

	<p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 <b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:</b> <b>CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.</b> <b>PHONE : 02838-271426/271163 FAX :02838-271425</b> <b>E-mail id- adj-mundra@gov.in</b></p>	
---	--	---

<b>A. File No.</b>	:	<b>GEN/ADJ/ADC/744/2026-Adjn-O/o Pr. Commr-Cus-Mundra</b>
<b>B. SCN No.</b>	:	<b>38/2026-27/ADC/ZDC/MCH</b>
<b>C. Passed by</b>	:	<b>Dipak Zala, Additional Commissioner of Customs, Customs House, AP&amp;SEZ, Mundra.</b>
<b>D. Notices(s)/Importer</b>	:	<b>1. M/s. City Impex (IEC – NRGPS3628A) 2. Shri Parag Harish Ruparel 3. Shri Hemant Balkrishana Joshi</b>
<b>E. DIN</b>	:	<b>20260571MO000000FDD2</b>

**SHOW CAUSE NOTICE UNDER SECTION 124 OF THE CUSTOMS ACT,  
1962**

**Whereas it appears that:**

A specific intelligence was gathered by the officers of the Directorate of Revenue Intelligence, Delhi Zonal Unit (hereinafter referred to as “DRI”), indicating that certain contraband/restricted goods are being smuggled into India by concealment in the import cargo under the bill of entry as detailed below.

**A. Bill of Entry No. 5683770 dated 13.11.2025: (RUD-1)**

S. No	Details	Description
-------	---------	-------------

1	Port of Import	Mundra SEZ Port, Mundra, Gujarat
2	Importer	M/s. City Impex, Situated at Shop No. 24, 1 <sup>st</sup> Floor, Dattani Square Vasai Pal Ghar Vasai-Virar, Mumbai-401201
3	IEC	NRGPS3628A
4	Customs Broker	M/s Balachandiran Clearing & Shipping Agencies
5	Item Description & Quantity	Water Glass Sets & Flower Receptacle
6	Country of Origin	China
7	Country of Consignment	China
8	Supplier	M/s Yongkang Yimai Trading Co. Ltd., Jinhua, China
9	Declared Assessable Value	Rs. 14,73,340/-
10	Duty declared	Rs. 4,64,973/-
11	Invoice no. & date	YYTCL-CI-0089 dated 20.10.2025
12	Container No.	TXGU6761197

2. Acting upon the said intelligence, the goods imported vide the aforesaid Bill of Entry were put on hold for examination by the officers of DRI on 15.11.2025. The said consignment was examined by the officers of DRI on 15.11.2025 at CWC, CFS, in the presence of Sh. Vivek Raut, Manager, CWC, CFS, Mundra, and Sh. Parag Harish Ruparel, Controller of M/s City Impex, as well as two independent witnesses.

### **EXAMINATION**

3. The detailed outcome of the examination proceedings is as follows:

#### **A. Examination of the goods imported under Bill of Entry No. 5683770 dated 13.11.2025 imported by M/s City Impex.**

I. During examination, a total of 697 brown carton boxes were found stuffed inside the container no. TXGU6761197. The DRI officers opened all the brown carton boxes one by one. Out of these 697 boxes, 147 cartons were found to contain glass sets having branding as 'Deli Glassware'. The remaining 550 carton boxes were found to contain two small brown carton boxes each having branding as 'MLi Fireworks'. Each of the small carton boxes having branding as 'MLi Fireworks' were cut opened and found to contain 30 pieces of 288-shots aerial

fireworks of Chinese origin. The details of goods, found during examination are tabulated below.

TABLE-1

Sr.No.	Description of the Goods	No. of Carton boxes	No. of piece per Carton boxes	Total No. of Pieces
1	MLi-Fireworks-288	550	60	33,000
2	Water Glass Sets	147	26 sets per carton	3,822 (6 pcs per set)

**II.** The import of fireworks/firecrackers into India is restricted and requires a license issued by the Chief Controller of Explosives under the Explosives Rules, 2008, administered by the Petroleum & Explosives Safety Organisation (PESO), for import for sale and possession. However, Sh. Parag Harish Ruparel failed to produce any valid documents or license for the lawful import of the recovered firecrackers/fireworks. Therefore, on reasonable grounds that the goods were illicitly smuggled into India without a license and concealed, DRI officers seized the recovered fireworks/firecrackers under Section 110 of the Customs Act, 1962 vide seizure memo dated 15.11.2025 (**RUD-2**) as the goods were appeared liable for confiscation under Section 111 of the Customs Act, 1962. Further, the water glass sets used to conceal the fireworks as cover cargo were also appeared liable for confiscation under the Customs Act, 1962 and were seized under section 119 of the Customs Act, 1962 vide the same seizure memo dated 15.11.2025.

**III.** Further, all the cartons boxes containing the water glass sets and the fireworks/firecrackers were re-stuffed in the same container and the said container with the seized cargo were handed over to Sh. Vivek, Manager, CWC, CFS for safe custody. The entire examination proceedings were recorded under the Panchanama dated 15.11.2025 (**RUD-3**).

**SUBMISSION OF THE IMPORTER: -**

**5.** For further investigation, a summon was issued under Section 108 of the Customs Act, 1962 to Sh. Parag Harish Ruparel C/o M/s City Impex to tender his statement in the matter. In response Sh. Parag Harish Ruparel appeared before the Senior Intelligence Officer, DRI Delhi Zonal Unit and tendered his Statement on 15.11.2025 (**RUD-4**). The statement was recorded in Hindi language. In his

voluntary statement, Sh. Parag Harish Ruparel, inter-alia, stated that (as translated into English):

- He was born in Mumbai. He lives in Mumbai and run a clothing business. He purchases clothing from the retail market and sell them on a commission basis in the local market. He primarily deals in women's garments. He previously owned a clothing store in Bandra, but sold it due to losses incurred during the COVID-19 pandemic.
- That after suffering losses in the local market, he had begun importing and selling imported goods, primarily ladies' tops and leggings. He does not have an IEC (Import Export Code) in his own name. He obtains IECs from agents in the market and imports them using those IECs.
- That he had used various IECs for the import of ladies' clothing, which he purchased from agents based in Mumbai. That the IEC of 'City Impex', through which the B/E No. 5683770 dated 13.11.2025, was filed at Mundra Port, is controlled by him. That he purchased this IEC code in Bombay for Rs. 2 lakh, approximately two months ago. He has no information about the holder of the IEC.
- That the container number TXGU6761197, imported from China on Bill of Lading (B/L) number NGBCB25048083 and was pending at the CWC CFS at Mundra Port, was imported by him. He imported all the contents of this container and its sole owner.
- That for customs clearance of the goods imported in container no. TXGU6761197, he appointed CHA Hemant Joshi, who has filed B/E no. 5683770 dated 13.11.2025.
- That this container was examined on 15.11.2025 in his presence by the officials of DRI Delhi. The proceedings were recorded under Panchanama dated 15.11.2025.
- That he is submitting all documents related to the B/E No. 5683770 dated 13.11.2025, including the Invoice, Packing List, and Bill of Lading, to the DRI officials.
- That he had filed this Bill of Entry declaring 872 cartons of Water Glass Sets and 73 cartons of Flower Receptacle, but in reality it contained only 147

cartons of Water Glass Sets and 550 cartons containing a total of 33,000 pieces of (Code 288) Fireworks. That the packing of the container was done by Meta Fireworks Company of China as per his instructions. He had instructed them to keep the boxes of Glass Sets in the front four rows of the container and the remaining boxes at the back containing Code 288 Fireworks. He had imported this container accordingly.

- That he had resorted to smuggling because there is a huge demand for these 288 coded fireworks in the market. Since he does not have a license for import, sale and possession of fireworks from Petroleum & Explosives Safety Organization (PESO) under the Explosive Rules, 2008 under the Chief Controller of Explosives, he resorted to smuggling.
- He was deeply in debt and saw on Instagram Reels that there is a huge demand for 288 coded fireworks. He thought this was the only way he could repay his debt. He had never imported fireworks before and this was his first attempt. He admitted that he knew that a valid license from DGFT and Chief Controller of Explosives is required for importing fireworks, which I did not have. Still, I resorted to smuggling to import 33,000 pieces of fireworks without a license.
- That he borrowed money from his friends and sent a total of ₹40 lakhs in cash in connection with this container.
- That he conducted all these transactions through Meta Fireworks' mobile number in China, +8613341312288. He conducted all dealing from his mobile number, 9372019507, and all records are stored on this mobile phone. He submitted his mobile phone of make "Samsung Galaxy Z Fold 7" to DRI officials for further investigation. *The said mobile phone was seized by the DRI under Seizure memo dated 15.11.2025 (RUD-5) for further investigation.*

6. The statement dated 15.11.2025 by Sh. Parag Harish Ruparel indicated that he smuggled a total of 33,000 pieces of 288-shot aerial fireworks/firecrackers from China, with an estimated market value of Rs. 4,95,00,000 for monetary gain. He acknowledged ownership of these fireworks. Fireworks in India are declared a restricted item under the ITC (HS) for import by the DGFT. Further, the import of fireworks/firecrackers for sale or possession into India requires a license issued by

the Chief Controller of Explosives under the Explosive Rules, 2008, administered by the Petroleum & Explosives Safety Organization (PESO). As admitted by Sh. Parag Harish Ruparel in his statement, he knowingly involved himself in smuggling the restricted goods viz., 33,000 pieces of Chinese fireworks valued at Rs. 4,95,00,000/- through a rented IEC of M/s City Impex without proper authorisation. He admitted his involvement in the smuggling of the seized fireworks and thus committed offences punishable under Sections 135(1)(a) and 135(1)(b), read with Section 135(1)(i)(A) of the Customs Act, 1962. Accordingly, Sh. Parag Harish Ruparel was arrested on 16.11.2025 under Section 104 of the Customs Act, 1962, vide Arrest Memo dated 16.11.2025. **(RUD-6)**. Sh. Parag Harish Ruparel was produced before the Hon'ble Court of the Additional Chief Judicial Magistrate, Mundra (Kutch) and was thereafter remanded to judicial custody at Palara Special Jail, Bhuj. After completion of sixty days in judicial custody, the Hon'ble Court granted him bail.

#### **STATEMENTS RECORDED:**

**7.1 Statement of Sh. Hemant Balkrishana Joshi, CHA/Broker-** Sh. Parag Harish Ruparel, in his statement dated 15.11.2025, stated that for the customs clearance of the goods imported in container no. TXGU6761197 he appointed CHA Hemant Joshi, who filed B/E No. 5683770 dated 13.11.2025. Accordingly, summon was issued to Sh. Hemant Balkrishana Joshi for recording his statement in the matter. In compliance with the summon, Sh. Hemant Balkrishana Joshi appeared on 18.12.2025 to tender his statement under Section 108 of the Customs Act, 1962. His statement was recorded on 17/18.12.2025 **(RUD-7)** under Section 108 of the Customs Act, 1962. Sh. Hemant Balkrishana Joshi, in his statement, inter alia, stated that:

- He began his career as a peon in a customs logistics firm, where he carefully observed and learned customs procedures for 2-3 years. This hands-on experience helped him secure a position as Customs Executive at M/s Met Trade India Ltd., where he managed the company's customs operations. After gaining valuable expertise in this field, he started his own business, M/s Amardeep Logistics, specializing in marble import clearance. In 2019, he obtained his G-Card certification, which allowed him to expand his operations by establishing M/s Sheetal Expo (IEC: 3716900451) for dry dates import and clearance services. He also partnered with his cousin, Mr.

Praveen Sharma, to create another CHA firm called M/s Leo Air Cargo Carrier.

- He knows Mr. Parag Harish Ruparel very well. They have known each other for approx. 8-9 years, having met through a common friend in Gandhidham. Over the years, they had developed a strong friendship, and he is being considered as a family member by Mr. Ruparel and his wife, Mrs. Divya Parag Ruparel, whom he regards as a sister.
- Mr. Parag Harish Ruparel is a businessman engaged in import operations. Initially, Mr. Ruparel focused on importing garments and footwear from China. As his business grew, he diversified his product portfolio to include various items such as glass mugs, water bottles, and other merchandise based on market demand.
- Mr. Parag Harish Ruparel does not own any firm or company in his name. Mr. Ruparel conducts his import activities using rented Import Export Codes (IECs). Regarding the sale of goods in India, he is not aware of Mr. Parag Harish Ruparel's sales procedures.
- Mr. Parag Harish Ruparel always imports goods using rented IECs. Typically, Mr. Parag himself arranges these IECs through brokers. However, in one instances, he arranged IEC for him. Since they share a close personal bond and he values his experience in the clearance field, he sometimes approaches him to assist with these arrangements.
- He arranged one IEC (NRGPS3628A) in the name of M/s City Impex for Mr. Parag Harish Ruparel. He arranged this IEC through a broker (name not remembered) in Mumbai for around Rs. 2.5 lakh (in cash), in the month of Oct, 2025. The expenses for arranging the IEC were borne by Mr. Parag Harish Ruparel.
- The IEC of M/s City Impex was arranged in October 2025. As per his knowledge, Mr. Parag Harish Ruparel used this IEC only once in November 2025 to import water glass sets and a flower receptacle from China. Apart from this, he is not aware of any other use of the IEC.

- He is aware that the DRI seized one consignment on 15.11.2025 at Mundra Port, imported by Mr. Parag Harish Ruparel through the IEC of M/s City Impex.
- He came to know that Chinese firecrackers were found concealed in the consignment imported by Mr. Parag Harish Ruparel (through the IEC of M/s City Impex) under Bill of Entry No. 5683770 dated 13.11.2025, under the guise of glass water sets and flower receptacles. Accordingly, the DRI seized the consignment and arrested Mr. Parag Harish Ruparel for the offence committed and admitted by Mr. Ruparel.
- During the seizure and arrest of Mr. Parag Harish Ruparel, he was in China. While he was in China, on 16.11.2025, he came to know about the seizure and arrest through a common friend.
- He is also engaged in the import business through his firm M/s Sheetal Expo. He was planning to visit China for business opportunities. However, in October, Mr. Parag Harish Ruparel informed him that he was importing some articles from China, but there was an issue related to the release of Bill of Lading No. NGBCB25048083 due to non-payment of shipping charges. Mr. Ruparel explained that he had already paid the shipping charges to the supplier, but the supplier had not forwarded the charges to the shipping line, and therefore, they were holding the Bill of Lading. Mr. Ruparel informed that he made additional payment of ¥16,399.00 Chinese Yuan to the supplier against the shipping charges but he still not cooperating. He requested his assistance in the matter. Since Mr. Ruparel was unable to go to China himself, he asked him to go to China to resolve the issue. As he was already planning to visit China, he accepted Mr. Parag Harish Ruparel's proposal and traveled to China on 11.11.2025 along with Mr. Sonu (Mobile No. 9892435762), who is known to Mr. Parag Harish Ruparel. There, they met with the concerned person from the supplier, Meta Fireworks, and resolved the matter with talks. This is the same consignment which was subsequently seized by the DRI.
- That Mr. Parag Harish Ruparel used to take his guidance concerning customs clearance, including goods classification and duty calculations. He used to seek his opinion before importing consignments. In this particular case, he informed him that he was going to import firecrackers from China

as the demand in the market was very high. In response, he informed Mr. Ruparel that the import of firecrackers is restricted in India and requires certification from the Petroleum & Explosives Safety Organisation (PESO). He advised Mr. Ruparel not to import firecrackers. However, Mr. Ruparel ignored his advice and imported Chinese firecrackers under the said Bill of Entry by way of mis-declaration/concealment.

- All the expenses for his China trip, including flight tickets and hotels, were borne by Mr. Parag Harish Ruparel.
- At around 12:30 am of 18.12.2025, he requested DRI officer to take rest for some hours which was accepted by DRI officer. He requested DRI officer to allow him to take rest in the visitor room of DRI, DZU office. The DRI officer allowed him to take rest in visitor room. After taking proper rest and food in the visitor room, his statement was resumed at around 06:00 am of 18.12.2025.
- He acknowledged that Mrs. Divya, wife of Mr. Parag Harish Ruparel, made numerous bank transactions to his ICICI savings account. He has a close relationship with Mr. Parag Harish Ruparel and his family. All financial matters, including bank accounts and transactions, are handled by Mrs. Divya under the direction of Mr. Parag Harish Ruparel. Any expenses he incurred on behalf of Mr. Parag Harish Ruparel were reimbursed through Mrs. Divya's bank account. Additionally, there are instances where Mr. Parag Harish Ruparel funded imports for his firm, M/s Sheetal Expo.
- The firm M/s Sheetal Expo was established in 2016. Initially, he exported approximately two consignments of PVC pipes through the firm. Thereafter, he imported timber from Ghana, Africa through high sea sales. Over the last 3-4 months, he is importing dry dates from Dubai. Mr. Parag Harish Ruparel has funded the imports for M/s Sheetal Expo only for the import of dry dates. In exchange, he gives him 3-4% of the profits for using the IEC of M/s Sheetal Expo.
- He was presented with the statement dated 15.11.2025 of Mr. Parag Harish Ruparel, as shown by the DRI officer. That he completely concur with the contents of the statement. All the information stated by Mr. Parag Harish Ruparel in his statement is true and correct to the best of his knowledge.

- He admitted that he arranged the IEC of M/s City Impex for Mr. Parag Harish Ruparel because Mr. Ruparel requested him to arrange the same for the import. However, at that time he was not aware that Mr. Ruparel was going to smuggle goods using this IEC. Mr. Parag Harish Ruparel used to import goods through rented IECs, mostly arranged by him. In only a few instances, he arranged the IEC to Mr. Ruparel in good faith because he is very close to him. This was the business model of Mr. Parag Harish Ruparel. Later, Mr. Parag Harish Ruparel informed him that he was going to import firecrackers from China, and he advised Mr. Ruparel not to import firecrackers as these are restricted items. However, Mr. Parag Harish Ruparel did not listen to him and imported/smuggled firecrackers through the IEC arranged by him.
- That he has not received any monetary benefit from Mr. Parag Harish Ruparel for arranging the IEC or for the import of firecrackers. He was not supposed to receive any financial benefits from the import/smuggling of firecrackers, even if the consignment had not been seized by the DRI. The only financial benefits he received from Mr. Parag Harish Ruparel were when he funded the imports for M/s Sheetal Expo, as stated in the above answer.
- Even the customs clearing agent for the consignment seized by the department was not him but M/s Balachandiran Clearing & Shipping Agencies, Chennai, through Mr. Sunny, as he did not want to be a part of the smuggling. Mr. Parag Harish Ruparel is a very stubborn person, and when Mr. Ruparel decided to smuggle the goods, he did not listen to anybody. That is why he failed to convince Mr. Ruparel not to smuggle firecrackers. Regarding awareness of concealment, he became aware of the concealment of firecrackers, but despite his advice not to import, Mr. Ruparel chose to smuggle the firecrackers.
- Mr. Parag Harish Ruparel used to directly contact his Chinese suppliers. He is not involved in the coordination in any way. He is not in contact with any of the Chinese suppliers of Mr. Parag Harish Ruparel.

**7.2 Statement of Sh. Sapan J Khemchandani, concerned CHA-** Based on the above statement and Bill of Entry No. 5683770 dated 13.11.2025, the customs clearing agent for the import of goods under the mentioned consignment was M/s Balachandiran Clearing & Shipping Agencies. A summon was issued to M/s

Balachandiran Clearing & Shipping Agencies for recording the statement of the concerned person in the matter. In compliance with the summon, Sh. Sapan J Khemchandani appeared on 20.01.2026 to tender his statement under Section 108 of the Customs Act, 1962. His statement was recorded on 20.01.2026 **(RUD-8)** under Section 108 of the Customs Act, 1962. Sh. Sapan J Khemchandani, in his statement, inter alia, stated that:

- He is the G-card holder at M/s Balachandiran Clearing & Shipping Agencies (BCSA). M/s BCSA is registered at Second Floor, Old No. 93/2, New No. 193, Linghi Chetty Street, Parrys, Chennai, Tamil Nadu, 600001. The firm also has an additional place of business at Office No. 9, Second Floor, Saraswati Building, Plot No. 591, Ward No. 12/C, Gandhidham, Kutch. The firm currently operates through its Chennai and Gujarat offices only. It is primarily engaged in clearance services for the export of rice and non-PP bags; the firm also handles import-related work but is mainly focused on exports.
- That he draw a salary of Rs. 20,000 per month from M/s BCSA in cash. He also utilize the customs clearing license of M/s BCSA on a commission basis to provide customs clearing services to the clients of M/s Ashirwad Shipping Service (his proprietorship firm). M/s Ashirwad Shipping Service does not have a customs clearing licence; therefore, he use M/s BCSA's license for a commission of Rs. 30,000/- per month.
- He know Mr. Parag Harish Ruparel. Mr. Ruparel is engaged in the import and export business. He met him once, through Mr. Hemant Joshi, at a social gathering in 2024. He does not know much about him.
- Mr. Hemant Joshi is his very good friend. They have known each other for the past four years. Mr. Hemant Joshi is engaged in the business of Import/Export and also provides customs clearing services through his firms M/s Sheetal Expo and M/s Leo Air Cargo Carrier. They do have a business relationship. Mr. Hemant Joshi is engaged in the import of dry dates through his firm M/s Sheetal Expo, and he provide customs clearing services to him using M/s BCSA's license on a commission basis.

- That Bill of Entry No. 5683770 dated 13.11.2025 was filed by him using the CHA licence of M/s BCSA on a commission basis. The Bill of Entry was filed in the name of M/s City Impex.
- He is not personally aware of the client M/s City Impex. Mr. Hemant Joshi called him to arrange customs clearance for goods to be imported by his client M/s City Impex. Mr. Hemant informed him that he would be in China during November 2025 and requested him to file the Bill of Entry on behalf of M/s City Impex.
- He was aware of the seizure of firecrackers smuggled by concealment in the goods imported under Bill of Entry No. 5683770 dated 13.11.2025, which was filed by him on the reference of Mr. Hemant Joshi. On 16.11.2025, he learned that DRI officers were examining the consignment imported under the said bill of entry. However, due to other engagements he was unable to join the examination proceedings that day. Later, he learned that the DRI had seized the consignment after undeclared Chinese-origin firecrackers were found concealed within it. Following the seizure, he inquired about M/s City Impex with Mr. Hemant Joshi. He informed that the actual owner of the imported goods is Mr. Parag Harish Ruparel, and that Mr. Ruparel had smuggled the firecrackers by concealing them within the goods imported under the said bill of entry. Mr. Hemant Joshi also stated that Mr. Ruparel used the rented IEC of M/s City Impex.
- He was not aware of any smuggling of firecrackers prior to filing Bill of Entry No. 5683770 dated 13.11.2025. Mr. Hemant Joshi requested him to file the bill of entry on behalf of the client since he was not available in India. Mr. Hemant Joshi provided him with the KYC documents related to M/s City Impex, which he submitted for investigation.
- He has not received any payment for the services provided (filing the bill of entry) in relation to the import of goods under the said Bill of Entry. Mr. Hemant Joshi was to pay Rs. 2,000/- (agency charges) for this work; however, because the consignment was seized by the DRI, he did not make any payment.
- The bill of entry was filed by the office of Mr. Hemant Joshi using the login ID and other credentials that he provided for the convenience, as M/s City

Impex/Parag Harish Ruparel was the client of Mr. Hemant Joshi. They filed the bill of entry using those credentials. In good faith, he shared his credentials with Mr. Hemant Joshi for this purpose.

**7.3 Statement of Sh. Hemant Balkrishana Joshi, CHA/Broker-** To confront the statement of Sh. Sapan J Khemchandani and seek comments, another summon was issued to Sh. Hemant Balkrishana Joshi for recording his statement in the matter. In compliance with the summon, Sh. Hemant Balkrishana Joshi appeared on 21.01.2026 to tender his statement under Section 108 of the Customs Act, 1962. His statement was recorded on 21.01.2026 **(RUD-9)** under Section 108 of the Customs Act, 1962. Sh. Hemant Balkrishana Joshi, in his statement, inter alia, stated that:

- He was presented with the statement dated 20.01.2026 of Mr. Sapan J. Khemchandani, recorded under Section 108 of the Customs Act, 1962, as produced by the DRI officer. He reviewed the entire statement and confirmed that he understand its contents and fully concur with the contents of the statement.
- Mr. Sapan J. Khemchandani and Mr. Sunny is the same person. Mr. Sapan J. Khemchandani also known as “Sunny” in the trade.
- He fully agrees with the statement of Mr. Sapan J. Khemchandani. He was travelling to China on 11.11.2025 and therefore requested his friend, Mr. Sapan J. Khemchandani, to provide customs clearing services for the consignment imported under Bill of Entry No. 5683770 dated 13.11.2025. It is correct that Mr. Parag Harish Ruparel (M/s City Impex) was his client and that the consignment under the said bill of entry was imported in the name of M/s City Impex.
- It is true that the bill of entry was ultimately filed by his staff using the login credentials of M/s Balachandiran Clearing & Shipping Agencies, which were provided by Mr. Sapan J. Khemchandani.
- The bill of entry was filed by Mr. Imtiaj, an employee at M/s Leo Air Cargo Carrier (his partnership firm). On his directions, Mr. Imtiaj filed the bill of entry using the credentials provided by Mr. Sapan J Khemchandani.

- The KYC documents in respect of M/s City Impex, as produced and presented by the DRI officer, were provided by him to Mr. Sapan J. Khemchandani for the records of M/s Balachandiran Clearing & Shipping Agencies. He obtained these KYC documents from Mr. Parag Harish Ruparel in Mumbai and received them by hand.
- He confirmed that he arranged the IEC of M/s City Impex for Mr. Parag Harish Ruparel on a rental basis. The IEC was arranged through agents in Mumbai; he does not know the name or current whereabouts of the agent. At the time the IEC was arranged, Mr. Parag Harish Ruparel, the agent, and he were present together. In his presence, the agent provided the KYC documents to Mr. Parag Harish Ruparel, who then handed them to him for the purpose of filing the bill of entry.
- He is not aware of the name, contact number, or current whereabouts of the agent. Mr. Parag Harish Ruparel may have the agent's details, as he initially introduced the agent to him. Mr. Parag Harish Ruparel used to verify IEC-related documents through him because of his experience in customs clearing. However, he was not aware of Mr. Parag Harish Ruparel's intention to use this IEC for smuggling goods.
- He neither paid nor received any consideration from any person in connection with the consignment in question.

**7.4 Statement of Sh. Parag Harish Ruparel, C/o M/s City Impex-** During the investigation, a forensic examination of the mobile phone belonging to Sh. Parag Harish Ruparel, which had been seized by the department, was carried out under the panchanama dated 27.11.2025 (**RUD-10**). During analysis of the retrieved data, incriminating chats were found. To confront him with these chats and seek his comments, a summons was issued to Sh. Parag Harish Ruparel to record his statement. In compliance with the summons, Sh. Parag Harish Ruparel appeared on 13.02.2026 and tendered his statement under Section 108 of the Customs Act, 1962. His statement was recorded on 13.02.2026 (**RUD-11**) under Section 108 of the Customs Act, 1962 in Hindi. Sh. Parag Harish Ruparel, in his statement, inter alia, stated that (as translated into English):

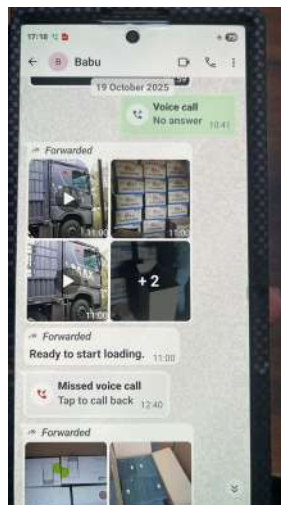
- He is engaged in the import business. He used to import primarily readymade garments and shoes from China on behalf of his clients in

Gujarat, via Mundra port. They would give him orders according to market demand. Accordingly, he placed orders with his Chinese agent, Linda (+8613711770316), in China. She then arranged the required goods from the Chinese market and handled all export arrangements through various exporting firms in China. For customs clearance of the imported goods, he usually availed the services of his friend Mr. Hemant Joshi, who provides customs-clearance services. Once the goods cleared customs, he informed the client, who then took custody of the imported goods.

- The goods were procured from China through an agent on a credit basis. After importation and handing over custody to his clients, the clients settled payments directly with his Chinese agent. His role was limited to facilitating the imports. The clients also paid him in cash for all import-related charges, including customs duty, after taking custody of the imported goods. Further, in lieu of the import-facilitation services he provided, he used to charge my clients Rs. 4–5 lakh in cash.
- He perused the Statement dated 15.11.2025 which was tendered by him before the DRI officer. He completely concurs with the content of the statement. All the information provided in the statement is true and correct.
- He smuggled Chinese firecrackers under the consignment imported under Bill of Entry No. 5683770 dated 13.11.2025 using a fake & rented IEC in the name of M/s City Impex. The IEC was arranged through agents in Mumbai. He procured these firecrackers through his Chinese agent, Linda. Because demand for Chinese firecrackers is very high in India during the wedding season (November to January), he decided to import them. Later he learned that import of these firecrackers is restricted in India and requires licenses from DGFT and PESO. Therefore, he chose not to declare them to the customs authorities. These firecrackers were intended for sale in the domestic market according to demand. However, the DRI seized the entire consignment under a seizure memo dated 15.11.2025. Payment for this particular consignment had not been made to the Chinese supplier; payment was to be made after the goods were sold in the domestic market.
- He informed that this particular consignment was imported by him without any specific client. Demand for these firecrackers was very high, and he was confident there would be many buyers in the market. The buyer had not

been decided at the time of import; that was to be determined later depending on profit margins.

- He perused and reviewed the panchanama dated 27.11.2025 and the related enclosures concerning the forensic examination of his mobile phone, a Samsung Galaxy Z Fold 7, which was seized by the department for further investigation. The contents of the panchanama were read out by the DRI officer in Hindi. He understood the contents and found the panchanama and its enclosures to be genuine and lawful.
- He was informed by the DRI officer that during the analysis of WhatsApp data, it was found that he received multiple messages/videos & photos on 19.10.2025 at his mobile number 9372019507 related to the packing and loading of the firecrackers (seized by the department), from the mobile number 7021839508 saved as 'Babu' in his phone. The screenshot of the chat is placed below for ready reference.

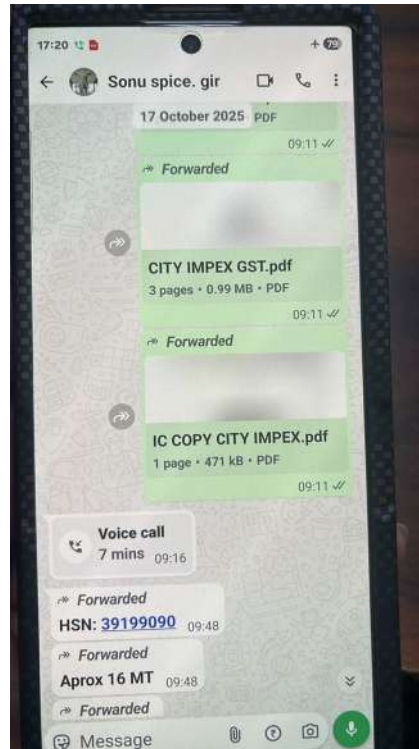


**(RUD-12)**

- That the mobile number 7021839508 was used by him. That phone (with the above SIM) is mostly used by him at home. The chats, photos and videos related to the seized firecrackers found to be shared from 7021839508 to his other number 9372019507 on 19.10.2025 were originally received on 7021839508 from his Chinese supplier, Linda. Those media files related to the consignment of firecrackers that were later smuggled under Bill of Entry No. 5683770 dated 13.11.2025 and subsequently seized by the department. He forwarded the photos and videos from 7021839508 to his daily-use

number 9372019507. The number 7021839508 is generally used by him at home and is sometimes used by his family members. If the Chinese supplier sent business-related chats/photos/videos while he was absent, his family members would forward them to him on 9372019507.

- He was informed by the DRI officer, that during the forensic analysis of his mobile phone, it was found that he had received multiple chats and screenshots related to bank transactions that appear to be connected to his import consignments from the mobile number 9967088011 saved as “Divya” in his phone. The officers informed that it appears that finance-related operations for the imports are being handled by Divya.
- That Divya (9967088011) is his wife. She is not otherwise involved in his business operations. He is not well educated and not comfortable using mobile banking or UPI apps, so when he needs to transfer money he instructs his wife to make the transfers from her bank account(s). She acted on his instructions only.
- DRI further informed that multiple screenshots/chats were found related to money transfers to Mr. Hemant Joshi by Mrs. Divya and sought his comment.
- That Mr. Hemant Joshi is a family friend who has been closely associated with them for the last 10–15 years. On several occasions Mr. Hemant has borrowed money from them for running business operations of his partnership firm, M/s Sheetal Expo. As per his instructions, his wife Divya transferred money to Mr. Hemant.
- Mr. Hemant Joshi is not involved in the smuggling of the seized firecrackers. He only assisted him in arranging the IEC for M/s City Impex through agents in Mumbai. Mr. Hemant has no connection with the seized goods.
- DRI officer informed that during analysis of retrieved data, it was found that on 17.11.2025 he sent the IEC of M/s City Impex and other related documents to “Sonu Spice gir” at mobile number 9892435763. The screenshots of the chats are placed below. DRI officer sought comment on who “Sonu Spicegir” is and how he is related to M/s City Impex.



**(RUD-13)**

- That on 17.11.2025 he forwarded the IEC of M/s City Impex to Mr. Sonu, who is an agent based in China and works for their regular Chinese agent, Ms. Linda. He forwarded the IEC because they required the details for the export of firecrackers, which were subsequently smuggled under Bill of Entry No. 5683770 dated 13.11.2025. Mr. Sonu is an Indian national employed as an agent and currently residing in China.

**FINDINGS OF INVESTIGATION**

**8.** From the above facts and the statements recorded under Section 108 of the Customs Act, 1962, it is indicated that:

- (i) Vide Bill of Entry No. 5683770 dated 13.11.2025 filed by M/s City Impex, an attempt was made to import Chinese Fireworks in grab of Water Glass Sets & Flower Receptacles set by way of mis-declaration. The import of Fireworks is restricted and requires an authorization or license from the Chief Controller of Explosives under the Explosive Rules, 2008 (PESO). In the instant case, Chinese Fireworks were imported without having any authorization/license from competent authority by way of mis-declaration/concealment in violation to the provisions of Rule 7 of the

Explosives Rules, 2008, which made the goods as prohibited goods under Section 2(33) of the Customs Act, 1962.

- (ii) The goods i.e. Chinese Fireworks, imported vide Bill of Entry No. 5683770 dated 13.11.2025, were mis-declared as is evident from the Panchanama dated 15.11.2025 and admitted by Sh. Parag Harish Ruparel, the controller of the IEC of M/s City Impex, in his statements dated 15.11.2025 & 13.02.2026 recorded under Section 108 of the Customs Act, 1962.
- (iii) In his statement dated 15.11.2025, Sh. Parag Harish Ruparel admitted that he imported Chinese fireworks by concealing them in cargo declared as “water glass” and “flower receptacles” to bypass mandatory import compliance for fireworks. He further admitted that he knowingly imported Chinese fireworks under the said bill of entry using the rented/dummy IEC of M/s City Impex for monetary gain.
- (iv) Based on the panchanama dated 15.11.2025 and the confession of Sh. Parag Harish Ruparel, he was arrested on 16.11.2025 under Section 104 of the Customs Act, 1962, and is currently on default bail.
- (v) The statements recorded during the investigation indicated that Sh. Parag Harish Ruparel planned to procure fireworks/firecrackers from China to meet high domestic demand. To evade the licensing requirement from the Chief Controller of Explosives under the Explosive Rules, 2008 (PESO), he devised an illegal method to smuggle the fireworks using rented/fake/dummy IECs. He subsequently obtained an IEC for M/s City Impex through a local broker in Mumbai with the assistance of Sh. Hemant Joshi. Sh. Hemant Joshi in his statement admitted that he arranged the IEC of M/s City Impex for Mr. Parag Harish Ruparel on a rental basis. The IEC was arranged through agents in Mumbai.
- (vi) The investigation indicated that Shri Parag Harish Ruparel is the beneficial owner of the goods imported under Bill of Entry No. 5683770 dated 13.11.2025, which were filed in the name of a dummy IEC of M/s City Impex arranged by him with the assistance of Shri Hemant Joshi.
- (vii) During analysis of the data retrieved in the forensic examination of Sh. Parag Harish Ruparel’s mobile phone conducted under panchanama dated 27.11.2025, images were recovered showing the stuffing of the seized

fireworks into a container in China, along with related chats with the Chinese supplier/agent. The extraction report in respect to the above referred chats taken from the computer software Cellebrite is enclosed herewith as **RUD-14**. In addition to the statements, these chats and images constitute crucial evidence of the offence committed by Sh. Parag Harish Ruparel.

(viii) As per the KYC documents submitted at the time of registration, M/s City Impex is reflected as a proprietorship concern, purportedly owned by Shri Mahesh Santosh Shivsaran. However, scrutiny of import data available on the Indian Customs EDI System (ICES)/ISS portal reveals that the impugned consignment under investigation is the sole import transaction undertaken in the name of M/s City Impex. Further, during the course of investigation, Shri Parag Harish Ruparel has admitted that the Importer Exporter Code (IEC) in the name of M/s City Impex was a dummy IEC, procured and used by him on a rental/benami basis for carrying out the subject import.

(ix) In order to independently verify the physical existence and authenticity of the IEC holder, enquiries were initiated through the Mumbai Zonal Unit of the Directorate of Revenue Intelligence (DRI). Accordingly, a letter dated 27.04.2026 was issued requesting field verification at the declared address of M/s City Impex as recorded in the IEC database. In response, the Mumbai Zonal Unit conducted a spot enquiry and submitted its visit report dated 28.04.2026 (**RUD-15**). As per the findings of the said report, the address declared in the IEC is presently occupied by a commercial establishment operating under the name "Right Space Design Studio," which has been functioning at the said premises since the year 2020. During the course of enquiry, the occupant categorically stated that he has no knowledge of any entity by the name of M/s City Impex or any named Shri Mahesh Santosh Shivsaran. The above findings conclusively establish that the declared address of the IEC holder is fictitious and that no such firm is operating from the said premises. The non-existence of the proprietor at the declared address, absence of any genuine business activity, and the admission of Shri Parag Harish Ruparel collectively demonstrate that the IEC in the name of M/s City Impex is non-genuine and was created and operated merely as a front entity. Accordingly, it is reasonably concluded that M/s City Impex is a

non-existent/dummy firm, and its IEC was fraudulently obtained and misused by Shri Parag Harish Ruparel to facilitate illicit import of goods.

## **9. RESTRICTION ON IMPORT**

### **9.1 Rule 7. Control over manufacture, import, export, transport, possession for sale or use of explosives:-**

*No person shall manufacture, import, export, transport, possess for sale or use an explosive except as authorised or licensed under these rules.*

### **9.2 Section 2(33) of the Customs Act, 1962 reads as under:-**

*“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;”*

**9.3** From the above, it appears that import of ‘Fireworks’ is restricted and these goods cannot be imported into India without a license/authorization from the Directorate General of Foreign Trade (DGFT)/Competent Authority. Therefore, as per Section 2(33) of the Customs Act, 1962 such goods, the import of which is subject to any prohibition under this act or any other law for time being in force, would be prohibited goods. Since, in the instant case the importer appears to have attempted to import fireworks without having an authorization or license from the competent authority, hence the said goods would fall under the category of ‘restricted goods’ in terms of the provisions of Section 2(33) of the Customs Act, 1962 read with Rule 7 of the Explosive Rules, 2008.

## **10. CONFISCATION**

**10.1** The provisions for confiscation have been provided under Section 111 of the Customs Act, 1962. The relevant provisions are reproduced below:-

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

*(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported,*

*contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*

*(e) any dutiable or prohibited goods found concealed in any manner in any conveyance;*

*(f) any dutiable or prohibited goods required to be mentioned under the regulations in an import manifest or import report which are not so mentioned;*

*(i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;*

*(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;*

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

**10.2** The goods used for concealing the goods liable for confiscation are also liable for confiscation under Section 119 of the Customs Act, 1962.

***SECTION 119. Confiscation of goods used for concealing smuggled goods***

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

*Explanation: In this section, "goods" do not include a conveyance used as a means of transport.*

**10.3** The investigation conclusively established that Shri Parag Harish Ruparel is the beneficial owner of the seized goods. He is the actual importer of the seized goods for the subject matter, as defined under Section 2(26) of the Customs Act, 1962 (reproduced below).

***"importer"***, *in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner, beneficiary owner or any person holding himself out to be the importer;*

**11.** In view of the above, it appears that the goods, i.e., Chinese Fireworks imported vide Bill of Entry No. 5683770 dated 13.11.2025, have been mis-declared.

Restricted goods (fireworks) were concealed inside the container under the garb of “Water Glass Set” with an intention to import restricted/prohibited goods into India in contravention of the restrictions imposed under Rule 7 of the Explosives Rules, 2008. Since the goods are prohibited, the said goods are liable for confiscation under section 111(d) of the Customs Act, 1962. In addition, the said “Fire works” were not declared while making entry under section 46 of the Customs Act, nor their values were included in the declared value under section 14 of the Act. Since the goods were found concealed along with other goods and mis-declared, the value declared under section 14 did not correspond to the true value of the imported goods. In view of the above, the said goods are liable for confiscation under section 111(e), 111(f), 111(i), 111(l) and 111(m) of the Customs Act, 1962. Further, as per the said Bill of Entry, a total of 10,485 sets of “Water Glass Set” were declared for import. However, during examination of the consignment under Panchanama dated 15.11.2025, a total of 3,822 of “Water Glass Set” were found. Thus, apart from the undeclared goods (fireworks), the importer has also mis-declared the quantity of the declared goods. The said “Water Glass Set,” which served as cover cargo, was deliberately used for concealment of the fireworks, thereby rendering it liable for confiscation under Section 119 of the Customs Act, 1962. Further, as the goods were not correctly and truthfully declared, the declared value cannot be accepted as the true transaction value under Section 14 of the Act. In view of the above, the “Water Glass Set” imported under the said Bill of Entry also appears liable for confiscation under Sections 111(l), 111(m) and 119 of the Customs Act, 1962. Moreover, for the aforesaid acts of omission and commission, the importer has rendered itself liable for penal action under the relevant provisions of the Customs Act, 1962.

## **12. Penal Provisions:**

### **12.1 Section 112 of the Customs Act, 1962 read as under:-**

*- Any person,-*

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

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

*shall be liable,-*

*(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty [not exceeding the value of the goods or five thousand rupees] [Substituted by Act 14 of 2001, Section 107, for certain words (w.e.f. 11.5.2001). ], 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 the 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.]*

## **12.2 Section 114AA of the Customs Act, 1962 read as under:-**

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

## **13. Role Played**

### **13.1 Role played by M/s. City Impex through its controller M/s. Parag Harish Ruparel:**

At the outset, it is evident from the investigation that the Importer Exporter Code (IEC) in the name of M/s City Impex, though ostensibly issued in the name of Shri Mahesh Santosh Shivsaran, was in fact fully controlled, managed, and operated by Shri Parag Harish Ruparel. The non-existence of the proprietor at the declared address, absence of any genuine business activity, and the admission of Shri Parag Harish Ruparel that the IEC was procured on rent/dummy basis clearly establish that the IEC was merely a façade, with effective ownership and control resting entirely with Shri Parag Harish Ruparel. Having established such control, it is further evident that Shri Parag Harish Ruparel orchestrated a systematic operation to smuggle restricted/prohibited goods by using the said dummy IEC. He knowingly and deliberately used the IEC of M/s City Impex to file the Bill of Entry

by mis-declaring the goods as “Water Glass Set” and “Flower Receptacles,” whereas in reality, Chinese fireworks/firecrackers—being restricted/prohibited goods requiring a valid license under the Explosives Rules, 2008—were clandestinely imported by concealing them within the cover cargo. Shri Parag Harish Ruparel has admitted that he was fully aware of the restrictions on import of fireworks but, driven by high market demand and monetary gain, consciously chose to bypass lawful procedures and resorted to smuggling. The entire modus operandi reflects a deliberate and well-planned attempt to evade Customs scrutiny by concealing the true nature of goods, mis-declaring their description and value, and using a non-genuine IEC to mask his identity. Therefore, it is clearly established from the evidences on record that although the goods were imported in the name of M/s City Impex, a proprietary concern of Shri Mahesh Santosh Shivsaran, the actual owner and controller of the said import transactions was Shri Parag Harish Ruparel. The imports were undertaken by him and on his behalf, as he had arranged the procurement, finalized the orders, and effected the payments for the said goods. Further, the financial trail and surrounding circumstances demonstrate that Shri Parag Harish Ruparel had the beneficial interest in the imported goods. Accordingly, he qualifies as the ‘Importer’ in terms of Section 2(26) of the Customs Act, 1962, being the person who causes the goods to be imported, and also answers to the description of ‘beneficial owner’ as defined under Section 2(3A) of the said Act. Such acts of omission and commission clearly demonstrate intentional evasion of customs duties and violation of statutory provisions, resulting in loss of legitimate revenue to the Government of India an attempt to import prohibited goods. In view of the above, the subject goods are liable for confiscation under Sections 111(d), 111(e), 111(f), 111(i), 111(l) and 111(m) of the Customs Act, 1962. Further, for this acts of omission and commission, M/s. City Impex through its controller Shri Parag Harish Ruparel, has rendered himself and the said firm liable for penal action under Section 112 of the Customs Act, 1962.

**13.2 Role played by Sh. Parag Harish Ruparel** - Sh. Parag Harish Ruparel, the controller of the IEC of M/s City Impex, admitted in his statements that he imported Chinese fireworks by concealing them in cargo declared as “water glass” and “flower receptacles” to bypass mandatory import compliance for fireworks. He further admitted that he knowingly imported Chinese fireworks under bills of entry filed using the rented/dummy IEC of M/s City Impex for monetary gain. The investigation indicates that Sh. Parag Harish Ruparel planned to procure

fireworks/firecrackers from China to meet high domestic demand. To evade the licensing requirement of the Chief Controller of Explosives under the Explosive Rules, 2008 (PESO), he devised an illegal method to smuggle the fireworks using rented/fake/dummy IECs. He subsequently obtained an IEC for M/s City Impex through a local broker in Mumbai. The investigation has conclusively established that Shri Parag Harish Ruparel is the beneficial owner of the goods imported under Bill of Entry No. 5683770 dated 13.11.2025, which were filed in the name of a dummy IEC of M/s City Impex arranged by him with the assistance of Shri Hemant Joshi. During analysis of his mobile data, photos were recovered showing the stuffing of the seized fireworks into a container in China, together with related chats with the Chinese supplier/agent. Sh. Parag Harish Ruparel found to be the actual beneficiary owner of the seized goods and the controller of the IEC of M/s City Impex. He admitted that he is the actual importer of the seized goods. He knowingly adopted illegal means of importation despite of his full awareness that these goods are restricted/prohibited for the import in India. Despite knowing these facts, Sh. Parag Harish Ruparel involved himself in the procurement of these restricted/prohibited goods through rented/dummy IEC. For his acts of omission and commission, the subject goods appear liable for confiscation under Section 111(d), 111(e), 111(f), 111(i), 111(l) & 111(m) of the Customs Act, 1962. Consequently, Sh. Parag Harish Ruparel has rendered himself liable for penalties under Sections 112(a) & (b) and 114AA of the Customs Act, 1962.

**13.3 Role played by Sh. Hemant Balkrishana Joshi-** Shri Hemant Balkrishna Joshi, being a close associate of Shri Parag Harish Ruparel and having experience in customs clearance matters, actively assisted and facilitated the impugned import. The investigation reveals that Shri Hemant Joshi played a key role in arranging the IEC of M/s City Impex for Shri Parag Harish Ruparel and also coordinated the meeting between Shri Ruparel and the intermediary who provided the said IEC on a rental/dummy basis. He was fully aware that the IEC was non-genuine and was being used for illicit import activities. Further, Shri Hemant Joshi not only assisted in documentation and clearance-related aspects but also aided and abetted the smuggling operation by arranging the procurement/purchase of the goods, facilitating their import, and dealing with the goods inasmuch as he knowingly handled, coordinated, and assisted in the movement and clearance of the consignment containing concealed fireworks under the guise of declared goods. His conscious involvement and active participation clearly establish that he

knowingly aided, abetted, and facilitated the smuggling of restricted/prohibited goods by Shri Parag Harish Ruparel. In view of the above acts of omission and commission, the subject goods are liable for confiscation under Sections 111(d), 111(e), 111(f), 111(i), 111(l) and 111(m) of the Customs Act, 1962. Consequently, Shri Hemant Balkrishna Joshi has rendered himself liable for penal action under Sections 112(a) and 112(b) of the Customs Act, 1962 for having knowingly concerned himself in the fraudulent import, aiding and abetting the offence, and dealing with goods liable for confiscation.

#### **14. VALUATION OF THE SEIZED GOODS:**

##### **14.1 Valuation of the seized Fireworks**

**14.1.1** As per Section 14 of the Customs Act, the value of imported goods is the transaction value. The Transaction Value is defined as 'price paid or payable for the goods'. If the value cannot be determined under Section 14, the valuation shall be determined on the basis of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (hereinafter referred to as 'Import Valuation Rules'). In the instant case, since the fireworks seized by DRI are proven to be smuggled in the consignment imported under Bill of entry No. 5683770 dated 13.11.2025 without declaring the value, the value cannot be determined in terms of Section 14 of the Customs Act, 1962 and the same has to be determined by sequential application of the Import Valuation Rules.

**14.1.2** With respect to the determination of the assessable value of the seized goods "Fire Works", the applicability of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 becomes relevant, particularly in the absence of any import documents such as invoice, bill of lading, or Bill of Entry. Since the seized goods have been smuggled into the country and no declared transaction value is available, the transaction value method under Rule 3 cannot be applied. Rule 4 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, which provides for determination of assessable value on the basis of the transaction value of identical goods, cannot be applied in the present case. The said rule presupposes the existence of contemporaneous import data of goods which are identical in all respects, including country of origin, physical characteristics, quality, and commercial level of sale. However, the goods under consideration are MLI-Fireworks-288 and as per the data retrieved from the Indian

Customs EDI System (ICES/ISS), no such fireworks was found to be legally imported by any of the importers. In the absence of reliable and contemporaneous import data conclusively establishing the identical nature of the goods on these parameters, the conditions prescribed under Rule 4 are not satisfied. Accordingly, Rule 4 of the Customs Valuation Rules, 2007 is not applicable for determination of the assessable value in the present case.

**14.1.3** As determination of value under Rule 4 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 was not feasible due to non-establishment of identical goods; valuation under Rule 5 of the said Rules was examined. In terms of Rule 5, contemporaneous import data of similar goods, legally imported through regular channels during the relevant period (i.e. Jan, 2025 to Nov, 2025), was retrieved from the Indian Customs EDI System (ICES/ISS). However, no similar fireworks was found to be legally imported from China or any other country. In the absence of reliable and contemporaneous import data conclusively establishing the similar nature of the goods on these parameters, the conditions prescribed under Rule 5 are not satisfied. Accordingly, Rule 5 of the Customs Valuation Rules, 2007 is not applicable for determination of the assessable value in the present case.

**14.1.4** Further, the seized fireworks are of Chinese origin and no authentic data regarding the trading or manufacturing of identical or similar fireworks was available with this office. Therefore, Rules 6 to 8 of the Customs Valuation Rules, 2007 were not feasible for determining the assessable value in the present case. However, under Rule 9, where the value of imported goods cannot be determined using any of the preceding rules, the value shall be determined by reasonable means consistent with the principles and general provisions of these Rules, on the basis of data available in India. Accordingly, the value in the present case was reasonably determined through a Chartered Engineer under the provisions of Rule 9 of the CVRs.

**14.1.5** The valuation of the said fireworks was carried out by Chartered Engineer and Government-certified valuer Mr. Naveen Arora. The valuation report was furnished by him vide letter dated 25.04.2026 (**RUD-16**). As per the valuation report, the value of the seized fireworks imported/smuggled under Bill of Entry No. 5683770 dated 13.11.2025 has been assessed at Rs. 1,500 per piece for the seized

MLI-Fireworks-288. Based on the value determined by the Chartered Engineer, the total value of the seized fireworks is shown in the table below.

TABLE-2

Sr.No	Description of the Goods	No. of Carton boxes	No. of piece per Carton boxes	Total No. of Pieces	Per piece value as determined by the CE (Rs.)	Total Value determined (Rs.)
1	MLi-Fireworks-288	550	60	33,000	1,500/-	4,95,00,000

## 14.2 Valuation of the seized Cover Cargo

**14.2.1** As per Bill of Entry No. 5683770 dated 13.11.2025, a total of 10,485 sets of "Water Glass Set" were declared for import. However, during examination of the consignment under Panchanama dated 15.11.2025, only 3,822 sets of "Water Glass Set" were found. The importer declared an assessable value of Rs. 134.25 per set, and this amount has been accepted as the fair transaction value under the Customs Valuation Rules, 2007 in the absence of contrary evidence. Therefore, the total value of the seized Water Glass sets has been determined as shown in the table below.

TABLE-3

Sr.No	Description of the Goods	No. of Carton boxes	No. of piece per Carton boxes	Total No. of set found	Value as per the BoE (Rs./pc)	Total Value determined (Rs.)
1	Water Glass Sets	147	26 sets per carton	3,822	134.25	5,13,103

## 15. Classification and applicable duty of the declared goods:

**15.1** Examination of the goods imported under Bill of Entry No. 5683770 dated 13.11.2025, imported by Shri Parag Harish Ruparel through M/s City Impex, revealed mis-declaration in classification and quantity and consequently in value and customs duties. The importer declared 10,485 sets of water glass sets under CTH 70109000 (*other: 'Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass'*), which attracts

BCD at 10%. However, upon physical examination the actual quantity of the imported water glass sets was found to be 3,822 sets. Further, the imported items were found to be water glass sets intended for drinking purposes. Under Chapter heading 7013 (*Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)*), these water glass sets are appears to be rightly classifiable under CTH 70133700 (other: ‘other drinking glasses, other than of glass-ceramics’), which attracts BCD at 20%.

**15.2** Accordingly, based on the actual quantity of the goods imported under the said Bill of Entry and the re-determined classification, customs duty has been determined as set out in the table below.

**Table-4 (As detailed in Annexure-A)**

Sr.No.	Description of the Goods	Total No. of set found	Value as per the BoE (Rs./pc)	Total Value determined (Rs.)	Revised CTH	Total duty (BCD@10%, SWS@10% IGST@18%)
1	Water Glass Sets	3,822	134.25	5,13,103	70133700	Rs. 2,25,560

**16.1 From the above facts, statements, examination and material evidence, it is evident that:**

- Sh. Parag Harish Ruparel, by using a dummy IEC of M/s City Impex, knowingly imported restricted/prohibited goods (fireworks/firecrackers) and deliberately failed to declare the same before the Customs authorities with intent to avoid the mandated compliances.
- Sh. Parag Harish Ruparel smuggled these fireworks by concealing them in cargo declared as “water glass” and “flower receptacles” under Bill of Entry No. 5683770 dated 13.11.2025.
- Sh. Parag Harish Ruparel admitted knowledge of the concealed goods in the import consignment. He admitted that, for monetary gain, he adopted illegal means to import Chinese firecrackers.
- He obtained the dummy IEC of M/s City Impex on rental basis with the help of his friend Sh. Hemant Joshi.

- The recovered goods, statements and whatsapp chats conclusively establish the **illegal procurement of the goods.**
- Shri Parag Harish Ruparel is the owner as well as the beneficial owner of the impugned goods. The test of ownership, inter alia, rests on who bears the costs and risks associated with the import, and more importantly, who ultimately owns, controls, and derives benefit from the transaction. In the present case, the entire import operation was conceived, financed, controlled, and executed by Shri Parag Harish Ruparel, and the proceeds therefrom were intended to accrue to him, thereby clearly establishing his status as the real and beneficial owner of the goods. In this context, the definition of “beneficial owner” as provided under Section 2(3A) of the Customs Act, 1962 is relevant, which states that “beneficial owner” means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported. Accordingly, Shri Parag Harish Ruparel, being the person who exercised effective control over the import and for whose benefit the goods were imported, squarely qualifies as the “beneficial owner” within the meaning of Section 2(3A) of the Customs Act, 1962.

**16.2** Fireworks in India are declared a restricted item under the ITC (HS) for import by the DGFT. Further, the import of fireworks/firecrackers for sale or possession into India requires a license issued by the Chief Controller of Explosives under the Explosive Rules, 2008, administered by the Petroleum & Explosives Safety Organization (PESO). Import of these goods without licensing is prohibited. These goods as detailed below were smuggled by way of concealment within cover cargo, are appears to be liable for confiscation under the provisions of the Section 111 of Customs Act, 1962. The cover cargo i.e. water glass sets as detailed below are also appears to be liable for confiscation under the provision of the Section 119 of the Customs Act, 1962.

**Table-A (Smuggled goods)**

<b>Sr.No</b>	<b>Description of the Goods</b>	<b>No. of Carton boxes</b>	<b>No. of piece per Carton boxes</b>	<b>Total No. of Pieces</b>	<b>Total Value determined (Rs.)</b>
1	MLi-Fireworks-	550	60	33,000	4,95,00,000

	288				
--	-----	--	--	--	--

**Table-B (Cover Cargo)**

<b>Sr.No</b>	<b>Description of the Goods</b>	<b>No. of Carton boxes</b>	<b>No. of piece per Carton boxes</b>	<b>Total No. of Set</b>	<b>Total Value determined (Rs.)</b>	<b>Total duty (BCD@10%, SWS@10% IGST@18%)</b>
1	Water Glass Sets	147	26 sets per carton	3,822 (6 pcs per set)	5,13,103	Rs. 2,25,560

**17.** Now, therefore, **M/s City Impex** (through its Beneficiary Owner/controller Shri Parag Harish Ruparel) having address: R/o 301, Unique Apartment, 3rd Floor, Opp. Bhakti Dham Mandir, Chunabhatti East, Mumbai, Maharashtra-400022, are hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House Mundra, having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421, within 30 (thirty) days from the date of receipt of this notice, as to why:

- (i) The undeclared goods i.e. 'MLi-Fireworks-288' as detailed in Table-A above, having total determined value of **Rs. 4,95,00,000/-** (Four Crore Ninety Five Lakh Rupees Only), should not be absolutely confiscated under the provisions of Section 111(d), 111(e), 111(f), 111(i), 111(l) & 111(m) of the Customs Act, 1962 for the violations discussed supra ?
- (ii) The imported goods i.e. Water Glass sets as detailed in Table-B above, used as the cover cargo, having total determined value of **Rs. 5,13,103/-** (Five Lakh Thirteen Thousand One Hundred Three Rupees only), should not be held liable for confiscation under Section 111(l), 111(m) & Section 119 of the Customs Act, 1962, for the violations discussed supra ?

- (iii) The duty amounting to **Rs. 2,25,560/-** as calculated Table-4 above, is not payable against the import of actual quantities of the declared goods 'Water Glass Set', under Bill of Entry No. 5683770 dated 13.11.2025?
- (iv) Penalty should not be imposed under Section 112(a) and/or 112(b), of the Customs Act 1962?

**18.** Now, therefore, Sh. Parag Harish Ruparel, beneficiary owner of the consignment imported in the name of M/s City Impex, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House Mundra, having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421, within 30 (thirty) days from the date of receipt of this notice, as to why penalty should not be imposed on him under Section 112(a) and/or 112(b), and Section 114AA of the Customs, Act, 1962, as discussed supra ?

**19.** Now, therefore, Sh. Hemant Balkrishana Joshi is hereby called upon show cause in writing to the Additional Commissioner of Customs, Customs House Mundra, having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421, within 30 (thirty) days from the date of receipt of this notice, as to why penalty should not be imposed on him under Section 112(a) and/or 112(b) of the Customs, Act, 1962, as discussed supra?

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

**21.** This Show Cause Notice is being issued on the basis of the evidences available on record. The department reserves its right to issue addendum/corrigendum to show cause notice or to make any additions, deletions amendments or supplements to this notice, if any, at a later stage. The department also reserves its right to issue separate Notice/s for other Noticees, offences etc. related to the above case, if warranted.

**22.** The Copies of relied upon documents, as mentioned in the Show Cause Notice, are listed in Annexure-'X' and are enclosed with the Show Cause Notice and also are an integral part of this Show Cause Notice.

**Digitally signed by  
Dipakbhai Zala  
Date: 07-05-2026  
22:28:34DIPAK ZALA**

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

**Encl.:**

- (i) Annexure-'A'
- (ii) Annexure-'X' containing list of Relied upon Documents (RUDs)
- (ii) All RUDs as listed in Annexure-'X'

**To,**

- 1.** M/s City Impex (through its beneficiary owner/controller Sh. Parag Harish Ruparel), R/o 301, Unique Apartment, 3rd Floor, Opp. Bhakti Dham Mandir, Chunabhatti East, Mumbai, Maharashtra-400022.
- 2.** Sh. Parag Harish Ruparel, R/o 301, Unique Apartment, 3rd Floor, Opp. Bhakti Dham Mandir, Chunabhatti East, Mumbai, Maharashtra-400022.
- 3.** Sh. Hemant Balkrishana Joshi, R/o House No. 97, Survey No. 391, Near Kandla Air Port Road, Bageshree Township-2, Varsamedi, PO: Varsamedi, Dist. Kachchh, Gujarat-370110.

**Copy to:**

1. The Additional Director General, DRI, New Delhi

2. The Deputy Commissioner, EDI, Customs Mundra (For uploading on official website immediately).

## Annexure-A (Import of goods by M/s City Impex (IEC NRGPS3628A))

Port Code	BE No	BE Date	Sup Name	Country	CTH Declared	Item Desc	Qty Declared	Unit	Qty Found	Unit price	Inv Cur	Assess. Value per pc	Ass. Value	Revised CTH	BCD Rate	BCD	SWS	IGST	Total
INMUN1	5683770	13-11-2025	YONGKANG YIMAI TRADING CO.,LTD.	CHINA	70109000	WATER GLASS SETS (10485 SET)	10485	SET	3822	1.5	USD	134.25	513103.5	70133700	20%	102620.7	10262.07	112677.5286	225560.2986

**Annexure - X**

<b>Sr. No.</b>	<b>Document</b>	<b>RUD number</b>
01.	Bill of Entry No. 5683770 dated 13.11.2025	01
02.	Seizure memo dated 15.11.2025	02
03.	Panchanama dated 15.11.2025	03
04.	Statement dated 15.11.2025 of Sh. Parag Harish Ruparel	04
05.	Seizure Memo dated 15.11.2026 of Mobile Phone	05
06.	Arrest Memo dated 16.11.2025	06
07.	Statement dated 17/18.12.2025 of Sh. Hemant Balkrishana Joshi	07
08.	Statement dated 20.01.2026 of Sh. Sapan J Khemchandani	08
09.	Statement dated 21.01.2026 of Sh. Hemant Balkrishana Joshi	09
10.	Forensic panchanama dated 27.11.2025 in r/o mobile phone	10
11.	Statement dated 13.02.2026 of Sh. Parag Harish Ruparel	11
12.	Screenshot of Whatsapp chat dated 19.10.2025	12
13.	Screenshot of Whatsapp chat dated 17.11.2025	13
14.	Data extraction report from Computer software "Cellebrite"	14
15.	Visit Report dated 28.04.2026 by MZU DRI	15
16.	Valuation Report dated 24.04.2026 by Chartered Engineer	16

Central Warehousing Corporation  
Mundra

Weightment Slip

Slip No : WFI057073/25-26w  
Date In : 15/11/2025 11:07  
Date Out :  
Type : Import Loaded In (Only Container)  
SA/BE No : 1182333 : 124  
CHA :  
Vehicle No : TXGU6761197  
Cont No : TXGU6761197  
Size : 40  
Remark : P1: 211.17 m/m  
Vehicle Wt : 0  
Cont Wt : 3700  
Gross Wt : 20800  
Net Wt : 17100  
Operator : weighbridge2

15-11-2025  
P2: 15 m/m  
15.11.25

Executive / Operator

Note: Discrepancy if any, must be intimated to CFS immediately on receipt of Weighbridge slip.



INDIAN CUSTOMS

PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT  
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code INMUN1 BE No 5683770 BE Date 13/11/2025 BE Type H  
IEC/Br NRGPS3628A/0 FIRST COPY  
GSTIN/TYPE 27NRGPS3628A1ZJ/G  
CB CODE AAABF0549BCH001  
TYPE INV ITEM CONT  
Nos 1 2 1  
PKG 945 G.WT (KGS) 16938 BE0131120252135



PART - I - BILL OF ENTRY SUMMARY

A. STATUS	1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASSESS	9.EXAM	10.HSS	11.FIRST CHECK	12. PROV/ FINAL
	FIRST COPY	Sea	T	N	N	N	N	N	N	N	N	F
B. DECLARANT	13.COUNTRY OF ORIGIN CHINA						14.COUNTRY OF CONSIGNMENT CHINA					
	15.PORT OF LOADING Ningbo						16.PORT OF SHIPMENT Ningbo					
C. DUTY SUMMARY	1.IMPORTER NAME & ADDRESS CITY IMPEX SHOP NO 24 1ST FLOOR DATTANI SQUARE VASAI PALGHAR VASAI-VIRAR MUMBAI 401201											
	2.CB NAME BALACHANDIRAN CLEARING & SHIPPING AGENCIES 3.AEO 4.UCR											
D. MANIFEST DETAILS	AD CODE	0270041										
	1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL			
E. BOND DETAILS	153906.9	0	15390.7		0	0	295675	0	1473340			
	9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT		
F. PAYMENT DETAILS	464973	0	0	15000	479973							
	1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGMNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW	
G. WH	1162333	03/11/2025	11/11/2025	0		NGBCB25048	23/10/2025			945	16938	
	1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT	1.SR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)			
H. PROCESSING DETAILS						1	2057948655		464973			
	1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE								
I. INVOICE DETAILS - SUMMARY	1.EVENT	2.DATE	3.TIME	EXCHANGE RATE								
	Submission	13-NOV-25	21:33	1 USD=89.5INR								
J. CONTAINER DETAILS	Assessment	13-NOV-25	21:35									
	Examination											
OOC NO.												
OOC DATE												
Validity unknown												
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 10 Date: 2025.11.13 13:37:21 IST Reason: CUSTOMS Location: INDIA												

GLOSSARY

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

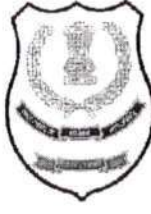
P1 2017/4/11/11

15-11-25

P2 15/11/25

15.11.25

15-11-25

Directorate of Revenue Intelligence Delhi Zonal Unit, B-4, 6th Floor, Pt. Deen Dayal Antyodaya Bhawan, CGO Complex, Lodhi Road, New Delhi-110003 Phone 011-24360730		राजस्व आसूचना निदेशालय, दिल्ली ऑचलिक इकाई, बी-4, छठा मंजिल, पं. दीन दयाल अंत्योदय भवन, सी. जी. ओ. कॉम्प्लेक्स, लोधी रोड, नई दिल्ली-110003 फ़ोन 011-24360730
--	---	--

F. No. DRI/DZU/34/ENQ-37/2025

Dated: 15.11.2025

**SEIZURE MEMO**

On the basis of intelligence, a container bearing No. TXGU6761197 covered under Bill of Entry No. 5683770 dated 13.11.2025 in the name of M/s. City Impex (IEC: NRGPS3628A) was examined by the officers of Directorate of Revenue Intelligence, Delhi Zonal Unit on 15.11.2025 at CWC CFS, Mundra.

2. During examination of the said container, a total of 550 cartons containing 33,000 pieces of 288-shots aerial fireworks of 'MLi' branding along with 147 cartons of water glass sets of 'Deli Glassware' branding was found in the aforesaid container. The said consignment was declared to be of Chinese origin. The detailed inventory of the all the goods found during the examination is detailed as below:

Description of the goods	No of carton	No of piece per carton	Total No of Pieces	Value per piece/Set	Total Value in Rupees
MLi-Fireworks-288	550	60	33,000	1500 Rs per piece	4,95,00,000
Water glass sets-	147	26 Sets per cartoon	22932 (6 pcs per set)	130 Rs per set	4,96,860
				Total	4,99,96,860/.

3. Fireworks in India have been declared as restricted item under ITC (HS) in respect of import by Director General of Foreign Trade. Further, import of fireworks/firecrackers for sale and possession into India requires licence issued from Chief Controller of Explosives under the Explosive Rules, 2008 by Petroleum & Explosives Safety Organisation (PESO).

4. The abovementioned 33,000 pieces of 'MLi fireworks' appear to have been smuggled into India illicitly without any license under concealment and therefore appear liable to confiscation under the provisions of Section 111 of the Customs Act, 1962. Further, the water glass sets which was used for concealment of MLi fireworks as cover cargo also appear liable to confiscation under the provisions of the Customs Act, 1962.

5. Now, therefore, on a reasonable belief that the said 33,000 pieces of 288-shots 'MLi fireworks' and the recovered water glass sets found present in container bearing no. TXGU6761197 appear liable to confiscation under the Customs Act, the abovesaid 33,000 pieces of MLi fireworks and the water glass sets are hereby seized under Section 110 of the Customs Act, 1962.

P: 27/11/2025 15-11-25

R: दिनेश कुमार 15.11.25

Anshul  
15/11/2025

(Anshul Hasija)

Intelligence Officer

To: Mr. Parag Harish Ruparel, s/o Shri Harish Ruparel, R/o 301, Unique Apartment, 3<sup>rd</sup> Floor, Opp Bhakti Dham Mandir, Chunabhatti East, Mumbai - 400022

Received  
Parag  
15-11-25

**Panchnama dated 15.11.2025 drawn in respect of  
Examination of Container No. TXGU6761197 covered under Bill of Entry No.  
5683770 dated 13.11.2025 at CWC CFS Mundra**

<b>Witness 1:</b> Shri Govind Lal, Male, Age: 26 S/o Shri Piru Lal, R/o 211, Singhpur, Pachpahar, Rajasthan - 326512	<b>Witness 2:</b> Shri Dinesh Kumar, Male, Age: 38 S/o Shri Piru Lal, R/o 59, Meghwal Mohalla, Singhpur, Jhalawar, Rajasthan - 326512
---	---

**Place:** Central Warehousing Corporation (CWC), Container Freight Station, Mundra

**Date & Time:** 15.11.2025, 11:00 am onwards.

Today, i.e., on 15.11.2025 at around 11:00 am, the officers of Directorate of Revenue Intelligence, Delhi Zonal Unit (DRI-DZU) approached us, the above-mentioned persons, and introduced themselves by showing their official identity cards. The officers informed us that they intend to conduct certain proceedings under the provisions of the Customs Act, 1962 at the above-mentioned address and requested our presence in the capacity of independent witnesses during the said proceedings. We readily agreed to the same and presented ourselves at the above-mentioned place, date & time. The officers informed us that they have specific intelligence that certain contraband/ restricted goods are being smuggled into India in the name of M/s. City Impex (IEC: NRGPS3628A), Shop No. 24, 1<sup>st</sup> Floor, Dattani Square, Vasai Palghar, Vasai-Virar, Mumbai - 401201 by means of concealment in the import cargo declared to contain 'Water Glass Sets' (CTH: 70109000) and 'Flower Receptacle' (CTH: 67021090) in one Container bearing No. TXGU6761197 covered under Bill of Entry No. 5683770 dated 13.11.2025. At Central Warehousing Corporation (CWC) CFS, the officers introduced us to Shri Vivek Raut, Manager CWC, CFS, Mundra and Shri. Parag Harish Ruparel, Controller of M/s. City Impex (IEC: NRGPS3628A). On request of the officers, Shri Parag Harish Ruparel submitted the documents viz., Bill of Entry No. 5683770 dated 13.11.2025, Bill of Lading No. NGBCB25048083 dated 23.10.2025, Commercial Invoice No. YYTCL-CI-0089 dated 20.10.2025 and Packing list in respect of the said consignment. We the above-mentioned witnesses appended our dated signatures on the aforesaid documents. As per the Commercial Invoice No. YYTCL-CI-0089 dated 20.10.2025 and corresponding packing list, the consignment was declared to contain 10485 sets of 'Water Glass' present in 872 cartons and 612 dozen of 'Flower Receptacle' present in 73 cartons. The said consignment was declared to be originated from China. The officers then requested Shri Vivek, Manager, CWC, CFS to produce the container bearing No. TXGU6761197 for detailed examination. On production of the said container No. TXGU6761197, it was weighed at the weigh bridge available at the CFS in all our presence and the details of weightment are mentioned as below:

P. 211 194 M/M  
15.11.2025

R. 2  
15.11.25

15.11.25

Parag  
15.11.25

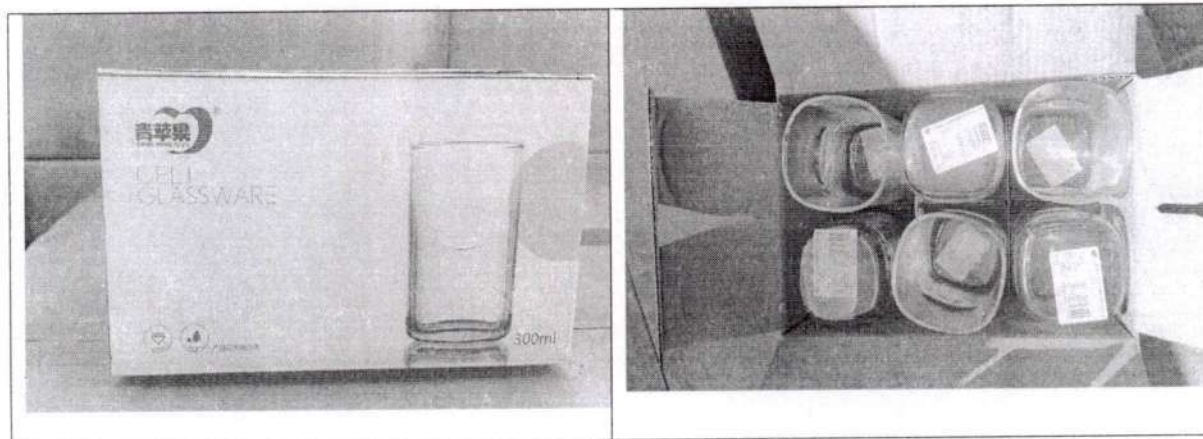
1

WE  
15.11.25

Anshul  
15/11/2025

S.No.	Weighment Slip no.	Container No.	Gross Weight as per Bill of lading (in Kg)	Gross Weight as per weighment certificate (in Kg)	Tare Weight of container (in Kg)	Net Weight of cargo (in Kg)
1	WT057073/2 5-26W dated. 15.11.2025	TXGU67611 97	16938	20800	3700	17100

We, the above-mentioned witnesses appended our dated signatures on the said weighment certificate as a token of having been present and seen the same. Thereafter, the container no. TXGU6761197 was placed for detailed examination. The officers verified the seal no. CNNGB2550964 of the container No. TXGU6761197 mentioned in the Bill of Lading with the actual seal found affixed to the said container and found tallied and intact. Thereafter, in all our presence, and in the presence of Shri Parag Harish Ruparel and Shri Vivek and the officers of DRI-DZU, the container seal bearing no. CNNGB2550964 was cut opened. On opening the said container no. TXGU6761197, it was found to be stacked with brown coloured carton boxes. The officers with the help of the labourers started destuffing the said carton boxes. A total of 697 Brown carton boxes were found stuffed inside the said container. Thereafter, the DRI officers opened all the brown carton boxes one by one. Out of these 697 brown carton boxes, 147 cartons were found to contain glass sets having branding as 'Deli Glassware.' The representative images of the same are as follows:



The remaining 550 carton boxes were found to contain two (02) small brown carton boxes each having branding as 'MLi Fireworks'. Each of the small carton boxes having branding as 'MLi Fireworks' were cut opened and found to contain 30 pieces of 288-shots aerial fireworks of chinese origin. Further, some small brown carton boxes containing 'MLi Fireworks' were also found packed with green HDPE Bags. All the cartons containing 'MLi fireworks' were marked 1 to 550. Accordingly, the said recovered 550 carton boxes containing 1100 small brown carton boxes housed a total of 33,000 fireworks/firecrackers of foreign origin (China) (550\*2\*30). The representative images of the same are as follows:

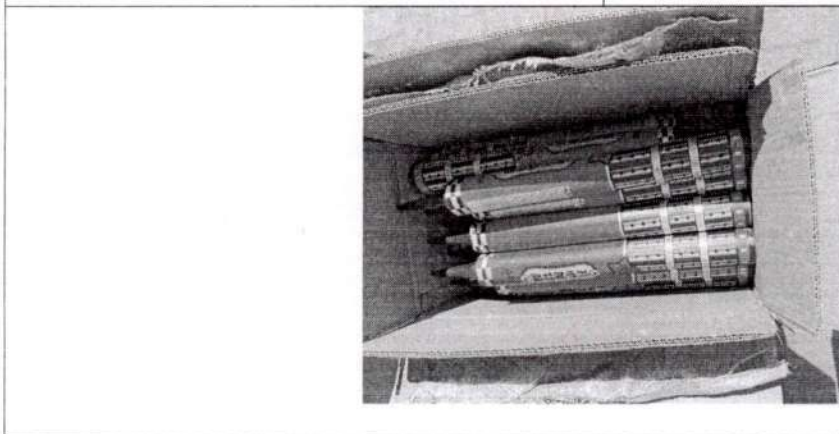
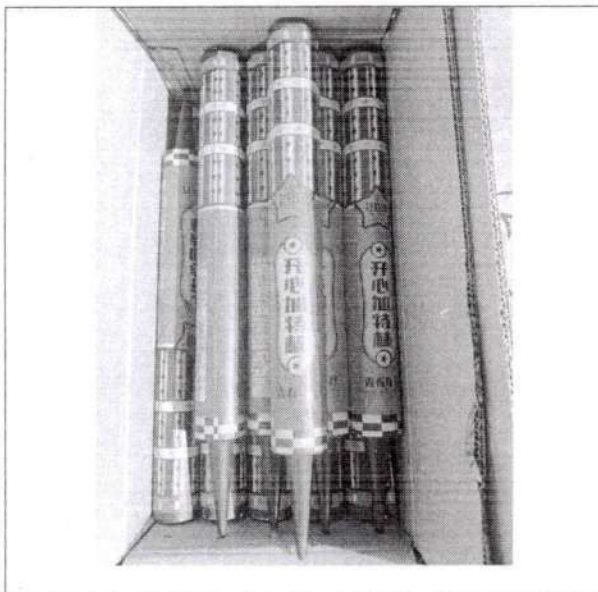
P1 17/194 MIM  
15-11-25  
P2 डिजेटा कुयल  
15-11-25

Parag  
15-11-25

2

h/e  
15-11-25

Anshul  
15/11/2025



The officers then segregated the brown carton boxes containing the glass sets and the 'MLi Fireworks' and prepared a detailed inventory of all the brown carton

P. J. A. M. M.  
15-11-25

Parag  
15.11.25  
3

W  
15.11.25

Anshul  
15/11/2025

P2  
15.11.25

boxes found stuffed inside the said container bearing no. TXGU6761197. The details of all the items, as examined are detailed in below Table-1.

**TABLE-1:**

Description of the goods	No of carton	No of piece per carton	Total No of Pieces	Value per piece/Set	Total Value in Rupees
MLi-Fireworks-288	550	60	33,000	1500 Rs per piece	4,95,00,000
Water glass sets-	147	26 Sets per carton	22932 ( 6 pcs per set)	130 Rs per set	4,96,860
				Total	4,99,96,860/.

The officers prepared a detailed inventory of the findings of the examination and based on the market value ascertained the value of the said cargo contained in Container bearing No. TXGU6761197 to be Rs. 4,99,96,860/- and the same is detailed above in Table-1. The officers informed fireworks/firecrackers of Chinese origin imported under the Bill of Entry No. 5683770 dated 13.11.2025 are restricted for import into India and require licence issued from Chief Controller of Explosives under the Explosive Rules, 2008 by Petroleum & Explosives Safety Organisation (PESO) for import for sale and possession.

On being asked, Shri Parag Harish Ruparel could not produce any valid documents/license for the licit import of the said found firecrackers/fireworks into India. Thereafter, the DRI officers informed us, the witnesses that the goods in the said container appear to be misdeclared in terms of description and quantity of goods and the restricted items (fireworks/firecrackers) were attempted to be smuggled into India without any licence under concealment by declaring the same as Water Glass Sets (CTH : 7010901000) and Flower Receptacle (CTH: 67021090). Therefore, the consignment imported in the container bearing no. TXGU6761197 covered under Bill of Entry No. 5683770 as detailed in Table-1, appears to be liable to confiscation under the provisions of the Section 111 of the Customs Act 1962. Further, the cover goods viz. 'Water Glass sets' which was used for concealment as cover cargo also appear to be liable to confiscation under the provisions of the Customs Act, 1962. The officers informed that in view of the same, the said Fireworks/Firecrackers of Chinese Origin and the cover cargo viz. 'Water Glass sets' in container bearing no. TXGU6761197 as mentioned in Table-1 were seized under Section 110 of the Customs Act, 1962 on a reasonable belief that they are liable to confiscation under the provisions of the Customs Act, 1962 vide Seizure Memo dated 15.11.2025. The officers informed that only the cargo imported in the said container bearing no. TXGU6761197 were seized and not the import container. In our presence, the said cartons boxes containing the water glass sets and the fireworks/firecrackers were re-stuffed in the same container and the said container with the seized cargo were handed over to Shri Vivek, Manager, CWC, CFS for safe custody with the instruction not to part with said cargo, partially or wholly, or cause or allow to cause any damage or to move or release the said cargo in the said container, without any written instructions from DRI-DZU. The officers further informed that since the goods seized

P1 15/11/25 MIM  
15-11-25



Parag  
15-11-25  
4

NE  
15.11.25

Anshul  
15/11/2025

P2 15/11/25  
15.11.25

were Fireworks/Firecrackers, which are dangerous and hazardous, informed Shri Vivek to take necessary preventive steps to keep safely in the designated area in CFS, in our presence. Shri Vivek also agreed for the same. The entire proceedings were completed in a smooth and peaceful manner, and without causing any harm or insult to any person or beliefs, and without interrupting the business of the said premises. The panchnama was drawn on the spot by one of the officers of the DRI and printout of the same from the office printer and the contents of the said panchnama were explained to us in our vernacular language, and we found the contents to be the same as deposed by us. The entire proceedings were completed at around 17:30 hours on the same day, i.e., on 15.11.2025.

<p>Witness 1</p> <p>श्रीविवेक मिया</p> <p>15-11-25</p>	<p>Panchnama drawn by me</p> <p>Ansul 15/11/2025</p> <p>ANSUL HASIJA INTELLIGENCE OFFICER.</p>	
<p>Witness 2</p> <p>श्रीविवेक मिया</p> <p>15.11.25</p>	<p>Present &amp; received the seized goods for Safe Custody</p> <p> 15.11.25</p> <p>Shri Vivek Manager, CWC CFS</p>	<p>Present</p> <p> 15-11-25</p> <p>Shri. Parag Harish Ruparel</p>



श्री पराग हरीश रुपारेल पुत्र श्री हरीश रुपारेल ,  
उम्र: 44 वर्ष (जन्म तिथि -27.09.1981); निवासी -  
301, Unique Apartment, 3<sup>rd</sup> Floor, Opp Bhakti Dham  
Mandir, Chunabhati East, Mumbai-400022 मोबाइल  
नम्बर: 9372019507; Aadhar No. 288709161578;  
PAN: BJBPBG4559F; का आज दिनांक 15.11.2025 को  
सीमा शुल्क अधिनियम, 1962 की धारा 108 के  
अंतर्गत राजस्व आसूचना निदेशालय, दिल्ली  
जोनल यूनिट, नई दिल्ली के वरिष्ठ आसूचना  
अधिकारी के समक्ष दिया गया स्वेच्छिक बयान

मैं, पराग हरीश रुपारेल, आपके द्वारा दिए सम्मन दिनांक 15.11.2025 का अनुपालन करते हुए आज दिनांक 15.11.2025 को अपना सही और सच्चा बयान दर्ज करवाने के लिए आपके समक्ष उपस्थित हुआ हूँ। मेरा बयान दर्ज करवाने से पहले मुझे सीमा शुल्क अधिनियम 1962 की धारा 108 के प्रावधानों को अच्छी तरह से हिंदी में समझा दिया गया है और मैं इस धारा को अच्छी तरह से समझ गया हूँ, कि मुझे मेरा सही और सच्चा बयान दर्ज कराना है। मुझे समझाया गया है कि अगर मैं जांच को गुमराह करने के लिए झूठे वक्तव्य देता हूँ तो भारतीय न्याय संहिता की धारा 229 के तहत मेरे खिलाफ कार्रवाई शुरू की जा सकती है। मुझे यह भी समझाया गया है यदि इन न्यायिक कार्यवाहियों के दौरान मैंने जानबूझकर लोक सेवक का अपमान किया या कोई व्यवधान डाला तो भारतीय न्याय संहिता की धारा 267 के तहत मेरे खिलाफ कार्रवाई शुरू की जा सकती है। मैं यह समझ गया हूँ कि मेरा यह बयान मेरे और किसी अन्य व्यक्ति / कंपनी के विरुद्ध किसी अदालत या सरकारी कार्यवाही में सबूत के तौर पर इस्तेमाल किया जा सकता है। मैं अपना सच्चा बयान हिंदी भाषा में दर्ज करवा रहा हूँ। मुझे हिंदी भाषा अच्छी तरह से आती है एवं मैं हिंदी भाषा अच्छी तरह से लिखना और पढ़ना जानता हूँ। मेरे कहने पर मेरा यह बयान हिंदी भाषा में मेरे कहे अनुसार एक DRI अधिकारी द्वारा एक कंप्यूटर पर मेरे कहे अनुसार टाइप किया जा रहा है। मेरा सच्चा और स्वेच्छिक बयान इस प्रकार से है:-

Before me  
UB  
15/11/25

Pareek  
15-11-25

पूछे जाने पर मैं यह बयान करता हूँ कि मैं पराग हरीश रुपारेल हूँ। मेरा जन्म मुंबई में हुआ है। मेरे परिवार में मेरे माता-पिता के अलावा मेरी पत्नी श्रीमती दिव्या और मेरी दो बेटियाँ हैं। मैंने कक्षा 7 तक पढ़ाई की है। मैं मुंबई में रहकर कपड़ों का व्यवसाय करता हूँ। मैं खुदरा बाज़ार से कपड़े खरीदकर स्थानीय बाज़ार में कमीशन के आधार पर बेचता हूँ। मुख्यतः मैं लेडीज़ गारमेंट्स में डील करता हूँ। पहले मेरी बांद्रा में कपड़ों की दुकान थी, लेकिन कोविड के दौरान हुए घाटे के कारण वह बिक गई।

पूछे जाने पर मैं यह बयान करता हूँ कि स्थानीय बाज़ार में हुए घाटे के बाद मैंने आयातित सामान मंगाकर बेचने का काम शुरू किया है, जिसमें मुख्य रूप से लेडीज़ टॉप्स और लेगिंग्स शामिल हैं। मेरे अपने नाम पर कोई IEC (इम्पोर्ट एक्सपोर्ट कोड) नहीं है। मैं बाज़ार से एजेंटों के माध्यम से IEC लेकर उन्हीं IEC पर आयात करता हूँ। आज तक मैंने केवल परिधानों (गारमेंट्स) का ही इसी तरीके से आयात किया है।

मैं यह बयान देता/देती हूँ कि मैंने लेडीज़ कपड़ों के आयात (import) के लिए विभिन्न IEC का उपयोग किया है, जिन्हें मैंने मुंबई स्थित एजेंटों से खरीदा था। मैं आगे यह बताना चाहता हूँ कि 'City Impex' का IEC, जिसके कोड पर B/E No. 5683770 दिनांक 13.11.2025 को मुंद्रा पोर्ट पर फ़ाइल किया गया है, वह IEC मेरे द्वारा नियंत्रित किया गया IEC है। पूछे जाने पर मैं यह भी बताता हूँ कि मैंने यह IEC कोड लगभग 2 लाख रुपये में बॉम्बे में खरीदा था, लगभग दो महीने पहले। IEC का धारक कौन है, इसके बारे में मुझे कोई जानकारी नहीं है।

आगे पूछे जाने पर मैं यह बयान करता हूँ कि कंटेनर संख्या TXGU6761197, जो कि Bill of Lading (B/L) संख्या NGBCB25048083 पर चीन से आयात किया गया है और वर्तमान में मुंद्रा पोर्ट के CWC CFS में पेंडिंग है, वह मेरे द्वारा मंगाया गया है। इस कंटेनर का सारा सामान मैंने ही ऑर्डर किया है और इसका पूर्ण रूप से मालिक मैं ही हूँ।

मैं यह बताना चाहता हूँ कि जो सामान कंटेनर संख्या TXGU6761197 में मंगाया गया है, उसे कस्टम क्लियर कराने के लिए मैंने CHA हेमंत जोशी को नियुक्त किया, जिसने B/E संख्या 5683770 दिनांक 13.11.2025 फ़ाइल की है।

आगे पूछे जाने पर मैं यह बताना चाहता हूँ कि इस कंटेनर को आज मेरी उपस्थिति में DRI दिल्ली के अधिकारियों द्वारा जांचा गया, जिसकी रिकॉर्डिंग आज दिनांक

Before me  
UD  
15/11/25

per  
15-11-25

15.11.2025 के पंचनामा में की गई है। पंचनामा को मैंने ध्यानपूर्वक पढ़ा है तथा इसके प्रत्येक पृष्ठ पर मैंने हस्ताक्षर किए हैं।

मांगे जाने पर मैं यह बताता हूँ कि B/E संख्या 5683770 दिनांक 13.11.2025 के सभी दस्तावेज़, जिनमें Invoice, Packing List और Bill of Lading शामिल हैं, मैं DRI अधिकारियों के समक्ष प्रस्तुत कर रहा हूँ। मैं प्रत्येक पृष्ठ पर हस्ताक्षर करके दस्तावेज़ प्रस्तुत कर रहा हूँ।

आगे पूछे जाने पर मैं यह बयान देता हूँ कि मैंने इस Bill of Entry में Water Glass Sets के 872 कार्टन और Flower Receptacle के 73 कार्टन घोषित करके फ़ाइल की थी, लेकिन वास्तव में इसमें केवल 147 कार्टन Water Glass Sets और 550 कार्टन में कुल 33,000 पीस (Code 288) Fireworks शामिल थे। मैं यह बताना चाहता हूँ कि कंटेनर की पैकिंग मेरे निर्देशानुसार चीन की Meta Fireworks Company द्वारा की गई थी। मैंने उन्हें निर्देश दिया था कि कंटेनर की आगे की चार पंक्तियों में Glass Sets के बॉक्स रखें और बाकी पीछे के बॉक्स में Code 288 Fireworks रखें। उसी अनुसार मैंने यह कंटेनर आयात किया है।

आगे पूछे जाने पर मैं यह बताना चाहता हूँ कि मैंने यह स्मगलिंग इसलिए की है क्योंकि बाज़ार में इन 288 कोडेड Fireworks की बहुत मांग है। चूंकि मेरे पास Chief Controller of Explosives के तहत Explosive Rules, 2008 द्वारा Petroleum & Explosives Safety Organisation (PESO) से Fireworks के आयात, बिक्री और कब्ज़े का लाइसेंस नहीं है, इसलिए मैंने यह स्मगलिंग करने का तरीका अपनाया। मैं बहुत अधिक कर्ज़ में डूबा हुआ था और Instagram की Reels में देखा कि 288 कोडेड Fireworks की बहुत मांग है। मुझे लगा कि यही तरीका है जिससे मैं अपना कर्ज़ उतार सकूँ। मैं यह बताना चाहता हूँ कि आज से पहले मैंने कभी भी Fireworks नहीं मंगाए हैं तथा यह मेरा पहला प्रयास था मैं यह स्वीकार करता हूँ कि मुझे पता था कि आतिशबाज़ी (fireworks) के आयात के लिए DGFT और Chief Controller of Explosives का वैध लाइसेंस आवश्यक है, जो मेरे पास नहीं था। फिर भी, मैंने बिना लाइसेंस के 33,000 पीस आतिशबाज़ी (fireworks) आयात करने के लिए तस्करी का रास्ता अपनाया।

आगे मैं यह बयान करता हूँ कि अब तक मैंने इस कंटेनर के संबंध में अपने दोस्तों के माध्यम से उधार लेकर कुल ₹40 लाख भेजे हैं जो कि पैसे नकद (cash) में

Before me

49  
15/11/25

15-11-25


भेजे गए हैं। यह सभी लेन-देन मैंने चीन में Meta Fireworks के मोबाइल नंबर +8613341312288 के माध्यम से की है। मैंने सारी डीलिंग अपने मोबाइल नंबर 9372019507 से की है तथा सभी रिकॉर्ड इसी मोबाइल में हैं। अतः मैं यह मोबाइल स्वयं DRI अधिकारियों को आगे की जांच के लिए सौंप रहा हूँ।

मुझे अभी आगे कुछ नहीं कहना है। उपरोक्त बयान (4 पत्रे) मेरे द्वारा स्वेच्छा से दिया गया है जो कि सही और सच है। मेरा यह बयान CWC CFS, Mundra Port में लिया गया है और एक DRI अधिकारी द्वारा मेरे कहे अनुसार टाइप किया गया। मैंने यह बयान बिना किसी भय, दबाव, धमकी या जबरदस्ती के दिया है। मेरे अपने द्वारा दिए गये मेरे इस बयान की सत्यता की प्रमाणिकता के स्वरूप में अपने इस बयान पर अपने हस्ताक्षर करता हूँ।

Before me

  
15/11/2025

Parag  
15-11-2025  
Parag Harish, Ruparel

Directorate of Revenue Intelligence Delhi Zonal Unit, B-4, 6th Floor, Pt. Deen Dayal Antyodaya Bhawan, CGO Complex, Lodhi Road, New Delhi-110003. Phone 011-24360730		राजस्व आसूचना निदेशालय, दिल्ली ऑचलिक इकाई, बी-4, छठा मंजिल, पं. दीन दयाल अंत्योदय भवन, सी. जी. ओ. कॉम्प्लेक्स, लोधी रोड, नई दिल्ली-110003. फ़ोन 011-24360730
--	---	--

F. No: DRI/DZU/34/Enq-37/2025

Dated: 15.11.2025

**Seizure Memo**

1	<b>Name of the Office</b>	Directorate of Revenue Intelligence, Delhi Zonal Unit
2	<b>Place of seizure</b>	Central Warehousing Corporation (CWC), Container Freight Station (CFS), Mundra Port
3	<b>Claimed/Unclaimed</b>	Claimed
4	<b>Date &amp; Time of Seizure</b>	15.11.2025 at 7:00 PM
5	<b>Detail of the person from whom the goods have been seized</b>	Mr. Parag Harish Ruparel, s/o Shri Harish Ruparel, R/o 301, Unique Apartment, 3 <sup>rd</sup> Floor, Opp Bhakti Dham Mandir, Chunabhatti East, Mumbai - 400022
6	<b>Description of the goods seized/claimed along with reason for seizure</b>	Samsung Galaxy Z Fold 7 (Model name: SM-F966B/DS) with IMEI1- 353500150043844, IMEI2- 354131910043848
7	<b>Ground of Seizure</b>	The abovesaid mobile phone was carried in person by Mr. Parag Harish Ruparel. The mobile phone is seized under the provisions of Customs Act, 1962 as it might contain information useful for or relevant to the investigation being conducted by this office in respect of seizure of 33,000 pieces of fireworks/firecrackers on 15.11.2025
8	<b>Act</b>	Section 110(3) of the Customs Act, 1962

Copy to: -

Mr. Parag Harish Ruparel

*Received  
15/11/2025*

*Anshul  
15/11/2025*

**Anshul Hasija  
Intelligence Officer**

**ARREST MEMO**

(To be prepared in duplicate)

[under Section 104 of the Customs Act, 1962 (52 of 1962)]

Whereas, I have reason to believe that you, **Parag Harish Ruparel** - , age about **44** years, son/ daughter of Shri **Harish Ruparel** , and address **301, Unique Apartment, 3rd Floor, Opp Bhakti Dham Mandir, Chunabhathi East, Mumbai - 400022**

have committed an offence punishable under Section 132 or Section 133 or Section 135 or Section 135A or Section 136 of the Customs Act, 1962 (52 of 1962).

2. **I, Anshul Hasija** , **Intelligence Officer** , Office of **DRI, Delhi Zonal Unit** therefore, being duly authorized, hereby arrest you today at **08:10:AM** on **2025-11-16 00:00:00.0** at **Mundra** under the powers vested in me under Section 104 of the Customs Act, 1962 (52 of 1962).

3. **Accordingly**, Shri **Parag Harish Ruparel** - son / daughter of **Harish Ruparel** has been placed under arrest and he has been explained the grounds of his arrest. He was also informed about his right to have someone informed about his arrest and **Mrs. Divya Ruparel, wife on mobile number 9967088011** has been informed about his arrest.

Signature

*Anshul*  
16/11/2025

Name :

अंशुल हसीजा / ANSHUL HASIJA

आसूचना अधिकारी / Intelligence Officer

राजस्व आसूचना निदेशालय

Designation

Directorate of Revenue Intelligence

दिल्ली औद्योगिक इकाई / Delhi Zonal Unit

नई दिल्ली / New Delhi

4. I have been explained the grounds of my arrest. The fact of my arrest has been witnessed by Shri **Sohan Lal** and - , son/daughter of **Parmanand** , resident of **Village Bhagocha, Kathua, J&K**

Received copy of arrest Memo

*Parag*  
16-11-25

Signature of the Arrestee

*Parag*  
16-11-25

Counter Signature of Witness

*Sohan Lal*  
16/11/25

मुझे मेरे गिरफ्तारी के  
कागज़, आधार, कारण  
प्राप्त हुए थे. तथा मेने  
अपने घर पे अपनी  
पत्नी किया स्वपरित को  
सूचित कर दिया.

*Parag*  
16-11-25

**अनुबंध एक**  
**(उचित विश्वास)**

एक विशिष्ट खुफिया जानकारी पर कार्रवाई करते हुए, राजस्व आसूचना निदेशालय (डीआरआई), दिल्ली जोनल यूनिट (डीजेडयू), नई दिल्ली के अधिकारियों ने सीमा शुल्क अधिनियम, 1962 की धारा 110 के तहत 15.11.2025 को 'एमएलआई' ब्रांडिंग के 288-शॉट हवाई आतिशबाजी के 33,000 टुकड़े बरामद किए और जब्त किए, जिसका बाजार मूल्य लगभग 4,95,00,000/- रुपये है, साथ ही 147 कार्टन पानी के गिलास सेट भी मिले, जो मेसर्स सिटी इम्पेक्स द्वारा दाखिल 13.11.2025 के बिल ऑफ एंट्री नंबर 5683770 के तहत कवर किए गए कंटेनर नंबर TXGU6761197 की जांच के दौरान मिले थे।

2. वर्तमान मामले में, मेसर्स सिटी इम्पेक्स (IEC: NRGPS3628A) के नियंत्रक, श्री पराग हरीश रूपारेल, चीनी मूल के आतिशबाजी/पटाखों के अनुचित आयात और तस्करी में शामिल पाए गए, उन्हें पानी के गिलास सेट और फूल पात्र रखने की घोषणा की गई खेप में छुपाकर मेसर्स सिटी इम्पेक्स द्वारा दाखिल बिल ऑफ एंट्री संख्या 5683770 दिनांक 13.11.2025 के तहत कवर किए गए कंटेनर TXGU6761197 की जांच के दौरान लगभग 4,95,00,000/- रुपये के बाजार मूल्य के 288-शॉट हवाई आतिशबाजी/पटाखे के कुल 33,000 टुकड़े बरामद किए गए। मांग करने पर, श्री पराग हरीश रूपारेल भारत में उक्त आतिशबाजी /पटाखों के वैध आयात के लिए कोई वैध दस्तावेज/लाइसेंस प्रस्तुत नहीं कर सके।

3. श्री पराग हरीश रूपारेल ने दिनांक 15.11.2025 को सीमा शुल्क अधिनियम, 1962 की धारा 108 के तहत दर्ज अपने बयान में, मौद्रिक लाभ के लिए चीन से भारत में 288-शॉट हवाई आतिशबाजी/पटाखों के 33,000 टुकड़ों की तस्करी में अपनी सक्रिय भूमिका भी स्वीकार की, जिसका कुल बाजार मूल्य 4,95,00,000 रुपये था।

4. विदेश व्यापार महानिदेशक द्वारा भारत में पटाखों को आईटीसी (एचएस) के अंतर्गत आयात के संबंध में प्रतिबंधित वस्तु घोषित किया गया है। इसके अतिरिक्त, भारत में बिक्री और कब्जे के लिए आतिशबाजी /पटाखों के आयात के लिए मुख्य विस्फोटक नियंत्रक से जारी लाइसेंस की आवश्यकता होती है पेट्रोलियम एवं विस्फोटक सुरक्षा संगठन (पीईएसओ) द्वारा विस्फोटक नियम, 2008 के तहत।

5. ऐसा प्रतीत होता है कि उपरोक्त व्यक्ति, अर्थात श्री पराग हरीश रूपारेल ने जानबूझकर प्रतिबंधित सामान अर्थात 33,000 चीनी आतिशबाजी/पटाखे, जिनका बाजार मूल्य लगभग 4,95,00,000 रुपये है, की खरीद और लेन-देन में खुद को शामिल किया है। इस मामले में 15.11.2025 को 33,000 टुकड़े बरामद और जब्त किए गए, जिसके बारे में उन्हें, स्वीकारोक्तिपूर्वक, पता था कि वे विदेशी मूल के हैं, प्रतिबंधित हैं और भारत में अवैध रूप से तस्करी किए जा रहे हैं और सीमा शुल्क अधिनियम, 1962 के तहत जब्ती के लिए उत्तरदायी हैं और इस प्रकार, उन्होंने सीमा शुल्क अधिनियम, 1962 की धारा 135(1)(ए) और 135(1)(बी) के तहत अपराध किए हैं जो सीमा शुल्क अधिनियम, 1962 की धारा

135(1)(आई)(ए) के तहत दंडनीय हैं। इस प्रकार, श्री पराग हरीश रूपारेल, सीमा शुल्क अधिनियम, 1962 की धारा 104 के तहत गिरफ्तारी के लिए उत्तरदायी हैं।

अंशुल  
16/11/2025

(अंशुल हसीजा)

आसूचना अधिकारी / गिरफ्तारी अधिकारी  
डीआरआई, दिल्ली क्षेत्रीय इकाई

मुझे मेरे गिरफ्तारी के कारण और आधार समझा दिये गये हैं। मेने उन्हे पढ़ भी लिया है। तथा मेने अपने घर पे सूचित अपनी पत्नी दिया रूपारेल को कर दिया है।

परस  
16-11-25

**अनुबंध बी**  
**(गिरफ्तारी के आधार)**

एक विशिष्ट खुफिया जानकारी पर कार्रवाई करते हुए, राजस्व आसूचना निदेशालय (डीआरआई), दिल्ली जोनल यूनिट (डीजेडयू), नई दिल्ली के अधिकारियों ने सीमा शुल्क अधिनियम, 1962 की धारा 110 के तहत 15.11.2025 को 'एमएलआई' ब्रांडिंग के 288-शॉट हवाई आतिशबाजी के 33,000 टुकड़े बरामद किए और जब्त किए, जिसका बाजार मूल्य लगभग 4,95,00,000/- रुपये है, साथ ही 147 कार्टन पानी के गिलास सेट भी मिले, जो मेसर्स सिटी इम्पेक्स द्वारा दाखिल 13.11.2025 के बिल ऑफ एंट्री नंबर 5683770 के तहत कवर किए गए कंटेनर नंबर TXGU6761197 की जांच के दौरान मिले थे।

2. इस प्रकार, मेसर्स सिटी इम्पेक्स (IEC: NRGPS3628A) के नियंत्रक श्री पराग हरीश रूपारेल ने जानबूझकर प्रतिबंधित सामान खरीदने और उसके साथ लेन-देन करने में खुद को शामिल किया है, अर्थात् 33,000 चीनी आतिशबाजी /पटाखे जिनका बाजार मूल्य लगभग 4,95,00,000 रुपये है, जो इस मामले में 15.11.2025 को बरामद और जब्त किए गए थे, जिनके बारे में उन्हें, स्वीकारोक्तिपूर्वक, पता था कि वे विदेशी मूल के थे, प्रतिबंधित थे और भारत में अवैध रूप से तस्करी किए जा रहे थे और सीमा शुल्क अधिनियम, 1962 के तहत जब्त के लिए उत्तरदायी हैं और इस प्रकार, उन्होंने सीमा शुल्क अधिनियम, 1962 की धारा 135(1)(ए) और 135(1)(बी) के तहत अपराध किए हैं जो सीमा शुल्क अधिनियम, 1966 की धारा 135(1)(आई)(ए) के तहत दंडनीय हैं।

3. इस मामले में जब्त की गई तस्करी की गई विदेशी मूल की प्रतिबंधित वस्तुओं का बाजार मूल्य 4,95,00,000/- रुपये है, जो एक करोड़ रुपये से अधिक है, जो संज्ञेय और गैर-जमानती अपराध होने की प्रारंभिक सीमा है और इसलिए, यह अपराध सीमा शुल्क अधिनियम, 1962 की धारा 104(6) के अनुसार गैर-जमानती है और सीमा शुल्क अधिनियम, 1962 की धारा 104(4) के अनुसार संज्ञेय है। इसलिए, उपर्युक्त व्यक्ति द्वारा किए गए अपराध संज्ञेय और गैर-जमानती दोनों हैं।

4. इसलिए, सीमा शुल्क अधिनियम, 1962 की धारा 135(1)(ए) और 135(1)(बी) के तहत दंडनीय अपराध करने के कारण, उपर्युक्त व्यक्ति, अर्थात् श्री पराग हरीश रूपारेल, सीमा शुल्क अधिनियम, 1962 की धारा 104 के तहत गिरफ्तारी के लिए उत्तरदायी है। जांच के इस चरण में उपर्युक्त व्यक्ति, अर्थात् श्री पराग हरीश रूपारेल की गिरफ्तारी निम्नलिखित तथ्यों के कारण और भी आवश्यक है:

- (a) यह अपराध गंभीर प्रकृति का है और इसमें प्रतिबंधित वस्तुओं की तस्करी शामिल है, जिसका बाजार मूल्य लगभग 4.95 करोड़ रुपये है।
- (b) जांच अभी प्रारंभिक चरण में है और सिंडिकेट के कुछ अन्य सदस्यों/प्रमुख व्यक्तियों की पहचान, गिरफ्तारी और पूछताछ अभी बाकी है।
- (c) उसे आगे कोई अपराध करने से रोकने के लिए या अपराध के साक्ष्य को गायब करने या किसी भी तरह से ऐसे साक्ष्य के साथ छेड़छाड़ करने से रोकने के लिए।

- (d) उसे मामले के तथ्यों से परिचित किसी भी व्यक्ति को कोई प्रलोभन, धमकी या वादा करने से रोकना ताकि उसे जांच से संबंधित ऐसे तथ्यों का खुलासा करने से रोका जा सके
- (e) उपरोक्त व्यक्ति के भाग जाने का खतरा है।
- (f) अन्य प्रमुख सदस्य भारत में चीनी पटाखों/पटाखों की तस्करी में राष्ट्रीय और अंतर्राष्ट्रीय स्तर पर सक्रिय हो सकते हैं। इस प्रकार, सहयोगी/अन्य सदस्य आरोपी व्यक्ति और मामले में शामिल अन्य व्यक्तियों को प्रभावित करने में सक्षम और पूरी तरह से सक्षम हैं और सबूतों से छेड़छाड़ करके जाँच में बाधा भी डाल सकते हैं।

अंशुल 16/11/2025

(अंशुल हसीजा)

आसूचना अधिकारी / गिरफ्तारी अधिकारी  
डीआरआई, दिल्ली क्षेत्रीय इकाई

मुझे मेरे गिरफ्तारी के कारण और आधार  
समझा दिये गये थे. मैंने उन्हे पट भी  
लिखा है तथा मेरे अपने घर पे सूचित  
अपनी पत्नी दिशा को कर दिया है.

अंशुल  
16-11-25



**Statement of Shri Hemant Balkrishana Joshi S/o Balkrishana Joshi, DOB: 21.09.1984, Aadhar Card No. 520002975884 having Mobile Number 9726351111, Currently residing at House No. 97, Survey No. 391, Near Kandla Air Port Road, Bageshree Township-2, Varsamedi, PO: Varsamedi, Dist. Kachchh, Gujarat-370110 having email Id : hbjoshi.20@gmail.com, recorded under Section 108 of the Customs Act, 1962 on 17.12.2025 before Senior Intelligence Officer, Delhi Zonal Unit, DRI, at the office premise of DRI Delhi Zonal Unit situated at B-3&4, 6<sup>th</sup> Floor, Pt. Deendayal Antyodaya Bhawan, CGO Complex Lodhi Road, New Delhi-110003.**

I, Hemant Balkrishana Joshi S/o Balkrishana Joshi voluntarily present myself before you today i.e. on 17.12.2025 in compliance of summons dated 16.12.2025 having DIN No. 202512DDZ40000111F64 issued by the Senior Intelligence Officer of DRI, at their office situated at the above mentioned address, to tender my voluntary statement under Section 108 of the Customs Act, 1962. Before recording of this statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, according to which I have to give only true and correct statement. I have been explained that if I give false statement misleading the investigation, action under Section 227, 228 and 229 of Bhartiya Nyaya Sanhita (BNS), 2024 can be initiated against me. I have also been explained that this statement of mine can be used as evidence against me or any other persons/firms in any court of law and in departmental proceedings. I state that I can read, write and understand English language. I requested to record my statement on the computer installed in the DRI office on my behalf to which they have agreed.

I was born in Burhanpur, Madhya Pradesh, and completed my schooling there before relocating to Gandhidham, Kutch, to pursue my career. I began my professional journey as a peon at a Customs House Agent (CHA) firm from 2006 to 2009, gaining foundational knowledge in customs operations. In 2010, I joined M/s Met Trade India Ltd. as a Customs Executive, specializing in aluminum scrap imports for two years. Subsequently, I worked with M/s Mid World Shipping for 3-4 years, managing customs clearance of marble imports. In 2016, I established my first venture, M/s Amardeep Logistics, a proprietorship firm engaged in marble clearance services. In 2019, I co-founded M/s Sheetal Expo, a partnership firm specializing in dry dates imports, and serve as a partner in M/s Leo Air Cargo Carrier, a customs clearing firm where I leverage my G-Card holder status. I am married to Mrs. Sheetal Joshi, and we have two

*Hemant Joshi*  
18/12/2025

*Before me*  
*[Signature]*  
18/12

children, a son and a daughter. I can read, understand & write English very well. Having understood my responsibilities, I tender my statement in Question-Answer format as under:-

**Question 1: Please give a brief about your profession.**

**Answer 1:** As mentioned earlier, I began my career as a peon in a customs logistics firm, where I carefully observed and learned customs procedures for 2-3 years. This hands-on experience helped me secure a position as Customs Executive at M/s Met Trade India Ltd., where I managed the company's customs operations. After gaining valuable expertise in this field, I started my own business, M/s Amardeep Logistics, specializing in marble import clearance. However, currently there is no business in M/s Amardeep Logistics. In 2019, I obtained my G-Card certification, which allowed me to expand my operations by establishing M/s Sheetal Expo (IEC: 3716900451) for dry dates import and clearance services. I also partnered with my cousin, Mr. Praveen Sharma, to create another CHA firm called M/s Leo Air Cargo Carrier.

**Question 2: Do you know any person by the name Mr. Parag Harish Ruparel? if yes, please provide details.**

**Answer 2:** Yes, I know Mr. Parag Harish Ruparel very well. We have known each other for approx. 8-9 years, having met through a common friend in Gandhidham. Over the years, we have developed a strong friendship, and I am now considered a family member by Mr. Ruparel and his wife, Mrs. Divya Parag Ruparel, whom I regard as a sister.

**Question 3: What is the business profession of Mr. Parag Harish Ruparel?**

**Answer 3:** Mr. Parag Harish Ruparel is a businessman engaged in import operations. Initially, he focused on importing garments and footwear from China. As his business grew, he diversified his product portfolio to include various items such as glass mugs, water bottles, and other merchandise based on market demand.

**Question 4: Whether Mr. Parag Harish Ruparel is own any firm/company? If yes, provide details.**

*Ammy Joshi*  
18/12/2025

Before me  
18/12

**Answer 4:** To the best of my knowledge, Mr. Parag Harish Ruparel does not own any firm or company in his name. He conducts his import activities using rented Import Export Codes (IECs). Regarding the sale of goods in India, I would like to state that I am not aware of Mr. Parag Harish Ruparel's sales procedures.

**Question 5:** **How does Mr. Parag Harish Ruparel arrange IECs for imports?**

**Answer 5:** In this regard, I would like to inform you that Mr. Parag Harish Ruparel always imports goods using rented IECs. Typically, he arranges these IECs himself through brokers. However, as far as I am able to remember, in one instances, I have also arranged IEC for him. Since we share a close personal bond and he values my experience in the clearance field, he sometimes approaches me to assist with these arrangements.

**Question 6:** **How did you arrange the IEC for Mr. Parag Harish Ruparel?**

**Answer 6:** I arranged one IEC (NRGPS3628A) in the name of M/s City Impex for Mr. Parag Harish Ruparel. I arranged this IEC through a broker (name not remembered) in Mumbai for around Rs. 2.5 lakh (in cash), in the month of Oct, 2025. The expenses for arranging the IEC were borne by Mr. Parag Harish Ruparel.

**Question 7:** **Kindly state how Mr. Parag Harish Ruparel utilized the IEC of M/s City Impex in his business operations?**

**Answer 7:** The IEC of M/s City Impex was arranged in October 2025. To the best of my knowledge, Mr. Parag Harish Ruparel used this IEC only once in November 2025 to import water glass sets and a flower receptacle from China. Apart from this, I am not aware of any other use of the IEC.

**Question 8:** **Are you aware that the DRI seized a consignment imported by Mr. Parag Harish Ruparel through the IEC of M/s City Impex under Bill of Entry No. 5683770 dated 13.11.2025 at Mundra Port?**

**Answer 8:** Yes, I am aware that the DRI seized one consignment on 15.11.2025 at Mundra Port, imported by Mr. Parag Harish Ruparel through the IEC of M/s City Impex.

*Ammu Joshi*  
*18/12/2025*

*Before me*  
*18/12*

**Question 9: Do you know why the above-mentioned consignment was seized by the DRI?**

**Answer 9:** Yes, I came to know that Chinese firecrackers were found concealed in the consignment imported by Mr. Parag Harish Ruparel (through the IEC of M/s City Impex) under Bill of Entry No. 5683770 dated 13.11.2025, under the guise of glass water sets and flower receptacles. Accordingly, the DRI seized the consignment and arrested Mr. Parag Harish Ruparel for the offence committed and admitted by him.

**Question 10: How do you know about the seizure and arrest of Mr. Parag Harish Ruparel?**

**Answer 10:** During the seizure and arrest of Mr. Parag Harish Ruparel, I was in China. While I was in China, on 16.11.2025, I came to know about the seizure and arrest through a common friend.

**Question 11: Why did you go to China?**

**Answer 11:** As I stated earlier, I am also engaged in the import business through my firm M/s Sheetal Expo. I was planning to visit China for business opportunities. However, in October, Mr. Parag Harish Ruparel informed me that he was importing some articles from China, but there was an issue related to the release of Bill of Lading No. NGBCB25048083 due to non-payment of shipping charges. He explained that he had already paid the shipping charges to the supplier, but the supplier had not forwarded the charges to the shipping line, and therefore, they were holding the Bill of Lading. He informed that he made additional payment of ₹16,399.00 Chinese Yuan to the supplier against the shipping charges but he still not cooperating. He requested my assistance in the matter. Since he was unable to go to China himself, he asked me to go to China to resolve the issue. As I was already planning to visit China, I accepted Mr. Parag Harish Ruparel's proposal and traveled to China on 11.11.2025 along with Mr. Sonu (Mobile No. 9892435762), who is known to Mr. Parag Harish Ruparel. There, we met with the concerned person from the supplier, Meta Fireworks, and resolved the matter with talks. This is the same consignment which was subsequently seized by the DRI.

*Amul Joshi*  
18/11/2025

*Before me*  
*us*  
18/11

**Question 12: Were you aware of the fact that Mr. Parag Harish Ruparel was smuggling Chinese firecrackers under the guise of glass water sets & flower receptacles in the above-mentioned consignment imported under BE No. 5683770 dated 13.11.2025?**

**Answer 12:** In this regard, I would like to state that Mr. Parag Harish Ruparel used to take my guidance concerning customs clearance, including goods classification and duty calculations. He used to seek my opinion before importing consignments. In this particular case, he informed me that he was going to import firecrackers from China as the demand in the market was very high. In response, I informed him that the import of firecrackers is restricted in India and requires certification from the Petroleum & Explosives Safety Organisation (PESO). I advised him not to import firecrackers. However, he ignored my advice and imported Chinese firecrackers under the said Bill of Entry by way of mis-declaration/concealment.

**Question 13: Who booked your tickets and bore the expenses for the trip to China?**

**Answer 13:** In this regard, I would like to state that all the expenses, including flight tickets and hotels, were borne by Mr. Parag Harish Ruparel

At around 12:30 am of 18.12.2025, I have requested DRI officer to take rest for some hours which was accepted by DRI officer. I requested DRI officer to allow me to take rest in the visitor room of DRI, DZU office. The DRI officer allowed me to take rest in visitor room. After taking proper rest and food in the visitor room, my statement was resumed at around 06:00 am of 18.12.2025, as under:

**Question 14: During the investigation, the mobile phone of Mr. Parag Harish Ruparel was seized and a forensic examination was conducted. The preliminary analysis of the extracted data revealed that Mrs. Divya made various financial bank transactions with you. Please comment.**

**Answer 14:** Yes, I acknowledge that Mrs. Divya, wife of Mr. Parag Harish Ruparel, made numerous bank transactions to my ICICI savings account. I would like to explain the nature of these transactions. I have a close relationship with Mr. Parag Harish Ruparel and his family. All financial matters, including bank accounts and transactions, are handled by Mrs. Divya under the direction of Mr. Parag Harish

*Amrinder Singh*  
18/12/2025

*US*  
18/12

Ruparel. Any expenses I incurred on behalf of Mr. Parag Harish Ruparel were reimbursed through Mrs. Divya's bank account. Additionally, there are instances where Mr. Parag Harish Ruparel funded imports for my firm, M/s Sheetal Expo.

**Question 15: Please describe the business activities conducted through M/s Sheetal Expo.**

**Answer 15:** The firm M/s Sheetal Expo was established in 2016. Initially, I exported approximately two consignments of PVC pipes through the firm. Thereafter, I imported timber from Ghana, Africa through high sea sales. Over the last 3-4 months, I have been importing dry dates from Dubai. Mr. Parag Harish Ruparel has funded the imports for M/s Sheetal Expo only for the import of dry dates. In exchange, he gives me 3-4% of the profits for using the IEC of M/s Sheetal Expo.

**Question 16: Kindly provide the bank details along with statements for the last one year of all savings and current accounts maintained by you.**

**Answer 16:** I maintain one savings account and one current account with ICICI Bank, and one current account with IndusInd Bank. I do not use internet banking and therefore cannot provide the statements immediately. I will provide the requested bank statements by 18.12.2025.

**Question 17: It was learnt that you were planning to travel to Dubai on 17.12.2025. Please state the reason for travelling.**

**Answer 17:** Yes, I was planning to visit Dubai on 17.12.2025 from Mumbai via an Indigo flight departing at 09:30 am. However, I was stopped by the immigration authorities due to the LOC issued by DRI. Thereafter, I received the summon dated 17.12.2025 through customs officials at Mumbai airport. In compliance with the summon, I appeared before the DRI Delhi office to provide my voluntary statement. I would like to state that I planned my trip to Dubai to meet with suppliers of dry dates, as I and Mr. Parag Harish Ruparel intended to import dry dates through my firm M/s Sheetal Expo. The flight tickets of this trip was also financed by Mr. Parag Harish Ruparel.

**Question 18: Kindly peruse the statement dated 15.11.2025 tendered by Mr. Parag Harish Ruparel under Section 108 of the Customs Act, 1962 before the Senior Intelligence Officer of DRI. Please comment on the content of the statement.**

*Ammu Joshi*  
18/12/2025

*U3*  
18/12

**Answer 18:** I have perused the statement dated 15.11.2025 of Mr. Parag Harish Ruparel, as shown by the DRI officer. I have gone through the entire statement and understood its contents. I would like to state that I completely concur with the contents of the statement. All the information stated by Mr. Parag Harish Ruparel in his statement is true and correct to the best of my knowledge.

**Question 19:** In the statement dated 15.11.2025 of Mr. Parag Harish Ruparel, he admitted that he smuggled firecrackers from China by way of concealment under Bill of Entry No. 5683770 dated 13.11.2025. He admitted that he imported the consignment in the name of a rented IEC of M/s City Impex. The IEC of M/s City Impex was arranged by you for Mr. Parag Harish Ruparel, and you were also aware that Mr. Parag Harish Ruparel intended to import/smuggle firecrackers from China under concealment. It appears that you were also part of the smuggling operation and a beneficiary. Please comment.

**Answer 19:** I admit that I arranged the IEC of M/s City Impex for Mr. Parag Harish Ruparel because he requested me to arrange the same for the import. However, at that time I was not aware that he was going to smuggle goods using this IEC. As I stated earlier, Mr. Parag Harish Ruparel used to import goods through rented IECs, mostly arranged by himself. In only a few instances, I arranged the IEC in good faith because he is very close to me. This was the business model of Mr. Parag Harish Ruparel. Later, Mr. Parag Harish Ruparel informed me that he was going to import firecrackers from China, and I advised him not to import firecrackers as these are restricted items. However, Mr. Parag Harish Ruparel did not listen to me and imported/smuggled firecrackers through the IEC arranged by me. I would like to state that I have not received any monetary benefit from Mr. Parag Harish Ruparel for arranging the IEC or for the import of firecrackers. I was not supposed to receive any financial benefits from the import/smuggling of firecrackers, even if the consignment had not been seized by the DRI. The only financial benefits I received from Mr. Parag Harish Ruparel were when he funded the imports for M/s Sheetal Expo, as stated in the above answer. Even the customs clearing agent for the consignment seized by the department was not me but M/s Balachandiran Clearing & Shipping Agencies, Chennai, through Mr. Sunny, as I did not want to be a part of the smuggling. Mr. Parag Harish Ruparel

*Ammal Joshi*  
*18/12/2025*

*Before me*  
*UJ*  
*18/12*

is a very stubborn person, and when he decided to smuggle the goods, he did not listen to anybody. That is why I failed to convince him not to smuggle firecrackers. Regarding awareness of concealment, Yes, I became aware of the concealment of firecrackers, but despite my advice not to import, he chose to smuggle the firecrackers.

**Question 20: Who used to coordinate with the Chinese suppliers of Mr. Parag Harish Ruparel concerning the imports?**

**Answer 20:** I would like to state that Mr. Parag Harish Ruparel used to directly contact his Chinese suppliers. I am not involved in the coordination in any way.

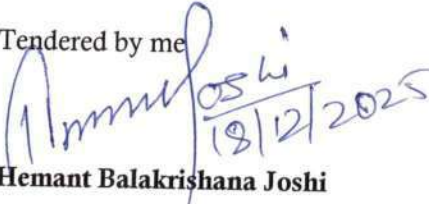
**Question 21: Have you ever established contact with the Chinese suppliers? Specifically with Meta Fireworks, China?**

**Answer 21:** No, I am not in contact with any of the Chinese suppliers of Mr. Parag Harish Ruparel.

I state that the above statement is my true and voluntary statement and same has been tendered by me without any coercion, threat or pressure or consideration. This statement was typed by DRI officer in one of the computer installed in DRI office and has been typed by the DRI officer as per my version. I put my dated signatures on each page of this statement of mine running into 08 pages, in token of having satisfied myself that it has been recorded as dictated/typed by me. During the recording of my statement, I have been given proper time for rest and timely water/tea/coffee/snacks/food were offered to me. Further, for the purpose of investigation, I am voluntarily submitting my mobile phone as detailed below for the forensic examination.

Sr.No.	Make	Model	Details
1	Vivo X50, 128 GB	V2001A	IMEI 1: 866692050493672 IMEI 2:866692050493664

Tendered by me

  
18/12/2025

**Hemant Balakrishana Joshi**

**S/o Sh. Balakrishana Joshi**

Recorded before me

  
(Virendra Kumar)

**Senior Intelligence Officer**

वीरेंद्र कुमार / Virendra Kumar  
अपर सहायक निदेशक/Addl. Assistant  
राजस्व आसूचना निदेशालय  
Directorate of Revenue Intelligence  
दिल्ली औद्योगिक इकाई/Delhi Zonal Unit  
नई दिल्ली/New Delhi




Statement of Shri Sapan J Khemchandani S/o Sh. Khemchandani Jagdishbhai, DOB: 11.01.1989, Aadhar Card No. 346569770705 having Mobile Number 9712962976, Currently residing at Plot No. 180-10, Ward-4B, Chandrapar, PO: Adipur, Dist: Kachchh, Gujarat-370205, having email Id : [balachandiranclearingandshipi@gmail.com](mailto:balachandiranclearingandshipi@gmail.com) & [sapankhemchandani@gmail.com](mailto:sapankhemchandani@gmail.com), recorded under Section 108 of the Customs Act, 1962 on 20.01.2026 before Senior Intelligence Officer, Delhi Zonal Unit, DRI, at the office premise of DRI Delhi Zonal Unit situated at B-3&4, 6<sup>th</sup> Floor, Pt. Deendayal Antyodaya Bhawan, CGO Complex Lodhi Road, New Delhi-110003.

I, Sapan J Khemchandani S/o Sh. Khemchandani Jagdishbhai voluntarily present myself before you today i.e. on 20.01.2026 in compliance of summons dated 20.01.2026 having DIN No. 202601DDZ4000000C6B9 issued by the Senior Intelligence Officer of DRI, at their office situated at the above mentioned address, to tender my voluntary statement under Section 108 of the Customs Act, 1962. Before recording of this statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, according to which I have to give only true and correct statement. I have been explained that if I give false statement misleading the investigation, action under Section 227, 228 and 229 of Bhartiya Nyaya Sanhita (BNS), 2024 can be initiated against me. I have also been explained that this statement of mine can be used as evidence against me or any other persons/firms in any court of law and in departmental proceedings. I state that I can read, write and understand English language. I requested to record my statement on the computer installed in the DRI office on my behalf to which they have agreed.

I was born in Gandhidham, Gujarat, and completed my schooling there. At around 22 years of age, I began my career in customs clearing and worked with various clearing and shipping companies. I served as a staff member, handling documentation and filing with customs on behalf of clients. In 2017, I established my own proprietorship, M/s Ashirwad Shipping Service (GSTN: 24BAZPK7179Q1ZE), which is engaged in Logistics/forwarder. I also worked with M/s Balachandiran Clearing & Shipping Agencies (GSTN: 33AAAFB0549B1ZA) as a G-Card holder. I am married to Mrs. Kashish, and we have two children, a son and a daughter. I can read, understand & write English very well. Having understood my responsibilities, I tender my statement in Question-Answer format as under:-

  
20/1/26

1

Before me  
  
20/1

**Question 1:** Please give a brief about the firm M/s Balachandiran Clearing & Shipping Agencies.

**Answer 1:** As mentioned earlier, I am the G-card holder at M/s Balachandiran Clearing & Shipping Agencies (BCSA). M/s BCSA is registered at Second Floor, Old No. 93/2, New No. 193, Linghi Chetty Street, Parrys, Chennai, Tamil Nadu, 600001. The firm also has an additional place of business at Office No. 9, Second Floor, Saraswati Building, Plot No. 591, Ward No. 12/C, Gandhidham, Kutch; however, this additional location is not yet registered with the GST department. M/s BCSA is a partnership firm established in 1998 by the partners (brothers) Mr. Natesaiyer Vasudevan and Mr. Karuppur Natesan Ramachandran. Mr. Natesaiyer Vasudevan is the F-card holder of the firm, and I serve as the G-card holder. The firm currently operates through its Chennai and Gujarat offices only. It is primarily engaged in clearance services for the export of rice and non-PP bags; the firm also handles import-related work but is mainly focused on exports.


**Question 2:** Please explain your work profile in M/s Balachandiran Clearing & Shipping Agencies (BCSA).

**Answer 2:** In this regard, I state that I am the G-Card holder at M/s BCSA having Customs Pass No. G/MNDR1/202521925. I am the G-card holder at M/s BCSA, holding Customs Pass No. G/MNDR1/202521925. I handle all business operations of the firm at the Gujarat office. As a G-card holder, I am responsible for handling customs clearance (including filing of Bill of Entry and Shipping Bill before the Customs authorities) work at Kandla and Mundra ports on behalf of clients.

**Question 3:** How much salary you are drawing from M/s BCSA? Also state how you report to F-Card regarding daily business operations?

**Answer 3:** In this regard, I state that I draw a salary of Rs. 20,000 per month from M/s BCSA in cash. Further, I would like to state that I also utilize the customs clearing licence of M/s BCSA on a commission basis to provide customs clearing services to the clients of M/s Ashirwad Shipping Service (my proprietorship firm). M/s Ashirwad Shipping Service does not have a customs clearing licence; therefore, I use M/s BCSA's licence for a commission of Rs. 30,000/- per month (through G-pay to Mr. Mr. Natesaiyer Vasudevan at his mobile number 9841097790).

  
20/1/26

Before me  
  
20/1

**Question 4:** Do you know any person by the name Mr. Parag Harish Ruparel? If yes, please provide details.

**Answer 4:** Yes, I know Mr. Parag Harish Ruparel. He is engaged in the import and export business. I met him once, through Mr. Hemant Joshi, at a social gathering in 2024. I do not know much about him.

**Question 5:** How do you know Mr. Hemant Joshi? Please elaborate.

**Answer 5:** Mr. Hemant Joshi is a very good friend of mine. We have known each other for the past four years. Mr. Hemant Joshi is engaged in the business of Import/Export and also provides customs clearing services through his firms M/s Sheetal Expo and M/s Leo Air Cargo Carrier.

**Question 6:** Are you and Mr. Hemant Joshi engaged in any kind of business operations together?

**Answer 6:** Yes, we do have a business relationship. Mr. Hemant Joshi is engaged in the import of dry dates through his firm M/s Sheetal Expo, and I provide customs clearing services to him using M/s BCSA's licence on a commission basis.

**Question 7:** Kindly confirm whether Bill of Entry No. 5683770 dated 13.11.2025 was filed by you on behalf of the client. If yes, kindly provide all related details.

**Answer 7:** In this regard, I state that Bill of Entry No. 5683770 dated 13.11.2025 was filed by me using the CHA licence of M/s BCSA on a commission basis. The Bill of Entry was filed in the name of M/s City Impex.

**Question 8:** Kindly state how M/s City Impex approached you for the customs clearing of the goods filed under the above-mentioned Bill of Entry.

**Answer 8:** I am not personally aware of the client M/s City Impex. Mr. Hemant Joshi called me to arrange customs clearance for goods to be imported by his client M/s City Impex. He informed me that he would be in China during November 2025 and requested that I file the Bill of Entry on behalf of M/s City Impex.

  
20/11/25

Before me  
  
20/11

**Question 9:** Are you aware that the DRI on 16.11.2025 examined the goods imported under the above referred bill of entry no. 5683770 dated 13.11.2025 (filed by you) which was resulted into recovery and seizure of chinese origin fire crackers?

**Answer 9:** Yes, I am aware of the seizure of firecrackers smuggled by concealment in the goods imported under Bill of Entry No. 5683770 dated 13.11.2025, which was filed by me on the reference of Mr. Hemant Joshi. On 16.11.2025, I learned that DRI officers were examining the consignment imported under the said bill of entry. However, due to other engagements I was unable to join the examination proceedings that day. Later, I learned that the DRI had seized the consignment after undeclared Chinese-origin firecrackers were found concealed within it. Following the seizure, I inquired about M/s City Impex with Mr. Hemant Joshi. He informed me that the actual owner of the imported goods is Mr. Parag Harish Ruparel, and that Mr. Ruparel had smuggled the firecrackers by concealing them within the goods imported under the said bill of entry. He also stated that Mr. Ruparel used the rented IEC of M/s City Impex.

**Question 10:** Were you aware that the firecrackers were going to be smuggled under the said Bill of Entry prior to the import?


**Answer 10:** No. I was not aware of any smuggling of firecrackers prior to filing Bill of Entry No. 5683770 dated 13.11.2025. As I stated earlier, Mr. Hemant Joshi requested that I file the bill of entry on behalf of the client because he was not available in India. Mr. Hemant Joshi provided me with the KYC documents related to M/s City Impex, which I am submitting for investigation.

**Question 11:** Did you receive any payment for the services you provided in relation to the import of goods under Bill of Entry No. 5683770 dated 13.11.2025?

**Answer 11:** No. I have not received any payment for the services provided (filing the bill of entry) in relation to the import of goods under the said Bill of Entry. Mr. Hemant Joshi was to pay Rs. 2,000/- (agency charges) for this work; however, because the consignment was seized by the DRI, he did not make any payment.

**Question 12:** Did you obtain checklist approval from Mr. Hemant Joshi before filing the said Bill of Entry?

  
20/1/26

Before me  
  
29/1

**Answer 12:** The bill of entry was filed by the office of Mr. Hemant Joshi using the login ID and other credentials that I provided for the convenience, as M/s City Impex/Parag Harish Ruparel was the client of Mr. Hemant Joshi. They filed the bill of entry using those credentials. In good faith, I shared my credentials with Mr. Hemant Joshi for this purpose.

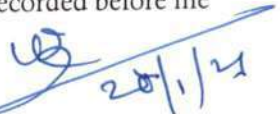
I state that the above statement is my true and voluntary statement and same has been tendered by me without any coercion, threat or pressure or consideration. This statement was typed by DRI officer in one of the computer installed in DRI office and has been typed by the DRI officer as per my version. I put my dated signatures on each page of this statement of mine running into 05 pages, in token of having satisfied myself that it has been recorded as dictated/typed by me. During the recording of my statement, I have been given proper time for rest and timely water/tea/coffee/snacks/food were offered to me.

Tendered by me

  
**Sapan J Khemchandani**

**G-Card at M/s Balachandiran Clearing & Shipping Agencies**

Recorded before me

  
**(Virendra Kumar)**

**Senior Intelligence Officer**

# CITY IMPEX

Date :-

27NRGPS3628A1ZJ

8828972196

Cityimpex8@gmail.com

Shop no 24 first floor

Unity mall Datani road

Vasai west Palghar

401201 Maharashtra

Date: \_\_\_\_\_  
The Commissioner of Customs  
Custom House,  
Mundra / Kandla

Sub : AUTHORITY LETTER WITH DECLARATION  
Ref : CLEARANCE OF IMPORT / EXPORT CONSIGNMENTS AT THE PORT OF KANDLA / MUNDRA

Dear Sir,

We hereby appoint **M/s. BALACHANDIRAN CLEARING AND SHIPPING AGENCIES** as our Customs Brokers for and on our behalf and to represent us before Customs, Port and all other Allied Agencies to complete all the documentation formalities up to delivery in case of import consignment/and Let Export in case of Exports.

We declare that we have read and understood Customs Law, Foreign Trade Policy / Procedure and other Law time being in force in India for Import / Export shipments and Documents submitted herewith are genuine, complete and correct in all manners and nothing has been concealed or attempted to be concealed from Customs and any other Authority.

Further, we state that we fully understand that we are solely responsible for any irregularities or mis- declaration if found in our above referred consignment / shipment or in any of the documents submitted or the cargo, imported/ to be exported.

Further, we understand that we are solely responsible and liable for any penal action – monetary or otherwise in terms of provision under the Customs Act 1962 and all Allied Acts applicable.

We further state, declare that our Custom Broker has not been consulted in any manner what-so-ever while placing/receiving order to/from our overseas supplier/buyer and also at the time of importation/exportation of goods into/from India or likewise similar goods or any catalogue or brochure have been physical produced or shown to our Custom Broker in regard to this particular shipment. Bill of Entry / Shipping Bill so prepared and presented here with by our Custom Broker prior to offering the import or export clearance of the Cargo. The clearance is sought exclusively on the basis of the documents presented to them.

Appointment of Custom Broker under this Authority is specific and limited to process our documents as provided by us for Customs clearance and delivery of the same after the clearance from Customs.

We further undertake that we are solely responsible and liable for any action that department may choose to take in this regard and absolve the Custom Broker for any responsibility whatsoever in the course of clearance of our consignments of Import/Export.

Thanking you,

Yours Faithfully

For CITY IMPEX

*MAHESHA*  
Proprietor

*[Signature]*  
20/1/20



Date :-

27NRGPS3628A1ZJ

8828972196

Cityimpex8@gmail.com

Shop no 24 first floor

Unity mall Datani road

Vasai west Palghar

KNOW YOUR CUSTOMER (KYC) FORM

Sr. No.	Particulars	(To be Filled by the Consignee)
1	Name and Address of the Consignee	CITY IMPEX 401201 Maharashtra SHOP NO 24 1ST FLOOR DATTANI SQUARE UNITY MALL,VASAI PALGHAR,VASAVIRAR,MUMBAIMAHARASHTRA-401201 STATE NAME MAHARASHTRA PAN NRGPS3628A GST NUMBER 27NRGPS3628A1ZJ
2	Consignee's contact person with Mobile No, Tel. Nos and E-Mail id :	
3	IEC Code no of the Consignee.	
4	Name & Address of the CHA	BALACHANDIRAN CLEARING AND SHIPPING AGENCIES CHA LICENSE NO.R-175/CHA CHENNAI Office No 9 Second floor Plot no 591 Ward no 12/C Sarswati building GANDHIDHAM Kutch STATE NAME GUJARAT PAN ALNPR8359K GST NUMBER 24ALNPR8359K1Z9 SAPAN KHEMCHANDANI 9712962976 ashirwadshippingservice@gmail.com
5	CHA'S contact person with Mobile No, Tel. Nos and E-Mail id :	
We hereby certify that the aforesaid information are true and correct. In case of any changes in the above details, we agree to keep your office informed and re-submit the relevant documents along with the revised KYC form.		
Authorised Signature with Company Seal of the Consignee		
Full Name of the Authorised Signatory		
Place of Submission		MAHESH GANDHIDHAM

NOTE Please bring Original + 1 Photo copy. Attach a copy of Consignee's IEC, GST, PAN, Address Proof

For CITY IMPEX

MAHESH Proprietor

Signature and date 20/1/26



Government of India / भारत सरकार

Ministry of Commerce and Industry / वाणिज्य और उद्योग मंत्रालय

Directorate General of Foreign Trade / विदेश व्यापार महानिदेशालय

Office of the Additional Director General of Foreign Trade, Mumbai  
CGO Office, New Building, SE wing, New Marine Lines, Churchgate, MUMBAI, MAHARASHTRA,  
400020 / सीजीओ कार्यालय, न्यू बिल्डिंग, एसई विंग, न्यू मरीन लाइन्स, चर्चगेट, मुंबई, मुंबई, महाराष्ट्र, 400020

### Importer-Exporter Code

This is to certify that **CITY IMPEX** is issued an Importer-Exporter Code (IEC)  
**NRGPS3628A** with details as follows -

IEC	NRGPS3628A
स्थाई खाता सं. (पैन) / PAN	NRGPS3628A
फर्म का नाम/Firm Name	CITY IMPEX
निगम की प्रकृति /Nature of Concern	Proprietorship
जारी करने की तारीख/Date of Issue	21/03/2025
पता/Registered Address	SHOP NO 24 1ST FLOOR DATTANI SQUARE UNITY MALL , VASAI PALGHAR VASAI-VIRAR, MUMBAI , PALGHAR, MAHARASHTRA, 401201
धारक का नाम / Name of the Signatory	Mahesh Santosh Shivsaran
Director / Partner Details	Refer online at <a href="https://dgft.gov.in">https://dgft.gov.in</a> or scan the QR Code
शाखा/इकाई /Branch Details	Refer online at <a href="https://dgft.gov.in">https://dgft.gov.in</a> or scan the QR Code

Last Modified : 21/03/2025

File Number : MUMIECPAPPLY00071505AM25



Note : This is a system-generated certificate. Authenticity / Updated details of the IEC at official DGFT website <https://dgft.gov.in> by entering the IEC and Firm Name under Services > View Any IEC Details. You can also authenticate the certificate by scanning the QR code.

*MAHESH*  
20/1/25 1

For CITY IMPEX

*MAHESH*

Proprietor




Government of India

Form GST REG-06

[See Rule 10(1)]

Registration Certificate

Registration Number : 27NRGPS3628A1ZJ

1.	Legal Name	MAHESH SANTOSH SHIVSARAN			
2.	Trade Name, if any	CITY IMPEX			
3.	Additional trade names, if any				
4.	Constitution of Business	Proprietorship			
5.	Address of Principal Place of Business	Floor No.: 1st floor Building No./Flat No.: Shop no 24 Name Of Premises/Building: Unity mall Road/Street: Vasai road Nearby Landmark: Dmart Locality/Sub Locality: Vasai Bandar City/Town/Village: Vasai Virar District: Palghar State: Maharashtra PIN Code: 401201			
6.	Date of Liability				
7.	Period of Validity	From	18/03/2025	To	Not Applicable
8.	Type of Registration	Regular			
9.	Particulars of Approving	Centre			
Signature					
Signature valid Digitally signed by DS GOODS AND SERVICES TAX NETWORK 15 Date: 2025.03.18 13:45:38 IST					
Name	RAJENDRA BALKRISHNA RAUT				
Designation	Superintendent				
Jurisdictional Office	MUMBAI				
Date of issue of Certificate	18/03/2025				
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					

This is a system generated digitally signed Registration Certificate issued based on the approval of application granted on 18/03/2025 by the jurisdictional authority.

  
20/1/26

For CITY IMPEX

MAHESH

Proprietor



Goods and Services Tax Identification Number: 27NRGPS3628A1ZJ

Details of Additional Place of Business(s)

Legal Name MAHESH SANTOSH SHIVSARAN  
Trade Name, if any CITY IMPEX

Total Number of Additional Places of Business in the State 0

*MA*  
20/1/26

For CITY IMPEX  
MAHESH  
Proprietor



Goods and Services Tax Identification Number: 27NRGPS3628A1ZJ

Legal Name MAHESH SANTOSH SHIVSARAN

Trade Name, if any CITY IMPEX

Details of Proprietor

1



Name MAHESH SANTOSH SHIVSARAN

Designation/Status PROPRIETOR

Resident of State Maharashtra

  
20/1/26

For CITY IMPEX

MAHESH

Proprietor

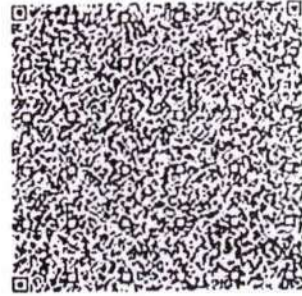
आयकर विभाग  
INCOME TAX DEPARTMENT



भारत सरकार  
GOVT. OF INDIA



स्थायी लेखा संख्या कार्ड  
Permanent Account Number Card  
NRGPS3628A



नाम/ Name  
MAHESH SANTOSH SHIVSARAN

पिता का नाम/ Father's Name  
SANTOSH SHIVSARAN

19122020

जन्म की तारीख/  
Date of Birth  
16/01/2001

महेश  
हस्ताक्षर/ Signature

  
20/1/20

For CITY IMPEX  
MAHESH  
Proprietor

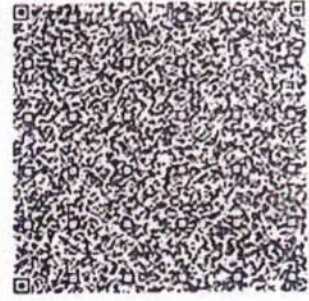
आयकर विभाग  
INCOME TAX DEPARTMENT



भारत सरकार  
GOVT. OF INDIA



स्थायी लेखा संख्या कार्ड  
Permanent Account Number Card  
NRGPS3628A



नाम/ Name  
MAHESH SANTOSH SHIVSARAN

पिता का नाम/ Father's Name  
SANTOSH SHIVSARAN

जन्म की तारीख/  
Date of Birth  
16/01/2001

महेश  
हस्ताक्षर/ Signature

19122020

महेश  
20/1/26

For CITY IMPEX  
MAHESH  
Proprietor



भारत सरकार  
GOVERNMENT OF INDIA



महेश संतोष शिवशरण  
Mahesh Santosh Shivsharan

वडील : संतोष शिवशरण  
Father : Santosh Shivsharan  
जन्म वर्ष / Year of Birth : 2001  
पुरुष / Male



4583 0043 7722

आधार — सामान्य माणसाचा अधिकार



भारतीय विशिष्ट ओळख प्राधिकरण  
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पत्ता S/O संतोष शिवशरण, सर्वे नं १२  
लक्ष्मीनगर, पवार चाल, मोझे शाळेसमोर,  
पुणे, महाराष्ट्र, 411006

Address: S/O Santosh  
Shivsharan, Sr no. 12  
Laxminagar, Pawar Chal, Infront  
Of Moze School, Pune,  
Maharashtra, 411006



1947  
1800 180 1947



help@uidai.gov.in

WWW

www.uidai.gov.in

P.O. Box No. 1947,  
Bengaluru-560 001

  
20/1/26

For CITY IMPEX

MAHESH

Proprietor



Statement of Shri Hemant Balkrishana Joshi S/o Balkrishana Joshi, DOB: 21.09.1984, Aadhar Card No. 520002975884 having Mobile Number 9726351111, Currently residing at House No. 97, Survey No. 391, Near Kandla Air Port Road, Bageshree Township-2, Varsamedi, PO: Varsamedi, Dist. Kachchh, Gujarat-370110 having email Id : hbjoshi.20@gmail.com, recorded under Section 108 of the Customs Act, 1962 on 21.01.2026 before Senior Intelligence Officer, Delhi Zonal Unit, DRI, at the office premise of DRI Delhi Zonal Unit situated at B-3&4, 6<sup>th</sup> Floor, Pt. Deendayal Antyodaya Bhawan, CGO Complex Lodhi Road, New Delhi-110003.

I, Hemant Balkrishana Joshi S/o Balkrishana Joshi voluntarily present myself before you today i.e. on 21.01.2026 in compliance of summons dated 20.01.2026 having DIN No. 202601DDZ4000000BDEC issued by the Senior Intelligence Officer of DRI, at their office situated at the above mentioned address, to tender my voluntary statement under Section 108 of the Customs Act, 1962. Before recording of this statement, I have been explained the provisions of Section 108 of the Customs Act, 1962, according to which I have to give only true and correct statement. I have been explained that if I give false statement misleading the investigation, action under Section 227, 228 and 229 of Bhartiya Nyaya Sanhita (BNS), 2024 can be initiated against me. I have also been explained that this statement of mine can be used as evidence against me or any other persons/firms in any court of law and in departmental proceedings. I state that I can read, write and understand English language. I requested to record my statement on the computer installed in the DRI office on my behalf to which they have agreed.

The DRI officer presented the statement dated 18.12.2025 tendered by me before the Senior Intelligence Officer of DRI, Delhi Zonal unit. The statement was recorded under section 108 of the Customs Act, 1962. The DRI officer presented my statement dated 18.12.2025 for perusal. I state that I concur with the contents of the statement dated 18.12.2025. The same was recorded as per my version. I can read, understand & write English very well. Having understood my responsibilities, I tender my statement in Question-Answer format as under:-

**Question 1:** Please refer to Answer No. 19 of the statement dated 18.12.2025, which you tendered under Section 108 of the Customs Act, 1962. In that answer, you stated that the customs clearing agent for Bill of Entry No. 5683770 dated 13.11.2025 was M/s Balachandiran Clearing & Shipping Agencies, Chennai,

Hemant Joshi  
21/01/2026

Before me  
20/1/26

represented by Mr. Sunny. Accordingly, a summons was issued to M/s Balachandiran Clearing & Shipping Agencies. In response, Mr. Sapan J. Khemchandani, G-card holder at M/s Balachandiran Clearing & Shipping Agencies, appeared on 20.01.2026 and tendered his statement dated 20.01.2026 under Section 108 of the Customs Act, 1962. Please peruse the statement dated 20.01.2026 of Mr. Sapan J. Khemchandani and provide your comments.

**Answer 1:** I have perused the statement dated 20.01.2026 of Mr. Sapan J. Khemchandani, recorded under Section 108 of the Customs Act, 1962, as produced by the DRI officer. I have reviewed the entire statement and confirm that I understand its contents. I further state that I fully concur with the contents of the statement. All information provided by Mr. Sapan J. Khemchandani in his statement dated 20.01.2026 is true and correct.

**Question 2:** Kindly state who "Mr. Sunny" is, as referred to by you in Answer No. 19 of the statement dated 18.12.2025.

**Answer 2:** For the record, Mr. Sapan J. Khemchandani and Mr. Sunny are the same person. Mr. Sapan J. Khemchandani also known as "Sunny" in the trade.

**Question 3:** Please refer to the statement dated 20.01.2026 of Mr. Sapan J. Khemchandani, in which he stated that you instructed him to provide customs clearing services for the consignment imported under Bill of Entry No. 5683770 dated 13.11.2025, and that, at your request, he filed the bill of entry. He further stated that M/s City Impex / Mr. Parag Harish Ruparel is your client and, owing to your unavailability in India, you requested him to perform the above-mentioned task. Kindly comment.

**Answer 3:** I fully agree with the statement of Mr. Sapan J. Khemchandani. I was travelling to China on 11.11.2025 and therefore requested my friend, Mr. Sapan J. Khemchandani, to provide customs clearing services for the consignment imported under Bill of Entry No. 5683770 dated 13.11.2025. It is correct that Mr. Parag Harish Ruparel (M/s City Impex) was my client and that the consignment under the said bill of entry was imported in the name of M/s City Impex.

Munshi  
21/01/26

2

Before me  
21/1/26

**Question 4:** Mr. Sapan J. Khemchandani also stated that the bill of entry referred to above was filed by the office of Mr. Hemant Joshi using the login ID and other credentials that he provided for convenience, as M/s City Impex / Mr. Parag Harish Ruparel was a client of Mr. Hemant Joshi. He stated that your office filed the bill of entry using those credentials. Kindly comment.

**Answer 4:** It is true that the bill of entry was ultimately filed by my staff using the login credentials of M/s Balachandiran Clearing & Shipping Agencies, which were provided by Mr. Sapan J. Khemchandani.

**Question 5:** Provide the name of your office staff who filed the said bill of entry using the credentials provided by Mr. Sapan J Khemchandani.

**Answer 5:** The bill of entry was filed by Mr. Imtiaj, an employee at M/s Leo Air Cargo Carrier (a partnership firm of mine). On my directions, he filed the bill of entry using the credentials provided by Mr. Sapan J Khemchandani.

**Question 6:** Please peruse the KYC documents in respect of M/s City Impex, as produced by Mr. Sapan J. Khemchandani during his statement dated 20.01.2026. According to Mr. Khemchandani's statement, these documents were provided by you for the purpose of filing the bill of entry. Kindly state how you obtained those KYC documents.

**Answer 6:** The KYC documents in respect of M/s City Impex, as produced and presented by the DRI officer, were provided by me to Mr. Sapan J. Khemchandani for the records of M/s Balachandiran Clearing & Shipping Agencies. I obtained these KYC documents from Mr. Parag Harish Ruparel in Mumbai and received them by hand.

**Question 7:** In your statement dated 18.12.2025, you stated that you arranged the IEC of M/s City Impex on a rental basis for Mr. Parag Harish Ruparel for the import. Please clarify how Mr. Parag Harish Ruparel received the KYC documents, notwithstanding that the IEC was arranged by you.

*Hemant Joshi*  
21/01/26

*Before me*  
*[Signature]*  
21/1/26

**Answer 7:** I confirm that I arranged the IEC of M/s City Impex for Mr. Parag Harish Ruparel on a rental basis. The IEC was arranged through agents in Mumbai; I do not know the name or current whereabouts of the agent. At the time the IEC was arranged, Mr. Parag Harish Ruparel, the agent, and I were present together. In my presence, the agent provided the KYC documents to Mr. Parag Harish Ruparel, who then handed them to me for the purpose of filing the bill of entry.

**Question 8:** How did you come into contact with the agent referred to above? Do you have any contact number or other information related to the agent? If so, please provide it.

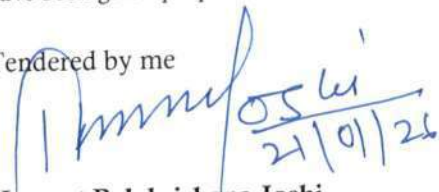
**Answer 8:** I am not aware of the name, contact number, or current whereabouts of the agent. Mr. Parag Harish Ruparel may have the agent's details, as he initially introduced the agent to me. Mr. Parag Harish Ruparel used to verify IEC-related documents through me because of my experience in customs clearing. However, I was not aware of Mr. Parag Harish Ruparel's intention to use this IEC for smuggling goods.

**Question 9:** Did you pay or receive any kind of consideration to/from Mr. Parag Harish Ruparel, Mr. Sapan J. Khemchandani, or any other person in relation to the consignment imported under Bill of Entry No. 5683770 dated 13.11.2025?

**Answer 9:** No. I neither paid nor received any consideration from any person in connection with the consignment in question.

I state that the above statement is my true and voluntary statement and same has been tendered by me without any coercion, threat or pressure or consideration. This statement was typed by DRI officer in one of the computer installed in DRI office and has been typed by the DRI officer as per my version. I put my dated signatures on each page of this statement of mine running into 05 pages, in token of having satisfied myself that it has been recorded as dictated/typed by me. During the recording of my statement, I have been given proper time for rest and timely water/tea/coffee/snacks/food were offered to me.

Tendered by me

  
Hemant Balakrishana Joshi

S/o Sh. Balakrishana Joshi

Recorded before me

  
(Virendra Kumar)

Senior Intelligence Officer

**Panchnama Dated 27.11.2025, Drawn At B-3 & 4, 9th Floor, Pt. Deendayal Antyoda Bhawan, CGO Complex, Lodhi Road, New Delhi-110003 in Respect To The Forensic Examination of the Mobile Phone Belongs to Sh. Parag Harish Ruparel, in relation to the case concerning smuggling of Fire Crackers from China.**

Pancha 1: Shri Mohit Mavi, S/o Sh. Om Prakash Mavi, Age 31 years, 154 Mavi Mohalla Tekhand Okhla Industrial Estate South Delhi, Delhi-110020.

Pancha 2: Shri Arvind Uraon S/o Sh. Bande lal , Age 31 years, TH- 09 J.J Indira camp1Sri Niwas Puri New Delhi-110065


On being called upon by the officer Mr. Rahul Raj, Intelligence officer, Directorate of Revenue Intelligence, Delhi Zonal Unit, B-3 & B-4, 9<sup>th</sup> Floor, Pt. Deendayal Antyodaya Bhawan, CGO Complex, Lodhi Road, New Delhi-110 003 (hereinafter referred to as DRI), we the above named Panchas, willingly presented ourselves to witness the Forensic examination of the Electronic Device mentioned in below Table. DRI officer informed that they are investigating a case under F.No. DRI/DZU/34/Enq-37/2015 in respect to the smuggling of Fire Crackers from China. DRI officer further informed that during investigation, they have resumed the below mentioned electronic device and they need to conduct forensic examination of the below mentioned electronic device. On being requested, we, the panchas willingly agreed to witness the said proceedings.

(TABLE-A)

Sr. No.	Device	Details	Owner of Device
1	Galaxy Z Fold 7	Model:SM-F966B/DS Serial No: RZCY61ZB1AN IMEI1: 353500150043844 IMEI2: 354131910043848	Sh. Parag Harish Ruparel in relation to the seizure of Fire Crackers under Seizure Memo dated 15.11.2025

DRI officers informed us that the owner of the device was arrested by the DRI officer on 15.11.2025 and currently under Judicial Custody. Thereafter, DRI officer introduced us to Mr. Praveen Kumar, Digital Forensic Evidence Examiner of M/s SYSTOOL Software Pvt. Ltd., 528, City Centre, Sector-12 Dwarka, New Delhi-110075, called upon by the DRI officer for doing forensic examination of the above-mentioned device. Then the office presented and handed over the above mentioned device to the forensic examiner for forensic examination. Thereafter, forensic examiner connected the above-mentioned device with forensic FTK imager and create forensic image into the newly purchased portable hard drives (Master Copy) as detailed in below table. Further, the above referred hard drive containing image of the above-mentioned device was then cloned to working copy (portable hard drives as detailed in below table).

P<sub>1</sub> Mohit Mavi  
27/11/25

P<sub>2</sub>   
27/11/25

S.No	Owner of device	Device	Details of Devices	Master Copy	Working Copy
1	Sh. Parag Harish Ruparel	Galaxy Z Fold 7	Model:SM-F966B/DS Serial No: RZCY61ZB1AN IMEI1: 353500150043844 IMEI2: 354131910043848	Make: WD Elements Model: WDBHDW002 0BBK-EA Storage: 2 TB Serial No: WX92A15L0L 6A	Make: Toshiba Model: HDTB520AK3AA Storage:2 TB Serial No: 54LQP1QITCSJ

After the forensic examination, the above mentioned master copy was sealed with the white paper slip bearing signatures of all the signatories of this panchnama for the safe custody of DRI office. The DRI officer informed us that the above-mentioned working copy would be used for office working. Thereafter, forensic examiner generated/prepared the Hash report and provided the same to the DRI officer along with Certificate under 63(4)(C) of the Bhartiya Sakshya Adhiniyam, 2023. After the forensic examination, the above mentioned device was sealed with the paper seal and kept in safe custody of DRI.

The proceedings of this Panchnama were started at around 01:00 pm on 27.11.2025 and concluded at around 07:00 pm on the same day i.e. 27.11.2025, in a peaceful and cordial manner and without causing any damage or harm to the said above mentioned electronic device. We along with all the signatories of this panchnama (running into 2 pages) were present during the whole proceedings. The contents of this Panchnama were read over to us in vernacular and we the Panchas appended our dated signatures on the Panchnama in token of its correctness.

#### Signatures of the Panchas

1. *Mohit Mani*  
27/11/25

2. *[Signature]*  
27/11/25

*Premendra*  
27/11/25

(Drawn by)

*[Signature]*  
27/11/25

Rahul Raj

Intelligence officer

## DIGITAL EVIDENCE HASH VALUE FORM

<b>Authorize Officer Name</b> - Rahul Raj (IO)
<b>Address</b> Directorate of Revenue Intelligence, Delhi Zonal Unit 6th & 9th floor, Pandit Deendayal Antyodaya Bhawan, 110003
<b>File No.</b> DRI/DZU/34/Enq-37/2025
<b>Examiner Name</b> Praveen Kumar DFIR
<b>Date:</b> 27.11.2025

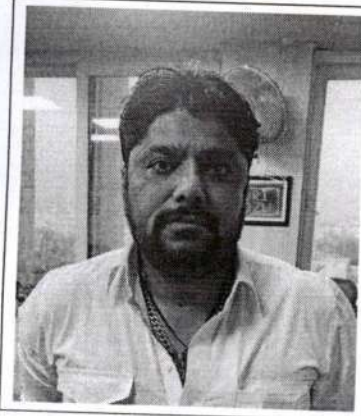
<b>Parag Harish Rupa Rel Samsung Z_Fold_7 256GB</b>	
Make: Samsung	
Model: SM-F966B/DS	
Serial No: RZCY61ZB1AN	
IMEI 1: 353500150043844	
IMEI 2: 354131910043848	
Storage Capacity: 256 GB	
MD5 checksum: 8229c82885c70f6d46b1bde5cf06e5d3	
SHA1 checksum: e356752603ed499492ee676cac1bf866b458c23b	
Working copy Details:	Master Copy Details:
Make: Toshiba	Make: WD Elements
Model: HDTB520AK3AA	Model: WDBHDW0020BBK-EA
Storage: 2 TB	Storage: 2 TB
Serial No: 64LQP1QITCSJ	Serial No: WX92A15L0L6A

  
27/11/25

Examiner Signature

  
27/11/2025

Authorize Officer Signature



**Statement of Sh. Parag Harish Ruparel S/o Sh. Harish Ruparel, DOB: 27.09.1981, Aadhar Card No. 288709161578 having Mobile Number 9594481766, Currently residing at 301, Unique Apartment, 3<sup>rd</sup> Floor, Opp. Bhakti Dham Mandir, Chunabhatti East, Mumbai, Maharashtra-400022, having email Id: kgf0041@gmail.com, recorded under Section 108 of the Customs Act, 1962 on 13.02.2026 before Senior Intelligence Officer, Delhi Zonal Unit, DRI, at the office premise of DRI Delhi Zonal Unit situated at B-3&4, 6<sup>th</sup> Floor, Pt. Deendayal Antyodaya Bhawan, CGO Complex Lodhi Road, New Delhi-110003.**

मैं, पराग हरीश रुपरेल, पिता का नाम हरीश रुपरेल, स्वैच्छिक रूप से आज दिनांक 13.02.2026 को आपके समक्ष उपस्थित हुआ हूँ, जो कि 04.02.2026 की समन पत्र के अनुपालन में है, जिसका DIN संख्या 202602DDZ40000510235 वरिष्ठ इंटेलिजेंस ऑफिसर, DRI द्वारा ऊपर उल्लिखित पते पर स्थित उनके कार्यालय से जारी किया गया था, ताकि मैं कस्टम्स अधिनियम, 1962 की धारा 108 के तहत अपनी स्वैच्छिक जाँच-पड़ताल/वक्ता बयान दे सकूँ। समन में उपस्थित होने की तिथि 16.02.2026 निर्धारित की गई थी; किन्तु कुछ पारिवारिक कार्यों के कारण मैंने DRI अधिकारी से अनुरोध किया कि मेरी स्वैच्छिक जानकारी आज यानी 13.02.2026 को दर्ज कर ली जाए। इस बयान को दर्ज करने से पूर्व मुझे कस्टम्स अधिनियम, 1962 की धारा 108 के प्रावधान समझाये गये, जिनके अनुसार मुझे केवल सत्य और सही बयान देना है। मुझे यह भी समझाया गया कि यदि मैं गलत बयान देकर जांच में भ्रामक जानकारी दूँ तो मेरे विरुद्ध भारतीय न्याय संहिता (BNS), 2024 की धाराएँ 227, 228 और 229 के तहत कार्रवाई की जा सकती है। मुझे यह भी बताया गया कि मेरा यह बयान मुझे या किसी अन्य व्यक्ति/फर्म के विरुद्ध किसी भी न्यायालय में या विभागीय कार्यवाही में साक्ष्य के रूप में उपयोग किया जा सकता है। मैं घोषणा करता हूँ कि मैं HINDI भाषा पढ़, लिख और समझ सकता हूँ। मैंने DRI कार्यालय में स्थापित कंप्यूटर पर अपना बयान मेरे ओर से दर्ज करने का अनुरोध किया, जिसके वे सहमत हुए।

मेरा जन्म मुंबई में हुआ और मैंने सातवीं कक्षा तक मुंबई के एक विद्यालय में पढ़ाई की। स्कूल छोड़ने के बाद मैंने जीविका कमाने के लिए विभिन्न नौकरियाँ कीं। मैंने उन निर्यात फर्मों के साथ काम किया जो पशु आहार (cattle feed) का निर्यात करती थीं। आयात-निर्यात का अनुभव प्राप्त करने के बाद, मैंने 2010 में विविध वस्तुओं के आयात का अपना स्वयं का व्यवसाय शुरू किया। मैं मुख्यतः वस्त्र और जूते आयात करता था।

मेरे समक्ष

उ३  
13/2

Ruparel  
13-2-26



13-2-2025

13/2  
3  
श्री प्रसाद

नाम पर नकली/किराये के IEC कमांक (NRGPS3628A) का उपयोग किया। इस संबंध में कृपया सभी संबंधित जानकारी जैसे कि खरीद, आपूर्तिकर्ता का नाम, ग्राहक का नाम आदि बताइए।

उत्तर 4:

मैं कहता हूँ कि मैंने जिल ऑफ़ एंटी संख्या 5683770 दिनांक 13.11.2025 के अन्तर्गत आपणित कंटेनर के अंतर्गत चीनी फायरक्रेकर M/s City Impex के नाम पर नकली और किराये के IEC का उपयोग करके स्माल किराये IEC की व्यवस्था मुंबई के एजेंटों के माध्यम से की गई थी। मैंने ये फायरक्रेकर अपने चीनी एजेंट लिंडा के माध्यम से मंगवाए थे। यूँकें खादी के मौसम (नवंबर से जनवरी) के दौरान भारत में चीनी फायरक्रेकर की माँग बहुत अधिक होती है, इसलिए मैंने इन्हें आयात करने का निर्णय लिया। बाद में मुझे पता चला कि इन फायरक्रेकरों का आयात भारत में प्रतिबंधित है और इसके लिए DGFT तथा PESO के लाइसेंस की आवश्यकता होती है। इसलिए मैंने इन्हें कस्टम्स को घोषित न करने का विकल्प चुना। ये फायरक्रेकर घरेलू बाजार में माँग के अनुसार बिक्री के लिए थे। तथापि, DRI ने 15.11.2025 के एक सीजर में मेरे तहत संपूर्ण कंटेनर जब्त कर लिया। इस विशेष कंटेनर का भुगतान चीनी सप्लायर को अभी तक नहीं किया गया था; भुगतान घरेलू बाजार में माल बिकने के बाद किया जाना था।

प्रश्न 5:

इन स्माल किराये फायरक्रेकरों का खरीदार/ग्राहक कौन था?

उत्तर 5:

मैं सूचित करता हूँ कि यह विशेष पर्सनल होने किसी विशेष ग्राहक के लिए नहीं आयात किया था। इन फायरक्रेकरों की माँग बहुत अधिक थी और मुझे विश्वास था कि बाजार में कई खरीदार होंगे। आयात के समय खरीदार का निर्णय नहीं हुआ था; वह बाद में लाभांश पर निर्भर कर के तय किया जाना था।

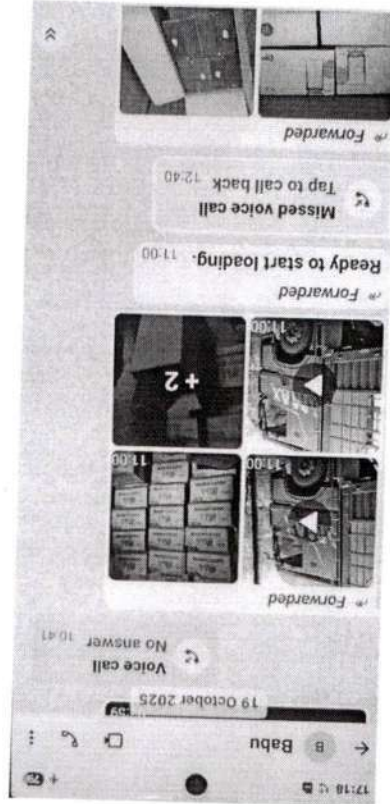
प्रश्न 6:

15.11.2025 को दिव्य गये बयान की कादवाही के दौरान आपका मोबाइल फोन (ब्रांड "Samsung Galaxy Z Fold 7") जब्त किया गया था। उक्त मोबाइल फोन की फॉरेंसिक जाँच 27.11.2025 को दो स्वतंत्र गवाहों की उपस्थिति में की गई। कादवाही का पंचनामा दिनांक 27.11.2025 के तहत दर्ज किया गया। यह कादवाही आपको अनुपस्थिति में की गई क्योंकि आप भुज जेल में न्यायिक हिरासत में थे। कृपया पंचनामा और संबंधित समस्त संलग्नों का अवलोकन करें।

19-10-25

19/10/25

उत्तर 7: मैं बताता हूँ कि मोबाइल नंबर 7021839508 में उपयोग किया हुआ नंबर था। वह फोन (उक्त सिम सहित) अधिकतर घर पर मेरे द्वारा उपयोग किया जाता है। 19.10.2025 को



प्रकार संबंधित है।  
कॉटेसएफ डेटा के विश्लेषण के दौरान पाया गया कि 19.10.2025 को आपके मोबाइल नंबर 9372019507 पर फायरकैकर्स की पैकिंग और लॉडिंग से संबंधित कई संदेश/वीडियो व फोटो प्राप्त हुए, जो कि मोबाइल नंबर 7021839508 से भेजे गये थे, जिसे आपके फोन में 'Babu' के नाम से सेव किया गया था। वोट का स्क्रीनशॉट संदर्भ हेतु नीचे रखा गया है। कृपया बताइए कि 'Babu' कौन है और वह जब माल से किस प्रकार संबंधित है।

प्रश्न 7:

मैंने 27.11.2025 टिनांक के पंचनामा और मेरे मोबाइल फोन, Samsung Galaxy Z Fold 7, के फॉरेंसिक परीक्षण से संबंधित संलग्नक पढ़े और समीक्षा की। यह फोन विभाग द्वारा आगे की जाँच हेतु जब्त किया गया था। DRI अधिकारी ने पंचनामा की सामग्री हिंदी में पढ़कर सुनायी। मैंने सामग्री को समझा और पाया कि पंचनामा तथा उसके संलग्नक वैध और सही हैं। मैंने 27.11.2025 के फॉरेंसिक पंचनामा पर सत्यापन के रूप में अपनी दिनांकित हस्ताक्षर किए।

उत्तर 6:

13/11/2025

13/11/2025

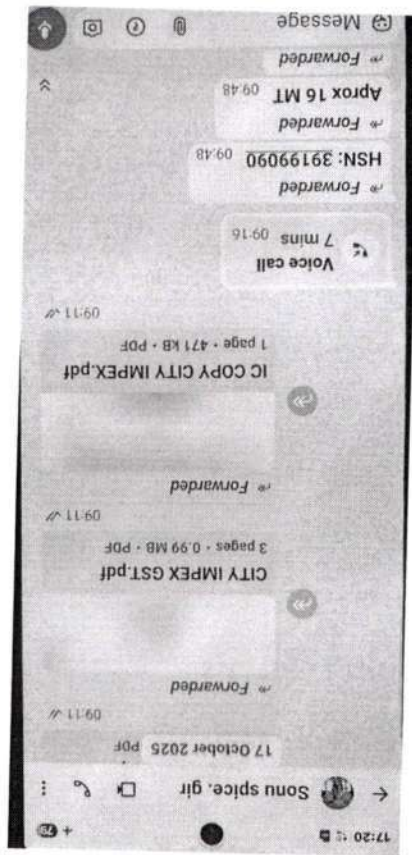
- प्रश्न 10: क्या श्री हेमंत जोशी का 15.11.2025 को विभाग द्वारा जल कापयकैकर्स की तस्करी से किसी तरह का सम्बन्ध है?
- उत्तर 9: मैं बताता हूँ कि श्री हेमंत जोशी एक पारिवारिक मित्र है जो पिछले 10-15 वर्षों से हमारे निकट जुड़े रहे हैं। कई अवसरों पर उन्होंने अपने साझेदारी फर्म M/s Sheetal Expo के व्यवसाय संचालन के लिये हमसे उधार लिया है। मेरे निर्देशानुसार मेरी पत्नी दिव्या ने उन्हें जैसे टॉसकर किया।
- प्रश्न 9: उपर्युक्त प्रश्नों के अनुक्रम में, कई स्क्रीनशॉट/वीट्स पाये गये जिनमें श्री हेमंत जोशी को श्रीमती दिव्या द्वारा भ्रष्टाचार के संबंध में जानकारी थी। कृपया टिप्पणी करें।
- उत्तर 8: दिव्या (9967088011) मेरी पत्नी है। वह अस्थायी रूप से व्यापारिक संचालन में संलग्न नहीं है। मैं शिक्षित नहीं हूँ और मोबाइल बैंकिंग या UPI ऐप का उपयोग करने में सहज नहीं हूँ, इसलिए जब मुझे ऐसे स्थानांतरित करने की आवश्यकता होती है, तो मैं अपनी पत्नी को निर्देश देता हूँ कि वह अपने बैंक खातों से टॉसकर कर दें। वह केवल मेरे निर्देशों पर कार्य करती है।
- प्रश्न 8: आपके मोबाइल फोन के फॉरेंसिक विश्लेषण के दौरान यह पाया गया कि आपको बैंक लेन-देन से संबंधित कई वीडियो और स्क्रीनशॉट्स प्राप्त हुए थे जो प्रतीत होते हैं कि आपके आयात पार्सलों से जुड़े हैं, और वे मोबाइल नंबर 9967088011 पर सेव 'Divya' के नाम से मिले। ऐसा प्रतीत होता है कि आप लोगों के वित्तीय संचालन दिव्या द्वारा संभाले जा रहे थे। कृपया टिप्पणी करें।
- प्रश्न 8: 7021839508 से भेजे दृश्ये नंबर 9372019507 पर जो वीडियो, फोटो और वॉट्सएप फॉरेनसिक से संबंधित मिले, वे मूलतः मेरे वीनी सलापर लिंज की ओर से 7021839508 पर प्राप्त हुए थे। वे वीडियो फाइलें उस से संबंधित थीं जो बाद में बिल ऑफ़ एंटी संख्या 5683770 दिनांक 13.11.2025 के अन्तर्गत समाप्त किये गये और विभाग द्वारा जल किये गये। मैंने 7021839508 से वे फोटो और वॉट्सएप अपने दैनिक उपयोग वाले नंबर 9372019507 पर फॉरवर्ड किये थे। नंबर 7021839508 सामान्यतः घर पर मेरे द्वारा उपयोग होता है और कभी-कभी मेरे परिवार के सदस्य भी इसका उपयोग करते हैं। यदि वीनी सलापर ने व्यापार-संबंधी वीडियो/फोटो/वीडियो भेजे अत्युत्थित होने पर भेजे थे, तो मेरे परिवार के सदस्य उन्हें मेरे 9372019507 पर भेजे थे।

13/11/25

13/11/25

इस संबंध में मैं बताया/बताती हूँ कि 17.11.2025 को मैंने M/s City Impex का IEC श्री सोनू को भेजा, जो चीन में आधारित एक एजेंट है और हमारी नियमित चीनी एजेंट, सुश्री लिंजा के लिए कार्य करता है। मैंने IEC अग्रिम कि या क्योंकि उन्हें फायरकैकर्स के निर्यात के लिए विवरणों की आवश्यकता थी, जो बाद में बिल ऑफ एंटी संख्या 5683770 दिनांक 13.11.2025

उत्तर 11:



उसका M/s City Impex से क्या संबंध है।  
आगे, यह पाया गया कि 17.11.2025 को आपने M/s City Impex का IEC और अन्य संबंधित दस्तावेज "Sonu Spice gir" को मोबाइल नंबर 9892435763 पर भेजे। वेदस के स्क्रीनशॉट नीचे रखे गये हैं। कृपया बताइए कि "Sonu Spicegir" कौन है और

प्रश्न 11:

श्री हेमन्त जोशी का जंबा किसे गये फायरकैकर्स की स्मॉलिंग से कोई संबंध नहीं है। उन्होंने केवल M/s City Impex के लिए मुंबई के एजेंटों के माध्यम से IEC की व्यवस्था करने में मेरी सहायता की थी। उनका जंबा माल से कोई संबंध नहीं है।

उत्तर 10:

के अन्तर्गत स्मगल किये गये। श्री सोनू एक भारतीय नागरिक हैं जो एजेंट के रूप में नियुक्त हैं और वर्तमान में चीन में रहते हैं।

**प्रश्न 12:** कृपया आप और श्रीमती दिव्या द्वारा संचालित सभी बैंक खातों का विवरण प्रदान करें।

**उत्तर 12:** मेरे बैंक खातों का विवरण मेरे पास तत्काल उपलब्ध नहीं है। वही दो दिनों के भीतर प्रदान किया जाएगा। मैं नीचे अपनी पत्नी श्रीमती दिव्या के बैंक खाते का विवरण प्रदान कर रहा/रही हूँ:

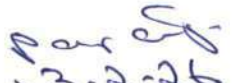
खातेधारक का नाम: Divya Parag Ruparel

खाता संख्या: 917010026907901

IFSC कोड: UTIB0000004

मैं घोषणा करता हूँ कि उपर्युक्त बयान मेरा सत्य और स्वैच्छिक बयान है और इसे मैंने किसी भी प्रकार के दबाव, धमकी, बाध्यता या प्रलोभन के बिना दिया है। यह बयान DRI अधिकारी द्वारा कार्यालय में मौजूद कंप्यूटर में टाइप किया गया है और DRI अधिकारी ने मेरे विवरण के अनुसार टाइप किया है। मैंने इस मेरे बयान के प्रत्येक पृष्ठ (कुल 07 पृष्ठों) पर दिनांकित हस्ताक्षर किये हैं, यह संकेत करते हुए कि मुझे संतोष है कि यह मेरे द्वारा निर्देशित/टाइप किया गया है। बयान दर्ज होने के दौरान मुझे विश्राम के लिये उचित समय दिया गया और समय-समय पर पानी/चाय/काँफी/नाश्ता/भोजन परोसे गये।

मेरे द्वारा प्रस्तुत समक्ष दर्ज कराया गया

  
13.2.26  
पराग हरीश रूपारेल

Recorded before me

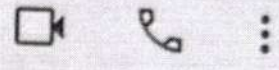
  
बीरेंद्र कुमार

अतिरिक्त सहायक निदेशक

(Additional Assistant Director)

  
13.2.26

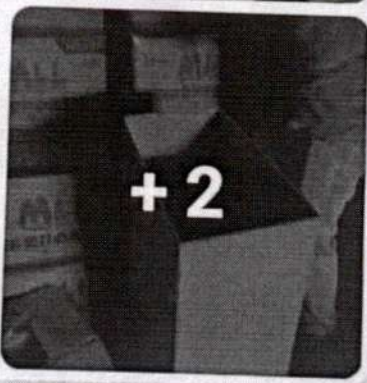
B Babu



19 October 2025

Voice call  
No answer 10:41

Forwarded

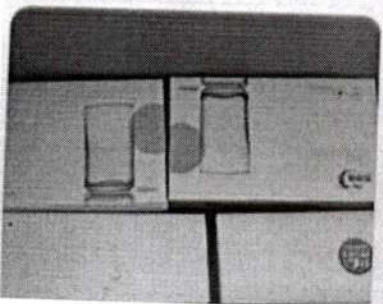


Forwarded


Ready to start loading. 11:00

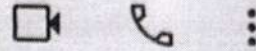
Missed voice call  
Tap to call back 12:40

Forwarded



Handwritten note: 19-10-25, Babu

←  Sonu spice. gir



17 October 2025 PDF

09:11 ✓✓

⇒ Forwarded



**CITY IMPEX GST.pdf**

3 pages • 0.99 MB • PDF

09:11 ✓✓

⇒ Forwarded



**IC COPY CITY IMPEX.pdf**

1 page • 471 kB • PDF

09:11 ✓✓



**Voice call**

7 mins 09:16

⇒ Forwarded

**HSN: 39199090** 09:48

⇒ Forwarded

**Aprox 16 MT** 09:48

⇒ Forwarded

Handwritten note: (3-2-22) Perex






## Extraction Report - Google Android ADB (Backup)

### Chats (4)

#### WhatsApp

##### Native (4)

#		Deleted	*
1	<p> <b>Start Time:</b> 25-09-2024 10:13:34(UTC+0)  <b>Last Activity:</b> 07-11-2025 08:57:00(UTC+0)  <b>Number of attachments:</b> 351  <b>Source:</b> WhatsApp  <b>Chat Type:</b> One On One  <b>Source file:</b> data/media/0/Andriod/media/com.whatsapp/WhatsApp/Databases/msgstore.db : 0x4BBE6C (Table: message, call_log, Size: 83890176 bytes)  <b>Body file:</b> chat-0.txt         </p> <p><b>Participants:</b></p> <div style="border-top: 1px solid black; padding-top: 5px;">  <div style="margin-left: 20px;">919372019507@s.whatsapp.net ankit 2 Jain* (owner)</div>  <div style="margin-left: 20px;">919819393806@s.whatsapp.net</div>  </div> <p><b>Identifier:</b> 919819393806@s.whatsapp.net</p>		

**System Message**

Messages and calls are end-to-end encrypted. No one outside of this chat, not even WhatsApp, can read or listen to them. Tap to learn more

**Priority:** Normal  
**Platform:** Mobile  
**Label:** System

25-09-2024 10:13:34(UTC+0)

Source Info:  
data/media/0/Andriod/media/com.whatsapp/WhatsApp/Databases/msgstore.db : 0x4BBE6C (Table: message, Size: 83890176 bytes)



From: 917021839508@s.whatsapp.net Babu

Unknown

**Attachments:**

---

Size: 2312332  
File name: VID-20251019-WA0009.mp4  
Path: https://mmg.whatsapp.net/v/t62.7161-24/567964775\_1521088109015111\_2008045456196988900\_n.enc?ccb=11-4&oh=01\_Q5Aa2wFTMUQxU5wTMsbo50cvgWIG4ekuGHmKJ95zPAYTR8l4ZQ&oe=691BE0C0&\_nc\_sid=5e03e0&mms3=true  
VID-20251019-WA0009.mp4  
**(Empty File)**

**Priority:** Normal

**Platform:**

**Priority:** Normal

**Platform:** Mobile

**Label:** Forwarded, Forwarded

19-10-2025 05:30:41(UTC+0)

Source Info:  
data/media/0/Andriod/media/com.whatsapp/WhatsApp/Databases/msgstore.db : 0x8CF665  
(Table: message, Size: 83890176 bytes)



From: 917021839508@s.whatsapp.net Babu

Unknown

**Attachments:**

---

Size: 7676832  
File name: VID-20251019-WA0008.mp4  
Path: https://mmg.whatsapp.net/v/t62.7161-24/565680455\_1265564241991463\_5782777259026951829\_n.enc?ccb=11-4&oh=01\_Q5Aa2wHohT-KvK45mZ87yBXD02wp2Fe8BnjfzsnWEPDgVuWSQ&oe=691BFD74&\_nc\_sid=5e03e0&mms3=true  
VID-20251019-WA0008.mp4  
**(Empty File)**

**Priority:** Normal

**Platform:**

**Priority:** Normal

**Platform:** Mobile

**Label:** Forwarded, Forwarded

19-10-2025 05:30:41(UTC+0)

Source Info:  
data/media/0/Andriod/media/com.whatsapp/WhatsApp/Databases/msgstore.db : 0x8CF622  
(Table: message, Size: 83890176 bytes)



From: 917021839508@s.whatsapp.net Babu

Unknown

**Attachments:**

Size: 5513554  
File name: VID-20251019-WA0007.mp4  
Path: https://mmg.whatsapp.net/v/t62.7161-24/531411830\_823150543429532\_5104357028763438349\_n.enc?ccb=11-4&oh=01\_Q5Aa2wG92IG79e-dO9WR6cNixpxvtaRqulTzZmHg1wXP7UJaBA&oe=691BFE80&\_nc\_sid=5e03e0&mms3=true  
vid-20251019-WA0007.mp4  
**(Empty File)**

**Priority:** Normal

**Platform:**

**Priority:** Normal

**Platform:** Mobile

**Label:** Forwarded, Forwarded

19-10-2025 05:30:42(UTC+0)

Source Info:  
data/media/0/Andriod/media/com.whatsapp/WhatsApp/Databases/msgstore.db : 0x8CF5DF  
(Table: message, Size: 83890176 bytes)



From: 917021839508@s.whatsapp.net Babu

Unknown

Ready to start loading.

**Priority:** Normal

**Platform:**

**Priority:** Normal

**Platform:** Mobile

**Label:** Forwarded, Forwarded

19-10-2025 05:30:42(UTC+0)

Source Info:  
data/media/0/Andriod/media/com.whatsapp/WhatsApp/Databases/msgstore.db : 0x8CF586  
(Table: message, Size: 83890176 bytes)

System Message

Missed call from 917021839508@s.whatsapp.net

**Priority:** Normal

**Platform:**

**Label:** System

19-10-2025 07:10:44(UTC+0)

Source Info:  
data/media/0/Andriod/media/com.whatsapp/WhatsApp/Databases/msgstore.db : 0x3C65AA4  
(Table: call\_log, Size: 83890176 bytes)






## Extraction Report - Google Android ADB (Backup)

### Chats (4)

#### WhatsApp

##### Native (4)

#		Deleted	*
1	<p> <b>Start Time:</b> 25-09-2024 10:13:34(UTC+0)  <b>Last Activity:</b> 07-11-2025 08:57:00(UTC+0)  <b>Number of attachments:</b> 351  <b>Source:</b> WhatsApp  <b>Chat Type:</b> One On One  <b>Source file:</b> data/media/0/Andriod/media/com.whatsapp/WhatsApp/Databases/msgstore.db : 0x4BBE6C (Table: message, call_log, Size: 83890176 bytes)  <b>Body file:</b> chat-0.txt         </p> <p><b>Participants:</b></p> <div style="border-top: 1px solid black; padding-top: 5px;">  <div style="margin-left: 20px;">919372019507@s.whatsapp.net ankit 2 Jain* (owner)</div>  <div style="margin-left: 20px;">919819393806@s.whatsapp.net</div>  </div> <p><b>Identifier:</b> 919819393806@s.whatsapp.net</p>		

**System Message**

Messages and calls are end-to-end encrypted. No one outside of this chat, not even WhatsApp, can read or listen to them. Tap to learn more

**Priority:** Normal

**Platform:** Mobile

**Label:** System

25-09-2024 10:13:34(UTC+0)

Source Info:  
data/media/0/Andriod/media/com.whatsapp/WhatsApp/Databases/msgstore.db : 0x4BBE6C (Table: message, Size: 83890176 bytes)



From: 919372019507@s.whatsapp.net ankit 2 Jain (owner)  
 To: 919892435763@s.whatsapp.net Sonu spice. gir

Unknown

**Attachments:**

Title: CITY IMPEX GST.pdf  
 Size: 993352  
 File name: CITY IMPEX GST.pdf  
 Path: https://mmg.whatsapp.net/v/t62.7119-24/533561307\_816583490953976\_3820244108713091884\_n.enc?ccb=11-4&oh=01\_Q5Aa2wHNmamwnBfa-IPE1tSpsWygLwWIHERk47qLhYdUUKH48g&oe=691918F2&nc\_sid=5e03e0&mms3=true  
 CITY IMPEX GST.pdf  
 (Empty File)

**Priority:** Normal  
**Platform:**

**Priority:** Normal

Participant	Delivered	Read	Played
919892435763@s.whatsapp.net Sonu spice. gir	17-10-2025 03:41:10(UTC+0)		

**Status:** Delivered  
**Platform:** Mobile  
**Label:** Forwarded, Forwarded

17-10-2025 03:41:09(UTC+0)

Source Info:  
 data/media/0/Andriod/media/com.whatsapp/WhatsApp/Databases/msgstore.db : 0x8C4866  
 (Table: message, receipt\_user, Size: 83890176 bytes)



From: 919372019507@s.whatsapp.net ankit 2 Jain (owner)  
 To: 919892435763@s.whatsapp.net Sonu spice. gir

Unknown

**Attachments:**

Title: IC COPY CITY IMPEX.pdf  
 Size: 0  
 File name: IC COPY CITY IMPEX.pdf  
 Path: https://mmg.whatsapp.net/v/t62.7119-24/565696007\_2036456813791345\_6185074874978213466\_n.enc?ccb=11-4&oh=01\_Q5Aa2wFNybpX2xLiZ1vrQATTTCMHpRt6PZDYbUV76pm3MNIr9w&oe=69193C35&nc\_sid=5e03e0&mms3=true  
 IC COPY CITY IMPEX.pdf  
 (Empty File)

**Priority:** Normal  
**Platform:**

**Priority:** Normal

Participant	Delivered	Read	Played
919892435763@s.whatsapp.net Sonu spice. gir	17-10-2025 03:41:11(UTC+0)		

**Status:** Delivered  
**Platform:** Mobile  
**Label:** Forwarded, Forwarded

17-10-2025 03:41:09(UTC+0)

Source Info:  
 data/media/0/Andriod/media/com.whatsapp/WhatsApp/Databases/msgstore.db : 0x8C47FA  
 (Table: message, receipt\_user, Size: 83890176 bytes)

System Message

Incoming call from 919892435763@s.whatsapp.net

**Priority:** Normal

**Platform:**

**Label:** System

17-10-2025 03:46:49(UTC+0)

Source Info:  
data/media/0/Andriod/media/com.whatsapp/WhatsApp/Databases/msgstore.db : 0x3C61108 (Table:  
call\_log, Size: 83890176 bytes)



From: 919892435763@s.whatsapp.net Sonu spice, gir

Unknown

HSN: 39199090

**Priority:** Normal

**Platform:**

**Priority:** Normal

**Platform:** Mobile

**Label:** Forwarded, Forwarded

17-10-2025 04:18:14(UTC+0)

Source Info:  
data/media/0/Andriod/media/com.whatsapp/WhatsApp/Databases/msgstore.db : 0x8C428C  
(Table: message, Size: 83890176 bytes)



From: 919892435763@s.whatsapp.net Sonu spice, gir

Unknown

Aprox 16 MT

**Priority:** Normal

**Platform:**

**Priority:** Normal

**Platform:** Mobile

**Label:** Forwarded, Forwarded

17-10-2025 04:18:15(UTC+0)

Source Info:  
data/media/0/Andriod/media/com.whatsapp/WhatsApp/Databases/msgstore.db : 0x8C423F  
(Table: message, Size: 83890176 bytes)

<p>Directorate of Revenue Intelligence Delhi Zonal Unit, B-4, 6th Floor, Pt. Deen Dayal Antyodaya Bhawan, CGO Complex, Lodhi Road, New Delhi-110003. Phone 011-24360730, Fax 011-24362669</p>		<p>राजस्व आसूचना निदेशालय, दिल्ली ऑचलिक इकाई, बी-4, छठा मंजिल, पं. दीन दयाल अंत्योदय भवन, सी. जी. ओ. कॉम्प्लेक्स, लोधी रोड, नई दिल्ली-110003. फ़ोन 011- 24360730, फ़ैक्स 011-24362669</p>
---	---	---

F. No. DRI/DZU/34/Enq-37/2025

Dated-27.04.2026

To,  
The Additional Director,  
Directorate of Revenue Intelligence,  
Mumbai Zonal Unit,  
13, Sir Vithaldas Thackersey Marg,  
New Marine Lines, Mumbai-400020

Sir,

**Subject:-Follow-up Enquiry in the case of Smuggling of Firecrackers by M/s City Impex – Reg.**

This has reference to the subject cited above.

2. In this regard, it is informed that this unit is investigating a case pertaining to the smuggling of firecrackers by Shri Parag Harish Ruparel at Mundra Port. During the course of investigation, it has been ascertained that the Bill of Entry was filed in the name of M/s City Impex. Shri Parag Harish Ruparel, in his statement, has inter alia stated that the said IEC was being used by him for illegal imports, and that the same was obtained on rent from Mumbai. He has further stated that he has no knowledge about the actual IEC holder.

3. In view of the above, it is requested that a follow-up enquiry may kindly be conducted at the address of the IEC holder, as detailed below. A copy of the IEC Certificate is enclosed for ready reference:

**Shri Mahesh Santosh Shivasaran, Shop No. 24, 1<sup>st</sup> Floor, Dattani Square Unity Mall, Vasai Palghar, Vasai-Virar, Mumbai-401201**

4. For any further assistance, Shri Rahul Raj, Investigating Officer, may be contacted on Mobile No. 9953784785. As the date of issuance of the Show Cause Notice is approaching, it is requested that the follow-up enquiry may kindly be conducted on priority.

Your's faithfully,

  
(Neha Yadav)

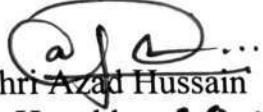
Joint Director, DRI DZU

**Visit Report Dated 28.04.2026 at Shop No. 24, 1<sup>st</sup> Floor, Dattani Square Unity Mall, Vasai Palghar, Vasai-Virar, Mumbai-401201.**

Pursuant to letter F.No. DRI/DZU/34/Enq-37/2025, issued by Joint Director, DRI, Delhi Zonal Unit, I, the undersigned, Shri Azad Hussain, Havaladar, DRI, Mumbai Zonal Unit, visited to **Shop No. 24, 1<sup>st</sup> Floor, Dattani Square Unity Mall, Vasai Palghar, Vasai-Virar, Mumbai-401201.**

Upon visiting the aforementioned address, it was found to be occupied by a studio namely *Right Space Design Studio*, owned by Shri Sachin Ganpat Sakpal. Upon inquiry regarding Shri Mahesh Santosh Shivasaran, Shri Sachin Ganpat Sakpal stated that he does not know any person by the said name.

Shri Sachin Ganpat Sakpal further stated that the said premises, i.e., Shop No. 24, 1st Floor, Dattani Square Unity Mall, Vasai, Palghar, Vasai-Virar, Mumbai 401201, is owned by him and that he has been operating his studio business from the said premises since 2020.

  
Shri Azad Hussain  
Havaladar, 28-04-2026.  
DRI, Mumbai Zonal Unit, Mumbai

IN: U40109MH1200543133445



# भारत रतन इलेक्ट्रिसिटी लिमिटेड ग्राम कंपनी

श्री. सचिन गान्पत साकपाल

BILL OF SUPPLY FOR THE MONTH OF  
MAY-2026  
GSTIN: 27AAECM2933K1ZB

BILL NO.(GGN): 000003279950658

ग्राहक क्रमांक : 001771295572

मोबाईल/ईमेल : 99xxxxxx55

SACHIN GANPAT SAKPAL  
SHOP NO 24 1st FLOOR DATTANI SQUARE UNITY MALL VASAI PALGHAR Vasai-Virar City (M Corp)  
401201

बिलिंग युनिट : 4341/VASAI RD. URBAN S/DN/VASAI  
दर संकेत \*\* : 52/T || Comm 1Ph <20 KW  
पोल क्रमांक : 000000002  
पी.सी./चक्र+मार्ग-क्रम/डि.टी.सी. : 8/33/0204/4108/4880002  
मिटर क्रमांक : 065M42512249146  
रिडींग ग्रुप : V8

पुरवठा दिनांक : 18-02-2022  
मंजूर भार : 1.00 KW  
सुरक्षा ठेव जमा (रु) : 2726.00  
चालू रिडिंग दिनांक : 19-03-2026  
मागील रिडिंग दिनांक : 20-02-2026

वायु रिडिंग	38	मागील रिडिंग	15	गुणांक अवयव	1.00	युनिट	23	सामान युनिट	0	एकूण रक्कम	23
-------------	----	--------------	----	-------------	------	-------	----	-------------	---	------------	----

0 10 20 30 40



GSTIN:27AAEC

देयक दिनांक  
देयक रक्कम रु

देय दिनांक  
या तारखे नंतर  
नसल्यास

Scan this QR Code with  
QR Code is valid



QR कोडद्वारे भरणा  
जाणू असलेली तत्पर  
आकार पडेल देयक

रिग्न स्पेसिओ



91 73077 94117

# Rignit Space Design Studio

OFFICE NO. 24

रिग्न स्पेसिओ



**Naveen Arora**

CEng | M.Sc(Val) | FIV | MIE | MIET(UK)  
+91-9582216403 | email : narora75@hotmail.com

Chartered Engineers | Registered Valuers | Patent Agents | Surveyors & Loss Assessors

Ref. No. : ACE/DRI/2026/1730

Date: 25.04.2026

**TO WHOMSOEVER IT MAY CONCERN**

With reference to the request received from the office of the Directorate of Revenue Intelligence Delhi Zonal Unit, B-4, 6th Floor, Pt. Deen Dayal Antyodaya Bhawan, CGO Complex, Lodhi Road, New Delhi-110003 vide their letter **ref. no. DRI/DZU/34/ENQ-37/2025 dt: 24.04.2026** for seeking an opinion on the Fire Crackers being imported under **Bill of Entry No. 5683770 dt: 13.11.2025 of M/S City Impex (IEC: NRGPS3628A)**, which are in the process of clearance from Customs Authorities.

Accordingly, I, **Naveen Arora, Chartered Engineer**, visited the DRI Office, Directorate of Revenue Intelligence Delhi Zonal Unit, B-4, 6th Floor, Pt. Deen Dayal Antyodaya Bhawan, CGO Complex, Lodhi Road, New Delhi-110003, for the inspection of samples. Thereby, based on my review of the office file and photographs of **MLI-Fireworks-288 sky shot, these items were found to be** multi-shot aerial fireworks. Upon going through the online details of these goods, their approximate market value in the range of INR1500 each may be considered fair, subject to the state of sale and lot quantity of the crackers.

It has been ensured that the information furnished is true and correct in all respects, no part of it is false or misleading and no relevant information has been concealed or withheld.

Neither I nor any of my partners is a partner, director or employee of the above-named entity or its associated concerns.

The reported analyses, opinions and conclusions are limited only by the reported assumptions and limiting conditions and is my personal, unbiased professional analyses, opinions and conclusions.

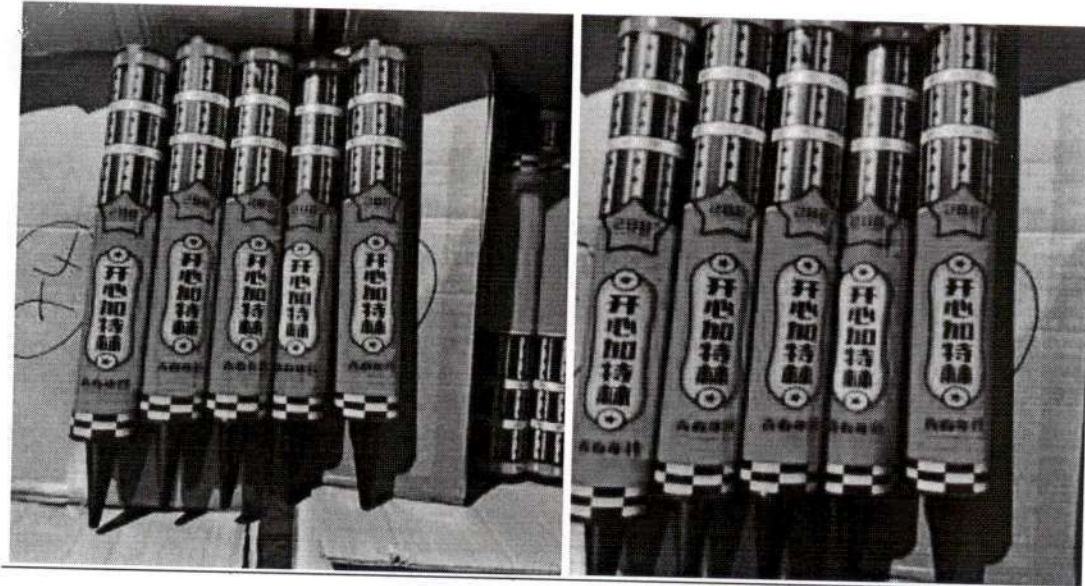
This report is issued without prejudice.



**ACE Consulting Engineers**

DELHI # 201, Second Floor, Jyoti Shikhar Building, District Centre, Janak Puri, New Delhi-110058  
MUMBAI # 99/5, Rajgor Chambers, Cabin No.-1, Surat Street, Masjid Bunder(E), Mumbai-400009  
011-41616403 | +91-9810365082 | info@aceconsultingengineers.com

Photos of MLi-Fireworks-288 shot



Signature & Seal of  
Chartered Engineer  
Registration No.  
Name of the Institution

Date / Place

: NAVEEN ARORA  
:  
: M-1760666  
:  
: Institution of Engineers (I),  
8-Gokhale Road, Kolkata  
:  
: 23.04.2026 / New Delhi

**ACE Consulting Engineers**

DELHI # 201, Second Floor, Jyoti Shikhar Building, District Centre, Janak Puri, New Delhi-110058  
MUMBAI # 99/5, Rajgor Chambers, Cabin No.-1, Surat Street, Masjid Bunder(E) , Mumbai-400009  
011-41616403 | +91-9810365082 | info@aceconsultingengineers.com