आयुक्त, सीमा शुल्क का कार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS
न्यू कस्टम हाउस, बालाजी मंदिर के पास, न्यू कांडला-370210
NEW CUSTOMS HOUSE, NEAR BALAJI TEMPLE, NEW KANDLA-370210
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SHOW CAUSE NOTICE
(Issuance of Show Cause Notice under Section 124 of Customs Act, 1962)

Specific intelligence was developed indicating that M/s. Skys International, a unit situated at Plot No. 42A, Sector – II, Kandla Special Economic Zone (KASEZ), Gandhidham holding IEC No. AEMPS5522H (hereinafter referred as "the Importer" for sake of brevity) had imported a container bearing Container No. FCIU9540930 from Thailand and that the goods contained therein were suspected to have been mis-declared with an intention to circumvent the applicable Customs law, regulatory requirements and/or payment of appropriate Customs duties and other statutory liabilities.

1.2. Whereas, acting upon the said intelligence, the aforesaid container No. FCIU9540930 was placed on hold by the Directorate of Revenue Intelligence, Ahmedabad Zonal Unit.

2. SEARCHES OF OFFICE PREMISES :

2.1.1 Whereas, a search was conducted on 17.03.2026 at the office premises of M/s. Shri Krishna Logistics, situated at Laxmi Residency, Opp. Shree Khodiyar Petrol Pump, Shakti Nagar, Adani Port Road, Mundra – 370 421, on the basis of specific intelligence indicating that the premises were being used for handling the documentation and Customs-related formalities pertaining to the subject import consignment and that relevant incriminating documents/records relating to the import of Areca Nuts and the filing of the Bill of Entry were likely to be available therein. During the course of the search, the officers examined the records, documents and electronic data/computer systems available at the said premises. The search was conducted in the presence of independent witnesses and the proceedings were duly recorded in a Panchnama dated 17.03.2026 **(RUD-1).**

2.1.2 Whereas, during the search, various electronic records and documents relating to the import consignment covered under B/L No. BKT260100006 dated 03.02.2026 covered by Container No. FCIU9540930, were retrieved from the computer system used at the premises of M/s. Shri Krishna Logistics.

2.1.3 Further, the documents/electronic records recovered during the search included, inter alia, Bill of Lading, commercial invoice, packing list, correspondence exchanged through e-mail and other import-related documents pertaining to M/s. Skys International, Kandla SEZ.

2.1.4 The electronic records revealed correspondence between the e-mail ID of M/s. Shri Krishna Logistics, including krishnalogistics889@gmail.com, and the e-mail ID of M/s. Skys International, namely theskysinternational05@gmail.com. The records also revealed receipt and forwarding of import documents in respect of the subject consignment.

2.2 Whereas, search was also carried out at the office premises of M/s. Skys International, SEZ Unit, Plot No. 42A, Sector – II, Kandla Special Economic Zone, Gandhidham on 17.03.2026 under panchnama proceedings. However, during the search operation, no incriminating documents/records were recovered from the said premises **(RUD-2).**

3. EXAMINATION OF THE IMPORTED GOODS :

3.1 Whereas, the container No. FCIU9540930 under Bill of Lading No. BKT260100006 dated 03.02.2026, destined to Kandla SEZ, Kandla was put on hold at Mundra Port and was moved CWC, CFS, Mundra to carry out detailed examination. The details of import consignment as per Bill of Lading is as under :-

Sr. No.	Particulars	Details
01.	Bill of Lading No. & date	BKT260100006 dated 03.02.2026
02.	Shipper	Wardan International Co. Ltd., Thailand
03.	Consignee	Skys International, SEZ Unit IEC AEMPS5522H, Plot No. 42A, Sector – II, Kandla Special Economic SEZ code KDL6Z1168
04.	Notify Party	Same as consignee
05.	Port of Loading	Laem Chabang, Thailand
06.	Port of Discharge	Mundra India
07.	Port of Delivery	Kandla SEZ India
08.	Vessel Name	KMTC, Mumbai V 2601 W
09.	Container No. & Seal No.	FCIU9540930 & S004301
10.	No. of Packages	350 Bags
11.	Description of Goods	Black Beans
12.	Gross Weight/Net weight	28550 Kg/28000 Kg

3.2 The container number and seal number of the container were found matched and also found intact. The import container No. FCIU9540930 was subjected to weighment and the weight of the container found matched with the Import documents viz. Bill of Lading.

3.3 Shri Meet Shah, Shri Sanjay Arya, Shri Inder Bhushan Mishra, representing the importer and Shri Dinesh Velji Singrakhya, employee/authorized representative of M/s. Sai Marine Surveyors on behalf of the Shipping Line M/s. All Sea Route Shipping Agency, were present during the examination proceedings.

3.4 The examination of the container FCIU9540930, under panchnama dated 18.03.2026 **(RUD-3)**, revealed that the said container contains 38 (Thirty Eight) bags of Black Beans at the front side of the container and thereafter, remaining 312 bags were found containing Areca Nuts. The examination was carried out by taking out the contains of the bags by piercing it with steel rod. Weighment has been done with respect to each bags and it was found that all the bags including the bags contained Black beans and Areca Nuts were of weight ranges from 80 to 82 Kilograms.

4. STATEMENT OF KEY PERSONS :

4.1 Whereas, during the course of search operation conducted at the premises of M/s. Krishna Logistics, a premises used for handling the documentation and Customs-related formalities pertaining to the subject import consignment and that relevant incriminating documents/records relating to the import of Areca Nuts and the filing of the Bill of Entry, the proprietor or managing person of M/s. Krishna Logistic was not available, however, Shri Sanjay Kumar Arya, Documentation Executive was only prominent person available at that premises during the material time. Hence, **s**tatement of Shri Sanjay Kumar Arya, Documentation Executive of M/s. Shri Krishna Logistic was recorded under section 108 of Customs Act, 1962 on 17.03.2026 **(RUD-4)**, wherein he interalia stated that –

- He stated that he is working as a Documentation executive for M/s. Shri Krishna Logistics since 2023, it consists receipt of BL, intimation to Shipping line and enquiry about vessel ETA (Expected Time of Arrival), Shipping documentation etc. He stated that the proprietor of the firm is Mrs. Savita Ramesh Shiju. He further stated that Shri Satish Maheshwari is looking after all the matters of M/s. Shri Krishna Logistics and takes final decision.
- He had perused the panchnama dated 17.03.2026 and agreed with its correctness.
- He stated that Shri Satish Maheshwari on 24.02.2026 had asked his office fellow to write an email to Shipping line M/s. All Sea route shipping agency requesting them to return back the container No. FCIU9540930.
- He stated that his fellow staff Shri Indrabhushan Mishra received call from shipping line informing that the shipment was arriving on 12.03.2026 and they requested to share the details of SEZ Unit / Code for further clearance. He stated that Shri Indrabhushan Mishra, instead of providing any details regarding port code etc. himself, he gave contact details of Shri Rashid Kaladia owner of Skys International a SEZ Unit Kandla. M/s. Krishna Logistics had received email instructing them to file the Bill of Entry. He stated that they did not take any further action for filing of bill of entry. He further stated that follow up of the cargo was taken by Shri Akhil Sethi (M/s. Asphaltera Pvt Ltd.) and also by Shri Rashid Kaladia of M/s. Skys International through his office fellow. He further stated that the BL / invoice / packing list which clearly shows that M/s. Skys International, KASEZ unit has imported the said goods. He further stated that after hold of the container both Shri Akhil Sethi & Shri Rashid Kaladia followed up for clearance of the goods vide said BL. He stated that they have not filed any bill of entry till date and also stated that they did not even have code to file bill of entry for SEZ unit.

4 . 2 Whereas, Summon was issued to the proprietor of M/s. Shri Krishna Logistics and Mrs. Savita R Siju, Proprietor of M/s. Shri Krishna Logistics had authorized Shri Meet Shah, Dock Executive (Operation) of M/s. Shri Krishna Logistics to give statement on her behalf. Statement of Shri Meet Shah, Authorised Representative of M/s. Shri Krishna Logistics was recorded under section 108 of Customs Act, 1962 on 25.03.2026 **(RUD-5)**, wherein he interalia stated that –

- He is working at M/s. Shri Krishna Logistics, Mundra since 6 years and presently he is working as Dock Executive (Operation). He was authorised by the proprietor of M/s. Shri Krishna Logistics to give statement. He stated that Ms. Savita R. Siju, Proprietor of M/s. Shri Krishna Logistics is bound by the details provided by him and the statement given by him on behalf of M/s. Shri Krishna Logistics.
- M/s. Shri Krishna Logistics is a proprietor-ship firm and Ms. Savita R. Siju is Proprietor of M/s. Shri Krishna Logistics. Shri Krishna Logistics is engaged as clearing agency and also forwarder. Their firm is doing clearing agent work by using the license of M/s. Airtrax Freight Logistics. Their firm is functioning since 2018. He stated that though Ms. Savita R. Siju is proprietor of the firm, the overall functioning of the business is being handled by Shri Satish R. Maheshwari.

- He had perused the panchnama dated 17.03.2026 and he agreed and confirmed that the contents of the panchnama are true and correct.

- He had perused the statement dated 17.03.2026 of Shri Sanjay Kumar Arya and fully agreed that the contents of the statement is true and correct.

- He had perused the documents recovered during the panchnama dated 17.03.2026 from the computer installed at M/s. Shri Krishna Logistics, Mundra and he stated that all those documents retrieved from the computers installed at M/s. Shri Krishna Logistics, Mundra were within the firms knowledge and agreed that all the mail correspondence with M/s. Skys International were made by their firm viz. M/s. Shri Krishna Logistics, Mundra for clearances.

- He stated that no Bill of Entry in respect of BL No. BKT260100006 dated 03.02.2026 has been filed by their firm.

- He stated that the import documents in relation to import consignment of BL No. BKT260100006 dated 03.02.2026 were received by their firm from M/s. Skys International, a SEZ Unit of Kandla Special Economic Zone, Kandla. He stated that Shri Rashid Kaladia is the owner of M/s. Skys International. He further stated that as Shri Rashid Kaladia does not have operating staff at his SEZ unit, all the Bills of Entry in respect of M/s. Skys International were processed at M/s. Shri Krishna Logistics with the login credentials of M/s. Skys International. He stated that the digital signature of M/s. Skys International was available at their office premises for filing Bills of Entry.

- He stated that they received import documents from M/s. Skys International, SEZ unit for filing bill of entry in respect of BL No. BKT260100006 dated 03.02.2026 at their e-mail id krishnalogistics889@gmail.com from theskysinternational05@gmail.com. He further stated that accordingly, their firm had prepared check-list for filing Bill of Entry for customs clearances.

- He stated that Shri Rashid Kaladia, the owner of M/s. Skys International was seated at their Mundra office for 2 months and had assisted the customs clearances and other matters alongwith employees of his firm. He stated that Shri Rashid Kaladia was in direct contact with Shri Satish Maheshwari and they both were friends. He stated that as the health of Shri Satish Maheshwari was not sound, Shri Rashid Kaladia assured to look after their firm.

- He had perused the pannchnama dated 18.03.2026 drawn at the premises of CWC, CFS (Speedy), Mundra and agreed the content of the panchnama, and he stated that he was present during the entire panchnama dated 18.03.2026. He stated that the imported goods were found as "Areca Nut" concealed alongwith "Black Beans". The quantity of Black Beans and Areca Nut as mentioned at the panchnama dated 18.03.2026 is true and correct and he agreed the fact that it is gross mis-declaration and such arrangement of concealment and mis-declaration were done to clear the goods in the guise of "Black Beans".

4 . 3 Whereas, summon was issued to M/s. All Sea Route Shipping Agency, being the Shipping Line Agent responsible for filing the Import General Manifest (IGM) in respect of the subject consignment, in order to ascertain the circumstances surrounding the filing of the IGM, the particulars and documents furnished by the concerned parties, the identity of the importer/consignee and the persons who communicated the relevant import details to the shipping line. The statement and records of the Shipping Line Agent were also considered necessary to verify the declared description of the goods, importer code, vessel/container particulars, movement of the subject container and subsequent communications regarding delivery/return of the consignment, and thereby establish the factual chain of events leading to the interception and examination of the subject container. Statement of Shri Devanand Vishnu Banega S/o. Vishnu Banega, Proprietor of M/s. All Sea Route Shipping Agency, Off No. 1, Shri Pitru Chhaya Chambers, 8 Cabin Road, Opp. Railway Quarters, Thane, Mumbai – 400601 recorded under Section 108 of the Customs Act, 1962, on 26.03.2026 **(RUD-06)**, wherein he interalia stated that -

- He is proprietor of M/s. All Sea Route Shipping Agency and looks after all the work related to his firm. M/s All Sea Route Shipping Agency is functioning from Mumbai and is agent of M/s. Global Navigation Line in India. He stated that shipping lines issues of M/s. Global Navigation Line are being dealt by his firm in India. He further stated that the working relating to issuance of Delivery Order (DO), filing of IGM, Arrival Notice to the actual Importer, monitoring of container movement etc were looked after by his firm.

- He stated that the IGM No. 1182204 dated 06.03.2026 has been filed for vessel entry. He further stated that the inward entry No. 113 in respect of container No. FCIU9540930 has been registered on 10.03.2026 for arrival of the container at Vessel viz. ZHONG GUXIAN VOY 2601. He stated that the said IGM has been filed at MICT, Mundra through online at ICEGATE.

- He stated that the destination port for clearances of the imported goods at Container No. FCIU9540930 in respect of IGM No. 1182204 dated 06.03.2026 is INKDL6 and importer code is 91510 viz. M/s. Skys International, a SEZ Unit of Kandla Special Economic Zone, Kandla.

- He stated that the details with regards to filing of IGM were received from their counterpart at Thailand. He stated that in present case, the Bill of Lading No. BKT260100006 dated 03.02.2026 was received from their principal's (M/s. Global Navigation Line) counterpart through mail ID – mughanum@gnigroup.net on 07.02.2026.

- He stated that he had received the KYC viz. IEC certificate of the importer from our counterpart at Thailand through mail ID mughanum@gnigroup.net on 07.03.2026.

- He stated that before arrival of the container No. FCIU9540930, a person named Shri Bhushan Pandit from M/s. Airtrax Freight Logistics, Mundra (airtraxfrieghtmundra@gmail.com) had contacted him through e-mail 24.02.2026 and requested him to re-export the cargo back to the shipper at POD : LAEM CHABANG, Thailand. He stated that the Mobile No. of Shri Bushan Pandit is 7486086936. He stated that initially communication with respect to the said container No. FCIU9540930 was made with Shri Bhushan Pandit of M/s. Airtrax Freight Logistics, Mundra and thereafter, when he asked from them about the importers details, Shri Bhushan Pandit gave the contact details of Shri Rashid Kaladia from M/s. Skys International, a unit of KASEZ. He stated that Shri Rashid Kaladia was given the importer code No. 91510 (SEZ Unit code) for filing details at IGM for movement of container to SEZ Unit over mobile phone.

- He stated that Shri Bhushan Pandit of M/s. Airtrax Freight Logistics being third party and not connected with the movement of container No. FCIU9540930 directly, hence, he requested him to share importer/consignee e-mail/contact no. to check with their principal with respect to their cost of return the container to POL and other expenses at Mundra. He stated that Shri Rashid Kaladia on 12.03.2025 has called him and inquired whether the container No. FCIU9540930 had arrived at Mundra Port or otherwise and he informed that the container has been arrived at MICT, Mundra. He stated that Shri Rashid Kaladia through mobile No. 9825803975 called again and insisted for early issue of Delivery Order for container No. FCIU9540930. He stated that He asked Shri Rashid Kaladi to submit surrender Bill of Lading duly endorsed and all import documents, so that the Delivery Order could be issued and Shri Rashid Kaladia had informed that he is sending it

- He stated that after receipt of a mail from SIIB, Mundra regarding hold of container No. FCIU9540930, he informed Shri Rashid Kaladia and advised to contact the officials of SIIB, Mundra for receiving NOC for issue of Delivery Order and also sent a mail requesting to send KYC/import documents to submit SIIB/DRI. He stated that when Shri Rashid Kaladia came to know that the said container No. FCIU9540930 was put on hold by the DRI, he reversed earlier discussions and Shri Rashid Kaladia started telling that the said cargo in the said container does not belong to him and it was not brought by him. He stated that after the hold of container No. FCIU9540930, he did many communication through mail, however, Shri Rashid Kaladiya did not responded.

- He stated that on starting sailing of vessel, their Thailand counterpart had sent Draft Bill of Lading. He stated that after the request made by the DRI officials, procured all import documents viz. surrendered BL, Invoice/Packing List, CCO etc. from his Thailand counterpart.

- He stated that Shri Dinesh Singhrikhya of Sal Marine, Surveyor was authorized by him to remain present during examination of the import consignment in container No. FCIU9540930. He stated that during the examination of the import consignment vide container No. FCIU9540930, “Beternut (Arecanut) / 312 Bags” were found concealed with “Black Beans – 38/ Bags”. He stated that vide letter dated 19.03.2026, he had intimated the said fact to M/s. Skys International.

4..4 Whereas, Summon was issued to Shri Rashid Ahmed Kaladia, partner of M/s. Skys International, the consignee/importer of the subject consignment, to ascertain his role and involvement in the importation and clearance of the subject goods. His statement was considered necessary to establish the circumstances under which the subject consignment was procured, the source and receipt of the import documents, the particulars furnished to the Shipping Line, the importer code communicated for filing of the IGM, and the instructions given for preparation and filing of the Bill of Entry. His statement was also required to examine his communications and association with M/s. Shri Krishna Logistics and other persons involved in the clearance process, including the use of the ICEGATE credentials/DSC of M/s. Skys International, and to ascertain his knowledge regarding the actual nature and description of the goods found in the container. Further, in view of the recovery of 312 bags of Areca Nuts concealed behind 38 bags of Black Beans, his statement was considered necessary to ascertain the circumstances leading to such mis-declaration/concealment, his knowledge of the actual contents of the consignment, and the subsequent instructions not to file the Bill of Entry after the container was placed on hold by DRI/Customs. His statement was therefore material for determining the role, knowledge, and responsibility of the importer/consignee in relation to the subject consignment and the consequential contraventions under the Customs Act, 1962 and other applicable laws**.** Statement of Shri Kaladia Rashid Ahmed S/o Shri Abdulbhai**,** resident of 601, 6th floor, Shafaq Appartment, Khandia Street, Mumbai Maharashtra 400008 was recorded under Section 108 of the Customs Act, 1962 on 27.03.2026 **(RUD-07)**, wherein he interalia stated that –

- He is engaged in business activities and partner of M/s. SKYS International a unit for warehouse located in KASEZ, Kandla.
- M/s. SKYS International is a partnership firm. He and Ms. Simran Chaudhary are partners of the firm M/s. SKYS International. He stated that M/s. Skys International is located at Kandla Special Economic Zone and M/s. Skys International hold LOA **(RUD-17)** for warehousing facility. He stated that the importer’s imports and stores at their warehouse facility and files bills of entry at KASEZ.
- He had perused Panchnama dated 17.03.2026 drawn at M/s. Shri Krishna Logistics, Mundra and agree with the correctness of the same.
- He had perused the e-mail communication dated 12.03.2026 sent from mail id – theskysinternational05@gmail.com to krishnalogistics889@gmail.com. He agreed and confirmed that all the import documents were sent by him on behalf of M/s. Skys International to M/s.

Krishna Logistics, Mundra. The import documents includes surrendered Bill of Lading No. BKT260100006 dated 03.02.2026, Phyto certificate, Invoice and Packing List.

- He stated that all the import documents which have been forwarded to M/s. Krishna Logistics from his firms mail were received from the wardahinternational01@gmail.com dated 12.03.2026.
- He stated that Shri Satish Maheshwari, the overall incharge of M/s. Krishna Logistics, Mundra is his close friend and accordingly, the ICEGATE Login credentials of M/s. Skys International were kept at the premises of M/s. Krishna Logistics. He stated that all the import documents received by him were forwarded to M/s. Krishna Logistics, Mundra for filing Bills of Entry. He stated that immediately on receipt of mail from wardahinternational01@gmail.com, Shri Mishra from M/s. Krishna Logistics had contacted him and requested to forward the mail to the mail ID of M/s. Krishna Logistics and he forwarded the same
- He stated that the Bill of Entry for the Bill of Lading No. BKT260100006 dated 03.02.2026 for clearances of container No. FCIU9540930 were not filed till then. He stated that M/s. Krishna Logistics had sent him check- list for filing of Bill of Entry towards confirmation through mail dated 12.03.2026 at 03.04 PM for his confirmation for filing Bill of Entry.
- He perused the statements of Shri Devanand Banage dated 26.03.2026 recorded under section 108 of Customs Act, 1962 and stated that he had given the Importer code No. 91510 (SEZ Unit code) for filing details of IGM for movement of container No. FCIU 9540930 to SEZ Unit to Shri Devanand Banega of M/s. All Sea Route Shipping Agency during his telephonic conversation.
- He had perused the answer to Question No. 8 of the statement of Shri Devanand Banega dated 26.03.2026 and confirmed the fact that he initially requested him for Delivery Order, however, as when he realized that the said container No. FCIU9540930 was put on hold by the DRI, he cross checked with the import details and also verified with Shri Satish Maheshwari and thereafter said that the subject container do not pertain to him.
- He stated that Shri Devanand Banega had informed him about the examination of goods under Container No. FCIU9540930 by DRI officers of Ahmedabad Zonal Unit on 17.03.2026 and also requested him to remain present during examination, however, as he was at Mumbai, he could not present himself during examination of the said container by DRI officers.
- He had perused the Panchnama dated 18.03.2026 for examination of imported goods under Bill of Lading No. BKT260100006 dated 06.02.2026 and he understand that container No. FCIU9540930 was found contained out of total 350 bags, 38 bags were Black Beans and remaining 312 bags Areca Nuts. He stated that import of Areca Nut is prohibited.
- He had perused the statements of Shri Meet Shah dated 25.03.2026 recorded under section 108 of Customs Act, 1962 and agreed with its correctness.

- He stated that the import documents in relation to container No. FCIU9540930 was received at his mail ID theskysinternation05@gmail.com from Shri Muhammad Nadeem wardahinternational01@gmail.com and he forwarded the said mail to Shri Mishra working at M/s. Krisha Logistics, Mundra, as per request for further process.

- He further stated that he is not inclined to file Bill of Entry for the imported goods under container No. FCIU9540930.

4 . 5 Whereas, Summon was issued to Shri Indra Bhushan Mishra, an employee of M/s. Krishna Logistics who was involved in documentation and data-entry activities relating to the clearance of import consignments, including the subject consignment, to ascertain his specific role in processing the import documents and preparing the proposed Customs documentation. His statement was considered necessary to establish the circumstances in which the import documents relating to the subject consignment were received, the instructions under which the checklist was prepared describing the goods as “Black Beans”, and the use of the ICEGATE credentials/DSC of M/s. Skys International for preparation of the said checklist. He was also required to explain the communications exchanged with Shri Rashid Ahmed Kaladia and the Shipping Line/its agent concerning the subject container, including the instructions regarding its movement and proposed return/re-export. Further, in view of the subsequent discovery of 312 bags of Areca Nuts concealed behind 38 bags of Black Beans, his statement was necessary to ascertain the circumstances in which instructions were received not to file the Bill of Entry after the container was placed on hold. Statement of Shri Indra Bhushan S/o Shri Ramkishore Mishra**,** resident of Plot No. 10C, Kalapoorna Residency, Vill Baroi, Tal. Mundra, Kutch, Gujarat – 370421 was recorded under Section 108 of the Customs Act, 1962, on 07.04.2026 **(RUD-08)**, wherein he interalia stated that -

- He is working at M/s. Shri Krishna Logistics, Mundra since October, 2023 and looking after work of documentation, data entry, daily inventory, shipping line communication etc.
- He stated that M/s. Shri Krishna Logistics is using the Custom Broker License of M/s. Airtrax Freight Logistics and all the works of customs clearances of M/s. Shri Krishna Logistics are being carried out with the help of the Custom Broker License of M/s. Airtrax Freight Logistics. M/s. Airtrax Freight Logistics is Chennai based firm and it had got their customs broker license endorsed at Mundra Port.
- He had perused the Panchnama dated 17.03.2026 drawn at M/s. Shri Krishna Logistics, Mundra and agreed with its correctness.
- He had perused the Panchnama dated 18.03.2026 for examination of imported goods under Bill of Lading No. BKT260100006 dated 03.02.2026 and stated that stated that the container No. FCIU9540930 was examined by DRI officers at CWC CFS (Speedy), Mundra and found out of total 350 bags, 38 bags contained Black Beans and remaining 312 bags contained Areca Nuts and he stated that during the entire panchnama dated 18.03.2026, he was remain present.
- He stated that being employee working at M/s. Krishna Logistics, he works as per the instructions and directions of his superior. He stated that Shri Satish Maheshwari, overall incharge of M/s. Krishna Logistics has sent draft Bill of Lading No. BKT260100006 dated 03.02.2026 and asked him to put a mail to Shipping Line to return the shipment back to the Shipper at POD, LAEM CHABANG, THAILAND and accordingly, vide mail dated 24.02.2026, he had sent mail to M/s. All Sea Route Shipping Agency at their mail ID dev@allsearoute.com and info@allsearoute.com from mail ID viz. airtraxfreightmundra09@gmail.com and requested to arrange for return of shipment back to the Shipper at POD, LAEM CHABANG, Thailand.
- He stated that there was mail communication and telephonic communication between Shri Devanand Banega of M/s. All Sea Route Shipping Agency and him regarding this matter. He stated that during this period the said container No. FCIU9540930 was put at Nhava Sheva Port for returning as per the arrangement made by Shri Satish Maheshwari.
- He stated that afterwards, the said container No. FCIU9540930 was received at Mundra as per the direction and arrangement made by Shri Satish Maheshwari and accordingly, we got e-mail message dated 05.03.2026 from M/s. All Sea Route Shipping Agency informing that the said container No. FCIU9540930 expected to reach at Mundra and they asked to inform from where the consignee wants to take delivery of the cargo.
- He stated that thereafter, Shri Satish Maheshwari had asked me to get the copies of import documents from Shri Rashid Kaladia of M/s. Skys International, a SEZ unit of Kandla, as he had spoken with Shri Rashid Kaladia regarding import of a consignment at M/s. Skys International, SEZ unit at Kandla and accordingly, he had asked Shri Rashid Kaladia to forward mail received by him from overseas exporter for preparing check list for filing Bill of Entry.
- He stated that Shri Rashid Kaladia had sent the mail containing import documents viz. Surrender Bill of Lading, Invoice, Phyto Certificate, COO etc. on 12.03.2026 at 2.38 PM and sent repeatedly on the same day at 2.39 PM, 2.41 PM from mail ID theskysinternational05@gmail.com to

krishnalogistics889@gmail.com.

- He stated that as per the directions of Shri Satish Maheshwari, he did prepare Checklist for filing Bill of Entry, as per the details available at the import documents viz. for import of Black Beans, by using the login credential of M/s. Skys International and sent to M/s. Skys International for approval vide mail dated 12.03.2026 at 03.04 PM. He stated that the login credential and DSC of ICEGATE login of M/s. Skys International were with M/s. Krishna Logistics for filing the Bills of Entry, as per the instructions of Shri Rashid Kaladia.
- He stated that after sometime, Shri Rashid Kaladia had called him over phone and asked him not to file Bill of Entry, as he had call from Shri Devanand Banega of M/s. All Sea Route Shipping Agency that the container No. FCIU9540930 was placed on hold by DRI/SIIB, Mundra. He stated that he had informed the fact of request made by Shri Rashid Kaladia not to file Bill of Entry to Shri Satish Maheshwari.
- He stated that both Shri Rashid Kaladia and Shri Satish Maheswari were aware of the import of container No. FCIU9540930, as both of them were monitored the import of container No. FCIU9540930 and given instruction to him for dealing with the container and filing of Bill of Entry.

4 . 6 Whereas, Summon was issued to Shri Satish Rayshi Maheshwari, who was looking after the overall functioning and day-to-day affairs of M/s. Krishna Logistics, the Customs Broker/clearing agency involved in the documentation and clearance-related activities of M/s. Skys International, to ascertain his supervisory and operational role in the handling of the subject consignment. His statement was considered necessary to establish the manner in which the import documents pertaining to the subject consignment were received, processed and acted upon by the personnel of M/s. Krishna Logistics, the persons responsible for preparation of the Customs documentation, and the instructions issued by him in relation thereto. In particular, his statement was required to ascertain the circumstances in which the ICEGATE credentials and DSC of M/s. Skys International were made available to M/s. Krishna Logistics, the role of Shri Rashid Ahmed Kaladia in directing or supervising the activities connected with the subject consignment, and the instructions given by Shri Satish Rayshi Maheshwari to the staff of M/s. Krishna Logistics for processing the import documents and proposed clearance of the goods. Statement of Shri Satish Rayshi Maheshwari S/o. Rayshibhai Maheshwari**,** resident of Bunglow No. 1, Sanya Property, Aga khan School Road, Mundra was recorded under Section 108 of the Customs Act, 1962 on 06.08.2026 **(RUD-09)**, wherein he interalia stated that **–**

- He is looking after overall work of M/s. Krishna Logistics, Mundra since 2016. M/s. Shri Krishna Logistics is logistic service provider firm and Ms. Savithaben Rameshbahi Siju is owner of M/s. Krishna Logistics. He stated that all the office work are being carried out by him.
- He stated that M/s. Shri Krishna Logistics is using the Custom Broker License of M/s. Airtrax Freight Logistics and all the works of customs clearances of M/s. Shri Krishna Logistics are being carried out with the help of the Custom Broker License of M/s. Airtrax Freight Logistics. M/s. Airtrax Freight Logistics is Chennai based firm and had got customs broker license endorsed at Mundra Port.
- He had perused Panchnama dated 17.03.2026 drawn at M/s. Shri Krishna Logistics, Mundra and agreed with its correctness.
- He had perused Panchnama dated 18.03.2026 for examination of imported goods under Bill of Lading No. BKT260100006 dated 03.02.2026. He stated that the container No. FCIU9540930 was contained 38 bags of Black Beans and remaining 312 bags of Areca Nuts. He stated that during the said panchnama dated 18.03.2026, his office statff/employees were remained present during panchanama dated 18.03.2026.
- He stated that Shri Kaladia Rashid Ahmed is his friend since 8 to 9 years. He stated that during his

health was deteriorated during May, 2025 and Shri Kaladia Rashid Ahmed was helped him and as he was not in position to supervise his office work, Shri Kaladia Rashid Ahmed had helped him in supervising my day-to-day office work. He stated that during these period, Shri Rashid Kaladia was used to seat at his office to carry out day-to-day work of his office.

- He stated that as Shri Rasid Kaladia used to sit at his office during his deteriorated health condition, Shri Rashid Kaladia personally knew every staff of his office and his office staff follows the directions of Shri Kaladia Rashid Ahmed.
- He stated that as Shri Kaladia Rashid Ahmed carried out day-to-day work of his office for alteast 3 months and accordingly, was very acquainted with his staffs and had gave ICEGATE login credentials and DSC of M/s. Skys International to his staff and used to get work relating to M/s. Skys International done through his staff. He stated that as Shri Kaladia Rashid Ahmed is his friend and helped him in day-to-day work his office, he allowed and instructed he staff to carry out personal work relating to M/s. Skys International as per the instruction of Shri Kaladia Rashid Ahmed.
- He had perused the statement of Shri Rashid Kaladia dated 27.03.2026. He stated that it is incorrect that the imported goods covered under container No. FCIU9540930 is owned by his client, as stated by Shri Rashid Kaladia in statement dated 27.03.2026. He stated that Shri Rashid Kaladia informed him that a container No. FCIU9540930 is about to reach at Mundra port for onward transhipment to SEZ, Kandla and for further clearances accordingly, he instructed his staff/employee of M/s. Shri Krishna Logistics to help and process the documentations using the ICEGATE credential of M/s. Skys International duly getting approval from M/s. Rashid Kaladia. He stated that he was not aware of the actual imported goods contained in the said container No. FCIU9540930. He stated that he specifically directed his staff that while performing the work relating to M/s. Skys International, they should get approval from Shri Kaladia Rashid Ahmed and only after getting e-mail approval, should process the documents further. He stated that in respect of imported goods under Bill of Lading No. BKT260100006 dated 03.02.2026 under container No. FCIU9540930, his office staff had received mail from Shri Kaladia Rashid Ahmed and also sent check list for approval for filing Bill of Entry in the name of M/s. Skys International (Self filing).
- He had perused the statement of Shri Indra Bhushan, Employee/Staff of M/s. Shri Krishna Logistics dated 07.04.2026. He stated that it is true that he was directed his staff to follow the instructions of Shri Kaladia Rashid Ahmed in clearing the import container No. FCIU9540930, as Shri Kaladia Rashid Ahmed requested him to direct his staff to help in documentation process. Shri Kaladia Rashid Ahmed was in regular contact with him and as per Shri Kaladia Rashid Ahmed's request he directed his staff/employee to process the documentations of M/s. Skys International. He stated that he was not aware of the contents of the said container No. FCIU9540930.
- He had perused the statement of Shri Meet Madhukant Shah, Authorized Person of M/s. Shri Krishna Logistics dated 25.03.2026 and agree the correctness.

5. SEIZURE OF GOODS

5.1 Whereas, the investigation revealed that M/s. Skys International has intentionally mis-declared the imported goods with respect to their description at import documents with the apparent intention of evading Customs duties and circumventing the import restrictions. Consequently, the said goods appear to be liable for confiscation under the provisions of Sections 111 of the Customs Act, 1962, besides any other applicable provisions of the Act.

5.2. Therefore, the imported goods covered under Bill of Lading No. BKT260100006, IGM No. 1182204 dated 06.03.2026 (Line No. 113) (Container No. FCIU9540930) were seized under reasonable belief that the said goods are liable for confiscation under the provisions of Section 111 of the Customs

Act, 1962 **(RUD-10)**.

6. SCRUTINY OF RECORDS/DOCUMENTS :

6.1 Whereas, during the course of investigation, various documents and electronic records pertaining to the import consignment covered under B/L No. BKT260100006 dated 03.02.2026 and Container No. FCIU9540930 were recovered/obtained and examined. The said documents were scrutinized in conjunction with the statements recorded under Section 108 of the Customs Act, 1962, the Panchnamas drawn during the course of investigation, and the findings of physical examination of the subject goods.

6.2 The Bill of Lading, Commercial Invoice, Packing List, Phytosanitary Certificate, Certificate of Origin and other documents relating to the subject consignment were examined. The documents indicated that the goods imported under B/L No. BKT260100006 dated 03.02.2026 were declared as "Black Beans" and the consignee/importing entity was shown as M/s. Skys International, Kandla SEZ. The image of the documents viz. Bill of Lading, Commercial Invoice, Packing List, Phytosanitary Certificate are reproduced below :-

Image of surrendered Bill of Lading No. BKT260100006 dated 03.02.2026 (RUD-11)

OCEAN BILL OF LADING
FOR COMBINED TRANSPORT OR PORT TO PORT SHIPMENT

LINKERS LINE
Email: info@linkersline.com
website: www.linkersline.com

Shipper
WARDAH INTERNATIONAL CO., LTD.
898/1 PRASERT MANOONKIT ROAD, KUM
BANGKOK THAILAND 10510
+66 80647 3207
WARDAHINTERNATIONAL01@GMAIL.COM

Consignee (If to order so indicate)
SKYS INTERNATIONAL
SEZ UNIT DTLS IEC AEMFS5522H SKYS INTERNATIONAL
PLOT NO.42A, SECTOR-II, KANDLA
SPECIAL ECONOMIC SEZ CODE: KDL6Z158

Notify party (No claim shall attach for failure to notify)
SAME AS CONSIGNEE

RECEIVED by the Carrier the Goods as specifeid above in apparent good order and condition unless otherwise stated, to be transported to such place as agreed, authorised or permitted herein and subject to all the terms and conditions appearing on the front and reverse of this Bill of lading to which the Merchant agrees by accepting this Bill of Lading, any local privileges and customs not with standing.

The Particulars given below as stated by the shipper and the weight, measure, quantity, condition, contents and value of the Goods are unknown to the Carrier.

In WITNESS whereof one (1) original Bill of Lading has been signed if not otherwise stated Below, the same being accomplished the other(s). If any to be void, if required exchange for the Goods or delivery order.

THE SHIPPER CONSIGNEE OWES CARRIERS/ CARRIERS AGENT ANY MONEY REGARDLESS OF THE ISSUED BILLS OF LADING CONSERNED WITH THIS SHIPMENT THE CARRIERS/CARRIERS AGENTS COULD HOLD THE SHIPMENT BACK AND THEY WILL NOT BE RESPONSIBLE FOR ANY CLAIMS AND DAMAGES WHATSOEVER ARESES IN LATE RELEASING OF THE SHIPPMENT.

Ocean vessel / Voy no.	Place of Receipt	Booking No.	Bill of Lading No.
KMTC MUMBAI V. 2601W	LAT KRABANG, THAILAND	BKT260100006	BKT260100006
Port of Loading	Port of Discharge	Place of Delivery	Ref. No.
LAEM CHABANG, THAILAND	MUNDRA, INDIA	MUNDRA, INDIA	

Marks and numbers	No. of Pkgs or Shipping Units	Description of packages and goods	Gross weight of cargo in kilos	Measurement
WARDAH ORIGINAL THAILAND	1X40' HC 350 BAG(s)	SHIPPER LOAD, STOW & COUNT:CY/CY BLACK BEANS HS CODE:0713.39.2110 ORIGINAL THAILAND "CARGO IN TRANSIT TO KANDLA ZONE (INKDL6) ON CONSIGNEE ACCOUNT & RISK" "FREIGHT PREPAID" SHIPPED ON BOARD 06/02/2026 AT LAEM CHABANG, THAILAND BY KMTC MUMBAI V. 2601W	(KGS) 28,550.000	(CBM) 55.000
FCIU9540930 40'HC/S004301	350 BAG(s)		28,550.000 KGS	55.000 M3

SURRENDERED
NON NEGOTIABLE

Temperature Control Instructions:	Total	Load into container No.	Excess Value Declaration : Refer to Clause 6(4)(B) + (C) or reverse side

For delivery of the goods apply to	Freight and Charges	Prepaid	Collect
DESTINATION OFFICE ALL SEA ROUTE SHIPPING AGENCY ALL IMPEX SERVICES OFFICE ADDRESS :OFF. NO. 1, SHRI PITRU CHHAYA CHS. B CABIN ROAD, OPP. RAILWAY QUARTERS THANE, WEST 400601, MUMBAI MOB: +91 9769597903, 98675 51222, 022-31982955 EMAIL: DEV@ALLSEAROUTE.COM; INFO@ALLSEAROUTE.COM DEV@NAUTICCA.COM	DISBURSEMENT	CERTIFY TRUE COPY UNITY SHIPPING AGENCY CO.,LTD.	

Freight amount	Freight payable at	Place of issue / Dated
	FREIGHT PREPAID	BANGKOK, THAILAND 06/02/2026
	Number of original B/L: Three (3)	Signed on behalf of the Carrier : LINKERS LINE

Image of Commercial Invoice/Packing List No. Wardah04222032 dated 05.02.2026 of M/s. Wardah International Co. Ltd., Thailand (RUD-12)

WARDAH INTERNATIONAL CO.,LTD
898/19 Prasert manukit road,kum. bangkkok Thailand.
+66 80647 3207
wardahinternational01@gmail.com

INTERNATIONAL

INVOICE/PACKING LIST

Consigne: SKYS INTERNATIONAL
SEZ Unit Dtls Iec Aemfs5522H Plot No.42A
Sector-II, Kandla code: KDL6Z158

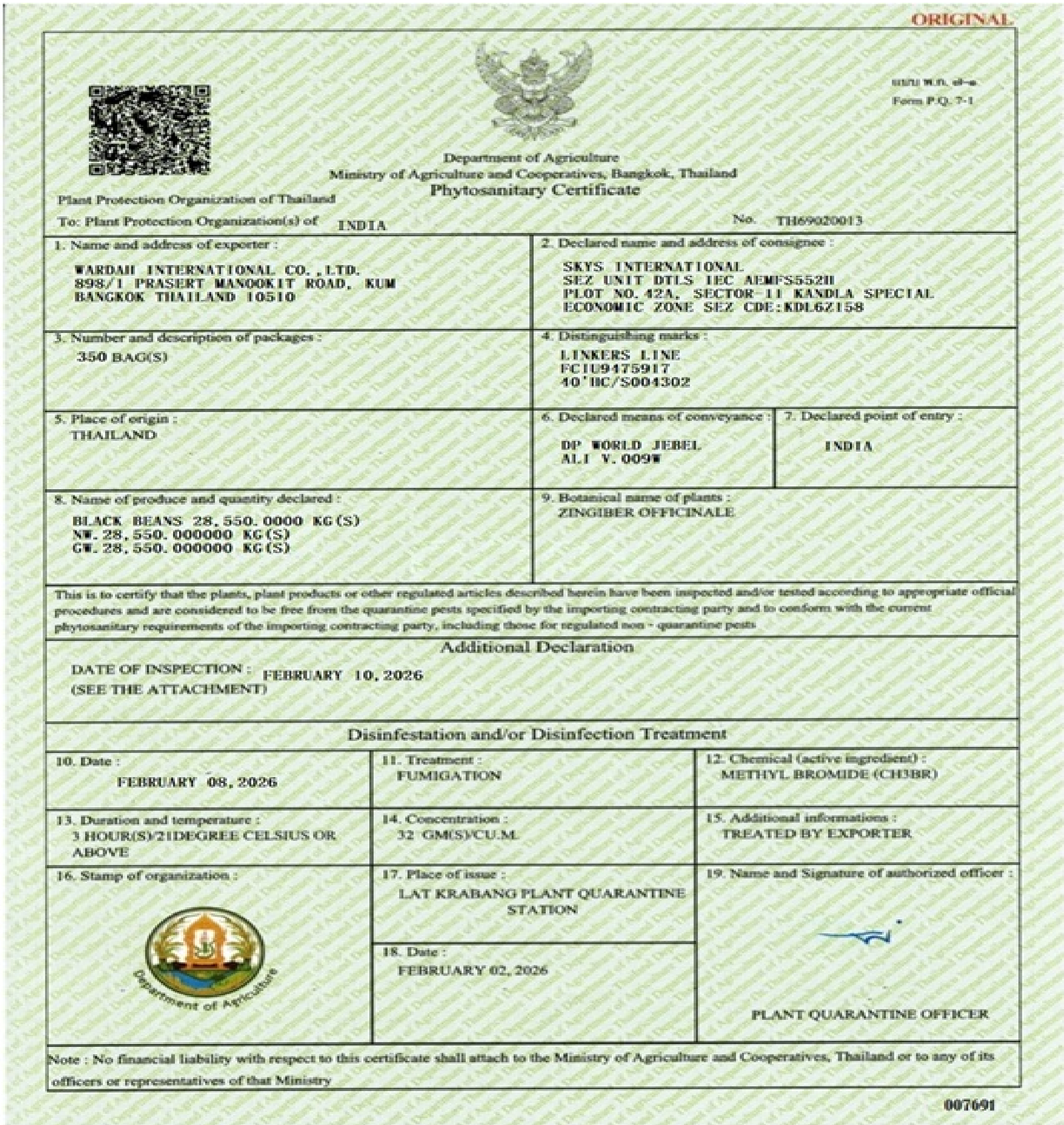
Invoice No: wardah04222032
5/2/2026
Shipped To: India

Shipped by :
WARDAH INTERNATIONALCO.,LTD.
bangkok thailand 10510

Item	Discription	Gross Wt	NET Wt	Quantity	unit $	Cargo Amount
1	Black Beans	28,550	28,000	350 bags	0.2	5,640.00
	HS CODE: 0713.39.2110					
	1X40HC					
TOTAL						5,640.00
	ORIGINAL THAILAND					

A/C NAME : WARDAH INTERNATIONAL CO.,LTD
BANK NAME : KASIKORNBANK
A/C NUMBER 164-1-61829-9
SWIFT code : KASITHBK
BANK ADRESS : Big C sukhapiban 5

Image of Phytosanitary Certificate (RUD-13)



ORIGINAL

Form P.Q. 7-1

Department of Agriculture
Ministry of Agriculture and Cooperatives, Bangkok, Thailand
Phytosanitary Certificate

Plant Protection Organization of Thailand

To: Plant Protection Organization(s) of INDIA

No. TH69020013

1. Name and address of exporter : WARDAH INTERNATIONAL CO., LTD. 898/1 PRASERT MANOOKIT ROAD, KUM BANGKOK THAILAND 10510	2. Declared name and address of consignee : SKYS INTERNATIONAL SEZ UNIT DTLS IEC AEMFS5528 PLOT NO. 42A, SECTOR-11 KANDLA SPECIAL ECONOMIC ZONE SEZ CDE:KDL6Z158
3. Number and description of packages : 350 BAG(S)	4. Distinguishing marks : LINKERS LINE FCIU9475917 40'HC/S004302
5. Place of origin : THAILAND	6. Declared means of conveyance : DP WORLD JEBEL ALI V. 009W — 7. Declared point of entry : INDIA
8. Name of produce and quantity declared : BLACK BEANS 28,550.0000 KG(S) NW. 28,550.000000 KG(S) GW. 28,550.000000 KG(S)	9. Botanical name of plants : ZINGIBER OFFICINALE

This is to certify that the plants, plant products or other regulated articles described herein have been inspected and/or tested according to appropriate official procedures and are considered to be free from the quarantine pests specified by the importing contracting party and to conform with the current phytosanitary requirements of the importing contracting party, including those for regulated non - quarantine pests

Additional Declaration

DATE OF INSPECTION : FEBRUARY 10, 2026
(SEE THE ATTACHMENT)

Disinfestation and/or Disinfection Treatment

10. Date : FEBRUARY 08, 2026	11. Treatment : FUMIGATION	12. Chemical (active ingredient) : METHYL BROMIDE (CH3BR)
13. Duration and temperature : 3 HOUR(S)/21DEGREE CELSIUS OR ABOVE	14. Concentration : 32 GM(S)/CU.M.	15. Additional informations : TREATED BY EXPORTER
16. Stamp of organization : Department of Agriculture	17. Place of issue : LAT KRABANG PLANT QUARANTINE STATION — 18. Date : FEBRUARY 02, 2026	19. Name and Signature of authorized officer : PLANT QUARANTINE OFFICER

Note : No financial liability with respect to this certificate shall attach to the Ministry of Agriculture and Cooperatives, Thailand or to any of its officers or representatives of that Ministry

007691

6.3 Whereas, during scrutiny of the electronic records recovered from the premises of M/s. Shri Shri Krishna Logistics, e-mail correspondence between theskysinternational05@gmail.com and krishnalogistics889@gmail.com was noticed.

Image of e-mail correspondence between M/s. Sky International and M/s. Shri Krishna Logistics (RUD-14)

Fwd:

Krishna logistics < krishnalogistics889@gmail.com >
Tue, 17 Mar 2026 4:17:59 PM +0530

To "driazu-gi"<driazu-gi@gov.in>

---------- Forwarded message ---------
From: **sky international** <theskyinternational05@gmail.com>
Date: Thu, Mar 12, 2026 at 2:38 PM
Subject: Fwd:
To: Krishna logistics <krishnalogistics889@gmail.com>

SKYS INTERNATIONAL
Office No 204 2nd Floor Nagpal
House 35th road Opp Makhija
Arcade Khar West Mumbai -400052
Maharastra India

Contact : +91-65010924

---------- Forwarded message ---------
From: **Muhammad Nadeem** <wardahinternational01@gmail.com>
Date: Thu, 12 Mar 2026 at 2:08 PM
Subject:
To: <theskyinternational05@gmail.com>

Hey hope you are fine.

4 Attachment(s)

BKT260100006-S.pdf 686.5 KB	wardah Letter (17).pdf 761.3 KB
FATOO (1).pdf	CO_20260310T174106051_2...

about:blank 1/2

6.4 The scrutiny revealed that on 12.03.2026, Shri Rashid Ahmed Kaladia of M/s. Skys International forwarded the import documents received from the overseas supplier to M/s. Shri Krishna Logistics. The documents included the surrendered Bill of Lading, Invoice, Packing List, Phytosanitary Certificate and other relevant import documents. The said correspondence has been subsequently admitted and confirmed by Shri Rashid Ahmed Kaladia in his statement dated 27.03.2026.

6.5 The electronic records further revealed that, after receipt of the import documents, M/s. Shri Krishna Logistics prepared a checklist with Job No. 11 dated 12.03.2026, for filing of Bill of Entry, describing the goods as Black Beans (CTI 07133300), and forwarded the same to M/s. Skys International for confirmation on 12.03.2026 at about 03:04 PM, which was resumed under panchnama dated 17.03.2026.

Image of Screeshot of mail attaching checklist sent to Shri Kaladia Rashid Ahmed to check and confirm from M/s Shri Krishna Logistcs (RUD-15)

762K

FATOC (1).pdf
517K

CO_20260310T174106051_260310_174421.pdf
671K

Krishna logistics <krishnalogistics889@gmail.com> Thu, Mar 12, 2026 at 3:04 PM
To: sky international <theskyinternational05@gmail.com>

Dear Sir,

Please check and confirm the checklist

P-1 17-03-2026
P-2 AJAY KUMAR

07/04/2026

[Quoted text hidden]

Imp_11 SKYS.pdf
7K

Image of Checklist Job No. 11 dated 12.03.2026, sent by M/s. Shri Krishna Logistics to M/s. Sky International (RUD-16)

SKYS INTERNATIONAL

CHECK LIST - BILL OF ENTRY FOR SEZ FTA-Z

B.E No,Date :

Printed On : 12/03/2026

Job No & Date	: 11 & 12/03/2026	File No	:
Port Of Filing	: INKDL6 ,ICD, KANDLA SEZ	Prov/Final	:
Transport Mode	: L	Section46	: N
BE Type	: SEZ FTA-Z, W.Code : KDL6Z158	Green Channel	: N
Govt/Private	: P Prior BE:N	First Check	: N
CHA Details		Importer Details	: AEMFS5522H
SELFSUBMITCH001		Br.Slno :2	PAN:AEMFS5522H
SKYS INTERNATIONAL		SKYS INTERNATIONAL	
42A SECTOR II		PLOT NO.42A,SECTOR-2	
KANDLA SPECIAL ECONOMIC ZONE		KANDLA SPIECIAL ECONAC ZONE	
		GANDHIDHAM	
UCR Number	:	KUCHCHH-370230	
UCR Type	:	AD Code	: AEMF5522H GSTIN :24AEMFS5522H1ZX
		Payment Method Code	: Transaction

IGM NO : 1182204 /2026 /06-03-2026 /11-03-2026

Gateway IGM	: 1182204 /06-03-2026	Gateway Port	: Mundra(Sea)-INMUN1
Port Origin	: LAEM CHABANG-THLCH	Port Shipment	: LAEM CHABANG-THLCH
Country Origin	: THAILAND-TH	Country Consnmnt	: THAILAND-TH
MBL/MAWB	: BKT260100006AB	HBL/HAWB	:
Date	: 03/02/2026	Date	:
No. of Pkgs	: 350 BGS	Gross Weight	: 28550.000 KGS
Marks & Nos	: AS PER BL		

INVOICE DETAILS Number Of Invoices :1 SUPPLIER DETAILS

Inv.SINo	: 1	WARDAH INTERNATIONAL CO.,LTD	
Inv.No	: WARDAH04222032	898/19,PRASERTMANUKIT ROAD,	
Inv.Date	: 05/02/2026	KHLONG KUM BUNG,	
Inv.Value	: 5640.00 USD	KUM BANGKOK-10240	
Inv.Terms	: CF	THAILAND	
Freight	: 0.00		
Insurance	: 1.1250%(63.45 USD)		
Under SVB Y/N	: N	Buyer&Seller Related	:
SVB Ref.No	:	SVB Ref.Dt	:
SVBLoad(Ass%)	:	Custom House	:
SVBLoad(Dty%)	:	Nature of Trans&Paymnt	: S Sale & OTH Others
Misc Charges	:	Total SC Misc(INR)	: 0
HSS Rate(%)	: 0.00%	Discount Rate(%)	:
HSS Amount	: 0	Discount Amount	:
Loading Charges	:	Exchange Rate	: 1.00 USD=92.5 INR
		Seller Details:	

ITEM DETAILS

Slno QTY Unit	RITC Unit Price Ass Value	Description	COO End Use	CTH CETH	RSP Cus.Notn Exc.Notn	Load Prov Cus.Dty.Rt Exc.Dty.Rt	BCDAmt(Rs) CVDAmt(Rs)
1	07133300	BLACK BEANS					
28200.000000	0.200000		THAILAND	07133300		30.00%	158270.70
Cus AIDC					011/2021 17		
KGS	527569.12		GNX100	NOEXCISE		0.00%	0.00
						0.00%	0
Social Welfare						10.00%	15827.10
IGST				009/2025 I20		5.00%	35083.30
Compensation Cess				001/2017 56		0.00%	0.00

Total Customs Duty : 174097.80

Total IGST Duty : 35083.30

Rs. 527569.12 209181.10

Grand Total Custom Duty : 174097.80
Grand Total IGST Duty : 35083.30

Net Amt.Rs. 527569.12 209181.00
DUTY PAYABLE :Rupees Two Lakh Nine Thousand One Hundred Eighty One Only

07/04/2026

6.6 Shri Indra Bhushan, employee of M/s. Shri Krishna Logistics, in his statement dated 07.04.2026, confirmed that the checklist was prepared by him on using the ICEGATE login credentials of M/s. Skys International, which was available with them for filing Bills of Entry in respect M/s. Skys International.

6.7 The scrutiny of the statements and electronic records revealed that the ICEGATE login credentials and Digital Signature Certificate (DSC) of M/s. Skys International were available with M/s. Shri Krishna Logistics. Shri Meet Madhukant Shah, Authorized Representative of M/s. Shri Krishna Logistics, specifically stated that, as M/s. Skys International did not have operating staff, Bills of Entry pertaining to the said SEZ unit were processed by M/s. Shri Krishna Logistics using the login credentials of M/s. Skys International. Shri Rashid Ahmed Kaladia also confirmed that the ICEGATE login credentials of M/s. Skys International were kept at the premises of M/s. Shri Krishna Logistics and that import documents received by him were regularly forwarded to the said firm for filing Bills of Entry.

6.8 The documentary evidence, electronic correspondence, statements recorded under Section 108 of the Customs Act, 1962 and the findings of physical examination of the subject container, when considered cumulatively and in their proper chronological sequence, prima facie establish that the import consignment covered under B/L No. BKT260100006 dated 03.02.2026 was sought to be projected and processed as a consignment of “Black Beans”, whereas the physical examination of Container No. FCIU9540930 revealed that out of 350 bags, only 38 bags contained Black Beans and the remaining 312 bags contained Areca Nuts. The manner in which the Areca Nuts were concealed along with the declared Black Beans, coupled with the preparation of the checklist for filing of the Bill of Entry describing the goods as Black Beans, assumes considerable evidentiary significance and prima facie indicates that the true identity, nature and quantity of the imported goods were sought to be suppressed from the Customs authorities. Thus, the documentary record indicating preparation of the Bill of Entry for Black Beans is materially inconsistent with the actual contents of the container as established during examination.

6.9 The subsequent conduct of the person concerned is relevant in appreciating the intention behind the arrangement. After the subject container was placed on hold by DRI, Shri Rashid Ahmed Kaladia instructed the staff of M/s. Shri Krishna Logistics not to file the Bill of Entry. Prior thereto, correspondence had also taken place with M/s. All Sea Route Shipping Agency for return of the container to the shipper at Laem Chabang, Thailand. The attempt to arrange return of the container, followed by receipt of the import documents, preparation of a checklist declaring the goods as Black Beans and thereafter withholding filing of the Bill of Entry after the container was placed on hold, constitutes a connected chain of circumstances which requires to be viewed in the context of the actual contents of the container. The subsequent physical examination conclusively revealed the presence of substantial quantity of Areca Nuts, thereby lending material corroboration to the inference that the declared description of the goods did not represent the goods actually imported.

6.10 The mis-declaration assumes particular significance in view of the import policy applicable to Areca Nuts. Under the prevailing DGFT policy, Areca Nuts falling under the relevant tariff lines are subject to a policy condition under which import is prohibited below the prescribed Minimum Import Price of ₹351 per kilogram, while imports at or above the prescribed threshold are permitted subject to the applicable conditions. DGFT Notification No. 57/2015-2020 dated 14.02.2023, for example, records the policy condition for ITC(HS) 08028020 as “Prohibited”, with import being free where the CIF value is ₹351/kg or above.

6.11 Further, on Scrutiny of the Letter of Approval (**(RUD-17)**) and other authorisation documents of M/s. Skys International, Kandla SEZ, reveals that the said SEZ unit did not possess any approval/permission for warehousing or storage of either “Black Beans” or “Areca Nuts” in its authorized premises. Therefore, the subject consignment was not covered by the approved warehousing activity/authorized scope of operations of M/s. Skys International.

6.12 The subject goods were imported in the name of M/s. Skys International, a SEZ unit holding an LOA **(RUD-17)** for warehousing facility, and the import documents were forwarded by Shri Rashid Ahmed Kaladia to M/s. Shri Krishna Logistics for preparation of the checklist and proposed filing of the Bill of Entry. However, the LOA of the unit did not authorize warehousing/storage of either the declared commodity, i.e. Black Beans, or the actual commodity found during examination, i.e. Areca Nuts.

Consequently, the proposed import and warehousing of the subject goods in the SEZ premises was prima facie outside the scope of the activity authorised to M/s. Skys International.

6.13 The proposed Bill of Entry/checklist described the goods as "Black Beans", the physical examination revealed that out of 350 bags, only 38 bags contained Black Beans and the remaining 312 bags contained Areca Nuts. Therefore, neither the declared commodity nor the actual commodity found in the container was covered by the approved warehousing activity of M/s. Skys International. This establishes that the SEZ warehousing facility was sought to be utilized for a consignment which was outside the authorized scope of the unit.

6.14 Under the SEZ regulatory framework, an SEZ unit is required to undertake activities in accordance with the terms and conditions of its Letter of Approval and the permissions granted by the competent authority. The LOA **(RUD-17)** is therefore not merely an administrative document but constitutes the authorization under which the unit is permitted to undertake the specified activities. Any import/warehousing activity falling outside the approved scope would require appropriate permission/approval from the competent authority. In the absence of such approval, utilization of the SEZ premises for storage/warehousing of the subject goods would prima facie constitute a deviation from the authorized activities of the unit and would require examination under the applicable provisions of the SEZ Act, 2005 and the SEZ Rules, 2006, apart from the provisions of the Customs Act, 1962, as applicable.

6.15 Further, the fact that the unit did not possess approval for warehousing either Black Beans or Areca Nuts assumes significance in determining the purpose for which the SEZ entity was used. If the goods were not within the authorized warehousing activity of M/s. Skys International, the use of its IEC/SEZ unit details, ICEGATE credentials and DSC for processing the subject import requires detailed examination. The circumstances prima facie indicate that the SEZ unit may have been used as a vehicle for routing and facilitating an import transaction which was not otherwise covered by its authorized activities.

6.16 The fact that M/s. Skys International had no approval for warehousing either Black Beans or Areca Nuts, coupled with the deliberate declaration of the subject consignment as Black Beans despite the subsequent recovery of substantial quantity of Areca Nuts, assumes considerable evidentiary significance. Had the goods been correctly declared as Areca Nuts, the absence of requisite authorization for warehousing such goods at the SEZ unit would have been immediately apparent to the Customs/SEZ authorities and the proposed clearance could not have been processed in the ordinary manner. Thus, the mis-description of the goods as Black Beans appears, prima facie, to have had the additional effect of concealing the fact that the actual goods were outside the authorized warehousing scope of M/s. Skys International.

6.17 Accordingly, the cumulative circumstances—(i) absence of LOA/permission for warehousing of Black Beans as well as Areca Nuts; (ii) receipt and forwarding of the import documents by Shri Rashid Ahmed Kaladia; (iii) availability and use of the ICEGATE credentials/DSC of M/s. Skys International at M/s. Shri Krishna Logistics; (iv) preparation of the checklist declaring the goods as Black Beans; (v) actual recovery of 312 bags of Areca Nuts against 38 bags of Black Beans; and (vi) subsequent instruction not to file the Bill of Entry after the container was put on hold - prima facie disclose a concerted arrangement for routing the subject consignment through M/s. Skys International notwithstanding the absence of authorization for warehousing the goods and for presenting the actual nature of the goods before the Customs authorities. The deliberate declaration of the goods as Black Beans, when substantial quantity of Areca Nuts was concealed therein, appears to have been intended to suppress the true identity of the goods and to circumvent the regulatory and fiscal consequences applicable to the actual goods.

6.18 Therefore, the concealment of Areca Nuts under the declared description of Black Beans cannot be viewed merely as a case of incorrect description. Prima facie, the arrangement had the effect of preventing the Customs authorities from examining the goods under their correct description and determining their correct classification, assessable value, applicable rate of duty and compliance with the applicable import policy conditions. In other words, the mis-declaration had the potential to facilitate clearance of goods which, if correctly declared, would have attracted scrutiny with regard to the applicable import restriction/MIP condition and the appropriate customs duty.

6.19 The conduct is also directly relevant to the statutory requirements governing import declarations. Section 46(4) of the Customs Act, 1962 requires the importer to subscribe to a declaration as to the truth of the contents of the Bill of Entry, while Section 46(4A) specifically requires the importer presenting the Bill of Entry to ensure the accuracy and completeness of the information, authenticity and validity of supporting documents and compliance with restrictions or prohibitions applicable to the imported goods. Although, in the present case, the Bill of Entry was ultimately not filed, the preparation of the checklist and the steps undertaken for filing the proposed declaration are relevant evidence for determining the intended declaration and the knowledge of the persons involved.

6.20 In the present case, the fact that the Areca Nuts were physically concealed/mixed with the declared Black Beans and were not disclosed in the proposed import declaration is particularly material. The physical examination establishes the existence of goods substantially different from the goods for which the checklist was prepared. Thus, the evidence prima facie discloses an attempt to suppress the actual description and composition of the imported goods and to present the consignment before Customs under a different description. Such conduct, if established after completion of investigation, would attract the relevant confiscatory provisions of Section 111 and the corresponding penal provisions applicable to the persons who knowingly participated in, facilitated or abetted the attempted improper importation.

6.21 It is therefore prima facie evident that the declaration of the subject goods as “Black Beans” and concealment of substantial quantity of Areca Nuts were not merely inadvertent or clerical in nature. The circumstances, viewed cumulatively, indicate a deliberate arrangement to keep the actual presence of Areca Nuts outside the Customs declaration and thereby circumvent the regulatory scrutiny applicable to such goods and avoid determination and payment of the appropriate customs duty and other applicable import levies.

6.22 Thus, the evidence presently available establishes a prima facie nexus between the mis-declaration made in the proposed import documentation, the concealment of Areca Nuts in the subject container, the preparation of the checklist for declaration of the goods as Black Beans, and the involvement of the concerned persons in processing the proposed clearance. The circumstances indicate that the true nature of the goods was consciously withheld from Customs with the apparent object of circumventing the applicable import policy restrictions and avoiding the consequences that would have followed from a correct declaration of Areca Nuts, including determination and payment of the appropriate customs duty.

7. DETERMINATION OF VALUE OF IMPORTED GOODS

7.1 Whereas, during the course of examination of Container No. FCIU9540930, it was found that **out of the total 350 bags, 38 bags contained Black Beans, while the remaining 312 bags contained Areca Nuts**. Thus, the physical examination established that the goods declared in the import documents as “Black Beans” constituted only a part of the actual contents of the subject consignment.

7.2 The investigation has established that the overall consignment was mis-declared as Black Beans on account of the concealment/non-declaration of 312 bags of Areca Nuts. However, in respect of the 38 bags of Black Beans actually found during physical examination, no specific evidence has emerged during investigation to establish that the invoice value attributable to the said Black Beans was manipulated, fabricated or otherwise not the price actually paid or payable for such goods.

7.3 The rejection of the declared value is therefore restricted to the extent of the 312 bags of Areca Nuts, whose presence was not disclosed in the import documents and whose value is required to be determined separately in accordance with the sequential valuation mechanism prescribed under the Customs Valuation Rules, 2007.

7.4 Accordingly, for the purpose of final determination of the assessable value of the subject consignment, the value attributable to the 38 bags of Black Beans shall be accepted on the basis of the declared invoice value, whereas the value of the 312 bags of Areca Nuts shall be re-determined separately under the applicable provisions of the Customs Valuation Rules, 2007.

7.5 DETERMINATION OF VALUE OF 38 BAGS OF BLACK BEANS

7.5.1 Whereas, the Commercial Invoice/Packing List No. **Wardah04222032 dated 05.02.2026**, issued by **M/s. Wardah International Co. Ltd., Thailand** , described the goods as Black Beans. The said import documents were recovered during the course of investigation and were also forwarded by Shri Rashid Ahmed Kaladia of M/s. Skys International to M/s. Shri Krishna Logistics for preparation of the proposed Bill of Entry.

7.5.2 The investigation revealed that the overall consignment was mis-declared as Black Beans on account of the concealment/non-declaration of 312 bags of Areca Nuts. However, in respect of the **38 bags of Black Beans actually found during physical examination**, no specific evidence has emerged during investigation to establish that the invoice value attributable to the said Black Beans was manipulated, fabricated or otherwise not the price actually paid or payable for such goods.

7.5.3 Therefore, while the declared value in respect of the concealed **Areca Nuts** is liable to be rejected and determined separately under the applicable provisions of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, the invoice value attributable to the **38 bags of genuine Black Beans actually found** may be accepted under **Section 14(1) of the Customs Act, 1962 read with Rule 3 of the Customs Valuation Rules, 2007**, subject to fulfilment of the conditions prescribed therein.

7.5.4 Accordingly, the value of the 38 bags of Black Beans may be determined on the basis of the value declared in the Commercial Invoice/Packing List No. Wardah04222032 dated 05.02.2026, proportionate to the quantity/weight of Black Beans actually found during examination.

7.5.5 The valuation may accordingly be worked out as under:

Particulars	**Details**
Total bags as per import documents	350 Bags
Actual Black Beans found	**38 Bags**
Actual Areca Nuts found	312 Bags
Commercial Invoice No.	Wardah04222032
Invoice Date	05.02.2026

Supplier	M/s. Wardah International Co. Ltd., Thailand
Declared goods	Black Beans
Value declared in invoice	USD 0.20
Quantity/weight of Black Beans	3078 Kg.
Invoice value attributable to 38 bags	USD 615.6
Valuation provision	Section 14(1) read with Rule 3
Assessable Value of Black Beans	₹ 56943 (1 USD = Rs. 92.5)

7.5.6 Thus, the invoice value attributable to the 38 bags of Black Beans actually found may be accepted as the transaction value, subject to the applicable additions under the Customs Valuation Rules, 2007, wherever required.

7.6 DETERMINATION OF VALUE OF 312 BAGS OF ARECA NUTS

7.6.1 Whereas, during the course of examination of the subject consignment comprising 312 bags, the goods declared as "Black Beans" were found to contain Half Split Areca Nuts, which is materially different from the description declared in the import documents. The total net weight of the consignment was found to be 28,000 Kg, out of which 3,078 Kg contained in 38 bags were identified as Black Beans. Accordingly, the quantity of the goods actually found to be Areca Nuts works out to 24,922 Kg, which is liable to be taken into consideration for the purpose of determination of value and consequential assessment of customs duty.

7.6.2 Since the goods declared as "Black Beans" were actually found to be Half Split Areca Nuts, the declared description and the corresponding declared value cannot be accepted as representing the true nature and value of the goods actually imported. The mis-declaration of the description of the goods has a direct bearing upon their classification, importability, valuation and the applicable rate of duty. Accordingly, the declared value is liable to be rejected in terms of Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, on account of reasonable doubt regarding the truth and accuracy of the declared particulars and value.

7.6.3 It is further observed that Areca Nuts falling under CTH 080280 are goods in respect of which tariff value has been fixed by the Central Government in exercise of the powers conferred under Section 14(2) of the Customs Act, 1962. The tariff value applicable to Areca Nuts as on 18.03.2026 was USD 7,020 per Metric Tonne, equivalent to USD 7.02 per Kg. The said tariff value was in force on the date relevant to the subject import and is therefore required to be adopted for determination of the value of the subject Areca Nuts.

7.6.4 Accordingly, the value of the 24,922 Kg of Half Split Areca Nuts is re-determined with reference to the tariff value prescribed under Section 14(2) of the Customs Act, 1962, as under:

Particulars	Details
Total number of bags	312 Bags
Total net weight	28,000 Kg
Less: Black Beans	3,078 Kg
Quantity of Areca Nuts for valuation	24,922 Kg
Tariff value applicable on 18.03.2026	USD 7,020/MT
Tariff value per Kg.	USD 7.02/Kg.
Total tariff value	USD 174,952.44
Exchange rate adopted	₹92.50 per USD
Re-determined value	₹1,61,83,101

7.6.5 Thus, the value of the 24,922 Kg of Half Split Areca Nuts contained in the subject consignment is liable to be re-determined at ₹1,61,83,101/- (Rupees One Crore Sixty-One Lakh Eighty-Three Thousand One Hundred and One only), by applying the tariff value of USD 7.02 per Kg. applicable as on 18.03.2026, in terms of Section 14(2) of the Customs Act, 1962, read with the applicable tariff-value notification.

7.6.6. The aforesaid re-determination is based on the statutory tariff value prescribed for the commodity and is independent of the value declared by the importer for the goods described as "Black Beans". The adoption of the notified tariff value is warranted particularly in view of the fact that the actual goods imported were found to be Areca Nuts and the declared description was materially mis-declared. The re-determined value of ₹1,61,83,100.70 shall accordingly be taken into consideration for the purpose of determination of the assessable value and consequential computation of the customs duty liability, subject to the other applicable provisions of the Customs Act, 1962 and the relevant notifications governing levy of duty.

7.7 Conclusion regarding valuation

7.7.1 Whereas, in view of the deliberate mis-declaration of the goods as Black Beans, recovery of 312 bags of Areca Nuts against only 38 bags of Black Beans, and the consequent unreliability of the declared particulars, the declared value cannot be accepted as the transaction value of the goods actually imported.

7.7.2 Accordingly, the total value of the imported goods has been re-determined Rs. 1,62,40,043.70 , for determination of the applicable customs duty, redemption fine, penalty and other consequential liabilities under the Customs Act, 1962, as applicable

8. SUMMARY OF INVESTIGATION

8.1 Whereas, on the basis of examination, records resumed during searches and statements, it was revealed that M/s. Skys International, a SEZ Unit situated at Plot No. 42A, Sector-II, Kandla Special Economic Zone (KASEZ), Gandhidham, had imported container No. FCIU9540930 from Thailand, wherein the goods have been mis-declared with the intent to circumvent the applicable Customs law, import-policy restrictions and payment of appropriate Customs duties. A search conducted on 17.03.2026 at the premises of M/s. Shri Krishna Logistics, Mundra resulted in recovery of import documents and electronic records relating to B/L No. BKT260100006 dated 03.02.2026. The records revealed e-mail correspondence between M/s. Skys International and M/s. Shri Krishna Logistics and established that the import documents had been forwarded by Shri Rashid Ahmed Kaladia of M/s. Skys International to M/s. Shri Krishna Logistics for processing the proposed Customs clearance.

8.2 The container was examined under Panchnama dated 18.03.2026 at CWC, CFS, Mundra. Although the import documents declared the consignment as 350 bags of Black Beans, physical examination revealed that only 38 bags contained Black Beans, whereas the remaining 312 bags contained Areca Nuts. The examination therefore established substantial mis-declaration of the description and nature of the imported goods. The investigation further revealed that M/s. Shri Krishna Logistics had prepared a checklist for filing the Bill of Entry describing the goods as "Black Beans" and had forwarded the same to M/s. Skys International for approval. The checklist was prepared using the ICEGATE login credentials of M/s. Skys International, which, along with its Digital Signature Certificate, was available at the premises of M/s. Shri Krishna Logistics.

8.3 Statements recorded under Section 108 of the Customs Act, 1962, coupled with the electronic records, established the respective involvement of Shri Rashid Ahmed Kaladia. Shri Rashid Ahmed Kaladia admitted having received the import documents from the overseas source and forwarded the same to

M/s. Shri Krishna Logistics, provided the importer/SEZ code for movement of the container and remained involved in the proposed filing of the Bill of Entry. Shri Satish Maheshwari, who was looking after the overall affairs of M/s. Shri Krishna Logistics, had instructed his employees to process the documentation relating to M/s. Skys International. The investigation also revealed that, after the container was placed on hold by DRI/SIIB, instructions were given not to file the Bill of Entry. Prior thereto, efforts had also been made to arrange return of the container to the shipper at Laem Chabang, Thailand.

8.4 Scrutiny of the Letter of Approval and authorization documents of M/s. Skys International further revealed that the SEZ unit did not possess approval/permission for warehousing or storage of either Black Beans or Areca Nuts. Thus, the subject consignment, whether considered as per its declared description or the goods actually found during examination, was apparently outside the authorized warehousing activity of the SEZ unit. The deliberate declaration of the goods as Black Beans, despite the presence of 312 bags of Areca Nuts, assumes significance in view of the applicable import-policy conditions governing Areca Nuts, including the prescribed Minimum Import Price. Correct declaration of the goods would consequently have subjected the consignment to scrutiny regarding classification, valuation, duty liability and compliance with the applicable import restrictions.

8.5 The investigation, therefore, prima facie establishes a connected chain of circumstances comprising receipt and forwarding of import documents, use of the SEZ unit's ICEGATE credentials and DSC, preparation of a checklist declaring the goods as Black Beans, actual recovery of 312 bags of Areca Nuts against only 38 bags of Black Beans, absence of LOA **(RUD-17)** permission for warehousing either commodity, and subsequent instructions to withhold filing of the Bill of Entry after the DRI hold. The cumulative evidence indicates that the true nature and identity of the imported goods were sought to be suppressed and that the SEZ unit was proposed to be utilized for routing a consignment outside its authorized warehousing scope. The subject goods, therefore, prima facie appear liable to confiscation under the applicable provisions of Section 111 and 119 of the Customs Act, 1962, while the roles of the concerned persons in knowingly participating in, facilitating or abetting the attempted improper importation are liable to be examined for consequential penal action under the relevant provisions of the Customs Act, 1962.

8.6 In view of fact that the goods are mis-declared and substantial quantity of item contained therein is Areca Nuts instead of declared goods of Black Beans, hence, the value of the goods has been re-determined, as discussed in para 7, above and arrived at Rs. 1,62,40,043.70, for the purpose of determination of the applicable customs duty, redemption fine, penalty and other consequential liabilities under the Customs Act, 1962, as applicable. In the instant case, as there was no Bill of Entry filed in respect of the imported goods, there is no self-assessment of the goods persist at this stage. However, on the basis of the chronology of events, records and evidences placed on record, the intention of the importer has been proved beyond doubt the importer was indented to declare whole of the imported goods as Black Beans instead, there was substantial portion of the imported consignment consists of Areca Nuts, which is restricted to import into India under DGFT Notification No. 57/2015-2020 dated 14.02.2023, records the policy condition for ITC(HS) 08028020 as “Prohibited”, with import being free where the CIF value is ₹351/kg or above and also with high rate of duty.

8.7 The available evidence prima facie indicates that the Black Beans were deliberately placed/imported along with the Areca Nuts as a camouflage and cover for the actual nature and substantial quantity of Areca Nuts, rather than constituting the genuine subject matter of the import in the ordinary course of trade. The physical examination revealed that only 38 bags contained Black Beans, whereas 312 bags contained Areca Nuts, with the latter being placed behind the declared Black Beans. This physical arrangement, when read conjointly with the import documents describing the entire consignment as

"Black Beans", the preparation of the checklist for filing the Bill of Entry with the same description, and the subsequent conduct of the persons concerned in seeking return of the container and withholding filing of the Bill of Entry after the container was placed on hold, constitutes a connected chain of circumstances indicating that the Black Beans were deliberately introduced and positioned as a cover/camouflage to conceal the presence, identity and quantity of the Areca Nuts from Customs authorities. The arrangement cannot, therefore, be regarded as a mere discrepancy in description or an inadvertent error in declaration; rather, it prima facie evidences a conscious and calculated attempt to mask the true character of the imported goods and facilitate their attempted importation under a different description, thereby frustrating the statutory scrutiny contemplated under the Customs Act, 1962 and the applicable regulatory requirements. Such deliberate concealment is material for determining the liability of the goods to confiscation under the applicable provisions of Section 111 and 119 of the Customs Act, 1962, and the consequential penal liability of persons who knowingly participated in, facilitated or abetted the said attempted improper importation.

9. LEGAL PROVISIONS

9.1. PROVISIONS OF CUSTOMS ACT, 1962

9.1.1 As per Section 2(33) of the Customs Act, 1962 "prohibited goods" *means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with; implying that any goods imported in violation of the conditions subject to which the goods are permitted to be imported are nothing but prohibited goods. Hence import of the smuggled Areca Nut shall have to be treated as prohibited goods. It is also relevant to mention that any prohibition applies to every type of prohibitions which may be complete or partial and even a restriction on import or export is to an extent a prohibition. Hence the restrictions imposed on the said imports are to an extent a prohibition and any violation of the said conditions/restrictions would make the impugned goods liable for confiscation under Section 111 of Customs Act, 1962.*

9.1.2 Section 11 of the Customs Act, 1962 *deals with the Prohibitions on importation and exportation of goods; (1) If the Central Government is satisfied that it is necessary so to do for any of the purposes specified in sub-section (2), it may, by notification in the Official Gazette, prohibit either absolutely or subject to such conditions (to be fulfilled before or after clearance) as may be specified in the notification, the import or export of goods of any specified description. (iii) In terms of the provisions of Section 2(39) of the Customs Act 1962, "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 of the Customs Act, 1962.*

9.1.3. Section 110 of the Customs Act, 1962

110. Seizure of goods, documents and things.—(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods: Provided that where it is not practicable to seize any such goods, the proper officer may serve on the owner of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.

9.1.4. Section 111 of the Customs Act, 1962

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

…….

(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 3[in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;

9.1.5. *Section 112 of the Customs Act, 1962*

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 5[not exceeding the value of the goods or five thousand rupees], whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher: Provided that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;]

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty 3[not exceeding the difference between the declared value and the value thereof or five thousand rupees], whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty 4[not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty 5[not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest.

9.1.6. *Section 114AA of the Customs Act, 1962*

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, 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.]

9.1.7 *Section 119 of Customs Act, 1962*

119 – Confiscation of goods used for concealing smuggled goods – Any goods used for concealing of smuggled goods shall be liable for confiscation.

9.1.8. Section 124 of the Customs Act, 1962

124. Issue of show cause notice before confiscation of goods, etc.—No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person—

(a) is given a notice in writing with the prior approval of the officer of Customs not below the rank of 2[an Assistant Commissioner of Customs], informing] him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;

(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter:

Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned, be oral. 3 [Provided further that notwithstanding the issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.]

9.1.9. Section 125 of the Customs Act, 1962

125. Option to pay fine in lieu of confiscation.—(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods 4[or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit:

Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, the provisions of this section shall not apply:

Provided further that], without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.]

(3) Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.

Explanation.—For removal of doubts, it is hereby declared that in cases where an order under sub-section (1) has been passed before the date on which the Finance Bill, 2018 receives the assent of the President and no appeal is pending against such order as on that date, the option under said sub-section may be exercised within a period of one hundred and twenty days from the date on which *such assent is received.]*

9.2 PROVISIONS RELATING TO FOREIGN TRADE (DEVELOPMENT AND REGULATION) ACT, 1992:

(i) Section 3: Powers to make provisions relating to imports and exports:

1. The Central Government may, by Order published in the Official Gazette, make provision for the development and regulation of foreign trade by facilitating imports and increasing exports.
2. The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology

   Provided that the provisions of this sub-section shall be applicable, in case of import or export of services or technology, only when the service or technology provider is availing benefits under the foreign trade policy or is dealing with specified services or specified technologies.

3. All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly.
4. Without prejudice to anything contained in any other law, rule, regulation, notification or order, no permit or licence shall be necessary for import or export of any goods, nor any goods shall be prohibited for import or export except, as may be required under this Act, or rules or orders made thereunder

ii) Through the DGFT Notification No. 57/2015-2020 dated 14.02.2023 - the import of Areca Nuts/Betel Nuts classified under EXIM Codes 08028010, 08028020, 08028030 & 08028090 was made subject to a limitation of Minimum Import Price (MIP) of Rs.351/- on CIF basis per kg and import below CIF value of Rs.351/- per kg is prohibited.

iii) In the instant case, the areca nuts in split form classified under CTH 08028020 were attempted to be smuggled into India by mis-declaring the same as Cattle Feed to evade policy restrictions imposed under the said DGFT notification, hence the areca nuts attempted to be imported in the guise of Cattle Feed in the subject case is 'Prohibited' under Section 11 of the Customs Act, 1962 read with the FTDR (Foreign Trade Development and Regulation) Act, 1992 in terms of the above DGFT Notification.

9.3 PROVISIONS OF SEZ ACT/SEZ RULES

9.3.1 Section 30 of SEZ Act, 2005

Subject to the conditions specified in the rules made by the Central Government in this behalf:-
(a) any goods removed from a Special Economic Zone to the Domestic Tariff Area shall be chargeable to duties of customs including antidumping, countervailing and safeguard duties under the Customs Tariff Act, 1975, where applicable, as leviable on such goods when imported; and
(b) the rate of duty and tariff valuation, if any, applicable to goods removed from a Special Economic Zone shall be at the rate and tariff valuation in force as on the date of such removal, and where such date is not ascertainable, on the date of payment of duty.

9.3.1 Rule 28 of SEZ Rules, 2006

28. (1) A Unit or Developer may import goods directly into the Special Economic Zone or through any other:
(a) ports or airports;
(b) land customs stations;
(c) inland container depots;
(d) foreign post offices;
(e) authorized couriers; or
(f) through personal baggage of passengers authorized by the Special Economic Zone Unit; or
(g) Via Satellite data communication such as internet or any other telecommunication link.

(2) Goods imported through ports or airports, land customs stations, or inland container depots shall be allowed to be transferred in full cargo load or less than container load cargo by direct transfer from such port or airport or Inland container Depot or land customs station to the Special Economic Zone.

(3) The import of Information Technology enabled services, including software, shall also be allowed through data communication link, internet, e-mail or any other electronic mode.

(4) The Unit or Developer may also procure goods required for the authorized operations, without payment of duty, from International Exhibitions held in India or from bonded warehouses set up under the Foreign Trade Policy and under the Customs Act in the Domestic Tariff Area;

(5) The goods imported by the Unit or Developer shall be allowed to be transferred from the port or airport to the Special Economic Zone without examination by the Customs Authorities at the port or airport, as the case may be:

Provided that the goods may be examined with the prior permission of the Assistant or Deputy Commissioner of Customs in writing in case there is specific adverse information or intelligence:

(6) The goods imported by a Developer or Unit shall be transshipped by the carrier or its agent directly to the Special Economic Zone.

(7) Where import cargo destination is other than the Special Economic Zone, delivery shall be allowed at the destination port or airport on the strength of Bill of Entry assessed by Special Economic Zone Customs without any Transshipment Bond:

Provided that in case of high value goods imported through the airport, the goods may be transferred to the Custodian who shall transfer the same to a designated Customs Area located inside the Processing Area designated by the Specified Officer for further delivery to the Unit or Developer:

Provided further that the high value cargo imported through the airport may also be transferred under the Customs escort at the option of the Unit or the Developer

9.3.2 Rule 29 of SEZ Rules, 2006

29. (1) Direct delivery shall be permitted at the place of import for clearance of goods imported by Units and Developer from ports or airports or land customs stations or inland container depots as is being done in the case of import of perishable or lifesaving drugs.

(2) The Unit or Developer, hereinafter referred to as the Special Economic Zone Importer, shall follow the following procedure for imports, namely:-

(a) the Special Economic Zone Importer shall file Bill of Entry for home consumption in quintuplicate giving therein, description with specially stamped endorsement as "Special Economic Zone Cargo" along with Bill of Lading or Airway Bill and invoice and packing list with the Authorized Officer who shall register and assign a running annual serial number and assess the Bill of Entry, on the basis of transaction value, which shall not require any counter signature of the Specified Officer:

9.3.4 S.O. 2666(E) dated 05.08.2016.—

In exercise of the powers conferred by sub-section (2) of section 21 and second proviso to section 22 of the Special Economic Zones Act, 2005 (28 of 2005) (hereinafter referred as the Act), the Central Government hereby authorises the Additional Director General, Directorate of Revenue Intelligence for offences under the Customs Act, 1962 (52 of 1962) and the Additional Director General, Directorate General of Central Excise Intelligence for offences under the Central Excise Act, 1944 (1 of 1944) and the Finance Act, 1994 (32 of 1994) to be the enforcement officer(s) in respect of any notified offence or offences committed or likely to be committed in a Special Economic Zone. The enforcement officer(s), for the reasons to be recorded in writing, may carry out the investigation, inspection, search or seizure in the Special Economic Zone or Unit and shall intimate the details of any action initiated under sub-section (3) of section 21 of the Act to the Joint Secretary in charge of Special Economic Zones Division in the Department of Commerce immediately and in any case not later than seven days of initiation of any action.

10. INVESTIGATION FINDINGS, CONTRAVENTIONS AND LIABILITY TO CONFISCATION

10.1 Whereas, investigation conducted in the matter has revealed that the subject consignment was sought to be imported in the name of M/s. Skys International, a unit situated in Kandla Special Economic Zone, by declaring the goods as "Black Beans", whereas physical examination revealed that a substantial portion of the consignment actually comprised Half Split Areca Nuts. The investigation has, therefore, brought out the following distinct but interconnected contraventions: (i) mis-declaration and concealment of the actual description and nature of the imported goods; (ii) attempted import of the actual goods without disclosure of the import-policy conditions applicable to Areca Nuts and without establishing the entitlement of the importer to receive/import the said goods under the applicable SEZ framework; and (iii) attempted routing of goods which were not covered by the authorised operations of the SEZ unit as specified in its Letter of Approval **(RUD-17)**, thereby attracting the consequential provisions of the Customs Act, 1962 relating to confiscation.

10.2 The subject consignment covered by Bill of Lading No. BKT260100006 dated 03.02.2026, contained in Container No. FCIU9540930, was declared as comprising 350 bags of Black Beans. However, physical examination revealed that only 38 bags weighing 3,078 Kg contained Black Beans, whereas the remaining 312 bags weighing 24,922 Kg contained Half Split Areca Nuts. Thus, the description and composition of a substantial portion of the goods actually imported were materially different from those declared in the import documents.

10.3 The aforesaid discrepancy cannot be regarded as a mere error in description, as the actual identity of the goods has a direct bearing upon their tariff classification, import-policy status, applicability of restrictions/conditions, eligibility of the importer, valuation and consequential duty liability. The declaration of the subject consignment as "Black Beans", when 24,922 Kg thereof actually comprised Areca Nuts, had the effect of suppressing the true identity of the goods from the Customs/SEZ authorities and of avoiding scrutiny of the statutory and policy requirements applicable to the actual goods.

10.4 Investigation further revealed that the import documents pertaining to the subject consignment were received by Shri Rashid Ahmed Kaladia of M/s. Skys International and forwarded to M/s. Shri Krishna Logistics for preparation of the checklist and proposed filing of the Bill of Entry. The ICEGATE login credentials and Digital Signature Certificate of M/s. Skys International were also available with the said logistics entity for processing the Customs documentation. Significantly, the checklist prepared for the proposed filing described the entire consignment as "Black Beans", notwithstanding the actual presence of 312 bags of Areca Nuts.

10.5 It is pertinent that a Bill of Entry under Section 46 of the Customs Act, 1962 was ultimately not filed in respect of the subject consignment. Nevertheless, the preparation of the checklist and the steps undertaken for filing the Bill of Entry constitute relevant contemporaneous evidence of the manner in which the consignment was intended to be presented before the Customs authorities. Section 46(4) requires the importer to subscribe to the truth of the contents of the Bill of Entry, while Section 46(4A) requires the importer to ensure the accuracy and completeness of the information furnished and compliance with the restrictions or prohibitions applicable to the imported goods. Accordingly, the proposed declaration of the entire consignment as "Black Beans", despite the presence of 24,922 Kg of Areca Nuts, is a material circumstance evidencing the intended mis-declaration of the actual goods.

10.6 Section 11 of the Customs Act, 1962 empowers the Central Government to prohibit or restrict the importation of goods, either absolutely or subject to such conditions as may be specified. The import of the actual goods found in the subject consignment, namely Areca Nuts, was therefore required to be examined with reference to the applicable provisions of the Foreign Trade Policy and the notifications/orders issued by the Directorate General of Foreign Trade (DGFT).

10.7 As per DGFT Notification No. 57/2015-2020 dated 14.02.2023, the import policy relating to Areca Nuts falling under ITC(HS) 08028020 was prescribed as "Prohibited", subject to the specified condition permitting import where the CIF value is ₹351 per kilogram or above. The said notification also provides a specific dispensation from the Minimum Import Price condition in respect of imports by 100% EOUs, SEZ units and imports under the Advance Authorisation Scheme, subject to the conditions prescribed therein.

10.8 The aforesaid dispensation available to an SEZ unit from the MIP condition cannot, by itself, be construed as an unrestricted authorisation to import or warehouse any quantity or variety of Areca Nuts irrespective of the other statutory requirements governing the authorised operations of the SEZ unit. The entitlement of M/s. Skys International to receive and warehouse the actual goods is required to be examined independently with reference to its Letter of Approval, authorised operations, the SEZ Act, 2005, the Special Economic Zones Rules, 2006 and the applicable Customs/Foreign Trade Policy provisions.

10.9 In the present case, instead of declaring the actual goods as Areca Nuts, the entire consignment was sought to be processed as "Black Beans". Consequently, the true identity of 24,922 Kg of Areca Nuts was not disclosed to the Customs/SEZ authorities at the relevant stage, thereby preventing examination of the applicability of the specific import-policy conditions governing the said goods and the entitlement of M/s. Skys International to receive and warehouse them within the SEZ.

10.10 Investigation has further revealed that the Letter of Approval of M/s. Skys International did not authorize the unit to undertake warehousing/storage of either Black Beans or Areca Nuts. Thus, notwithstanding its status as an SEZ unit, the subject consignment was sought to be routed in its name even though the commodities forming the subject consignment were not covered by its approved authorized operations.

10.11 The use of the IEC/SEZ identity and Customs documentation facilities of M/s. Skys International for processing a consignment containing goods outside the scope of its LOA, **(RUD-17)** coupled with the deliberate declaration of the goods as Black Beans, is a material circumstance indicating that the SEZ status and documentation facilities of the unit were sought to be utilised for routing the subject consignment while suppressing the actual nature of the goods.

Liability to confiscation under Section 111(d)

10.12 Section 111(d) of the Customs Act, 1962 provides for confiscation of goods imported or attempted to be imported contrary to any prohibition imposed by or under the Customs Act or any other law for the time being in force.

10.13 In the present case, 24,922 Kg of Half Split Areca Nuts were found concealed/mis-declared in the subject container under the description of “Black Beans”. The actual goods were not declared as Areca Nuts in the proposed Customs documentation and were also not correctly reflected in the import manifest. Such conduct had the effect of seeking to import the actual goods without disclosure of their true identity and without subjecting them to examination under the import-policy and other statutory conditions applicable thereto.

10.14 Further, the said goods were sought to be routed in the name of an SEZ unit whose LOA did not cover the receipt/warehousing of Areca Nuts. Accordingly, the subject 24,922 Kg of Areca Nuts appear liable to confiscation under Section 111(d) of the Customs Act, 1962, for having been imported/attempted to be imported contrary to the applicable legal and policy restrictions/conditions, subject to adjudication of the precise applicability of the SEZ dispensation and other conditions prescribed under law.

Liability to confiscation under Section 111(f)

10.15 Section 111(f) of the Customs Act, 1962 provides for confiscation of any dutiable or prohibited goods required to be mentioned under the regulations in an import manifest or import report which are not so mentioned or which are otherwise not correctly declared therein.

10.16 In the present case, IGM No. 1182204 dated 06.03.2026, Line No. 113, filed in respect of vessel ZHONG GUXIAN VOY 2601, declared the cargo contained in Container No. FCIU9540930, imported from Lat Krabang, Thailand, in the name of M/s. Skys International, as “Black Beans”. The said IGM did not disclose the actual presence of 24,922 Kg (24.922 MT) of Areca Nuts contained in 312 bags. Thus, the actual goods were not correctly mentioned in the import manifest.

10.17 Accordingly, the aforesaid 24,922 Kg of Areca Nuts, seized vide seizure memo dated 31.07.2026, appear liable to confiscation under Section 111(f) of the Customs Act, 1962, on account of their actual description and quantity not having been correctly declared in the import manifest.

Liability to confiscation under Section 111(i)

10.18 Section 111(i) of the Customs Act, 1962 provides for confiscation of any dutiable or prohibited goods found concealed in any package, either before or after the unloading thereof.

10.19 In the instant case, physical examination of the subject container revealed 38 bags of Black Beans weighing 3,078 Kg and 312 bags containing 24,922 Kg of Areca Nuts. The Areca Nuts had not been declared as such in the import documents and were presented as part of a consignment declared as Black Beans. The manner of packing and declaration, coupled with the suppression of the actual goods from the IGM and proposed Customs documentation, indicates that the Areca Nuts were deliberately concealed from the Customs authorities under the cover of the declared commodity.

10.20 Accordingly, the 24,922 Kg of Areca Nuts appear liable to confiscation under Section 111(i) of the Customs Act, 1962, being dutiable/restricted goods found concealed in the subject consignment.

Liability of Black Beans under Section 119

10.21 Section 119 of the Customs Act, 1962 provides that any goods used for the concealment of smuggled goods shall also be liable to confiscation.

10.22 DGFT Notification No. 57/2015-2020 dated 14.02.2023In the present case, the investigation and physical examination established that 3,078 Kg of Black Beans contained in 38 bags, valued at approximately ₹ 56,943/-, formed part of the same consignment in which 24,922 Kg of Areca Nuts were found. The consignment was declared in the IGM and proposed Customs documentation as “Black Beans”, whereas the substantial quantity of Areca Nuts was not disclosed. Thus, the Black Beans constituted the declared/cover cargo under which the actual Areca Nuts were attempted to be imported.

10.23 The circumstances therefore indicate that the said 3,078 Kg of Black Beans were used as cover cargo for concealing the actual Areca Nuts and facilitating their attempted import without disclosure of their true identity. Accordingly, the said Black Beans appear liable to confiscation under Section 119 of the Customs Act, 1962, notwithstanding that the Black Beans themselves may not otherwise be prohibited or restricted goods.

11. ROLE PLAYED BY THE NOTICEES AND LIABILITY TO PENALTY

11.1 Role of M/s. Skys International

11.1.1. Whereas, M/s. Skys International, being the SEZ unit in whose name the subject import was sought to be processed, was responsible for ensuring that the goods imported/admitted into the SEZ were covered by its Letter of Approval (LOA) and were required for its authorised operations.

11.1.2. The investigation has established that the LOA (RUD-17) of M/s. Skys International did not cover the warehousing/storage of Black Beans or Areca Nuts. Despite the same, the subject consignment was sought to be imported in the name of M/s. Skys International.

11.1.3 Further, the import documents described the entire consignment as 350 bags of Black Beans, whereas physical examination revealed 38 bags of Black Beans and 312 bags of Areca Nuts.

11.1.4. The documents relating to the proposed import were received by Shri Rashid Ahmed Kaladia of M/s. Skys International and forwarded to the Customs Broker for preparation of the checklist and proposed filing of the Bill of Entry. The investigation also indicates that the ICEGATE credentials/Digital Signature Certificate of M/s. Skys International were made available for processing the Customs documentation. The proposed checklist also declared the goods as Black Beans, despite the actual consignment containing substantial quantity of Areca Nuts.

11.1.5 Thus, M/s. Skys International appears to have facilitated the proposed import and admission of goods which were outside the authorised operations covered by its LOA, and the declaration of the goods as Black Beans resulted in suppression of the actual nature of the consignment.

11.1.6 Accordingly, M/s. Skys International appears liable to penalty under Section 112(a) or 112(b) of the Customs Act, 1962, for doing/omitting to do acts which rendered the goods liable to confiscation under Section 111, and/or abetting such acts. Section 112(a) or 112(b) of Customs Act, 1962 specifically covers a person who does or omits to do an act rendering goods liable to confiscation or abets such act.

11.2 Role of Shri Kaladia Rashid Ahmed – Penalty under Section 114AA

11.2.1 Whereas, Shri Kaladia Rashid Ahmed, being the person associated with M/s. Skys International, played an active and conscious role in facilitating the proposed import and Customs clearance of the subject consignment in the name of the said SEZ unit. During the course of investigation, it was revealed that the import documents relating to the subject consignment were received by Shri Kaladia Rashid Ahmed on behalf of M/s. Skys International and were thereafter forwarded to M/s. Shri Krishna Logistics for preparation of the Customs documentation/checklist and further processing of the proposed clearance. The investigation further revealed that the Customs documentation was processed using the Customs/ICEGATE credentials and Digital Signature Certificate associated with M/s. Skys International.

11.2.2 The documents so processed described the entire consignment as "Black Beans". However, physical examination of Container No. FCIU9540930 established that, out of the 350 bags, only 38 bags contained Black Beans, whereas the remaining 312 bags contained Areca Nuts. Thus, the declaration/documentation did not correctly disclose the actual nature and quantity of the goods sought to be imported.

11.2.3. The role of Shri Kaladia Rashid Ahmed assumes further significance from his **continuous follow-up with the shipping line in respect of the subject container**. His repeated correspondence/follow-up with the shipping line regarding the arrival, status and movement/release of the container demonstrates that he was not merely a person who had incidentally received the import documents, but was actively monitoring and pursuing the subject consignment. Such conduct is relevant to determine his knowledge of and connection with the goods and the proposed clearance thereof.

11.2.4. Further, the fact that he continued to pursue the matter with the shipping line **until the container was placed on hold by DRI** is a material circumstance. His conduct before detection indicates active interest in securing the movement/clearance of the container, whereas, after the intervention of DRI and detection of the actual contents, he subsequently **disowned the ownership/connection with the goods**. The change in his stand after detection is a circumstance which requires examination along with his earlier conduct, documentary trail, communications with the shipping line and the statements of the other persons involved.

11.2.5 Further, the incorrect declaration was not a mere technical or inconsequential error. The actual presence of 312 bags of Areca Nuts was a material particular having direct implications for the applicability of the import policy, valuation, duty liability and, more importantly in the present case, the entitlement of M/s. Skys International to receive/admit the goods into the SEZ. The investigation has established that the Letter of Approval of M/s. Skys International did not cover warehousing/storage of either Black Beans or Areca Nuts.

11.2.6. In these circumstances, Shri Kaladia Rashid Ahmed, being associated with the SEZ unit and having received and forwarded the import documents for preparation of the Customs clearance documentation, cannot be considered to have acted merely in a passive or ministerial capacity, provided the statements and documentary evidence on record establish that he was aware of the actual nature of the consignment and the absence of corresponding authorization under the LOA.

11.2.7. The sequence of events establishes that the import documents were received by him, thereafter transmitted for preparation of the Customs checklist, and the proposed Customs documentation proceeded in the name of M/s. Skys International with the goods being represented as Black Beans. This assumes particular significance because the actual consignment contained a substantial quantity of Areca Nuts which was not disclosed in the documents.

11.2.8. The element of knowledge and intention required under Section 114AA is material in the case of Shri Kaladia Rashid Ahmed. The allegation is not merely that he was associated with M/s. Skys International, but that, with knowledge of the material facts, he participated in the process by which the false/incorrect particulars were caused to be incorporated in the Customs documentation.

11.2.9. He was associated with M/s. Skys International, the SEZ unit in whose name the subject goods were sought to be imported. The import documents came to his possession/knowledge and were thereafter forwarded by him for preparation of the Customs clearance documents. The proposed Customs documentation described the entire consignment as Black Beans, although physical examination subsequently established the presence of 312 bags of Areca Nuts. The actual commodity was material to the eligibility of the SEZ unit because the LOA did not authorize warehousing/storage of Black Beans or Areca Nuts.

11.2.10 These circumstances, subject to corroboration by the statements and other evidence recorded during investigation, indicate that the incorrect description of the goods as Black Beans was not merely an inadvertent clerical error but formed part of the documentation process through which the subject consignment was sought to be cleared in the name of M/s. Skys International.

11.2.11 In terms of **Section 114AA of the Customs Act, 1962**, liability is not confined to a person who personally prepares or signs a false document. The statutory expression expressly extends to a person who **"causes to be made, signed or used"** any declaration, statement or document which is false or incorrect in any material particular, where such act is done knowingly or intentionally. In the present case, Shri Rashid Ahmed Kaladia, by furnishing and forwarding the import documents, facilitating the filing of the IGM particulars through the Shipping Line/its authorised agent, providing the importer/SEZ code and ICEGATE credentials, causing M/s. Shri Krishna Logistics to prepare the checklist declaring the goods as "Black Beans", and directing and supervising the subsequent processing of the subject import documentation, appears to have **caused and facilitated the making and use of declarations/documents before Customs containing a materially incorrect description of the imported goods**. His subsequent instruction to withhold filing of the Bill of Entry after the container was placed on hold further demonstrates conscious knowledge of and involvement in the transaction.

11.2.12 Accordingly, the evidence reveals that Shri Kaladia Rashid Ahmed knowingly forwarded the documents, instructed or caused their use for preparation of the incorrect checklist/declaration, or otherwise consciously participated in the process knowing that the actual goods included Areca Nuts, his conduct would satisfy the ingredients of Section 114AA.

11.2.13 The circumstances on record, including the receipt and forwarding of the import documents by Shri Kaladia Rashid Ahmed, the processing of the proposed Customs documentation in the name of M/s. Skys International, and the declaration of the entire consignment as Black Beans despite the presence of 312 bags of Areca Nuts, indicate his conscious involvement in the preparation/use of the incorrect material particulars. Therefore, subject to the evidence establishing his knowledge of the actual nature of the goods and the absence of authorization under the LOA, Shri Kaladia Rashid Ahmed appears to have knowingly and intentionally caused to be made/used a declaration, statement or document which was false or incorrect in a material particular in the transaction of Customs business. His acts and omissions therefore appear to attract the provisions of Section 114AA of the Customs Act, 1962, rendering him liable to penalty thereunder.

12. Now, therefore, –

12.1. M/s. Skys International, a unit situated at Plot No. 42A, Sector – II, Kandla Special Economic Zone (KASEZ), Gandhidham holding IEC No. AEMPS5522H are hereby called upon show cause to the Additional Commissioner of Customs, O/o the Principal Commissioner of Customs, Kandla, as to why -

i. 24.922 MTs of un-declared goods i.e., Areca Nuts in half split form valued at Rs. 1,61,83,101/- (Rupees One Crore Sixty One Lakh Eighty Three Thousand One Hundred and One only), , as discussed above, which was seized, should not be confiscated under Section 111(d), 111(f) and 111(i) of the Customs Act, 1962.

ii. 3.078 MTs of "Black Beans" valued at Rs. 56,943/- (Rupees Fifty Six Thousand Nine Hundred and Forty Three only) used as cover cargo in the import consignment covered under Bill of Lading No. BKT260100006 dated 03.02.2026 which was seized, should not be confiscated under Section 119 of the Customs Act, 1962.

iii. Penalty should not be imposed under Section 112 (a) or 112 (b) of Customs Act, 1962 for the acts of omission and commission in the subject illicit import of Areca Nuts.

12.2 Further, now, therefore, Shri Kaladia Rashid Ahmed, Partner of M/s. Skys International 42A, Sector – II, Kandla Special Economic Zone (KASEZ), Gandhidham is hereby called upon to show cause to the Additional Commissioner of Customs, O/o the Principal Commissioner of Customs, Kandla, as to why penalty should not be imposed on him under 114AA of the Customs Act, 1962, for intentional and deliberate use of false and incorrect declarations/documents in respect of the description of goods as discussed.

13. The noticee are hereby required to produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense. They are further required to indicate in their written explanation as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written explanation, it will be presumed that they do not desire a personal hearing. If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice or if they do not appear before the adjudicating authority when the case is posted for hearing, the case would be liable to be adjudicated on the basis of evidences on records.

14. This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case, under the provisions of the Customs Act, 1962 or any other allied acts for the time being in force.

15. This Show Cause Notice is issued only in respect of issues discussed in the notice and the goods

mentioned and discussed hereinabove. The Department reserves its right to add, amend, modify, etc. this notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.

16. The documents as listed at Annexure-R are relied upon and scanned copies of all relied upon documents is enclosed with this show cause notice.

Digitally signed by
Rakesh Kumar Jain
Date: 10-09-2026
19:50:42

Additional commissioner
Custom House, Kandla

To,

1. M/s. Skys International,
   Plot No. 42A, Sector – II, Kandla Special Economic Zone (KASEZ), Gandhidham

2. Shri Kaladia Rashid Ahmed, Partner
   M/s. Skys International,
   Plot No. 42A, Sector – II, Kandla Special Economic Zone (KASEZ), Gandhidham

Copy to :-

1. The Additional Director General, Directorate of Revenue Intelligence, Ahmedabad Zonal Unit, Ahmedabad.
2. The Superintendent (EDI), Custom House, Kandla for uploading the same on official website.
3. Guard File.

ANNEXURE–R

LIST OF RELIED UPON DOCUMENTS (RUDs)

RUD No.	Particulars of Document	Date
RUD-1	Panchnama drawn during search proceedings at the premises of M/s. Shri Krishna Logistics, Mundra, including recovery/examination of documents and electronic records relating to the subject consignment	**17.03.2026**
RUD-2	Panchnama drawn during search proceedings at the premises of M/s. Skys International, Kandla SEZ	**17.03.2026**
RUD-3	Panchnama relating to physical examination of Container No. FCIU9540930 and the goods contained therein	**18.03.2026**
RUD-4	Statement of Shri Sanjay Kumar Arya, Documentation Executive, M/s. Shri Krishna Logistics, recorded under Section 108 of the Customs Act, 1962	**17.03.2026**
RUD-5	Statement of Shri Meet Shah, Authorised Representative/Dock Executive (Operation), M/s. Shri Krishna Logistics, recorded under Section 108 of the Customs Act, 1962	**25.03.2026**
RUD-6	Statement of Shri Devanand Vishnu Banega, Proprietor, M/s. All Sea Route Shipping Agency, recorded under Section 108 of the Customs Act, 1962	**26.03.2026**
RUD-7	Statement of Shri Rashid Ahmed Kaladia, Partner, M/s. Skys International, recorded under Section 108 of the Customs Act, 1962	**27.03.2026**
RUD-8	Statement of Shri Indra Bhushan working at M/s. Shri Krishna Logistics was recorded under Section 108 of the Customs Act, 1962	07.04.2026
RUD-9	Statement of Shri Satish Rayshi Maheshwari, overall in-charge of M/s. Shri Krishna Logistics, recorded under Section 108 of the Customs Act, 1962	**06.08.2026**
	Seizure Memo relating to the goods covered by B/L No. BKT260100006, IGM	

RUD-10	No. 1182204 dated 06.03.2026, Line No. 113, Container No. FCIU9540930	**31.07.2026**
RUD-11	Surrendered Bill of Lading No. BKT260100006	**03.02.2026**
RUD-12	Commercial Invoice/Packing List No. Wardah04222032, issued by M/s. Wardah International Co. Ltd., Thailand	**05.02.2026**
RUD-13	Phytosanitary Certificate pertaining to the subject consignment	—
RUD-14	E-mail correspondence between M/s. Skys International and M/s. Shri Krishna Logistics concerning the subject import consignment	**12.03.2026**
RUD-15	E-mail/screenshot forwarding the checklist by M/s. Shri Krishna Logistics to Shri Rashid Ahmed Kaladia/M/s. Skys International for verification/confirmation	**12.03.2026**
RUD-16	Checklist, Job No. 11, prepared by M/s. Shri Krishna Logistics for filing of Bill of Entry in respect of the subject consignment	**12.03.2026**
RUD-17	Letter of Approval No. 10/2023-24 dated : 23.09.2023 issued vide F. No. KASEZ/IA/10/2023-24/5593-96 dated :03.10.2023	**23.09.2023**