercial Invoice and Packing List in respect of the subject consignment duly signed by them. As per the said documents, the details of the consignments are as under:

Bill of Entry No. and Date	Bill of Lading No.& date	Shipper	Name of the importer	Description of the goods declared	Container Number
4865156 dated 02.10.2025	RSTJEAMU N25000149 dated 28.09.2025	M/s. Reliable Petrochem FZC, Hamriya Free Zone, Phase-2, Hamariya-Sharjah, UAE	M/s. Infinity Global, U-4, Mahalaxmi Market, Udhna Main Road, Surat-394210	Mineral Hydrocarbon Oil (for industrial use only), CTH 27101990	EURU1769094 EURU1765247 EURU1765252 RLTU2119749 RLTU3069508 RLTU3069513
4898490 dated 04.10.2025	FFLJEAMU N2501031 dated 30.09.2025	M/s. Henkel International Lubricant FZE, Hamriya Free Zone, Hamariya-Sharjah, UAE	M/s. Bherunath Traders, 3rd Floor, Shop No. 353, M G Dream, Kamrej char rasta, Surat-394185	Mineral Hydrocarbon Oil (for industrial use only), CTH 27101990	EXFU5638019 FFLU2600811 GESU8078421 GMCU2154318 GMCU3961886 PCVU2529699 SEGU8048798 SEGU8051718 SEGU8082452 SEGU8138187 SEGU8138248 SLZU2512454
4865118 dated 02.10.2025	RSTJEAMU N25000143 dated 28.09.2025	M/s. Reliable Petrochem FZC, Hamriya Free Zone, Phase-2, Hamariya-Sharjah, UAE	M/s. Capricorn Oil and Chemical, Ground Floor, Shop No. 73, Sr. No. 6 P, Aroma Shopping Centre Highway Road, Bhildi-385530	Mineral Hydrocarbon Oil (for industrial use only), CTH 27101990	MEBU2251736 RLTU2082763 RLTU2041595 RLTU2106654 RLTU3057894 RLTU3060590 RTMU2560970 TIFU1008592 TIFU1257960 UNXU8250534
4918934 dated 04.10.2025	SELJEAMU N855025 dated 30.09.2025	M/s. Cannillo Trading LLC, Tamani Arts Office Tower Business, Dubai, UAE	M/s. Mahavir Lubricants, Plot No. 2, Kalavad Road, Anandpar Branch, Post Office, Anandpar-361162	Base Oil, CTH 27101971	CNIU1206274 MEDU1221550 MEDU1940532 TCKU3308805 TLHU9568469
4878806 dated 03.10.2025	CSX25HMD MUN044395 dated 26.09.2025	M/s. Dukhan Petroleum, Alfaja Street, Maesaieed Industrial City, State of Qatar, Qatar	M/s. Continental Petroleums Ltd., Plot No. A-166 and F-162-165, RIICO Industrial Area, Behror-301701	Base Oil, CTH 27101971	ASLU5073442 CSYU2005242 TGCU2180364 TGCU2296631

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4857493 dated 01.10.2025	TAIJEAMU N1924 dated 25.09.2025	M/s. Oceanic Oil Power FZC,- P5-ELOB Office No. E-32 G-31, Hamariya Free Zone, Sharjah, UAE	M/s. Satyam Ventures, B/1/804 West Gate Business Bay, Opp. Andaj Party Plot, S. G. Highway, Ahmedabad-380054	Distillate Oil (for Industrial use only) CTH 27101961	NLFU2461310
					NLFU2461563
					NLFU2462024
					NLFU2462209
					NLFU2462256
					NLFU2462723
					NLFU2462739
					NLFU2462744
					NLFU2462765
					NLFU2462847
					NLFU2462889
					NLFU2462894
					NLFU2462981
					NLFU2462997
					NLFU2463118
					NLFU2463740
					NLFU2463910
					NLFU2464074
					NLFU2464557
					NLFU2464161
					NLFU2464177
					NLFU2464304
					NLFU2464705
					NLFU2464958
4965136 dated 07.10.2025	SNJEAMUN 25054876 dated 04.10.2025	M/s. Estanica Trading LLC, Office No. 01-5F, King Badar Saif Saud Al Jabri, Bur Dubai, Al Barsha First, Dubai, UAE	M/s. Rajkamal Industrial Pvt. Ltd., 401, Dev Arc Corporate, Above Croma, S. G. Highway, Ahmedabad.	Base Oil (Packing in Flexi Bags), CTH 27101971	EISU3830927
					TCKU2832910
					TCKU3054167
					TEMU2565763
					YMLU3230865

Thereafter, Shri Ramashankar R. Prasad provided the weighment slips of the above said containers duly signed by him. The weight of the containers is mentioned as under:

Container Number	Net Weight declared in Bill of lading (Kg)	Cargo weight as per weighment done at CFS (Kg)
EURU1769094	19930	20270
EURU1765247	20815	20930
EURU1765252	20815	20800
RLTU2119749	19930	19710
RLTU3069508	20800	20810
RLTU3069513	20800	20840
EXFU5638019	20260	19800
FFLU2600811	20260	20860
GESU8078421	20180	20110

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GMCU2154318	20200	20050
GMCU3961886	19700	20370
PCVU2529699	20225	20020
SEGU8048798	19700	19250
SEGU8051718	20200	20500
SEGU8082452	20225	20680
SEGU8138187	20180	20640
SEGU8138248	20130	20590
SLZU2512454	20130	19880
MEBU2251736	19665	19700
RLTU2082763	19665	19820
RLTU2041595	19685	19720
RLTU2106654	20100	19820
RLTU3057894	20100	20460
RLTU3060590	19930	20420
RTMU2560970	19685	19725
TIFU1008592	19685	19730
TIFU1257960	19930	19530
UNXU8250534	19685	19720
CNIU1206274	20148	19950
MEDU1221550	20148	20160
MEDU1940532	20148	20580
TCKU3308805	20148	20670
TLHU9568469	20148	19205
ASLU5073442	20040	20030
CSYU2005242	20040	19980
TGCU2180364	20020	19970
TGCU2296631	20020	19980
NLFU2461310	20600	20870
NLFU2461563	20600	20690
NLFU2462024	20610	20630
NLFU2462209	20610	20650
NLFU2462256	20610	20800
NLFU2462723	20610	20770
NLFU2462739	20620	20840
NLFU2462744	20620	20740
NLFU2462765	20580	20700
NLFU2462847	20610	20630
NLFU2462889	20610	20680
NLFU2462894	20610	20620
NLFU2462981	20610	20670
NLFU2462997	20600	20690
NLFU2463118	20610	20660

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NLFU2463740	20620	20630
NLFU2463910	20610	20740
NLFU2464074	20580	20720
NLFU2464557	20580	20570
NLFU2464161	20580	20620
NLFU2464177	20530	20490
NLFU2464304	20610	20620
NLFU2464705	20530	20670
NLFU2464958	20610	20590
EISU3830927	20200	19990
TCKU2832910	20200	20420
TCKU3054167	20200	20800
TEMU2565763	20200	20770
YMLU3230865	20200	19040

Thereafter, Shri Ramashankar R. Prasad led us all the aforesaid persons to the container yard where the said containers were placed. The DRI Officers and we all present then checked the containers for any cavity or tempering and found that there is no seal placed on the containers except 05 containers no. EISU3830927, TCKU2832910, TCKU3054167, TEMU2565763 and YMLU3230865 covered under 4965136 dated 07.10.2025, these 05 containers are found in sound condition. The officers then verified the seals mentioned on Bill of Lading and that placed on these 05 containers and found that the Customs Seal as mentioned in the Bill of lading are present intact on the containers. On being asked by the Officers Shri Ramashankar R. Prasad informs that the seals of the remaining containers were already been cut after taking seal cutting permission from Inspector/P.O. (DE), Custom House Mundra. He provides copy of BE having seal cutting permission duly signed by him to the officers. We the Panchas put our dated signature on the same in token of seeing the document.

Thereafter, we all noticed that container no. EURU1769094 is an ISO Tank, which has one main hole on the top, one valve at the bottom of the ISO Tank. The officers informed us all concerned person, that intelligence suggests that the goods in the subject consignment may have been mis-declared, hence, to ascertain the exact nature of the goods imported under the subject consignment, samples are required to be drawn from each of the containers detailed above to get the same tested. Thereafter the officers directed to take samples from top hole. Accordingly, the top hole of the ISO Tank was opened and a rubber pipe was inserted into the ISO tank and with the help of rubber pipe samples were taken from 3 different depths, i.e. top, middle and bottom of the ISO Tank and filled in two aluminum bottles. A Slip containing the details of the consignment i.e. Bill of Entry no. and container no. etc. and marked with A and B, for original and duplicate samples was affixed on the said bottles. The sample bottles were then sealed in such a manner that the content of the sample bottles cannot be taken out without breaking the seal.

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Similarly, samples from remaining 05 containers covered under Bill of Entry No. 4865156 dated 02.10.2025, 12 containers covered under Bill of Entry No. 4898490 dated 04.10.2025, 10 containers covered under Bill of Entry No. 4865118 dated 02.10.2025 and 24 containers covered under Bill of Entry No. 4857493 dated 01.10.2025 were also drawn in original and duplicate from each of the containers in similar manner from top hole of the ISO Tank. A Slip containing the details of the consignment i.e. Bill of Entry no. and container no. etc. and marked with A and B, for original and duplicate samples, were affixed on each of the said sample bottle. The said sample bottles were then sealed in such a manner that the contents of the sample bottles cannot be taken out without breaking the seal.

At around 15:30 hrs. Shri Dharmendra Singh, Intelligence Officer informs us that due some urgent official work he has to leave, therefore he will not assist in ongoing proceeding from now. Then he left the CFS.

Thereafter, we all noticed that remaining 14 containers are stuffed with the goods packed in flexi bags. On opening of the right-side gate of the container no. CNIU1206274, it is noticed that the container contains one flexi bag, which has one valve on the top, one at the bottom of the flexi bag. Thereafter the officers directed to take samples from top valve. Accordingly, the top valve of the flexi bag was opened and a rubber pipe was inserted into the flexi tank and with the help of rubber pipe samples are taken from 3 different depths, i.e. top, middle and bottom of the flexi bag and filled in two aluminum bottles. A Slip containing the details of the consignment i.e. Bill of Entry no. and container no. etc. and marked with A and B, for original and duplicate samples was affixed on the said bottles. The sample bottles were then sealed in such a manner that the content of the sample bottles cannot be taken out without breaking the seal.

Similarly, samples from remaining 04 containers covered under Bill of Entry No. 4918934 dated 04.10.2025, 04 containers covered under Bill of entry no. 4878806 dated 03.10.2025 and 05 containers covered under Bill of Entry No. 4965136 dated 07.10.2025 were also drawn in original and duplicate from each of the containers in similar manner from top valve of the flexi bags. A Slip containing the details of the consignment i.e. Bill of Entry no. and container no. etc. and marked with A and B, for original and duplicate samples, were affixed on each of the said sample bottles. The said sample bottles were then sealed in such a manner that the content of the sample bottles cannot be taken out without breaking the seal.

Then, we the panchas, Shri Ramashankar R. Prasad put our dated signature on the sample slip affixed on the sample bottles and Shri Nigam Kumar, Shri Ramesh Ashariya Gadhvi, and Shri Prashant P. Sharma put their dated signature on the sample slips affixed on the sample bottles for their respective importers. After completion of the sampling process, the officers asked Shri Ramashankar R. Prasad, Shri Nigam Kumar, Shri Ramesh Ashariya Gadhvi, and Shri Prashant P. Sharma if they are satisfied with the sample drawing process, to which they replied that they are satisfied with the sample drawing process. Then the officers directed Shri Ramashankar R. Prasad, Shri Nigam Kumar, Shri Ramesh Ashariya Gadhvi, and Shri

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Prashant P. Sharma to not to remove, part with, or otherwise deal with the goods covered under above mentioned Bills of Entry and ensure safe custody of the same, which Shri Ramashankar R. Prasad, Shri Nigam Kumar, Shri Ramesh Ashariya Gadhvi, and Shri Prashant P. Sharma undertook to follow in presence of we all.

The above panchnama commenced at around 12.15 hours on 11.10.2025 and concluded at 20:00 Hrs, on the same day. Nothing other than the samples drawn as per the panchnama proceedings, is resumed over by the Officers during the above proceedings. No damage to any goods is caused during the examination. We, the panchas and all the persons as mentioned above remained present throughout the above mentioned panchnama proceedings. The above-mentioned panchnama proceedings concluded in cordial manner. The Panchnama has been typed in PC installed at the Customs office in M/s. Mundhra CFS Pvt. Ltd., Mundra, Kutch as per our say and version. Print outs of the said panchnama are taken and readout in vernacular language as well, and we found the same as per our say and version. In token of its correctness, we, the panchas, put our dated signatures on all the pages of this panchnama.

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(Shri Nigam Kumar),
G-Card Holder of Custom Broker,
M/s. DSR Logistics

11/10/25

(Shri Ramashankar R. Prasad)
Sr. Executive (Operation)
M/s. Mundhra CFS Pvt. Ltd.

R. A Gadhavi
11/10/2025

(Shri Ramesh Ashariya Gadhvi)
Authorized representative of
CHA M/s. Kashyap Shipping Pvt. Ltd.

11/10/25

(Shri Prashant P. Sharma)
H-Card Holder of Custom Broker
M/s. Bright Shiptrans Pvt. Ltd.

Drawn by me

11/10/25

(Ajeet Singh)
Intelligence Officer,
DRI, Regional Unit, Gandhidham

Receive copy of Panchnama on Baf cha Kashyap Shipping & Imporers
R.A Gadhavi
11/10/2025

Receive copy of Panchnama on Bof DSR Logistics and importers.
11/10/2025

Recive copy of Panchnama on Baf CHA BRIGHT SHIPTRANS and IMPORTERS
11/10/25

Received Copies on behalf of M CFS
11/10/25

O/C

Panchnama dated 11.10.2025 drawn at Mundhra CFS Pvt. Ltd., Bharat CFS Zone-1, AP & SEZ Ltd., Mundra, Kutch-370421, Gujarat

Sr. No.	Names & Addresses of Panchas S/Shri.	Age Yrs.	Occupation
1.	Shri Raju Ram, S/o Bhanwra Ram, Nathoni Janiyon ki dhani, Bayatu Bhimji Barmer, Rajasthan-3440034 Aadhaar-5454 0022 4352	29	Service
2	Shri Shubham Sharma, S/o Surendra Kumar Sharma, Ward No. 11, Shri Madhopur, Sikar, Rajasthan-332715. Aadhaar-6146 1734 5733	26	Service

We the above-named persons, on being called upon by a person who introduced himself as Shri Ajeet Singh, Intelligence Officer, DRI, Gandhidham Regional Unit, by showing his identity card, presented ourselves in the premises of M/s. Mundhra CFS Pvt. Ltd, (Mundhra CFS), Mundra, Kutch, on 11.10.2025 at around 12:15 Hrs. Shri Ajeet Singh introduced the persons present with him as Shri Dharmendra Singh, Intelligence Officer, Shri Parveen, Intelligence Officer, Shri Saurabh Kumar, Havaldar from DRI, Gandhidham Regional Unit, Shri Ramashankar R. Prasad, Sr. Executive (Operation), Mundhra CFS, and Shri Nigam Kumar, G-Card Holder of Custom Broker M/s. DSR Logistics (G-Card No.: G/MNDR1/202520352, Shri Ramesh Ashariya Gadhvi, Authorized representative of CHA M/s. Kashyap Shipping Pvt. Ltd. and Shri Prashant P. Sharma, H-Card Holder of Custom Broker M/s. Bright Shiptrans Pvt. Ltd., and informed us that on the basis of an intelligence of possible mis-declaration in consignment being imported in containers covered under Bill of Entry No. 4865156 dated 02.10.2025 by importer M/s. INFINITY GLOBAL, containers covered under Bill of Entry No. 4898490 dated 04.10.2025 by importer M/s. BHERUNATH TRADERS, containers covered under Bill of Entry No. 4865118 dated 02.10.2025 by importer M/s. CAPRICORN OIL AND CHEMICAL, containers covered under Bill of Entry No. 4918934 dated 04.10.2025 by M/s. MAHAVIR LUBRICANTS, containers covered under Bill of Entry No. 4878806 dated 03.10.2025 by M/s. CONTINENTAL PETROLEUMS LIMITED, containers covered under Bill of Entry No. 4857493 dated 01.10.2025 by importer M/s. SATYAM VENTURES and containers covered under Bill of Entry No. 4965136 dated 07.10.2025 by importer M/s. RAJKAMAL INDUSTRIAL PRIVATE LIMITED, DRI has put all containers detailed below covered under above said Bills of Entry on hold for examination. Shri Ajeet Singh informed us that the examination of the said containers is to be carried out at Mundhra CFS, Mundra, Kutch. Shri Ajeet Singh requested us to remain present during the said examination proceedings independent witness/panchas, to which we readily agreed since it is a govt. work.

Thereafter, Shri Ramashankar R. Prasad led us all towards the container yard of the CFS premises, where the containers covered under above said Bills of Entry were placed. Then, Shri Nigam Kumar, G-Card Holder of Custom Broker M/s. DSR Logistics, Shri Ramesh Ashariya Gadhvi, Authorized representative of CHA M/s. Kashyap Shipping Pvt. Ltd. and Shri Prashant P. Sharma, H-Card Holder of Custom

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4898490 dated 04.10.2025	FFLJEAMU N2501031 dated 30.09.2025	M/s. Henkel International Lubricant FZE, Hamriya Free Zone, Hamariya-Sharjah, UAE	M/s. Bherunath Traders, 3rd Floor, Shop No. 353, M G Dream, Kamrej char rasta, Surat-394185	Mineral Hydrocarbon Oil (for industrial use only), CTH 27101990	EXFU5638019 FFLU2600811 GESU8078421 GMCU2154318 GMCU3961886 PCVU2529699 SEGU8048798 SEGU8051718 SEGU8082452 SEGU8138187 SEGU8138248 SLZU2512454
4865118 dated 02.10.2025	RSTJEAMU N25000143 dated 28.09.2025	M/s. Reliable Petrochem FZC, Hamriya Free Zone, Phase-2, Hamariya-Sharjah, UAE	M/s. Capricorn Oil and Chemical, Ground Floor, Shop No. 73, Sr. No. 6 P, Aroma Shopping Centre Highway Road, Bhildi-385530	Mineral Hydrocarbon Oil (for industrial use only), CTH 27101990	MEBU2251736 RLTU2082763 RLTU2041595 RLTU2106654 RLTU3057894 RLTU3060590 RTMU2560970 TIFU1008592 TIFU1257960 UNXU8250534
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R. Agarwal 11/10/2025

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Higgam 11/10/2025

4857493 dated 01.10.2025	TAIJEAMU N1924 dated 25.09.2025	M/s. Oceanic Oil Power FZC,- P5-ELOB Office No. E-32 G-31, Hamariya Free Zone, Sharjah, UAE	M/s. Satyam Ventures, B/1/804 West Gate Business Bay, Opp. Andaj Party Plot, S. G. Highway, Ahmedabad-380054	Distillate Oil (for Industrial use only) CTH 27101961	NLFU2461310 NLFU2461563 NLFU2462024 NLFU2462209 NLFU2462256 NLFU2462723 NLFU2462739 NLFU2462744 NLFU2462765 NLFU2462847 NLFU2462889 NLFU2462894 NLFU2462981 NLFU2462997 NLFU2463118 NLFU2463740 NLFU2463910 NLFU2464074 NLFU2464557 NLFU2464161 NLFU2464177 NLFU2464304 NLFU2464705 NLFU2464958
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Thereafter, Shri Ramashankar R. Prasad provided the weighment slips of the above said containers duly signed by him. The weight of the containers is mentioned as under:

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RLTU3069508	20800	20810
RLTU3069513	20800	20840
EXFU5638019	20260	19800
FFLU2600811	20260	20860
GESU8078421	20180	20110

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11/10/25

R. A Gadhavi 11/10/2025

11/10/25

11/10/2025

GMCU2154318	20200	20050
GMCU3961886	19700	20370
PCVU2529699	20225	20020
SEGU8048798	19700	19250
SEGU8051718	20200	20500
SEGU8082452	20225	20680
SEGU8138187	20180	20640
SEGU8138248	20130	20590
SLZU2512454	20130	19880
MEBU2251736	19665	19700
RLTU2082763	19665	19820
RLTU2041595	19685	19720
RLTU2106654	20100	19820
RLTU3057894	20100	20460
RLTU3060590	19930	20420
RTMU2560970	19685	19725
TIFU1008592	19685	19730
TIFU1257960	19930	19530
UNXU8250534	19685	19720
CNIU1206274	20148	19950
MEDU1221550	20148	20160
MEDU1940532	20148	20580
TCKU3308805	20148	20670
TLHU9568469	20148	19205
ASLU5073442	20040	20030
CSYU2005242	20040	19980
TGCU2180364	20020	19970
TGCU2296631	20020	19980
NLFU2461310	20600	20870
NLFU2461563	20600	20690
NLFU2462024	20610	20630
NLFU2462209	20610	20650
NLFU2462256	20610	20800
NLFU2462723	20610	20770
NLFU2462739	20620	20840
NLFU2462744	20620	20740
NLFU2462765	20580	20700
NLFU2462847	20610	20630
NLFU2462889	20610	20680
NLFU2462894	20610	20620
NLFU2462981	20610	20670
NLFU2462997	20600	20690
NLFU2463118	20610	20660

11/10/25

11/10/25

R.A Chaudhari 11/10/2025

11/10/2025

11/10/25

NLFU2463740	20620	20630
NLFU2463910	20610	20740
NLFU2464074	20580	20720
NLFU2464557	20580	20570
NLFU2464161	20580	20620
NLFU2464177	20530	20490
NLFU2464304	20610	20620
NLFU2464705	20530	20670
NLFU2464958	20610	20590
EISU3830927	20200	19990
TCKU2832910	20200	20420
TCKU3054167	20200	20800
TEMU2565763	20200	20770
YMLU3230865	20200	19040

Thereafter, Shri Ramashankar R. Prasad led us all the aforesaid persons to the container yard where the said containers were placed. The DRI Officers and we all present then checked the containers for any cavity or tempering and found that there is no seal placed on the containers except 05 containers no. EISU3830927, TCKU2832910, TCKU3054167, TEMU2565763 and YMLU3230865 covered under 4965136 dated 07.10.2025, these 05 containers are found in sound condition. The officers then verified the seals mentioned on Bill of Lading and that placed on these 05 containers and found that the Customs Seal as mentioned in the Bill of lading are present intact on the containers. On being asked by the Officers Shri Ramashankar R. Prasad informs that the seals of the remaining containers were already been cut after taking seal cutting permission from Inspector/P.O. (DE), Custom House Mundra. He provides copy of BE having seal cutting permission duly signed by him to the officers. We the Panchas put our dated signature on the same in token of seeing the document.

Thereafter, we all noticed that container no. EURU1769094 is an ISO Tank, which has one main hole on the top, one valve at the bottom of the ISO Tank. The officers informed us all concerned person, that intelligence suggests that the goods in the subject consignment may have been mis-declared, hence, to ascertain the exact nature of the goods imported under the subject consignment, samples are required to be drawn from each of the containers detailed above to get the same tested. Thereafter the officers directed to take samples from top hole. Accordingly, the top hole of the ISO Tank was opened and a rubber pipe was inserted into the ISO tank and with the help of rubber pipe samples were taken from 3 different depths, i.e. top, middle and bottom of the ISO Tank and filled in two aluminum bottles. A Slip containing the details of the consignment i.e. Bill of Entry no. and container no. etc. and marked with A and B, for original and duplicate samples was affixed on the said bottles. The sample bottles were then sealed in such a manner that the content of the sample bottles cannot be taken out without breaking the seal.

P1 - 11/10/25

11/10/25

R. Akhani
11/10/2025

P2 - 11/10/25

11/10/2025

Similarly, samples from remaining 05 containers covered under Bill of Entry No. 4865156 dated 02.10.2025, 12 containers covered under Bill of Entry No. 4898490 dated 04.10.2025, 10 containers covered under Bill of Entry No. 4865118 dated 02.10.2025 and 24 containers covered under Bill of Entry No. 4857493 dated 01.10.2025 were also drawn in original and duplicate from each of the containers in similar manner from top hole of the ISO Tank. A Slip containing the details of the consignment i.e. Bill of Entry no. and container no. etc. and marked with A and B, for original and duplicate samples, were affixed on each of the said sample bottle. The said sample bottles were then sealed in such a manner that the contents of the sample bottles cannot be taken out without breaking the seal.

At around 15:30 hrs. Shri Dharmendra Singh, Intelligence Officer informs us that due some urgent official work he has to leave, therefore he will not assist in ongoing proceeding from now. Then he left the CFS.

Thereafter, we all noticed that remaining 14 containers are stuffed with the goods packed in flexi bags. On opening of the right-side gate of the container no. CNIU1206274, it is noticed that the container contains one flexi bag, which has one valve on the top, one at the bottom of the flexi bag. Thereafter the officers directed to take samples from top valve. Accordingly, the top valve of the flexi bag was opened and a rubber pipe was inserted into the flexi tank and with the help of rubber pipe samples are taken from 3 different depths, i.e. top, middle and bottom of the flexi bag and filled in two aluminum bottles. A Slip containing the details of the consignment i.e. Bill of Entry no. and container no. etc. and marked with A and B, for original and duplicate samples was affixed on the said bottles. The sample bottles were then sealed in such a manner that the content of the sample bottles cannot be taken out without breaking the seal.

Similarly, samples from remaining 04 containers covered under Bill of Entry No. 4918934 dated 04.10.2025, 04 containers covered under Bill of entry no. 4878806 dated 03.10.2025 and 05 containers covered under Bill of Entry No. 4965136 dated 07.10.2025 were also drawn in original and duplicate from each of the containers in similar manner from top valve of the flexi bags. A Slip containing the details of the consignment i.e. Bill of Entry no. and container no. etc. and marked with A and B, for original and duplicate samples, were affixed on each of the said sample bottles. The said sample bottles were then sealed in such a manner that the content of the sample bottles cannot be taken out without breaking the seal.

Then, we the panchas, Shri Ramashankar R. Prasad put our dated signature on the sample slip affixed on the sample bottles and Shri Nigam Kumar, Shri Ramesh Ashariya Gadhvi, and Shri Prashant P. Sharma put their dated signature on the sample slips affixed on the sample bottles for their respective importers. After completion of the sampling process, the officers asked Shri Ramashankar R. Prasad, Shri Nigam Kumar, Shri Ramesh Ashariya Gadhvi, and Shri Prashant P. Sharma if they are satisfied with the sample drawing process, to which they replied that they are satisfied with the sample drawing process. Then the officers directed Shri Ramashankar R. Prasad, Shri Nigam Kumar, Shri Ramesh Ashariya Gadhvi, and Shri

P1 - 11/10/25

11/10/25

R. A Gadhvi 11/10/2025

P2 - 11/10/25

11/10/2025

Prashant P. Sharma to not to remove, part with, or otherwise deal with the goods covered under above mentioned Bills of Entry and ensure safe custody of the same, which Shri Ramashankar R. Prasad, Shri Nigam Kumar, Shri Ramesh Ashariya Gadhvi, and Shri Prashant P. Sharma undertook to follow in presence of we all.

The above panchnama commenced at around 12.15 hours on 11.10.2025 and concluded at 20:00 Hrs, on the same day. Nothing other than the samples drawn as per the panchnama proceedings, is resumed over by the Officers during the above proceedings. No damage to any goods is caused during the examination. We, the panchas and all the persons as mentioned above remained present throughout the above mentioned panchnama proceedings. The above-mentioned panchnama proceedings concluded in cordial manner. The Panchnama has been typed in PC installed at the Customs office in M/s. Mundhra CFS Pvt. Ltd., Mundra, Kutch as per our say and version. Print outs of the said panchnama are taken and readout in vernacular language as well, and we found the same as per our say and version. In token of its correctness, we, the panchas, put our dated signatures on all the pages of this panchnama.

P1- ---------- 11-10-25

P2- ---------- 11-10-25

11/10/2025
(Shri Nigam Kumar),
G-Card Holder of Custom Broker,
M/s. DSR Logistics

11/10/25
(Shri Ramashankar R. Prasad)
Sr. Executive (Operation)
M/s. Mundhra CFS Pvt. Ltd.

R. A Gadhavi
11/10/2025
(Shri Ramesh Ashariya Gadhvi)
Authorized representative of
CHA M/s. Kashyap Shipping Pvt. Ltd.

11/10/25
(Shri Prashant P. Sharma)
H-Card Holder of Custom Broker
M/s. Bright Shiptrans Pvt. Ltd.

Drawn by me
11/10/25
(Ajeet Singh)
Intelligence Officer,
DRI, Regional Unit, Gandhidham

Receive copy of Panchnama on bhaf cha Kashyap Shipping & Importers
R.A Gadhavi
11/10/2025

Receive copy of Panchnama on Behalf of DSR Logistics and importers.
11/10/2025

Recive copy of Panchnama on Baf CHA BRIGHT SHIPTRANS and IMPORTERS
11/10/25

Received Copies of behalf of MCFS
11/10/25

INDIAN CUSTOMS

PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT

BILL OF ENTRY FOR HOME CONSUMPTION

अनुराग मीणा/Anurag Meena
निरीक्षक/Inspector
डॉक परीक्षा/DE
सीमा शुल्क सदन, मुंद्रा

Port Code	BE No	BE Date	BE Type
INMUN1	4865156	02/10/2025	H
IEC/Br	AALFI0874P/0	FIRST COPY	
GSTIN/TYPE	24AALFI0874P1ZU/G		
CB CODE	AANFD4685MCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	6
PKG	6	G.WT (KGS)	145160

BE0031020251337

PART - I - BILL OF ENTRY SUMMARY

A. STATUS

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

13.COUNTRY OF ORIGIN: UNITED ARAB EMIRATES
14.COUNTRY OF CONSIGNMENT: UNITED ARAB EMIRATES
15.PORT OF LOADING: Jebel Ali
16.PORT OF SHIPMENT: Jebel Ali

B. DECLARANT

1.IMPORTER NAME & ADDRESS
INFINITY GLOBAL
U-4 MAHALAXMI MARKET
UDHNA MAIN ROAD, SURAT
SURAT
394210
AD CODE 6393904

2.CB NAME DSR LOGISTICS
3.AEO
4.UCR

C. DUTY SUMMARY

1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL
239895	0	23989.5		0	0	911121	0	4797900

9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT
					1175006				1175006

D. MANIFEST DETAILS

1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGMNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW
1156486	25/09/2025	02/10/2025	0		RSTJEAMUN25000149	28/09/2025			6	145160

E. BOND DETAILS

1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT

F. PAYMENT DETAILS

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

G. WH

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

I. INVOICE DETAILS - SUMMARY#

1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR
1	RP/2025/004	54000	USD

H. PROCESSING DETAILS

1.EVENT	2.DATE	3.TIME	EXCHANGE RATE
Submission	02-OCT-25	18:04	1 USD=88.85INR
Assessment			
Examination			
OOC			

J. CONTAINER DETAILS *

1.SNO	2.LCL/ FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER
1	F		AS PER BL	EURU1765247
2	F		AS PER BL	EURU1765252
3	F		AS PER BL	EURU1769094
4	F		AS PER BL	RLTU2119749
5	F		AS PER BL	RLTU3069508
6	F		AS PER BL	RLTU3069513

OOC NO.
OOC DATE

Signature Not Verified
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 10
Date: 2025.10.03 13:43:42 IST
Reason: CUSTOMS
Location: INDIA

GLOSSARY

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

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

CFS 11/10/25

P1 11/10/25

P2 11/10/25

Port Code	BE No	BE Date	BE Type
INMUN1	4865156	02/10/2025	H

IEC/Br AALFI0874P/0 FIRST COPY
GSTIN/TYPE 24AALFI0874P1ZU/G
CB CODE AANFD4685MCH001

TYPE	INV	ITEM	CONT
Nos	1	1	6

PKG G.WT (KGS) 145160 BE0031020251337

INDIAN CUSTOMS

PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT

BILL OF ENTRY FOR HOME CONSUMPTION

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

A. INVOICE

1.S.NO	2.INVOICE NO. & DT.	3.PURCHASE ORDER NO & DT	4.LC NO & DATE	5.CONTRACT NO & DATE
1	RP/2025/004 25-MAY-25			

B. TRANSACTING PARTIES

1.BUYER'S NAME & ADDRESS	2.SELLER'S NAME & ADDRESS
INFINITY GLOBAL U-4 MAHALAXMI MARKET UDHNA MAIN ROAD, SURAT SURAT 394210	

3.SUPPLIER NAME & ADDRESS	4.THIRD PARTY NAME & ADDRESS
Reliable Petrochem FZC Hamriya Free zone Phase-2, Hamriya - Sharjah UNITED ARAB EMIRATES	

5.AEO	6. AD CODE
	6393904

C. VALUATION

1.INV VALUE	2.FREIGHT	3.INSURANCE	4.HSS.	5.LOADING	6.COMMN	7.PAY TERMS	8.VALUATION METHOD
54000						OTH	Rule 4 - Transaction Value

14.Cur : USD
15.Term CIF

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

D. COST & SERVICES

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

7.COO	8.R & LF	9.OTH COST	10.LD / ULD	11.WS	12.OTC	13.MISC CHARGE	14.ASS. VALUE
							4797900

E. ITEM DETAILS

1.S NO.	2.CTH	3.DESCRIPTION	4.UNIT PRICE	5.QUANTITY	6.UQC	7.AMOUNT
1	27101990	MINERAL HYDROCARBON OIL (FOR INDUSTRIAL USE ONLY)	438.703388	123.090000	MTS	54000.00

GLOSSARY

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

Port Code	BE No	BE Date	BE Type
INMUN1	4865156	02/10/2025	H
IEC/Br	AALFI0874P/0	FIRST COPY	
GSTIN/TYPE	24AALFI0874P1ZU/G		
CB CODE	AANFD4685MCH001		
TYPE	INV.	ITEM	CONT
Nos	1	1	6
PKG	6	G.WT. (KGS)	145160

BE0031020251337

INDIAN CUSTOMS

PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT

BILL OF ENTRY FOR HOME CONSUMPTION

PART - III - DUTIES

A. ITEM DETAILS

1.INVSNO	2.ITEMSN	3.CTH	4.CETH	5.ITEM DESCRIPTION	6.FS	7.PQ	8.DC	9.WC	10.AQ
1	1	27101990	NOEXCISE	MINERAL HYDROCARBON OIL (FOR INDUSTRIAL USE ONLY)	N	N	N	N	N

11.UPI	12.COO	13.C.QTY	14.C.UQC	15.S.QTY	16.S.UQC	17.SCH	18.STND/PR	19.RSP	20.REIMP	21.PROV	22.END USE
438.70339	AE	123.09	MTS	123090	KGS		S	N	N		GNX100

23.PRODN	24.CNTRL	25.QUALFR	26.CONTNT	27.STMNT	28.SUP DOCS	29.ASSESS VALUE	30. TOTAL DUTY
N	N	Y	N	N	Y	4797900	1175005.7

B. ITEM DUTY

DUTY	1. BCD	2.CVD_05	3.SWS	4.SAD	5.IGST	6.G. CESS	7.ADD	8.CVD	9.SG	10.T. VALUE
Notn No.					009/2025	001/2017				
Notn SNo.					1129	56				
Rate	5		10		18	0		0		
Amount	239895		23989.5		911121.2	0	0	0		
Duty Fg					0	0				

C. OTHER DUTIES

DUTY	1.SP EXD	2.CHCESS	3.TTA	4.CESS	5.CAIDC	6.EAIDC	7.CUS EDC	8.CUS HEC	9.NCD	10.AGGR
Notn No.					011/2021					
Notn SNo.					17					
Rate					0					
Amount					0		0	0		
Duty Fg					239895		0	0		0

C. OTHER DUTIES - A

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

GLOSSARY

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

Port Code	BE No	BE Date	BE Type
INMUN1	4865156	02/10/2025	H
IEC/Br	AALFI0874P/0	, FIRST COPY	
GSTIN/TYPE	24AALFI0874P1ZU/G		
CB CODE	AANFD4685MCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	6
PKG	6	G.WT (KGS)	145160

BE003102025133

INDIAN CUSTOMS

PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT

BILL OF ENTRY FOR HOME CONSUMPTION

PART - IV - ADDITIONAL DETAILS

OTHER ADDITIONAL INFORMATION

A. SVB DETAILS

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

B. PREVIOUS BEs

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

C. RE-IMPORT AFTER EXPORT

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

D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

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

E. ACCESSORY STATUS

1.INVSNO	2.ITMSNO	3.ACESSORY ITEM DETAILS

F. LICENCE DETAILS

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

G. SCHEME NOTIFICATION AND DUTY FOREGONE DETAILS

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

H. CERTIFICATE DETAILS

1.CERTIFICATE NUMBER	2.DATE	3.TYPE	1.PRC LEVEL

I.HSS DETAILS

2.IEC	3.BRANCH SLNO

J. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSNO	3.INFO TYP	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	CHR	SQC			123090	KGS

K. SINGLE WINDOW DECLARATION - CONSTITUENTS

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

L. SINGLE WINDOW DECLARATION - CONTROL

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

M. SUPPORTING DOCUMENTS

1.INVSN	2.ITMSNO	3.TYP	4.ICEGATE ID	5.IRN	6.DOC CODE	7.ISSUE PLACE	8.ISSUE DT	9.EXP DT
0	0	70500	AANFD4685MCCB00	2025100200020066				
1	0	33100	AANFD4685MCCB00	2025100200020068		UAE	28-SEP-25	
1	1	86100	AANFD4685MCCB00	2025100200020067		UAE	25-MAY-25	
						UAE	02-OCT-25	

N. CONTAINER DETAILS

1.CONTAINER NUMBER	2.TRUCK NUMBER	3.SEAL NUMBER	4.FCL/LCL
EURU1765247		AS PER BL	F
EURU1765252		AS PER BL	F
EURU1769094		AS PER BL	F
RLTU2119749		AS PER BL	F
RLTU3069508		AS PER BL	F
RLTU3069513		AS PER BL	F

O. INVOICE DETAILS

1.S NO	2.INVOICE NO	3. INVOICE AMOUNT	4. CUR
1	RP/2025/004	54000	USD

GLOSSARY

A : Ref No - SVB Reference Number, Ref Dt - SVB Reference Date; F : Code - Licence Scheme Code; I : PRC - Preceding; K : ING - Ingredient

L : RES CD - Control Result Code; RES TXT - Control Result Text

INDIAN CUSTOMS

PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT

BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INMUN1	4865156	02/10/2025	H
IEC/Br	AALFI0874P/0		FIRST COPY
GSTIN/TYPE	24AALFI0874P1ZU/G		
CB CODE	AANFD4685MCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	6
PKG	6	G.WT (KGS)	145160

BE0031020251337

PART - V - OTHER COMPLIANCES

A. EXAMINATION ORDER RMS

Check seal No. of all container. De-stuff all cargo and open and examine 100% of cargo located in all areas (1,2,3,4,5) for all container(other than ISO Liquid/Gas container, dangerous cargo and bulk cargo). --- By RMS

A1.EXAMINATION ORDER

B.EXAMINATION INSTRUCTIONS

B1. PGA EXAMINATION INSTRUCTIONS

Inv No	Item No	Agency	Status

C.COMPULSORY COMPLIANCE

D. AC REMARKS

E. EXAMINATION REPORT

F.SUPERINTENDENT COMMENTS

OOC No

OOC Date

COMPLIANCES

INDIAN CUSTOMS

PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT

BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INMUN1	4865156	02/10/2025	H

IEC/Br: AALFI0874P/0 FIRST COPY

GSTIN/TYPE: 24AALFI0874P1ZU/G

CB CODE: AANFD4685MCH001

TYPE	INV	ITEM	CONT
Nos	1	1	6

PKG 6 G.WT (KGS) 145160 BE0031020251337

PART - VI - DECLARATION

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

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

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

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

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

A.DECLARATION STATEMENT

ASSESSED

B. AUTHORIZED SIGNATORY

DATE

PLACE

AUTHORISED SIGNATORY

CHA NAME :DSR LOGISTICS

Annexure-R

List of Relied upon Documents

Investigation in respect of consignment imported by M/s. Infinity Global (IEC No. AALFI0874P),

RUD No.	Details of the RUD	No. of Pages
RUD NO. 1	Bill of Entry No. 4865156 dated 02.10.2025	1-6
RUD NO. 2	Panchnama dated 11.10.2025 for Examination and drawl of Samples.	1-7
RUD NO. 3	CRCL Visakhapatnam Test reports in respect of Bill of Entry No. 4865156 dated 02.10.2025	1-6
RUD NO. 4	Mangalore Refinery and Petrochemicals Limited (MRPL) report dated 16.04.2026 in respect of Bill of Bill of Entry No. 4865156 dated 02.10.2025	1-3
RUD NO. 5	Seizure memo dated 22.01.2026	1-1
RUD NO. 6	Statement of Shri Koustubh Manekchand Jain, authorised reprsentative of M/s Infinity Global (AALFI0874P), was recorded on 19.05.2026.	1-3
RUD NO. 7	Hon'ble High Court of Gujarat at Ahmedabad order and judgement dated 09.03.2026 R/Special Civil Application No. 16799 of 2025 and allied matters	1-25
RUD NO. 8	Extension under Section 110(2) of the Customs Act, 1962	1-1
RUD NO. 9	Invoice generated by Nayara Energy Limited	1-1

TAX INVOICE

TRIPLICATE FOR ASSESSEE /SUPPLIER

NAYARA ENERGY LIMITED

Invoice No:153802

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

Name & Address of Factory **NAYARA ENERGY LIMITED** KhambhaliaPost,P.O.Box 24,Dist.Devbhumi Dwarka-361305,Gujarat,INDIA C.EX.Regn.No./ECC No:AAACE0890PXM005,PAN:AAACE0890P,GSTIN:24AAACE0890P1ZF	Range: Khambhalia-I, Jamnagar-Rajkot Highway,Besides Jamnagar Chamber of Commerce & Industry,Jamnagar-361001 Division: Jamnagar-II,Jamnagar-Rajkot Highway,Besides Jamnagar Chamber of Commerce & Industry,Jamnagar-361001, Commissionerate: RAJKOT
Description of goods : **Automotive Diesel Fuel BS VI** Tariff Heading No : 2710 19 44	Date of Invoice : 03.10.2025 Date & Time of removal of goods : 03.10.2025 07:17:53 DCPI No : 605759621
Name & Address of Consignee: IOCLGUJ **Indian Oil Corporation Ltd REFINERY CO-ORDINATION OFFICE** C/o Nayara Energy Limited,Tank Lorry Control Bldg,,Refinery Site, 40 Km Jam-Okha HW,Jamnagar,Jamnagar,Gujarat,India,361305 ECC.No: PAN No : AAACI1681G LST No : /TIN:24073200438 CST No: /TIN:24573200438	Name&Address of Buyer/Bill to Party: 15320GA320 **Indian Oil Corporation Ltd REFINERY CO-ORDINATION OFFICE** C/o Nayara Energy Limited,,Tank Lorry Control Bldg,,Refinery Site, 40 Km Jam-Okha HW,Jamnagar,Jamnagar,Gujarat,India,361305 ECC.No: ...... PAN No : AAACI1681G LST No : 24073200438 CST No: 24573200438
Mode of Transport : Road - EXMI Transporter's Name : **EXMI**	LR / RR / BL NO & Date : IOCL/03.10.2025 Motor Vehicle Registration No **: GJ04X9457**

S.No	Delivery No	Description of Goods	Batch No	Packages	Total Qty KL15	Rate Rs./ KL15	Total Value(INR)
1	194209039	Automotive Diesel Fuel BS VI -(Intended for sale without a brand name)	OWN_B21	BULK	**3.952 KL15**	52541.75	207,645.00
		Basic Excise Duty				1.800Rs/L	7,200.00
		Addl.Duty of Excise (R&I Cess)				2.000Rs/L	8,000.00
		Special Add Duty				10.000Rs/L	40,000.00
		AID Cess				4.00Rs/L	16,000.00
		VAT Payable				14.900%	41,548.00
		Total Excise Duty :	71200.00				
		Total Value of Goods:					**320,393.00**

Gantry-Bay No : GANTRY-2 BAY-7

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

Cert. Issuing Auth & No:
Issue Date: 19.09.2025

CN	PL	DL
1	142.10	114.80
2	142.20	117.50
3	140.40	117.30

Tank No : 77T-400A
Shipment Number : 19421500 Control Serial No : 0000089143
Density@15c : 830.10 Loading Temperature : 29.00 KL15/3.952 KL/4.000 MT/3.276
Total Excise duty payable in words : RUPEES SEVENTY ONE THOUSAND TWO HUNDRED ONLY
Total Value of the goods in words : RUPEES THREE LAKH TWENTY THOUSAND THREE HUNDRED NINETY THREE ONLY

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

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

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

Driver Name: MANOJBHAI H HARIYANI
License no.:GJ1420090184357 Receiver's Signature

Checked By:

For Nayara Energy Limited

Digitally signed by: DS NAYARA ENERGY LIMITED 4
Date: 2025-10-03 07:20:56 IST
Authorised Signatory

Created By:Ravikant Kumbhar (ID20053327)