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F.No. GEN/ADJ/ADC/863/2026-Adjn-O/o Commr-Cus-Kandla

Show Cause Notice

(Issued under Section 124 of the Customs Act, 1962)

Intelligence was developed by officer of DRI AZU indicated that 'Areca Nuts' are being imported in the guise of 'Dry Dates' through the following two Bills of Landing (BL hereinafter for brevity) evading policy restrictions applicable on Areca Nuts.

(i) JCL**27874**JEAIXY dated 30.11.2025 (Container No.MCLU5034237)
(ii) JCL**27886**JEAIXY dated 30.11.2025 (Container No. FCIU8708824)

2. Acting on the above intelligence, the said containers, loaded in vessel SSL Kaveri –V.036, were kept on tracking/watch. Subsequently IGMs were filed on 27.11.2025 **(RUD-1 & RUD-2**) and on verification of the same from ICEGATE portal commodity mentioned against such BLs appeared as under:

Sr. No.	IGM Number	Container No.	**Commodity** as per IGM	Name of the consignee / notify party
1	1166237 /27.11.2025	MCLU5034237	**ARECA NUT** CRUSHED RAW MATERIAL FOR MANUFACTURING (HS CODE- 08028030)	HARMANN LEVER EXIM
2	1166237 /27.11.2025	**FCIU8708824**	**DRY DATES** (HS CODE- 08041090)	**M/s. Nexus Enterprises/** ISHA IMPEX

The containers were put on hold and for detailed examination, the containers were shifted to M/s Central Warehousing Corporation, CFS Kandla on 04.12.2025.

3. <u>Examination of the Goods</u>

Both the containers were examined on 05.12.2025 and details were recorded under separate panchanamas dated 05.12.2025.

(i) During examination on 05.12.2025 of the goods contained in container number **MCLU5034237** with respect to Bill of Lading JCL27874JEAIXY dated 30.11.2025 against which Bill of Entry 6087384 dated 04.12.2025 filed by M/s. Harmann Lever Exim, the goods found to be **<u>split Areca</u>**

Nuts as declared in Bill of Lading, Invoice and IGM. Samples of the goods were also taken. Panchanamas dated 05.12.2025. **(RUD-3)**

(ii) Upon examination on 05.12.2025 of the goods contained in container number FCIU8708824 with respect to Bill of Lading JCL27886JEAIXY dated 30.11.2025 against which Bill of Entry 6090103 dated 04.12.2025 was filed by M/s. Harmann Lever Exim, the goods found to be split areca nuts as declared in Bill of Lading and invoice filed with the said Bill of Entry. panchanamas dated 05.12.2025. **(RUD-4)**

It was however noticed that the goods were not corresponding to goods declared in IGM No.1166237 dated 27.11.2025 having the goods declared therein to be Total 520 bags Dry Dates other: (Seeds) H.S. Code 08041090.

4. Details of the Bill of entry filed for each container :

Bills of Entry for each Containers were filed by M/s. Harmann Lever Exim (GSTIN 24AAGFI3210C3Z4) an SEZ unit located at Kandla Special Economic Zone (KASEZ), Kandla.

1. Details of BE No. 6087384 dated 04.12.2025 **(RUD-5)**

Sl. No.	Item	Description
1	Package	337
2	Gross Wt. (KGS)	26300
3	Country of Origin	Indonesia
4	Importer	Harmann Lever Exim
5	Filed by	Harmann Lever Exim
6	MAWB NO.	JCL27874JEAIX
7	Bill of Lading issued by	Jupiter Container Lines PTE Ltd, Singapore.
8	Container No	MCLU5034237
9	**Invoice No.**	**PTP/HLE/9061-2025**
10	Invoice Amount	$ 28,600.00
11	Name of supplier	Pt Propeller Dominator Shipping Indonesia.
12	Purchase Order No. & Dt	Not Mentioned
13	CTH	08028020
14	Goods declared	Areca Nut Crushed (Raw Material for manufacturing)

2. Details of BE No. 6090103 dated 04.12.2025. **(RUD-6)**

Sl. No.	Item	Description

1	Package	520
2	Gross Wt. (KGS)	26200
3	Country of Origin	United Arab Emirates
4	Importer	Harmann Lever Exim , KASEZ
5	Filed by	Filed by IEC himself
6	MAWB No.	JCL27886JEAIXY dt 30.11.25
7	Bill of Lading issued by	Platinum Shipping (PVT) Ltd.
8	Container No	FCIU 8708824
9	**Invoice No.**	**KG-ISH-NE-2008 dated 23.11.2025**
10	Invoice Amount	28600 USD
11	Name of supplier	Kingdom Worldwide General Trading LLC, Dubai
12	Purchase Order No. & Dt	Not mentioned
13	CTH	0802 8020
14	Goods declared	Areca Nut (Raw Material for Manufacturing)

5. It is pertinent to mention here that for the Container number FCIU8708824, the IGM was filed by Delivery Agent M/s. APSL Lines Pvt Ltd Mumbai on 02.12.2025 for goods as 'Dry Dates' on the basis of unsigned Bill of Lading supplied by M/s. Isha Impex, a SEZ Unit. Whereas the container was put on hold and moved on 04.12.2025 to Central Warehouse Corporation, CFS, Kandla for examination. Suddenly M/s. Harmann Lever Exim, another SEZ unit at KASEZ Kandla, appeared in picture and filed bill of entry no. 6090103 on 04.12.2025 for the said container FCIU8708824 on the basis of Surrendard Bill of Lading issued by M/s. JCL Shipping LLC Dubai.

6. <u>Custody of the goods:</u>

The goods contained in both the containers were handed over to Central Warehousing Corporation (CWC) CFS, Kandla vide **supurtnamas** dated 05.12.2025 **(RUD-7)**.

7. <u>Release / Seizure of the goods:</u>

7.1 Container Number MCLU 5034237 (Bill of Entry No. 6087384 dated 04.12.2025)

As the goods found to be the goods as declared in the import documents, therefore, the container was allowed clearance vide letter 08.12.2025 with due compliance of Customs procedures.

7.2 Container Number **FCIU8708824** (Bill of Entry No. 6090103 dated 04.12.2025)

It was noticed that the goods and the details of the importer were not matching in the import documents viz IGM and Bill of Lading.

As per the IGM filed on 02.12.2025 the goods declared was **“DRY DATES HS CODE 08041090** AS PER BL”; whereas Bill of Lading filed with Bill of Entry No.6090103 dated 04.12.2025 the goods declared to be **“TOTAL 337 BAGS ARECA NUT H.S. CODE: 08028020**” having importer name as M/s. Harmann Lever Exim, Shed No. 397 CIB Special Type, Sector-II, Kandla Special Economic Zone (KASEZ) IEC-AAGFI3210C.

Accordingly, the Goods i.e. ‘split areca nut’ were seized on the reasonable belief the same are liable for confiscation under section 111 of the customs Act, 1962 and a seizure memo dated 13.12.2025 **(RUD-8)** was issued.

7.3 <u>Delivery of the seizure memo:</u> The seizure memo dated 13.12.2025 issued to M/s. Isha Impex at KASEZ CIB Type, Shed No. 245, Phase-I, Sector-III, Kandla Special Economic Zone, Kandla Kutch, Gujarat 370 230 were returned by postal authorities mentioning ‘LEFT without Instructions’ and “Address moved.” **(RUD-9)**

7.4 The copy of the seizure memo dated 13.12.2025 was also issued to M/s. Nexus Enterprise, Aghawar Dewari, Aamghat Sadar, Mirzapur, Uttar Pradesh, 231001. However, the same is returned undelivered by postal authority with remarks as “*No Such entity is there in Aghawar*” (translated)” **(RUD-10)**.

<u>Statements of the relevant persons:</u>

8. Statement of Shri Raju Singh, Manager of M/s. Harmann Lever Exim, KASEZ was recorded on 04.12.2025 **(RUD-11)** under section 108 of the Customs Act,1962 wherein he inter-alia stated that:

- M/s Harmann Lever Exim is a partnership firm and there are three partners in it namely Shri Bipin Singh (9987195263), Shri Abhimanyu Yadav (9054244725) and Shri Laxmi Kant Singh.
- He is working as a Manager at M/s Harmann Lever Exim, KASEZ since, May 2025. The registered address of M/s Harmann Lever Exim is Shed No. 397, CIB Special Type, Sector-II, KASEZ, Gandhidham, Kutch, Gujarat, 370230. The official email id of M/s Harmann Lever Exim is **indiaint2022@gmail.com**. The said email id of M/s Harmann is handled by him for communication purpose. He looked after the import and export related work of the firm.
- M/s Harmann Lever Exim is engaged in the import of areca nuts for manufacturing of Pan Masala, Processed Supari and mouth freshener, the same is further exported to out of India. Further, they also had permission for warehousing at M/s Harmann Lever Exim.

- Consignment consisting of 337 bags/26000 Kgs of Areca Nut was imported in container FCIU8708824 by M/s Harmann Lever Exim from UAE at Kandla Port in vessel SSL Kaveri. He produced the copy of Bill of Lading No. JCL27886JEAIXY dated 30.11.2025 issued by the Supplier Kingdom Worldwide General Trading LLC, Dubai, UAE in the name of M/s Harmann Lever Exim for import of Areca Nuts and produced the copy of email communications made with the supplier.
- On being asked regarding the complete email communication made with the supplier on 04.12.2025 for invoice, packing list, Bill of Lading, Purchase Order, etc. after the hold put by DRI on the container No. FCIU8708824, he stated that he could not comment on the same.
- On being perused the details (Screen Shot) of IGM No. 1166237 dated 27.11.2025 from the website- https://enquiry.icegate.gov.in/wherein the Bill of Lading No. JCL27886JEAIXY and Container No. FCIU8708824 is mentioned and description of the goods was shown as "Dry Dates"; He stated that he was not able to comment on this mismatch in the description of goods in both the Bill of Lading and IGM.
- He was instructed by Shri Bipin Singh and Shri Abhimanyu Yadav on 04.12.2025 that he had to file a bill of entry for import of Areca Nut in the name of M/s Harmann Lever Exim. Further, it was instructed to him that the documents for the import consignment will be shared by the supplier on the company's email id. After receiving the documents on the email id from the supplier, he forwarded the documents to CHA- M/s Sonal Logistics for filing the Bill of Entry in the name of M/s Harmann Lever Exim for import of Areca Nut from UAE in container No. FCIU8708824.

8.1 From the above statement and email communication made between email ids YUSUF ALI kingdomworldwidegntr@gmail.com & Harmann Lever Exim indiaint2022@gmail.com (printout submitted during the statement) **(RUD-12),** it transpires that M/s. Harmann Lever Exim, prior to 04.12.2025, was not aware of either of shipment made by Kingdom Worldwide General Trading LLC, Dubai, UAE or arrival of container number FCIU8708824 details of which were mentioned in BL No. JCL27886JEAIXY and wherein he is mentioned as Consignee.

8.2 From chronology of email communication, it also transpires that two different Bills of Lading having numbers as SOC27886JEAIXY & JCL27886JEAIXY were sent during the said email communication.

8.3 From the email, it also transpires that Purchase Order dated 19.12.2025 was sent on 04.12.2025 after M/s. Kingdom Worldwide General Trading LLC Dubai had forwarded of Invoice and packing list.

9. Statement of Mrs. Pranita R. Kashavena, Business Head for M/s. APSL Lines Private Limited, Mumbai (mentioned as Delivery Agent in the Bill of Lading No.SOC27886JEAIXY for filing of IGM and handling goods at Terminal in this case) was recorded on 09.12.2025 **(RUD-13)** under section 108 of the Customs Act,1962 wherein she inter-alia stated that:

- She is working as 'Business Head' for M/s. APSL Lines Private Limited and looked after the work related to pricing of the services provided in relation to export and import and also involved herself in decision making to some extent and also with the approval of Director of the Firm. She is authorized signatory for Bills of Lading issued by the said firm. She is also monitoring filing of IGMs.
- The firm have 2 Directors namely Shri Dattatray Durgude who is looking after the work in Mumbai and Mr. Ahmed was looking after the works at Dubai having firm as APSL FZE, Dubai.
- IGMs are being filed by a Surveyor namely M/s. Sai Marine Surveyors on their instructions. They used M/s. Sai Marine Surveyors' line code for terminal handling. They had terminal handling permissions / code only at two places namely BMCT & NSICT for other terminals their surveyor handles the cargo which also include Kandla Port.
- During the process of filing of IGMs, they receive arrival notice of the vessel from Vessel Operator or the owner of the container. Accordingly, before filing IGM they seek Bill of Lading from owner of the container/ SOC (Shipper own container). Upon receipt of Bill of Lading which is a required document, they instruct the surveyor to file IGM.

- In the instant case they (M/s. APSL) received email from M/s. Jovian Container Lines, Gandhidham vide email importmundra@jclpl.net on 01.12.2025 16:46 hrs wherein arrival notice of M.V. SSL Kaveri at Kandla Terminal (INIXY1) was informed and container number FCIU8708824 for filing of IGM having mentioned therein and EDI Cut Off on 02.12.2025 10.00 Hrs.

- Ms. Pournima who handled documentation, on follow up, received Bill of Lading number **JCL27886JEAIXY** dated 30.11.2025 from M/s. Isha Impex from a Mobile number 9909714103 (**received on whatsapp at 9.51 AM)** and she forwarded said arrival notice and **Bill of Lading so received on whatsapp to** M/s. Sai Marine Surveyor on email Id saimarinesurveyor848@saimarine.in on 02.12.2025 10.05 Hrs. for filing of IGM with details of BL / Container details / Port code INKDL6 Kandla SEZ / GSTIN etc. mentioned in the said email. **The said whatsapp message (containing PDF Copy of BL) was later deleted by M/s. Isha Impex (9909714103).**

- On 03.12.2025 11.:37 Hrs they received email from M/s. ISHA IMPEX (who is notify party as per BL) from email id ishaimpex201@gmail.com forwarding KYC Documents of M/s. Nexus Enterprise who was consignee as per the said BL. In BL (Non-negotiable copy), SOB (Shipped on Board) had not been mentioned and such Bill of Lading was also not endorsed (by CHA / Line). Therefore, they asked for Endorsed BL.

- Email dated 04.12.2025 14.17 Hrs Ms. Harman Lever Exim email indianint2022@gmail.com forwarded copy of BL No. SOC27886JEAIXY having SOB date 30.11.2025 for the said container No. FCIU 8708824.

- There were discrepancy noticed were as under:

  - The BL number **SOC27886JEAIXY** is not appearing proper.
  - The BL was issued by M/s. Platinum Shipping Pvt Ltd having no address of the said line instead of Jupiter.
  - Description changed to Areca nuts, package numbers changed
  - HSN code changed to 0802 8020
  - Consignee changed to M/s. Harman Lever Exim
  - Email dated 04.12.2025 17:08 M/s. Harman Lever Exim forwarded them Surrender **BL JCL27886JEAIXY** and reiterated his instructions of previous email.

- It was noticed that again the BL number was changed to **JCL27886JEAIXY** from **SOC27886JEAIXY and** the BL was signed by JCL Shipping LLC as agent for M/s. Platinum Shipping Pvt Ltd.
- M/s. Harman Lever Exim informed that the container belongs to them as SOC 'Shipper own Container' and instructed them not to move the container to CWC CFS.
- They had received an email 04.12.2025 13.21 Hrs from M/s. JCL DXB EXPORT from email id dxb.export@jcipl.net and forwarded amended BL copy and stated that the amendment was requested from the Shippers end.

9.1 From the above statement, it transpires that M/s. APSL, the Delivery Agent has received vessel arrival notice through email dated 01.12.2025 M/s. Jovian Container Lines, Gandhidham, which is an overseas concern of M/s. JCL Shipping LLC Dubai.

9.2 On follow up, copy of BL **JCL27886JEAIXY** dated 30.11.2025 was received from M/s. Isha Impex Mobile number 9909714103.

9.3 The said BL was then forwarded to a surveyor at Kandla Port on 02.12.2025 for filing of IGM and accordingly IGM was filed.

9.4 On 03.12.2025 M/s. ISHA IMPEX from email id ishaimpex201@gmail.com forwarding KYC Documents of M/s. Nexus Enterprise who was consignee as per the said BL.

9.5 On 04.12.2025 M/s. Harman Lever Exim through email forwarded copy of Bill of Entry and requested for invoice against Handling Charges.

9.6 On 04.12.2025 M/s. JCL DXB EXPORT from email id dxb.export@jcipl.net and forwarded amended BL copy and stated that the amendment was requested from the Shippers end.

10. Statement of Shri Ramesh Rajarao Pukkalla, Business Development Manager at M/s. Jovian Container Lines Pvt. Ltd. was recorded on 09.12.2025 **(RUD-14)** under section 108 of the Customs Act,1962 wherein he inter-alia stated that:

- He was working as Business Development Manager and Branch Manager at the Gandhidham/Mundra office of M/s Jovian Container Lines Pvt. Ltd., was responsible for overseeing import-export operations, customer coordination, container movement, communication with overseas group offices (Singapore and Dubai), and overall branch administration since September 2019.
- M/s Jovian Container Lines Pvt. Ltd., part of an international group with its parent entity in Singapore, is engaged in leasing containers for global cargo movement. The standard operating procedure involves receiving pre-alerts and draft Bills of Lading (BL) from the Dubai office, based on which the Import General Manifest (IGM) is filed in India, followed by issuance of arrival notices to consignees upon vessel arrival.
- In respect of container No. FCIU8708824, the Gandhidham office had no prior knowledge, as no pre-alert, draft BL, or shipment-related communication was received from the Dubai office.
- The office first became aware of the container only upon receipt of an arrival notice email dated 01.12.2025 from the vessel operator's agent, after which it immediately clarified that the said container did not pertain to their company.
- Upon examination of the documents presented, three different versions of Bills of Lading were identified, showing inconsistencies in consignee names, cargo descriptions (Dry Dates / Areca Nuts), and issuing entities (Jupiter Container Lines / Platinum Shipping Pvt. Ltd.), including both unsigned draft copies and a signed final copy, indicating multiple alterations.

  - The first document is B/L No. **JCL27886JEAIXY**:
  - Bears **Jupiter Container Lines Pte Ltd** logo
  - Delivery Agent: **APSL Lines Pvt. Ltd.**
  - Container: **FCIU8708824**
  - Mentioned as '**Original**'
  - Prefix **JCL** refers to **Jupiter Container Lines**
  - It is not **signed and stamped**, a draft copy.
  - Consignee: **Nexus Enterprises**
  - Notify Party: **Isha Impex**

- **Goods: 520 bags Dry Dates, Other (Seeds) HS code 0804 1090**

  - Second document is B/L No. **SOC27886JEAIXY and mentions the following details**:
- Bears the logo of **Platinum Shipping Pvt. Ltd.**
- Delivery Agent: **APSL Lines Pvt. Ltd.**
- Container: **FCIU8708824**
- The BL is **draft BL**, and mentioned as non-negotiable copy.
- Prefix SOC indicates Shipper-Owned Container. It implies that the container used for shipping belongs to the exporter (shipper) instead of us, the shipping line.
- Consignee: **M/s Harmann Lever Exim** (Notify same).
- Goods: 337 bags Areca Nuts HS Code 0802 8020

  - The third document is BL No. JCL27886JEAIXY, which was another version of the above seen and discussed BL:
- Bears the **Platinum Shipping Pvt. Ltd logo**
- Delivery agent: **APSL Lines Pvt. Ltd.**
- Container No.: **FCIU8708824**
- Although marked “First Original”,
- Consignee: **M/s Harmann Lever Exim**
- Notify: Same
- Goods 337 bags Areca Nuts HS Code 0802 8020
- contains **signature, stamp, and singed by JCL Containers LLC as agent for M/s. Platinum**
- **Shipped on Board date 30.11.2025 shipment date**

➢ **Subsequent email correspondence obtained from the Dubai office revealed continuous communication between the shipper and the Dubai team from 25 November to 4 December 2025, wherein the draft BL remained unconfirmed for several days and major amendments—such as change of consignee to M/s Harmann Lever Exim, removal of notify party, and alteration in quantity of goods—were requested after the shipment had already been effected, followed by a request for issuance of a surrendered BL.**

➢ Based on the sequence of events, absence of initial documentation at the Gandhidham office, existence of multiple BL versions, and significant post-shipment amendments, it appears that unusual and irregular changes were attempted in the documentation, particularly concerning consignee and cargo details, which raises serious compliance concerns under standard shipping and customs procedures.

11. Statement of Shri Dileep Kumar Tripathi, Manager, M/s. Jovian Container Lines Pvt. Ltd. was recorded on 10.12.2025 **(RUD-15)** under section 108 of the Customs Act,1962 wherein he inter-alia stated that:

- He is Manager at M/s Jovian Container Lines Pvt. Ltd., the company is headquartered in Kolkata with branch offices in Delhi, Gandhidham, and Mumbai, and has overseas group entities in Singapore and Dubai. He further stated that the company is managed by two directors, Shri Pradeep Kumar Tripathi and Shri Sumanta Roychowdhury, and that the Kolkata office handles financial compliances through appointed chartered accountants, while overseas operations are overseen by authorized personnel.
- He was responsible for overall operational activities of the company, including business development, onboarding operational partners, supervising day-to-day operations, and issuing operational instructions to all branch and subsidiary offices.
- Dubai office has a team of five employees, including Shri Trambak Basu, Shri Swarnodeep S. Dey, and Ms. Maria, and that these personnel are authorized to sign Bills of Lading. The standard operating procedure, which includes sending pre-intimation of container planning, issuing draft Bills of Lading after confirmation from the shipper, verifying export documents, issuing signed BLs, and sharing them with destination agents for IGM filing and delivery coordination.
- With respect to container No. FCIU8708824, email communications with the vessel operator and the shipper, showing that booking and shipment arrangements were made between 21.11.2025 and 26.11.2025, and that draft BLs were exchanged and amended based on shipper requests. <u>Final BL was not issued until 04.12.2025 because the shipper had not provided required customs documents earlier.</u>
- After loading of the container on 30.11.2025, the shipper requested significant amendments in the BL on 04.12.2025, including changes in consignee and cargo details, claiming that incorrect cargo had been loaded. These amendments were accepted based on the customs documents submitted by the shipper, and that the final signed BL was issued only after such verification, along with a request for surrender of the BL.
- Upon examination of the three BL documents, he stated that the first BL (showing Jupiter logo and marked “Original” without signature) was not generated by their system, the second BL (SOC, non-negotiable) was a draft issued after amendments, and the third BL (marked “First Original” with Platinum Shipping logo) was the final BL issued by them. He further clarified that since the container was not owned by their company, the BL was issued under Platinum Shipping Pvt. Ltd., and signed by their Dubai entity as an authorized agent, as per operational arrangements.

12. Statement of Shri Bipin Singh, Partner, M/s. Harmann Lever Exim was recorded on 17.12.2025 **(RUD-16)** under section 108 of the Customs Act,1962 wherein he inter-alia stated that:

- He came in contact with M/s. Sonal Logistics who advised him to take over a firm namely 'India International'. He and Shri Amit Jha taken over the said firm in the year 2022 which then renamed as Harmann Lever Exim. Later on Shri Amit Jha left and Raju Pilani entered as partner and subsequently Shri Abhimanyu Yadav and Shri Laxmikant Singh entered as partner.
- The firm had obtained LoA (Letter of approval) dated 14.07.2025 for manufacturing activity of CTH Pan Masala and Tobacco under CTH 2106 & 2403. He produce copy of LoA letter F.No. KASEZ /IA/001/2010-11-1995 dated 14.07.2025 which amends existing letter of Approval No. 01/2010-11 dated 28.04.2010. The firm had no business.
- **They** have imported goods split Areca nuts in Aug-Sep in respect of manufacturing and one consignment of perfumes in November and recently 2 imports of split Areca nuts in December. When they come in contact with overseas supplier in respect of order, they communicate over email for confirming details. They also place purchase order for the same.
- He did not know M/s. Isha Impex and M/s. Nexus Enterprise.

13. Further statement of Shri Raju Singh, Authorize signatory, M/s. Harmann Lever Exim dated 31.12.2025 **(RUD-17)** was recorded under section 108 of the Customs Act,1962 wherein he inter-alia stated that:

- He was present during the panchnama and contents thereof are true and correct. The goods 'Areca nuts' splits were loaded in 40 feet container No.FCIU8708824.
- Shri Bipin had given him contact number of one as Anis at Dubai showing his name as propeller (PT Propeller Dominator Shipping, Indonesia). Accordingly, they shown their interest for trade with them for import of areca nuts.
- Accordingly, they received 1st shipment on 04.12.2025 under container number MCLU 5034237.
- Further, they received another email from one YUSUF ALI kingdomworldwidegntr@gmail.com on 04.12.2025 regarding shipment of BL JDCL27886JEAIXY/ Container number FCIU8708824 and goods ARECA NUT (08028020) and filed bill of entry accordingly.
- On being asked about invoice No. he stated that the number of invoice viz ***KG_ISH_NE_2008*** not came to his notice.
- He had no contact with YUSUF ALI kingdomworldwidegntr@gmail.com before 04.12.2025 and the purchase order dated 19.11.2025 was issued on 04.12.2025 only.
- The back dated (19.11.2025) purchase order was issued on the basis of communication, they had with M/s. PT Propeller Dominator Shipping, Indonesia.
- On perusal of ED copy of UAE Customs and he stated that value of the goods mentioned therein was USD 3640 whereas the invoice value as per invoice number No. ***KG_ISH_NE_2008*** dated 23.11.2025 was USD 28600/-. There was mis-declaration in value and HSN mentioned in such ED as 08041010 (stands for dates) whereas the invoice was having HSN 08028020 and goods name as Areca Nuts.

14. Further, statement of Shri Dileep Kumar Tripathi, Manager, M/s. Jovian Container Lines Pvt. Ltd. was recorded on 06.02.2026 **(RUD-18)** under section 108 of the Customs Act,1962 wherein he inter-alia stated that:

- They only issue the BL once they get verify the cargo details with the Customs documents i.e. called ED at Dubai.
- Till 04.12.2025 they were chasing for the ED copy for the said shipment. On 04.12.2025, customer (overseas exporter) gave them printed ED copy and accordingly they had issued the Surrender BL on 04.12.2025.
- It is mandatory to have the cargo clearance done only then the container will be allowed for loading from the DP World Port. Further, as per the DP World and customs Automation/integration vessel operator can verify from DP World portal if any container is customs cleared or not. Therefore, in this vessel the container is loaded only after the customs clearance is approved in DP World which can be accessed by the vessel operator.
- That was shipper's own container (SOC) and the customer had advised to mention Delivery Agent as M/s. APSL Lines Pvt. Ltd. Therefore they had mentioned the same in the BL and accordingly they have asked the said APSL to file IGM for the said container.
- **It was not the correct procedure to issue the Bill of Lading on loading of the goods in Vessel and wait till arrival of the vessel at destination or bill of entry was filed. However, as replied above, the BL issuance was completely depend on customers request and his supply of customs documents in our case. It mean that even after arrival of vessel at destination port the IGM could be filed without uploading copy of BL and only certain details with respect to BL was required for filing IGM.**
- They did not request the customs for IGM amendment. As per the Shipper request to amend the consignee/ cargo details as per the Customs Document they issued Surrendered BL on 04.12.2025.
- After getting BL draft confirmation from the customer in email presented ED copy at office to request surrender BL Copy at that time Dubai Export documentation in charge person Ms. Maria had issued this Surrendered BL.
- On 04.12.2025 11.54 Hrs, the customer requested to amend the consignee and the cargo details and with further email on 04.12.2025 12.17 Hrs he requested to remove 'notify party' and correct the number of bags to 337. After providing these correction in the BL Draft, the customer had confirmed the BL Draft on 04.12.2025: 13.13Hrs and requested to provide surrendered BL. They entertained their BL correction request because this BL was not confirmed till 04.12.2025 and they had not issued the same.

15. Statement of Shri Tejesh Balu Shinde Director of M/s. APSL Lines Pvt. Ltd recorded on 15.04.2026 **(RUD-19)** under Section 108 of the Customs Act, 1962 wherein he interalia stated that:

- He perused statement dated 09.12.2025 tendered by Ms. Pranita R Kashavina stated that he has authorized her to appear for the said statement on behalf of the company and he is fully agree with the said statement dated 09.12.2025.
- He perused Bill of Lading number JCL27886JEAIXY dated NIL wherein M/s. APSL Lines Pvt. Ltd,Mumbai, have been appointed as Delivery Agent at Port of Discharge by M/s. JCL Shipping LLC vide the said Bill of Lading.
- He has gone through printouts of email communications produced by Ms. Pranita Kashavena and stated that the same are genuine and made by his company
- That on receipt of arrival notice from M/s. Jovian Container Lines Pvt. Ltd., for the vessel having container number FCIU8708824, they forwarded said arrival notice and said unsigned BL No. JCL27886IEAIXY to M/s. Sai Marine Surveyor with a request to file IGM at port of arrival i.e. Kandla.
- He perused BL No. JCL27886IEAIXY received under whatsapp communications with 9909714103 and stated that the said BL is received on whatsapp by his staff and on perusal of the said BL he stated that the same is not signed/ electronically signed, therefore the same is not genuine.
- As per the said BL, the consignee is M/s. Nexus Enterprise having address of Uttar Pradesh; notify party as M/s. Isha Impex, KASEZ, Kandla and goods description as "Total 520 Bags Dry Dates Other (SEEDS) having Net weight 26000 kgs.
- That he has no connection whatsoever either with M/s. Nexus Enterprise or M/s. Isha Impex, KASEZ, Kandla.
- That as the BL is not signed/stamped, the same is not valid document and it is a negligence on behalf of them.
- That due to deadline for filing of IGM (EDI Cut Off on 02.12.2025 10.00 Hrs) was about to over they have left with no option but to get the IGM filed.
- That they had earlier dealt some shipments of M/s. Isha Impex, therefore, they also dealt with this shipment.
- That he is not able to explain as to why their name is appearing as Delivery Agent on the said un-signed BL
- With regard to their connection with M/s. Kingdom worldwide, he stated that he came in contact with Mr. Javed during food festival during 2020-21.
- That he was in business with him regarding freight forwarding i.e.to arrange containers from Maersk line and other container lines for forwarding the goods i.e. foodstuff.
- He perused statement dated 06.02.2026 tendered by Shri Dileep Kumar Tripathi, Manager of M/s. Jovian Container Lines Pvt. Ltd. Especially

Que no. 7 and answer thereto and stated that he can not state as why his company is nominated/mentioned as Delivery Agent.

- He did not know M/s. Harmann Lever Exim and he came to know about him only when he has made email communications with the company after arrival of the said container.

16. Summons to Shri Jaydatgiri Goswami of M/s. Isha Impex , KASEZ, Kandla;

Following summons were issued to Shri Jaydatgiri Goswami on his declared place of business and residence. The summons were returned by postal authority with remarks in the last column **(RUD-20)**. The summons were also sent through email.

Sl. No.	Summons	To appear	Address	Remarks
1	18.12.25	19.12.25	KASEZ	email
2	23.12.25	26.12.25	KASEZ	Address moved/ Left.
3	26.12.25	02.01.26	KASEZ	Left without instructions / Closed.
4	19.01.26	23.01.26	Residential	Left without Instructions
5	16.04.26	17.04.26	Residential	email

17. Email replies by M/s. Isha Impex.

17.1 Seizure memo dated 13.12.2025 send through Speed Post on the business premises mentioned in the Bill of Lading. The said letter was returned by postal authority with remarks as (Address moved / Left).

17.2 The seizure memo was also forwarded through email on "ishaimpex201@gmail.com'. M/s. Isha Impex sent reply vide email dated 18.12.2025 **(RUD-21)** and stated that We had only received a copy of the Bill of Lading pertaining to a shipment described as Dates Seeds. However, we categorically denied filing the Bill of Entry, as we did not receive the mandatory KYC documents and warehousing agreement from Nexus Enterprises in addition to that Mr. Askar Proprietor of Nexus Enterprises had never met us despite of requesting to meet in person at our premises however he never showed up furthermore he just sent his documents via email therefore we were too sceptical about the company and were not sure if we should carry on any business with Nexus Enterprises.

17.3 Further M/s. Isha impex in email replies **(RUD-22)** to summons issued always shown his inability to appear before the investigating agency and never turn up to tender his statement.

18. Bank Account Statement analysis of M/s. Isha Impex (RUD-23).

18.1 On verification of bank account statement of M/s. Isha Impex held with Yes Bank, Gandhidham Branch, it transpires that an amount of Rs.60,000/- has been received from M/s. Nexus Enterprise, Isha Impex under NEFT transaction dated 03.12.2025.

Screenshot of Relevant transaction is as under:

STATEMENT OF ACCOUNT

M/S. ISHA IMPEX
KASEZ CIB TYPE SHED NO 245
PHASE 1 SECTOR III KANDLA SPECIAL
ECONOMIC ZONE KANDLA
KACHCHH
370230
GUJARAT
INDIA

Branch: GANDHIDHAM, GUJARAT
A/C type: Freedom Flexi 45
OD Limit: 0
Unclear Amt: 0
Sweepin: N
Email Id: ishaimpex201@gmail.com

A/C Number: 045361900007561
Customer Id: 24819996
Jt Holder 1:
Jt Holder 2:

Period : 05-JUL-2022 To 01-JAN-2026

TXN DATE	VALUE DATE	DESCRIPTION	REFERENCE	DEBITS	CREDITS	BALANCE
03-DEC-2025	03-DEC-2025	NEFT CR-KKBK0000958-NEXUS ENTERPRISES-ISHA IMPEX-KKBKH25337850808		0.00	60,000.00	68,846.08
04-DEC-2025	04-DEC-2025	IMPS/NA/XXXX8422/RRN: 533879269624/PC2207725260701995/HDFC BANK/APSL/IFB		41,300.00	0.00	27,546.08

18.2 From the above statement, it also transpires that on 04.12.2025 an amount of Rs.41,300/- has been transferred to M/s. APSL Lines Private Limited.

19. <u>Follow-up Verification M/s. Nexus Enterprise</u>

19.1 Seizure memo dated 13.12.2025 send through Speed Post on the business premises of M/s. Nexus Enterprise, as mentioned in the Bill of Lading. The said letter was returned by postal authority with remarks as ***"No person with such name is there in Aghwar"***

19.2 Accordingly, for verification of existence of M/s. Nexus Enterprise (IEC-IBDPD2147B), Aghawar, Dewari, Aamghat, Sadar Mirzapur, UP-231001 a letter was issued on 13.01.2026 to the Additional Commissioner, SGST Varanasi-II.

SGST Varanasi vide reply letter 10.02.2026 **(RUD-24)** informed that:

- The firm obtained registration on 08.07.2025.
- Physical verification was carried out on 08.09.2025 by state tax officer.
- Firm found existing at the declared address.
- The GST Registration was cancelled on 21.01.2026 on the basis of online on the basis of online application.
- Physical verification of the premises was carried out again on 28.01.2026 where the premises found closed.
- **On inqury from neighboring mobile shop, it was informed that the shop is closed since many days.**

On verification of documents submitted with the letter dated 10.02.2026, it transpires that 'Ajay Kumar Morya' was present during the Physical verification carried out on 08.09.2025 by state tax officer and Shri Aksar Dheerad was not present.

From the above, it appears that M/s. Nexus Enterprise (IEC-IBDPD2147B) was a firm on paper only and was opened and operated by someone else.

19.3 Bank Account Statement of M/s. Nexus Enterprise.

On verification of **bank account statement of M/s. Nexus Enterprise** held with Kotak Mahindra bank, Varanasi Branch, **(RUD-25)** it transpires that an amount of Rs.60,000/- has been transferred to M/s. Isha Impex under NEFT transaction dated 03.12.2025.

Screenshot of Relevant transaction is as under:

kotak® Kotak Mahindra Bank

NEXUS ENTERPRISES

1 st, 0, Deawari Aamghat,
Mirzapur Varanasi Road,
Aryavart Bank, Aamghat Sadar
MIRZAPUR-231307
UTTAR PRADESH,INDIA

Period	:	01-04-2025 To 31-03-2026
Cust.Reln.No	:	957049922
Account No	:	5750467479
Currency	:	INR
Branch	:	VARANASI
Nominee Registered	:	Y
Nominee Name	:	Sarita Devi
Branch Address	:	D-64/127-C-H, NAGAR NIGAM ROAD, VARANASI-221010 UTTAR PRADESH,INDIA
Branch Phone No.	:	9919001570
MICR Code	:	221485005
IFSC Code	:	KKBK0005305

Date	Narration	Chq/Ref No	Withdrawal (Dr)	Deposit(Cr)	Balance
	B/F				0.00(Cr)
29-07-2025	CASH DEPOSIT BY SELF AT SIGRA VNS			25,000.00	25,000.00(Cr)
29-07-2025	BRB:Sent NEFT KKBKH25210850407/ASKAR	1/000475808751	25,000.00		0.00(Cr)
03-12-2025	BRB:Sent NEFT KKBKH25337850808/ISHA IMPEX/YES BAN	7/000499111627	60,000.00		1,990.56(Cr)

20. Email communication from 25.11.2025 to 04.12.2025 between Shri Yusuf of M/s. Kingdom Worldwide General Trading LLC Dubai, and M/s. JCL Shipping LLC Dubai.

20.1 During statement of Shri Ramesh Rajarao Pukkalla, Business Development Manager at M/s. Jovian Container Lines Pvt. Ltd. (India) recorded on 09.12.2025, email communication from 25.11.2025 to 04.12.2025 **between Shri Yusuf of M/s. Kingdom Worldwide General Trading LLC Dubai, and M/s. JCL Shipping LLC Dubai** were produced.

20.2 During statement of Shri Dileep Kumar Tripathi, Manager, M/s. Jovian Container Lines, recorded on 10.12.2025 has confirmed the said email communication and also produced copy of Bills of Lading exchanged during such email communications.

For better understanding the chronology of email communications are as under:

Email date	From	To	Message / email body

25.11.25 11.25AM	Yusuf Ali, Kingdom	Mr Basu of JCLPL	BL details forwarded.
25.11.25 01.44PM	Yusuf Ali, Kingdom	Mr Basu of JCLPL	Shared Pre-loading pictures of container FCIU 8708824
25.11.25 18.30	Yusuf Ali, Kingdom	Mr Basu of JCLPL	Requesting to acknowledge email and share BL
25.11.25 05.03 PM	Suman Dubai Export JCLPL	--	Requested to share BL copy (details) again.
25.11.25 18.45	Yusuf Ali, Kingdom	Suman Dubai Export JCLPL	PFA (BL Details)
25.11.25 18.45	Suman Dubai Export JCLPL	Yusuf Ali, Kingdom	"We will share draft BL Check copy tomorrow morning.
26.11.25 12.48	Suman Dubai Export JCLPL	Yusuf Ali, Kingdom	Find attached her with draft BL Copy/ Please check and confirm.
27.11.25 10.31	JCL DXB Exp	Yusuf Ali, Kingdom	Awaiting for attached draft BL confirmation / Kindly check and confirm.
28.11.25 10.12	JCL DXB Exp	Yusuf Ali, Kingdom	Awaiting for attached draft BL confirmation / Kindly check and confirm /Also pass the ED Docs and share ED Copy with us.
28.11.25 17.16	JCL DXB Exp	Yusuf Ali, Kingdom	Awaiting for attached draft BL confirmation / Kindly check and confirm /Also pass the ED Docs and share ED Copy with us. Please note DPW showing ED docs not processed yet, kindly pass the ED on urgent basis.
29.11.25 8.42 AM	JCL DXB Exp	Yusuf Ali, Kingdom	Awaiting for attached draft BL confirmation / Kindly check and confirm /Also pass the ED Docs and share ED Copy with us. Please note DPW showing ED docs not processed yet, kindly pass the ED on urgent basis. Please note tentative ED Cut off 29.11.25 @ 10.00HRS
04.12.25 11.54	Yusuf Ali, Kingdom	JCL DXB Exp	Request for change in consignee to M/s. Harmann Lever Exim and goods to Areca Nut

			(08028020)
04.12.25 10.43 AM	Suman Dubai Export JCLPL	Yusuf Ali, Kingdom	Find attached herewith BL Copy.
04.12.25 12.17	Yusuf Ali, Kingdom	Suman Dubai Export JCLPL	Please remove notify Isha and number of bags 337.
04.12.25 10.43 AM	Suman Dubai Export JCLPL	Yusuf Ali, Kingdom	Find attached here with BL Copy.
04.12.25 11.09 AM	Suman Dubai Export JCLPL	Yusuf Ali, Kingdom	Find attached here with revise BL Copy of subject shipment.
04.12.25 12.17	Yusuf Ali, Kingdom	Suman Dubai Export JCLPL	Please provide surrendered BL Urgently.

20.3 From the above said communication and Bills of Lading communicated during such email communication, it emerges that initially **M/s. Kingdom Worldwide General Trading LLC Dubai, has forwarded draft BL having** 'consignee' is mentioned to 'Nexus Enterprise', 'M/s. Isha Impex' is mentioned as 'Notify Party' import item name as 'Dry Dates Other: (Seeds) HS 08041090 and total bags 520.

20.3.1 Base on the above details M/s. JCL Shipping LLC Dubai prepared a BL and sent back to M/s. Kingdom Worldwide General Trading LLC Dubai for their confirmation.

20.3.2 The BL is having number as JCL27886JEAIXY and to be issued by M/s. Jupiter Container Lines PTE LTD Singapore and mentioning M/s. APSL Lines Pvt Ltd, Mumbai Maharashtra.

20.3.3 Subsequently, M/s. JCL Shipping LLC Dubai, changed the BL No. as SOC27886JEAIXY to be issued by 'Platinum Shipping (Pvt) Ltd., except this, all the details remain unchanged.

20.3.4 Thereafter, consignee was changed to M/s. Harmann Lever Exim and goods Areca Nut.

20.3.5 On further request, notify party M/s. Isha Impex was removed and bags were changed from 520 to 337.

20.3.6 The BL No. was again changed from **SOC27886JEAIXY** to **JCL27886JEAIXY** as per shipper's request**.**

20.4 It is pertinent to mention here that IGM for the container number FCIU8708824 was filed on **02.12.2025** having cargo declared as '**Dry Dates**

HS code 08041090" on the basis of copy of Bill of lading supplied by M/s. Isha Impex.

20.5 From the aforesaid email communications between the shipper (M/s. Kingdom Worldwide) and the carrier (M/s. JCL), it transpires that Bill of Lading was continuously changed despite the not signed until surrendered BL was issued on 04.12.2025.

21. Various email communication received by M/s. APSL Lines Pvt Ltd, Mumbai from M/s. Isha Impex and M/s. Jovian Container Lines Pvt Ltd between 01.12.2025 to 03.12.2025.

21.1 Vide email dated 01.12.2025 M/s. Jovian Container Lines Pvt Ltd Gandhidham, forwarded arrival notice of vessel mentioning EDI cut off time 02.12.2025 10.00 HRS for filing of IGM.

21.2 M/s. APSL Lines Pvt Ltd, Mumbai forwarded said arrival notice and PDF copy of BL JCL27886JEAIXY to M/s. Sai Marine Surveyor on 02.12.2025 for filing IGM at Kandla port.

21.3 The said copy of BL JCL27886JEAIXY having notify party as M/s. Isha Impex and goods as 'Dry Dates' was received on whatsapp **(Print of whatsapp chat produced during statement dated 09.12.2025 of M/s. Pranita** from Mobile number 99097 14103 (belongs to Shri Jaydatgiri Goswami of M/s. Isha Impex) During statement dated 09.12.2025 M/s. Pranita R Kashavena had stated that the said documents containing PDF of BL was later deleted by the sender 99097 14103/M/s. Isha Impex.

21.4 Further vide email dated 03.12.2025 M/s. Isha Impex (ishaimpex201@gmail.com) had forwarded KYC details of M/s. Nexus Enterprise / Notify party M/s. Isha Impex, K.S.E.Z. and shipment of BL No.JCL27886JEAIXY.

21.5 During whatapp chat M/s. Isha Impex had requested for invoice accordingly, a proforma invoice APSL-P-2526P-10027 dated 03.12.25 issued to M/s. Nexus Enterprise against import local charges and import DO charges of total Rs.41,300/- was forwarded to M/s. Isha Impex on 03.12.2025 on email id ishaimpex201@gmail.com.

21.6 The receipt of payment was confirmed in internal communication email dated 04.12.2025 at M/s. APSL Lines Pvt Ltd.

21.7 From the above communication, it appears that M/s. Isha Impex has given copy of Bill of Lading JCL27886JEAIXY to M/s. APSL Lines Pvt Ltd for filing of IGM for the said container FCIU8708824 for the goods Dry Dates and requested for invoice against clearing charges of the said container and made payments of Rs.41,300/- on 04.12.2025.

22. Email communications between M/s. APSL Lines Pvt Ltd M/s. Harmann **Lever Exim and M/s. JCL Shipping LLC Dubai and M/s. Nexus Enterprises**

22.1 As the container FCIU8708824 was put on hold by the DRI office on 03.12.2025, M/s. APSL Lines Pvt Ltd. vide email dated 04.12.2025 13.08 requested M/s. Jovian Container Lines Pvt Ltd **Gandhidham** to move the container to nominated Kandla CFS. M/s. Jovian Container Lines Pvt Ltd **Gandhidham** vide reply email dated 04.12.2025 13.33 refused to move container as they had not filed IGM for this container.

22.2 Meanwhile, M/s. JCL Shipping LLC **Dubai** vide email dated 04.12.2025 13.21 **(RUD--)** forwarded an unsigned / purportedly amended *(having consignee as M/s. Harmann Lever Exim and goods declared as Areca Nut)* copy of BL **JCL27886JEAIXY** issued by M/s. Platinum Shipping Pvt Ltd to M/s. APSL Lines.

22.3 M/s. Nexus Enterprises through email on 04.12.2025 13.42 (from email id enterprisesnexus622@gmail.com**)** forwarded NOC letter mentioning that they have no objection for granting shipment to some other company named M/s. Harmann Lever Exim.

22.4 M/s. Harmann Lever Exim through email (from email id indiaint2022@gmail.com) on 04.12.2025 14.17 Hrs forwarded unsigned copy of BL **SOC27886JEAIXY** *(having consignee as M/s. Harmann Lever Exim and goods declared as Areca Nut)* and informed M/s. APSL Lines that the container is destined to KASEZ and therefore not to move the container to CFS and that they will take delivery direct from the port and requested invoice for Delivery Order (DO).

22.5 Subsequently, M/s. Harmann Lever Exim vide another email on 04.12.2025 17.08 Hrs forwarded surrendered BL No. **JCL27886JEAIXY** *(having consignee as M/s. Harmann Lever Exim and goods declared as Areca Nut)* with the same request made in above earlier email.

22.6 M/s. Harmann Lever Exim vide further email on 04.12.2025 17.12 Hrs forwarded copy of Bill of Entry No. 6090103 dated 04.12.2025 to M/s. APSL Lines.

23. From the above communications it transpires that prior to the container was put on hold M/s. Isha Impex was in contact with M/s. APSL Lines Pvt Ltd forwarded them copy of Bill of lading wherein the consignee was M/s. Nexus enterprise and they were notified party and they asked for invoice against clearing charges of the container and they have also made payment of Rs.41,300/-. Whereas after putting the container on hold by DRI and requested to move the container to CFS for examination, M/s. Harmann Lever Exim forwarded two unsigned versions of Bills of landing having different numbers and having changed the consignee and notify party as M/s. Harmann Lever Exim and goods as Areca Nut. Further, M/s. JCL Shipping LLC, Dubai, also forwarded unsigned purportedly amended Bill of landing having consignee as M/s. Harmann Lever Exim and goods as Areca Nut. Suddenly, M/s. Nexus Enterprise also issued NOC for delivery of goods to M/s. Harmann Lever Exim.

24. Invoice number Pattern.

24.1 M/s. Harmann Lever Exim has filed two bills of entry (refer para 4) against the invoices as mentioned hereunder:

Bill of Entry	Invoice No.	Name of overseas supplier	Name of consignee / notify party
6087384 dt 04.12.2025	PTP/HLE/9061-2025 dated 24.11.25	Pt Propeller Dominator Shipping Indonesia	Harmann Lever Exim
6090103 dt 04.12.2025	KG-ISH-NE-2008 dated 23.11.2025	Kingdom Worldwide General Trading LLC, Dubai	Isha Impex & Nexus Enterprise

24.2 From the nomenclature used for invoice number PTP/HLE/9061-2025, it appears that the 'PTP' is used as abbreviation of suuplier 'Pt Propeller Dominator Shipping Indonesia' and 'HLE' for 'Harmann Lever Exim' as consignee. Similarly, it appears that in invoice number 'KG-ISH-NE-2008', 'KG' is used as abbreviation of supplier 'Kingdom Worldwide General Trading LLC, Dubai', 'ISH' for Isha Impex and 'NE' for Nexus Enterprise. Therefore, it appears that the goods 'Areca Nut' mentioned in the invoice were actually meant for M/s. Isha Impex / Nexus Enterprise and upon putting the hold on the container by DRI, the name of the consignee appears to have altered as M/s. Harmann Lever Exim.

<u>Legal Provisions and violations:</u>

25. During examination actual goods found to be 'split Areca Nut'.

25.1 Import of arecanut is subject to policy restrictions as provided in the import policy under Foreign Trade Development & Regulation (FTD&R) Act, 1992. DGFT vide Notification No. 57/2015- 2020 dated 14.02.2023 has allowed import of arecanut split if the CIF value of the import is equal to or above Rs. 351/- per Kilogram. The relevant portion of the said Notification is produced herein below:

NOTIFICATION NO. 57/2015-2020 [F. NO. 01/89/180/43/AM-01/PC-2(A)/E-1256]

SECTION 3, READ WITH SECTION 5 OF THE FOREIGN TRADE (DEVELOPMENT AND REGULATION) ACT, 1992 - IMPORTS AND EXPORTS - POWERS TO MAKE PROVISIONS RELATING TO - AMENDMENT IN IMPORT POLICY AND POLICY CONDITION OF ITC (HS) CODE 080280 OF CHAPTER -08 AND POLICY CONDITION OF ITC (HS), 2020, SCHEDULE -1 (IMPORT POLICY)

NOTIFICATION NO. 57/2015-2020 [F. NO. 01/89/180/43/AM-01/PC-2(A)/E-1256] , DATED 14-2-2023

In exercise of powers conferred by Section 3, read with section 5 of Foreign Trade(Development & Regulation) Act, 1992, read with paragraphs 1.02 and 2.01 of the Foreign Trade Policy(FTP) 2015-2020, as amended from time to time, the Central Government hereby amends the Import Policy and Policy Condition of items under Chapter 8 and Chapter 21 of Schedule-I(Import Policy) of ITC (HS) 2022, as under:—

ITC (HS) Codes	*Description*	*Existing Import Policy*	*Revised Import Policy*	*Existing Policy Condition*	*Revised Policy Condition*
08028010	-Areca nuts - Whole	Prohibited	Prohibited	However, import is free if CIF value is Rs. 251/- and above per Kilogram	(*a*) However, import is Free if CIF value is Rs. 351/- or above per Kilogram. (*b*) MIP conditions, however, will not be applicable for imports by 100% Export Oriented Units (EOUs) and units in the SEZ subject to the condition that no DTA sale is allowed.
08028020	-Areca nuts — Split	Prohibited	Prohibited	However, import is free i CIF value is Rs. 251/- and above per Kilogram.	(*a*) However, import is free if CIF value is Rs. 351/- or above per Kilogram. (*b*) MIP conditions, however, will not be applicable for imports by 100% Export Oriented Units (EOUs) and units in the SEZ subject to the condition that no DTA sale is allowed.
08028030	-Areca nuts — Ground	Prohibited	Prohibited	However, import is free if CIF value is Rs. 251/- and above per Kilogram.	(*a*) However, import is free if CIF value is Rs. 351/- or above per Kilogram. (*b*) MIP conditions, however, will not be applicable for imports by 100% Export Oriented Units (EOUs) and units in the SEZ subject to the condition that no DTA sale is allowed.
08028090	-Areca nuts — Other	Prohibited	Prohibited	However, import is free il CIF value is Rs. 251/- and above per Kilogram.	(*a*) However, import is free if CIF value is Rs. 351/- or above per Kilogram.(*b*) MIP conditions, however, will not be applicable for imports by 100% Export Oriented Units (EOUs) and units in the SEZ subject to the condition that no DTA sale is allowed.
21069030	—Betel nu product known as "Supari"	Free	Prohibited	-	(*a*) However, import is free if CIF value is Rs. 351/- or above per Kilogram. (*b*) MIP conditions, however, will not be applicable for imports by 100% Export Oriented Units (EOUs) and units in the SEZ subject to the condition that no DTA sale is allowed.

Effect of this Notification: The Minimum Import Price (MIP) imposed on tariff lines under 080280 is revised from Rs. 251/- per Kilogram to Rs. 351/- per Kilogram. The Import Policy of Supari under ITC(HS) 21069030 is revised from 'Free' to 'Prohibited' and Import shall be Free if CIF value is Rs. 351/- or above per Kilogram. The given conditions shall not be applicable for imports by 100% Export Oriented Units (EOUs) and units in the SEZs subject to the condition that no DTA sale is allowed.

(Santosh Kumar Sarangi)

Director General of Foreign Trade & Ex-officio
Addl. Secretary

25.2 The effect of the notification is that import of areca nuts is allowed if the the CIF value of the import is equal to or above Rs.351/- per Kilogram. In the instat case the invoice value of areca nut is USD 1.1 per kg i.e. 98.45 per kg. which is far below the minimum imort price imposed by DGFT.

25.3 It is further that CBIC has also prescribed Tariff Value of arecanuts vide Notification No. 75/2025-Customs (N.T.) dated 28.11.2024 and has fixed the tariff value of Arecanuts as $7142 per MT effective from 29.11.2025. Thus, Assessable Value of the goods to be Rs.1,66,19,434/- and duty involved thereon to be 2,00,26,418/-.

25.4 As the goods found to be mis-declared and import of Areca nuts is in violation of Notification 57/2015-2020 dated 14.02.2023, the same is liable to confiscation under Section 111(d), 111(f),) 111(l) and 111(m) of the Customs Act, 1962 which provides as below:

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

a. ---
b. ---
c. ---
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. ---
f. *any dutiable or prohibited goods required to be mentioned under the regulations in an 1 [arrival manifest or import manifest] or import report which are not so mentioned;*
g. ---
h. ---
i. *any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;*
j. *any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission*
k. ---
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 ;*

Section 112. Penalty for improper importation of goods, etc. - Any person,-

(a) Who, in relation 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 section111,
shall be liable, -

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

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

Section 117, Penalties for contravention, etc., not expressly mentioned.

- Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding [one lakh rupees]

26. In view of the above discussion the import of 'Areca nuts' vide BE No. 6090103 dated 04.12.2025 is in violation of Notification 57/2015-2020 dated 14.02.2023, the same is liable to confiscation under Section 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962 and thus the firm / persons involved are liable for penalty under Section 112, 114AA & 117 of the Customs Act, 1962.

Role Played.

27. M/s. Harmann Lever Exim:
IEC: AAGFI3210C | GSTIN: 24AAGFI3210C3Z4 | SEZ Unit, Shed No. 397, CIB Special Type, Sector-II, KASEZ, Gandhidham, Kutch, Gujarat – 370230

27.1 M/s. Harmann Lever Exim, a partnership firm and SEZ Unit holding IEC No. AAGFI3210C, registered at Shed No. 397, CIB Special Type, Sector-II, Kandla Special Economic Zone (KASEZ), Gandhidham, Kutch, Gujarat – 370230, is the importer on record in respect of both the Bills of Entry bearing No. 6087384 dated 04.12.2025 and No. 6090103 dated 04.12.2025 filed at KASEZ, Kandla, in connection with Containers No. MCLU5034237 and FCIU8708824 respectively, both loaded on vessel M.V. SSL Kaveri.

27.2 In so far as Container No. FCIU8708824 is concerned, it is evident from the investigation that the said container was originally consigned to M/s. Nexus Enterprise with M/s. Isha Impex as the Notify Party, as declared in IGM No. 1166237 dated 27.11.2025, with goods described as 'Dry Dates, HS Code 08041090.' It was only after the Directorate of Revenue Intelligence (DRI), AZU, Ahmedabad placed the said container under hold on 03.12.2025 that M/s. Harmann Lever Exim — without any prior communication or established trade nexus with the overseas supplier M/s. Kingdom Worldwide General Trading LLC, Dubai, UAE — suddenly appeared and filed Bill of Entry No. 6090103 dated 04.12.2025, claiming the goods to be 'Areca Nut (Raw Material for Manufacturing), CTH 08028020.'

27.3 The investigation further reveals that the Purchase Order purportedly dated 19.11.2025 was, in fact, fabricated and issued on 04.12.2025 i.e. only after the container was put on hold and moved to CWC CFS for examination as admitted in the statement of Shri Raju Singh, Manager/Authorised Signatory of the firm, recorded under Section 108 of the Customs Act, 1962. It also transpires from email communication produced during investigation that M/s. Harmann Lever Exim had no knowledge of the said shipment prior to 04.12.2025, and the entire documentation including the invoice bearing No. KG-ISH-NE-2008 dated 23.11.2025, the Bill of Lading, and surrendered BL was orchestrated post DRI intervention with the deliberate intent to substitute M/s. Isha Impex/Nexus Enterprise as the actual importer and to shield the actual consignee from scrutiny and accountability.

27.4 Furthermore, on verification of the UAE Customs Export Declaration (ED) produced during investigation, it was found that the value of goods declared therein was USD 3,640/- as against the invoice value of USD 28,600/- declared in the Bill of Entry, thereby revealing gross mis-declaration of value. Additionally, the HS Code in the UAE ED was mentioned as 08041010 (Dates), while the Bill of Entry declared the same goods under CTH 08028020 (Areca Nut), thereby confirming that the goods were originally exported from the UAE as 'Dates' and that the documentation was subsequently altered to project them as 'Areca Nut' for the purpose of evading applicable policy restrictions and the Minimum Import Price of Rs. 351/- per kg prescribed under DGFT Notification No. 57/2015-2020 dated 14.02.2023. Total invoice value of the goods is USD 28600. M/s. JCL Shipping LLC Dubai, during investigation has produced invoice J2526TDXB01513 dated 04.12.25 of AED 2210.73 [equal to **USD 599.93** (Ex rate 3.685)] towards freight/ BL and other charges. Adding insurance charges @ 1.125% the CIF value of the imported goods works out to approximately Rs.101.66 per kg, which is far below the prescribed Minimum Import Price, rendering the said import in direct violation of the Foreign Trade Policy and the provisions of the Foreign Trade (Development and Regulation) Act, 1992.

27.5 The act of M/s. Harmann Lever Exim in filing a Bill of Entry for goods not originally intended for it, presenting fabricated/backdated documents, mis-declaring the value and nature of goods, and actively participating in the substitution of the consignee's identity with the intent to obstruct lawful investigation constitutes a deliberate, conscious, and calculated evasion of Customs law, rendering the firm liable to be proceeded against under the applicable provisions of the Customs Act, 1962 and the Foreign Trade (Development and Regulation) Act, 1992.

27.6 M/s. Harmann Lever Exim, a partnership firm and SEZ Unit holding IEC No. AAGFI3210C, registered at Shed No. 397, CIB Special Type, Sector-II, Kandla Special Economic Zone (KASEZ), Gandhidham, Kutch, Gujarat – 370230, is the importer on record in respect of both the Bills of Entry bearing No. 6087384 dated 04.12.2025 and No. 6090103 dated 04.12.2025 filed at KASEZ, Kandla, in connection with Containers No. MCLU5034237 and FCIU8708824 respectively, both loaded on vessel M.V. SSL Kaveri.

27.7 In so far as Container No. FCIU8708824 is concerned, it is evident from the investigation that the said container was originally consigned to M/s. Nexus Enterprise with M/s. Isha Impex as the Notify Party, as declared in IGM No. 1166237 dated 27.11.2025, with goods described as 'Dry Dates, HS Code 08041090.' It was only after the Directorate of Revenue Intelligence (DRI), AZU, Ahmedabad placed the said container under hold on 03.12.2025 that M/s. Harmann Lever Exim — without any prior communication or established trade nexus with the overseas supplier M/s. Kingdom Worldwide General Trading LLC, Dubai, UAE — suddenly appeared and filed Bill of Entry No. 6090103 dated 04.12.2025, claiming the goods to be 'Areca Nut (Raw Material for Manufacturing), CTH 08028020.'

27.8 The investigation further reveals that the Purchase Order purportedly dated 19.11.2025 was, in fact, fabricated and issued on 04.12.2025 i.e. only after the container was put on hold and moved to CWC CFS for examination as admitted in the statement of Shri Raju Singh, Manager/Authorised Signatory of the firm, recorded under Section 108 of the Customs Act, 1962. It also transpires from email communication produced during investigation that M/s. Harmann Lever Exim had no knowledge of the said shipment prior to 04.12.2025, and the entire documentation including the invoice bearing No. KG-ISH-NE-2008 dated 23.11.2025, the Bill of Lading, and surrendered BL was orchestrated post DRI intervention with the deliberate intent to substitute M/s. Isha Impex/Nexus Enterprise as the actual importer and to shield the actual consignee from scrutiny and accountability.

27.9 Furthermore, on verification of the UAE Customs Export Declaration (ED) produced during investigation, it was found that the value of goods declared therein was USD 3,640/- as against the invoice value of USD 28,600/- declared in the Bill of Entry, thereby revealing gross mis-declaration of value. Additionally, the HS Code in the UAE ED was mentioned as 08041010 (Dates), while the Bill of Entry declared the same goods under CTH 08028020 (Areca Nut), thereby confirming that the goods were originally exported from the UAE as 'Dates' and that the documentation was subsequently altered to project them as 'Areca Nut' for the purpose of evading applicable policy restrictions and the Minimum Import Price of Rs. 351/- per kg prescribed under DGFT Notification No. 57/2015-2020 dated 14.02.2023. Total invoice value of the goods is USD 28600. M/s. JCL Shipping LLC Dubai, during investigation has produced invoice J2526TDXB01513 dated 04.12.25 (RUD) of AED 2210.73 [equal to **USD 599.93** (Ex rate 3.685)] towards freight/ BL and other charges. Adding insurance charges @ 1.125% the CIF value of the imported goods works out to approximately Rs.101.66 per kg, which is far below the prescribed Minimum Import Price, rendering the said import in direct violation of the Foreign Trade Policy and the provisions of the Foreign Trade (Development and Regulation) Act, 1992.

27.10 The act of M/s. Harmann Lever Exim in filing a Bill of Entry for goods not originally intended for it, presenting fabricated/backdated documents, mis-declaring the value and nature of goods, and actively participating in the substitution of the consignee's identity with the intent to obstruct lawful investigation constitutes a deliberate, conscious, and calculated evasion of Customs law, rendering the firm liable to be proceeded against under the applicable provisions of the Customs Act, 1962 and the Foreign Trade (Development and Regulation) Act, 1992.

27.11 In view of the above discussion the import of ‘Areca nuts’ vide BE No. 6090103 dated 04.12.2025 is in violation of DGFT Notification 57/2015-

2020 dated 14.02.2023, the same is liable to confiscation under Section 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962 and thus said firm is liable for penalty under Section 112, 114AA & 117 of the Customs Act, 1962.

28. Shri Bipin Shriprakash Singh, Partner in M/s. Harmann Lever Exim.

28.1 Shri Bipin Shri Prakash Singh is a Partner of M/s. Harmann Lever Exim and, as emerging from the statement of Shri Raju Singh, Manager/Authorised Signatory of the firm, recorded under Section 108 of the Customs Act, 1962 on 04.12.2025, was one of the two directing partners who exercised active operational control over the day-to-day import/export activities of the firm. It was specifically stated by Shri Raju Singh that on 04.12.2025, he was directly instructed by Shri Bipin Shriprkash Singh to file a Bill of Entry for import of Areca Nut in the name of M/s. Harmann Lever Exim in respect of Container No. FCIU8708824, and that the import documents would be shared by the overseas supplier on the firm's email id indiaint2022@gmail.com. Bank Account statement of M/s. Harmann Lever Exim also do not reflect any payments made towards such shipment and even such bank account statement also not indicate any such bank transaction made for previous import and re-export of processed Areca Nut.

28.2 Shri Bipin Shriprakash Singh, in his own statement recorded under Section 108 of the Customs Act, 1962 on 17.12.2025, admitted that the firm had been earlier known as 'India International' and was renamed as Harmann Lever Exim after he and Shri Amit Jha took over the same in 2022. He further stated that the firm had obtained Letter of Approval (LoA) dated 14.07.2025 for manufacturing of Pan Masala and Tobacco and had undertaken imports of Split Areca Nuts on earlier occasions as well. He further stated that Shri Raju Singh had brought to his knowledge the contact number of one 'Anis at Dubai' (associated with M/s. PT Propeller Dominator Shipping, Indonesia) and that the firm was in trade communication for import of areca nuts through such contact.

28.3 It is apparent that as a directing partner with full knowledge of the firm's business activities and import operations, Shri Bipin Shriprakash Singh actively directed the filing of the Bill of Entry in respect of Container No. FCIU8708824 a container which, as established through investigation, was never originally intended for M/s. Harmann Lever Exim. His role in orchestrating the substitution of the consignee by directing his subordinate Shri Raju Singh to file the Bill of Entry immediately after the container was put on hold by DRI renders him a principal offender in the commission of the offence of importation of goods in contravention of the provisions of the Customs Act, 1962 and applicable Foreign Trade Policy. Shri Bipin Shriprakash Singh himself indulged in signing backdated Purchase Order dated 19.12.2025.

28.4 In view of the above discussion the import of 'Areca nuts' vide BE No. 6090103 dated 04.12.2025 is in violation of DGFT Notification 57/2015-2020 dated 14.02.2023, the same is liable to confiscation under Section 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962 and thus said person is liable for penalty under Section 112, 114AA & 117 of the Customs Act, 1962.

29. Shri Raju Singh Manager / Authorised Signatory, M/s. Harmann Lever Exim

29.1 Shri Raju Singh was working as Manager and Authorised Signatory of M/s. Harmann Lever Exim, KASEZ since May 2025, and was the primary person responsible for all import/export operations of the firm. He was responsible for email communications on behalf of the firm on the official email id indiaint2022@gmail.com, and for coordinating with the Customs House Agent (CHA) M/s. Sonal Logistics for the filing of Bills of Entry.

29.2 As established from the statements recorded under Section 108 of the Customs Act, 1962 on 04.12.2025 and 17.12.2025, Shri Raju Singh, upon receiving instructions from Shri Bipin Shriprakash Singh on 04.12.2025, forwarded the documents received from overseas supplier M/s. Kingdom Worldwide General Trading LLC, Dubai, UAE (from email id kingdomworldwidegntr@gmail.com) to CHA M/s. Sonal Logistics for filing Bill of Entry No. 6090103 dated 04.12.2025 in the name of M/s. Harmann Lever Exim in respect of Container No. FCIU8708824.

29.3 He admitted that he had no prior contact with Shri Yusuf Ali (kingdomworldwidegntr@gmail.com) before 04.12.2025, and that the Purchase Order purportedly dated 19.11.2025 was in fact created on 04.12.2025 i.e. a backdated Purchase Order was fraudulently prepared to create an appearance of a pre-existing trade relationship with the overseas supplier. He further admitted that on perusal of the UAE Customs Export Declaration (ED), the value of goods was mentioned as USD 3,640/- whereas the invoice value was USD 28,600/-, and that the HSN Code in the ED was 08041010 (Dates) while the Bill of Entry declared the goods as Areca Nut (08028020). He could not offer any satisfactory explanation for these material discrepancies. He also stated that the invoice number 'KG-ISH-NE-2008' which appearing as abbreviation as KG for Kingdom Worldwide, 'ISH' for Isha Impex and NE for Nexus Enterprise did not come to his notice a statement that is inherently implausible given that he was the person handling all import-related correspondence of the firm and was personally responsible for the procurement of import documents.

29.4 The active role of Shri Raju Singh in filing the Bill of Entry using fabricated/backdated documents, mis-declaring the value and nature of goods, and forwarding documents originating from the actual consignee's trade chain to the CHA, renders him directly liable as a person who has made, signed, or used false or incorrect declarations and documents in relation to the import of prohibited goods in contravention of applicable provisions of the Customs Act, 1962.

29.5 In view of the above discussion the import of 'Areca nuts' vide BE No. 6090103 dated 04.12.2025 is in violation of DGFT Notification 57/2015-2020 dated 14.02.2023, the same is liable to confiscation under Section 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962 and thus said person is liable for penalty under Section 112, 114AA & 117 of the Customs Act, 1962.

30. M/s. Isha Impex a SEZ Unit having address as CIB Type, Shed No. 245, Phase-I, Sector-III, KASEZ, Kandla, Kutch, Gujarat – 370230, Email: ishaimpex201@gmail.com

30.1 M/s. Isha Impex, a SEZ Unit registered at KASEZ, Kandla, appears as the Notify Party in the original Bill of Lading No. JCL27886JEAIXY in connection with Container No. FCIU8708824, carrying goods described as 'Dry Dates, 520 bags, HS Code 08041090,' with M/s. Nexus Enterprise as the declared Consignee. The investigation has established that M/s. Isha Impex was, in substance and in practice, the actual intended importer of the said consignment and that the use of M/s. Nexus Enterprise as the nominal consignee was a deliberate stratagem to obscure the true nature of the import and evade applicable policy restrictions on Areca Nuts.

30.2 The following acts of commission and omission on the part of M/s. Isha Impex have been established through documentary evidence corroborated by investigation:

(i) Supply of unsigned/unauthenticated BL for IGM filing: Shri Jaydatgiri Goswami, Partner of M/s. Isha Impex, transmitted the copy of unsigned Bill of Lading No. JCL27886JEAIXY via WhatsApp from Mobile No. 9909714103 to M/s. APSL Lines Pvt. Ltd., Mumbai on 02.12.2025, on the basis of which IGM No. 1166237 dated 27.11.2025 was caused to be filed at Kandla Port, declaring the goods as 'Dry Dates, HS Code 08041090.' The said WhatsApp message/PDF was subsequently deleted by M/s. Isha Impex (Mobile No. 9909714103), a conduct clearly indicative of consciousness of guilt and deliberate suppression of evidence.

(ii) Payment of port/customs charges: M/s. Isha Impex made a payment of Rs. 41,300/- to M/s. APSL Lines Pvt. Ltd. on 04.12.2025 towards import local charges and Delivery Order (DO) charges in respect of Container No. FCIU8708824, thereby establishing a direct financial nexus and active role in the clearance of the said consignment.

(iii) Financial flow through M/s. Nexus Enterprise: Bank account statements reveal that Rs. 60,000/- was transferred from M/s. Nexus Enterprise to M/s. Isha Impex via NEFT on 03.12.2025, confirming that M/s. Nexus Enterprise was acting as a conduit/front entity for M/s. Isha Impex and that both entities were acting in concert to facilitate the import of the prohibited goods.

(iv) Forwarding of KYC of M/s. Nexus Enterprise: Vide email dated 03.12.2025 from ishaimpex201@gmail.com, M/s. Isha Impex forwarded the KYC documents of M/s. Nexus Enterprise to M/s. APSL Lines Pvt. Ltd., thereby establishing its role as the de facto agent/facilitator for the declared consignee.

(v) Despite being issued five summons between 18.12.2025 and 16.04.2026 calling upon Shri Jaydatgiri Goswami, Partner, to appear before the Directorate and tender his statement, he persistently and wilfully evaded appearance before the investigating authority, thereby obstructing the course of investigation. Such conduct is liable to be viewed adversely under the provisions of the Customs Act, 1962. The GST registration details of M/s. Isha Impex having GSTIN 24AAJFI2318E1ZS indicate that LoA/LoP is valid only 06.11.2025.

Search Result based on GSTIN/UIN : 24AAJFI2318E1ZS

Legal Name of Business ISHA IMPEX	**Trade Name** ISHA IMPEX	**Effective Date of registration** 10/06/2022
Constitution of Business Partnership	**GSTIN / UIN Status** Active	**Taxpayer Type** SEZ Unit
Administrative Office (JURISDICTION - STATE) State - Gujarat Division - Division - 12 Range - Range - 25 Unit - Ghatak 103 (Gandhidham)	**Other Office** (JURISDICTION - CENTER) State - CBIC Zone - AHMEDABAD Commissionerate - KUTCH -GANDHIDHAM Division - GANDHIDHAM RURAL Range - GANDHIDHAM RURAL - RANGE II	**Principal Place of Business** CIB TYPE, SHED NO 245, PHASE-1, SECTOR-III, KASEZ, KANDLA SPLECIAL ECONOMIC ZONE, Kandla, Kachchh, Gujarat, 370230
Whether Aadhaar Authenticated? Yes (On 26/10/2024)	**Whether e-KYC Verified?** Not Applicable	**Additional Trade Name** View
Period of Validity for LoA/LoP From: 06/11/2020 To: 06/11/2025		

(vi) The attempt by M/s. Isha Impex to import Split Areca Nuts in the guise of 'Dry Dates' in connivance with the overseas supplier, through a fictitious/front entity M/s. Nexus Enterprise, at a value far below the prescribed Minimum Import Price of Rs. 351/- per kg, constitutes a gross violation of the provisions of the Customs Act, 1962, the Foreign Trade (Development and Regulation) Act, 1992, and DGFT Notification No. 57/2015-2020 dated 14.02.2023. The goods 'areca nut also attract assessment of duty on Tariff Value declared by the Central Government and by mis-declaring the goods M/s. Isha Impex attempted to evade duty of Rs.2,00,26,418/- as the goods were actually meant for DTA clearance to M/s. Nexus Enterprise a DTA unit.

30.3 In view of the above discussion the import of 'Areca nuts' vide BE No. 6090103 dated 04.12.2025 is in violation of DGFT Notification 57/2015-2020 dated 14.02.2023, the same is liable to confiscation under Section 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962 and thus said firm is liable for penalty under Section 112, 114AA & 117 of the Customs Act, 1962.

31. Shri Jaydatgiri Goswami: Partner, M/s. Isha Impex | Mobile: 9909714103 | Email: ishaimpex201@gmail.com.

31.1 Shri Jaydatgiri Goswami is the Partner of M/s. Isha Impex and the primary person responsible for the operational activities of the said firm in connection with the subject import. He is the registered contact and signatory of M/s. Isha Impex, having declared himself as 'Partner' in the email communications addressed to this Directorate.

31.2 Shri Jaydatgiri Goswami is the Partner of M/s. Isha Impex and the primary person responsible for the operational activities of the said firm in connection with the subject import. He is the registered contact and signatory of M/s. Isha Impex, having declared himself as 'Partner' in the email communications addressed to this Directorate.

31.3 The investigation has established that Mobile No. 9909714103, which was used to transmit the unsigned copy of Bill of Lading No. JCL27886JEAIXY via WhatsApp to M/s. APSL Lines Pvt. Ltd. on 02.12.2025 for the purpose of causing the IGM to be filed at Kandla Port with goods mis declared as 'Dry Dates' belongs to Shri Jaydatgiri Goswami. It has further been established that the said WhatsApp message containing the PDF copy of the BL was subsequently deleted by him an act indicative of deliberate suppression of evidence. He also conducted all subsequent correspondence with M/s. APSL Lines through the firm's email id ishaimpex201@gmail.com, including forwarding KYC documents of M/s. Nexus Enterprise and making arrangement for payment of port/Delivery Order charges totalling Rs.41,300/-.

31.4 Notwithstanding five summons duly issued by this Directorate on 18.12.2025, 23.12.2025, 26.12.2025, 19.01.2026, and 16.04.2026, requiring his personal appearance, Shri Jaydatgiri Goswami did not appear before the investigating authority on any of the scheduled dates. His email replies, while professing cooperation, were replete with unsubstantiated reasons such as 'unavoidable personal circumstances,' 'serious medical issues,' and 'oversight' — none supported by any documentary evidence. After the last communication received on 22.04.2026, he neither appeared nor sent any further reply despite specific directions from this office to present himself on any convenient date. His persistent and wilful non-appearance before the investigating authority constitutes obstruction of inquiry and evasion of due process of law, and is liable to be viewed adversely by the adjudicating authority.

31.5 The totality of evidence, transmission of mis declared BL for IGM filing, deliberate deletion of WhatsApp evidence, financial transactions with M/s. Nexus Enterprise, payment of clearing charges, and persistent evasion of summons, establishes that Shri Jaydatgiri Goswami was the principal operator behind the attempted import of Split Areca Nuts in the guise of Dry Dates, in gross violation of applicable policy restrictions, and is accordingly liable for imposition of penalty under the provisions of the Customs Act, 1962.

31.6 In view of the above discussion the import of 'Areca nuts' vide BE No. 6090103 dated 04.12.2025 is in violation of DGFT Notification 57/2015-2020 dated 14.02.2023, the same is liable to confiscation under Section 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962 and thus said person is liable for penalty under Section 112, 114AA & 117 of the Customs Act, 1962.

32. M/s. JCL Shipping LLC, Dubai, UAE Overseas Carrier / BL Issuing Authority, Email: dxb.export@jcipl.net | Overseas associate entity of M/s. Jovian Container Lines Pvt. Ltd., Kolkata.

32.1 M/s. JCL Shipping LLC, Dubai, UAE is the overseas associate/subsidiary entity of M/s. Jovian Container Lines Pvt. Ltd., Kolkata, and acted as the carrier and the authority that issued/surrendered the Bills of Lading in respect of Container No. FCIU8708824. The investigation has established, through email communications produced during the statements of Shri Ramesh Rajarao Pukkalla and Shri Dileep Kumar Tripathi recorded under Section 108 of the Customs Act, 1962, that M/s. JCL Shipping LLC, Dubai was in continuous communication with the overseas shipper M/s. Kingdom Worldwide General Trading LLC, Dubai, UAE (represented by Shri Yusuf Ali) from 25.11.2025 to 04.12.2025 in relation to the said container.

32.2 The investigation has brought to light that M/s. JCL Shipping LLC, Dubai issued or caused to be issued three distinct versions of the Bill of Lading in respect of the same Container No. FCIU8708824, with material alterations in each version, as detailed hereunder:

(i) First Version — BL No. JCL27886JEAIXY (Unsigned/Draft): Bearing Jupiter Container Lines Pte Ltd logo; Consignee: M/s. Nexus Enterprise; Notify Party: M/s. Isha Impex; Goods: 520 bags Dry Dates, HS Code 08041090. This BL was transmitted to M/s. Isha Impex for the purpose of causing the IGM to be filed at Kandla Port.

(ii) Second Version — BL No. SOC27886JEAIXY (Draft/Non-Negotiable): Bearing Platinum Shipping Pvt. Ltd. logo; Consignee changed to M/s. Harmann Lever Exim; Goods changed to 337 bags Areca Nuts, HS Code 08028020. Issued as a non-negotiable draft copy.

(iii) Third Version — BL No. JCL27886JEAIXY (Final/Surrendered): Bearing Platinum Shipping Pvt. Ltd. logo; Consignee: M/s. Harmann Lever Exim; Goods: 337 bags Areca Nuts, HS Code 08028020; Signed and stamped by JCL Containers LLC as agent for Platinum Shipping Pvt. Ltd.; Shipped on Board date: 30.11.2025. Issued as surrendered BL on 04.12.2025 i.e. after the vessel had arrived at the destination port and the container had been placed under hold by DRI.

32.3 The email communications demonstrate that M/s. JCL Shipping LLC, Dubai accepted the following material amendments in the BL at the shipper's request on 04.12.2025, (a) change of Consignee from M/s. Nexus Enterprise to M/s. Harmann Lever Exim; (b) change of goods description from Dry Dates to Areca Nut; (c) removal of Notify Party M/s. Isha Impex; (d) alteration of quantity from 520 bags to 337 bags; and (e) change of BL number from SOC27886JEAIXY back to JCL27886JEAIXY, all after the vessel had arrived at the destination port and the goods were under DRI hold. The contention that the surrendered BL was issued on the basis of the UAE Customs ED copy supplied by the shipper, is also not appearing to be true as upon verification, it was found to contain grave discrepancies in value and HS Code. Therefore, M/s. JCL Shipping LLC Dubai indulged himself in issuing BL without verifying the material particular and on the instance of overseas supplier thereby directly or indirectly facilitating smuggling of prohibited goods and duty evasion of more 2 Crore.

32.4 It is also pertinent to note that the BL was issued in the name of M/s. Platinum Shipping Pvt. Ltd. without any address of the said line mentioned thereon, a glaring irregularity noted in the statement of Ms. Pranita R.

Kashavena, Business Head, M/s. APSL Lines Pvt. Ltd. Furthermore, Shri Dileep Kumar Tripathi, Manager, M/s. Jovian Container Lines Pvt. Ltd., in his statement dated 06.02.2026, admitted that issuance of the BL after arrival of the vessel at the destination port is not the correct procedure, and yet such issuance was permitted in the present case.

32.5 The role of M/s. JCL Shipping LLC, Dubai in issuing multiple versions of the Bill of Lading with progressively altered details, relating to consignee identity, goods description, quantity, and HS Code, at the behest of the shipper, without independent verification and in contravention of established shipping practice, particularly after the vessel's arrival at the port of destination, constitutes active facilitation of the attempted mis declaration and is liable for proceedings under the provisions of the Customs Act, 1962.

32.6 As admitted by Shri Dileep Kumar Tripathi, Manager of M/s. Jovian Container Lines Pvt. Ltd., in his statements recorded under Section 108 of the Customs Act, 1962, the Dubai office of M/s. JCL Shipping LLC operates as a group entity of M/s. Jovian Container Lines Pvt. Ltd. under a common operational framework, with personnel such as Shri Trambak Basu, Shri Swarnodeep S. Dey, and Ms. Maria being authorised employees of the Dubai office empowered to issue Bills of Lading on behalf of the carrier.

32.7 Shri Dileep Kumar Tripathi, in his capacity as Manager responsible for overall operational activities of the company, including business development, supervision of day-to-day operations, and issuing operational instructions to all branch and subsidiary offices, confirmed the email communications between M/s. JCL Shipping LLC, Dubai and the shipper M/s. Kingdom Worldwide General Trading LLC produced during investigation. He further produced copies of multiple versions of the Bills of Lading exchanged during such communications and confirmed that the final surrendered BL was issued on 04.12.2025 upon receipt of the UAE Customs ED from the shipper by Ms. Maria, Dubai Export Documentation In-Charge.

32.8 Shri Dileep Kumar Tripathi also confirmed in his statement dated 06.02.2026 that it is irregular and improper procedure to issue a Bill of Lading after the arrival of the vessel at the destination port, and that the BL issuance in the present case was entirely dependent upon the customer's requests and supply of customs documents. He further stated that significant post-shipment amendments including change of consignee and cargo details were accepted without independent verification of the accuracy of the documents supplied by the shipper.

32.9 Given that M/s. Jovian Container Lines Pvt. Ltd. forms part of the same corporate group as M/s. JCL Shipping LLC, Dubai, and that its senior management was aware of and participated in the irregular documentation process including confirming and elaborating upon the BL issuance and amendment process before the investigating authority the firm is liable to be proceeded against for the acts of its associate entity M/s. JCL Shipping LLC, Dubai, and for its own role in facilitating and ratifying the irregular issuance of Bills of Lading in contravention of the provisions of the Customs Act, 1962.

32.10 In view of the above discussion the import of 'Areca nuts' vide BE No. 6090103 dated 04.12.2025 is in violation of DGFT Notification 57/2015-2020 dated 14.02.2023, the same is liable to confiscation under Section 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962 and thus said firm is liable for penalty under Section 112, 114AA & 117 of the Customs Act, 1962.

33. Shri Dileep Kumar Tripathi Manager (Overall Operations), M/s. Jovian Container Lines Pvt. Ltd.

33.1 Shri Dileep Kumar Tripathi was the Manager responsible for overall operational activities of M/s. Jovian Container Lines Pvt. Ltd., including business development, supervision of day-to-day operations, and issuance of operational instructions to all branch and subsidiary offices of the company, including the Dubai office (M/s. JCL Shipping LLC). His statements were recorded under Section 108 of the Customs Act, 1962.

33.2 In his statement dated 10.12.2025, he confirmed the email communications between M/s. JCL Shipping LLC, Dubai and the overseas shipper M/s. Kingdom Worldwide General Trading LLC between 25.11.2025 and 04.12.2025, and produced copies of the multiple versions of the Bills of Lading exchanged during such communications. He explained the standard operating procedure of the company for BL issuance, admitted that the final BL in the present case was issued on 04.12.2025 and acknowledged that significant post-shipment amendments, including change of consignee from M/s. Nexus Enterprise to M/s.Harmann Lever Exim, removal of Notify Party M/s. Isha Impex, and change of cargo details, were made at the shipper's request.

33.3 In his further statement Shri Dileep Kumar Tripathi made the significant admission that issuance of a Bill of Lading after arrival of the vessel at the destination port and after filing of the Bill of Entry is not correct procedure. He further stated that the amendments to the BL were accepted on the basis of the UAE Customs Export Declaration (ED) supplied by the shipper, which itself, upon verification during investigation, was found to contain gross discrepancies: the value mentioned in the ED being USD 3,640/- as against the invoice value of USD 28,600/-, and the HS Code in the ED being 08041010

(Dates) as against 08028020 (Areca Nuts) in the BL, discrepancies that would have been apparent to any person conducting even a cursory verification of the documents.

33.4 Shri Dileep Kumar Tripathi's role as the senior operations manager who supervised and ratified the irregular BL issuance and amendment process, his own admission of the procedural irregularities involved, and his failure to take corrective steps despite being in a position of supervisory responsibility, renders him personally liable for facilitating the contravention of the provisions of the Customs Act, 1962.

33.5 In view of the above discussion the import of 'Areca nuts' vide BE No. 6090103 dated 04.12.2025 is in violation of DGFT Notification 57/2015-2020 dated 14.02.2023, the same is liable to confiscation under Section 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962 and thus said person is liable for penalty under Section 112, & 117 of the Customs Act, 1962.

34. M/s. APSL Lines Private Limited, Mumbai Delivery Agent (as per all versions of BL JCL27886JEAIXY) | IGM Filing Coordinator at Kandla Port

34.1 M/s. APSL Lines Private Limited, Mumbai, is the Delivery Agent named in all three versions of the Bill of Lading issued in respect of Container No. FCIU8708824, and was responsible for coordinating the filing of IGM No. 1166237 at Kandla Port through its appointed surveyor/agent M/s. Sai Marine Surveyors. The firm was thus a direct participant in the cause chain that led to the misdeclaration of the goods imported in Container No. FCIU8708824 as 'Dry Dates' in the IGM filed at Kandla Port.

34.2 As established from the statements of Ms. Pranita R. Kashavena, Business Head, recorded on 09.12.2025, and Shri Tejesh Balu Shinde, Director, recorded on 15.04.2026, both under Section 108 of the Customs Act, 1962, M/s. APSL Lines received the copy of BL No. JCL27886JEAIXY from Mobile No. 9909714103 (Shri Jaydatgiri Goswami of M/s. Isha Impex) via WhatsApp on 02.12.2025, and thereafter forwarded the said BL to M/s. Sai Marine Surveyors via email on the same date for filing of the IGM at Kandla Port (Port Code: INKDL6), with an EDI cut-off deadline of 02.12.2025 at 10:00 hrs.

34.3 It is a critical finding of the investigation that the said BL was neither signed nor stamped and thus constituted an invalid and unauthenticated document. Shri Tejesh Balu Shinde, Director of M/s. APSL Lines, unequivocally stated in his statement that on perusal of the said BL, it was apparent that the same was not signed/electronically signed and was therefore not a genuine document. He further admitted that it was a negligence on the part of his company to have forwarded such an unsigned BL for IGM filing, and that they proceeded with the same solely because the EDI Cut-Off deadline was about to expire. This admission establishes that M/s. APSL Lines, driven by commercial expediency, consciously caused the IGM to be filed on the basis of an invalid and unsigned BL, resulting in the goods being misdeclared as 'Dry Dates' (HS Code 08041090) in the IGM, thereby laying the foundation for the attempted illegal import leading to evasion of duty more than Rs. 2 crore.

34.4 It is further noted that M/s. APSL Lines had prior business dealings with M/s. Isha Impex, as admitted by its Director, which lends weight to the inference that M/s. APSL Lines was not acting as a bona fide arms-length intermediary but had an established working relationship with M/s. Isha Impex that enabled the latter to use M/s. APSL Lines as an instrument for causing the misdeclared IGM to be filed. The role of M/s. APSL Lines in causing the IGM to be filed on the basis of an unsigned and invalid BL, without exercising due diligence in verifying the authenticity of the document, and in acting as a facilitating link in the chain of misdeclaration, renders it liable for contravention of the applicable provisions of the Customs Act, 1962.

34.5 In view of the above discussion the import of 'Areca nuts' vide BE No. 6090103 dated 04.12.2025 is in violation of DGFT Notification 57/2015-2020 dated 14.02.2023, the same is liable to confiscation under Section 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962 and thus said firm is liable for penalty under Section 112, 114AA & 117 of the Customs Act, 1962.

35. Shri Tejesh Balu Shinde Director, M/s. APSL Lines Private Limited, Mumbai.

35.1 Shri Tejesh Balu Shinde is a Director of M/s. APSL Lines Private Limited, Mumbai, and as such is a principal officer of the company bearing overall responsibility for overseeing and ratifying its operations. His statement was recorded on 15.04.2026 under Section 108 of the Customs Act, 1962.

35.2 In his statement, Shri Tejesh Balu Shinde confirmed and ratified the statement of Ms. Pranita R. Kashavena, Business Head, recorded on 09.12.2025, in its entirety, having authorised her to represent the company during the earlier proceedings. He confirmed that M/s. APSL Lines had been appointed as Delivery Agent in BL No. JCL27886JEAIXY by M/s. JCL Shipping LLC, Dubai. He perused the unsigned BL received via WhatsApp from Mobile No. 9909714103 and unequivocally admitted that the said BL was not signed/electronically signed and was therefore not a genuine document. He further admitted, on the record of his statement, that the forwarding of such unsigned BL to M/s. Sai Marine Surveyors for filing of the IGM constituted a negligence on the part of his company.

35.3 He further stated that the company had earlier dealt with shipments of M/s. Isha Impex and therefore dealt with the present shipment as well, an admission that establishes a prior business nexus between M/s. APSL Lines and M/s. Isha Impex. This prior nexus lends credence to the inference that M/s. APSL Lines was not acting as a bona fide third-party intermediary, but had an established working relationship with M/s. Isha Impex that enabled the latter to use M/s. APSL Lines as an instrument for causing the misdeclared IGM to be filed at Kandla Port.

35.4 Shri Tejesh Balu Shinde also stated that he was unable to explain why his company's name appeared as Delivery Agent on the unsigned and invalid BL, and was unable to explain the observations of Shri Dileep Kumar Tripathi regarding the nomination of M/s. APSL Lines as Delivery Agent. His role as the responsible Director of M/s. APSL Lines, his ratification of the irregular act of causing the IGM to be filed on an unsigned and invalid BL, his own admission of negligence on record, and the established prior business nexus with M/s. Isha Impex render him personally liable for the acts of his company in contravention of the provisions of the Customs Act, 1962.

35.5 In view of the above discussion the import of 'Areca nuts' by M/s. Nexus Enterprise a DTA unit through M/s. Isha Impex, a SEZ Unit for which BE No. 6090103 dated 04.12.2025 is filed by Ms. Harmann Lever Exim, a SEZ unit is in violation of DGFT Notification 57/2015-2020 dated 14.02.2023 being imported below Minimum Import Price of Rs.351 per kgs. the same is liable for confiscation under Section 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962 and thus said persons are liable for penalty under Section 112 & 117 of the Customs Act, 1962.

36. Now, therefore, it appears that M/s Isha Impex, KASEZ, M/s. Harmann Lever Exim, KASEZ and others are hereby called upon to show cause to the Additional Commissioner of Customs, having office situated at Customs House, Near Balaji Temple, Kandla, District Kutch within 30 days from the receipt this notice as to why:-

i. The prohibited goods Areca Nuts valued at Rs.1,66,19,434/- (Tariff Value) imported by them should not be confiscated under Section 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962.

ii. M/s. Harmann Lever Exim, KASEZ should not be liable for penalty under Section 112, 114AA & 117 of the Customs Act, 1962.

iii. Shri Bipin Singh, Partner of M/s. Harmann Lever Exim, KASEZ should not be liable for penalty under Section 112, 114AA & 117 of the Customs Act, 1962.

iv. Shri Raju, Manager and Authorized signatory of M/s. Harmann Lever Exim, KASEZ should not be liable for penalty under Section 112, 114AA & 117 of the Customs Act, 1962.

v. M/s. Isha Impex, KASEZ, should not be liable for penalty under Section 112, 114AA & 117 of the Customs Act, 1962.

vi. Shri Jaydatgiri Goswami, Partner of M/s. Isha Impex, KASEZ, should not be liable for penalty under Section 112, 114AA & 117 of the Customs Act, 1962.

vii. M/s. JCL Shipping LLC Dubai, subsidiary of M/s. Jovian Container Lines, Kolkata should not be liable for penalty under Section 112, 114AA & 117 of the Customs Act, 1962.

viii. Shri Dileep Kumar Tripathi, Manager and authorized signatiory of M/s. Jovian Container Lines, Kolkata should not be liable for penalty under Section 112, & 117 of the Customs Act, 1962.

ix. M/s. APSL Lines Mumbai, should not be liable for penalty under Section 112, 114AA& 117 of the Customs Act, 1962.

x. Shri Tejesh Balu Shinde, Director of M/s. APSL Lines Mumbai, should not be liable for penalty under Section 112, & 117 of the Customs Act, 1962.

37. Each of the above Noticees are required to submit their reply in writing to the Adjudicating Authority, as above, within 30 days from the date of receipt of this notice. In their written reply, the Noticees may also state as to whether they would like to be heard in person. In case, no reply is received within the time limit stipulated above or any further time which may be granted to them by the Adjudicating Authority and/or if they fail to appear for personal hearing, when the case is posted for the same, the case will be decided ex-parte on the basis of evidence on record and without any further reference to the Noticee(s). Further, the Noticees are advised to mention their email address in writing for virtual hearing as per CBIC's Instruction dated 21.08.2020 issued vide F.No. 390/Misc/3/2019-JC.

14. This notice is issued without prejudice to any other action that may be taken in respect of the above goods and / or the persons / firms mentioned in the notice under the provisions of the Customs Act, 1962 and / or any other law for the time being in force, in the Republic of India.

15. The department reserves the right to add, amend, modify, delete any part or the portion of this notice any such addendum, amendment, modification, deletion, if made, shall be deemed to be part and parcel of this notice.

16. The list of relied upon documents (RUDs) in this case is as per Annexure-R.

Digitally signed by
Rakesh Kumar Jain
Date: 27-05-2026
20:03:29

Additional Commissioner,
Custom House, Kandla

F. No. : GEN/ADJ/ADC/863/2026-Adjn-O/o Commr-Cus-Kandla

By Speed Post/Courier
To,

(i) M/s. Harmann Lever Exim, Shed No. 397, CIB Special Type, Sector II, KASEZ, Gandhidham, Kutch - 370230

(ii) Shri Bipin Singh, Partner of M/s. Harmann Lever Exim, Shed No. 397, CIB Special Type, Sector II, KASEZ, Gandhidham, Kutch - 370230

(iii) Shri Raju, Manager and Authorized signatory of M/s. Harmann Lever Exim, Shed No. 397, CIB Special Type, Sector II, KASEZ, Gandhidham, Kutch - 370230

(iv) M/s. Isha Impex, Shed No. 245, Phase-I, Sector-III, Kandla Special Economic Zone, Kandla Kutch, Gujarat 370 230

(v) Shri Jaydatgiri Goswami, Partner of M/s. Isha Impex, Shed No. 245, Phase-I, Sector-III, Kandla Special Economic Zone, Kandla Kutch, Gujarat 370 230

(vi) M/s. JCL Shipping LLC Dubai, subsidiary of M/s. Jovian Container Lines, Kolkata

(vii) Shri Dileep Kumar Tripathi, Manager and authorized signatiory of M/s. Jovian Container Lines, Kolkata

(viii) M/s. APSL Lines Mumbai, 1094/Z2, Akshar Business Park, Sector 25, Janta Market Road, Vashi Navi Mumbai - 400703

(ix) Shri Tejesh Balu Shinde, Director of M/s. APSL Lines Mumbai, 1094/Z2, Akshar Business Park, Sector 25, Janta Market Road, Vashi Navi Mumbai - 400703

Copy to:

1. The Deputy Director, DRI Ahmedabad Zonal Unit.
2. The Assistant Commissioner, Adjudication Section, Custom House Kandla.
3. Guard file.

Annexure-R

Attached to Show Cause Notice issued to M/s. Harmann Lever Exim, M/s. Isha Impex and others
(List of Relied upon Documents)

RUD No.	Description	Total No.of pages
RUD-1	IGM No. 1166237 filed on 27.11.2025 for the Container No. MCLU5034237	1
RUD-2	IGM No. 1166237 filed on 27.11.2025 for the Container No. FCIU8708824	1
RUD-3	Panchnama dated 05.12.2025 of the Container Examination of Container No. MCLU5034237	16
RUD-4	Panchnama dated 05.12.2025 of the Container Examination of Container No. FCIU8708824	18
RUD-5	Bill of Entry No. 6087384 dated 04.12.2025	8
RUD-6	Bill of Entry No. 6090103 dated 04.12.2025	12
RUD-7	Supurtnamas dated 05.12.2025	2
RUD-8	Seizure Memo dated 13.12.2025	1
RUD-9	Seizure Memo returned by Postal Authorities	1
RUD-10	Seizure Memo returned by Postal Authorities	1
RUD-11	Statement of Shri Raju Singh recorded on 04.12.2025 under section 108 of the Customs Act, 1962	14
RUD-12	E-mail Communication made between e-mail ids kingdomworldwidegntr@gmail.com and Indiaint2022@gmail.com	2
RUD-13	Statement dated 09.12.2025 of Ms. Pranita R. Kashavena Business head of APSL Lines Pvt Ltd with documents produced during statement viz email communication.	52
RUD-14	Statement of Shri Ramesh Rajarao Pukkalla dated 09.12.2025 Business Development Manager, M/s. Jovian Container Lines Pvt. Ltd., Gandhidham dated 09.12.2025 with documents produced during statement viz email communication.	30
RUD-15	Statement of Shri Dileep Kumar Tripathi — Manager, M/s. Jovian Container Lines Pvt. Ltd. — dated 10.12.2025.	35
RUD-16	Statement of Shri Bipin Singh — Partner, M/s. Harmann Lever Exim — dated 17.12.2025	2
RUD-17	Statement of Shri Raju Singh Authorised Signatory, M/s. Harmann Lever Exim dated 31.12.2025 with documents produced during statement viz email communication.	15
RUD-18	Statement of Shri Dileep Kumar Tripathi Manager, M/s. Jovian Container Lines Pvt. Ltd. dated 06.02.2026 (Second Statement)	4

RUD-19	Statement of Shri Tejesh Balu Shinde — Director, M/s. APSL Lines Pvt. Ltd., Mumbai dated 15.04.2026	4
RUD-20	Summons returned by postal authorities.	3
RUD-21	Reply Email dated 18.12.2025 from M/s. Isha Impex — Response to Seizure Memo	1
RUD-22	M/s. Isha Impex in email replies to summons	3
RUD-23	Bank Account Statement of M/s. Isha Impex	9
RUD-24	Reply Letter dated 10.02.2026 from the Additional Commissioner, SGST Varanasi-II—Verification Request for M/s. Nexus Enterprise.	4
RUD-25	Bank Account Statement — M/s. Nexus Enterprise — Kotak Mahindra Bank, Varanasi Branch.	2